

**REVISION OF WORK DISTRIBUTION AMONG DIRECTOR (FT&TR-1), DIRECTOR (FT&TR-III) AND DIRECTOR (APA) UNDER CENTRAL BOARD OF DIRECT TAXES (CBDT)**

**OFFICE ORDER [F.NO.500/59/2003-FTD-I], DATED 10-12-2013**

In consequence to the office [order dated 6th December, 2013](#) regarding revision of work distribution between Joint Secretary (FT&TR-I) and Joint Secretary (FT&TR-II), the work distribution among the Director (FT&TR-I), Director (FT&TR-III) and Director (APA) under the Central Board of Direct Taxes (CBDT) is revised as under:—

<i>Officer</i>	<i>Work Allocated</i>
<b>Director (FT&amp;TR-I)</b>	<ol style="list-style-type: none"><li>1. All matters relating to Double Taxation Avoidance Agreements (DTAA) and Agreement for the Exchange of Information and Assistance in Collection of Taxes [AEI &amp; ACT) with countries in North America (including Caribbean Islands) and Europe.</li><li>2. All matters relating to sections 115A, 115AB, 115AC, 115BBA, 195 and Chapter XIIA of the Income-tax Act, 1961.</li><li>3. All matters relating to Mutual Agreement Procedures except those relating to Transfer Pricing Issues in respect of countries in North America (including Caribbean islands) and Europe.</li><li>4. Coordination with OECD in work relating to Working Parties 1, (including BEPS work taken by WP-1); Task Force on Digital Economy, and Forum on Tax Administration (including FTA MAP Forum) and Global Forum on Tax Treaties.</li><li>5. All matters relating to Tax Administrative Reforms Committee.</li><li>6. Providing inputs on Policy issues relating to above.</li><li>7. Any other matters relating to foreign tax that may be assigned by JS (FT&amp;TR-I).</li></ol>
<b>Director (FT&amp;TR-III)</b>	<ol style="list-style-type: none"><li>1. All matters relating to Exchange of Information in respect of countries in North America (including Caribbean islands) and Europe.</li><li>2. All matters relating to sections 94A, 95 and 230 of the Income-tax Act, 1961.</li><li>3. All matters relating to FATCA and Automatic Exchange of Information (including at the Global Forum on Transparency and Exchange of Information for Tax Purposes and OECD Working Party 10).</li><li>4. Coordination with OECD in work relating to BEPS, including in CFA and Working Parties 10 and 11, excluding work allocated to Director (FT&amp;TR-I) and Director (APA).</li><li>5. All matters related to taxation in G-20.</li><li>6. All matters relating to Central Direct Tax Advisory Committee.</li><li>7. Providing inputs on Policy issues relating to above.</li></ol>

**Director (APA)**

8. Any other matters relating to foreign tax that may be assigned by JS (FT&TR-I) and any other work not specifically assigned to Director (FT&TR-I) or Director (APA).
  1. All matters relating to bilateral Advance Pricing Agreements in respect of countries in North America (including Caribbean islands) and Europe.
  2. All matters related to unilateral APAs.
  3. All matters relating to Mutual Agreement Procedures relating to Transfer Pricing issues in respect of countries in North America (including Caribbean Islands) and Europe.
  4. All Policy matters relating to Transfer Pricing, MAP and APA.
  5. Coordination with OECD in work relating to Working Party 6 (including BEPS work taken by WP-6) and Global Forum on Transfer Pricing.
  6. Providing inputs on Policy issues relating to above.
  7. Any other matters relating to foreign tax that may be assigned by JS (FT&TR-I).
2. This order is issued with the approval of Chairperson, CBDT.
  3. This revised order comes into force with immediate effect.

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