

**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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**[CHAPTER XV
WAREHOUSING**

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343. Licensing.-(1) Any person or firm desirous of operating a warehouse shall apply to the Collector²[or the Regulatory Authority designated by the Collector, as the case may be] in the form set out in Appendix-I to this chapter along with the following documents, namely:

- ³[(a) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for the manufacturing area or facility and for storing the bonded warehoused input goods and manufactured goods therefrom for exports, and separate other storage areas for duty paid input goods, manufactured goods there from, factory rejects and wastages, for domestic local sales, in case of a manufacturing bond⁴[:]]

⁵[Provided that in case of a floating barge to be licensed as a warehouse for POL products, the particulars of such floating barge shall be filed along with the application instead of the site plan;]

- (b) national tax number certificate;

- ⁶[(c) banker's certificate directly forwarded by the bank to the regulatory authority under sealed envelope regarding financial transactions of the applicant during the last two years while in case of newly incorporated companies bank certificate directly forwarded by the bank to the regulatory authority under sealed envelope along-with the statement showing sufficient funds in the bank account to cover the amount of duty and taxes leviable on the purported imports under these 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 Inserted vide SRO 994(I)/2019 dated 4th September, 2019.

3 Clause (a) was substituted vide SRO 994(I)/2019 dated 4th September, 2019. At the time of substitution clause (a) was as under:-

“(a) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for storing the warehoused goods and manufacturing area and separate storage areas for manufactured goods, factory rejects and wastages, in case of a manufacturing bond;”

4 Substituted vide SRO 1055(I)/2021 dated 16th August, 2021

5 Added vide SRO 1055(I)/2021 dated 16th August, 2021

6 Clause (c) was substituted vide SRO 935(I)/2021 dated 16th July, 2021. At the time of substitution clause (c) was as under:-

“(c) banker's certificate, directly forwarded by the bank to the Collector or the Regulatory Authority designated by the Collector, as the case may be in a sealed envelope, regarding financial transactions of the applicant during the last two years;”

- (d) memorandum and Articles of Association in the case where the applicant is registered under the Companies Ordinance, 1984 (XLVII of 1984), or partnership deed if it is a partnership firm;
- (e) copy of the national identity card of owner and directors of the company;
- (f) a general bond in the form set out in Appendix-II;
- (g) lease or tenancy agreement with the written permission from the landlord to use the premises as a warehouse for a period of at least three years;
- (h) certificate from supplier of fire fighting equipment installed in the premises regarding its validity date;

⁷[***]

⁸[***]

⁹[***]

- (l) recommendations of the relevant representative Trade Association or Chamber of Commerce and Industry or ¹⁰[Trade Development Authority of Pakistan]; and
- (m) details of the type of machinery installed, in case of manufacturing bond.

(2) On receipt of an application along with the documents prescribed in sub-rule(1), the Collector ¹¹[or the Regulatory Authority designated by the Collector, as the case may be] after such verification as he deems necessary, may issue a license within ¹²[fifteen] days of such verification, to the applicant to operate a warehouse.

(3) The verification ¹³[premises survey] under sub rule (2) shall be carried out within ¹⁴[fifteen] working days of the receipt of complete application along with all required documents except where the applicant is himself responsible for the delay.

¹⁵[(4) In case of manufacturing bond, the applicant shall apply to the Regulatory Authority designated by the Collector of Customs having jurisdiction in which the unit is registered under the Sales Tax Act, 1990, and in case there are more than one unit of a proprietor, he shall apply to the Regulatory Authority designated by the Collector of Customs where the head office of the applicant is registered under Sales Tax Act, 1990.]

7 Clause (i) was omitted vide SRO 623(I)/2007 dated 18th June, 2007. At the time of mission Clause (i) was as under:-
 “Clause (i) pay order in favour of the Collector equal to the establishment charges, if leviable under rule 349”

8 Omitted vide SRO 202(I)/2014 dated 18th March, 2014

9 Omitted vide SRO 202(I)/2014 dated 18th March, 2014

10 Substituted for the words “Export Promotion Bureau” vide SRO 994(I)/2019 dated 4th September, 2019.

11 Inserted vide SRO 994(I)/2019 dated 4th September, 2019.

12 Substituted for the word “seven” vide SRO 601(I)/2010 dated 28th June, 2010

13 Inserted vide SRO 601(I)/2010 dated 28th June, 2010

14 Substituted for the word “seven” vide SRO 601(I)/2010 dated 28th June, 2010

15 Inserted vide SRO 994(I)/2019 dated 4th September, 2019.