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## **SINDH REVENUE BOARD ACT, 2010**

**Notification No. PAS/Legis-B-12/2010, dated 24th June, 2010.**--The Sindh Revenue Board Bill, 2010 having been passed by the Provincial Assembly of Sindh on 3rd June, 2010 and assented to by the Governor of Sindh on 20th June, 2010 is hereby published as an Act of the Legislature of Sindh.

*The*

### **SINDH REVENUE BOARD ACT, 2010**

**(SINDH ACT NO: XI OF 2010)**

***AN*  
*ACT***

*to provide for the establishment of the Sindh Revenue Board  
in the Province of Sindh.*

**Preamble.**--WHEREAS it is expedient to provide for the establishment of the Sindh Revenue Board and to regulate the matters relating to the fiscal and related economic policies; administration, management; imposition, levy and collection of taxes, duties, cess and other levies by establishing an organization, capable of enforcing the tax system through application of modern techniques of information and developing automated system of collection and assessment, in the Province of Sindh and for matters

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connected therewith or ancillary thereto;

It is hereby enacted as follows:--

**1. Short title, extent and commencement.**--(1) This Act may be called the Sindh Revenue Board Act, 2010.

- (2) It extends to the whole of the Province of Sindh.
- (3) It shall come into force at once.

**2. Definitions.**--In this Act, unless there is anything repugnant in the subject or context--

- (a) “Advisory Council” means the Council constituted under section 6;
- (b) “Board” means the Sindh Revenue Board established under this Act;
- (c) “Chairman” means the Chairman of the Board <sup>1</sup>[and includes an Acting Chairman of the Board];
- (d) “Committee” means a committee constituted under <sup>2</sup>[sub-section 8] of section 3;
- (e) “employees” means the persons in the employment and service of the Board and its offices, organizations and its departments;
- (f) “Government” means the Government of Sindh;
- <sup>3</sup>[(ff) “Government Servant” means a person in the service of the Federal Government or in the Provincial Government;]
- (g) “human resource policy” means the policy related to

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**1** The words added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** Substituted for the words and figures “sub section 8” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**3** Clause (ff) added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

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employees for the purpose of enhancing efficiency in the functioning of the Board, which has been approved by the competent authority from time to time;

- (h) “member” means any person appointed or nominated as a member <sup>1</sup>[and includes a senior member or ex-officio member] of the Board;
- (i) “person” includes the natural person, entity, any company or association or body of persons, whether incorporated or not;
- (j) “prescribed” means prescribed by regulations and rules;
- (k) “regulations” means the regulations made under this Act;
- (l) “rules” means and rules made under this Act;

**3. Establishment of the Sindh Revenue Board.**--(1) There shall be established a Board to be called the Sindh Revenue Board, which shall consist of <sup>2</sup>[such number of members as may] to be appointed or nominated by Government.

(2) The Board shall exercise all powers and functions assigned to it under this Act and the rules made thereunder.

<sup>3</sup>[(3) Government may appoint or nominate any person as the Chairman or a member on such terms and conditions and for such period <sup>4</sup>[not exceeding three years] as it may determine <sup>1</sup>[:]]

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**1** The words added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** Substituted for the words “not less than four members” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**3** Sub section (3) substituted by the Sindh Revenue Board (Amendment) Act, 2012 (Sindh Act No. VII of 2013). At the time of substitution sub section (3) was as under:

“(3) Government may appoint or nominate the Chairman on such terms and conditions as it may determine.”

**4** The words inserted by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

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<sup>2</sup>[Provided that where a serving Government servant is appointed or nominated as a Chairman or a member, other than an ex-officio member but has attained the age of superannuation before the expiry of three years from the date of such appointment or nomination, Government may allow him to continue to hold the office of the Chairman or the member, as the case may be, for a period not exceeding three years from the date he was so appointed or nominated:

Provided further that the Government may, in its own discretion, extend the aforesaid period of three years by another period of two years in a manner that such a person does not exceed the age of sixty five years at the end of such extended period.]

(4) Government shall appoint a Principal Accounting Officer.

(5) Government may designate any member who shall act as an Acting Chairman in the absence of Chairman.

(6) Government, on the recommendation of the Board shall appoint the Secretary of the Board.

(7) The Board shall meet at least once in a <sup>3</sup>[three months] but a special meeting of the Board may be convened by the Chairman at any time or on the request of any member.

(8) <sup>4</sup>[The Board may ] constitute one or more committee (s) which shall perform such functions as are entrusted

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**1** Substituted for the full stop by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** Provisos added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**3** Substituted for the word “month” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**4** Substituted for the word “[Board] shall” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**a** Substituted for the word “Government” by Sindh Revenue Board (Amendment) Act, 2012 (Sindh Act No. VII of 2013).

to them by it.

(9) Government may delegate any of its powers to the <sup>1</sup>[Board or the Chairman] on such terms and conditions as Government may determine.

**4. Powers and functions of the Board.**--(1) The Board shall exercise powers and perform all such functions that are necessary to achieve the objects and purposes of this Act and include the following:--

- (a) to implement the tax administration reforms with the approval of Government;
- (b) to promote voluntary tax Compliance and to make the Board a service oriented organization and to implement comprehensive policies and programs for the education and facilitation of taxpayers, stakeholders and employees, etc., in order to develop the Board into a modern efficient entity;
- (c) to adopt modern effective tax administration methods, information technology systems and policies in order to consolidate assessments; improve processes, organize registration of taxpayers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in duty, penalty <sup>2</sup>[default surcharge or tax], in accordance with the relevant law for the time being in force;
- (d) to improve the productivity through a comprehensive and effective human resource strategy;
- (e) to identify and select through advertisement of

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<sup>1</sup> Substituted for the word “Chairman” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

<sup>2</sup> Substituted for the word “or tax” by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

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vacancies in widely published newspapers, and on such terms and conditions as may be prescribed;

- (f) to grant performance based additional allowances or any other incentives <sup>1</sup>[, bonuses] and rewards to the employees <sup>2</sup>[including contractual employees and the Chairman] and members of the Board;
- (g) to take appropriate measures including internal controls to combat corruption within the organizations under the Board and provide checks to ensure the integrity of employees that is verified periodically through applicable procedure which shall be made one of the criterion for promotion and incentives;
- (h) to engage serving Government Servants on deputation, prepare job description of any post and create posts as may be prescribed by rules;
- (i) to direct or advise, where necessary, investigation or inquiry into suspected duty, cess or tax evasion, tax and commercial fraud;
- (j) to introduce and maintain a system of accountability of performance, competence and conduct of the employees;
- (k) to establish a foundation for the welfare of the present and retired employees and their families, and to create, establish, organize, assist in the social and cultural facilities;
- (l) to make regulations, policies, programs, strategies in order to carry out the purposes of this Act;
- (m) to create field formations of Board for greater

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**1** The comma and word inserted by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** The words inserted by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

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efficiency in implementation of assigned taxes, duties, charges, cess and levies and refer to them with appropriate titles;

- (n) to set up mechanism and processes that facilitate removal of grievances and complaints of the taxpayers;
- (o) to carry out any other function, activity and acts, *etc.*, as decided and determined by the Board;
- (p) to enable electronic communication in respect of all taxation matters such as e-filing, e-payments, e-notice, e-notification, digital imaging, protocols or agreements as may be prescribed; and
- (q) to perform any other functions entrusted from time to time by Government.

(2) The Board may, where appropriate, issue notifications, orders, advices, circulars, rulings and instructions for the enforcement of any of the provisions of fiscal laws and the provision of this Act.

(3) The Board shall perform all other functions as assigned by Government for the purpose of implementation of this Act.

**5. Human resource management.**--(1) The power of the Board in respect of its employees shall include, *inter alia*, the following:--

- (a) to implement the human resource policy;
- (b) to assess, identify, create, increase, decrease or designate or re designate posts and prepare, execute the internal job posting regime as may be prescribed by rules;
- (c) to lay down qualifications and criteria for the posting of employees against specialized or available posts;

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- (d) to implement a transparent evaluation process to assess if the official is qualified for posting against a specialized or available post;
  - (e) to make assessment of integrity of the employees for the purpose of evaluation process or for the purpose of posting, promotion or transfer;
  - (f) to transfer, select or post the official or employees against any post on the basis of transparent criteria of selection of internal job postings or transfers as may be prescribed by regulations;
  - (g) to transfer any official to any post in any entity owned by the Board;
  - (h) to take any action, issue orders, regulations, guidelines, code of conduct, in order to fulfill the objects and purposes of this Act;
  - (i) to appoint advisers, commissioners, consultants, experts, interns, liaison officers, and other staff, with or without remuneration to assist the Board or any revenue department under its administration or in the discharge of any duties as may be prescribed;
  - (j) to fix an honorarium or remuneration of advisers, commissioners, consultants, experts, fellows, interns, liaison officers and other staff engaged by the Board, from time to time, for the services rendered; and
  - (k) to provide local or foreign training and courses to any officer or class of officers for better administration and collection of taxes.
- (2) Notwithstanding, the appointment of any official against any post, the official shall not have any, vested right to retain the said post.

<sup>1</sup>[(3) Notwithstanding anything contained in this Act or

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**1** Sub-section (3) added by the Sindh Revenue Board (Amendment ) Act, 2012 (Sindh Act No. VII of 2013).

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any other law, rules or judgment or any court, the Board shall be competent to redesignate or regularize its <sup>1</sup>[\* \* \*] employees working on contract or temporary basis, in basic pay scale 1 to 20, through a Selection Committee to be notified by Government or, as the case may be, the Board and Government or Board shall not be required to refer such employees to and consult the Sindh Public Service Commission for making such appointments or on matters relating to qualifications for such appointment and methods of their recruitment.]

**6. Constitution of the Advisory Council.**--(1) There shall be an Advisory Council, which shall consist of--

- (i) Chief Minister Sindh;
  - (ii) Minister for Finance;
  - (iii) Minister or Advisor to Chief Minister Sindh for Planning and Development;
  - (iv) Minister or Advisor to Chief Minister Sindh for Investment;
  - (v) Chief Secretary, Sindh;
- <sup>2</sup>[(v-a) Secretary, Government of Sindh, Law Department;]
- (vi) Chairman of the Board;
  - (vii) Secretary Finance Department; and
  - (viii) Any other member co-opted by the Board.

(2) Government may nominate <sup>3</sup>[not exceeding four members] from the private sector, having specialized qualification and technical expertise about taxation matters, as it may deem appropriate.

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**1** The word “existing” omitted by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** Clause (v-a) inserted by the Sindh Revenue Board (Amendment ) Act, 2012 (Sindh Act No. VII of 2013).

**3** Substituted for the words “two members” by the Sindh Revenue Board (Amendment) Act, 2012 (Sindh Act No. VII of 2013).

**7. Representation to the Chairman.**--(1) Any person aggrieved by any action done or taken for the enforcement of the fiscal laws or due to any act of maladministration, corruption and misbehavior by any officer or employee of the Board or any unnecessary delay or hardship caused due to any administrative process may prefer representation to the Chairman for redressal of his grievance.

(2) The Chairman or any other designated officer, as the case may be, on behalf of the Chairman, shall take the appropriate action to redress such grievance.

**8. Delegation of functions and powers by the Board.**--(1) The Board may, subject to such conditions as it deems necessary, delegate any of its functions and powers to Government department or agency;

<sup>1</sup>[(2) The Board may, subject to such conditions as it deems necessary, delegate any of its functions and powers to the Chairman.]

**9. Validity of Proceedings.**--(1) No act proceeding, decision or order of the Board or a committee of the Board shall be invalid by reason only of the existence of vacancy in, or any defect in the constitution of, the Board or any committee.

**10. Directions from Government.**--(1) Government may, from time to time, direct or advise the Board to conduct its affairs and perform its functions in such manner as may be specified and such directions and advice shall be binding on the Board.

(2) Government may entrust the Board the functions and powers under any law for the time being in force.

**<sup>2</sup>[10-A. Assistance to Board.]**--All the Government

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**1** Sub-section (2) added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**2** Section 10-A added by the Sindh Revenue Board (Amendment) Act, 2012 (Sindh Act No. VII of 2013).

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departments, autonomous bodies, corporations established or controlled by Government shall provide necessary assistance and support to the officers of the Board in carrying out the functions under this Act <sup>1</sup>[and shall also provide necessary assistance and support to the officers of the SRB in carrying out their functions and duties under this Act or under any other law empowering them to administer or collect any tax, cess, fund, fee or levy].]

**11. Budget and accounts of the Board.**--(1) The Board shall, in respect of each financial year, in accordance with the prescribed financial procedure, prepare its accounts of the receipts and payments and budget estimates and submit the same to the Finance Department for further process.

(2) Once the budget has been approved, the Board shall have the full powers to incur expenditure, or re-appropriate funds, subject to any general or specific instructions that the Finance Department may, from time to time, issue in this regard.

(3) The Board shall maintain its accounts in accordance with the procedure prescribed by the Controller General of Accounts and such accounts shall be audited by the Auditor General of Pakistan.

(4) The Board shall provide an annual financial report to Government.

**12. Annual report.**--The Board shall prepare an annual report of its activities and present it to Government for laying the same before the Sindh Assembly.

**13. Indemnity.**--No prosecution, suit or other legal proceeding shall lie against the Board, the Chairman, Members, officers and the other employees for anything done in good faith for carrying out the purposes of this Act, rules or regulations or orders made or issued thereunder.

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**1** The words added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

**14. Power to create and maintain data bank.**--(1) The Board shall create and maintain a data bank containing information from third parties necessary to perform the objects and purposes of this Act. Such data shall be used for increasing the taxpayers' base and to ensure accuracy of information submitted by existing taxpayers and for the financial analysis leading to proper economic assessments, audits, detection of tax evasion and policy decisions as may be necessary. The data shall be used further to evaluate the performance of the employees.

(2) The Board shall have power to share its data and obtain data from the data base maintained by Government or any of its statutory body, law enforcement entity or utility companies, stock exchange, State Bank of Pakistan, banks financial institutions, the trade bodies and any other organizations.

(3) The Board may advise any person or entity to furnish or share any tax related information under the arrangement that may arrive between the Board and such person or entity.

**15. Properties and assets to vest in the Board.**--(1) All properties, assets and records hereinafter purchased or acquired by the Board shall vest in it and become property of the Board from the commencement of this Act.

(2) The Board shall create its own logo, insignia, stationary, printed forms, returns, challans and online communication mechanism which shall become property of the Board after commencement of this Act.

(3) All rights, liabilities and obligations arising out of the activities of the Board whether arising out of contract or otherwise shall be the rights, liabilities and obligations of the Board under this Act.

(4) All intellectual property rights arising from technical or professional report, analysis, or system, written, prepared or developed by the employees of the Board shall vest in the Board.

**16. Board may impose any fee or charges.**--The Board may levy any fee or charges for making expenditure on the provision of enhanced facilities for the taxpayers, or direct cost reimbursement or expenses, and reasonable return on investment or profit, where services are provided as may be prescribed.

**17. Act to override other laws.**--(1) The provisions of sections, 4, 5, 11, 13, 15 and 16 shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force and the rules made thereunder.

(2) Any provision contained in any other law, rule or regulation shall, to the extent to which it is repugnant to the provisions of this Act, become or be void, as the case may be.

**18. Power to make rules.**--Government may make rules for carrying out the purposes of this Act.

**19. Power to make regulations.**--The Board may make regulations for carrying out the purposes of this Act.

**20. Removal of difficulties.**--Government may, by order, provide for the removal of any difficulty which may arise in giving effect to the provisions of this Act:

Provided that the power under this section shall not be exercised after the expiry of three years from the commencement of this Act.

**[21. Validation.]**--Notwithstanding any omission, discrepancy or defect in the establishment or composition of the Board or anything to the contrary contained in this Act or the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), or the rules made thereunder--

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**1** Section 21 added by the Sindh Revenue Board (Amendment) Act, 2017 (Sindh Act No. XVII of 2017), (Assented on: 11th April, 2017).

- (a) any action of the Chairman on behalf of the Board or anything to the contrary contained in any decree, judgment or order of any court, the sales tax or any other amount levied, charged, assessed, adjudged, collected, realized or recovered by the functionaries of the Board from any person shall be deemed to have been validly levied, charged, assessed, adjudged, collected, realized or recovered under this Act and the said Act No. XII of 2011; and
- (b) any action taken by the Chairman till the establishment or constitution of the Board under section 3 of the Act shall be deemed to be the action taken by the Board.

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