

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

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

F.No.6(154)IR-Jurisdiction/2017/51066-R

Islamabad, the ^{20th} April, 2017

NOTIFICATION
(Inland Revenue Operations Wing, FBR)

Subject: - JURISDICTION OF COMMISSIONERS INLAND REVENUE, AUTOMATIC EXCHANGE OF INFORMATION (AEOI) ZONES

In exercise of the powers conferred under section 209 of the Income Tax Ordinance 2001, section 30 and section 31 of the Sales Tax Act 1990, section 29 of the Federal Excise Act 2005 and in partial modification of all jurisdiction orders issued under the aforesaid legal provisions, the Federal Board of Revenue is pleased to direct that;

- i. The Chief Commissioners mentioned in Column (5) shall exercise the powers and perform functions under the Income Tax Ordinance 2001, Sales Tax Act 1990, Federal Excise Act 2005 and Section 7 of the Finance Act 1989 (V of 1989) in respect of the cases mentioned in Column (4) of the Table below and shall perform all administrative functions and coordination with Federal Board of Revenue, and;
- ii. the Commissioners Inland Revenue mentioned in Column (2) of the Table below shall exercise the powers and perform functions as specified in Column (3) in respect of all cases falling in the jurisdiction of RTOs/LTUs mentioned in Column (4) where information is received by the Federal Board of Revenue through automatic exchange of information mechanism with other states and jurisdictions.

TABLE

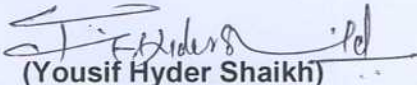
S.#	Commissioner Inland Revenue	Powers & Functions	Jurisdiction	Chief Commissioner
(1)	(2)	(3)	(4)	(5)
01.	Commissioner Inland Revenue, AEOI Zone, Karachi	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005 and Rules made there under;	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of LTU Karachi, LTU-II Karachi, CRTO Karachi, RTO-II Karachi, RTO-III Karachi, RTO Hyderabad and RTO Sukkur.	Chief Commissioner, LTU Karachi

		(d) Finance Act 1989 (Act No. V of 1989), as amended from time to time; and (e) Legal matters including FTO, regarding powers and functions mentioned as above.		
02.	Commissioner Inland Revenue, AEOL Zone, Islamabad	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005 and Rules made there under; (d) Finance Act 1989 (Act No. V of 1989), as amended from time to time; and (e) Legal matters including FTO, regarding powers and functions mentioned as above.	All Automatic Exchange of Information (AEOL) cases falling in the jurisdiction of LTU Islamabad, RTO Islamabad and RTO Rawalpindi	Chief Commissioner, LTU Islamabad
03.	Commissioner Inland Revenue, AEOL Zone, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005 and Rules made there under; (d) Finance Act 1989 (Act No. V of 1989), as amended from time to time; and	All Automatic Exchange of Information (AEOL) cases falling in the jurisdiction of LTU Lahore, CRTOLs Lahore, RTO-II Lahore, RTO Gujranwala and RTO Sialkot	Chief Commissioner, LTU Lahore

		(e) Legal matters including FTO, regarding powers and functions mentioned as above.		
04.	Commissioner Inland Revenue, AEOL Zone, Multan	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005 and Rules made there under; (d) Finance Act 1989 (Act No. V of 1989), as amended from time to time; and (e) Legal matters including FTO, regarding powers and functions mentioned as above.	All Automatic Exchange of Information (AEOL) cases falling in the jurisdiction of RTO Multan, RTO Faisalabad, RTO Sargodha and RTO Bahawalpur	Chief Commissioner, RTO Multan
05	Commissioner Inland Revenue, AEOL Zone, Peshawar	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005, and Rules made there under; (d) Finance Act 1989 (Act No. V of 1989) as amended from time to time; and (e) Legal matters including FTO, regarding powers and functions mentioned as above.	All Automatic Exchange of Information (AEOL) cases falling in the jurisdiction of RTOs Peshawar and Abbottabad.	Chief Commissioner, RTO Peshawar

06.	Commissioner Inland Revenue, AEOI Zone, Quetta	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance 2001, and Rules made there under; (b) Sales Tax Act 1990 and Rules made there under; (c) Federal Excise Act 2005 and Rules made there under; (d) Finance Act 1989 (Act No. V of 1989), as amended from time to time; and (e) Legal matters including FTO, regarding powers and functions mentioned as above.	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of RTO Quetta	Chief Commissioner, RTO Quetta
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2. This notification shall take immediate effect.


(Yousif Hyder Shaikh)
Chief (Revenue & Operations)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTUs / RTOs.
4. Director General IR (I & I), Islamabad.
5. Director General IR (Withholding), Islamabad.
6. Director General IR (Internal Audit), Islamabad.
7. Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad.
8. Secretary (Automation & Registration) for action as per Rule 8(3) of the Sales Tax Rules 2006.
9. CEO, PRAL, Islamabad for making necessary changes on the e-portal.
10. Second Secretary (IT) FBR, (HQ) Islamabad for updating the data bases.


(Sadia Iftikhar)
Second Secretary (Jurisdiction & BTB)