

Taxpayers' Charter

Rights and Obligations

(Taxpayers' Facilitation Guide)

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Revenue Division
Federal Board of Revenue
Government of Pakistan



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www.fbr.gov.pk

Our Vision

To be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with related tax laws.

Our Mission

To enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce

Our Values

Integrity
Professionalism
Teamwork
Courtesy
Fairness
Transparency
Responsiveness

Each tax rupee that you pay helps Pakistan improve its standing economically and socially in the comity of nations.

For assistance and information on tax matters
Please contact our help line center through
Toll Free Telephone 0800-00-227
Telephone 051-111-227-227 or
051-111-227-228
Fax : 0519205593.

E-mail: helpline@fbr.gov.pk

or

Visit our tax facilitation center (located
in all major cities) or any tax office

or

Visit our website at www.fbr.gov.pk

Comments and suggestions

We welcome your comments about this brochure and your suggestions for future editions.

You can e-mail us at memberfate@fbr.gov.pk

or

You can write to us at the following address:

**Facilitation And Taxpayers Education,
Federal Board of Revenue,
Aziz Ghani Plaza, Fazl-e- Haq Road,
Blue Area,
Islamabad.**

Introduction.

The reform plan of Federal Board of Revenue places immense emphasis on the importance of effective taxpayer education and facilitation strategies to encourage voluntary compliance with the tax laws and tax obligations.

The “**Taxpayers’ Charter**” defines rights and obligations of taxpayers, which will help eliminate the traditional perception and create a new tax culture of mutual trust, confidence and friendly working relationship between the taxpayers and the taxmen.

Who is a taxpayer?

Any person who pays or is obliged to collect, deduct or pay any of the taxes administered by the FBR.

.What does the tax office do?

The primary responsibility of the tax office is to collect due tax under the law within reasonable time ensuring least inconvenience to the taxpayer. For this purpose, Tax Facilitation Centers have been established in all Large Taxpayers Units and Regional Tax Offices, wherein one window operation facility is provided to the taxpayers for swift resolution of their tax-related issues. These offices are manned with professional trained outfits for the purpose of facilitation & guidance of the taxpayers.

Taxpayers Rights

You as taxpayer can expect us to:

Be Fair, reasonable and courteous

We treat you fairly and equitably. This includes:-

- Paying respect and extending all possible help and assistance.
- Handling of your tax affairs professionally and impartially;
- Ensuring uniform interpretation and application of law in letter and spirit;
- Requiring you to pay what is due under the law.

Treat you as being honest

We treat you and your representative as honest & fair in tax affairs unless proved otherwise.

Be accountable for what we do

We are obliged to act and behave in a professional manner and within the four walls of legal framework.

Taxpayers Rights

You as taxpayer can expect us to:

Facilitate and educate you

We provide information and extend all cooperation to help you to understand and meet your tax obligations.

Keep the information confidential

We maintain confidentiality of your tax affairs and details, documents, or declarations given during the course of any tax proceedings.

Provide access to information

It includes:

- Right to have access to the information or documents about your tax affairs only.
- Right to have access to explanatory circulars and public rulings given by the Federal Board of Revenue.

Taxpayers Rights

You as taxpayer can expect us to:

Allow opportunity of being heard

It includes:

- Allowing reasonable opportunity of being heard before concluding your tax affairs;
- Correct appreciation of facts and circumstances relevant to your case; and
- Allowing sufficient / reasonable compliance time to respond to queries concerning your tax affairs.

Accept your right of representation

We accept your right of seeking professional advice concerning your tax affairs. This includes representation of your tax affairs by the authorized representatives.

Taxpayers Rights

You as taxpayer can expect us to:

Accept your right of appeal, review and alternate dispute resolution

We accept your right to object:

- On disagreements over facts, figures or interpretation of law; or
- For any mistake, error or mal-administration that occurred during the conduct of proceeding of your tax matters.

Acknowledge and respond to your communications

This means to:

- Acknowledge receipt of your communications;
- Respond swiftly and accurately to your queries and requests for assistance; and
- Redress your tax issues professionally.

Taxpayers Rights

You as taxpayer can expect us to:

Minimize your compliance cost

This is ensured by:

- Good governess with a view to facilitate, educate and help the compliant taxpayers in resolving their tax affairs;
- Avoiding requisition of un-necessary information, details, documents both at the time of filing of tax forms return and during the proceedings of tax affairs;
- Levying the taxes strictly in accordance with law;
- Simplifying the tax laws and processes and introducing the concept of self-assessment in its true spirit;
- Conducting meetings with you/ your representative at agreed time;
- Finalizing proceedings in the minimum possible time;
- Introducing taxpayer friendly, simple and easy to fill tax forms; and
- Providing facilitation and tax education tools (literature, brochures, leaflets, software, website, workshops, seminars, help line etc).

Taxpayers Rights

You as taxpayer can expect us to:

Redress your grievances

It includes:

- Processing of your complaints; and
- Resolving your tax-related issues/problems.

Issue the due refund of taxes within a reasonable time

This includes:

- Keeping handy all record of your tax paid and balance payable/ refundable;
- Processing your refund claims and issue due refunds within the prescribed time limit;
- Payment of compensation for delayed refunds; if any.

Taxpayers Obligations

We as tax administrators expect from you to discharge your tax obligations correctly and faithfully.

We expect from you to voluntarily;

- Register yourself
- Comply with tax laws
- File correct, complete and candid returns and statements within the prescribed time;
- Pay due taxes;
- Maintain accounts, documents and records of your transactions;

And

- Be truthful and honest in your dealings with tax authorities;
- Provide complete and accurate information and record, if required, under the law.

Other Facilitation and Tax Education Material Produced
by
Federal Board of Revenue

Publications

Brochure– Universal self-assessment and record keeping
Brochure – Business accounts, documents and records
Brochure – Taxation of income from salary
Brochure -- Frequently asked questions about Taxation of Salary
Brochure –Collection and deduction of tax at source
Brochure –Charitable Organizations
Brochure –Taxation of income from dividend
Brochure– The mechanism of Alternate Dispute Resolution
Brochure –Taxpayers’ Charter
Brochure –Import of vehicles
Brochure –Passenger Baggage Rules
Brochure - Sales Tax Facilitation Guide
Quarterly Review
Year Book