

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C. No. 2(4) Tax-Base/2010-Vol-II-16288-12

Islamabad, the 1st February, 2012


From: Secretary (IR-Automation),
FBR,(HQ), Islamabad.

To: All Chief Commissioners, IR, LTUs / RTOs.

Subject: **GUIDELINES FOR ISSUANCE OF TFN TO TAX FREE ENTITIES.**

I am directed to refer to the subject and to convey following decisions regarding issuance of Tax Free Numbers (TFN):-

- I. TFN will be allotted to Embassies and Federal/Provincial Ministries.
- II. Sub-ordinate offices of the Federal/Provincial Ministries may use TFNs of their parent Ministry/Department.
- III. Private entities exempt under Second Schedule to the Income Tax Ordinance, 2001 will be issued a regular NTN and these entities will avail exemption subject to qualification prescribed under Second Schedule.
- IV. If the sub-ordinate offices of the Ministries/Departments seek separate TFNs, they will provide an NOC from their parent Ministries/Departments to the effect.
- V. After the issuance of TFNs to the sub-ordinate office(s), the jurisdiction for monitoring of the Withholding Taxes over such entities shall be assigned to the respective field offices, where the entity is located.


(Haroon Masood)
Secretary (IR-Automation)

✓ Copy to PRAL, webmaster, FBR for updating data bases and for action as per Rule 8(3) of the Sales Tax Rules 2006.