

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-I)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

No. 6(96) S (BIC)/2014-15

Islamabad, the 29th July, 2015

AMENDED NOTIFICATION

In exercise of powers conferred by Section 8 of the Federal Board of Revenue Act, 2007 read with Rule 3(1) of FBR Rules, 2007, the Board-in-Council in its meetings held on 25th and 30th June, 2015 has been pleased to re-designate the Member (Enforcement and Withholding Taxes) as Member Research, Analysis and Reforms, with changed job description. Delegation of powers and functions of the Board under various fiscal statutes administered by the FBR to the Members of the Board and their respective job descriptions is detailed as under;

DELEGATION OF POWERS TO MEMBERS, FBR

Member (Customs)

1. **Exercise powers and perform functions of the Board under the following provisions of Customs Act, 1969;**
Sections 2 (ai), 4 with approval of Chairman, 5, 6, 8, 9, 10, 11, 18E, 20, 21, 21A(1), 21A(2), 22A, 25C, 25(12), 26(3), 26A, 27A, 32B, 35(2), 37, 38, 43, 45, 45(2), 50, 53, 54, 65, 67, 68(5), 71, 76(1)(a), 78, 79(I)(a), 79(3), 82 (after approval of FG), 85, 86 (I)(b), 90(2), 90(3), 98(1), 98(2), 99(2), 100(2), 107(1), 110, 121 (2) & (3), 125, 129 (A), 131 (a), 131(2), 131(2) proviso, 147, 155 (G), 174 [2nd Proviso], 177(1), 179(2), 179(4), 181 [1st Proviso], 181[2nd Proviso], 182, 185F, 193(2), 194 A, 195, 195 C (2), 195 C (3A), 195C (4), 195C (7), 201(1) (1A), 202 (5), 202B(2) with approval of Chairman, 203 (A), 211 (2), 217, 219 and 224.
2. **Exercise powers and perform functions of the Board under the following provisions of Customs Notifications;**

S.R.O. 71(I)/95, S.R.O.554(I)/98 , S.R.O. 678(I)/2004, S.R.O. 575(I)/2006, S.R.O. 41(I)/2009, S.R.O.809(I)/2009, SRO 565(I)/2006, SRO 576(I)/2006, SRO 655(I)/2006, SRO 656(I)/2006, SRO 450(I)/2001, S.R.O.75(I)/2006, S.R.O.327(I)/2008, S.R.O. 559(I)/2008, S.R.O. 492(I)/2009 and S.R.O. 413(I)/2012.

Member (Inland Revenue-Policy)

1. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**
Sections 2(46)(g), 3 (1B), 3(6), 4(d), 8B Proviso, 9, 10(1) Provisos, 14, 22(1)(f), 22(2), 23(1), 23(3), 23(4), 26 (1) 1st & 2nd provisos, 26(5), 50(1), 61, 61A, 63, 72C with approval of Chairman and Clause 48 of 6th Schedule.
2. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Sections 2(29C)(b), 27(c), 28(3) to the extent of formulating criteria of approval of leasing companies etc., 32(3), 46(d), 59AA(6), 61(5), 67(2), 74(2A), 76(11), 77(6), 100B(2)(e), 111(5), 114(2A) in consultation with Member(IT), 148(2), 155(3)(vii), 159(3) to the extent of exempting persons, class of persons, goods or class of goods from withholding tax, 181(3), 181(3) Proviso, 183, 206, 206A, 227A with approval of Chairman, 237(1), Clause 12 of Part I of 2nd Schedule, Clause 13(iii) of Part I of 2nd Schedule, Clause 53A of Part I of 2nd Schedule and Clause 57 of Part I of 2nd Schedule.
3. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;**
Sections 3(3), 4(2) proviso, 4(5), 4(8), 5(2), 5(3), 6(3), 7(1), 12(5), 17(1)(g), 18(3), 18(4), 18(5), 40(1) and 42C with approval of Chairman.
4. **Exercise powers and perform functions of the Board under following provisions of Income Tax Rules, 2002;**
Rules 19A, 19B, 19C, 19D, 19E, 19F and 231A.
5. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Rules, 2005;**
Rules 31(2), 32(2), 33(1), 33(2), 33(3), 40(7), 41A(15), 43(6) and 79.
6. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Rules, 2006;**
Rules 18 and 150.

Member (Inland Revenue-Operations)

1. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**

- Sections 2[5AA(f)], 2(9), 6(2), 8A, 10(3), 13(2)(b), 21(1), 21(4), 22(1A), 26(1), 27(a), 31, 32(1)(a) &(b), 37A, 37B(13), 37I, 38(1), 38B(3), 40B, 40C, 45A, 47A, 47A(4), 48(1A), 55, 62 and 74.
2. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Sections 26(2), 28(3) to the extent of granting approvals in the light of criteria of leasing companies, etc., 74(11), 80(2)(b)(vi), 134A(2), 134A(4), 165(3), 180, 181A, 202, 209(1) except for CIR (A), 209(2), 212 to the extent of powers conferred on him by this distribution/delegation of powers order, 214A except for appellate body and 217(1) in consultation with Member (IT).
 3. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;**
Sections 16(3), 22(1), 23(1), 29(3), 35(1), 38(1) to (4), 43, 45(2), 45(3), 45A and 46(1).
 4. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Rules, 2002;**
Rules 90, 94, 109, 220B and 231C.
 5. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Rules, 2005;**
Rules 2(b), 2(g), 3(5), 5(1), 5(4), 25, 26, 28, 31(1), 33(4) in consultation with Member (IR-Policy), 36(4), 40A(3), 41A(2), 53, 54, 55, 56, 57, 58, 64, 74(3), 76, 77 and 78.
 6. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Rules, 2006;**
Rules 5, 6, 10, 12, 27, 28, 30, 41, 44, 52, 62, 64, 65, 66, 67, 68, 69 and 150F.

Member (Legal)

1. **Exercise powers and functions under the following provisions of Customs Act, 1969;**
Sections 185G(2) and 193 A (3) [1st Proviso].
2. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**
45A (to the extent of orders by CIR(A) and 74 to the extent of granting condonation to CIR(A) in respect of appellate matters.
3. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Sections 209(1) to the extent of CIR(A), 214A in respect of orders by CIR (A) and 223(7).
4. **Exercise powers and functions under the following provisions of Federal Excise Act, 2005;**
Sections 35(1) and 43 - to the extent of appellate orders.

Member (Administration)

1. **Exercise powers and perform functions of the Board under the following provisions of Customs Act, 1969;**
Sections 3, 3A, 3AA, 3B, 3BB, 3C, 3CC, 3D, 3DD and 3DDD (all with the with approval of Chairman)
2. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**
Sections 30 with approval of Chairman and 30(1) with approval of Chairman.
3. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Section 208(1) with the approval of Chairman.
4. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;**
Section 29(1) with approval of Chairman.

Member (FATE)

1. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
181B and 216(5).

Member (Taxpayers Audit)

1. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**
Sections 32A and 72B to the extent of actual selection on the basis of criteria approved by Board-in-Council.
2. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Sections 177(8) and 214C to the extent of actual selection on the basis of criteria approved by Board-in-Council.
3. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;**
Sections 42B(1) to the extent of actual selection on the basis of criteria approved by Board-in-Council and 45(4).

Member (Information Technology)

1. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;**
Sections 2(5AAA) in consultation with Member (IR-Operations), 22(2A) in consultation with Member (IR-Operations), 22(3) in consultation with Member (IR-Operations), 26(1) 3rd Proviso in consultation with Member (IR-Operations), 50A in consultation with Member (IR-Operations) and 52A in consultation with Member (IR-Operations).
2. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;**
Section 237A in consultation with Member (IR-Operations).
3. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;**
Sections 4(6) in consultation with Member (IR-Operations) and 17(2)(b) in consultation with Member (IR-Operations).
4. **Exercise powers and perform functions of the Board under the following provisions of Income Tax Rules, 2002;**
Rules 73(2), 73(6) and 229.
5. **Exercise powers and perform functions of the Board under the following provisions of Federal Excise Rules, 2005;**
The electronic Filing of Federal Excise Rules, 2005.
6. **Exercise powers and perform functions of the Board under the following provisions of Sales Tax Rules, 2006;**
Rules 150B, 150D, 150G, 150I, 150J, 150K, 150L and 150O.

JOB DESCRIPTIONS OF MEMBERS, FBR

Member (Customs)


1. Deal with all policy matters, rules, regulations, interpretation of relevant laws and perform all allied functions, relating to Customs, including:
 - i) Exemptions
 - ii) Duty Drawbacks
 - iii) Rebates
 - iv) Changes/modifications in Pakistan Customs Tariff
 - v) Judicial/Legal Issues

2. Formulate and present proposals relating to Customs for annual Finance Bill;
3. Liaise with international organizations/ agencies on matters relating to Customs; Achieve revenue targets and manage operations relating to Customs;
4. Process, short list and nominate officers of Customs for Customs specific foreign training;
5. Supervise all inter-ministerial issues relating to Customs;
6. Exercise powers and perform functions of the Board under the provisions of Customs Act 1969, Customs Rules 2001 and Customs Notifications as delegated by the Board;
7. Perform any other duty or task assigned by the Chairman, FBR.

Member (Inland Revenue-Policy)

1. Deal with all policy matters, rules, regulations, interpretation of relevant laws and perform all allied functions, relating to Income Tax, Sales Tax, Federal Excise Duty, Income Support Levy, Capital Value Tax, Wealth Tax and Corporate Asset Tax; including:
 - a. Exemptions
 - b. Avoidance of Double Taxation Agreements
2. Formulate and present proposals relating to Income Tax, Sales Tax, Federal Excise Duty, Income Support Levy and Capital Value Tax for annual Finance Bill;
3. Liaise with international organizations/ agencies on matters relating to Inland Revenue;
4. Supervise all inter-ministerial issues relating to Inland Revenue;
5. Coordinate in matters relating to Inter Provincial Coordination Committee;
6. Process, short list and nominate officers of IRS for IRS specific training;
7. Exercise powers and perform functions of the Board under the provisions of Sales Tax Act 1990, Income Tax Ordinance 2001, Federal Excise Act 2005, Income Tax Rules 2002, Federal Excise Rules 2005 and Sales Tax Rules 2006, as delegated by the Board:.
8. Perform any other duty or task assigned by the Chairman, FBR.

Member (Inland Revenue-Operations)

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1. Achieve revenue targets and manage operations relating to Inland Revenue;
 2. Supervise revenue collection by Chief Commissioners of all RTOs / LTUs who shall report to him;
 3. Monitor enforcement and Withholding Tax activities relating to Inland Revenue;
 4. Law & Procedure except matters falling in the purview of Member (IR-Policy);
 5. Liaise with the Member Customs for WHT on imports;
 6. Exercise powers and perform functions of the Board under the provisions of Sales Tax Act 1990, Income Tax Ordinance 2001, Federal Excise Act 2005, Income Tax Rules 2002, Federal Excise Rules 2005 and Sales Tax Rules 2006, as delegated by the Board:.
 7. Perform any other duty or task assigned by the Chairman, FBR.

Member (Legal)

1. Grant approval for filing of appeals/ references before High Courts and CPLAs before the Supreme Court;
2. Coordinate with field offices to ensure representation, filing of Para-wise comments, and pursuing litigation in various courts;
3. Coordinate with field offices and FTO office to ensure submission of reports to FTO, implementation of FTO recommendation, filing of representation before the President and review before the FTO;
4. Coordinate with Law Division and Attorney General of Pakistan;
5. Coordinate with field offices in matters relating to recommending names of advocates to the Ministry of Law for their nomination on FBR Panel, appointment of ASCs and AORs in tax cases, assigning cases to and monitor performance of Legal Advisors and Advocates on panel and their fee matters;
6. Maintain and update list of pending cases before the Supreme Court and High Courts through Appeal Management Processing System and Litigation Management System;
7. Monitor performance of Task Forces constituted for the purpose of liquidation of sub-judice cases before the Supreme Court and High Courts;
8. Monitor performance of CIR (A) and Collector (A) and rationalize their work load;
9. Circulate important judgments of courts to the field offices and place the same on web;
10. Exercise powers and perform functions of the Board under the provisions of Customs Act 1969, Sales Tax Act 1990, Income Tax Ordinance 2001 and Federal Excise Act 2005, as delegated by the Board.
11. Perform any other duty or task assigned by the Chairman, FBR.

Member (Administration)

1. Manage administration of Federal Board of Revenue;
2. Recruitment of officers/officials of FBR;
3. Transfer/posting of officers (BS-17 and above) of Inland Revenue and Customs in consultation with the concerned Line Members and with the approval of the Chairman
4. Transfer/Posting of Commissioners (Appeal) and Collectors (Appeal) in consultation with Member (Legal).
5. Short list and nominate officers of FBR for mandatory training such as MCMC, SMC, NMC and NDU;
6. Deal with promotion/ disciplinary/ litigation cases of FBR employees;
7. Manage record of FBR employees and HRIS;
8. Manage sanctioned strength of FBR employees;
9. Development budget and its expenditure under PSDP;
10. Manage current budget of FBR;
11. Administer expenditure budget of field formations;
12. Process all matters relating to official / gratis passports and Exit Control List (ECL);

13. Coordinate in matters relating to the National Assembly, Senate Standing Committees on Revenue and Finance, Cabinet Decisions and other Ministries / Divisions;
14. Manage logistics, vehicles, library, buildings, internal/external security and procurements pertaining to their repairs/maintenance at FBR (HQ);
15. Process all matters relating to purchase/condemnation of vehicles at FBR (HQ) and field offices;
16. Process hiring, de-hiring and rent payment of office buildings at FBR (HQ) and field offices;
17. Process hiring, de-hiring and rent payment of residential accommodations for employees at FBR (HQ);
18. Process re-imburement of medical claims of employees at FBR (HQ) and field offices;
19. Manage all administrative and coordination arrangements for Annual Revenue Budget;
20. Perform/initiate welfare activities for FBR employees;
21. Exercise powers and perform functions of the Board under the provisions of Customs Act 1969, Sales Tax Act 1990, Income Tax Ordinance 2001 and Federal Excise Act 2005, as delegated by the Board;
22. Perform any other duty or task assigned by the Chairman, FBR.

Member (SPR&S)

1. Formulate revenue targets and do strategic planning for their achievements, in consultation with line members;
2. Provide analysis of data relating to collection of taxes i.e. Direct Taxes, Indirect Taxes, Customs Duty etc. and fiscal updates on revenue generating efforts;
3. Conduct studies, as suggested by other Wings, particularly sectoral analysis on tax contributions;
4. Coordinate with other financial institutions;
5. Perform any other duty or task assigned by the Chairman, FBR.

Member (Accounting)

1. Deal with all matters relating to PAC/DAC on Audit Reports/Performance Audit reports/Special Studies Reports;
2. Deal with all matters relating to PAC/DAC on Appropriation Accounts (Grants with AGPR);
3. Deal with all matters relating to DAC on management/MFDAC (Memorandum for Departmental Accounts Committee) reports and Financial Attest of Financial Statements (Revenue Components) for each financial year;
4. Coordinate with Auditor General of Pakistan and Public Accounts Committee in matters relating to Audit and Vice Versa;
5. Perform any other duty or task assigned by the Chairman, FBR.

Member (FATE)

1. Facilitate and Educate taxpayers through development and execution of Media Campaigns on operational and policy matters of FBR;
2. Conduct Awareness Campaigns, Conferences, Workshops, Seminars, etc. for taxpayers;
3. Publish FBR's News letter;
4. Assist taxpayers by addressing their queries through Call Centre /Helpline /e-mails /Fax etc.
5. Update and print all the statutes administered by FBR
6. Manage and update FBR's official website;
7. Comply with the provisions of the Freedom of Information Act;
8. Process taxpayers' grievances under Section 7 of FBR Act, 2007;
9. Disseminate explanatory literature, brochures, FAQs for taxpayers;
10. Exercise powers and perform functions of the Board under the provisions of Income Tax Ordinance 2001, as delegated by the Board;
11. Perform any other duty or task assigned by the Chairman, FBR.

Member (Taxpayers Audit)

1. Plan and design audit procedures;
2. Evaluate tax audits for all domestic taxes;
3. Devise and implement Annual National Audit Plan;
4. Prepare selection criteria for audit coverage of higher risk areas;
5. Spearhead the process of developing the audit methodology to assure audit quality;
6. Exercise powers and functions of the Board under Sales Tax Act 1990, Income Tax Ordinance 2001 and Federal Excise Act 2005, as delegated by the Board.
7. Perform any other duty or task assigned by the Chairman, FBR.

Member (Information Technology)

1. Prepare plan and strategy for FBR in the field of Information & Communication Technology (ICT).
2. Provide support and assistance to the Senior Management in taking informed decision in the field of ICT;
3. Forecast and budget procurement of Software / Hardware / Networks, in coordination with PRAL;
4. Manage all ICT projects, including contract and Vendor Management, preparation of Bidding Documents / RFPs / Bid Evaluation Reports, Consultants' TORs, etc, for award of contracts for procurement of Software/ Hardware, Networks, in coordination with PRAL;
5. Monitor and control software development and implementation by PRAL / external vendors and grant mandatory prior approval for initiating new or modifying / enhancing/ shelving existing software application;


6. Undertake periodic System Audits for Quality Assurance, especially security of the Operational Software, under development or developed and deployed, and resource Management for such System Audits;
7. Constitute user groups for various ICT activities;
8. Liaise with other Wings of FBR for Business Need Analysis;
9. Coordinate with Directorates General (T&R) for ICT Training of end-users;
10. Oversee cleansing of existing data;
11. Supervise PRAL's overall management, including administrative, financial and technical activities;
12. Monitor and evaluate overall performance of CEO,PRAL;
13. Serve as an essential interchange for all communications between PRAL and FBR(HQ)/ its field offices;
14. Spearhead the process of developing the audit methodology to assure audit quality;
15. Deal with all legal, administrative and financial matters relating PRAL, including agreement/ contract and verification of invoices raised by PRAL;
16. Deal with all matters relating to SAP, including renewal of Licenses, Training and implementation, etc. in FBR and field offices;
17. Exercise powers and perform functions of the Board under the provisions of Sales Tax Act 1990, Income Tax Ordinance 2001, Federal Excise Act 2005, Income Tax Rules 2002, Federal Excise Rules 2005 and Sales Tax Rules 2006, as delegated by the Board.;
18. Perform any other duty or task assigned by the Chairman, FBR.

Member (Research, Analysis & Reforms)

- **Tax Policy Analysis Unit**

1. Research and analysis of Macroeconomic indicators and their trends vis-à-vis implications for revenue collection.
2. Analysis of data relating to collection of Duty and Taxes (Direct Taxes, Indirect Taxes & Customs) and generation of fiscal updates on revenue collection.
3. Analysis of tax expenditure and compliance cost.
4. Conduct research for suggesting new taxation measures along with impact analysis and revenue forecasting.
5. Perform any other duty or task assigned by the chairman, FBR.


- **Market Monitoring & Intervention Unit**

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1. Analysis of economic trends in different sectors, forecasting its impact on revenue collection and identification of sectors and subsectors where revenue growth is below potential along with proposed remedies.
 2. Undertake forensic audit of units and sectors on the directions of Board-in-Council.
 3. Analysis of average tax collection and actionable recommendations.

4. Monthly Reports on revenue collection: highlighting anomalies and trends.
 5. Impact assessment of new tax measures and generation of evaluation reports on revenue responsiveness of each such measure.
 6. Conduct studies, as suggested by other wings, particularly sectoral & industry analysis on tax contributions.
- Member (RA&R) shall act as Project Director of the PMU for the Revenue Mobilization Project.
 - Member (RA&R) shall perform any other duty or task assigned by the Chairman, FBR.

Member (HRM)

1. Process, short list and nominate officers for local and foreign training, other than mandatory training and IRS specific and Customs specific training;
2. Deal with all matters relating to Policies & Procedures for Performance-linked Bonus Schemes, Voluntary Severance Scheme, Job Descriptions and Organizational Structure, work force planning;
3. Conduct awareness campaigns regarding changes and issues relating to human resource;
4. Perform any other duty or task assigned by the Chairman, FBR.


(Muhammad Tanvir Akhtar)
Chief (Management)

Copy to:

1. All Members, FBR, Islamabad.
2. SA to Chairman FBR, Islamabad.
3. Notification Folder.


(Muhammad Tanvir Akhtar)
Chief (Management)