

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 24th December, 2024.

NOTIFICATION

S.R.O. 2071 (I)/2024.- 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 direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O. 1618(I)/2024, dated the 2nd October, 2024, namely:-

In the aforesaid Rules, -

- (1) for rule 91, the following shall be substituted, namely: -

9.

“91. **Application.** -The Board shall each year on the 1st day of November, invite applications through advertisement in reputable newspapers from prospective eligible applicants for grant of customs agents licence through competitive process in accordance with the terms and conditions specified therein:

Provided that in case of first examination under these rules, the same shall be held any time after completion of hiring of an accredited institution for conducting of qualification test.”;

- (2) for rule 93, the following shall be substituted, namely: -

“93. **Qualification test-** (1) There shall be a qualification test for grant of customs agents licence to be conducted by an accredited institution to be specified in the advertisement published in two leading national newspapers.

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The qualification test shall cover customs laws, allied regulations, rules and procedures, computer proficiency and knowledge of customs computerized system as set out in **Appendix**.

(2) The existing provisional licence holders shall appear in the first examination to be conducted under this rule and if they fail to appear, their provisional licenses shall stand cancelled. There shall be two chances of appearance in the examination and on 2nd time failure, the provisional licence shall be blocked and last 3rd chance shall be available to them.

9.

(3) No application shall be considered for the grant of licence if the applicant fails to secure at least fifty percent marks in the written examination.”;

(3) in rule 95, -

- (a) in sub-rule (1), for the word “two”, wherever occurring, the word “five” shall be substituted; and
- (b) sub-rules (9) and (10) shall be omitted;

(4) in rule 96, in sub-rule (1), -

- (a) for clause (c), the following shall be substituted, namely: -
 - “(c) proof of payment of renewal fee at a rate of ten thousand rupees per year for the renewal of licence for five years;”;
 - and
- (b) in clause (d), for the expression “Pakistan Customs Academy (PCA)”, the expression “Customs Academy of Pakistan (CAP)” shall be substituted;

(5) in rule 98, in sub-rule (1), in the proviso, after the word "in", the word "erstwhile" shall be inserted;

(6) in rule 99, in sub-rules (1) and (2), for the expression "Pakistan Customs Academy (PCA)", wherever occurring, the expression "Customs Academy of Pakistan (CAP)" and for the word "six" the word "two" shall be substituted;

(7) after rule 101, the following new rule 101A shall be inserted, namely: -

"101A. Point scoring mechanism in Customs Computerized System.

The customs computerized system shall be so devised to introduce a point scoring system for accurate description, classification, valuation, origin, unit of measurement, etc. over a period of time and number of declarations filed thereof by the customs clearing agent."

(8) in rule 102, -

(i) in clause (o), the word "or", occurring at the end shall be omitted;

(ii) after clause (p), for the full stop at the end, a semi colon and the word "or" shall be substituted and thereafter the following new clause shall be added, namely: -

"(q) notwithstanding above violations, customs computerized system shall be so devised to introduce a point system for violation of misdeclaration and false statement by the licensee which shall entail automatic penalty by way of deduction of points from the aggregate of 50. In case of reduction of aggregate points to zero, the licence shall be blocked and proceedings for revocation or cancellation or restoration in the light of sub-rules (2), (3), (4) and (5) of rule 102 shall be initiated in the customs computerized system.";

(9) after rule 105, the following new rule 105A shall be inserted, namely: -

“105A. Blocking of licence. - A licence shall be blocked and proceedings for revocation or cancellation shall be initiated in the customs computerized system in the following cases, namely: -

- (a) reduction of aggregate points awarded in the customs computerized system to zero; and
- (b) failure to file any goods declaration within past one year and fail to appear for identification and confirmation before the licensing authority.”: and

9:

(10) after rule 105A, inserted as foresaid, the following Appendix shall be added, namely: -

Appendix
(see rule 93)

Syllabus for Test of Customs Clearing Agents License (Rule 93 of the Customs Rules, 2001)

1. Customs Act, 1969: -

- (a) Filing of Customs documents;
- (b) Types of Goods Declaration;
- (c) Suspensive regime of duty and taxes;
- (d) Adjudication;
- (e) Valuation and classification;
- (f) Offenses and penalties; and
- (g) Concessions and exemptions.

2. Customs Rules: -

- (a) Baggage Rules;
- (b) Recovery of government dues;
- (c) Warehousing Rules;

- (d) Transshipment and Transit; and
- (e) Responsibilities of clearing agents.

3. Procedures: -

- (a) Examination and assessment;
- (b) Reviews and appeals;
- (c) Filing of Rebate claims;
- (d) Import by privileged persons; and
- (e) Amendment of documents.

4. Basic Knowledge of Harmonized Tariff Classification System.

5. Allied Trade Laws: -

- (a) Import Policy Order – Prohibitions and restrictions;
- (b) Export Policy Order - Prohibitions and restrictions;
- (c) Foreign Exchange Manual of State Bank of Pakistan (chapter 12 and 13); and
- (d) Anti-dumping and countervailing duty.

6. Border procedures of neighboring countries and major trade partners: -

- a. Preferential Trade Agreements; and
- b. Free Trade Agreements.

7. Computer Proficiency: -

- (a) MS Office (intermediate level);
- (b) Email; and
- (c) Web browsing and use of Internet.

8. Customs Computerized System: -

Fair level of familiarization with Web Based One Customs (WeBOC) and Pakistan Single Window (PSW); and

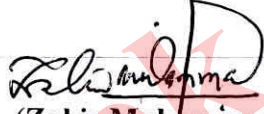
9. Ethical business practices: -

10. Suggested Resources: -

- (i) Customs Act, 1969;
- (ii) First Schedule to the Customs Act, 1969;
- (iii) Customs Rules, 2001 – Pakistan Customs Laws Vol II (relevant chapters);

- (iv) Import Policy Order, 2022 (or in vogue);
(v) Export Policy Order, 2022 (or in vogue);
(vi) Foreign Exchange Manual of State Bank of Pakistan (as amended up to 2020);
(vii) FBR| Federal Board of Revenue - Government of Pakistan(fbr.gov.pk);
(viii) Pakistan Single Window (psw.gov.pk);
(ix) One-Customs (Paperless Goods Declaration Processing System) (weboc.gov.pk); and
(x) Ministry of Commerce | Government of Pakistan (commerce.gov.pk).”.

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


(Zakir Muhammad)
Secretary
(Law and Procedure)

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