

**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[**659]. Renewal of licence.**-(1) An application for renewal of the licence shall be made to the licensing authority two months before its expiry alongwith the following documents, namely:-

- ⁴[(a) an affidavit to the effect that no conviction has taken place from a court of law or tribunal against the licensee or any of the partners, as the case may be;]
- ⁵[(b) information about total number of transactions of shipping activity, details of shipments made and proof of fulfillment of criteria and conduct of customs business as prescribed by the Collector;]
- ⁶[(c) proof of payment of renewal fee which shall be rupees two thousand for renewal of licence, for two years; rupees three thousand for renewal of license for three years; rupees four thousand for renewal of license for four years; and rupees five thousand for renewal of license for five years; and]
- (d) Certificate of participation (for each year) in mandatory course from Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise).
- (2) The licensing authority may refuse to renew the licence if it finds that,-
- (a) the licensee has failed to apply for renewal of licence within the prescribed time; or

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 “598” re-numbered Rule “659” by Notification No. S.R.O. 79(I)/2016, dated 1st February, 2016

4 Clause (a) was substituted vide SRO 38(I)/2022, dated 3rd January, 2022. At the time of substitution clause (a) was as under:

“(a) an affidavit to the effect that no case of tax fraud or criminal case has been instituted or finalized from a court of law or tribunal against the licensee or any of the partners, as the case may be;”

5 Clause (b) was substituted vide SRO 38(I)/2022, dated 3rd January, 2022. At the time of substitution clause (b) was as under:

“(b) Information about total number of IGM/EGM filed showing transactions of shipping activity and details of shipments made out against or list of crew joining/leaving the vessel duly attested by Shipping Master.”

6 Clause (c) was substituted vide SRO 38(I)/2022, dated 3rd January, 2022. At the time of substitution clause (c) was as under:

“(c) Proof of payment of renewal fee which shall be rupees two thousand for renewal of licence for two years; and”

- (b) the licensee has become insolvent or bankrupt or is involved in cases of tax fraud or criminal cases, established through conviction under any law for the time being in force; or
- (c) the licensee becomes mentally retarded or lunatic as ascertained by a medical professional; or
- (d) the licensee's previous performance pertaining to his actual customs transactions, has not been satisfactory; or
- (e) the licensee had violated any applicable law including the provisions of the Act, and rules made thereunder or acted in a dishonest manner; or
- (f) the previous record of business showed involvement of licensee in any of the offences mentioned in the Act; or
- (g) the license has been revoked under these rules; or
- (h) the licensee, in the previous period of validity of license, has failed to file sufficient number of transactions and conduct customs business as prescribed by the Collector.