

Ref: KTBA/07.2019/068

Date: July 04, 2019

Mr. S.M. Shabbar Zaidi,
Chairman,
Federal Board of Revenue,
Constitution Avenue, G-5
Islamabad

Dear Sir,

Request for Clarification on the acceptability of the declaration filed under the Asset Declaration Ordinance, 2019

We, on the above subject would like to state certain facts, of which you are also well aware, as follows:

1. The Asset Declaration Ordinance 2019 was promulgated on May 14, 2019 by the President of Pakistan in which the last date to declare the asset was June 30, 2019.
2. The government announced for the extension in the due date for Amnesty during a press conference till July 03, 2019, which was latter covered through the promulgation of Asset Declaration (Amendment) Ordinance, 2019 wherein the last date of June 30, 2019 was substituted with July 03, 2019 as was announced earlier.
3. However, at 4:00 PM, on July 03, 2019 FBR issued a clarification on its website that the last date to file the Amnesty was actually with a time limit of 5:00 PM, against the general belief and tacit understanding that any due date in the English calendar ends only at the midnight at 12:00 PM. This clarification was apparently based on the press conference wherein it was reportedly mentioned that the last date was till banking hours of July 03, 2019.
4. The publication issued by the FBR at the last moment created unwarranted panic amongst the taxpayer who were taken aback by this sudden swing in the policy statement of the only regulator of federal taxes in the country and instantly logged on to IRIS to file their declaration on time, which resulted in the crashing of the IRIS at once. The IRIS system was completely unable to handle the overload.

Way Forward;

We at the outset would like to firstly state that since the Asset Declaration (Amendment) Ordinance clearly states July 03, 2019 as the last date and didn't specify any sunset clause alongwith it in respect with any specific time limit to file the declaration, hence the general principle will prevail and accordingly the last date would be considered as till 12:00 PM. If the intention was to restrict the time till 5:00 PM it should have explicitly been specified in the Asset Declaration (Amendment) Ordinance.

Secondly, even if government considers 5:00 PM as the time limit to submit the PSID into the bank, it is humanly impossible, impractical and unnatural for a person to not only deposit PSID into the bank and at the same time, file the declaration on IRIS portal as well.

In view of the above misgivings and uncertainties which are completely unavoidable, you are requested to kindly issue a clarification in this behalf on the lines of that all those who have submitted the PSID in the bank till the close of banking hours of July 03, 2019 but were unable to file the declaration on time due to system failure of IRIS, their declaration would be considered as deemed to have been declared on time and duly accepted.

Yours faithfully,



(Mohammad Rehan Siddiqui)
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CC to:

- i. **Mr. Imran Khan**, Honorable Prime Minister, Prime Minister House, Islamabad
- ii. **Dr. Abdul Hafeez Shaikh**, Honourable Minister of Finance, Government of Pakistan, Pakistan Secretariat, Islamabad.
- iii. **Mr. Muhammad Hammad Azhar**, Minister of State for Revenue, FBR, Islamabad.