

**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 XXXII
Authorized Economic Operator Rules**

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749. Benefits of an AEO Certificate.-The scope of the benefits to the AEOs based on their status would be as under:

³[(1) All port authorities or terminal operators shall provide in accordance with applicable law such suitable facilities and arrangements for AEO certificate holders as directed by the Regulatory Collector.]

⁴[(2)] Benefits for Gold status-

- (a) priority placement/front line of treatment shall be accorded under WeBOC module for all processes including assessment, examination and scanning to ensure shorter cargo release time;
- (b) facility of Direct Port Delivery (DPD) of their import Containers and or Direct Port Entry (DPE) of their Export Containers would be available. A special space shall be earmarked at port or terminal area for handling AEO containers for speedy clearance;
- (c) ID cards to be granted to authorized personnel for hassle free entry to Custom Houses, terminals, off-dock terminals and dry ports;
- (d) wherever feasible, they will get separate parking space and sitting/waiting area earmarked in Custom Houses, terminals, off-dock terminals, dry ports etc;
- (e) in case they are required to furnish a Bank Guarantee, the quantum of the Bank Guarantee would be fifty percent of that required to be furnished by an importer and exporter who is not an AEO Certificate Holder; and will provide PDC or corporate guarantee for the remaining fifty percent;
- (f) they will not be subjected to regular transactional PCA, instead of that onsite entity-based PCA will be conducted;
- (g) they will be allowed 24/7 clearances on request, if required, at all customs clearance stations;

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

³ Inserted vide SRO 378(I)/2021 dated 29th March, 2021

⁴ Re-numbered vide SRO 378(I)/2021 dated 29th March, 2021

- (h) in case where laboratory, analysis is required for assessment purposes, the sample from AEO consignment shall be retrieved and consignment shall be released provisionally except for agricultural goods; and
- (i) the duty drawback claims filed through Customs Computerized System along with Bank Credit Advice (BCA) shall automatically be placed at top of the queue and processed on priority;
- (j) The refund claims of Sales Tax and Federal Excise Duty, after submission of complete documents, shall be processed on priority ⁵[: and]
- ⁶[(k) facility of deferred payment of duty and taxes will be provided in such manner that all duty and taxes payable in a month shall be paid within that month by the last day of the month in which the clearance was made, otherwise AEO holder shall pay surcharge at the rate of 3% plus KIBOR from date of clearance of goods, and shall be liable for action deemed appropriate by the regulatory Collector under the applicable law, which may include the suspension or revocation of the AEO status.]
- (2) Benefits for Platinum status may be provided over and above the benefits offered in, Gold category, namely:-
- (a) they shall get trade facilitation by a foreign Customs administration with whom Pakistan enters into a mutual recognition agreement or arrangement,
- (b) in case they are required to furnish a Bank Guarantee/pay order, the AEO Certificate Holder may provide Post Dated Cheque or corporate guarantee for the required amount.
- (c) they shall be given choice of location for control and clearance (on-site inspection and examination) of goods at the premises of the authorized economic operator.
- (d) random select on for checks, without prior approval from FBR, will be avoided by other government agencies. An approach based on specific information and Risk based interventions, in case of requirements originating from the Acts administered by other Government Agencies and Departments, will be adopted for providing better facilitation in imports and export of their consignments.
- (e) automated disbursal of drawback amount and sales tax refunds by giving priority treatment.
- (f) the duty drawback claims filed through Customs Computerized System along with Bank Credit Advice (BCA) shall automatically be placed at top of the queue and processed on priority;
- (g) the refund claims of Sales Tax and Federal Excise Duty, after submission of complete documents, shall be processed on priority.
- (3) Benefits for Silver status.-The following benefits would be provided to Silver category:

Sr. No.	Entity	Facilities to be provided
(1)	(2)	(3)
1	Bonded Carrier, Transport Operator	(a) Waiver of 25% bank Guarantee in case of trans-shipment or transit of goods.
2	Terminal Operators and Off Dock Terminals	(a) Substitution of 25% bank Guarantee with corporate guarantee.
3	Customs Agents or Brokers	(a) Waiver of submission of security certificates. (b) Extended validity (till validity of AEO status) of licenses granted under Customs Rules 2001.

⁵ Substituted vide SRO 378(I)/2021 dated 29th March, 2021

⁶ Added vide SRO 378(I)/2021 dated 29th March, 2021

		(c) Waiver from fee for renewal of license required under Customs Rules 2001.
4	Warehouse Licensees or Operators	(a) Faster approval for new warehouses within 15 days of submission of complete documents. (b) Waiver of insurance.