

**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 XXVI
SHIPPING AGENTS RULES**

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³[**653]. Definitions.**-In this chapter, unless there is anything repugnant in the subject or context,-

- (a) “Shipping Agent” means any person or an entity engaged on behalf of the Principal /Owner, charterer or operator of a conveyance, or the owner of the cargo, in providing shipping / freight services including any of the following:-
 - (i) Collection of freight and or charter or hire of conveyance when appropriate and all related financial matters;
 - (ii) Arrangements for Customs and cargo documentation and forwarding of cargo in respect of conveyance and port/airport operation;
 - (iii) Arrangement for procuring, processing the document and performing all activities required related to dispatch of cargo;
 - (iv) Organizing arrival or departure arrangements for the conveyance;
 - (v) Arranging for the supply of auxiliary services to a ship while in port or in Pakistan customs waters;
- (b) “customs business” means activities, involving transactions with the customs department concerning the entrance and clearance of any conveyance in the custom station or area or port, non vessel common operating carrier, manning of crew, and includes the preparation of documents or forms in any format and the electronic transmission of the documents intended to be filed with the customs in furtherance of such activities or any other activity relating to the Act or rules made there under;
- (c) “conveyance” means any means of transport used for carrying goods or passengers such as vessel, aircraft, vehicle or animal;
- (d) “carrier” means the person actually transporting goods or in charge of, or responsible for the operations of the means of transport or the owner thereof;

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 1220(I)/2015 dated 4th December, 2015

³ The Rule “592” re-numbered Rule “653” by Notification No. S.R.O. 79(I)/2016, dated 1st February, 2016

- (e) “Form” means a form in this chapter;
- (f) “licence” means a licence granted under this chapter to act as Shipping Agent;
- (g) “licensee” means a person to whom a shipping agent licence has been granted under this chapter; and
- (h) “Licensing Authority” means the Collector of Customs or any officer not below the rank of Assistant Collector of Customs authorized by the Collector to act as licensing authority under this chapter.