

**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 VIII**

CUSTOMS AGENTS LICENSING

90. Definitions.-In this Chapter, unless there is anything repugnant in the subject or context,--

- (a) **"customs agent"** means a person granted a customs agent licence by the licensing authority to carry out customs business under these rules;
- (b) **"customs business"** means activities involving transactions with the Customs department concerning the entrance or clearance of any conveyance in a Customs Station or Area or Port or any customs ³[\[\(including Pakistan Single Window\)\]](#) related clearance activities or importation or exportation of goods or baggage, including their classification and valuation, the payment of duties, taxes, or other charges assessed or collected by the Customs on goods by reason of its importation, exportation, transit or transshipment or refund; rebate, or drawback thereof and includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof intended to be filed with the Customs in furtherance of such activities or any other activity relating to the Customs Act, 1969 (IV of 1969) or rules made there under;
- (c) **"Form"** means a form appended to this Chapter;
- (d) **"licence"** means a licence granted under this Chapter to act as a Customs Agent;
- (e) **"licensee"** means a person to whom a Customs Agent licence has been granted under this Chapter; and
- (f) **"licensing authority"** means the Collector of Customs or any officer not below the rank of Assistant Collector authorized by Collector to act as licensing authority under this Chapter.
- ⁴[\[\(g\) "self clearance" means where a person or his employee or his authorized representative transacts customs business without using a customs agent under sub-section \(2\) of section 208 read with section 155C of the Customs Act, 1969 \(IV of 1969\).\]](#)

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 Substituted for Chapter VIII vide SRO 498(I)/2009 dated 13th June, 2009

³ Inserted vide SRO 2049(I)/2022 dated 16th November, 2022

⁴ Inserted vide SRO 2049(I)/2022 dated 16th November, 2022