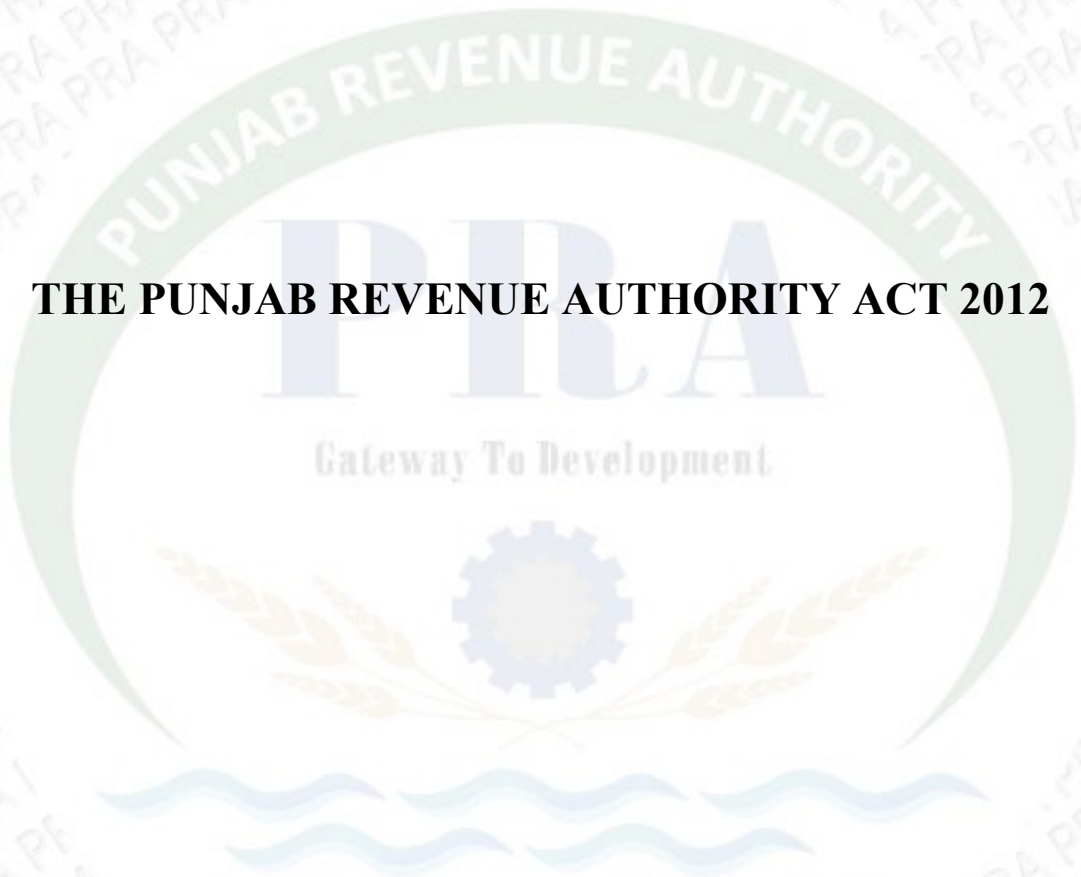


**THE PUNJAB REVENUE AUTHORITY ACT 2012**



**Government of Punjab**

**Punjab Revenue Authority**

Government of Punjab

## CHAPTER II

### PUNJAB REVENUE AUTHORITY

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

(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 not less than four members to 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 master's degree from a recognized University;

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

(c) 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.

(7) The Government may designate a member as senior member.

(8) If the office of the Chairperson is vacant or the Chairperson is absent or is unable to perform the functions of the Chairperson owing to any cause, the senior member shall perform the functions of the Chairperson but, if at any time, the office of senior member is also vacant or the senior member is absent or is unable to perform the functions of the Chairperson owing to any cause, the Government shall make such temporary arrangements for the performance of the duties of the Chairperson as it may deem fit.

**4. 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.

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

**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 and other levies as are assigned to the Authority under a fiscal law;
  - (b) implement, with the approval of the Government, the tax administration reforms;
  - (c) promote voluntary tax compliance;
  - (d) implement comprehensive policies and programmes for education and facilitation of taxpayers, stakeholders and employees to improve the quality of the performance of the Authority as a service oriented entity;
  - (e) adopt modern effective tax administration methods, information technology systems and policies to consolidate assessments, improve processes, organize registration of tax payers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in duty, penalty or tax, in accordance with the relevant fiscal law;
  - (f) improve productivity through a comprehensive and effective human resource strategy;
  - (g) identify and select 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 employees and members of the Authority as may be prescribed;
  - (i) take appropriate measures including internal controls to combat corruption in the organizations under the Authority and to provide checks to ensure that the integrity of the employees is verified periodically through applicable procedures and the said verification shall constitute one of the criteria for purposes of grant of incentives and consideration for promotion;
  - (j) direct or advise, where necessary, investigation or inquiry into suspected duty or tax evasion and tax or commercial fraud;
  - (k) introduce and maintain a system of accountability of performance, competence and conduct of the employees;
  - (l) implement the mandate and provisions of a fiscal law if so authorized by such law;
  - (m) establish, with the approval of the Government, a foundation for the welfare of the present and retired employees and their families, and for creating, establishing, organizing and assisting them in the social and cultural facilities;
  - (n) frame regulations, policies, programmes, strategies in order to carry out the purposes of the Act;
  - (o) set up mechanism 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-filing, e-payments, e-notice, e-notification, digital imaging, protocols or agreements;
  - (q) practice transparency and public participation as a norm for all its processes and policies;
  - (r) review the existing fiscal laws and suggest improvements, if necessary;
  - (s) form a committee and assign or delegate functions to the committee; and
  - (t) perform such other functions as may be prescribed or are incidental to the above functions or assigned by the Government.

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

**6. Human resource management.**— (1) The Authority may, in respect of its employees—

- (a) develop and implement human resource management policies;
- (b) assess, identify, create, increase, decrease or designate or re-designate posts and prepare and execute the internal job posting regime;
- (c) lay down qualifications and criteria for the posting of employees against specialized or available posts;
- (d) implement a transparent and objective evaluation process to determine that an employee is qualified for posting against a specialized or available post;
- (e) make assessment of integrity and proficiency of the employees for purposes of evaluation, posting, promotion, transfer or other incidental matters;
- (f) transfer, select or post any employee against any post on the basis of transparent criteria of selection in any entity administered by the Authority;
- (g) take action, issue orders, regulations, guidelines, code of conduct to achieve the purposes of this Act;
- (h) appoint, with or without remuneration, such advisers, commissioners, consultants, experts, interns, liaison officers and other staff as may be prescribed;
- (i) fix, with the approval of the Government, 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
- (j) impart the requisite training to its employees for 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.

**7. Meetings.**— (1) The Authority shall meet at least once in a month but the Chairperson may, at any time, call a meeting of the Authority.

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

**8. Validity of proceedings.**— No act, proceeding, decision or order of the Authority or a committee of the Authority shall be invalid by reason only of the existence of vacancy or any defect in the constitution of the Authority or a committee.

**9. Data bank.**— (1) The Authority shall 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 taxpayers' base, 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, banks, financial institutions or other organizations including any ministry, body or authority of the Federal Government or of any other Province.

**10. 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 system, written, prepared or developed by the employees of the Authority or procured by the Authority shall vest in the Authority and shall be the property of the Authority.

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

**11. Authority may impose any fee or charges.**– The Authority may, with the approval of the Government, levy any fee or charges for provision of additional or enhanced facilities to the taxpayers, or may direct reimbursement of such cost or expense as is incurred by the Authority on that account.

