

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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No.57(2)Jurisdiction/2017- 244279-R

Islamabad, the 3rd October, 2019

NOTIFICATION
(Inland Revenue Operations Wing, FBR)

SUBJECT: JURISDICTION OF COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE, ISLAMABAD.

In exercise of powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001 (hereinafter read as the 'Ordinance'), sub-section (1) of section 30 and section 31 of the Sales Tax Act, 1990, sub-section (1) of section 29 of the Federal Excise Act, 2005, and section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001, and in supersession of all earlier orders or notifications of the Board in respect of the jurisdiction, the Federal Board of Revenue is pleased to direct that:-

- i) The Chief Commissioner RTO, Islamabad, shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989) and the Wealth Tax Act, 1963 (Repealed), read with section 3 of the Finance Act 2003 (I of 2003) and the Workers Welfare Fund Ordinance, 1971, the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 in respect of the persons or classes of persons or cases or classes of cases mentioned in column (4) of the notification and shall perform all administrative functions and coordination with the Federal Board of Revenue; and,
- ii) The Commissioners of Inland Revenue specified in column (2), shall exercise the powers and functions, as specified in column (3), in respect of the persons or classes of persons or cases or classes of cases as specified in column (4) of the Table below:-

2. This notification shall take effect from 03.10.2019.

TABLE

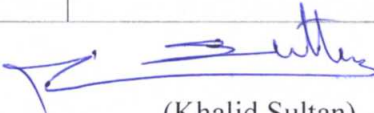
S #	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01	Commissioner Inland Revenue (Corporate), Islamabad (Zone-I)	The Commissioner Inland Revenue shall exercise powers and functions as assigned in: (a) The Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and	(a) All cases of Companies (not specifically assigned to LTU Islamabad) falling within the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, and Northern areas.

		Rules made under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) The Wealth Tax Act, 1963 (Repealed); (e) The Finance Act, 1989 (Act No. V of 1989), amended vide Finance Act, 2010; and (f) The Islamabad Territory (Tax on Services) Ordinance, 2001.	(b) All cases of non resident persons not specifically assigned to LTU, Islamabad falling within the territorial limits of the Islamabad Capital Territory. (c) All cases of Directors of the companies specified in clause (a) above. (d) All cases of individuals, AOPs and companies, both resident and non-resident, whose principal place of business is situated within the civil limits of the Islamabad Capital Territory, predominantly providing or rendering services subject to Sales Tax under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (as amended from time to time). (e) Cases or classes of cases, persons or classes of persons or areas specifically assigned by FBR/Chief Commissioner from time to time. (f) Monitoring and Enforcement of withholding taxes under the provisions of the laws and rules specified in column 3 (of the table) in respect of all the cases of Companies (not specifically assigned to LTU Islamabad) falling within the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, and Northern areas. (g) Broadening of Tax Base in respect of all unregistered persons falling in the limits of Islamabad Capital Territory, who are liable to be registered or furnish their returns or have been identified on the basis of information available /
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			collected for broadening of tax base.
02	Commissioner Inland Revenue, (East) Islamabad (Zone-II)	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: (a) The Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) The Wealth Tax Act, 1963 (Repealed); (e) The Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; and (f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001.	(a) All non-corporate cases of persons / classes of persons not otherwise specifically assigned, lying within the territorial limits of the Islamabad Capital Territory and falling on the East of the Faisal Avenue starting at the Faisal Mosque, Islamabad. (b) All cases of employees of the government, semi-government, attached departments and autonomous bodies falling within the territorial limits of the Islamabad Capital Territory. (c) All cases or classes of cases, persons or classes of persons assigned by the Chief Commissioner and / of FBR from time to time. d) Broadening of Tax Base in respect of all unregistered persons falling in the limits of Islamabad Capital Territory, who are liable to be registered or furnish their returns or have been identified on the basis of information available / collected for broadening of tax base.
03	Commissioner Inland Revenue (West) RTO, Islamabad (Zone-III)	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: (a) The Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) The Wealth Tax Act, 1963 (Repealed);	(a) All non-corporate cases of persons / classes of persons not otherwise specifically assigned, lying within the territorial limits of the Islamabad Capital Territory and falling on the West of the Faisal Avenue starting at the Faisal Mosque, and the Islamabad Expressway, ending at Rawat. (b) All cases of individuals drawing salary from private organization and entities. c) Broadening of Tax Base in respect of all unregistered

		(e) The Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; and (f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001.	persons falling in the limits of Islamabad Capital Territory, who are liable to be registered or furnish their returns or have been identified on the basis of information available / collected for broadening of tax base.
04	Commissioner Inland Revenue (Withholding), Islamabad.	The Commissioner Inland Revenue, Withholding Taxes shall exercise power and perform functions for the purposes of monitoring and enforcement of withholding taxes as well as enrolling of Withholding agents as conferred under:- (a) The Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) The Wealth Tax Act, 1963 (Repealed); (e) The Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; and (f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001.	Monitoring and Enforcement of withholding taxes under the provisions of the laws and rules specified in column 3 (of the table) in respect of all Ministries / Divisions and their attached departments, all Government, autonomous and semi-autonomous bodies / organizations / institutions, municipalities, non-corporate withholding agents existing within the territorial limits of the Islamabad Capital Territory.
05	Commissioner Inland Revenue Information Processing Division (IPD), Tax Facilitation Division (TFD) and (HRM), RTO, Islamabad.	(a) Maintenance of physical and electronic records; (b) Receipt of communication received in Tax Facilitation Division and from other Inland Revenue Authorities; (c) Data entry of receipts and information contained in the communication received in Tax Facilitation Division and from other Inland Revenue	1) All cases or classes of cases or persons or classes of persons or areas conferred to Regional Tax Office, Islamabad. 2) Powers and functions specified in (j) of Column-3 of S. No. 06 of the table in respect of all officers / officials posted in RTO, Islamabad.

	Authorities; (d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Inland Revenue Authorities. (e) Dispatch of hard copies to Inland Revenue Authorities on demand or otherwise; (f) Storage of information, documents statements, returns and all other communications received. (g) Regulation of performance related pecuniary incentives. (h) Training and development according to training needs analysis. (i) Coordination with FBR on various HRM areas. (j) Initiation of disciplinary proceedings, processing and finalization thereof. (k) Monitoring and implementation performance appraisal system.	
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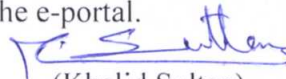

(Khalid Sultan)

Second Secretary (Jurisdiction)

The Manager,
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Distribution:

1. SA TO Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTUs/RTOs.
4. Director General, (BTB)/ IR (I & I), IR (Withholding)/ IR (Internal Audit) Islamabad.
5. All Chief IR(Operations Wing), FBR(HQ), Islamabad.
6. CEO, PRAL, Islamabad for making necessary changes on the e-portal.


(Khalid Sultan)

Second Secretary (Jurisdiction)