

**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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750. AEO Code.-AEO code shall be constructed as follows, namely:-

- (a) part 1: the first two letters shall always indicate the country, i.e. Pakistan.
- (b) part 2: the next four letters will indicate the Directorate or Collectorate that issued the authorization;
- (c) part 3: the next two letters or digits will indicate the type of authorization i.e. Gold, Platinum and Silver.
- (d) part 4 the final part of the number will be a series of 8 digits issued automatically by the system;
- (e) an example of an AEO number for Gold Certificate is as follows: PK-EPPQ-GD-00000027 [i.e. Pakistan (PK) Exports Port Qasim (EPPQ) GC (Gold Certificate) Serial Number 00000027]

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