

# Taxpayer Privileges and Honour Card Scheme

In exercise of powers conferred on Federal Board of Revenue under section 181B of the Income Tax Ordinance, 2001, the Scheme to be called Taxpayer Privileges and Honour Card Scheme is made as under:-

**1. Scope of the Scheme.-** The Scheme applies to top one hundred taxpayers, as defined in sub-paragraph (2) of this paragraph, in each category mentioned in paragraph (2).

(2) Top one hundred taxpayers means taxpayers ranked on the basis of tax paid as per Return or statement of final taxation filed by the taxpayer, in a descending order, with the taxpayer declaring highest tax as ranked one.

(3) A person qualifying under the Scheme shall be issued a Taxpayer Privileges and Honour card, hereinafter referred to as a 'card'.

**2. Categories and Entitled Taxpayers.-** (1) There shall be following categories of taxpayers for the purpose of this Scheme:

- (a) Salaried individuals
- (b) Non-salaried individuals
- (c) Association of Persons(AOP)
- (d) Companies

(2) In respect of categories mentioned in sub-paragraph (1), only individual taxpayers shall be entitled to privileges mentioned in paragraph (4).

(3) In respect of Association of Persons, for the privileges mentioned in paragraph (4), member of the AOP with highest capital contribution in AOP shall be entitled and in case of more than one individual having highest capital contribution, the individual as designated by the AOP for the purpose of this Scheme, shall be entitled.

(4) In respect of companies, for the privileges mentioned in paragraph (4), Chief Executive Officers of the companies, shall be entitled.

**3. Entitlement Criteria.-** A taxpayer is entitled for the card, only if:

- (i) The taxpayer falls within top one hundred taxpayers in any category;
- (ii) Tax on the basis of the Return or statement of final taxation has been fully paid; and
- (iii) No arrear or current demand is outstanding against the individual, the AOP, or the company, as the case may be, unless the said demand is disputed in any court or stayed by any court.

**4. Privileges.-** The holder of the card shall be entitled to and enjoy the following privileges:

- a) The facilities and privileges as are provided at the VIP lounges of airports managed by Civil Aviation Authority excluding lounges managed and maintained by Airlines for their passengers;
- b) Fast track clearance at immigration counters;



- c) Issuance of gratis passport;
- d) Increase in baggage allowance from five hundred dollars to five thousand dollars;
- e) Invitation for Annual dinner and Excellence Awards by the Prime Minister; and
- f) Invitation for ceremonies on 23<sup>rd</sup> March and 14<sup>th</sup> August.

**5. Selection Mechanism.-** (1) The list of top one hundred individuals in each category, shall be provided by the Pakistan Revenue Automation Limited (PRAL) to the Federal Board of Revenue, by fifteenth day of February each year, along with a certificate regarding correctness and authenticity of each list.

(2) Federal Board of Revenue, shall communicate all lists to respective RTOs and LTUs for verification at their end.

(3) Chief Commissioners of RTOs and LTUs, after verification, shall:

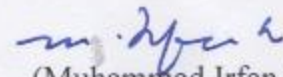
- a) in respect of top one hundred salaried and non-salaried individual taxpayers, provide correct particulars of the individuals, falling in their respective jurisdictions;
- b) in respect of top one hundred AOPs, provide correct particulars of the entitled/designated members of the AOPs, falling in their respective jurisdictions; and
- c) in respect of top one hundred companies, provide correct particulars of Chief Executive Officers of the said companies, falling in their respective jurisdictions.

(4) Verified information received by Federal Board of Revenue shall be published provisionally and taxpayers shall be allowed to file any representation or objections within four days of publication of the provisional lists.

(5) Federal Board of Revenue after disposing of any objection or the representation mentioned in sub-paragraph (4) of paragraph (5) above shall publish the lists by twenty eighth day of February each year and issue the card then.

**6. Validity of the Card.-** The card shall be valid for one year, beginning on first day of March and ending on last day of February each year.

**7. Authorities to implement the Scheme.-** Ministry of Interior, Federal Investigation Authority (FIA), Civil Aviation Authority, Directorate of Immigration and Passport, Pakistan Customs Service and any other department or authority relevant or concerned, in any manner for the purpose of this scheme, are empowered and required to assist and implement the provisions of the scheme in providing privileges/facilities to the holders of the card.

  
(Muhammad Irfan Raza)  
Secretary (ITP-1)