

TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-I)
GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.6(96)S(BIC)/Admn/2020-*/23382-R*

Islamabad, the **16th** February, 2021.

NOTIFICATION

In exercise of powers conferred by Section 8 of the Federal Board of Revenue Act, 2001 read with rule 3(1) of FBR Rules, 2007, the Board-in-Council in its 10th meeting held on 10.12.2020 has been pleased to rescind notification No. 6(69)S(BIC)/2019 dated 24-02-2020, partially modifies notifications No.6(96)S(BIC)/ 2019 dated 15.14.2013 and No. 6(96)S(BIC)/2014-15 dated 29.07.2015 for recalling and incorporating the provisions related to delegation of powers/functions under various fiscal statutes into this notification for purpose of consolidation and to further delegate to the Members the powers and functions administered by the FBR conferred on Board through FED Act, 2005, Sales Tax Act, 1990 and Income Tax Ordinance, 2001 but still un-delegated;-

DELEGATION OF POWERS TO MEMBERS, FBR

Member (Inland Revenue-Policy)

1. Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;

Sections 2(20), 2(23a), 3(3), 4(1), 4(2), 4(5), 4(8), 5(2), 5(3), 6(2A), 6(2AB), 6(3), 7(1), 7(2), 12(4), 1st and 2nd proviso 12(4),12(5),16(4), 17(1)(g), 17(2) in consultation with Member (IT), 18(3), 18(4), 18(5), 19A(1), 36 in respect of his order, 38(12) to the extent of rule making, 40(1), 40(2), 42C with approval of Chairman,42(D),46(7) in consultation with Member (Audit), S.No.55D of the Table I of First Schedule and S. NO.13 and 22(f) of Table I of Third Schedule.

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

Sections 2(9A), proviso to section 2(33),2(43), 2(43A)(f), 2(46)(g),2(46)(J), 1st& 2nd provisos to 2(46), 3(1B),3(3A),3(6),3(7), 3(8),1st proviso to 3(9A) to the extent of rule making, 2nd proviso to 3(9A) in consultation with Member (IT) for rule making 7(3),7(5), 8(2),8(6), 8B(2)(ii), 8B(4),8B proviso, 9, 10(1), 11(6),13(6), 14,21(2), 22(1)(f), 22(2), 23(1), 23(3), 23(4),25(2A),26(1) 1st and 2nd proviso, 26(5),33A(1),38(4),47A(12), 50(1),50B(4) in consultation with Member (IT),55, 61,61A, 63,67A(10), 67A(12),71, 72C to the extent of rule making with approval of Chairman, 72D(2),proviso (d) to 73(4), 76, S.No. 12th of fifth Schedule and clause 48 of 6th Schedule.

3. Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;

Sections 2(19D), 2(19E), 2(29C)(aa), 2(29C)(b), 2(30A), 2(35AA), 2(36)(c), 4B(6), 7C(3), 7D(3), 13(3), 13(12), 21(d), 21(p), 21(q), 24(11), 27(c), 28(3) to the extent of formulating criteria of approval of leasing companies etc., 32(3), 46(d), 59AA(6), 59B(2)(h), 61(5), 67(2), 68(4), 74(2A), 76(11), 77(6), 100B(2)(e), 100D(3)(e)(ii)(B), 101A, 105(3)(d), 108(3), 108A(2), 108B(1), 111(5), 114(2), 114(2A) in consultation with Member(IT), 115(4), 116(1), 116A(1), 118(1), 118(2A), 122D(7), 127(3), 131(2), 134A(12), 134A(13), 138(4), 146B(1), 146B(2), 147(7A), 148(1), 148(2), 148(2A), 154(3), 155(3)(vii), 158(c), 159(6), 160, 164(1), 165(1), 165(1A), 165(3) for making/ amendment of rules, 165(5), 165(6), 165A(1) for making/amendment of rules 165B(1) for making making/amendment of rules, 170(2), 170(6), 174(1), 174(5), 175(9), 175A related to rule making, 177(2A), 177(2AA), 177(17), 181, 181A(2), 181D, 183, 206, 206A, 213, 217 to the extent of rule making, 218(1)(d), 218(2)(d), 223(10), 223(11), 227A to the extent of rule making with approval of Chairman, 227B(2), 227D, 230F(3), 230F(6), 230F(9), 230F(14), 236B(2A), 236L(3), 237(1), proviso in division VII of Part I of First Schedule, Clause 12 of Part 1 of 2nd Schedule, Clause 13(iii) of Part 1 of 2nd Schedule, clause (53A) of Part I of Second Schedule, Clause 12D & 12E of Part-IV of the Second Schedule and clause (60B) and (72B) of Part IV of Second Schedule,

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, 2005;
Rules 18 and 150

Member (Inland Revenue-Operations)

1. Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;
Sections 2(8a), 12(4), 16(3), 16(5), 21(4), 22(1), 23(1), 29(1AA), 29(3), 30(2), 35(1), 36, in respect of his order, 38 for implementation and operational purpose, 42D, 43, 45(2), 45(3), 45A, 46(1) and 49.
2. Exercise powers and perform functions of the Board under the following provisions of Sales Tax Act, 1990;
Sections 2(5AA)(f), 2(9), 2(15), proviso to 2(27), 6(2), 6(3), 7(2)(i) 8(1)(l), 8A, 10(3), 21(1), 21(4), 22(1A), 26(1), 27(a), 30(2A), 31, 32(1)(a) & (b), 32(1)(c) & (d), 34A, 37A, 37B(13), 37 I, 38(1), 38B(3), 40B, 40C, 45A, 47A(2), 47A(3), 47A(7), 47A(8), 48(1A), 56AB, 56AB(I)(f), 56AB(2), 56C, 62, 67A(2), 67A(9), 72C for implementation and operational purpose, 72D(1) and 74.
3. Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;

Sections 2(38A),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),107(1A), 108A(5),134A(1)(c),134A(2), 134A(3), 134A(4), 134A(7),134A(8),134A(9), 165(3), 165A(2),171A(2), 171A(9), 171A(10), 175(9),175A(1),180, 181A, 202, 209(1) except for CIR (A), first proviso to section 209(2), 209(3), 211(3), 212 to the extent of powers conferred on him by this distribution/delegation powers order, 214A except for appellate body, 214B(1),217(1) in consultation with Member (IT), 223(8), to 227(A)(1) for implementation and operational purpose, 227B(1) and 230F(11)

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 Federal Excise Act, 2005;

Section 2(12), 19A(2), 22(13) in consultation with Member (Ops), 29(1) with approval of Chairman 29(2)(a), 29(2)(b) 29(2)(C), 38(11) and 41(3) in consultation with Member (Ops).

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

Section 2(2), 30 with approval of Chairman 30A(1), 30A(2)(a), 30A(2)(b), 30B, 30C, 30D, 30DD, 30DDD, 30E, 33A(2), 47A(11) and 51(3) .

4. Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;

Sections 134(A)(11), 208(1) with approval of Chairman, 208(2), 216(8), 216A(2), 227(2), 228(1), 228(2), 229(1), 229(2), 230(1), 230(2), 230A(1), 230A(2), 230B(1), 230B(2), 230C(1), 230C(2), 230D(1), 230D(2), 230E(1), 230E(2), 230F(1), 230F(2), 230G(1), 230G(2), 230H(1) and 230H(2).



Member (Fate)

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

56C

2. Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;

181B and 216(5)

3. Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;

Section 36 in respect of his order

Member (HRM)

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

30A(2)(a)

2. Exercise powers and perform functions of the Board under the following provisions of Federal Excise Act, 2005;

Section 29(2) to the extent of job description and 36 in respect of his order

Member (Taxpayers Audit)

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

Section 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), 177(11) 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, 2005.

Sections 36 in respect of his orders, 42B(1A), 43B(1) to the extent of actual selection on the basis of criteria approved by Board-in-Council and 46(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), 3(9A) to the extent of integration of retail outlet with Board computerize system, 21A to the extent of maintenance of active taxpayer list, 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), 50B(1), 50B(3), 52A in consultation with (IR-Operation) and 72B(1A) to the extent of implementation of computer system.

2. Exercise powers and perform functions of the Board under the following provisions of Income Tax Ordinance, 2001;

Section 216(6A), 216(6C) and 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) and section 36 in respect of his orders.

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, 150 I, 150J, 150K, 150L and 150 O

Without prejudice to the above delegation of powers to the respective Members, if any Member of the Board or the Board itself considers that any matter relating to exercise of statutory power is of material significance, the Board or the Member may refer such matter to the Board-in-Council for a collective decision by the Board in Council.



(Dr. Nasir Khan)
Chief (Admn)

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(Dr. Nasir Khan)
Chief (Admn)