

**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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98. Issuance of permits.-(1) The licensee shall apply to the licensing Authority in Form "F" for the grant of Customs permit to such clerks as he employs for conducting business at the Custom House, Customs Station, Port or Airport.

Provided that for Custom stations located in ³[erstwhile] Federally Administered Tribal Areas or Provincially Administered Tribal Areas of the Khyber Pukhtoonkhwa, persons having passed secondary school certificate (matriculation) examination can be employed as clerks, if otherwise eligible.

(2) Such applications shall bear a court-fee stamp, of the value of fifty rupees and shall be accompanied by three passport size photograph of the clerks whose permits are applied for and such employee has passed at least higher secondary school certificate (intermediate) examination and holds valid CNIC.

(3) A Customs permit shall not be transferable and shall be valid for the person for whom it is issued.

(4) A Customs permit shall be issued on Form "G" ⁴[carrying a barcode] and shall be valid for one year unless suspended or earlier revoked in accordance with these rules.

⁵[(4A) The barcode shall be registered with the back-end of the system.]

(5) The licensee shall apply for the renewal of the Customs permit of his clerk at least one month before the expiry of the permit.

(6) The licensee shall inform the licensing Authority immediately in case the services of any permit holder are terminated and surrender the Customs permit to the licensing Authority for cancellation.

(7) A Customs permit shall be liable to be revoked or suspended at any time by the licensing Authority for any irregularity, misbehavior or for any other reason for which a licence may be revoked or suspended.

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 2071(I)/2024 dated 24th December, 2024.

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

⁵ Added vide SRO 2049(I)/2022 dated 16th November, 2022

(8) The Customs permit shall always be carried by the person to whom it has been issued and shall be produced before appropriate officer of Customs on demand.

(9) The licensee shall be responsible for all acts of his authorized representative or any person holding a Customs permit on his behalf.