REGISTERED No. M - 302 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, APRIL 3, 2024

PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)
(INLAND REVENUE)

NOTIFICATION

Islamabad, the 3rd April, 2024

S.R.O. 469 (I)/2024.—In exercise of the powers conferred under section 181B of the Income Tax Ordinance, 2001 (XLIX of 2001), (hereinafter referred as "the Ordinance") the Federal Board of Revenue is pleased to issue "Pakistan Honour Card" scheme for tax year 2023.

1. **Short title and commencement**.—(1) This scheme shall be called the Pakistan Honour Card scheme.

(2) This scheme shall come into force at once.

2. **Scope of the scheme**.—(1) The scheme applies to top taxpayers falling under each category specified in paragraph 3 and were recipients of awards by the Prime Minister of Pakistan on the twenty sixth day of March, 2024 in the 'Tax Excellence Award' ceremony.

Price: 6.00

[7487(2024)/Ex. Gaz.

(2) The number of recipients in each category is provided against each entry in sub-paragraph (1) of paragraph 3.

(3) A person qualifying under the Scheme shall be issued a Pakistan Honour Card, hereinafter referred to as 'Card'.

3. **Categories and entitled taxpayers**.—(1) The following categories of taxpayers for the purpose of this Scheme and number of recipients as provided against each are entitled under the scheme, namely:—

(a) leading Exporters (top nine);

(b) sector wise exporters;

(i) chemical products (top two);

(ii) food products (top two);

(iii) leather (top two);

(iv) machinery (top two)

(v) paper & Plastic (highest);

(vi) pharmaceuticals (top two);

(vii) sports goods (top two);

(viii) steel & metal products (highest); and

(ix) other exporters (highest).

(c) exporters of non-traditional and innovative products;

(i) aluminum & Articles (highest);

(ii) spices (highest);

(iii) fish & crustaceans (highest); and

(iv) information Technology (top three).

(d) exporters with highest growth over last year (top two);

(e) first time Exporters (top three);

(f) women Exporters (top three);

(g) highest taxpayers in all taxes (top twelve);

(h) highest taxpayers of income tax;

(i) companies (top five);

(ii) association of Persons (AOPs) (highest); and

(iii) individuals (top five).

(i) new taxpayers with highest tax paid (top two); and

(j) small and Medium Enterprises (SMEs) (top three).

(2) In respect of categories mentioned in sub-paragraph (1), only individual taxpayers shall be entitled to privileges mentioned in paragraph 4.

(3) In respect of AOPs, for the privileges mentioned in paragraph 4, the individual as designated by the AOP for the purpose of this Scheme, shall be entitled.

(4) In respect of companies, for the privileges mentioned in paragraph 4, the individual designated by such companies, shall be entitled.

4. **Entitlement criteria**.—A taxpayer is entitled for the card, only if:

(a) the taxpayer falls within any category specified in para 2;

(b) tax on the basis of the return or statement of final taxation has been fully paid;

(c) no arrear or current demand is outstanding against the individual, the AOP, or the company, as the case may be, unless the said demand is disputed in any court or stayed by any court; and

(d) no criminal proceedings are pending in any court.

5. **Privileges**.—The holder of the card shall be entitled to and enjoy the following privileges:

(a) the facilities and privileges as are provided at the CIP/VIP Lounges of airports managed by the Pakistan Airports Authority excluding lounges managed and maintained by Airlines for their passengers,

(b) fast track clearance at Immigration counters;

(c) issuance of official passport; and

(d) invitation for Annual dinner by the Prime Minister,

6. **Selection mechanism**.—(1) The list of recipients in each category is based on the information provided by the Pakistan Revenue Automation Limited (PRAL) to the Federal Board of Revenue, along with a certificate regarding correctness and authenticity of the list.

(2) The selection of recipients is based on verification of particulars by Federal Board of Revenue's respective field formations.

7. **Validity of privileges**.—The validity of privileges under the scheme shall be for one year from the date of issuance of the card.

8. **Authorities to implement the scheme**.—Ministry of Interior, Pederal Investigation Authority (FIA), Pakistan Airports Authority, Directorate General of Immigration and Passports and any other department or authority relevant or concerned, in any manner for the purpose of this scheme, are required to assist and implement the provisions of the scheme in providing privileges or facilities to the holders of the card as per the provisions of the said Ordinance.

[F.No. 4(67)ITP/2013 (pt-1).]

MUHAMMAD SAJID AHMAD,
Secretary (Income Tax Policy).

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD.
PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.