

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

C. No. 2(103) Intl. Taxes-ops/14

Islamabad, the 1st April, 2016

Subject: GUIDELINES ON EXCHANGE OF INFORMATION

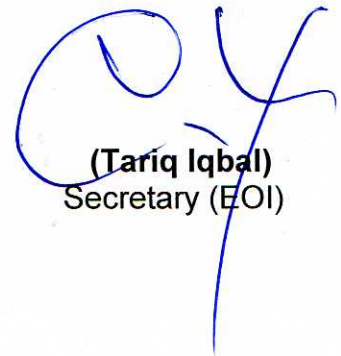
In order to make the process involved in the Exchange of Information (EOI) requests of the treaty partners more efficient and systematic, the Competent Authority / Member (Inland Revenue Policy) has been pleased to direct the officers and officials working in the EOI section of FBR Headquarters to comply with the following instructions in letter and spirit:

1. Upon receipt of request on EOI from any treaty partner, the Competent Authority/Member (Inland Revenue Policy) shall forward the request to Chief (International Taxes) for examination and processing.
2. The Chief (International Taxes) shall examine the EOI request carefully and after necessary noting on the letter, forward it to the Secretary (EOI) on the same day.
3. The Secretary (EOI) shall examine the request in detail and direct the officials to enter it in both the manual and electronic registers immediately. The request shall also be uploaded on the EOI portal the same day.
4. The Secretary (EOI) shall nevertheless examine contents of the EOI request in detail and determine whether request is valid in so far as it contains the requisite information necessary for the purpose. The request shall also be examined as to how the necessary compliance can be made and what sources utilized for obtaining the information.
5. Accordingly, the Secretary (EOI) shall discuss the request in detail with Chief (International Taxes) the next day to sort out strategy and timelines for necessary compliance.
6. In case the EOI request is found invalid or deficient, reasons thereof shall be recorded and the treaty partner shall be intimated immediately regarding the

shortcomings, missing data or any required information and document, as the case may be.

7. In case the EOI request is valid, it shall be examined in terms of the type/classification of the information, concerned field office of FBR and the persons/organizations/authorities in possession of the required data or information, etc.
8. If the required information is available in the FBR database, it shall be obtained from the Information Technology Wing and forwarded to the requesting jurisdiction at the earliest, but within 30 days.
9. If the required information is to be called from the field formations or any third party or organization, the EOI request along with all supporting details and documents shall be forwarded to the concerned Regional Tax Office or Large Taxpayers Unit, as the case may be, for submission of the information within 15 days.
10. If the concerned Regional Tax Office or Large Taxpayers Unit does not respond to the request in the stipulated time, reminder(s) shall be issued immediately afterwards and telephonic contact made with the concerned officer for necessary compliance. In case the non-compliance persists without valid reasons, the matter shall also be reported to Member (IR-Policy) and if necessary, to Member (IR-Operations) for necessary action.
11. In case, the information has to be obtained through a detailed audit / investigation, the concerned RTO / LTU shall be directed to forward updated status of the audit or investigation on fortnightly basis. In case of any litigation on the issue, the concerned RTO / LTU shall be directed to forward update status of the litigation on regular basis.
12. If the EOI request could not be responded within 90 days period, the treaty partner shall be intimated about the status of the EOI request along with the reasons for delay and the tentative period for compliance.
13. When the response is received from the RTO / LTU, it shall be examined by the Chief (International Taxes) and Secretary (EOI) in order to determine whether the response is adequate, both qualitatively and quantitatively.

14. In case the response is found lacking with reference to any information or document, the concerned RTO / LTU shall be informed immediately to remove the deficiencies at the earliest.
15. Once the response is ready in all respects, the draft reply shall be prepared by the Secretary (EOI) and submitted to the Competent Authority/Member (IR Policy) through Chief (International Taxes) for approval. On approval, the response shall be forwarded to the concerned treaty partner.
16. The Secretary (EOI) shall regularly update the EOI portal on all such request. A monthly report shall also be generated from the system and submitted to the Competent Authority through Chief (International Taxes) for his perusal and instructions, if any.
17. The Secretary (EOI) and all other related officers and officials shall ensure confidentiality of the information. The Secretary (EOI) shall further ensure that confidentiality is maintained both on the EOI portal and in the office record. The record of EOI request shall be kept in proper lock and key under the personal supervision of Secretary (EOI).



(Tariq Iqbal)
Secretary (EOI)