

**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:-]

.
.

²[**Chapter XXXII
Authorized Economic Operator Rules**

.
.

742. Types of authorised economic operator (AEO) certificates.-The Director or Collector AEO may, on filing application by an economic operator, after approval from the AEO Approval Board, issue the following Authorized Economic Operator Certificates (hereinafter referred to as AEO certificate) to which the applicant may be eligible as per the eligibility conditions and criteria laid down under rule 744.

- (a) Gold Certificate may be granted to importers or exporters. For the purpose of this certificate,-
 - (i) the economic operator shall fulfill the criteria mentioned in sub-rule (2) of rule 744; and
 - (ii) all other requirements as stipulated in sub-rules (3), (4), (5), (6) and (7) of rule 744 shall be considered to have been fulfilled if information and documents submitted by the applicant have been physically verified by customs by visiting the concerned places or premises of the applicant and found to be true to the satisfaction of the Director or Collector AEO;
- (b) Platinum Certificate may be granted to importers or exporters. For the purpose of this certificate,-
 - (i) the economic operator shall be eligible for Platinum certification after successfully availing the status of Gold category for at-least twelve months; or
 - (ii) the economic operator must be a Gold certificate holder, and its other business partners namely importers or exporters, Logistics service providers, Custodians, Terminal operators, Customs Brokers and Warehouse operators are holders of Gold or Silver certificate or any other equivalent AEO certificate granted by foreign Customs;
- (c) silver certificate may be granted to categories of economic operators other than importers and exporters, including Logistics Providers, Custodians or 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 1114(I)/2020 dated 26th October, 2020

off-dock terminal Operators, Customs Agents and Warehouse Operators. For the purpose of this certificate:-

- (i) the economic operator should fulfill the criteria mentioned in sub-rule (2) of rule 744; and
- (ii) all other requirements as stipulated in sub-rules (3), (4), (5), (6) and (7) of rule 741 shall be considered to have been met if the information and documents submitted by the applicant have been physically verified by the customs by visiting the concerned places or premises of the applicant, and found to be true to the satisfaction of the Director or Collector AEO.