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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 3rd January, 2022

(CUSTOMS)

S. R. O. 38(I)/2022.—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, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O 1451(I)/2021, dated the 8th day of November, 2021, namely:-

In the aforesaid Rules, in Chapter XXVI,-

- (1) in rule 656, in sub-rule (1), for the expression “A fee of Rupees five thousand may be charged by the Directorate General as examination fee” the expression “Each applicant shall deposit a course fee of rupees five thousands for examination related expenses in the respective account of the Directorate General of

(49)

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Training and Research (Customs) and its Regional Directorates” shall be substituted;

- (2) in rule 658, in sub-rule (10), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that subject to such additional conditions as the licensing authority may impose, the licence may be renewed for a period of five years, if it has remained valid for the last ten years and no criminal proceedings have been initiated or pending against the licensee.”;

- (3) in rule 659, in sub-rule (1),-

- (a) for clause (a), the following shall be substituted, namely:-

“(a) an affidavit to the effect that no conviction has taken place from a court of law or tribunal against the licensee or any of the partners, as the case may be;”;

- (b) for clause (b), the following shall be substituted, namely:-

“(b) information about total number of transactions of shipping activity, details of shipments made and proof of fulfillment of criteria and conduct of customs business as prescribed by the Collector;” and

- (c) for clause (c), the following shall be substituted, namely:-

“(c) proof of payment of renewal fee which shall be rupees two thousand for renewal of licence, for two years; rupees three thousand for renewal of license for three years; rupees four thousand for renewal of license for four years; and rupees five thousand for renewal of license for five years; and”;

- (4) in rule 662, for the words “two days”, the words “ten credit hours” shall be substituted;

- (5) in rule 664,-

- (a) in clause (n), for the word “produce”, the words “provide all relevant information regarding” shall be substituted;

(b) for clause (q), the following shall be substituted, namely:-

“(q) the licensee in case of any additional charges other than freight, shall collect them only if mentioned in notified or published tariff of the shipping agent or carrier and is made available to the client or as specifically written on the bill of lading, airway bill or bill of freight; and”; and

(c) for clause (r), the following shall be substituted, namely:-

“(r) if mutually agreed between shipper and shipping line, detention tariff per container per day including free days shall be mentioned on the bill of lading, airway bill and bill of freight, otherwise detention shall be applicable and charged as per local published tariff of the shipping agent or carrier which is made available to the client;”;

(6) in rule 665,-

(a) for clause (p), the following shall be substituted, namely:-

“(p) in case of violation in respect of any additional charges other than freight not mutually agreed by shipper and shipping line that are not mentioned in publicly notified or published tariff of the shipping agent or carrier and are not made available to the client or are not specifically written on the bill of lading, airway bill or bill of freight, punitive action envisaged in the Act and these rules shall be initiated against the delinquent licensee following the due process of law; and”; and

(b) for clause (q), the following shall be substituted, namely:-

“(q) in case of violation in terms of detention charges after lapse of exact free days not mutually agreed by shipper and shipping line that are not mentioned in publicly notified or published tariff of the shipping agent or carrier and are not made available to the client or are not specifically written on bill of lading, airway bill or bill of freight, punitive action as envisaged in the Act and these rules shall be initiated against the delinquent licensee following the due process of law; and”; and

(c) for clause (r), the following shall be substituted, namely:-

“(r) the licensee shall make arrangements for performing transactions which do not require payment of security

deposit and only require payment of security deposit when absolutely necessary. The changeable amount of security deposit shall be reasonable and the -licensee shall refund the security deposit within fifteen working days after satisfying their accounts. In case of any delay in refund of security deposit beyond the terminal period, punitive action shall be initiated as per law.”; and

- (7) in rule 668, in clause (b), for the word “involved”, the word “convicted” shall be substituted.

[C. No.1(7)L&P/2006(Pt.)]

MUHAMMAD RIZWAN,
Secretary (Law & Procedure).