

**POLICY DOCUMENT**

Government of Pakistan  
Federal Board of Revenue  
Directorate General  
Intelligence & Investigation (IR)  
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C.No.BTB/3/11

Islamabad, April 16, 2011

The Chief Commissioner,  
Regional Tax Office,  
Karachi-I/Karachi-II/Karachi-III/  
Quetta/Hyderabad/Sukku/Multan/  
Bhawalpur/Faisalabad/Sargodha/  
Lahore-I/Lahore-II/Gujranwala/Sialkot/  
Rawalpindi/Islamabad/Peshawar/Abbottabad.

Subject: **PRE-REQUISITES FOR A SUCCESSFUL BTB CAMPAIGN.**

Reference Subject cited above

FBR's current BTB campaign aiming at an enhanced Tax-GDP ratio is rightly being portrayed by all the print & electronic media, as the real panacea for all the economic and fiscal ills our country is facing today. Being cognizant of the stated fact, **FBR's management has also assigned high priority to this area, which hitherto was almost the last item on Tax collectors agenda.** Nationwide BTB exercise has already been launched with Directorate General I&I, IR, as the coordinating & monitoring agency. An innovative, unified and transparent implementation strategy has been evolved which not only ensures across the board enforcement but it integrates all the field formations with FBR's Central Data Base.

2. As the aforesaid BTB exercise is not the first of the sort in FBR's history, therefore the previous such exercises need to be analyzed, so as to ascertain that why and how Tax authorities could not convert this long cherished dream into a reality. Some of the reasons which contributed towards the failure of the BTB initiatives in the past are shared herewith.

- *BTB was never truly prioritized. Due to the poor priority position, BTB function was always downgraded to a low ranking tax activity.*
- *BTB initiatives could not attract the desired attention and support of the heads of field formations.*
- *BTB units were used as dumping grounds for the Un-wanted Officers/Officials.*
- *Poor logistic support to BTB units was another common feature.*
- *Tax potential cases were not focused; rather numbers count mostly remained the target.*
- *Poorly maintained records without any IT back-up was either wasted or sold.*
- *BTB used to be a Region/Zone specific phenomenon, without any interface and coordination among different field units and FBR HQs.*
- *There was neither the ownership nor the accountability.*

3. Keeping in view the above factors responsible for the failures of our previous campaigns, Directorate General I&I, IR, has accepted this challenge with the required/matching commitment. This time BTB is being assigned the importance it rightly merits, and the implementation strategy has been evolved in the light of lessons learnt from the past experiences. All RTOs are therefore requested to ensure strict compliance with the following pre-requisites for a successful BTB campaign across the country.

- (i) Creation of one dedicated BTB unit enjoying all enforcement, audit, legal and IP powers. The number of such fully equipped & dedicated units can be enhanced by the concerned Chief Commissioners, keeping in view the Regional work load.
- (ii) Officer/Officials with proven integrity, professional competence and computer knowledge are posted in the aforesaid unit(s).

- (iii) Chief Commissioners shall directly supervise the performance of BTB units. This responsibility must not be relegated or delegated to any subordinate level.
- (iv) Following logistics are essential for BTB units shall be provided by the RTOs management.
  - Proper support staff i.e.
    - a. One Inspector IR
    - b. One Auditor/ Dy. Superintendent
    - c. Typist or a Data Entry Operator
    - d. One Assistant/UDC/LDC
    - e. Driver
    - f. Two NQs/sepoys
    - g. One Notice server
  - Vehicle ( in a reasonably running condition with maintenance back-up)) for the officer
  - Two Motor Cycles (available on pool) for the Inspectors/Auditors/Notice Server
  - Computer/Printer/DSL connection
  - Independent Telephone line
  - Regional CNIC verification System

4. All Data/information gathered by the Regional BTB unit(s) would be fed into computer on the format enclosed. This mode of data entry would integrate the regional information into the Central Data Base which is being maintained at the national level. This step would not only ensure the proper monitoring of BTB cases but it can forestall the wastage or pilferage of information as well.

5. All RTOs are requested to confirm the compliance (especially with reference to para 3 above) before 20-4-2011, i.e. the date when the conference of BTB officers is going to be held at FBR HQs. Programme has been separately circulated.

6. ***Finance Minister and Chairman FBR are closely monitoring the BTB campaign.***

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