

**REVISION OF WORK DISTRIBUTION IN FOREIGN TAX AND TAX RESEARCH (FT&TR)
DIVISION UNDER CENTRAL BOARD OF DIRECT TAXES (CBDT)**

OFFICE ORDER [F.NO.500/59/2003-FTD-I], DATED 6-12-2013

In partial modification of the office order No. 4/2003 dated 28th August, 2003 and 26th October, 2009, the work distribution in the Foreign Tax and Tax Research (FT&TR) Division under the Central Board of Direct Taxes (CBDT) is revised as under:-

Joint Secretary (FT&TR-I)

- 1 Providing inputs on Policy issues relating to international Taxation, Transfer Pricing, Advanced Pricing Agreements, International tax Evasion and Avoidance and Exchange of Information in the work area related to JS (FT&TR-I), in consultation with JS(FT&TR-II).
- 2 All matters relating to Double Taxation Avoidance Agreements (DTAA) and Agreement for the Exchange of Information and Assistance in Collection of Taxes (AEI & ACT) with countries in the following geographical regions:
 - a. North America including Caribbean Islands; and
 - b. Europe
- 3 All matters relating to Exchange of Information in respect of countries in geographical regions referred to in serial no. 2 above.
- 4 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}
- 5 All matters relating to Mutual Agreement Procedures and bilateral Advance Pricing Agreements in respect of countries in geographical regions referred to in serial no 2 above.
- 6 All matters related to unilateral APAs.
- 7 All matters related to taxation in G20.
- 8 Coordination with OECD in work

Joint Secretary (FT&TR-II)

- 1 Providing inputs on Policy issues relating to International Taxation, Transfer Pricing, Advanced Pricing Agreements, International Tax Evasion and Avoidance and Exchange of Information in the work area related to JS (FT&TR-II) in consultation with JS (FT&TR-I),
- 2 All matters relating to DTAA and AEI & ACT with countries in the following geographical regions:
 - a. Asia including Japan;
 - b. Australia Including Pacific Islands;
 - c. Africa; and
 - d. South America
- 3 All matters relating to Exchange of Information in respect of countries in the geographical regions referred to in serial no 2 above.
- 4 All matters relating to Mutual Agreement Procedures and bilateral Advance Pricing Agreements in respect of countries in geographical regions referred to in serial no 2 above.
- 5 All matters relating to multilateral agencies including United Nations, BRICS, IBSA, SAARC, CATA, CIAT and Global Forum on Transparency and Exchange of Information for Tax Purposes (excluding issues relating to automatic exchange of information).
- 6 Coordination with OECD on issues relating to Global Relations, Training, Working Party 2, ITD, Tax and Crime, Tax and Development and Tax Inspectors without Borders,

- related to BEPS, including In CFA and Working Parties 1, 6, 10 and 11; In relation to Forum on Tax Administration Including FTA MAP Forum; Global Forum on Tax Treaties and Transfer Pricing.
- 9 All matters related to Central Direct Tax Advisory Committee and Tax Administrative Reforms Committee.
 - 10 All matters relating to sections 94A, 95, 115A, 115AB, 115AC, 115BBA, Chapter XII-A, 195 and 230 of the Income-tax Act, 1961.
 - 11 Any other matters relating to foreign tax that may be assigned by Chairperson, CBDT.
- 7 Capacity building in developing countries through bilateral and multilateral arrangements and coordination of training on international taxation, transfer pricing and exchange of information with NADT and RTIs.
 - 8 All matters relating to foreign training.
 - 9 All matters related to Dispute Resolution Panels and Standing Committee on Parliament.
 - 10 All matters relating to sections 6(2), 9, 10(15), 44B, 44BB, 44BBA, 44BBB, 44C, 44D, 44DDA, 44G, 44H, 90, 90A, 91, 163, 172, 173 and 174 of the Income-tax Act, 1961.
 - 11 All matters related to FIPB.
 - 12 Any other matters relating to foreign tax that may be assigned by Chairperson CBDT, and any other such matter not otherwise covered in the work area of JS(FT&TR-1).

2. This order is issued with the approval of Hon'ble Finance Minister.

3. This revised order comes into force with immediate effect.

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