

**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 XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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**Sub-Chapter II
Unique user identifier**

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424. Registration of users, etc.-(1) Any person interested or required to interact online with ⁵[Customs Computerized System] may get himself registered as a user by submitting his application in Form-I to the Collector, Model Collectorate of Customs, including any other information as may be required by him for the purpose ⁶[:

Provided further that, subject to such conditions as may be prescribed, the Board may waive the condition of registration of users for clearance of any particular class of goods.]

Provided that in case of government department, embassy or an international organization, etc., it shall be registered as user against the authority letter issued by the competent officer of that department, embassy or organization, as the case may be.

(2) All users registered under sub-rule (1) shall, on individual basis, obtain a unique user identifier among whom shall be the-

- (a) persons involved in import, export, transit or transshipment through any container terminal;
- (b) clearing agents representing a principal specified in clause (a).
- (c) shipping agents dealing with vessels or cargo cleared through any container terminal;
- (d) warehouse keepers or owners who receive or store cargo brought through any container terminal;
- (e) ship chandlers engaged in business with vessels calling at container terminal; and

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 Added vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 2017

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁶ For the full stop, colon was substituted and a new proviso was added vide SRO 564(I)/2017 dated 1st July, 2017

- (f) government and semi-government departments including Board, Customs, Federal Excises, Sales Tax, Income Tax, State Bank of Pakistan, and National Bank of Pakistan who are engaged in regulating import, export, transit or transshipment of cargo through ⁷[Customs Computerized System] across the country.