

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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No.1 (22)/Secy/ (ITC)/2016/143072-R

Islamabad, the 15th Nov.2016

To: Muhammad Jawed Bilwani,  
Chief Coordinator (PHMEA)  
Karachi.

**SUBJECT: PAYMENT AGAINST WORKERS WELFARE FUND (WWF)**

I am directed to refer to your letter No.2016/PHMA/06/200 dated 03.11.2016 on the subject cited above and to enclose herewith Board's Clarification No.3 (1)/Secy (L&C)/2016/139093-R dated 04.11.2016 in the matter for information and compliance, please.

Encl. as above.

  
(Wilayat Khan) 15.11.16

Secretary (Income Tax Clarifications)

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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C.No.3 (1)/Secy (L&C)/2016 - 139093-R

Islamabad, the 4<sup>th</sup> Nov, 2016

To:

Mr. Dr Muhammad Ali Chang  
Secretary General  
Hyderabad Chamber of Commerce & Industry  
P.O. Box No 99, Aiwan e Tijarat Road, Saddar  
Hyderabad, Sindh, Pakistan

**SUBJECT: COLLECTION OF WWF BY SINDH REVENUE BOARD INSTEAD OF FEDERAL BOARD OF REVENUE.**

I am directed to refer to your letter No HCCI/12/783/2016 dated 05/09/2016 on the subject and to say that the matter has been considered in the Board.

2. Constitutional and legal position on the issue is very clear. Article 270AA (6) of the Constitution, 1973, of the Islamic Republic of Pakistan provides that notwithstanding omission of the Concurrent Legislative List by the Constitution (Eighteenth Amendment) Act, 2010, all laws with respect to any of the matters enumerated in the said List (including Ordinances, Orders, rules, bye-laws, regulations and notifications and other legal instruments having the force of law) in force in Pakistan or any part thereof, or having extra-territorial operation, immediately before the commencement of the Constitution (Eighteenth Amendment) Act, 2010, shall continue to remain in force until altered, repealed or amended by the competent authority.

3. Since the WWF Ordinance 1971, a Federal Law on the subject, still exists and has not been repealed, therefore the Hyderabad Chamber of Commerce and Industry is bound by law to pay WWF to Federal Board of Revenue. In view of the foregoing, the concerned Commissioner (IR) is legally competent to levy and collect WWF under the provisions of WWF Ordinance, 1971.

*W/ R*  
04.11.16  
(Wilayat Khan)

Secretary (Income Tax Clarifications)

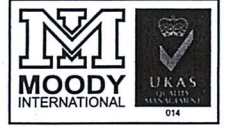
*Issued*  
4-11-2016.





# PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION

(Government approved sole representative body of Knitted goods & Apparel Manufacturers)



Ref: 2016/PHMA/06/200  
Dated: 3<sup>rd</sup> November, 2016

**Mr. Rehmatullah Khan Wazir,**  
**Member Inland Revenue (Policy),**  
**Federal Board of Revenue,**  
FBR House, Constitution Avenue,  
Islamabad.  
Tel: 051-9205221

**SUBJECT: PAYMENT AGAINST WORKERS WELFARE FUND (WWF).**

Dear Sir,

Pakistan Hosiery Manufacturers & Exporters Association conveys its best wishes and compliments to your good self.

As verbally discussed on the subject with your good self, you had informed that the respective Provincial Government cannot collect payment against Workers Welfare Fund (WWF).

However, Sir, several of our members have been complaining to us that they have been receiving Notices of the Sindh Revenue Board (SRB) relating to payment required to be made against Sindh Workers Welfare Fund to the Sindh Revenue Board. In this regard for your ready reference, we are also enclosing herewith Notices of SRB received by several of our members.

**In view of the above, we most earnestly request your good self to please kindly issue written clarification that Provincial Government cannot collect payment against Workers Welfare Fund (WWF) which we will circulate to all our members so that they have a sigh of relief.**

Thanking you and looking forward for your kind and prompt action in the matter.

With best regards,

Yours truly,  
For Pakistan Hosiery Manufacturers & Exporters Association

**Muhammad Jawed Bilwani**  
Chief Coordinator

Encl: As above.

