

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.- ¹[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 the following rules, namely:-]

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**²[CHAPTER VIII
CUSTOMS AGENTS LICENSING**

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101. Responsibilities of licensee.-A licensee shall,--

- (a) file customs declarations in the prescribed manner and procedure giving detailed description of each item as mentioned in the Customs Tariff;
- (b) make himself available at the time of examination of the goods drawing representative sample, counting, weighing etc. as and when required for any such purpose;
- (c) be responsible for any or all other documents signed by him or his employee or on his behalf or on behalf of his client;
- (d) provide complete information and documents as and when required after clearance of the consignments;
- (e) pay the evaded amount of duties and taxes in case it is established that evasion has taken place because of his negligence, failure to perform his functions as prescribed under the law or because of connivance or willful act of its employee or permit holder;
- (f) furnish an authorization from each of the company, firm or individual, as the case may be, by whom he is employed to act as their Customs Agent;
- (g) not represent a client before an officer of customs in any matter which the licensee dealt as an officer or employee of the customs or of the facts of which he gained knowledge while in Government service;
- (h) not appear, act or plead in any proceedings under sections 179, 193, 194A or 196 of the Act, for and on behalf of any person other than the person for whom it acted as licensee in relation to matters out of which the proceedings have arisen;
- ³[(hh) not appear, act, plead or represent before any officer of Customs, in any proceedings under the Act incidental to a Goods Declaration filed, where he was not Customs Agent at the time of filing of GD, except where accompanied by the importer in person;]

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-

“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”

² Substituted for Chapter VIII vide SRO 498(I)/2009 dated 13th June, 2009

³ Inserted vide SRO 564(I)/2017 dated 1st July, 2017

- (i) where he knows that a client has not complied with the law or has made any error or omission in any document immediately bring the matter of such non-compliance, error or omission to the notice of the appropriate officer of Customs;
 - (j) exercise due diligence to ascertain the correctness of any information which he imparts to the custom department or to a client with reference to any customs business;
 - (k) not withhold information relating to any customs business from the customs or from a client who is entitled to such information;
 - (l) promptly pay to Government, when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly render account to its client regarding any money received from him for Government, or received from it in excess of Governmental, or the other charges properly payable in respect of the client in its customs business;
 - (m) not attempt to influence the conduct of any officer of customs in any matter pending before the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress thereof or by offering any special inducement or promise of advantage, any gift or favor or other thing of value;
 - (n) not procure or attempt to procure, directly or indirectly, information from the customs records or other Government sources of any kind to which access is not granted by proper authority;
 - (o) not employ in any capacity, with power of attorney, by delegation or otherwise,--
 - (i) any individual whose application for licence or customs permit has been refused;
 - (ii) any individual whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or employee has been the cause of the revocation of the licence or permit, for the promotion of or in connection with, the work relating to the licence;
 - (P) produce the actual importer or exporter whenever required and declare his computerized national identity card number, actual office address along with telephone number, tax number and e- mail address;
- ⁴***]
- (r) report immediately to the customs about suspected financial transactions like money laundering or proceeds of crime by its client ⁵[and]
 - ⁶[(s) in case of self-clearance the principal shall apply for transaction based or entity based approval by the licensing authority or a designated officer not below the rank of Assistant Collector, by declaring the names and particulars of his employee or representatives authorized by him in this regard.]

⁴ Clause (q) was substituted vide SRO 2049(I)/2022 dated 16th November, 2022. At the time of omission clause (q) was as under:-
 “(q) inform promptly the customer about the objection raised by documents or declaration required under the law and bring the matter to the notice of appropriate officer of customs in writing immediately; and”

⁵ Substituted vide SRO 2049(I)/2022 dated 16th November, 2022

⁶ Added vide SRO 2049(I)/2022 dated 16th November, 2022