

**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:-]

.
.
**²[CHAPTER VIII
CUSTOMS AGENTS LICENSING**
.
.

³[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.]

**⁴[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;

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 2071(I)/2024 dated 24th December, 2024.

⁴ Added vide SRO 2071(I)/2024 dated 24th December, 2024.

- (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).]