

C.No. 2(103) Int.Taxes (Ops)/14(pt)

Islamabad, the 12<sup>th</sup> June, 2017

**SUBJECT: STANDING OPERATING PROCEDURE (SOP) FOR AEOI ZONES**

The following Standing Operating Procedure (SOP) shall be strictly followed in FBR (HQ), concerned LTUs/RTOs and all the AEOI Zones.

**1. Establishment of AEOI Zones:**

Pursuant to approval of the Board-in-Council, six (06) Automatic Exchange of Information (AEOI) Zones have been established. The powers and functions, jurisdiction and reporting lines of the Commissioners of AEOI Zones are as under;

S. #	Commissioner Inland Revenue	Powers & Functions	Jurisdiction	Chief Commissioner (Reporting Line)
(1)	(2)	(3)	(4)	(5)
01.	Commissioner Inland Revenue, AEOI 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;	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of RTOs Peshawar and Abbottabad.	Chief Commissioner, RTO, Peshawar
02.	Commissioner Inland Revenue, AEOI Zone, Islamabad	-do-	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of LTU Islamabad, RTO Islamabad and RTO Rawalpindi	Chief Commissioner, LTU, Islamabad

03.	Commissioner Inland Revenue, AEOI Zone, Lahore	-do-	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of LTU Lahore, all RTOs Lahore, RTO Gujranwala and RTO Sialkot	Chief Commissioner, LTU, Lahore
04.	Commissioner Inland Revenue, AEOI Zone, Multan	-do-	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of RTO Multan, RTO Faisalabad, RTO Sargodha and RTO Bahawalpur	Chief Commissioner, RTO, Multan
05.	Commissioner Inland Revenue, AEOI Zone, Karachi	-do-	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of all LTUs and RTOs in Karachi, RTO Hyderabad and RTO Sukkur	Chief Commissioner, LTU, Karachi
06.	Commissioner Inland Revenue, AEOI Zone, Quetta	-do-	All Automatic Exchange of Information (AEOI) cases falling in the jurisdiction of RTO Quetta	Chief Commissioner, RTO, Quetta

## 2. Human Resource of AEOI Zones

The FBR (HQ) has posted Commissioners of AEOI Zones vide Notification No.1438-IR-I/2017 dated 9 May, 2017. In the subsequent Office Order C.No 20(1) S.MIR-1/2017 dated 12 May, 2017, the composition of each AEOI Zone has been notified as under;

S.No	Officer/Staff	Number	Posting of Officer
1.	Commissioner (AEOI)	01	The CIR (AEOI) will be posted by FBR(HQ)
2.	Additional Commissioners (AEOI)	01	To be posted by the concerned Chief Commissioner Inland Revenue (CCIR) after taking into account the aspects of confidentiality and data safeguards.
3.	Deputy Commissioners(AEOI)	02	
4.	Inspectors-IR	02	
5.	Senior Auditors	02	

The following further Orders are being made;

- a) The number of the AEOI Zones and of the officers/staff in each Zone may be increased by the Board according to the requirements.
- b) The Database Administrators of PRAL in the concerned LTU/ RTO will provide technical support to the AEOI officers of each AEOI Zone in discharge of their functions.
- c) The concerned Chief Commissioners will report to Member (IR-Operations) with respect to processing and utilizing of AEOI information.
- d) The IR-Policy Wing shall supervise the functions of AEOI Zones until the first exchanges of information take place and issue necessary instructions in this regard from time to time. After the first exchanges, the supervision of AEOI Zones will rest with Member (IR-Operations).
- e) The Administration and IT Wings of FBR will provide full administrative, logistic and infrastructure support to the AEOI Zones for their establishment and smooth functioning.
- f) All the officers and staff posted in the AEOI Zones shall strictly observe confidentiality measures and data safeguards.
- g) The concerned Chief Commissioner Inland Revenue (CCIRs) shall take into account all the aspects of confidentiality and data safeguards before posting of officers and staff in the AEOI Zones.
- h) Only officers and staff of proven integrity, professional competence and IT expertise will be posted in the AEOI Zones.
- i) Any breach of confidentiality measures and data safeguards will warrant strict proceedings under the Efficiency and Discipline Rules, 1973 and other

