

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C. No. 1(2)IT-Jud/2009.

Islamabad, the 27th March, 2009.

All Director Generals,
Large Taxpayers' Units/Regional Tax Offices.

Subject: - **JURISDICTION OF DIRECTORS OF COMPANIES ASSESSED IN
LARGE TAXPAYERS' UNITS – CLARIFICATION REGARDING.**

I am directed to refer to FBR's jurisdiction order No. 1(2)IT-Jud/2009, dated 23.02.2009 and to clarify that:

- (i) the aforementioned order shall not apply to directors of companies, nominated by Government of Pakistan;
- (ii) a person who is a director in a company which is assessed in a Regional Tax Office and also director in a company assessed in Large Taxpayers' Unit, the jurisdiction of the director will lie with the office where his share holding is more; and
- (iii) the jurisdiction over a person being a director in more than one companies being assessed to tax in more than one Large Taxpayers' Unit shall lie with the Large Taxpayers' Unit holding jurisdiction over the company whose name comes first in the alphabetical order.

2. This clarification shall take effect from **23.02.2009**, the date of original order mentioned above.

**(Mir Badshah Khan Wazir)
Secretary (Income Tax Judicial)
Tel: 051-9219204**

Copy for information to: -

1. SA to Chairman, FBR.

2. Member (IR), FBR.
3. Member (Audit), FBR.
4. Member (Inspection & Audit), FBR.
5. Member (Enforcement & Accounting), FBR.
6. Member (TP&R), FBR.
7. Chief (ITP/ITR/International Taxes), FBR.
8. Chief (Automation), PRAL, Islamabad.
9. GM, PRAL, Islamabad.