

# REVENUE NEWS *Newsletter*

## WHAT'S INSIDE

- 03 DGTR holds SAARC moot on MNEs
- 03 HRM Wing develops KPIs
- 05 TPA Wing: Striving for effective audits
- 05 U.S. Consul General in Karachi, visits LTU
- 08 102nd NMC participants visit FBR on inland study tour
- 08 Accounting Round-up recent activities
- 08 Banks' CFOs hold meeting with Member (IR) Policy
- 09 FBR launches Internal Communication Policy
- 10 LTU Karachi interaction



## Haroon Akhtar Khan Vows to Jumpstart Growth in Revenue

Mr. Haroon Akhtar Khan is Special Assistant to Prime Minister on Revenue. He has a distinguished record of business success and of public service as Senator and two-time member of the Punjab Assembly, where he served as senior member of standing committees on Finance; Commerce; Industries and Production; Petroleum, Natural Resources & Minerals; and Sports, Culture and Tourism.

A fervent believer in participative democracy, Mr. Haroon Akhtar worked extensively on six federal budgets, combating circular debt in energy sector, combating corruption and promoting a climate of economic growth.

Mr. Haroon Akhtar Khan has M.Sc in Actuarial and Business Mathematics from University of Manitoba and is also a Fellow of Society of Actuaries (USA) and Fellow of

Canadian Institute of Actuaries.

Mr. Haroon Akhtar Khan believes that all great economies have at their base a solid foundation of effective taxation system and that Pakistan is going nowhere unless it first sets its taxation system in order "You are doing a great job. However, Pakistan needs a manifold increase in revenues if it is to address its myriad of issues on poverty, education and a take-off platform for economic development. For this, run-of-the-mill taxation will not do. I will, therefore, primarily focus on out-of-box ideas to jumpstart growth in revenue."

His office is located on 4th floor of FBR House.

**REVENews team welcomes  
Mr. Haroon Akhtar Khan to FBR.**

## Youth Synergy - FBR Engages Youth A fresh initiative from FBR's FATE Wing

"I expect you to expand discussion  
on social media on taxes"

Chairman Mr. Tariq Bajwa



Recognising need for tax awareness, Facilitation and Taxpayers Education (FATE) Wing launches a motivational campaign for more taxpayers voluntarily joining the tax net. Benefits of paying taxes also need to be communicated to build trust and improve tax culture.

### Engaging youth

As the present generation lies entrenched in a tax-evasive mindset, it seems logical to

turn to those who have an interest in the future - who are Pakistan's future - the youth.

**.... who have an interest in the  
future - who are Pakistan's future**  
- the youth -

This objective can be achieved by influencing the youth who are our upcoming generation of taxpayers. Through them other groups in society,

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especially elder generations will be addressed by force of peer education.

## Tax Change Agent Campaign

FATE Wing chalked out strategy to educate and sensitize students of colleges and universities on taxation. With Giz, a German NGO supporting Pakistan in good governance and providing technical support, FATE Wing conceived a tax awareness and motivation campaign that engages country's youth to become "Tax Change Agent" in society. On directions of Chairman FBR Mr. Tariq Bajwa, it was decided to implement this awareness program at countrywide level.

## NUST-First Tax Agents

National University of Sciences and Technology (NUST) was selected for the pilot campaign, named as "Tax Fair" where students were engaged to become "Tax Change Agents".

### 1st Tax Fair- 20th May

The event was organized by FATE Wing on 20th May, 2015, with School of Social Sciences and Humanities of NUST. Attended by FBR officials, students of NUST and consultants from Giz, the daylong event featured informative, educational and dialogue driven activities, including speeches, group discussions, stalls, theatre and question answer session between FBR officers and students. The Chairman FBR, addressing NUST students said "Pakistan lacks a culture of tax compliance and the government is determined to raise the tax-to-GDP ratio and broaden the tax base by adding one hundred thousand potential taxpayers every year.

**... add 100,000 taxpayers every year**

The FBR Chairman invited the student community to be agents of change and promote discussion on social media and also within their circles on different facets of taxation. "I expect you to expand social media discussion on taxes to a critical mass that prompts an actual change in society," he added.

## Expand social media discussion to critical mass that prompts change

Dr. Ashfaq Hasan Khan, Dean of NUST Business School, dilated upon how resource-starved Pakistan is amongst IMF's most frequent nine borrowers out of its total 199 members, and how even Friends of Pakistan felt reluctant to loan to Pakistan arguing, why their taxpayers should be penalized and taxed to loan money to Pakistan when a large swathe of population in Pakistan is not tax compliant.

## Pakistan is amongst IMF's nine most frequent borrowers

He stressed economic sovereignty for Pakistan, and how "our youth at 100 million under 22 years of age, can be the catalyst to bring such change". He welcomed FBR's initiative to tap the energy and dynamism of youth for broadening of tax base.

Later, Member Facilitation and Taxpayer Education FBR, Mr. Nadeem Dar explained the scope of 'Tax Fair' which is the first of a series of activities planned as part of a "Tax Change Agent" campaign. It will be replicated at other leading educational institutes under the theme 'Banaey Naujawan, Behtar Pakistan'.

A campaign logo of two youth reaching towards FBR's logo of a rising sun was developed.

The idea to engage student community in creating a tax culture that advocates voluntary tax compliance is a new tax event for Pakistan. The 'Change Agent Campaign' will motivate the youth to influence public opinion by engaging their peers, friends and relatives to contribute in nation building by filing correct tax returns and paying their due share of taxes voluntarily.

Many students with initiative and leadership skills came forward to act as change agents for promoting tax culture in Pakistan. These game changers will interact within their social circles, influencing minds to awaken a national spirit leading towards a tax-compliant culture.



Event host eminent media personality and TV anchorperson Syed Talat Hussain spiced up the discussions and Q&A session with his incisive 'takes' on lamentable tax compliance.

**I want your mobile phones  
on - not off.**

- Talat Hussain -



NUST students perform on **stage skit on taxes** and social responsibility



Some tax change agents pose before the **Campaign Wall**



## DGTR holds SAARC moot on MNEs 6-country Tax Moot

Five-day SAARC Conference was held in Lahore in May on "Audit and Investigation of MNEs". 14 delegates from 5 countries of SAARC, and two from the host country, participated and discussed ways to increase cooperation in the realm of Taxation of MNEs.

### FBR & SAARC cooperate on taxing profit-shifting



The Conference also focused to increase awareness about methods of tax avoidance by MNEs as these are not well documented in developing countries. The interactive sessions of the Conference aimed to enhance understanding of structure and operations of multinational enterprises, with special emphasis on computerized accounts of MNEs and Enterprise Resource Planning (ERP) Audit. Related Party Transactions, a major technique adopted to avoid taxes, was explained and concepts



## HRM Wing develops KPIs, conducts training workshops

The Human Resource Management (HRM) Wing of FBR has undertaken various activities and measures for improving the skills and capacity of human resource in FBR. So far, job descriptions along with KPIs have been developed for all the field positions



of Arm's Length Principle and Transfer Pricing were discussed in context of developing countries. Mechanisms for cross border financing flows by MNEs, were also looked into, in addition to audit of some major industries like telecom and pharmaceuticals. One session was exclusively planned for Experience sharing by delegates on taxation of MNEs in SAARC countries.

The ceremony was inaugurated by former Foreign Secretary of Pakistan, Mr. Shamshad Ahmad Khan. Evening activities included visits to historical places and Walled City of Lahore followed by



dinners consisting of traditional Pakistani food delicacies. A cultural night was also organized on the eve of the last day. Further details of the event are available on FBR's webpage [www.fbr.gov.pk](http://www.fbr.gov.pk)

*"FBR's administrative reform ongoing since 2002, geared up in 2006 to full conversion to functional design. For such design, KPIs are essential for both output-benchmarking and for individual evaluation. My first priority as Member HR is to implement KPIs. We will do this throughout the coming year, with trainings and practical sessions."*

Khawaja Tanveer Ahmed, Member HRM, FBR







# Snapshots of TAX FAIR NUST





The HRM Wing through the Directorates General of Training & Research of Inland Revenue and Customs is continuously conducting various capacity building trainings for the FBR's employees of all grades. However, a 15 (Fifteen) days mandatory capacity building training program for the officers of BS-17, 18, 19

and 20 has been initiated this year which is going to be regularly conducted every year. A one-year MBA Tax Management Degree Programme from IBA, Karachi for the Officers of Inland Revenue Services and Pakistan Customs service will commence from September, 2015.

## TPA Wing Aims for Effective Audits

Syed Ijaz Hussain, Member (Taxpayers' Audit) along with his team undertook a series of visits to Inland Revenue field offices during April and May, 2015 to monitor performance of officers engaged in audit of cases selected by the Board for tax year 2011 to 2013.

*"We aim to change the nature of FBR audits from perfunctory to effective audits."*

**Syed Ijaz Hussain, Member (TPA).**



His structured interaction ensued with field officers, ultimately paid dividends in form of improved quality and quantity of output. The following table amply illustrates this performance:

Tax Year	Total cases selected	No of cases disposed off	Demand created	Demand collected	Average Tax per audit
2012	41727	24460	2906	52	2125
2013	74492	38777	18137	1850	47585

As seen from above table, the number of cases disposed of during the current Financial Year is 150% more than the previous year. Moreover, the demand created during current Financial Year is 623% more than the previous year. Average demand per audit case during the period July to May of current financial year

2015 is Rs 47,585, which is much higher as compared to average demand of Rs 2,125 for previous year. The demand collected out of demand created is 10% as compared to 2% collected during the same period of previous financial year.

## U.S. Consul General in Karachi, visits LTU

The U.S. Consul General in Karachi H.E. Brian Heath along with his economic team visited LTU, Karachi on May 13th, 2015. The Honorable CG was shown around the premises and then given a formal presentation on LTU, Karachi - the first reformed unit of FBR.

Chief Commissioner, Dr. Muhammad Irshad briefed the visiting delegate about the changed management and IT initiatives at LTU, Karachi which included biometric attendance system, in-house intranet, electronic archiving of records and online communication with taxpayers through IRIS and TAMS. The Chief Commissioner also appraised the delegate on LTU's outstanding performance, and its challenges.

The Consul General appreciated the contributions of LTU Karachi at 38% of total federal taxes last year. He also showed keen interest in extending

any assistance through the USAID vis-à-vis capacity building of IRS officers in general and LTU officers in particular especially in the areas of cross border economic transactions, money laundering, transfer pricing and international best practices in tax administration.

### USAID can help in tracking money laundering & transfer pricing issues

The visiting delegates were given mementos from officers of LTU, Karachi as a token of remembrance.



## REVENews Felicitates New Entrants into BS-22



**Ms. Sameera Yasin**

Ms. Sameera Yasin of Inland Revenue Service (9th CTP), is promoted to BS-22 as Director General Training & Research (IR), Lahore.

She holds a Master's Degree in English Literature, B.Ed. & diploma/ degree in HRM. During her three-decade career, she contributed significantly to change management and restructuring of FBR. Her passion for knowledge is quenched from Harvard Kennedy School, Singapore Civil Service College, RIPA (UK) and UNITAR (Hiroshima) which provided impetus to her professional development. Training being her cherished goal, she uses every opportunity at CSA, FBR and DOT (IR) to translate her passion into practical form and has organized over 15 training courses at different forums.

Joining service when women's empowerment was not encouraged nor socially acceptable, she balanced career with family needs and sailed unblemished against odds. She has keen interest in gender issues and has attended several certification programs conducted by USAID, Common Wealth, UN and SAARC.



**Ms. Fiza Muzaffar**

Ms. Fiza Muzaffar is an Inland Revenue Service officer (BS-22) currently holding charge of Member (Training), FBR. She joined civil service in 1980 and in her 35-year-long illustrious career, she has held numerous key positions within FBR, including Director General (Special Initiative) and Chief Commissioner LTU Lahore.

Ms. Fiza Muzaffar holds an M.A. in Public Administration and L.L.B from the University of Punjab. She has attended extensive training course in Pakistan and abroad in public policy, tax policy, financial administration and human resource management.



**Mrs. Azra Mujtaba**

Mrs. Azra Mujtaba is a career civil servant from IRS with 34 years of experience on professional assignments as tax collector and foreign assignments as Commercial Counselor at Mexico and at Rome.

She also carries work experience from Prime Minister's Secretariat in Economic and Finance Wing on policy issues of Ministries of Commerce, Finance, FBR, Petroleum & Natural Resources and of EAD. She has also been Member Directing Staff at National Defence University, Islamabad where she worked for two years and won universal acclaim for excellent performance.

Presently, Additional Secretary (Corporate Finance) for last two years, she deals with policy issues of energy sector and public sector enterprises. She belongs to the 8th CTP and is considered a role model for younger IRS officers. She retires on 11 July 2015 and REVENews wishes her family a happy and fulfilling life.





**Mr. Abdur Rehman Dogar**

Mr. Abdur Rehman Dogar, an Inland Revenue Service officer of BS-22, retired from government service with effect from June 09, 2015. He was serving as Chief Commissioner Sialkot, before being posted as Member (Training), Federal Board of Revenue (HQ), Islamabad on promotion to BS-22 on June 08, 2015.

Mr. A.R. Dogar had an illustrious career and held key positions in field formations and at FBR Headquarters, including that of Intelligence and Investigation, Appellate jurisdiction & of tax administration.

With an M.Sc. (Chemistry) from Quaid-e-Azam University Islamabad in 1979, he joined civil service (ITG/IRS) in 1980. From his early career, Mr. Abdur Rehman Dogar received applause for quality assessment work and uprightness, and in mid-career showed brilliance in staff post. At senior level, he continued to demonstrate excellent managerial abilities and unflinching uprightness. His professional dedication aided him in the journey from a small village of Burewala (Multan) to the pinnacle of government service. REVENews wishes him and his family a successful second innings in retirement.



**Mr. Muhammad Ashraf Khan**

Mr. Muhammad Ashraf Khan is from 9th CTP and as Member FBR, he has been heading IR operations for the last two years. He is a BS-22 officer of Inland Revenue Service and served on various key positions of Customs and Inland Revenue. His vast experience of field operations includes postings as Collector (Appraisal) Islamabad and Faisalabad and Chief Commissioner RTOs Faisalabad, Lahore and at LTU Lahore. He has also held important policy-making positions in Customs and Sales Tax at FBR.

Mr. Muhammad Ashraf Khan is an active member of the reform team of FBR. In 2002-03, he developed and launched the first ever automated system of sales tax refund known as STARR. STARR brought fundamental change in processing of refunds in system allowing tax payers to file their refund claims electronically. The system processes them in 12 hours without human intervention.

Mr. Muhammad Ashraf Khan believes in development of system and increase in institutional capacities. He has also developed the first Sales Tax – Textile Industry Notes prescribing production parameters, value addition ratios of each sub-sector and wastage percentages.



**Mr. Lutfullah Virk**

An BS-22 officer of Pakistan Customs Service, Mr. Lutfullah Virk joined civil service in 1981. Currently holding charge of Director General Intelligence & Investigation (Customs), FBR, Mr. Virk has put in 34 years in a number of key positions in FBR Headquarters and at field formations.

Mr. Virk holds an M.Sc. in Zoology and has attended a number of leadership & training courses in and outside Pakistan, including Japan, USA, Uganda and the UK. He is a leading expert in Value Added Tax and has contributed significantly to the reform of sales tax in the country.

## 102nd NMC participants visit FBR on inland study tour

55 participants of 102nd National Management Course and Faculty Members of NSPP, Lahore visited FBR on 14th April, 2015. The visit was part of the senior civil officers from all provinces.

Participants of 102nd National Management Course were briefed on FBR's functions as a revenue collecting authority. Mr. Tariq Bajwa, Chairman welcomed the participants and explained government's policies and initiatives for enhancing revenue collection and encouraging voluntary compliance in payment of taxes.

Mr. Shahid Hussain Asad, Member Inland Revenue-Policy delivered a comprehensive presentation on "Introduction of FBR, Functions of Inland Revenue Policy and Operations & Future Strategic Vision", followed by Mr. Nisar Khan, Member Customs' presentation, who enlightened participants on "Customs functions". The Q&A session was answered by the Chairman, FBR and senior Members of the Board.

Mr. Muhammad Ismail Qureshi, Rector NSPP, Lahore thanked FBR for hosting the visit and giving participants an opportunity to know the important functions of FBR. Shields were exchanged between FBR and NSPP Lahore at conclusion of the function.



## Accounting Round-up recent activities

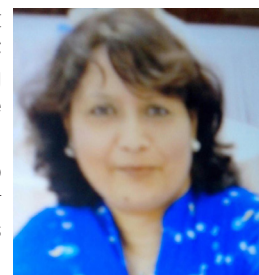
The Accounting Wing has geared up activities since the present Public Accounts Committee started in December 2013.

During this period, FBR's Accounting Wing convened 43 meetings of Departmental Accounts Committee on audit reports/performance/special study reports, draft paras and appropriation accounts with the Audit at Lahore, Karachi and AGPR in Islamabad.

The Accounting Wing also presented FBR's accounts before the Sub-Committees of Public Accounts Committee on two audit reports in March, 2015.

Irregularities in 2017 audit paras on different audit reports from 1996-97 were discussed in the DAC/PAC meetings. As a result of hectic efforts of Accounting Wing, audit paras valuing over Rs. 27001 million were regularized.

Besides these activities, Accounting Wing also arranged several meetings with office of the Auditor General of Pakistan on long-outstanding issues relating to performance of their audit activities in field formations of FBR.



**Mrs. Seema Majid**  
Member Accounting FBR

## High Achievers

**Mr. Amer Rashid**  
Deputy Director  
DGTR (Customs) Karachi



**Mr. Muhammad Ashraf**  
Inspector, Inland Revenue  
RTO, Sialkot



**Raja Haq Nawaz**  
Inspector, Inland Revenue  
LTU Islamabad



## Banks' CFOs hold meeting with Senior Member (IR) Policy

A meeting with CFOs of banks was held at LTU Karachi and presided by Senior Member (IR) Policy Shahid Hussain Asad on 20th April 2015. The meeting discussed enforcement of Section 165 and 165A of Income Tax Ordinance 2001. A number of proposals were discussed and the meeting concluded with a resolution to adopt a pragmatic approach to implement the law while keeping in view the practical problems being faced by banks.





## Farewell held for Ms. Riffat Shaheen Qazi

A special meeting of the FBR's Board-in-Council was held on 9th April 2015 to formally bid farewell to Ms. Riffat Shaheen Qazi, Member Facilitation and Taxpayer Education (FATE) FBR, who retired the following day after putting up 35 years of illustrious service. The function was attended among others by Chairman FBR, Mr. Tariq Bajwa and Members of the Board. In his comments, FBR Chairman Mr. Tariq Bajwa hailed the services of Ms. Qazi and her professionalism and commitment to excellence exhibited during her various postings within and outside the FBR. Similar sentiments were shared by different Members who recalled the grace and intelligence with which she conducted herself under adverse circumstances. They lauded her meritorious services and wished her well in the years ahead. Later, Ms. Riffat Shaheen Qazi was presented with a memento of FBR.



## FBR's tax collection increases by 14.8%

FBR has collected Rs 2,588 billion of revenues up to June 2015, showing increase of 14.8 per cent over corresponding period of the last year. According to the provisional figures calculated until 02 July 2015, the FBR had collected Rs 380

billion during the month of June 2015. Aggregate collection up to June 2015 thus works out to Rs 2,588 billion as against Rs 2,254 billion collected during the corresponding period of the fiscal year 2014.

## BUDGET-MAKING in FBR



FATE Wing officers giving away budget 2015-16 documents to journalists at Facilitation Desk set up at National Press Club Islamabad



Mr. Shahid Hussain Jatoti, Member Administration, FBR, review administrative arrangements for Annual Revenue Budget exercise



Chairman FBR, Mr. Tariq Bajwa inaugurates printing of FBR's portion of Federal Budget 2015-16 at FBR House on 04th June, 2015

## Rewards extended

FBR has extended criteria of rewards for officers. According to official notification, the criteria for grant of cash reward for FBR and field officers is extended, and MCMC, SMC, NMC, NDU participants will also now be eligible for rewards. However, officers with less than 3 months tenure are not eligible. Officers

remaining on leave or training for three months or more are also not eligible for cash rewards. The notification also excludes officers against whom disciplinary case or fact-finding inquiry is pending or penalty imposed under E&D rules.

## FBR Launches Internal Communication Policy

FBR has gone through administrative reform which changed FBR between 2002 and 2006 to a matrix structure, something not earlier experienced in FBR. What we see since then, is a continuation of the governmental line-structure communication, which is leaving gap in FBR's new matrix structure. To address

such issues, FATE Wing has prepared a policy document to streamline flow of information in FBR and its field formations.

The Internal Communication Policy document addresses weak links in communication through measures to best streamline

factors and work processes that otherwise limit performance. FBR's Internal Communication Policy aims to improve unhindered two-way internal communication and support culture shift within FBR's workforce. Our goal is, eventually, to have taxpayers satisfied with FBR's service delivery and government that is confident that FBR does not drag its feet but is prompt in decisions and actions.

### **... foster change ... tax collectors - to transparent delivery**

Another objective is to foster change in thinking, from our roles merely as 'tax collectors' towards the larger goal of delivering tax policy with transparency while facilitating taxpayers. The internal communication policy of FBR aims at achieving following goals:

1. Timely service delivery to external stakeholders through unhindered internal communication.
2. Foster positive image through improved responsiveness from effective internal communication.
3. Have a motivated workforce delivering taxpayer services using instantly responsive internal communication.

### **Our Goal: Taxpayers satisfied on service delivery and prompt decisions**

4. Communicate need for change among tax collectors towards fair & optimal delivery of revenue services.
5. Avoid lapses, gaps and silences in communication internally, and consequently, externally.
6. Keep parts of FBR abreast of policy changes.
7. Promote standardization in implementation of tax policy.
8. Enable employee-feedback on issues.

The Policy also contains an Action Plan. Same is available on FBR website. 3 salient features of the new policy require

- a. Disposal of FRs in 3 days
- b. Send pendency list (over 90 days) to Member concerned, and (pendency of 120 days) to Chairman FBR, on 1st of each month
- c. IR Policy, IR Operations, Customs, Admin and Legal Wing each to have their focal person for internal communication

## **LTU Karachi interacts with CEOs of American Business Council Companies**

Dr. Muhammad Irshad, Chief Commissioner LTU, Karachi and ADC (HQs) Mr. Shakeel Ahmad Kasana meet with office-bearers of American Business Council in Pakistan at a local hotel in Karachi on 27th February 2015.

Federal Minister for Commerce, Engineer Khurram Dastagir Khan and H.E. Richard Olson, US Ambassador in Pakistan, were chief guests. During the meeting, several issues of mutual concern were discussed.

Chief Commissioner, LTU Karachi, responded to issues raised by the Business Council members and assured them of FBR's commitment to fairness, transparency and justice. The American Business Council (ABC) of Pakistan is a chamber of U.S. businesses and one of the largest groups of single-country overseas investors in Pakistan since 1984. Most member companies of ABC are in LTU, Karachi. The Chief Commissioner LTU, Karachi is the designated focal person for this chamber.

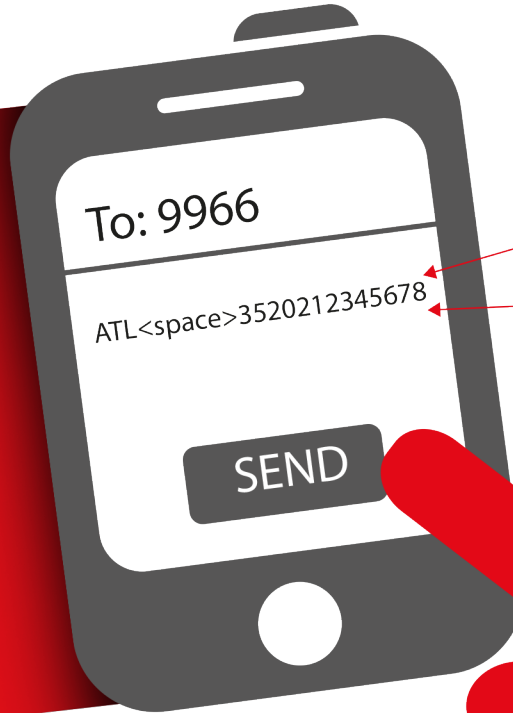




ایف بی آر کی جانب سے ایک اور سہولت

# ایکسٹیکس پیٹرز کی تصدیق اب ایک SMS کے ذریعے

فرد کا CNIC- فرم یا کمپنی کا NTN **9966** پر ایس ایم ایس کر کے  
ایکسٹیکس پیٹرز لسٹ (ATL) میں اس کی موجودگی کی فوری تصدیق کریں



فرد کیلئے 13 ہندسوں کا شناختی کارڈ نمبر ٹائپ کریں  
کمپنی یا فرم کیلئے 7 ہندسوں کا نیشنل ٹیکس نمبر ٹائپ کریں  
اور Send کریں

**24/7**  
SERVICE

کیونکہ جو ATL پر نہیں ہونگے ان کا ٹیکس زیادہ ہوگا۔ لہذا:  
① گاڑی کا ٹوکن دینے ② انکم ٹیکس کا ٹن ③ کاروباری لین دین  
سے پہلے کسی شخص، فرم یا کمپنی کے نام کو ATL پر ضرور دیکھیں۔

تصدیق کرنا  
کیوں ضروری ہے؟

# Who has to file Income Tax Return?



All NTN Holders



Individuals with  
Annual Income of more than  
Rs. 400,000/-



All Companies



Anyone charged to Tax in  
Tax Years 2013 or 2014



Owners of land 250sq yards or  
any sized flat in Cantt/  
Municipal/ICT limits



Owners of land over  
500sq yds (outside Cantt/  
Municipal/ICT limits)



Flat-owners of 2000sq feet  
covered area



Commercial or Industrial  
Electricity Connection Holders  
with annual bill over Rs. 10 Lac



Owners of Vehicles  
over-1000cc



Welfare Institutions or NPO  
defined in Section-114  
(Income Tax Ordinance)



Persons sent  
notice to file return