

**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**

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95. Licence and its conditions.-(1) The Licensing Authority may, on fulfilling all the conditions under these rules, grant a non-transferable licence in Form "D" for a period initially for ³[five] years which shall be renewable after every ⁴[five] years subject to the prescribed conditions.

(2) The license shall neither be transferable nor can be sub-let and no licensee shall, except with the prior approval of the licensing Authority, bring about a change in the composition of the company, proprietorship or firm, as the case may be.

(3) ⁵[Subject to the fulfillment of conditions provided for eligibility of applicant in rule 92, change] of status of firm from proprietorship to partnership shall be allowed on submission of partnership deed duly attested by notary public and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.

⁶[(3A) Subject to fulfillment of the conditions provided for eligibility of applicant in rule 92, change of status of firm from proprietorship or partnership to company shall be allowed on submission of registration certificate with Securities and Exchange Commission of Pakistan (SECP) under the Companies Act, 2017 (XIX of 2017), and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.]

(4) Retirement of partner shall be allowed on submission of an additional undertaking that the existing partner may take the responsibility of all previous and future act of the company and shall be responsible for payment of any outstanding government dues accrued on the company before and after retirement of the partner. ⁷[:]

⁸[Provided that the financial guarantees shall be updated as per prevailing legal conditions.]

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 Substituted the word "two" vide SRO 2071(I)/2024 dated 24th December, 2024.
4 Substituted the word "two" vide SRO 2071(I)/2024 dated 24th December, 2024.
5 Substituted for the word "change" vide SRO 831(I)/2018 dated 2nd July, 2018
6 Inserted vide SRO 2049(I)/2022 dated 16th November, 2022
7 Substituted vide SRO 2049(I)/2022 dated 16th November, 2022
8 Added vide SRO 2049(I)/2022 dated 16th November, 2022

(5) Dissolution of partnership shall be allowed on submission of dissolution deed and an undertaking that the person continuing the firm shall be responsible for the payment of all or any outstanding government dues accrued in the name and title of the firm.

(6) Change of directorship in case of a company shall only be allowed if duly approved by the Security Exchange Commission of Pakistan ⁹[subject to the condition that no criminal proceedings under Customs Act or Rules made thereunder are pending against the company].

¹⁰[(7) The applicant shall provide sales tax registration certificate prior to issuance of licence or shall upload into the system against a checkbox.]

(8) In the case of the death of an individual licensee, the license may be re-issued to his legal heir if he fulfills the criteria prescribed in rules 92, 93 and 94. The new licensee shall execute a fresh bond for the purpose however the licensing Authority may allow the transfer of the security deposit held in the name of the deceased licensee to the name of new licensee, subject to the liabilities attached to such deposit.

¹¹[***]

¹²[(10A) A smart card shall be issued in substitution of existing licence booklet, having all the following requisite information, namely:-

- (a) licence holder name with photograph;
- (b) licence type partnership, proprietorship, Association of Persons (AOP) or company;
- (c) issuance and expiry date;
- (d) ID card number;
- (e) NTN of the licensee; and
- (f) Chal number and name of firm.]

(11) In case the licence or a custom permit is lost or damaged, a duplicate copy thereof may be issued on a written request by the licensee, duly supported by the documentary evidence and on payment of fee of five thousand rupees.

⁹ Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

¹⁰ Sub-rule (7) was substituted vide SRO 2049(I)/2022 dated 16th November, 2022. At the time of substitution sub-rule (7) was as under:-

“(7) The licensee shall provide sales tax registration certificate before commencing of his business after getting the license.”

¹¹ Sub-rules (9) & (10) was omitted vide SRO 2071(I)/2024 dated 24th December, 2024.

¹² Inserted vide SRO 2049(I)/2022 dated 16th November, 2022