

**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[**662]. Shipping Agent to attend course.-**All Shipping Agents licensed under these rules shall attend once in each financial year, a mandatory Shipping Agents Course of ⁴[ten credit hours] from the Directorate General of Training & Research (Customs, Sales Tax & Federal Excise) to be conducted in batches at Karachi, Lahore & Islamabad. A fee of rupees Two Thousand may be charged by the Directorate General as fee of course. The curriculum of the course shall be prescribed by the Directorate General of Training & Research (Custom, Sales Tax & Federal Excise):

Provided that in case of a limited company, the CEO may nominate his senior employee i.e Chief Operating Officer or Chief Finance officer or any other senior level officer to attend the said course.

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 “601” re-numbered Rule “662” by Notification No. S.R.O. 79(I)/2016, dated 1st February, 2016

⁴ Substituted the words “two days” vide SRO 38(I)/2022, dated 3rd January, 2022.