Government of Pakistan
(Revenue Division)
Federal Board of Revenue
*****

Islamabad, the 3rd November, 2026.

(NOTIFICATION)
(Customs)

S.R.O. 2038 (I)/2026.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, Section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax ordinance,2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make following further amendment in the Customs Rules,2001, the draft of which is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may, for consideration of the Federal Board of Revenue, be sent within ten days of publication of this notification in the official Gazette. Objections or suggestions received, if any, before the expiry of the said period shall be taken into consideration by the Federal Board of Revenue, namely: -

DRAFT AMENDMENTS

In the aforesaid Rules, in Chapter VIII, in rule 96,-

(a) in sub-rule (1), in clause (a), for the word "tax", the word "fiscal" shall be substituted;

(b) in sub-rule (2), in clause (b), for the word "tax", the word "fiscal" shall be substituted; and

(c) after sub-rule (2), amended as aforesaid, the following new sub-rule shall be added, namely:-

"(3) The relevant Collector may, as and when required constitute Licence Renewal Committee, headed by the licencing authority comprising two Assistant Collectors or Deputy Collectors, one of whom shall be holding the charge of licencing. The Committee, while considering the renewal of a license, shall also examine the past profile and performance of the licensee.".

[C.No.1(7)L&P/2006(pt)]

31/11/2026

(Moeen Afzal Ali)
Secretary (Law & Procedure)