



THE ESTABLISHMENT OF THE OFFICE OF FEDERAL TAX OMBUDSMAN ORDINANCE, 2000



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THE SCHEDULE

**THE ESTABLISHMENT OF THE OFFICE OF FEDERAL TAX OMBUDSMAN
ORDINANCE, 2000**

ORDINANCE No. XXXV of 2000

[11th August, 2000]

An Ordinance to provide for the appointment of the Federal Tax Ombudsman

WHEREAS, it is expedient to provide for the appointment of the Federal Tax Ombudsman to diagnose, investigate, redress and rectify any injustice done to a person through maladministration by functionaries administering tax laws;

AND WHEREAS the National Assembly and the Senate stand suspended in pursuance of the Proclamation of Emergency of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999;

NOW, THEREFORE, in pursuance of the aforesaid Proclamation of the fourteenth day of October, 1999, and Provisional Constitution Order No. 1 of 1999, as well as Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance:—

1. Short title, extent and commencement.—(1) This Ordinance may be called the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. Definitions. In this Ordinance, unless there is anything repugnant in the subject or context,—

(1) "Federal Tax Ombudsman" means the Federal Tax Ombudsman appointed under section 3;

(2) "Inspection Team" means the Inspection Team constituted under section 17;

(3) "maladministration" includes,—

(i) a decision, process, recommendation, act of omission or commission which—

(a) is contrary to law, rules or regulations or is a departure from established practice or procedure, unless it is *bona fide* and for valid reasons;

- (v) the Customs Act, 1969 ([IV of 1969](#));
- (vi) the Worker's' Welfare Fund Ordinance, 1971 ([XXXVI of 1971](#));
- (vii) the Prevention of Smuggling Act, 1977 (XII of 1977);
- (viii) the Income Tax Ordinance, 1979 ([XXXI of 1979](#));
- (ix) the Import of goods (Anti-dumping and Countervailing Duties) Ordinance, 1983 (III of 1983);
- (x) section 7 of the Finance Act, 1989 (V of 1989);
- (xi) the Sales Tax Act, 1990 (XII of 1991);
- (xii) section 12 of the Finance Act, 1991 (XII of 1991);
- (xiii) such other laws having nexus with taxation as the Federal Government may, by notification in the official Gazette, specify to be the Relevant Legislation for the purposes of this Ordinance; and
- (xiv) the rules, regulations and notifications, made or issued thereunder.

- (7) "Revenue Division" means the administrative unit responsible for the conduct of business of the Federal Government in matters relating directly or indirectly with the collection of revenue from federal taxes, levy of taxes, duties, cesses or fees and declared as such by the Federal Government, and includes all its subordinate departments, offices and agencies;
- (8) "Staff Member" means any officer or employee of the Office appointed under section 8 and includes advisers, commissioners, consultants, experts, fellows, interns, liaison officers, bailiffs and other staff appointed under section 20;
- (9) "Standing or Advisory Committee" means a Standing or advisory Committee established under section 18; and
- (10) "Tax Employee" means an employee of the Revenue Division and includes an officer and any other functionary serving in, or any office subordinate to, the said Division.

3. Appointment of Federal Tax Ombudsman.—(1) There shall be a Federal Tax Ombudsman who shall be appointed by the President.

(2) Before entering upon office, the Federal Tax Ombudsman shall make oath before the President in the form set out in the Schedule to this Ordinance.

(3) The Federal Tax Ombudsman shall, in all matters, perform his functions and exercise his powers fairly, honestly, diligently and independently of the executive and all executive authorities throughout Pakistan shall act in aid of the Federal Tax Ombudsman.