

# The Gazette of Pakistan



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

---

ISLAMABAD, THURSDAY, NOVEMBER 1, 2007

---

## PART II

### Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

NOTIFICATION

*Islamabad, the 1st November, 2007*

**S. R. O. 1067 (I)/2007.**— In exercise of the powers conferred by section 21 of the Federal Board of Revenue Act, 2007, read with section 15, thereof, the Federal Government is pleased to make the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Federal Board of Revenue Rules, 2007.

(2) They shall come into force at once.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) 'Act' means the Federal Board of Revenue Act, 2007;

(4423)

(b) "member" includes-

- (i) 'line members' such as member (direct taxes), member (sales tax and federal excise), or any other re-designated member with any other name or nomenclature, member (customs),
  - (ii) functional and support members, such as member (fiscal research and statistics), member (human resource management), member (audit); member (administration), member (legal), member (tax policy and reforms), member (information management systems), and member (facilitation and tax payers' education); and as a result of reforms, adjustment in strength of members and with any other designation or nomenclature; and
- (c) 'Secretary' means the Secretary of the Board appointed under sub-section (5) of section 3 of the Act.

**3. Powers, functions and business of the Board.** (1) The Board may under section 8 of the Act, delegate its powers and functions to the Chairman or the line member, functional member and support member who shall transact such business, and exercise such powers and functions singly as Board, as may be allocated to him.

(2) The Chairman may, under sub-rule (1), distribute the powers and functions, and the business of the Board amongst its members as he may deem fit.

(3) Until the powers, functions and business of the Board are delegated or distributed under this rule, any power exercised, function performed and business transacted by the Chairman or a member shall be deemed to have been allocated to him thereunder.

(4) Any power, function or business of the Board so exercised or transacted by the Chairman or any member under sub-rule (3) shall be ratified by the Board provided that the powers so exercised, functions performed and business transacted fall under section 4 of the Act.

(5) Any power, function or business of the Board not so delegated or distributed under this rule may be transacted by the Board, till further delegation or distribution of such powers and functions.

4. The orders and decisions of the Board and members exercising powers and performing functions shall be notified under the signature of the Secretary or member.

5. Every order made or act done in accordance with such rules shall be the order or act, as the case may be, of the Federal Board of Revenue, under the approval of the Federal Government.

6. Rescission.- The Central Board of Revenue Rules, 1967, are hereby rescinded.

---

[No. F. 112319-M(L) FBR/07].

M. ABDULLAH YUSUF,  
*Secretary General*