

**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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³[99. **Customs agent to attend course.**-(1) All Customs Agents licensed under these rules shall attend every two years a mandatory Custom Agent Course of six days from the ⁴[⁵[\[Customs Academy of Pakistan \(CAP\)\]](#)] to be conducted in batches at Karachi, Lahore ⁶[, Multan, Faisalabad, Sialkot, Quetta, Peshawar] and Islamabad. A fee of rupees ⁷[six] thousand may be charged by the Directorate General as fee of course ⁸[for training related expenses]. The curriculum of the course shall be prescribed by the ⁹[¹⁰[\[Customs Academy of Pakistan \(CAP\)\]](#)].

(2) The six days mandatory course, referred to in sub-rule (2) shall be conducted with a qualifying benchmark of at least ninety per cent attendance during the course. The Customs Agent who does not fulfill this requirement shall repeat the course on re-payment of the prescribed fee.]

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 vide SRO 1063(I)/2011 dated 3rd November, 2011

4 Substituted for the words “Directorate-General of Training and Research (Customs)” vide SRO 2049(I)/2022 dated 16th November, 2022

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

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

7 Substituted for the words “three and half” vide SRO 2049(I)/2022 dated 16th November, 2022

8 Inserted vide SRO 1109(I)/2015 dated 10th October, 2015

9 Substituted for the words “Directorate-General of Training and Research (Customs)” vide SRO 2049(I)/2022 dated 16th November, 2022

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