

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

Islamabad, the 29th October, 2018.

**NOTIFICATION
(SALES TAX)**

S.R.O. 1301(I)/2018.— In exercise of the powers conferred by sub-section (2) of section 30A and section 30E of the Sales Tax Act, 1990 and in supersession of Notification No. S.R.O. 116(I)/2015, dated the 9th February, 2015, the Federal Board of Revenue is pleased to specify herein below the functions, powers and jurisdiction of the Directorate General, Intelligence and Investigation-IR and its officers, namely:—

1. **Functions of Directorate General (I&I-IR).**— The functions of Directorate-General of Intelligence and Investigation, Inland Revenue shall be—

- (a) to carry out intelligence activities and intelligence gathering on all tax related issues including under-reporting, tax evasion, tax fraud and revenue leakages;
- (b) to collect third party information relating to financial transactions like investment and expenses etc. and details of persons who are involved in such activities;
- (c) to establish and develop linkages with all major national, provincial other data base to collect relevant information;
- (d) to identify cases of sales tax evasion and carry out inquiry, investigative audit, whichever deems fit, to retrieve the loss of revenue;
- (e) to identify and investigate in accordance with applicable law in cases of tax fraud having any financial implication, punishable as an offence under the Sales Tax Act, 1990 and the rules made thereunder;
- (f) to carry out criminal investigation and prosecution in accordance with applicable law in cases involving offences punishable under the Sales Tax Act, 1990 and the rules made thereunder;
- (g) to share and disseminate actionable information and corroborating evidence, where required, through written reports or alerts or otherwise to authorities or officers in the headquarters and field formations of the Federal Board of Revenue for further proceedings;
- (h) to process complaints of tax evasion and tax frauds etc; and
- (i) to carry out any other work or function that may be assigned to it by the Federal Board of Revenue.

2. **Jurisdiction and powers of officers of Directorate General (I&I-IR).**—

(1) Subject to the provisions of this Notification, the Director General, Directors, Additional Directors, Deputy Directors, Assistant Directors and other officers of Directorate General of Intelligence and Investigation, Inland Revenue specified in column (2) of the Table below are hereby invested with the powers of authorities as mentioned in column (3) of the said Table and to exercise such powers and to perform functions under the provisions of the Sales Tax Act, 1990 specified in column (4) thereof and having jurisdiction in respect of such persons or classes of persons or such areas or such cases specified in column (5) of that Table, namely:—

