

**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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96. Renewal of Licence.-(1) An application for the renewal of the licence shall be made to the licensing Authority, two months before its expiry along with the following documents, namely:--

- (a) an affidavit to the effect that no case of tax fraud and criminal case has been finalized from the court of law or tribunal against the licensee or any of the partners, ³[or directors] as the case may be;
- (b) information about total number of declarations filed showing declarations of imports and exports separately and detail of cases made out against him;
- ⁴[(c) proof of payment of renewal fee at a rate of ten thousand rupees per year for the renewal of licence for five years;]
- (d) certificate of participation, once in every two years in mandatory refresher course from ⁵[Customs Academy of Pakistan (CAP)].]
- (2) The licensing Authority may refuse to renew the licence if it finds that,--
 - (a) the licensee has failed to apply for renewal of licence within the prescribed time; or
 - (b) the licensee has become insolvent or bankrupt or is convicted in cases of tax fraud and criminal cases under any law for the time being in force; or
 - (c) the licensee becomes mentally retarded or lunatic; or
 - ⁶[(d) the licensee's profile based on previous performance has not been satisfactory; or]
 - (e) the licensee had violated any applicable law or acted in a dishonest manner; or

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 831(I)/2018 dated 2nd July, 2018

⁴ Clause (c) was substituted vide SRO 2071(I)/2024 dated 24th December, 2024.

⁵ Substituted the words “Pakistan Customs Academy (PCA)” vide SRO 2071(I)/2024 dated 24th December, 2024.

⁶ Clause (d) was substituted vide SRO 2049(I)/2022 dated 16th November, 2022. At the time of substitution clause (d) was as under:-

“(d) the licensee's previous performance has not been satisfactory; or”

- (f) the previous record of business showed involvement of licensee in any of the offences mention in the Act; or
- (g) the licence has been revoked under these rules; or
- (h) the licensee, in the previous period of validity of licence, has failed to file sufficient number of declarations and conduct customs business, as prescribed by the Collector.