

**Government of Pakistan
Federal Board of Revenue
Islamabad**

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Islamabad, the 23rd June, 2017

CIRCULAR

Sub: **COMMENTS / SUGGESTIONS INVITED ON CONCEPT PAPER OF
DISTRICT TAXATION OFFICER-INLAND REVENUE**

Finance Bill 2017 envisages the introduction of a new Inland Revenue Operational Arm i.e. District Taxation Officer-Inland Revenue. Comments / Suggestions are invited on enclosed concept paper of District Taxation Officer-IR.

Encl: **As above**


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District Taxation Officer-Inland Revenue

(Office Order)

Back Ground

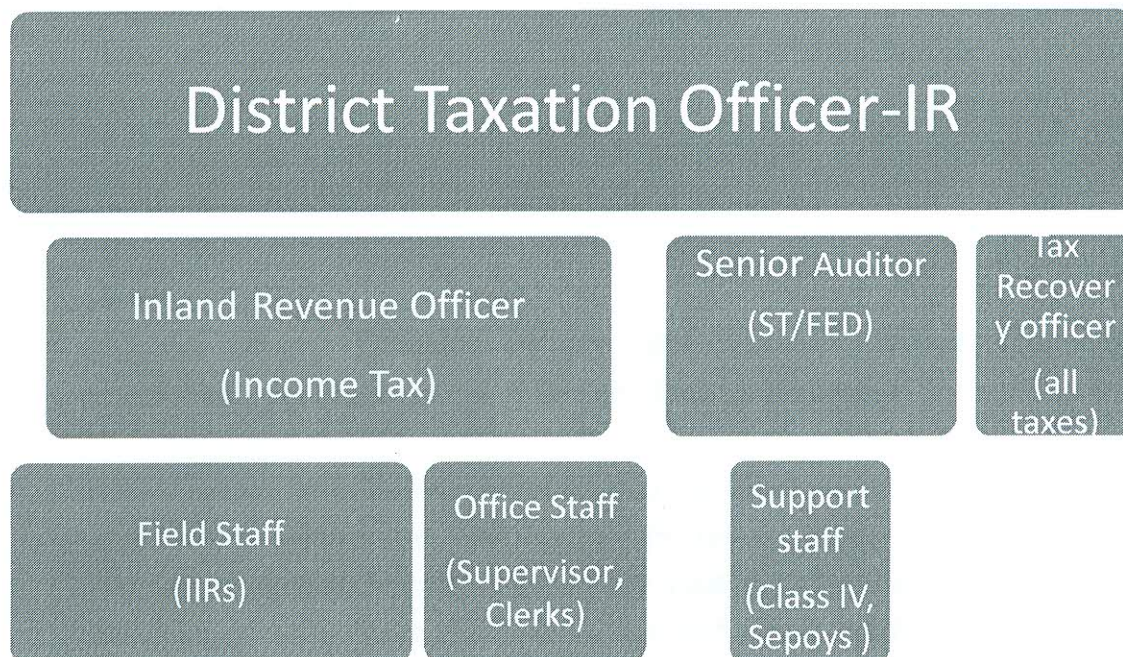
Finance Bill 2017 envisages & introduces a new Inland Revenue Operational Arm i.e. District Taxation Officer. This initiative is not merely revival of old/defunct Income Tax Circle system at Mufassals/Districts, rather it entails an altogether new, innovative and composite field formation, which, within its territorial jurisdiction would be responsible for all IR field operations. Facilitating the taxpayers at their doorstep, this IR field formation would also be representing the Federal Tax Regime at the level of each District.

Scope

Office of District Taxation Officer-IR, within his/her territorial jurisdiction would be responsible for all inland tax operations, relating to all inland taxes i.e. Income Tax, Sales Tax and FED. Unless specifically assigned by FBR or Chief Commissioner concerned and subject to section 209 of Income Tax Ordinance, District Taxation Officers shall manage & oversee the tax operations in the cases of all taxpayers whose jurisdiction falls in their respective Districts. In all inter-District jurisdictional matters, involving multiple RTOs, FBR shall decide the issues.

Administrative structure: Office of District Taxation Officer-Inland Revenue

District Taxation Officer-IR shall be responsible for Inland Revenue Tax collection & administration in the respective District. In cases where more than one field Units are necessitated & established in a District (at Tehsil level), the said Units would also report to the concerned District Taxation Officer. District Taxation Officers shall report to the designated Zonal Commissioners, as notified by the concerned Chief Commissioner. Organogram of District Taxation Officer is given hereunder. Senior most DCIRs shall be posted as District Taxation Officers.



Financial Autonomy

Office of District Taxation Officer shall be vested with proper financial powers of a Drawing & Disbursing Officer and shall be responsible for utilization of funds allocated by the Government of Pakistan.

Physical Infrastructure

All District Taxation Offices shall be provided with proper physical infrastructure and logistics, as required for field tax operations.

- In cases where currently the offices are located in rented buildings, the DCIRs posted as District Taxation Officers shall be responsible to initiate the process of acquisition of suitable piece of land futuristically sufficient for Office Cum Residence of District Taxation Officer. Where ever lands have already been acquired, cases for construction of official buildings may be taken up with Administration Wing FBR without any loss of time.
- RTOs shall arrange, from their existing pool, roadworthy operational vehicles for all the District Taxation Offices.

Visits by Supervisory Officers

Concerned Supervisory officers are obligated to conduct periodical visits of District Taxation Offices and the following visit schedule is mandatory in this regard.

I. Additional Commissioner and Commissioners concerned shall alternately visit each District Taxation Office each month.

II. Chief Commissioner shall visit once in each Quarter of the Financial Year.

III. All District Taxation Offices shall maintain a proper Inspection/Visit Book with details to be filled by the visiting officers.

IV. Visit of Chief Commissioner shall be used to hold an open "*Taxpayers Katchery*" where the visiting officer would listen to the local Bar and taxpayers. Schedule of this Quarterly visit shall be notified & publicized in advance so as to make this event meaningful and fruitful.

Public Image of the Service and Taxpayers education & facilitation

Each District Taxation Officer shall ensure that FBR/IR's policies, decisions and initiatives are properly publicized in local print media and duly explained to local Bar and Trader's bodies.

Tax Directories & Sector profiling

Each District Taxation Officer shall prepare, maintain and update District Tax Directories and Sector Profiling keeping in view the peculiar features of businesses and taxation in each District. This permanent record shall be made the basis for annual input during Budget exercise.