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PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF GILGIT-BALTISTAN
LAW AND PROSECUTION DEPARTMENT
(Gilgit-Baltistan Secretariate)

Gilgit, the 23rd May, 2023

THE GILGIT-BALTISTAN REVENUE AUTHORITY BILL 2022

(ACT NO. I OF 2023)

AN

ACT

to provide for the establishment of Gilgit-Baltistan Revenue Authority

Preamble.—Whereas it is expedient to establish the system of taxation, to provide assistance to tax payers, to promote compliance with fiscal laws for progressive and professionally efficient tax management organization and to provide for ancillary matters thereto;

It is hereby enacted as follows:—

Price: Rs. 20.00

[1036(2023)Ex.Gaz.]

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Chapter-I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Act shall be called Gilgit-Baltistan Revenue Authority Act, 2023.

(2) It extends to whole of Gilgit-Baltistan.

(3) It shall come into force on such date, as the Government may, by notification, specify.

2. **Definitions.**—In this Act;

(a) **"Act"** means The Gilgit-Baltistan Revenue Authority Act, 2022;

(b) **"Advisory Council"** means the Advisory Council of the Authority constituted under section 13 of the Act;

(c) **"Appellate Tribunal"** means the Appellate Tribunal established under the Act;

(d) **"Authority"** means the Gilgit-Baltistan Revenues Authority;

(e) **"Chairperson"** means the Chairperson of the Authority;

(f) **"Committee"** means a committee of the Government or the Authority;

(g) **"Employee"** means a person in the employment and service of the Authority;

(h) **"Federal Board of Revenue"** means the Federal Board of Revenue established under the Federal Board of Revenue Act 2007 (IV of 2007);

(i) **"Fiscal law"** means the laws of Gilgit-Baltistan relating to tax, duty or charge including stamp duty, excise duty on alcoholic liquors, opium and other narcotics, land revenue, sales tax on services, taxes on agricultural income, motor vehicles, immovable property and entertainments, capital gains tax on immovable property, asset tax, tax on professions, callings or employment or such other law imposing any tax, levy, cess, duty, fee, charge or surcharge as the Government may specify;

(j) **"Foundation"** means an organization established for the welfare of the employees of the Authority;

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(k) **"Government"** means Government of the Gilgit-Baltistan;

(l) **"Member"** means any person appointed as a member of the Authority;

(m) **"Person"** includes:

i. An individual;

ii. A company or association of persons;

iii. The Federal Government;

iv. A Provincial Government;

v. A local authority or local government; and

vi. A foreign government, a political subdivision of a foreign government, or an international organization;

(n) **"Prescribed"** means prescribed by the rules or regulations;

(o) **"Provincial Consolidated Fund"** means the Gilgit-Baltistan consolidated Fund in terms of Article 70 (1) of Government of Gilgit-Baltistan Order, 2018.

(p) **"Public Account"** means the Public Account of Gilgit-Baltistan as specified in Article 70(2) of Government of Gilgit-Baltistan Order, 2018.

(q) **"Regulations"** means the regulations framed under the Act; and

(r) **"Rules"** means the rules made under the Act.

(s) **"Search Committee"** means the committee formed by the Government to fill a specific post.

CHAPTER-II

GILGIT-BALTISTAN REVENUE AUTHORITY

3. **The Authority.**—(1) The Government shall, by notification, establish an Authority to be called the Gilgit-Baltistan Revenue Authority.

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(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power to enter into agreements, acquire, hold, manage and, subject to sub-section (3), dispose of property and to sue and be sued in its name.

(3) The Authority shall not dispose of any immovable property except with the prior approval of the Government and through competitive bidding.

(4) The Authority shall consist of the Chairperson and such member or members as may be appointed by the Government in such manner and on such terms and conditions as may be prescribed, and until so prescribed as may be determined by the Government.

(5) No person shall be appointed as the Chairperson unless he possesses—

(a) a post graduate degree from a recognized university;

(b) ample knowledge of taxation systems in Pakistan; and

(c) has at least twenty years work experience, including five years' experience in tax administration or financial management.

(6) The qualifications, experience and other requirements for appointment as Secretary or a Member shall be such as may be prescribed by the Government.

4. **Chairperson.**—(1) The Chairperson shall be appointed for an initial period of three years' term which may be extended by the Government.

(2) If the office of the Chairperson is vacant or he/she is absent or is unable to perform the functions owing to any cause, the senior most member, as designated by the Government, shall perform the functions of the Chairperson. If no such member is available, the Government shall make such temporary arrangements for the performance of the duties of the Chairperson as it may deem fit.

5. **Powers and Functions of the Authority.**—(1) The Authority shall exercise such powers and perform such functions as are necessary to achieve the purposes of this Act.

(2) Without prejudice to the generality of the powers mentioned in sub-section (1), the Authority shall have powers to.—

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(a) administer and collect such taxes, duties, cesses and other levies as are assigned to the Authority under a fiscal law and notified by the Government;

(b) implement, with the approval of the Government, the tax administration reforms;

(c) promote voluntary tax compliance;

(d) implement comprehensive policies and programs for education and facilitation of taxpayers, stakeholders and employees to improve the quality of performance of the Authority as a service delivery entity;

(e) adopt modern and effective tax administration methods, information technology tools and policies to consolidate system of assessments, improve processes, organize registration of tax payers, widen the tax base, and make departmental remedies more efficiently including enforcement of, or reduction or remission in duty, penalty or tax, in accordance with the relevant fiscal laws;

(f) improve productivity through a comprehensive and effective human resource management strategy;

(g) identify and select in a transparent manner, qualified work force on such terms and conditions and in such manner as may be prescribed;

(h) grant such performance based additional allowances or incentives and rewards to the Chairman, Members and employees of the Authority in a prescribed manner;

(i) take appropriate measures including placing internal controls to combat corruption and to provide checks to ensure the integrity of the employees;

(j) direct or advise, where necessary, investigation or inquiry into suspected duty or tax evasion and tax fraud;

(k) introduce and maintain a system of accountability, performance appraisal, skill building and conduct of the employees;

(l) implement the mandate and provisions of a fiscal law if authorized by such law;

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(m) establish, with the approval of the Government, a foundation for the welfare of the present and retired employees and their families including the families of deceased employee(s);

(n) frame regulations, policies, programs and strategies in order to carry out the purposes of the Act;

(o) set up mechanisms and processes for remedying the grievances and complaints of the tax payers;

(p) develop a website and adopt, in the prescribed manner, electronic communication in respect of all taxation matters such as e-registration, e-filing, e-Invoicing, e-payments, e-assessments, faceless audits, e-notices, e-notifications, e-appeals, digital imaging and protocols or agreements;

(q) practice transparency and public participation as a norm in all its processes and policies;

(r) review the existing fiscal laws and suggest improvements, if necessary;

(s) form a committee/committees and assign or delegate functions to such committee/committees;

(t) establish such offices, commission rates or formations as deemed necessary for the effective functioning of the Authority;

(u) perform such other functions as may be ancillary or are incidental to the above functions and are assigned by the Government;

(3) Subject to the provisions of this Act and the relevant Fiscal laws, the Authority may, wherever appropriate, issue notifications, circulars and instructions for the enforcement of the provisions of the Act or any other fiscal law administered by the Authority;

(4) Till such time the Authority is constituted under this Act, the Chairperson shall perform the functions and discharge the duties of the Authority. Any procedural deficiency in the constitution of the Authority and appointment of its Members shall not render the performance of the functions of the Authority invalid for whatever reason;

(5) The Authority may delegate any of its powers to the Chairperson.

6. **Powers of the Chairperson**.—(1) The Chairperson shall carryout the following functions, in respect of employees.

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(a) the Chairperson on the recommendations of the Authority, shall appoint Secretary of the Authority on such terms and conditions as may be prescribed and until so prescribed as may be determined by the Government.

(b) assess, create vacancies,increase, decrease or designate or re-designate posts within available resources of the Authority;

(c) make appointments against the available positions as per approved procedure/policy;

(d) devise a mechanism for the posting of employees against the available specialized positions;

(e) make assessment of integrity and proficiency of the employees for purposes of evaluation, posting, promotion, transfer or other incidental matters;

(f) issue orders, regulations, guidelines and code of conduct to achieve the purposes of this Act;

(g) appoint, with or without remuneration, such advisers, commissioners, consultants, experts, interns, liaison officers and other staff as may be prescribed with the prior approval of the Government and/or the Authority;

(h) fix, with the approval of the Authority, an honorarium or remuneration for the services rendered by advisers, consultants, experts, fellows, interns, officers and staff of the Authority, liaison officers and other staff engaged by the Authority; and

(i) impart the requisite training to its employees for the purposes of better tax administration.

(2) Notwithstanding anything contained in this Act, an appointment of a person to a post in the Authority shall not confer any right on such person to continue to serve in the said post without following the prescribed rules and the regulations.

7. **Secretary**.—(1)The Chairperson, on the recommendations of the Authority, shall appoint Secretary of the Authority on such terms and conditions as may be prescribed, and until so prescribed as may be determined by the Government.

(2) The Secretary shall perform such functions as may be prescribed or as may be assigned by the Chairperson or the Authority.

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(3) In the performance of his functions, the Secretary shall be responsible to the Chairperson.

8. **Integrity Management System**.—(1)The Authority shall develop and implement a robust Integrity Management System having the following features—

(a) a separate, independent Integrity Management Cell headed by a senior officer shall frame a comprehensive code of conduct for the employees;

(b) the Cell, shall devise an Integrity Management Framework with zero tolerance for corruption and/or the corrupt practices in the Authority;

(c) the Cell shall devise an automated system to track all transactions to pinpoint use of discretion by employees for subsequent investigation, if needed; and

(d) the Cell shall develop an online complaint management system for the aggrieved tax payers.

9. **Meetings**.—(1) The Authority shall convene meetings of the Authority as it deems fit but the number of meetings should not be less than four in a fiscal year.

(2) The Authority shall conduct its meetings, take decisions and keep records of the proceedings of the meetings in such manner as may be prescribed, and until so prescribed as may be determined by the Authority.

10. **Validity of Proceedings**.—No act, proceeding, decision or order of the Authority or a committee of the Authority shall be invalid by any reason whatsoever.

11. **Data bank**.—(1)The Authority shall create and maintain or authorize any intermediary to create and maintain a data bank containing information from third parties necessary to achieve the purposes of this Act.

(2) The Authority shall use the data, amongst other things, to increase the taxbase, ensure accuracy of information, financial analysis and to evaluate the performance of the employees.

(3) The Authority may share its data with, or request for data from, the Government or any of its statutory body, law enforcement entity or utility company, stock exchange, State Bank of Pakistan, financial institutions or other organizations including any department, body or authority of the Federal Government or of any other Province or any other constituent unit.

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12. **Properties and Assets to Vest in the Authority**.—(1)All properties, assets and records transferred to, or purchased or acquired by, the Authority and all intellectual property rights arising from technical or professional reports, analysis, or systems, written, prepared or developed by the employees of the Authority or procured by the Authority shall vest in the Authority. The Authority shall be the sole proprietor of the property and no one shall take benefit without prior approval of the Authority.

(2) The Authority may create its own logo, insignia, stationary, forms, return formats, challans and online communication mechanism.

13. **Imposition of Fees or Charges**.—The Authority may, with the approval of the Government, levy any fee or charges for the provision of additional or enhanced facilities to the taxpayers, or may direct reimbursement of such costs or expenses as are incurred by the Authority on that account.

CHAPTER III

ADVISORY COUNCIL

14. **Advisory Council**.—(1)There shall be an Advisory Council of the Authority consisting of the following:

(a)	Chief Minister	Chairman
(b)	Minister Finance	Member
(c)	Minister of Law and Parliamentary Affairs	Member
(d)	Chief Secretary	Member
(e)	Senior Member Board of Revenue	Member
(f)	Finance Secretary	Member
(g)	Secretary Law and Prosecution	Member
(h)	Chairperson GBRA	Convener
(i)	Six private members to be nominated by the Government from amongst the eminent economists, tax experts, bankers, Chartered Accountants, representatives of Chambers of Commerce and Industry or civil society organizations	
(j)	any other member co-opted by the Advisory Council.	

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15. **Functions of the Advisory Council**.—(1)The Council shall be an advisory body to the Authority and shall propose to the Authority appropriate recommendations and provide guidelines pertaining to the policy, planning, reforms, budget and any other matter referred to it by the Authority.

(2) The Chief Minister and, in his absence the Finance Minister shall be the Chairman of the Advisory Council.

(3) The Council shall meet at least twice in a year or on call by the Chairman of the Advisory Council on need basis.

CHAPTER IV

ADMINISTRATION OF TAXES

16. **Registration of tax payers**.—A person registered or to be registered, licensed or to be licensed under the relevant fiscal law administered by the Authority, shall be deemed to be validly registered for the purposes of this Act or relevant fiscal laws administered by the Authority.

17. **Assessment, collection and returns of taxes**.—(1)Subject to the provisions of the relevant fiscal laws, the Authority shall follow such procedure and manner for purposes of assessment, collection and filing of returns of the taxes as the Government may prescribe.

(2) The Authority shall in the prescribed manner, deposit all the proceeds of the taxes in Gilgit-Baltistan Consolidated Fund.

CHAPTER V

FINANCIAL PROVISIONS

18. **Fund**.—(1)There shall be established a Fund to be known as, "the Gilgit-Baltistan Revenue Authority Fund" which shall be administered and utilized to meet the expenses including the payment of salaries and other remunerations to the staff and be administered and controlled by the Authority.

(2) The Fund shall consist of:

(a) grants made by the Government of Gilgit-Baltistan, the Federal Government or any other authority or Agency;

(b) fee and charges collected and profits earned by the Authority;

(c) budgetary release from the Government; and

(d) income from any other source.

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19. **Budget and accounts**.—(1) There shall be prepared, before the commencement of a financial year, a statement of the estimated receipts and expenditure of the Authority for the corresponding financial year in the prescribed manner and submit it to the Authority for consideration and approval.

(2) The Authority shall maintain proper accounts and other records relating to its financial affairs including its income and expenditures and its assets and liabilities in such form and manner as may be prescribed.

(3) As soon as may be, after the end of each financial year, the Authority, in the prescribed manner, shall cause to be prepared for that financial year statement of accounts of the Authority.

(4) The Authority may open and maintain its accounts in National Bank of Pakistan or any other scheduled bank with the approval of the Government.

20. **Audit**.—(1) The Auditor General of Gilgit-Baltistan shall annually audit the accounts of the Authority.

(2) The Government or the Authority, in addition to the audit under sub-section (1), may appoint any Chartered Accountant or a registered Chartered Accountancy Firm to conduct a special audit as and when required.

CHAPTER VI

APPELLATE TRIBUNAL

21. **Appellate Tribunal**.—(1) The Appellate Tribunal shall consist of such number of judicial and accountant members as the Government may, from time to time, determine.

(2) The Government shall appoint judicial members of the Appellate Tribunal from amongst the District and Sessions Judges in consultation with the Chief Court Gilgit-Baltistan.

(3) A person may be appointed as an accountant member of the Appellate Tribunal if he:

(a) satisfies the following conditions:

(i) has served in substantive basic pay scale 19 or above for a minimum period of two years and has successfully completed senior management course;

(ii) has five years' cumulative experience in tax administration or financial management; and

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(iii) belongs or has belonged to the Pakistan Administrative Service, Service of GB and Federal Board of Revenue.

(b) has worked as Commissioner (Appeals) of the Authority or in the Federal Board of Revenue for a minimum period of two years.

(4) The Government shall designate the senior most judicial member of the Appellate Tribunal as its Chairperson.

(5) The Appellate Tribunal may exercise its powers and discharge its functions in the prescribed manner in such Benches as the Chairperson may constitute from amongst the members of the Appellate Tribunal.

(6) Subject to the provisions of sub-section (5), the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of the Benches of the Appellate Tribunal in all matters relating to the discharge of its functions including the places at which the Benches shall hold their sittings.

(7) Any person aggrieved by the decision of the Revenue Authority has the right of appeal to Appellate Tribunal within thirty days of the communication of decision and no appeal shall lie against the decision/ judgment/ order of the Tribunal.

CHAPTER VII

TAX OMBUDSMAN

22. **Tax Ombudsman**.—There shall be a Tax Ombudsman to be appointed by the Government from amongst the retired District & Session Judges, tax experts having at least twenty years' experience, retired civil servants in BS-20 and above and tax practitioners with eminent standing of twenty-five years or more in the field.

23. **Functions and powers of the Tax Ombudsman**.—(1)The tenure of the appointment of Tax Ombudsman shall be for an initial period of three years extendable by the Government for another three years.

(2) The remuneration of the Ombudsman shall be fixed by the Government.

(3) The Tax Ombudsman may exercise his powers and discharge functions in the manner asprescribed by the Government.

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CHAPTER VII

MISCELLANEOUS

24. **Staff**.—(1) The Authority may employ such persons as may be necessary for the efficient performance of its functions in such manner and on such terms and conditions as may be prescribed.

(2) The employees of the Authority shall hold office during the pleasure of the Authority and shall be liable to such disciplinary action as may be prescribed.

25. **Delegation by the Government**.—(1) The Government may delegate any of its powers to the Authority on such terms and conditions as the Government may determine.

(2) The Government may, by notification, assign or delegate to the Authority any power or function under any fiscal law.

26. **Delegation by the Authority**.—The Authority may, with the concurrence of the Government, delegate any of its functions and powers to any department, agency or employee of the Government.

27. **Delegation by the Government**.—The Government may, by a notification, assign or delegate to the Authority any powers or functions under any fiscal law.

28. **Annual report**.—(1) The Authority shall, within three months of the close of a financial year, submit an annual report to the Government.

(2) The report shall consist of:

(a) the statement of accounts;

(b) a comprehensive statement of the work, activities and performance of the Authority during the preceding financial year; and

(c) such other matters as may be prescribed and as the Authority may consider appropriate.

29. **Public Servants**.—The Chairperson, Secretary, members, officers, employees and other persons authorized to perform or exercise any function or power under this Act or render services to the Authority as agents, advisors or consultants shall be deemed to be public servants within the meanings of section 21 of the Pakistan Penal Code 1860 (XLV. of 1860).

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30. **Assistance to the Authority**.—All departments, agencies, organizations, entities, formations and bodies of the Government shall, on request, be under obligation to extend necessary and due cooperation and assistance to the Authority in performance of its functions under this Act and rules and regulations made thereon.

31. **Act to override other laws**.—The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

32. **Rules**.—The Authority may after obtaining approval of the Government, by a notification, make rules to carry out the purposes of the provisions of this Act.

33. **Regulations**.—(1) Subject to this Act and the rules, the Authority may frame regulations for giving effect to the provisions of the Act.

(2) Without prejudice to the foregoing powers, such regulations may provide for appointment of its officers, staff, employees and other persons, terms and conditions of their service and performance of functions by the Authority.

34. **Removal of Difficulties**.—If any difficulty arises in giving effect to or applying the provisions of this Act, rules or regulations, the Government may make such order, not inconsistent with the Act or the rules and regulations, as may be necessary to remove that difficulty.

NAZIR AHMAD,
Deputy Speaker / Presiding Officer
Gilgit-Baltistan Assembly.

SYED MEHDI SHAH,
Governor
Gilgit-Baltistan.

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