

**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[**664]. Responsibilities of licensee.-**A licensee shall,-

- (a) file IGM/EGM in the prescribed manner and procedure giving detailed described of shipper, consignee, goods etc or as required by Customs as per the Act;
- (b) be responsible for any or all other documents signed by him or his employee or on his behalf or on behalf of his client;
- (c) provide complete information and documents as and when required after clearance of the consignments;
- (d) pay the evaded amount of duties and taxes in case it is established that evasion has taken place because of his negligence, failure to perform his function as prescribed under the law or because of connivance or willful act of its employee or permit holder;
- (e) not represent a client before an officer of customs in any matters which the licensee dealt as an officer or employee of the customs or of facts of which he gained knowledge while in Government service;
- (f) not appear, act or plead in any proceeding under sections 179 to 193, 194A and 196 of the Act for and on behalf of any person other than the person for whom it acted as licensee in relation to matters out of which the proceedings have arisen;
- (g) where he knows that a client has not complied with the law or has made any error or omission in any document, he shall immediately bring the matter of such non-compliance, error or omission to the notice of the appropriate officer of customs;
- (h) exercise due diligence to ascertain the correctness of any information which he imparts to the customs department or to a client with reference to any customs business;
- (i) not withhold information relating to any customs business from the customs or from a client who is entitled to such information;

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 “603” re-numbered Rule “664” by Notification No. S.R.O. 79(I)/2016, dated 1st February, 2016

- (j) promptly pay to Government, when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly render account to its client regarding any money received from him for Government or received from it in excess of Governmental or the other charges properly payable in respect of the client in its customs business;
- (k) not attempt to influence the conduct of any officer of customs in any matter pending before the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress thereof or by offering any special inducement or promise of advantage, any gift or favor or other thing of value;
- (l) not procure or attempt to procure, directly or indirectly, information from the customs record or other Government sources of any kind to which access is not granted by proper authority;
- (m) not employ knowingly in any capacity with power of attorney by delegation or otherwise:-
 - (i) any individual whose application for licence or customs permit has been refused;
 - (ii) any individual whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or employee has been the cause of revocation of the licence or permit, for the promotion of or in connection with, the work relating to the licence;
- (n) ⁴[provide all relevant information regarding] the actual shipper or consignee whenever required and declare his Computerized national identity card number, actual office address along with telephone number, tax number and e-mail address;
- (o) inform promptly the customer about the objection raised by documents or declaration required under the law and bring the matter to the notice of appropriate officer of customs in writing immediately; and
- (p) report immediately to the customs about suspected financial transactions like money laundering or proceeds of crime by its client;
- ⁵[(q) the licensee in case of any additional charges other than freight, shall collect them only if mentioned in notified or published tariff of the shipping agent or carrier and is made available to the client or as specifically written on the bill of lading, airway bill or bill of freight; and]
- ⁶[(r) if mutually agreed between shipper and shipping line, detention tariff per container per day including free days shall be mentioned on the bill of lading, airway bill and bill of freight, otherwise detention shall be applicable and charged as per local published tariff of the shipping agent or carrier which is made available to the client;]

4 Substituted the word “produce” vide SRO 38(I)/2022, dated 3rd January, 2022.

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

“(q) The licensee in case of any additional charges other than freight, shall collect only agreed charges by shipper and shipping line as specifically written on the bill of lading, airway bill or bill of freight.”

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

“(r) After mutual agreement of shipper and shipping line in respect of exact free days and detention tariff per container per day, the shipping line shall mention the both agreed items on the bill of lading, airway bill and bill of freight.”