



Key Performance Indicators & Job Descriptions

FEDERAL BOARD OF REVENUE

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PREFACE

The Exercise for development of Job Descriptions (JDs) and Key Performance Indicators (KPIs) was initiated by the HRM Wing in January 2015 with the objective to foster better accountability within FBR by providing an objective assessment tool. In the first phase KPIs for Inland Revenue field offices have been developed.

The initial draft of KPIs for various functions and positions was developed by a group of over 110 officers in two workshops held in March, 2015 at Karachi and Lahore. Subsequently two meetings chaired by Chairman FBR and participated by all members and Director Generals FBR further refined and finalized these KPIs.

It was decided by the Chairman to implement the JDs & KPIs with immediate effect. FBR has also decided to link Performance Evaluation Reports (PER) with KPIs. The JDs/KPI's are expected to equip FBR to track the employees' performance against the stated job requirements and measurable outcomes tied to specific tasks. The concerned Wings of FBR particularly IR (Operations), Tax Payers' Audit (TPA) and HRM will monitor effective implementation of the JDs and KPIs.

In the end, HRM wing of FBR appreciate the cooperation and technical assistance of GIZ and consultant SHMA in preparation of this document.

(Khawaja Tanveer Ahmed)
Member HRM
April 15, 2015



Job Descriptions



Federal Board of Revenue			
Job Description			
Position Title:	Chief Commissioner	Grade:	21
Function:	Inland Revenue	Location:	Countrywide
Position Reports To: Member		Position Supervises: Commissioner	

MAIN PURPOSE OF THE JOB

The position of the Chief Commissioner is primarily responsible for supervising all activities related to revenue generation and collection covering all aspects of sales tax, income tax and federal excise duties. The position is also responsible for broadening of tax bases, and monitoring of Withholding Taxes. As the administrative head, the position is also responsible for managing the manpower resources deployed (placements, transfers, performance management and motivation etc.) and exercising control over financial resources available.

ROLES AND RESPONSIBILITIES

- Oversee the fulfilment of duties and responsibilities assigned by Members, work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed for the education and facilitation of taxpayers and departmental officers in order to reinforce FBR as a modern, efficient entity.
- Set objectives periodically for Unit, self and subordinates to fulfil according to pre-determined timelines and monitor progress on a regular basis in order to ensure appropriate control over collections, audits and arrears.
- Sanction expenditures as per budget availability. Send in budget proposals, highlighting experiences in the field and their incorporation of new laws each year, as well as the number of sales tax registrations and increase in population per annum. Maintain and monitor expenses in order to ensure regular financial control.
- Achieve revenue targets assigned by Members in respect of Sales tax, Income tax and Federal Excise Duty, attempt to increase tax base more than previous year continuously. Conduct field visits to meet prominent authorities. Supervise the achievement/completion of targets for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor and achieve monthly, quarterly and annual collection and budgetary targets.
- Ensure new filers brought in the tax base are being monitored by junior officers.
- Exercise oversight and control over the conduct of audits and composite audits of assigned corporate and non-corporate cases including those of new filers of taxes in the first year. Ensure high quality of audits by reviewing cases from time to time and monitor subsequent detection of errors and omissions.
- Ensure broadening of Tax base, maximizing collection of current taxes and arrears.
- Exercise overall supervision over the conduct of audits, that the number and quality of audits



conducted are consistent with agreed policy guidelines, and review Audit report and assessments to ensure quality.

- Ensure recovery of effective demand created within the year due to registration of new taxpayers; enforce the blacklisting or suspension of non-filers and fraudulently registered persons or organisations from the list of available chronic non-filers and fraudulently registered persons.
- Arrange for follow up on notices served by the Federal Board of Revenue for non-payment or fraudulent registration of organisation or individuals.
- Supervise the preparation of second appeal reports, reference reports, approve comments drafted by Commissioners in defence to Writ petitions filed against department by tax payer(s). Also review briefs prepared for Legal Advisor to initiate legal proceedings or for defending cases filed against Department by taxpayers.
- Exercise overall control over disposal of complaints and sales tax registration completed. Oversee the imposition of penalties and other actions under the law against non-compliers.
- Ensure the finalisation of provisional assessment within the stipulated period, conduct comparative analyses of collection under various sections of the law to detect shortfalls in collection and take urgent remedial measures as necessary.
- Ensure timely detection of concealment cases, deal with them in an effective manner and implement guidelines for penalizing tax evaders.
- Exercise overall control to ensure appropriate disposals of Tax Refund cases, and overrule refunds where necessary.
- Ensure the charging of taxes on defaulting or withholding agents; monitor payment, collection and deduction of tax at source and issue exemption certificates and refunds; where applicable.
- Monitor all activities in the assigned jurisdiction related to withholding Income taxes, collection of arrears from defaulters, enforcement of penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes and provide guidance to departmental staff as and when required.
- Supervise the conduct of post-refund audit of Sales Tax, Income Tax and Federal Excise Duties (FED), ensure decisions related to refunds are made in accordance with agreed guidelines and initiate action in case of irregularities discovered, if any.
- Develop and implement effective measures and guidelines for detecting and penalizing tax evaders. Target end result of collections to be over and above current tax demand.
- Provide guidance to Commissioners and other departmental officers in matter regarding applicable law and its interpretation as well as subsequent amendments. Also keep abreast of progress of pending cases in Tribunals, High Court and Supreme Court.
- Remain up to date on changes in taxation law and amend policies accordingly, update junior officers and respective departments with respect to these changes and ensure compliance with new policies.
- Perform activities related to building and motivating high performance teams, and ensure that the number and quality of resources are consistent with requirement. Also participate in appraisals, hiring and promotions decision as per regulations followed at the Federal Board of



Revenue.
<ul style="list-style-type: none"> ▪ Review and edit Monthly Progress Reports and others report prepared by junior officers and compare the performance of the department on a regular basis. Submit monthly report to Members after review. ▪ Any other function assigned by immediate superior.

KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE	
Function/Department	Subject
Members	To enhance revenue collection, discuss revenue related cases, regular updates regarding progress, budget achievements, policy decisions and legal issues. Discuss progress on audit assignments carried, pending or on-going cases, or other official purposes.
Chief Commissioner	To discuss targets and hurdles faced and strategize solutions
Commissioner	To delegate tasks, receive updates and monitor progress.

INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
Chamber of Commerce & Industry	For the facilitation of taxpayers and acquiring information.
NADRA	To acquire information as and when required
Collector Customs	To access required information
Cantonment Boards	To access required information
High Court & Federal Ombudsman	To discuss cases in favour of revenue generation for the FBR To review or monitor the progress of on-going cases.

DESIRED PERSON SPECIFICATION					
Competencies	Definition	Level			
		1	2	3	4
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take				



	initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Teamwork	Ability to work in teams in a consultative process;				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 5 years' experience as Commissioner will be a prerequisite for being considered for promotion to Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Commissioner	Grade: 20	
Function:	Inland Revenue	Location:	Countrywide
Position Reports To: Chief Commissioner		Position Supervises: Additional Commissioner	

MAIN PURPOSE OF THE JOB

The position of the Commissioner is primarily responsible to facilitate and inform taxpayers about their duties regarding taxes, enforce tax laws to generate revenue by collecting from existing and new taxpayers including recovery of arrears. Main duties of this position encompass generating demand and revenue, broadening of tax base, identifying new potential taxpayers, overseeing audits, corresponding with senior officials and monitoring taxes and collection of arrears from defaulters, as well as monitoring taxpayers, defaulters and increasing demand and efficiency of the department and junior officers.

ROLES AND RESPONSIBILITIES

- Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed for the education and facilitation of taxpayers and departmental officers in order to develop the Board into a modern efficient entity.
- Set goals and objectives periodically for Unit, self and subordinate officers to fulfil according to pre-determined timelines. Maintain and monitor progress in order to ensure regular financial control of collections, audits and arrears.
- Ensure the achievement/completion of targets as set by the Chief Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor activities related to identification/induction of new filers who are brought in the tax net. Supervise audits and composite audits of assigned corporate and non-corporate cases of new filers of taxes in the first year and also supervise departmental officers in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.
- Work towards the creation of demand from review/audit of withholding statements, and supervise recovery of current demand and recovery of undisputed arrear demand of withholding taxes.
- Ensure the recovery of effective demand created within the year due to registration of new taxpayers; enforce measures to blacklist or suspend non-filers and fraudulently registered persons or organisations from the list of available chronic non-filers and fraudulently registered persons.
- Follow up on notices served by the Federal Board of Revenue for non-payment or fraudulent



registration of organisation or individuals.

- Ensure the finalisation of provisional assessment within the statutory period, conduct comparative analyses of collection under various sections of the law to ascertain increase in tax amount/base and shortfalls in collection and take urgent remedial measures where necessary.
- Arrange for development and implementation of appropriate guidelines for penalizing tax evaders. Target end result of collections to be over and above current tax demand.
- Ensure timely and appropriate disposal of assigned cases received from the Federal Board of Revenue by means of returns filed after the issuance of show cause notices.
- Achieve revenue targets assigned by the Chief Commissioner in respect of Sales tax, Income tax and Federal Excise Duty, and continuously make effort to increase tax collection/base over actual results achieved in previous year.

- Exercise overall supervision over activities related to enforcement of Advance tax and withholding statements and ensure that checks are carried out to ensure appropriate deduction of tax at source by withholding agents and timely deposit into government treasury.
- Supervise activities relating processing of applications for exemption from withholding of tax at source, ensure that eligibility criteria is applied consistently based on facts of the case and established policy guidelines, and forward to take decision regarding issuance of exemption certificates.
- Oversee the proper disposal of refund claims received from parties/taxpayers relating to Sales Tax and/or Income Tax.
- Supervise activities over scrutiny of withholding statements to ensure that taxes have been deducted properly. Monitor withholding Income taxes, collection of arrears from defaulters, ensure the enforcement of withholding statements and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes; report to senior officers where required.
- Supervise the conducting of post-refund audits of Sales, Income Tax cases and Federal Excise Duties (FED), Issue and process refunds of taxes and process refund claims.
- Provide guidance to Deputy Commissioners and departmental staff regarding the law and its amendments
- Prepare monthly performance and deal with administrative tasks of the Office.
- Monitor case hearings, hearings at the Tribunal, liaisons with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Oversee proceedings in big and revenue potential cases. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Review and edit Monthly Progress Reports and others prepared by junior officers and compare the performance of the department on a quarterly basis. Submit monthly report to Chief Commissioner after review.
- Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Chief Commissioners as required.
- Any other function assigned by immediate supervisor.



KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage
INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE		
Function/Department	Subject	
Chief Commissioner	To discuss potential revenue related cases, strategize the monthly and quarterly operation plans; discuss budgets, progress on audit assignments carried, pending or on-going cases, or other official purposes.	
Commissioner Office	To discuss targets and hurdles faced and strategize solutions	
Additional Commissioners	To delegate tasks, receive updates and monitor progress.	
INTERACTIONS WITH EXTERNAL ORGANISATIONS		
External Organisation	Subject	
Chamber of Commerce & Industry	For the facilitation of taxpayers and acquiring information in order to carry out assigned tasks in a more efficient manner.	
Tax Payers	For matters pertaining to taxation and increasing tax collections.	
Advocates	For Legal Counsel regarding issues pertaining to taxes.	
Excise and Taxation Departments	To help resolve problems faced by such departments as well as to retrieve information for audit purposes.	
Consultants, Chartered Accountants & Tax advisors	For Audit Purposes and legal settlements.	

DESIRED PERSON SPECIFICATION					
Competencies	Definition	Level			
		1	2	3	4
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				



Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification .</p> <p>Minimum of 3 years' experience as Additional Commissioner will be a prerequisite for being considered for promotion to Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Commissioner Withholding Tax	Grade:	20
Function:	<i>Withholding Tax</i>	Location:	Countrywide
Position Reports To: Chief Commissioner		Position Supervises: Additional Commissioner	

MAIN PURPOSE OF THE JOB

The position of the Commissioner withholding Tax is primarily responsible to monitor revenue generation at source through withholding agents and delegate the enforcement of legal provisions relating to withholding of taxes and filing of statements by withholding agents in a proper and timely manner. The commissioner is also responsible for the facilitation and informing of taxpayers about their duties regarding taxes; and to enforce tax laws for collection from defaulters.

ROLES AND RESPONSIBILITIES

- Achieve revenue targets assigned for withholding tax by the Chief Commissioner in respect of Sales tax, Income tax and Federal Excise Duty and ensure that field visits are conducted to meet prominent withholding agents/ authorities as and when necessary.
- Set objectives periodically for Unit, self and subordinate officers to fulfil according to pre-determined timelines. Maintain and monitor progress in order to ensure regular financial control of collections, audits and arrears.
- Update Junior Officers regarding all requirements relating to withholding of tax at sources from various category of taxpayers and encourage voluntary tax compliance amongst taxpayers by creating awareness and through effective implementation of directives issued; as carried out by junior officers.
- Encourage voluntary tax compliance amongst taxpayers through directives issued by Members and Chief Commissioner.
- Assign corporate and non-corporate cases for field audits; composite audits to be conducted by junior officers. Conduct comparative analyses of collection under various withholding sections to detect shortfalls and take urgent remedial measures. Ensure high quality of audits, confirm the absence of errors and supervise other functions carried out by junior officers.
- Assign corporate and non-corporate desk audits and composite audit cases. Advise junior officers in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises and conducting field visits and stock-taking wherever required. Ensure high quality of audits by junior officers by confirming the absence of errors.
- Identification of non-filers/defaulters of withholding statements (Income Tax/Sales Tax) falling



under the jurisdiction.

- Issuance of notices to enforce filing/e-filing of withholding statements.
- Conducting field audits of the withholding agents.
- Imposition of penalty under section 182 of the Income Tax Ordinance 2001 and under section 34 of the Sales Tax Act 1990.
- Examination/desk audit of withholding tax statements filed by the taxpayers falling under his jurisdiction.
- Preparation of audit report in respect of withholding agents where desk/field audit has been conducted.
- Issuance of notices by confronting the transactions where default of withholding agents has been identified after desk/field audit.
- Passing of orders under section 161/205/182 of the Income Tax Ordinance, 2001 and Section 11 of the Sales Tax Act 1990.
- Recovery of collectable current as well as arrear demand as per law and rules.
- Preparation of monthly Withholding Tax Performance Report and other related statements related to his Unit.
- Monitor comparative analyses of collection under various withholding sections to detect shortfalls and urge Junior Officers to take urgent remedial measures where required.
- Oversee the compilation of information and composition of reports, and notifications. Exercise control over that timely and appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Deal with all administrative duties of unit. Follow through on appropriate reporting to Chief Commissioners as required.
- Arrange for review withholding statements to ensure that taxes have been deducted properly, monitor amounts received on account of withholding taxes and collection of arrears from defaulters
- Ensure that appropriate measures are undertaken for the enforcement of withholding statements and for the levy of penalties and other modes of deterrence for non-payment and non-filing of tax deducted at source by withholding agents.
- Establish practical guidelines to deal with tax evaders. Set targets for Junior Officers to ensure end result of collections to be over and above current tax demand.
- Review and approve/reject applications for exemption from withholding of tax at source, determine eligibility based on facts of the case and established policy guidelines, and forward to supervising officers for further action/ decision regarding issuance of exemption certificates.
- Assign cases for prosecution, take action for penalty (where required) in Sales tax, Income Tax and Federal Excise Duty cases.
- Review and edit Monthly Progress Reports and others reports edited by Additional Commissioners and compare the performance of the department on a quarterly basis. Submit



monthly report to Chief Commissioner after review.

- Exercise oversight over the automation process of tax administrative methods such as Information technology systems and policies, Computerized Risk-Based Evaluation of Sales Tax (CREST) and review of all E-folders.
- Delegate junior officers to represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court if required. Supervise proceedings in big and revenue potential cases. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers in order to assist the Board's development into a modern, efficient entity.
- Ensure that administrative procedures and matters are adequately handled at all locations.
- Any other function assigned by immediate superior.

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE

Function/Department	Subject
Chief Commissioner	To discuss potential revenue related cases, strategize the monthly and quarterly operation plans, discuss budgets, progress on audit assignments carried, pending or on-going cases, or other official purposes.
Commissioner Office	To discuss targets and hurdles faced and strategize solutions
Additional Commissioners	To delegate tasks, receive updates and monitor progress.

INTERACTIONS WITH EXTERNAL ORGANISATIONS

External Organisation	Subject
NADRA	To acquire withholding information
Collector Customs	For the Collection of Withholding Taxes
Cantonment Boards	For the Collection of Withholding Taxes



Directorate of National Savings	For the Collection of Withholding Taxes
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DESIRED PERSON SPECIFICATION					
Competencies	Definition	Level			
		1	2	3	4
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Additional Commissioner will be a prerequisite for being considered for promotion to Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Commissioner Broadening Tax Base	Grade:	20
Function:	<i>Broadening Tax base</i>	Location:	Countrywide
Position Reports To: Chief Commissioner		Position Supervises: Additional Commissioner	

MAIN PURPOSE OF THE JOB

The position of the Commissioner of Broadening of Tax Base (BTB) is primarily responsible for expanding the tax net to bring more taxpayers under it and facilitating the increase in revenue generation and demand creation as well as the collection of taxes from the new/potential assesseees. The Commissioner is also responsible for the facilitation and informing of taxpayers about their duties regarding taxes.

ROLES AND RESPONSIBILITIES

- Set goals, create and monitor revenue generation, implement tax administration reforms. Create, delegate and review of broadening of tax base and encourage voluntary tax compliance amongst taxpayers through directives issued by Members and Chief Commissioner.
- Work towards the reimagining of the FBR into a more service-oriented organisation through participating in policy implementation and trainings designed for the education and facilitation of taxpayers and officers.
- Set objectives periodically for Unit, self and subordinate officers to fulfil according to pre-determined timelines. Maintain and monitor progress in order to ensure regular financial control of collections, audits and arrears.
- Monitoring of new filers brought in the tax base. Supervise audits and composite audits of assigned corporate and non-corporate cases of new filers of taxes in the first year. Advise junior officers in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises and field visits wherever required. Ensure high quality of audits by junior officers by confirming the absence of errors.
- Ensure the recovery of effective demand created within the year due to registration of new taxpayers.
- Ensure the finalisation of provisional assessment within the designated notice period, conduct comparative analyses of collection under various sections of the law to detect increase in tax base and shortfalls in collection and take urgent remedial measures.
- Construct and follow practical guidelines for penalizing tax evaders. Target end result of collections to be over and above current tax demand.
- Work towards the creation of demand for revenue generation and the supervision of increase in current demand.



- Achieve revenue targets assigned by the Chief Commissioner in respect of Sales tax, Income tax and Federal Excise Duty, attempt to increase tax base more than previous year continuously. Conduct field visits to meet prominent authorities. Supervise the achievement/completion of targets for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Work towards the broadening of tax bases and ensure the budgetary targets are met. Sanction expenditures as per budget availability.
- Oversee assessment order in respect of a tax year where it is felt that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments.
- Supervise the conducting of post-refund audits of Sales, Income Tax cases and Federal Excise Duties (FED), Issue and process refunds of taxes and process refund claims.
- Provide guidance to commissioners regarding the law and its amendments
- Monitor case hearings, hearings at the Tribunal, liaisons with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Oversee proceedings in big and revenue potential cases. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Review and edit Monthly Progress Reports and others prepared by junior officers and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Compile information and compose reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Chief Commissioner as required.
- Guide, supervise, administer, oversee and maintain the punctuality and discipline of subordinate officers.
- Any other function assigned by Immediate supervisors..

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage

Interactions Within Federal Board Of Revenue

Function/Department	Subject



Chief Commissioner	To discuss potential revenue related cases, strategize the monthly and quarterly operation plans, discuss budgets, progress on audit assignments carried, pending or on-going cases, or other official purposes.
Commissioner Office	To discuss targets and hurdles faced and strategize solutions
Additional Commissioners	To delegate tasks, receive updates and monitor progress.

Interactions With External Organisations

External Organisation	Subject
NADRA	- To acquire information for the Broadening of Tax Base
Collector Customs	- For the Broadening of Tax Base
Cantonment Boards	- For the Broadening of Tax Base
Directorate of National Savings	- For the Broadening of Tax Base

Desired Person Specification

Competencies	Definition	Level			
		1	2	3	4
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Teamwork	Ability to work in teams in a consultative process;				



Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.

Minimum of 3 years' experience as Additional Commissioner will be a prerequisite for being considered for promotion to Commissioner.



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner Enforcement	Grade: 19	
Function:	<i>Enforcement</i>	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner Enforcement is primarily responsible for supervising revenue generation, overseeing the collection of taxes, creating Tax demand, ensuring collection targets are met and imposition of penalties for non-payment and non-filing of income and sales taxes returns. Main duties of this position encompass overseeing the collection of current and arrear taxes, the detection of revenue losses and recoveries as prescribed by law.

ROLES AND RESPONSIBILITIES

- Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the Board's development into a modern, efficient entity.
- Utilize new methods to encourage voluntary tax compliance amongst taxpayers through effective implementation of directives issued by Members and senior officers.
- Strive to increase the number of Returns filed within zone by identifying potential tax filers from NTN holders.
- Ensure optimisation of revenue through identifying avenues of revenue losses and make recoveries as prescribed under law for Sales tax and Income tax.
- Enforce collection of arrears from defaulters and imposition of penalties for non-payment and non-filing of Returns as required under the law for Income Tax and Sales Tax.
- Prepare assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments.
- Identify and highlight non-filers based on information received from IRIS (of those who filled their income tax in previous years), take follow up action to determine the reason for non-filing, and ensure compliance on the part of defaulting taxpayer through assessment and subsequent enforcement as per applicable law.
- Conduct supervision of desk audits of income tax, sales tax, FED and composite audits of assigned cases and also supervise Deputy/Assistant Commissioners in the event where they are



required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.

- Oversee the collection of taxes out of current demand as well as arrears and strive for the achievement of targets as set by the Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor withholding Income taxes, collection of arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes.
- Monitor the enforcement of Advance tax and withholding statements and carry out checks to ensure appropriate deduction of tax at source by withholding agents and timely deposit into government treasury.
- Review applications for exemption from withholding of tax at source, determine eligibility based on facts of the case and established policy guidelines, and forward to supervising officers for further action/ decision regarding issuance of exemption certificates.
- Oversee the proper disposal of refund claims received from parties/taxpayers relating to Sales Tax and/or Income Tax.
- Establish and follow practical guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.
- Facilitate taxpayers by following up on complaints against tax collection methods in designated areas or against tax collectors as well as other complaints received from the general public which are investigated by subordinate officers.
- Provide input/ feedback as a user in the automation of tax administrative processes/methods such as Information technology systems and policies, highlight discrepancies if any in the Computerized Risk-Based Evaluation of Sales Tax (CREST) application, Sales Tax Automated Refund Repository (STARR) e-system, Revision of Return & Refund softwares well as the Tax Audit Management System (TAMS).
- Review Monthly Progress Reports and others reports prepared by Deputy / Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Monitor the issuance of notices for audit and enforcement under different sections of Income Tax Ordinance 2001, Sales Tax Act 1990, and Federal Excise Duty 2005. Ensure Further Taxes are applied to individuals, groups or organisations as and where required and where such are exempted from further taxes upon complete issuance of sales tax.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.



- Act as a liaison between senior and junior officials in matters related to audits of Returns, ensure effective implementation of policies and decisions of the FBR and senior management regarding audits to be conducted, monitor the progress of direct reportees and keep senior management updated of progress achieved. Any other function assigned by immediate superior.
- Any other function assigned by immediate superior.

Key Performance Indicators		
Description of Indicator	Target Assigned	Weightage

Interactions Within Federal Board Of Revenue	
Function/Department	Subject
Commissioners	To receive instructions and targets, provide progress feedback on audits conducted; to report daily progress or other official purposes;
Other-Counterparts	To discern any queries related to the Law or other important aspects.

Interactions With External Organisations	
External Organisation	Subject
Chamber of Commerce & Industry	For the acquiring information in order to carry out assigned tasks in a more efficient manner.
Federal Tax Ombudsman	To defend cases in favour of revenue generation for the FBR
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
CEOs/CFOs/ Accountants of companies	For recoveries of tax demands and audit purposes
Banking Institutions	To acquire bank account details of taxpayers.
Securities & Exchange Commission	To retrieve information in various non-compliance cases

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and				



	coach and mentor taskforce to their true potential.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner Withholding Tax	Grade: 19	
Function:	<i>Withholding Tax</i>	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner Withholding Tax is primarily responsible for monitoring and expanding the generation of revenue at source through withholding agents and overseeing the enforcement of legal provisions relating to withholding of taxes and filing of statements by withholding agents in a proper and timely manner.

ROLES AND RESPONSIBILITIES

- Achieve revenue targets assigned for withholding tax by the Commissioner in respect of Sales tax, Income tax and Federal Excise Duty and conduct field visits to meet prominent withholding agents/ authorities as and when necessary.
- Keep abreast of all requirements relating to withholding of tax at sources from various category of taxpayers and encourage voluntary tax compliance amongst taxpayers by creating awareness and through effective implementation of directives issued by senior officers.
- Identification of non-filers/defaulters of withholding statements (Income Tax/Sales Tax) falling under the jurisdiction.
- Examine withholding statements to ensure that taxes have been deducted properly, monitor amounts received on account of withholding taxes and collection of arrears from defaulters
- Ensure that proper control is exercised over enforcement of withholding statements and levy penalties and other modes of deterrence for non-payment and non-filing of tax deducted at source by withholding agents.
- Issuance of notices to enforce filing/e-filing of withholding statements.
- Imposition of penalty under section 182 of the Income Tax Ordinance 2001 and under section 34 of the Sales Tax Act 1990.
- Examination/desk audit of withholding tax statements filed by the taxpayers falling under his jurisdiction.
- Conducting field audits of the withholding agents.
- Preparation of audit report in respect of withholding agents where desk/field audit has been conducted.
- Issuance of notices by confronting the transactions where default of withholding agents has



been identified after desk/field audit.

- Passing of orders under section 161/205/182 of the Income Tax Ordinance, 2001 and Section 11 of the Sales Tax Act 1990.
- Recovery of collectable current as well as arrear demand as per law and rules.
- Preparation of monthly Withholding Tax Performance Report and other related statements related to his Unit.
- Review Monthly Progress Reports and others reports prepared by Deputy / Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.
- Conduct comparative analyses of collection under various withholding sections to detect shortfalls and take urgent remedial measures.
- Carry out supervision of field audits, composite audits of assigned corporate and non-corporate cases as conducted by junior officers, ensure that audits are conducted in a timely manner and conform to desired quality parameters.
- Conduct supervision of desk audits of income tax, sales tax, FED and composite audits of assigned corporate and non-corporate cases and also supervise Deputy/Assistant Commissioners in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.
- Establish and follow practical guidelines to deal with tax evaders. Target end result of collections to be over and above current tax demand.
- Review applications for exemption from withholding of tax at source; determine eligibility based on facts of the case and established policy guidelines, and forward to supervising officers for further action/ decision regarding issuance of exemption certificates.
- Ensure the prosecution of cases as assigned by the commissioner. Take action for penalty (where required) in Sales tax, Income Tax and Federal Excise Duty cases.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court if required. Supervise proceedings in big and revenue potential cases. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Implement automation process of tax administrative methods such as Information technology systems and policies, highlight Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies if any, and deal with issues of Federal Excise Duties (FED) and review of all E-folders.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated



<p>representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.</p> <ul style="list-style-type: none"> ▪ Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity. ▪ Supervise and maintain the punctuality and discipline of subordinate officers. ▪ Any other function assigned by immediate superior.

Key Performance Indicators		
Description of Indicator	Target Assigned	Weightage

Interactions Within Federal Board Of Revenue	
Function/Department	Subject
Commissioner Office	To provide progress feedback on audits conducted; to report daily progress or other official purposes;
Additional Commissioners	To discuss targets and hurdles, to receive logistical and other support during field visits of Withholding Tax agents.
Other-Counterparts	To discern any queries related to the Law or other important aspects, follow up on assigned tasks.

Interactions With External Organisations	
External Organisation	Subject
Chamber of Commerce & Industry	For the facilitation of taxpayers and acquiring information in order to carry out assigned tasks in a more efficient manner.
Collector Customs	Collection of Withholding Taxes
Directorate of National Savings	Collection of Withholding Taxes

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its				



	impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				

Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.

Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner Audit	Grade: 19	
Function:	<i>Audit</i>	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner Audit is primarily responsible for creating Tax demand through conduct of audit in a timely and effective manner and overseeing the collection of taxes and imposition of penalties. The main duties of this position encompasses the detection of revenue losses and initiating recoveries as prescribed under law for withholding Income taxes and collection of arrears from defaulters.

ROLES AND RESPONSIBILITIES

- Act as a liaison between senior and junior officials in matters related to audits of Returns, ensure effective implementation of policies and decisions of the FBR and senior management regarding audits to be conducted, monitor the progress of direct reportees and keep senior management updated of progress achieved.
- Ensure high quality of audits conducted by subordinate officers by providing effective supervision and guidance so that errors and omissions are minimised / eliminated.
- Conduct supervision of desk audits of income tax, sales tax, FED and composite audits of assigned cases and also supervise Deputy/Assistant Commissioners in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.
- Ensure the achievement/completion of targets as set by the Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor activities relating to withholding of taxes at source, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes returns.
- Encourage voluntary tax compliance amongst taxpayers by implementing directives issued by immediate superiors.
- Ensure the finalisation of provisional assessment within the designated time period, conduct comparative analyses of collection under various sections of the law to ascertain increase in tax base and shortfalls in collection and take appropriate remedial measures.



- Work towards effective and timely detection of concealment cases and deal with them in an effective manner. Follow practical guidelines for penalizing tax evaders as set by senior officers.
- Prepare assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments.
- Supervise the conducting of post-refund audits of Sales/Income Tax cases and Federal Excise Duties (FED), Issue and process refunds of taxes and process refund claims.
- Establish and follow practical guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.
- Review Monthly Progress Reports and others reports prepared by Deputy / Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by subordinate officers.
- Implement automation process of tax administrative methods such as Information technology systems and policies, highlight Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies if any, and deal with issues of Federal Excise Duties (FED) and review of all E-folders.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.
- Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity.
- Supervise and maintain the punctuality and discipline of subordinate officers.
- Any other function assigned by immediate superior.

Key Performance Indicators		
Description of Indicator	Target Assigned	Weightage



Interactions Within Federal Board Of Revenue		
Function/Department	Subject	
Public Accounts Committee In charge (PAC)	To discuss audit paras and settle audit queries and observations.	
Departmental Accounts Committee (DAC)	To discuss audit paras and settle audit queries and observations.	
Other-Counterparts	To discern any queries related to the Law or other important aspects.	
Interactions With External Organisations		
External Organisation	Subject	
Chamber of Commerce & Industry	For the facilitation of taxpayers and acquiring information in order to carry out assigned tasks in a more efficient manner.	
Excise and Taxation Departments	To retrieve information for audit purposes.	
Pakistan Revenue Automation (Pvt.) Ltd. (PRAL)	To access the database for information gathering regarding tax, and troubleshooting if problems with the database arise.	
Securities & Exchange Commission	To retrieve information in various non-compliance cases	
NADRA	To retrieve information in various cases for audit purposes	
Consultants & Taxpayers	For Audit Purposes	

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions				



	taken.				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner Legal	Grade: 19	
Function:	Legal	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner-Legal is primarily responsible for all legal functions in their appointed zones. They work towards the imposition of penalties for non-payment and non-filing of income and sales taxes, filing of second appeals and entry of appeal data in Legal Management Systems. The main duties of this position encompass dealing with cases in district and high courts, preparing frequent timely reports for review, and identifying discrepancies in data received.

ROLES AND RESPONSIBILITIES

- Ensure maintenance of complete and up-to-date record of cases filed by the Federal Board of Revenue against non-compliers or tax evaders, arrange for updating of the records on a timely basis and attend meetings called by Commissioners to discuss matters related to pending cases.
- Liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court for case hearings, filing of documents and implementation of penalties, reimbursements etc. Attend meetings of Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) as and when required.
- Ensure and oversee filing of second appeals within allotted statutory period.
- Ensure appropriate disposal of rectifications, filing of appeals and compilation of references, confirm that all appeals are filed on a timely basis, organise the filing of various documentation, for Appellate Tribunal (second appeal), High Court (references), Supreme Court (CPLA), as well as the filing of Para-wise comments for writ petitions.
- Liaise with legal advisors and internally within FBR in matters related to legal cases / hearings and represent department at case hearings at various Appellate forums, whenever required to defend departmental stance.
- Supervise the performance of legal advisors and keep the Chief Commissioners and Commissioners updated on various matters related to legal cases as required.
- Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Chief Commissioners and Commissioners as required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.



- Act as a liaison between senior and junior officials in matters related to audits of Returns, ensure effective implementation of policies and decisions of the FBR and senior management regarding legal cases and references pending, monitor the progress of direct reportees and keep senior management updated of progress achieved.
- To implement the policies and decisions of the FBR and senior officers, and to report back progress of lower management, acting as a liaison between senior and junior officials. Guide, supervise, administrate, oversee and maintain the punctuality and discipline of subordinate officers.
- Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed for the education and facilitation of tax payers and colleagues in order to assist the FBR to develop into a modern efficient entity.
- Any other function assigned by immediate superior.

Key Performance Indicators		
Description of Indicator	Target Assigned	Weightage

Interactions Within Federal Board Of Revenue	
Function/Department	Subject
Commissioners	To receive instructions and targets, provide progress feedback on cases filed and audits conducted; to report daily progress or other official purposes;
Additional Commissioners	To discuss law and accountancy and specific cases with regards to law enforcement.
Other-Counterparts	To discern any queries related to the Law or other important aspects, follow up on assigned tasks.

INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
Appellate Tribunal	To represent zone in cases, fulfil duties.
Federal Tax Ombudsman	To defend cases in favour of revenue generation for the FBR
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
Advocates	For Legal Counsel regarding issues pertaining to audit.
Consultants, Chartered Accountants & Tax advisors	For Legal settlements and Audit Purposes.

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Understanding	Capacity to identify key stakeholders and				



Board's Objectives	revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				

Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.

Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner HRM	Grade: 19	
Function:	<i>Human Resource Management</i>	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner Human Resource Management is primarily responsible for maintenance of HR records, coordination of performance management exercise, career planning and training of officers and disposal of employee complaints. In addition they are responsible for acting on transfers and postings of officers, providing recommendations on employee welfare initiatives, and retirement and separation.

ROLES AND RESPONSIBILITIES

- Coordinate annual performance management activity and ensure Performance Evaluation Reports (PERs) are completed and filed with HR in a timely manner.
- Maintain up to date records of available human resources, their qualifications, years of experience, training attended, disciplinary actions and other valid, necessary documentation.
- Facilitate Career Planning for officers stationed in field units, propose postings of officers of grade 19 and below to appropriate posts as per their appraisals; recommend rewards and incentives for officers as per their performance.
- Maintain a record of leaves for officers, and supervise employee separation benefits of officers in grade 16 and below.
- Manage employee welfare initiatives for officers, handle employee complaints and deal with them accordingly, informing concerned officers and handling foreseeable and unforeseeable circumstances.
- Provide assistance to officers in various departments in appropriate methods of handling disciplinary proceedings and hearings, and guiding on appropriate procedures to follow. Monitor and follow-up to ensure appropriate methods are being implemented. Get involved directly where required.
- Conduct appropriate training needs assessment of officers as per the need of departments and assign trainings accordingly. Organise and manage training schedule and budgets.
- Implement the HR related policies and decisions of the FBR and senior management, and report back progress on policy implementation, acting as a liaison between senior and



<p>junior officials.</p> <ul style="list-style-type: none"> ▪ Work towards the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed for the education and facilitation of colleagues in order to assist the board’s development into a modern efficient authority. ▪ Oversee and maintain the punctuality and discipline of all officers in unit. ▪ Any other function assigned by immediate superiors.
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KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE	
Function/Department	Subject
Commissioners-Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
Consultants & Chartered Accountants	For Official Purposes

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Understanding Board’s Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Integrity	Inspires trust and confidence in self and entity. Takes responsibility for one’s actions and decisions. Values organization’s interest over personal interest				
Relationship Building	Establishes strong relationships and collaborates effectively with colleagues from different departments, across the organization. Manages conflict and relates well to people at all levels.				



Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings related to human resources.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				

Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.

Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.



Federal Board of Revenue			
Job Description			
Position Title:	Additional Commissioner Information Processing	Grade: 19	
Function:	Information Processing	Location:	Countrywide
Position Reports To: Commissioner		Position Supervises: Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Additional Commissioner Information Processing is primarily responsible for supervising the manual entry of data relating to manual returns filing into databases, identification in disparities of data received and informing concerned parties and following up on rectifications.

ROLES AND RESPONSIBILITIES

- Supervise data entry of revenue generation and collections, facilitate in broadening of tax base by reviewing available information in databases and sharing information with field staff members accordingly.
- Oversee the automation process of tax administrative methods such as Information technology systems and policies Identifying Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies, supervising the removal of such and updating and working on the Sales Tax Automated Refund Repository (STARR) e-system, managing the Revision of Return & Refund software (IRIS), as well as the Tax Audit Management System (TAMS). Dealing with data entry of all legal proceedings and on-going appeals on Legal Management System (LMS) and review of all E-folders.
- Supervision of Tax Payers' facilitation through the increase in the number of complaints heard; delegate follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by junior officers.
- Supervision of the manual entry of returns and inventory of cases entered per staff member on a regular basis.
- Supervision of computer laboratory equipment and its maintenance. Also responsible for the maintenance of work stations of officers.
- Ensure the assessment and subsequent enforcement of non-filers who filled their income tax last year through computer generated reminders through IRIS. Communicate information of non-filers to field officers and follow up on progress of officers regarding their investigations.
- Ensure optimisation of revenue through identifying avenues of revenue losses and recoveries through disparities of data collected and entered in existing systems, facilitate the collection of arrears from defaulters by providing information of non-filers to field officers
- Monitor the enforcement of Advance tax and withholding statements through existing data and advise relevant departments in case of discrepancy
- Encourage voluntary tax compliance amongst taxpayers through directives issued by



members and senior officers. Increase returns filed within zone by identifying new tax filers from NTN holders. Make electronic tax returns more user-friendly to encourage more taxpayers to file returns within allotted time period.

- To review and approve eligibility of exemption reports in light of existing data, identify and forward to supervising officers for further action regarding exemption of taxes. To follow up with concerned authorities to ensure the proper disposal of refunds to appropriate parties identified for refund on sales or income taxes have been carried out.
- Conduct assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments by reviewing disparities in data.
- Advise other officers regarding information handling through usage of appropriate technologically-based information processing.
- Work towards the reimagining of the FBR into a more service-oriented organisation through the electronic update of all data stored more efficiently in respective software and linked to online databases.
- Compile information; prepare periodic reports addressing lists of cases showing declining sales tax payments and advance income tax payments. Prepare reports on cases involving abnormal input of tax or inappropriate ratio of taxes filed with respect to input; or revenue received by taxpayers.
- Respond to all information related requests of the Federal Board of Revenue and related concerns; generate any other report as required by regulatory authorities.
- Oversee and maintain the punctuality and discipline of subordinate staff
- Any other function assigned by immediate superiors.

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE

Function/Department	Subject
Commissioners-Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
DBA	To enhance working level by optimising data collection
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS

External Organisation	Subject



Pakistan Revenue Automation (Pvt.) Ltd. (PRAL)	To access the database for information gathering regarding tax, and troubleshooting if problems with the database arise.
NADRA	To access their database to optimise data and tax collection methods.

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Decision Making	The ability to gather information, weigh pros and cons and take decisions in stressful situations and take ownership for decisions taken.				
Result Orientation	Setting objectives in line with targets, develops plan to achieve goals, ensures standards are met and remains committed towards end results.				
Understanding Board's Objectives	Capacity to identify key stakeholders and revenue generation avenues, understand the external and internal environment and its impact on the board. The ability to take initiative, assess gaps between current position and potential future goals and work towards bridging that gap.				
Leadership	The ability to delegate, monitor occasionally and coach and mentor taskforce to their true potential.				
Teamwork	Ability to work in teams in a consultative process;				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Deputy Commissioner will be a prerequisite for being considered for promotion to Additional Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Deputy Commissioner Enforcement	Grade: 18	
Function:	Enforcement	Location:	Countrywide
Position Reports To: Additional Commissioner		Position Supervises: Assistant Commissioner	

MAIN PURPOSE OF THE JOB

The Deputy Commissioner Enforcement is primarily responsible for working towards revenue generation, the collection of taxes, creating Tax demand and imposition of penalties for non-payment and non-filing of income and sales tax returns. Main duties of this position encompass collection of current and arrear taxes, the detection of revenue losses and recoveries as prescribed by law, preparing frequent timely reports for review by higher authorities, and conducting desk audits while identifying discrepancies in data received.

ROLES AND RESPONSIBILITIES

- Assist in the re-imaging of the FBR into a more service-oriented organisation through comprehensive policies and attending trainings designed for the education and facilitation of officers and tax payers in order to assist the board's development into a modern efficient entity.
- Utilize new methods to encourage voluntary tax compliance amongst taxpayers through effective implementation of directives issued by Members and senior officers.
- Encouragement of voluntary tax compliance amongst taxpayers through directives issued by senior officers.
- Strive to increase the number of Returns filed within zone by identifying potential tax filers from NTN holders.
- Ensure optimisation of revenue through identifying avenues of revenue losses and make recoveries as prescribed under law for Sales tax and Income tax.
- Enforce collection of current tax demand and arrears from defaulters and impose Penalties for non-payment and non-filing of income and sales taxes-where required.
- Identify where Further Taxes apply to individuals, groups or organisations and where such are exempted from further taxes upon complete issuance of sales tax.
- Identify and highlight non-filers based on information received from IRIS (of those who filled their income tax in previous years), take follow up action to determine the reason for non-filing, and ensure compliance on the part of defaulting taxpayer through assessment and subsequent enforcement as per applicable law.
- Conduct desk audits of income tax, sales tax, FED and composite audits of assigned cases. Identify mistakes during audit and in notifications and rectify accordingly, bring to the



attention of senior officers and take whatever measures necessary to rectify errors.

- Carry out the collection of taxes out of current demand as well as arrears and strive for the achievement of targets as set by the Additional Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Follow up on withholding Income taxes, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes.
- Ensure the enforcement of Advance tax and withholding statements and carry out checks to ensure appropriate deduction of tax at source by withholding agents and timely deposit into government treasury.
- Oversee the proper disposal of refund claims received from parties/taxpayers relating to Sales Tax and/or Income Tax.
- Follow up on complaints against tax collection methods in designated areas or against tax collectors as well as other complaints received from the general public and report to senior officers.
- Participate in the automation of tax administrative processes/methods such as Information technology systems and policies, highlight discrepancies if any in the Computerized Risk-Based Evaluation of Sales Tax (CREST) application, Sales Tax Automated Refund Repository (STARR) e-system, and Revision of Return & Refund software well as any other development.
- Prepare Monthly Progress Reports and others reports and compare the performance of the department on a quarterly basis. Submit monthly report to senior officers for review.
- Issue notices for audit and enforcement under different sections of Income Tax Ordinance 2001, Sales Tax Act 1990, and Federal Excise Duty 2005. Ensure further Taxes are applied to individuals, groups or organisations as and where required and where such are exempted from further taxes upon complete issuance of sales tax.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court if and when required. Also attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to immediate superiors as required.
- Maintain a record of business of different manufacturing/industrial sectors, accounts and returns.
- Oversee and maintain the punctuality and discipline of lower staff
- Any other function assigned by immediate superior.



KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage
INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE		
Function/Department	Subject	
Additional Commissioners-Enforcement	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.	
Other-Counterparts	To discern any queries related to the Law or other important aspects.	
INTERACTIONS WITH EXTERNAL ORGANISATIONS		
External Organisation	Subject	
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.	
Banking Institutions	To acquire bank account details of taxpayers.	
Securities & Exchange Commission	To retrieve information in various non-compliance cases	

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Teamwork	Ability to work in teams in a consultative process;				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				



Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.

Minimum of 3 years' experience as Assistant Commissioner will be a prerequisite for being considered for promotion to Deputy Commissioner.



Federal Board of Revenue			
Job Description			
Position Title:	Deputy Commissioner Audit	Grade: 18	
Function:	Audit	Location:	Countrywide
Position Reports To: Additional Commissioner		Position Supervises: Assistant Commissioner	

MAIN PURPOSE OF THE JOB

The Deputy Commissioner Audit is primarily responsible for creating Tax demand through conduct of audit in a timely and effective manner, the collection of taxes and imposition of penalties. The main duties of this position encompass the detection of revenue losses and ensuring recoveries as prescribed under law for withholding Income taxes and collection of arrears from defaulters.

ROLES AND RESPONSIBILITIES

- Implement policies and decisions of senior management and report progress of lower management to senior officers.
- Ensure high quality of audits conducted by subordinate officers by providing effective supervision and guidance so that errors and omissions are minimised / eliminated.
- Conduct supervision of desk audits of income tax, sales tax, FED and composite audits of assigned cases and also supervise Deputy/Assistant Commissioners in the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.
- Ensure the achievement/completion of targets as set by the Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor activities relating to withholding of taxes at source, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes returns.
- Encourage voluntary tax compliance amongst taxpayers by implementing directives issued by immediate superiors.
- Ensure the finalisation of provisional assessment within the designated time period, conduct comparative analyses of collection under various sections of the law to ascertain increase in tax base and shortfalls in collection and take appropriate remedial measures.
- Work towards effective and timely detection of concealment cases and deal with them in an effective manner. Follow practical guidelines for penalizing tax evaders as set by senior officers.



- Prepare assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments.
- Supervise the conducting of post-refund audits of Sales/ Income Tax cases and Federal Excise Duties (FED), Issue and process refunds of taxes and process refund claims.
- Establish and follow practical guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.
- Review Monthly Progress Reports and others reports prepared by Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by subordinate officers.
- Implement automation process of tax administrative methods such as Information technology systems and policies, highlight Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies if any, and deal with issues of Federal Excise Duties (FED) and review of all E-folders.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.
- Assist in the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity.
- Supervise and maintain the punctuality and discipline of subordinate officers.
- Any other function assigned by immediate superior.

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage



INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE	
Function/Department	Subject
Additional Commissioners-Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.
INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
Excise and Taxation Departments	To retrieve information for audit purposes.
Banking Institutions	To acquire bank account details of tax payers.
Securities & Exchange Commission	To retrieve information in various non-compliance cases
NADRA	To retrieve information in various cases for audit purposes
Utility Companies	To retrieve information for audit purposes.
Consultants & Taxpayers	For Audit Purposes

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Teamwork	Ability to work in teams in a consultative process;				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before, during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Desired Academic and Experience Profile					
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Assistant Commissioner will be a prerequisite for being considered for promotion to Deputy Commissioner.</p>					



Federal Board of Revenue			
Job Description			
Position Title:	Deputy Commissioner Legal	Grade: 18	
Function:	Legal	Location:	Countrywide
Position Reports To: Additional Commissioner		Position Supervises: Assistant Commissioner	

MAIN PURPOSE OF THE JOB

The Deputy Commissioner Legal is primarily responsible for working towards imposition of penalties for non-payment and non-filing of income and sales taxes, and filing of second appeals and entry of appeal data in Legal Management Systems. The main duties of this position encompass the dealing with cases in district and high courts, preparing frequent timely reports for review by higher authorities, and identifying discrepancies in data received.

ROLES AND RESPONSIBILITIES

- Achievement of targets set by senior officers for disposal of audit cases on a regular basis. Maintenance of complete and up-to-date record of cases filed by the Federal Board of Revenue against non-compliers or tax evaders, arrange for updating of the records on a timely basis and attend meetings called by Senior Officers to discuss matters related to pending cases.
- Ensure case hearings are conducted, carry out the filing of documents and implementation of penalties, reimbursements etc. Attend hearings at the Tribunal, Federal Tax Ombudsman, Appeals and High court, if and when required. Attend meetings of Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) as and when required.
- Issue Notices for audit and enforcement under different sections of Income Tax Ordinance 2001, Sales Tax Act 1990, Federal Excise Duty 2005.
- Carry out appropriate disposal of rectifications, filing of appeals and compilation of references, confirm that all appeals are filed on a timely basis, organise the filing of various documentation, for Appellate Tribunal (second appeal), High Court (references), Supreme Court (CPLA), as well as the filing of Para-wise comments for writ petitions.
- Prepare documents for meetings of Senior Officers with legal advisors and internally within FBR in matters related to legal cases / hearings and represent department at case hearings at various Appellate forums whenever required to defend departmental stance.
- Review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties, monitor withholding Income taxes, collection of arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes where applicable. Report cases to Senior Officers where legal action is advisable.
- Issue exemption reports, identify and forward to supervising officers for further action regarding exemption of taxes.
- Enter appeal data in Legal Management System (LMS).



- Ensure Further Taxes are applied to individuals, groups or organisations as and where required and where such are exempted from further taxes up on complete issuance of sales tax.
- Facilitate taxpayers; follow up on complaints against tax collection methods in designated areas or against tax collectors and other complaints by the general public which are investigated by subordinate officers.
- Carry out appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Senior Officers as required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Senior Officers as required.
- Assist in the reimagining of the FBR into a more service-oriented organisation through implementation of comprehensive policies and organisation of trainings designed for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern efficient authority.
- Maintain a record of production of different corporate and non-corporate sector, their accounts, and returns.
- Prepare Monthly Progress Reports; compare performance of department on a quarterly basis and submit to Additional commissioner for review.
- Oversee and maintain the punctuality and discipline of lower staff
- Any other function assigned by immediate superiors.

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE

Function/Department	Subject
Additional Commissioners-Legal	To discuss on-going and future cases of tax evasion and to seek information and confirm targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS

External Organisation	Subject
Federal Tax Ombudsman	To attend hearings of complaint cases and discuss appeal matters
Commissioner Appeals	To discuss matters pertaining to appeal cases



High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
Legal Advisors	For finalisation of compliant cases presented in front of the Federal Tax Ombudsman or Appellate Court
Advocates	Council to tax payers, for the interpretation of the law.

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Critical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Professional judgment	Understand the entity and its environment; assess the level of audit risk;				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				

Desired Academic and Experience Profile
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p> <p>Minimum of 3 years' experience as Assistant Commissioner will be a prerequisite for being considered for promotion to Deputy Commissioner.</p>



Federal Board of Revenue			
Job Description			
Position Title:	Assistant Commissioner Enforcement	Grade:	17
Function:	Enforcement	Location:	Countrywide
Position Reports To: Deputy Commissioner		Position Supervises: Assistant Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Assistant Commissioner Enforcement is primarily responsible for working towards revenue generation, the collection of taxes, creating Tax demand and imposition of penalties for non-payment and non-filing of income and sales taxes. Main duties of this position encompass collection of current and arrear taxes, the detection of revenue losses and recoveries as prescribed by law, preparing frequent timely reports for review by higher authorities, and conducting desk audits while identifying discrepancies in data received.

ROLES AND RESPONSIBILITIES

- Assist in the re-imaging of the FBR into a more service-oriented organisation through comprehensive policies and attending trainings designed for the education and facilitation of officers and taxpayers in order to assist the board's development into a modern efficient entity.
- Utilize new methods to encourage voluntary tax compliance amongst taxpayers through effective implementation of directives issued by Members and senior officers.
- Encouragement of voluntary tax compliance amongst taxpayers through directives issued by senior officers.
- Strive to increase the number of Returns filed within zone by identifying potential tax filers from NTN holders.
- Ensure optimisation of revenue through identifying avenues of revenue losses and make recoveries as prescribed under law for Sales tax and Income tax.
- Enforce collection of arrears from defaulters and impose Penalties for non-payment and non-filing of income and sales taxes-where required.
- Identify where Further Taxes apply to individuals, groups or organisations and where such are exempted from further taxes upon complete issuance of sales tax.
- Identify and highlight non-filers based on information received from IRIS (of those who filled their income tax in previous years), take follow up action to determine the reason for non-filing, and ensure compliance on the part of defaulting taxpayer through assessment and subsequent enforcement as per applicable law.
- Prepare assessment order in respect of a tax year where senior officers feel that any income chargeable to tax has escaped assessment, or any amount under the head of income has been



misclassified, or total income has been under assessed, or assessed at too low a rate. Ensure quality and accuracy of such assessments.

- Conduct desk audits of income tax, sales tax, FED and composite audits of assigned cases. Identify mistakes during audit and in notifications and rectify accordingly, bring to the attention of senior officers and take whatever measures necessary to rectify errors.
- Carry out the collection of taxes out of current demand as well as arrears and strive for the achievement of targets as set by the Additional Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Follow up on withholding Income taxes, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes.
- Ensure the enforcement of Advance tax and withholding statements and carry out checks to ensure appropriate deduction of tax at source by withholding agents and timely deposit into government treasury.
- Oversee the proper disposal of refund claims received from parties/taxpayers relating to Sales Tax and/or Income Tax.
- Follow practical established guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.
- Follow up on complaints against tax collection methods in designated areas or against tax collectors as well as other complaints received from the general public and report to senior officers.
- Participate in the automation of tax administrative processes/methods such as Information technology systems and policies, highlight discrepancies if any in the Computerized Risk-Based Evaluation of Sales Tax (CREST) application, Sales Tax Automated Refund Repository (STARR) e-system, and Revision of Return & Refund software well as the Tax Audit Management System (TAMS).
- Prepare Monthly Progress Reports and others reports and compare the performance of the department on a quarterly basis. Submit monthly report to senior officers for review.
- Issue notices for audit and enforcement under different sections of Income Tax Ordinance 2001, Sales Tax Act 1990, and Federal Excise Duty 2005. Ensure further Taxes are applied to individuals, groups or organisations as and where required and where such are exempted from further taxes upon complete issuance of sales tax.
- Represent department at case hearings and hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court if and when required. Also attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to immediate superiors as required.
- Maintain a record of business of different manufacturing/industrial sectors, accounts and



<p>returns.</p> <ul style="list-style-type: none"> ▪ Oversee and maintain the punctuality and discipline of lower staff ▪ Any other function assigned by immediate superior.
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KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE	
Function/Department	Subject
Deputy Commissioners- Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
Federal Tax Ombudsman	To defend cases in favour of revenue generation for the FBR
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
Excise and Taxation Departments	To retrieve information for audit purposes.
Banking Institutions	To acquire bank account details of taxpayers.
Securities & Exchange Commission	To retrieve information in various non-compliance cases
NADRA	To retrieve information in various cases for audit purposes
Utility Companies	To retrieve information for audit purposes.
Consultants & Taxpayers	For Audit Purposes

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Information Gathering	The ability to gather and evaluate evidence to support findings before				



	during and after audits.				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Teamwork	Ability to work in teams in a consultative process;				

Desired Academic and Experience Profile

Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.



Federal Board of Revenue			
Job Description			
Position Title:	Assistant Commissioner Audit	Grade:	17
Function:	Audit	Location:	Countrywide
Position Reports To: Deputy Commissioner		Position Supervises: Assistant Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Assistant Commissioner Audit is primarily responsible for creating Tax demand through conduct of audit in a timely and effective manner, generating revenue, the collection of taxes and imposition of penalties for non-payment and non-filing of income and sales taxes.

The main duties of this position encompass the detection of revenue losses and recoveries as prescribed under law for Sales and Income taxes, conducting of audits and monitoring withholding Income taxes and collection of arrears from defaulters.

ROLES AND RESPONSIBILITIES

- Implement policies and decisions of senior management and report progress of lower management to senior officers.
- Assist in the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity.
- Implement tax administration reforms and broadening of tax base as directed by immediate superiors. Encourage voluntary tax compliance amongst taxpayers by implementing directives issued by immediate superiors.
- Conduct Desk Audits of income tax, sales tax, FED and composite audits of assigned cases. In the event where they are required to get internal as well as external information for the completion of audit through the inspection of business premises, conducting field visits and stock-taking wherever required.
- Ensure the achievement/completion of targets as set by the Commissioner for revenue collection through the levy of due taxes, review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties.
- Monitor activities relating to withholding of taxes at source, collect arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes returns.
- Encourage voluntary tax compliance amongst taxpayers by implementing directives issued by immediate superiors.



- Ensure the finalisation of provisional assessment within the designated time period, conduct comparative analyses of collection under various sections of the law to ascertain increase in tax base and shortfalls in collection and take appropriate remedial measures.
- Work towards effective and timely detection of concealment cases and deal with them in an effective manner. Follow practical guidelines for penalizing tax evaders as set by senior officers.
- Prepare assessment order in respect of a tax year where the commissioner feels that any income chargeable to tax has escaped assessment, or any amount under the head of income has been misclassified, or total income has been under assessed; or assessed at too low a rate. Ensure quality and accuracy of such assessments.
- Supervise the conducting of post-refund audits of Sales/ Income Tax cases and Federal Excise Duties (FED), Issue and process refunds of taxes and process refund claims.
- Establish and follow practical guidelines to deal with non-compliant tax payers. Target end result of collections to be over and above current tax demand.
- Review Monthly Progress Reports and others reports prepared by Assistant Commissioner(s) supervised and compare the performance of the department on a quarterly basis. Submit monthly report to headquarters and Federal Board of Revenue after review.
- Follow up on complaints against tax collection methods in designated areas or against tax collectors which are investigated by subordinate officers.
- Implement automation process of tax administrative methods such as Information technology systems and policies, highlight Computerized Risk-Based Evaluation of Sales Tax (CREST) discrepancies if any, and deal with issues of Federal Excise Duties (FED) and review of all E-folders.
- Represent department at case hearings, hearings at the Tribunal, liaise with Federal Tax Ombudsman, Appellate Tribunal, High court and Supreme Court. Also send designated representatives to attend Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) meetings and settlements when required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Commissioner as required.
- Assist in the reimagining of the FBR into a more service-oriented organisation through comprehensive policies and trainings designed and organised for the education and facilitation of taxpayers and colleagues in order to assist the board's development into a modern, efficient entity.
- Supervise and maintain the punctuality and discipline of subordinate officers.
- Any other function assigned by immediate superior.



KEY PERFORMANCE INDICATORS		
Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE	
Function/Department	Subject
Deputy Commissioners-Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS	
External Organisation	Subject
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.
Banking Institutions	To acquire bank account details of taxpayers.
Securities & Exchange Commission	To retrieve information in various non-compliance cases
Utility Companies	To retrieve information for audit purposes.
Consultants & Taxpayers	For Audit Purposes

DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Teamwork	Ability to work in teams in a consultative process;				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Analytical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				

Desired Academic and Experience Profile
Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.



Federal Board of Revenue			
Job Description			
Position Title:	Assistant Commissioner Legal	Grade:	17
Function:	Legal	Location:	Countrywide
Position Reports To: Deputy Commissioner		Position Supervises: Assistant Deputy Commissioner	

MAIN PURPOSE OF THE JOB

The Assistant Commissioner Legal is primarily responsible for working towards the imposition of penalties for non-payment and non-filing of income and sales taxes, and filing of second appeals and entry of appeal data in Legal Management Systems. The main duties of this position encompass the dealing with cases in district and high courts, preparing frequent timely reports for review by higher authorities, and identifying discrepancies in data received.

ROLES AND RESPONSIBILITIES

- Maintenance of complete and up-to-date record of cases filed by the Federal Board of Revenue against non-compliers or tax evaders, arrange for the updating of records on a timely basis and attend meetings called by Senior Officers to discuss matters related to pending cases.
- Ensure case hearings are conducted, carry out the filing of documents and implementation of penalties, reimbursements etc. Attend hearings at the Tribunal, Federal Tax Ombudsman, Appeals and High court, if and when required. Attend meetings of Public Accounts Committee and Departmental Accounts Committee (PAC & DAC) as and when required.
- Issue Notices for audit and enforcement under different sections of Income Tax Ordinance 2001, Sales Tax Act 1990, Federal Excise Duty 2005 as directed by Senior Officers.
- Carry out appropriate disposal of rectifications, filing of appeals and compilation of references, confirm that all appeals are filed on a timely basis, organise the filing of various documentation, for Appellate Tribunal (second appeal), High Court (references), Supreme Court (CPLA), as well as the filing of Para-wise comments for writ petitions.
- Prepare documents for meetings of Senior Officers with legal advisors and internally within FBR for matters related to legal cases / hearings and represent department at case hearings at various Appellate forums, whenever required to defend departmental stance.
- Review of revenue losses and recoveries as prescribed under law for Sales tax, Income tax and Federal Excise duties, monitor withholding Income taxes, collection of arrears from defaulters and enforce penalties and other modes of deterrence for non-payment and non-filing of income and sales taxes where applicable. Report cases to Senior Officers where legal action is advisable.
- Issue exemption reports, identify and forward to supervising officers for further action regarding exemption of taxes.
- Entry of appeal data in Legal Management System (LMS).
- Ensure Further Taxes are applied to individuals, groups or organisations as and where required



and where such are exempted from further taxes upon complete issuance of sales tax .

- Facilitate taxpayers; follow up on complaints against tax collection methods in designated areas or against tax collectors and other complaints by the general public which are investigated by subordinate officers.
- Carry out appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Senior Officers as required.
- Compile information and reports, memos, meeting reviews and notifications. Ensure appropriate disposal of rectifications, filing of appeals and compilation of references as and when required. Follow through on appropriate reporting to Senior Officers as required.
- Assist in the reimagining of the FBR into a more service-oriented organisation through the implementation of comprehensive policies and organisation of trainings designed for the education and facilitation of tax payers and colleagues in order to assist the board's development into a modern efficient authority.
- Download and maintain a record of production of different corporate and non-corporate sector, accounts, and returns and to attend meetings called by immediate superiors.
- Prepare Monthly Progress Reports; compare performance of department on a quarterly basis and submit to immediate superior for review.
- Administrate, oversee and maintain the punctuality and discipline of lower staff
- Any other function assigned by immediate superiors.

KEY PERFORMANCE INDICATORS

Description of Indicator	Target Assigned	Weightage

INTERACTIONS WITHIN FEDERAL BOARD OF REVENUE

Function/Department	Subject
Deputy Commissioners- Audit	To discuss the cases of major revenue potential on regular basis; to seek information and confirm daily targets.
Other-Counterparts	To discern any queries related to the Law or other important aspects.

INTERACTIONS WITH EXTERNAL ORGANISATIONS

External Organisation	Subject
High Court	To see the filing of cases or court hearings as well as the progress of cases and interaction with advocates regarding legal counsel.



DESIRED PERSON SPECIFICATIONS					
Competencies	Definition	Level			
		1	2	3	4
Information Gathering	The ability to gather and evaluate evidence to support findings before during and after audits.				
Critical Thinking	Capacity for inquiry, abstract logical thought, and critical analysis				
Problem Identification and Solving Abilities	Ability to identify and solve problems;				
Teamwork	Ability to work in teams in a consultative process;				
Communication Skills	The ability to effectively communicate formally and informally through verbal and written methods.				
Professional judgment	Understand the entity and its environment; assess the level of audit risk;				

Desired Academic and Experience Profile
<p>Minimum 14 years of formal education or graduate degree awarded by a recognized institution followed by successful completion of all applicable requirements of the Civil Service of Pakistan (CSS) examinations. Preference may be given to those with higher academic or professional qualification.</p>



Key Performance Indicators



Federal Board of Revenue			
KPI Standards Documents			
Title:	Chief Commissioner	Supervisor:	Member IR Operations
Function:	NA	Jurisdiction:	Islamabad/Lahore/Karachi
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:

1. **Baseline:** Denominator set for the measurement of KPI
2. **Target:** To be decided with superior – expected number to be achieved given the baseline and KPI set
3. **Actual:** Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Guidelines
1	Revenue Targets	Achieving collection targets as set by FBR (Income Tax, Sales Tax and FED)	100%	Baseline: Target for revenue collection as set by FBR Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Returns Filing	Increase returns filing from registered taxpayers	10%	Baseline: New taxpayer registrations over the previous year Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Registrations Actual: As per MPR
3a	Recovery	Collection of undisputed current tax payable	80%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>

3b		Collection of undisputed arrear tax payable	LTU: 90% RTO: 70%	<p>Baseline: Outstanding demand created in or before the previous financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$</p> <p>Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of arrear collections for the current financial year</i></p>
4a	Detection of Tax Evasion	LTU: Monitor detection of tax evasion cases	3%	<p>Baseline: Number of cases in jurisdiction</p> <p>Annual Target*: $\text{Baseline} \times \text{KPI}$</p> <p>Actual: Cases identified/proceeding started within the financial year</p> <p><i>* Round up to nearest whole number</i></p>
4b		RTO: Monitor detection of tax evasion cases (% of all cases)	2%	<p>Baseline: Number of cases in jurisdiction</p> <p>Annual Target*: $\text{Baseline} \times \text{KPI}$</p> <p>Actual: Cases identified/proceedings started within the financial year</p> <p><i>* Round up to nearest whole number</i></p>
5	Audit	Disposal of audit cases by Zonal Commissioners/ Additional Commissioners - % increase in audits from previous year (Balance for the last quarter)	10%	<p>Baseline: Taxpayer audit conducted over the previous financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
6a	Quality Assurance of Audit	Examination of Audit Reports/Orders: Corporate Cases Non-corporate cases	5% 1%	<p>Baseline: Taxpayer audit conducted over the financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of cases reviewed per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
6b		Proportion of cases decided in favour of the department at first appeal.	60%	<p>Baseline: Number of appeals filed against the department relating to the zone</p> <p>Target*: $\text{Baseline} \times \text{KPI}$</p> <p>Actual*: Proportion of decisions made in</p>



		(Estimate expected quantum of decisions for the quarter)		the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
7a	Settlement of Audit Paras	Monitor settlement of audit paras/PDPs after receipt of Report of Revenue Receipts and Expenditure	Within 90 days	Baseline: Number of audit paras/PDPs received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function
7b		Submission of working papers to the FBR before DAC meeting	3 days before	Baseline: Number of requests for submissions for DAC Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function
7c		Submission of working papers to the FBR before PAC meeting	5 days before	Baseline: Number of requests for submissions for DAC Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function
8a	Broadening of Tax Base (Demand creation)	% increase in tax payable created over the financial year	20%	Baseline: Tax payable created over the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1+KPI) \div 4$ Target Q4*: $(\text{Baseline} \times (1+KPI)) - \text{Tax payable created in Q1, Q2, Q3}$ Actual: Tax payable created <i>* Target for Q4 will be balance of tax payable target for the year $(\text{Baseline} \times (1+KPI))$</i>
8b	BTB	% increase in registered taxpayers over the financial year	IT: 10% ST/FE D: 15%	Baseline: Taxpayers registered over the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1+KPI) \div 4$ Target Q4*: $(\text{Baseline} \times (1+KPI)) - \text{Taxpayers registered in Q1, Q2, Q3}$ Actual: Tax payable created <i>* Target for Q4 will be balance of taxpayer registration target for the year $(\text{Baseline} \times (1+KPI))$</i>
9	Sales Tax Registration	Monitor Sales tax registration - % of	95%	Baseline: Number of sales tax registration cases received

		cases to be finalized vis-a-vis applications within 15 days (submit verification report within 15 days)		<p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by sales tax registration system</p>
10	Identification of cases for compulsory Registration for Sales Tax	Number of eligible persons within the jurisdiction over the financial year	5%	<p>Baseline: Number of unregistered eligible persons within the jurisdiction</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Taxpayers registered in Q1, Q2, Q3}$</p> <p>Actual: Tax payable created</p> <p><i>* Target for Q4 will be balance of taxpayer registration target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i></p>
11	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	<p>Baseline: Number of CREST discrepancies received</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST</p>
12	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Commissioner LTU	Supervisor:	Chief Commissioner
Function:	Audit, Enforcement, Legal	Jurisdiction:	Lahore LTU/Karachi LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
4. Baseline: Denominator set for the measurement of KPI
5. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
6. Actual: Actual performance measure – to be compared with target set to identify performance

S.No.	Task	Key Performance Indicator	KPI	Guidelines
1	Revenue Targets	Achieve revenue targets set by the Chief Commissioner (by extension of targets set by FBR)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Enforcement of Returns Filing	Enforcement/assessment of non-filers who filed their returns in the previous year, by end of financial year	IT: 100% ST/FE: 100% D: 100%	Baseline: Taxpayers who filed their returns in the previous year Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR
3a	Recovery	Collection of undisputed current tax payable	100%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
3b		Collection of undisputed arrear tax payable	90%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$

				<p>Target Q4*: (Baseline × KPI) - Arrear Collection in Q1, Q2, Q3 Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of arrear collections for the current financial year</i></p>
4	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	80%	<p>Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of recovery for the current financial year</i></p>
5	Selection of Audit- Under Section 117 (1) of Income Tax Ordinance 2001, under Section 25 of Sales Tax Act 1990 and FED Act 2005	Selection of returns filed for audit - Income Tax, Sales Tax & FED	10%	<p>Baseline: Number of cases in jurisdiction Annual Target*: Baseline × KPI Actual: Cases selected for audit within the current financial year</p> <p><i>* Round up to nearest whole number</i></p>
7	Assignment of Audit Cases to Officers	100% assignment of audit cases selected by FBR or Commissioner, through TAMS	1 month	<p>Baseline: Number of cases selected for audit in the current financial year Target: Cases to be assigned within KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by TAMS</p>
8a	Disposal of Audit * to be reviewed next year	Ensure quality disposal of audit cases selected by the commissioner by the end of the financial year (% of selected cases)	90%	<p>Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4 Target Q4*: (Baseline × (1+KPI)) - Audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year (Baseline × (1+KPI))</i></p>



8b		Ensure quality disposal of audit cases selected by FBR by the end of the financial year (% of selected cases)	90%	<p>Baseline: Cases for taxpayer audit selected by FBR for the current financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
9	Quality Assurance of Audit	Examination of Audit Reports	5%	<p>Baseline: Taxpayer audit conducted over the financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of cases reviewed per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
10a	Settlement of Audit Paras	Monitor settlement of audit paras/PDPs after receipt of Report of Revenue Receipts and Expenditure	Within 90 days	<p>Baseline: Number of audit paras/PDPs received</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
10b		Submission of working papers to the FBR before DAC meeting	3 days before	<p>Baseline: Number of requests for submissions for DAC</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
10c		Submission of working papers to the FBR before PAC meeting	5 days before	<p>Baseline: Number of requests for submissions for DAC</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
11	Disposal of CREST Discrepancies	Supervise disposal of all CREST discrepancies notified	Within 90 days	<p>Baseline: Number of CREST discrepancies received</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST</p>
12	Appeals	Ensure proportion of	60%	<p>Baseline: Number of appeals filed against</p>



		cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)		<p>the department relating to the zone</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
13	Suspension/Black Listing	Suspension/ Black listing of non-filers and fraudulent registered persons – (chronic Non-filers/fraudulent registered persons)	90%	<p>Baseline: Number of cases notified within the current financial year</p> <p>Target: Baseline × KPI</p> <p>Actual: Proportion of cases for suspension/blacklisting disposed in the current financial year</p>
14	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
15	Exemption Certificate	Issuance/rejection of exemption certificate within specified timeline from the date of receipt of application	7 days	
16	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	
17	Multiple Audit	Ensure multiple audits are avoided	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Commissioner RTO	Supervisor:	Chief Commissioner
Function:	Audit, Enforcement, Legal	Jurisdiction:	Lahore RTO 1/Karachi RTO 2
Objective Setting Date:	10 th April 2015	Target Date:	30 th June 2015

Guidelines:
7. <u>Baseline</u> : Denominator set for the measurement of KPI
8. <u>Target</u> : To be decided with superior – expected number to be achieved given the baseline and KPI set
9. <u>Actual</u> : Actual performance measure – to be compared with target set to identify performance

S.No.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets set by the Chief Commissioner (by extension of targets set by FBR)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Enforcement of Returns Filing	Enforcement/assessment of non-filers who filed their returns in the previous year, by end of financial year	IT: 100% ST/FED: 100%	Baseline: Taxpayers who filed their returns in the previous year Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR
3a	Recovery	Collection of undisputed current tax payable	80%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
3b		Collection of undisputed arrear tax payable	70%	Baseline: Outstanding demand created in or before the previous financial year



				<p>Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$</p> <p>Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of arrear collections for the current financial year</i></p>
4	Increase New Filers	Increase returns filing – new filers from registered taxpayers within the zone	IT: 10% ST/FED: 15%	<p>Baseline: New taxpayer registrations over the previous year</p> <p>Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4: Annual Target – 9 Months’ Registrations</p> <p>Actual: As per MPR</p>
5	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	50%	<p>Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Recovery in Q1, Q2, Q3}$</p> <p>Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of recovery for the current financial year</i></p>
6	Selection of Audit- Under Section 117 (1) of Income Tax Ordinance 2001, under Section 25 of Sales Tax Act 1990 and FED Act 2005	Selection of returns filed for audit - Income Tax, Sales Tax & FED	5%	<p>Baseline: Number of cases in jurisdiction</p> <p>Annual Target*: $\text{Baseline} \times \text{KPI}$</p> <p>Actual: Cases selected for audit within the current financial year</p> <p><i>* Round up to nearest whole number</i></p>
7	Assignment of Audit Cases to Officers	100% assignment of audit cases selected by FBR or Commissioner, through TAMS	1 month	<p>Baseline: Number of cases selected for audit in the current financial year</p> <p>Target: Cases to be assigned within KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target</p>



				not met – as reported by TAMS
8a	Disposal of Audit	Ensure quality disposal of audit cases selected by the commissioner by the end of the financial year (% of selected cases)	90%	<p>Baseline: Cases for taxpayer audit selected by commissioner for the current financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
8b		Ensure quality disposal of audit cases selected by FBR by the end of the financial year (% of selected cases)	75%	<p>Baseline: Cases for taxpayer audit selected by FBR for the current financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
9a	Quality Assurance of Audit	Examination of Audit Reports – Corporate Cases	5%	<p>Baseline: Taxpayer audit conducted over the financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of cases reviewed per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
9b		Examination of Audit Reports – Non-corporate Cases	1%	<p>Baseline: Taxpayer audit conducted over the financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p>



				<p>Actual: Number of cases reviewed per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year (Baseline × (1+KPI))</i></p>
10a	Settlement of Audit Paras	Monitor settlement of audit paras/PDPs after receipt of Report of Revenue Receipts and Expenditure	Within 90 days	<p>Baseline: Number of audit paras/PDPs received</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
10b		Submission of working papers to the FBR before DAC meeting	3 days before	<p>Baseline: Number of requests for submissions for DAC</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
10c		Submission of working papers to the FBR before PAC meeting	5 days before	<p>Baseline: Number of requests for submissions for DAC</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by Internal Audit Function</p>
11	Disposal of CREST Discrepancies	Supervise disposal of all CREST discrepancies notified	Within 90 days	<p>Baseline: Number of CREST discrepancies received</p> <p>Target: Settlement with KPI limit</p> <p>Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST</p>
12	Appeals	Ensure proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of appeals filed against the department relating to the zone</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
13	Suspension/Black	Suspension/ Black listing	90%	<p>Baseline: Number of cases notified</p>



	Listing	of non-filers and fraudulent registered persons – (chronic Non-filers/fraudulent registered persons)		within the current financial year Target: Baseline × KPI Actual: Proportion of cases for suspension/blacklisting disposed in the current financial year
14	Identification of cases for compulsory Registration for Sales Tax	Increase number of sales tax registered persons within the jurisdiction over the financial year (% increase over previous year)	10%	Baseline: Number of unregistered eligible persons within the jurisdiction Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4 Target Q4*: (Baseline × (1+KPI)) - Taxpayers registered in Q1, Q2, Q3 Actual: Tax payable created <i>* Target for Q4 will be balance of taxpayer registration target for the year (Baseline × (1+KPI))</i>
15	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
16	Exemption Certificate	Issuance/rejection of exemption certificate within specified timeline from the date of receipt of application	7 days	
17	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	
17	Multiple Audit	Ensure multiple audits are avoided	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Commissioner Withholding LTU	Supervisor:	Chief Commissioner
Function:	Enforcement, Audit, Legal	Jurisdiction:	Lahore LTU/Islamabad LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:

10. **Baseline:** Denominator set for the measurement of KPI
11. **Target:** To be decided with superior – expected number to be achieved given the baseline and KPI set
12. **Actual:** Actual performance measure – to be compared with target set to identify performance

S.No.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieving collection targets as set by Chief Commissioner (Income Tax & Sales Tax)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Enforcement of Filing of Withholding Statements	Withholding statements to be filed within due date (% of registered taxpayers)	100%	Baseline: Registered taxpayers within jurisdiction Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
3	Desk Audit of Withholding Statements	Ensure quality disposal of desk audit of withholding statements within the financial year (% of all cases)	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter * Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))
4	Selection for Audit of Withholding Agents	% of desk audited cases within the financial year	25%	Baseline: Number of cases in jurisdiction Annual Target*: Baseline × KPI Actual: Cases selected for audit within the current financial year



				* <i>Round up to nearest whole number</i>
5	Audit of Withholding Agents	Ensure quality disposal of audit cases selected by the commissioner (% of all cases)	100%	<p>Baseline: Cases for taxpayer audit selected by commissioner for the current financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer audits conducted per quarter</p> <p>* <i>Target for Q4 will be balance of audit target for the year ($\text{Baseline} \times (1 + \text{KPI})$)</i></p>
6		Analysis of top revenue yielding 50 cases where there is more than 10% shortfall in tax withheld compared to last year	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Commissioner Withholding RTO	Supervisor:	Chief Commissioner
Function:	Enforcement, Audit, Legal	Jurisdiction:	Karachi RTO 2/Islamabad RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
13. Baseline: Denominator set for the measurement of KPI
14. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
15. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieving collection targets as set by Chief Commissioner (Income Tax & Sales Tax)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Enforcement of Filing of Withholding Statements	Corporate taxpayers – withholding statements to be filed within due date (% of registered taxpayers)	95%	Baseline: Registered taxpayers within jurisdiction Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2b		Non-corporate taxpayers – withholding statements to be filed within due date (% of registered taxpayers)	90%	Baseline: Registered taxpayers within jurisdiction Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
3	Desk Audit of Withholding Statements	Ensure quality disposal of desk audit of withholding statements within the financial year (% of all cases)	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter * Target for Q4 will be balance of desk audit target for the year (Baseline ×



				<i>(1+KPI))</i>
4a	Selection for Audit of Withholding Agents	Corporate: % of desk audited cases within the financial year	40%	Baseline: Number of cases in jurisdiction Annual Target*: Baseline × KPI Actual: Cases selected for audit within the current financial year <i>* Round up to nearest whole number</i>
4b		Non-Corporate with turnover above 50m: % of desk audited cases within the financial year	40%	Baseline: Number of cases in jurisdiction Annual Target*: Baseline × KPI Actual: Cases selected for audit within the current financial year <i>* Round up to nearest whole number</i>
5	Audit of Withholding Agents	Ensure quality disposal of audit cases selected by the commissioner (% of all cases)	100%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4 Target Q4*: (Baseline × (1+KPI)) - Audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year (Baseline × (1+KPI))</i>
6		Analysis of top revenue yielding 50 cases where there is more than 10% shortfall in tax withheld compared to last year	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Commissioner BTB	Supervisor:	Chief Commissioner
Function:	Enforcement, Audit, Legal	Jurisdiction:	Lahore
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
16. <u>Baseline</u> : Denominator set for the measurement of KPI
17. <u>Target</u> : To be decided with superior – expected number to be achieved given the baseline and KPI set
18. <u>Actual</u> : Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets set by the Chief Commissioner (by extension of targets set by FBR)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Assessments under 122(C) – of cases initiated by the Commissioner BTB	Finalization of assessment under section 122(C) within 90 days from the date of service of first notice	75%	Baseline: Number of assessments under section 122(C) initiated by the commissioner Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: (Baseline × KPI) – Cases finalized in Q1, Q2, Q3 Actual: As per MPR
3	Assessments under 122(C) – of cases received from FBR	Disposal of cases received from FBR within 90 days (from the date of receipt by Commissioner BTB) by means of serving 122(C) orders or filing of returns	80%	Baseline: Number of cases received from FBR Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: (Baseline × KPI) – Cases finalized in Q1, Q2, Q3 Actual: As per MPR
4	Desk Audit of Returns Filed	Desk Audit of returns filed after issuance of notice/order passed under section 122(C) by Commissioner BTB	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter

				* <i>Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i>
5a	Collection of Tax Payable	Collection of current tax payable	LTU: 100% RTO: 80%	<p>Baseline Q1, Q2, Q3: Current tax payable* = Tax payable created over previous 12 months ÷ 4</p> <p>Baseline Q4: Current tax payable** = (Demand created over previous 12 months × 1.4) ÷ 4</p> <p>Target: Baseline × KPI</p> <p>Actual: As per MPR</p> <p>* <i>estimate tax payable to be created for the quarter</i></p> <p>**<i>last quarter estimate to be 40% higher than Q1, Q2 & Q3</i></p>
5b		Collection of arrear tax payable	LTU: 90% RTO: 70%	<p>Baseline: Outstanding demand created in or before the previous financial year</p> <p>Target Q1, Q2, Q3: Baseline × KPI ÷ 4</p> <p>Target Q4*: (Baseline × KPI) - Arrear Collection in Q1, Q2, Q3</p> <p>Actual: As per MPR</p> <p>* <i>Target for Q4 will be balance of arrear collections for the current financial year</i></p>
6	Identification of cases for compulsory Registration for Sales Tax	Increase number of sales tax registered persons within the jurisdiction over the financial year (% increase over previous year)	10%	<p>Baseline: Number of unregistered eligible persons within the jurisdiction</p> <p>Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4</p> <p>Target Q4*: (Baseline × (1+KPI)) - Taxpayers registered in Q1, Q2, Q3</p> <p>Actual: Tax payable created</p> <p>* <i>Target for Q4 will be balance of taxpayer registration target for the year (Baseline × (1+KPI))</i></p>



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner LTU	Supervisor:	Commissioner IR
Function:	<i>Enforcement</i>	Jurisdiction:	ISB LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
19. Baseline: Denominator set for the measurement of KPI
20. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
21. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets set by the Commissioner	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Recovery	Collection of undisputed current tax payable	100%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
2b		Collection of undisputed arrear tax payable	90%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$ Actual: As per MPR <i>* Target for Q4 will be balance of arrear collections for the current financial year</i>



3	Enforcement of Filing	Enforcement of returns filing of active taxpayers within 3 months of due date (Income Tax, Sales Tax, FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	80%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR <i>* Target for Q4 will be balance of recovery for the current financial year</i>
5	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
6	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	100%	Baseline: Notifications for enforcement of withholding statements received over the financial year Target: Baseline × KPI Actual: As per MPR
7	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	45 days	
8	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	
9		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	80%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner RTO	Supervisor:	Commissioner IR
Function:	<i>Enforcement</i>	Jurisdiction:	ISB RTO/KHI RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

<p>Guidelines:</p> <p>22. <u>Baseline</u>: Denominator set for the measurement of KPI</p> <p>23. <u>Target</u>: To be decided with superior – expected number to be achieved given the baseline and KPI set</p> <p>24. <u>Actual</u>: Actual performance measure – to be compared with target set to identify performance</p>
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S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets set by the Commissioner	100%	<p>Baseline: Target for revenue collection as set by Chief Commissioner</p> <p>Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4: Annual Target – 9 Months' Collection</p> <p>Actual: As per MPR</p>
2a	Recovery	Collection of undisputed current tax payable	80%	<p>Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$</p> <p>Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$</p> <p>Target: $\text{Baseline} \times \text{KPI}$</p> <p>Actual: As per MPR</p> <p><i>* estimate tax payable to be created for the quarter</i></p> <p><i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i></p>
2b		Collection of undisputed arrear tax payable	70%	<p>Baseline: Outstanding demand created in or before the previous financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$</p> <p>Actual: As per MPR</p> <p><i>* Target for Q4 will be balance of arrear</i></p>

				<i>collections for the current financial year</i>
3a	Enforcement of Filing	Enforcement of returns filing of active taxpayers within 3 months of due date (Income Tax, Sales Tax, FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
3b		Increase in number of returns filed from inactive registered taxpayers from previous financial year (Income Tax, Sales Tax, FED)	10%	Baseline: Taxpayers who last filed their returns before the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	50%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR <i>* Target for Q4 will be balance of recovery for the current financial year</i>
5	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
7	Identification of cases for compulsory Registration for Sales Tax	Increase number of sales tax registered persons within the jurisdiction over the financial year (% increase over previous year)	10%	Baseline: Number of unregistered eligible persons within the jurisdiction Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4 Target Q4*: (Baseline × (1+KPI)) - Taxpayers registered in Q1, Q2, Q3 Actual: Tax payable created <i>* Target for Q4 will be balance of taxpayer registration target for the year (Baseline × (1+KPI))</i>
8	Processing of	Disposal of refund	60	



	refund claims	claims within statutory period from the date of receipt of application	days	
9	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	
10		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	80%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner LTU	Supervisor:	Commissioner Withholding
Function:	<i>Withholding</i>	Jurisdiction:	KHI LTU/ISB LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
25. Baseline: Denominator set for the measurement of KPI
26. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
27. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieving collection targets as set by Chief Commissioner (Income Tax & Sales Tax)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2	Desk Audits	Quality disposal of desk audit of withholding statements within the financial year	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Desk audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer desk audits conducted per quarter <i>* Target for Q4 will be balance of desk audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>
3	Audit of Withholding Agents	Disposal of audit cases selected by Commissioner Withholding within the financial year (% of all cases)	100%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>
4	Filing of	Enforcement of filing of	100%	Baseline: Registered taxpayers within



	Withholding Statements	withholding statements		jurisdiction Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
5	Analysis	Analysis of top revenue yielding 50 cases where there is more than 10% shortfall in tax withheld compared to last year	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner RTO	Supervisor:	Commissioner Withholding
Function:	<i>Withholding</i>	Jurisdiction:	KHI RTO 3/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:

28. **Baseline:** Denominator set for the measurement of KPI

29. **Target:** To be decided with superior – expected number to be achieved given the baseline and KPI set

30. **Actual:** Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieving collection targets as set by Chief Commissioner (Income Tax & Sales Tax)	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Desk Audits	Quality disposal of desk audit of withholding statements within the financial year	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Desk audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer desk audits conducted per quarter <i>* Target for Q4 will be balance of desk audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>
2b		Desk Audit of Sales Tax returns to match input tax claimed for withholding taxes from registered suppliers	20%	Baseline: Sales tax returns filed within the zone Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Desk audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer desk audits conducted per quarter <i>* Target for Q4 will be balance of desk audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>



2c		Desk Audit of Sales Tax returns to match input tax claimed for withholding taxes from unregistered suppliers	100%	<p>Baseline: Sales tax returns filed within the zone</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Desk audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer desk audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of desk audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
3	Audit of Withholding Agents	Disposal of audit cases selected by Commissioner Withholding within the financial year (% of all cases)	100%	<p>Baseline: Cases for taxpayer audit selected by commissioner for the current financial year</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$</p> <p>Actual: Number of taxpayer audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i></p>
4	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	80%	<p>Baseline: Registered taxpayers within jurisdiction</p> <p>Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$</p> <p>Target Q4: Annual Target – 9 Months' Collection</p> <p>Actual: As per MPR</p>
5	Analysis	Analysis of top revenue yielding 50 cases where there is more than 10% shortfall in tax withheld compared to last year	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner LTU	Supervisor:	Commissioner IR
Function:	Audit	Jurisdiction:	KHI LTU/ISB LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:

31. **Baseline:** Denominator set for the measurement of KPI
32. **Target:** To be decided with superior – expected number to be achieved given the baseline and KPI set
33. **Actual:** Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Quality disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
1b	* To be reviewed next year	Quality disposal of audit cases selected by FBR within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
2a	Appeals	Proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the

		filed)		financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
3	Desk Audit	Desk audit (Disposal within 12 months of filing)	100%	Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter <i>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i>
4	Quality of Desk Audit	Technical and computational accuracy for desk audited returns	100%	Baseline: Number of desk audits conducted Target: Baseline × KPI Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted
5	Amendment of Assessment	Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year)	100%	Baseline: Amendment of returns where required within the financial year Target: Baseline × KPI Actual: Number of returns amended over the financial year



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner RTO	Supervisor:	Commissioner IR
Function:	Audit	Jurisdiction:	LHR RTO 1/KHI RTO 2
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
34. Baseline: Denominator set for the measurement of KPI
35. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
36. Actual: Actual performance measure – to be compared with target set to identify performance

S.No.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Quality disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
1b	* To be reviewed next year	Quality disposal of audit cases selected by FBR within the financial year (% of selected cases)	75%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
2a	Appeals	Proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the financial year

				<p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3	Desk Audit	Desk audit (Disposal within 12 months of filing) - Corporate Cases - Non-Corporate Cases with turnover above 200m - Non-Corporate Cases with turnover below 200m	75% 25% 5%	<p>Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i></p>
4	Quality of Desk Audit	Technical and computational accuracy for desk audited returns	100%	<p>Baseline: Number of desk audits conducted Target: Baseline × KPI Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted</p>
5	Amendment of Assessment	RTO: Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year) - Corporate Cases - Non-corporate cases with turnover above 200m	90% 100%	<p>Baseline: Amendment of returns where required within the financial year Target: Baseline × KPI Actual: Number of returns amended over the financial year</p>



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner LTU	Supervisor:	Commissioner IR
Function:	Legal	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
37. Baseline: Denominator set for the measurement of KPI
38. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
39. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear/ensure appearance by DC in hearing before Commissioner Appeals for argumentation and defence of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing of second appeals (% disposal within statutory time period)	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI



		second appeals		<p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3a	References/CL PAs	Filing of references/CPLAs (% disposal within statutory time period)	100%	<p>Baseline: Number of references/CPLAs filed</p> <p>Target: Baseline × KPI</p> <p>Actual*: 100% references/CPLAs to be filed within statutory time period</p> <p><i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i></p>
3c		Ensure proportion of cases decided in favor of the department for references filed	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
4a	Data Entry	Entry of appeal data in Legal Management System (LMS)	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner RTO	Supervisor:	Commissioner IR
Function:	Legal	Jurisdiction:	KHI RTO 2/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
40. Baseline: Denominator set for the measurement of KPI
41. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
42. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear/ensure appearance by DC in hearing before Commissioner Appeals for argumentation and defense of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing of second appeals (% disposal within statutory time period)	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI



		second appeals		<p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3a	References/CL PAs	Filing of references/CPLAs (% disposal within statutory time period)	100%	<p>Baseline: Number of references/CPLAs filed</p> <p>Target: Baseline × KPI</p> <p>Actual*: 100% references/CPLAs to be filed within statutory time period</p> <p><i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i></p>
3c		Ensure proportion of cases decided in favor of the department for references filed	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
4a	Data Entry	Entry of appeal data in Legal Management System (LMS)	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner HRM	Supervisor:	Commissioner IR
Function:	Human Resource Management	Jurisdiction:	ISB RTO/KHI RTO 2
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:

43. Baseline: Denominator set for the measurement of KPI
 44. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
 45. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Guideline
1	Performance Management	Ensure timely completion and submission of Performance Reports (PRs) from all officers/officials within jurisdiction	Complete activity by Sept 30 each year	
2	Assist in Disciplinary Proceedings	Coordination for effective and timely conclusion of disciplinary cases by Inquiry Officers and Authorized Officers.	Disciplinary cases to be disposed 100%	
3	Staff Related Legal Matters	Communication of Cause List on daily/weekly basis to the Zones and monitoring of appearance of DRs, submission of Progress Report to Board	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Additional Commissioner IP	Supervisor:	Commissioner IR
Function:	<i>Information Processing</i>	Jurisdiction:	ISB RTO/KHI RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
46. Baseline: Denominator set for the measurement of KPI
47. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
48. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Guideline
1a	Returns Entry	Supervision of manual returns entry (number of cases per day per staff member)	30	Baseline: Number of returns filed Target: KPI Actual: Number of returns entered
1b		Ensure accuracy of data entry in the system	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner LTU	Supervisor:	Commissioner IR
Function:	<i>Enforcement</i>	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
49. <u>Baseline</u> : Denominator set for the measurement of KPI
50. <u>Target</u> : To be decided with superior – expected number to be achieved given the baseline and KPI set
51. <u>Actual</u> : Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets as set by the Commissioner	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Recovery	Collection of undisputed current tax payable	100%	Baseline Q1, Q2, Q3: Current tax payable* = Tax payable created over previous 12 months $\div 4$ Baseline Q4: Current tax payable** = (Demand created over previous 12 months $\times 1.4$) $\div 4$ Target: Baseline \times KPI Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
2b		Collection of undisputed arrear tax payable	90%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: (Baseline \times KPI) - Arrear Collection in Q1, Q2, Q3 Actual: As per MPR <i>* Target for Q4 will be balance of arrear collections for the current financial</i>



				year
3	Enforcement of Filing	Enforcement of returns filing of active taxpayers (Income Tax + Sales Tax + FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	80%	
5	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	80%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR <i>* Target for Q4 will be balance of recovery for the current financial year</i>
6	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
7	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	100%	Baseline: Notifications for enforcement of withholding statements received over the financial year Target: Baseline × KPI Actual: As per MPR
8	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
9	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner RTO	Supervisor:	Commissioner IR
Function:	<i>Enforcement</i>	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
52. <u>Baseline</u> : Denominator set for the measurement of KPI
53. <u>Target</u> : To be decided with superior – expected number to be achieved given the baseline and KPI set
54. <u>Actual</u> : Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets as set by the Commissioner	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: Baseline × KPI ÷ 4 Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Recovery	Collection of undisputed current tax payable	80%	Baseline Q1, Q2, Q3: Current tax payable* = Tax payable created over previous 12 months ÷ 4 Baseline Q4: Current tax payable** = (Demand created over previous 12 months × 1.4) ÷ 4 Target: Baseline × KPI Actual: As per MPR * estimate tax payable to be created for the quarter **last quarter estimate to be 40% higher than Q1, Q2 & Q3
2b		Collection of undisputed arrear tax payable	70%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) - Arrear Collection in Q1, Q2, Q3 Actual: As per MPR



				* Target for Q4 will be balance of arrear collections for the current financial year
3a	Enforcement of Filing	Enforcement of returns filing of active taxpayers (Income Tax + Sales Tax + FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
3b		Increase in number of returns filed from inactive registered taxpayers from previous financial year (Income Tax, Sales Tax, FED)	10%	Baseline: Taxpayers who last filed their returns before the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	50%	
5	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	50%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR * Target for Q4 will be balance of recovery for the current financial year
6	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
7	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	80%	Baseline: Notifications for enforcement of withholding statements received over the financial year Target: Baseline × KPI Actual: As per MPR
8	Identification	Increase number of	10%	Baseline: Number of unregistered eligible



	of cases for compulsory Registration for Sales Tax	sales tax registered persons within the jurisdiction over the financial year (% increase over previous year)		<p>persons within the jurisdiction</p> <p>Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$</p> <p>Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Taxpayers registered in Q1, Q2, Q3}$</p> <p>Actual: Tax payable created</p> <p><i>* Target for Q4 will be balance of taxpayer registration target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i></p>
9	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
10	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner LTU	Supervisor:	Commissioner IR
Function:	<i>Audit</i>	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
55. <u>Baseline</u> : Denominator set for the measurement of KPI
56. <u>Target</u> : To be decided with superior – expected number to be achieved given the baseline and KPI set
57. <u>Actual</u> : Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
1b	* To be reviewed next year	Disposal of audit cases selected by FBR within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
2a	Appeals	Proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the financial year

				<p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3	Desk Audits	Desk audit (Disposal within 12 months of filing)	100%	<p>Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i></p>
4	Quality of desk audits	Technical and computational accuracy in desk audited returns	100%	<p>Baseline: Number of desk audits conducted Target: Baseline × KPI Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted</p>
5	Amendment of Assessment	Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year)	100%	<p>Baseline: Amendment of returns where required within the financial year Target: Baseline × KPI Actual: Number of returns amended over the financial year</p>



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner LTU	Supervisor:	Commissioner IR
Function:	Audit	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
58. Baseline: Denominator set for the measurement of KPI
59. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
60. Actual: Actual performance measure – to be compared with target set to identify performance

S.No.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
1b	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by FBR within the financial year (% of selected cases)	75%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
2a	Appeals	Proportion of cases dedded in favor of the department at first appeal – for appeals filed in response to a audit (% of appeals filed)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the financial year

				* To be monitored each quarter to ensure target is achieved.
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of second appeals filed relating to the zone</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p>* To be monitored each quarter to ensure target is achieved.</p>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p>* To be monitored each quarter to ensure target is achieved.</p>
3	Desk Audits	Desk audit (Disposal within 12 months of filing) - Corporate Cases - Non-Corporate Cases with turnover above 200m - Non-Corporate Cases with turnover below 200m	75% 25% 5%	<p>Baseline: Returns filed within the zone</p> <p>Target Q1, Q2, Q3: Baseline × KPI ÷ 4</p> <p>Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3</p> <p>Actual: Number of taxpayer desk audits conducted per quarter</p> <p>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</p>
4	Quality of desk audits	Technical and computational accuracy in desk audited returns	100%	<p>Baseline: Number of desk audits conducted</p> <p>Target: Baseline × KPI</p> <p>Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted</p>
5	Amendment of Assessment	Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year) - Corporate Cases - Non-corporate cases with turnover above 200m - Non-Corporate Cases with turnover below 200m	90% 100% 5%	<p>Baseline: Amendment of returns where required within the financial year</p> <p>Target: Baseline × KPI</p> <p>Actual: Number of returns amended over the financial year</p>



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner LTU	Supervisor:	Commissioner IR
Function:	<i>Legal</i>	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
61. Baseline: Denominator set for the measurement of KPI
62. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
63. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear as instructed in hearing(s) before Commissioner Appeals for argumentation and defense of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing second appeals - disposal within statutory time period	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at second appeals	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the



				financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
3a	References/CL PAs	File references/CPLAs - disposal within statutory time period	100%	Baseline: Number of references/CPLAs filed Target: Baseline × KPI Actual*: 100% references/CPLAs to be filed within statutory time period <i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i>
3b		Ensure proportion of cases decided in favor of the department for references filed	60%	Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
4	Data Entry	Accurate entry of appeal data in Legal Management System (LMS)	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Deputy Commissioner RTO	Supervisor:	Commissioner IR
Function:	Legal	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
64. Baseline: Denominator set for the measurement of KPI
65. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
66. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear as instructed in hearing(s) before Commissioner Appeals for argumentation and defense of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing second appeals - disposal within statutory time period	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI



		second appeals		<p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3a	References/CL PAs	File references/CPLAs - disposal within statutory time period	100%	<p>Baseline: Number of references/CPLAs filed</p> <p>Target: Baseline × KPI</p> <p>Actual*: 100% references/CPLAs to be filed within statutory time period</p> <p><i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i></p>
3b		Ensure proportion of cases decided in favor of the department for references filed	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
4	Data Entry	Accurate entry of appeal data in Legal Management System (LMS)	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner LTU	Supervisor:	Commissioner IR
Function:	Enforcement	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
67. Baseline: Denominator set for the measurement of KPI
68. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
69. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets as set by the Commissioner	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Recovery	Collection of undisputed current tax payable	100%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
2b		Collection of undisputed arrear tax payable	90%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$ Actual: As per MPR <i>* Target for Q4 will be balance of arrear</i>

				<i>collections for the current financial year</i>
3	Enforcement of Filing	Enforcement of returns filing of active taxpayers (Income Tax + Sales Tax + FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	80%	
5	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	80%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR * Target for Q4 will be balance of recovery for the current financial year
6	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
7	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	100%	Baseline: Notifications for enforcement of withholding statements received over the financial year Target: Baseline × KPI Actual: As per MPR
8	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
9	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner RTO	Supervisor:	Commissioner IR
Function:	Enforcement	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
70. Baseline: Denominator set for the measurement of KPI
71. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
72. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1	Revenue Targets	Achieve revenue targets as set by the Commissioner	100%	Baseline: Target for revenue collection as set by Chief Commissioner Target Q1, Q2 & Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4: Annual Target – 9 Months' Collection Actual: As per MPR
2a	Recovery	Collection of undisputed current tax payable	80%	Baseline Q1, Q2, Q3: $\text{Current tax payable}^* = \text{Tax payable created over previous 12 months} \div 4$ Baseline Q4: $\text{Current tax payable}^{**} = (\text{Demand created over previous 12 months} \times 1.4) \div 4$ Target: $\text{Baseline} \times \text{KPI}$ Actual: As per MPR <i>* estimate tax payable to be created for the quarter</i> <i>**last quarter estimate to be 40% higher than Q1, Q2 & Q3</i>
2b		Collection of undisputed arrear tax payable	70%	Baseline: Outstanding demand created in or before the previous financial year Target Q1, Q2, Q3: $\text{Baseline} \times \text{KPI} \div 4$ Target Q4*: $(\text{Baseline} \times \text{KPI}) - \text{Arrear Collection in Q1, Q2, Q3}$ Actual: As per MPR <i>* Target for Q4 will be balance of arrear collections for the current financial</i>

				year
3a	Enforcement of Filing	Enforcement of returns filing of active taxpayers (Income Tax + Sales Tax + FED) *active taxpayers: returns filed during the previous 3 tax periods	100%	Baseline: Taxpayers who filed their returns in the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
3b		Increase in number of returns filed from inactive registered taxpayers from previous financial year (Income Tax, Sales Tax, FED)	10%	Baseline: Taxpayers who last filed their returns before the previous 3 tax periods Target: Baseline × KPI Actual: As per MPR
4		Conduct frequent physical stock taking to determine veracity of excessive input tax claimed	50%	
5	Supervision of Collection of Withholding Sales Tax	Monitoring and recovery of sales tax withholding as per information/list provided by respective A.G Province and other sources	50%	Baseline: Taxpayers on list of sales tax withholding provided by A.G Province/other sources Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Recovery in Q1, Q2, Q3 Actual: As per MPR <i>* Target for Q4 will be balance of recovery for the current financial year</i>
6	Disposal of CREST Discrepancies	Disposal of all CREST discrepancies notified	Within 90 days	Baseline: Number of CREST discrepancies received Target: Settlement with KPI limit Actual: If time limit is exceeded on more than 5% cases then target not met – as reported by CREST
7	Filing of Withholding Statements	Enforcement of filing of withholding statements from the date of notification	80%	Baseline: Notifications for enforcement of withholding statements received over the financial year Target: Baseline × KPI Actual: As per MPR
8	Identification of cases for compulsory	Increase number of sales tax registered persons within the	10%	Baseline: Number of unregistered eligible persons within the jurisdiction Target Q1, Q2, Q3: Baseline × (1+KPI) ÷ 4



	Registration for Sales Tax	jurisdiction over the financial year (% increase over previous year)		Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Taxpayers registered in Q1, Q2, Q3}$ Actual: Tax payable created <i>* Target for Q4 will be balance of taxpayer registration target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
9	Processing of refund claims	Disposal of refund claims within statutory period from the date of receipt of application	60 days	
10	Returns Revision	Revision of returns within statutory period from the date of receipt of application	30 days	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner LTU	Supervisor:	Commissioner IR
Function:	Audit	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
73. Baseline: Denominator set for the measurement of KPI
74. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
75. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>
1b	* To be reviewed next year	Disposal of audit cases selected by FBR within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1+\text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1+\text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1+\text{KPI}))$</i>
2a	Appeals	Proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the financial year

				<p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3	Desk Audits	Desk audit (Disposal within 12 months of filing)	100%	<p>Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i></p>
4	Quality of desk audits	Technical and computational accuracy in desk audited returns	100%	<p>Baseline: Number of desk audits conducted Target: Baseline × KPI Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted</p>
5	Amendment of Assessment	Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year)	100%	<p>Baseline: Amendment of returns where required within the financial year Target: Baseline × KPI Actual: Number of returns amended over the financial year</p>



Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner LTU	Supervisor:	Commissioner IR
Function:	Audit	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
76. Baseline: Denominator set for the measurement of KPI
77. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
78. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by the commissioner within the financial year (% of selected cases)	90%	Baseline: Cases for taxpayer audit selected by commissioner for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
1b	Disposal of Audit * To be reviewed next year	Disposal of audit cases selected by FBR within the financial year (% of selected cases)	75%	Baseline: Cases for taxpayer audit selected by FBR for the current financial year Target Q1, Q2, Q3: $\text{Baseline} \times (1 + \text{KPI}) \div 4$ Target Q4*: $(\text{Baseline} \times (1 + \text{KPI})) - \text{Audits conducted in Q1, Q2, Q3}$ Actual: Number of taxpayer audits conducted per quarter <i>* Target for Q4 will be balance of audit target for the year $(\text{Baseline} \times (1 + \text{KPI}))$</i>
2a	Appeals	Proportion of cases decided in favor of the department at first appeal – for appeals filed in response to audit (% of appeals filed)	60%	Baseline: Number of first appeals filed against the department relating to the zone Target*: $\text{Baseline} \times \text{KPI}$ Actual*: Proportion of decisions made in the favour of the department over the financial year

				<p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2b		Proportion of cases decided in favor of the department at second appeal – for appeals filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
2c		Proportion of cases decided in favor of the department – for references filed in response to audit (% of appeals filed)	60%	<p>Baseline: Number of references filed by the department Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3	Desk Audits	Desk audit (Disposal within 12 months of filing) - Corporate Cases - Non-Corporate Cases with turnover above 200m - Non-Corporate Cases with turnover below 200m	75% 25% 5%	<p>Baseline: Returns filed within the zone Target Q1, Q2, Q3: Baseline × KPI ÷ 4 Target Q4*: (Baseline × KPI) – Desk audits conducted in Q1, Q2, Q3 Actual: Number of taxpayer desk audits conducted per quarter</p> <p><i>* Target for Q4 will be balance of desk audit target for the year (Baseline × (1+KPI))</i></p>
4	Quality of desk audits	Technical and computational accuracy in desk audited returns	100%	<p>Baseline: Number of desk audits conducted Target: Baseline × KPI Actual: Target not achieved if technical/computational errors are reported by superiors in desk audits conducted</p>
5	Amendment of Assessment	Amendment of assessment of cases initiated under 122(5A) (% of cases of the current financial year) - Corporate Cases - Non-corporate cases	90% 100%	<p>Baseline: Amendment of returns where required within the financial year Target: Baseline × KPI Actual: Number of returns amended over the financial year</p>



		with turnover above 200m - Non-Corporate Cases with turnover below 200m	5%	
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Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner LTU	Supervisor:	Commissioner IR
Function:	Legal	Jurisdiction:	KHI LTU/LHR LTU
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
79. Baseline: Denominator set for the measurement of KPI
80. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
81. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear as instructed in hearing(s) before Commissioner Appeals for argumentation and defense of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing second appeals - disposal within statutory time period	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at second appeals	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in



				<p>the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3a	References/CL PAs	File references/CPLAs - disposal within statutory time period	100%	<p>Baseline: Number of references/CPLAs filed</p> <p>Target*: Baseline × KPI</p> <p>Actual*: 100% references/CPLAs to be filed within statutory time period</p> <p><i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i></p>
3b		Ensure proportion of cases decided in favor of the department for references filed	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
4	Data Entry	Accurate entry of appeal data in Legal Management System (LMS)	100%	



Federal Board of Revenue			
Key Performance Indicators			
Title:	Assistant Commissioner RTO	Supervisor:	Commissioner IR
Function:	Legal	Jurisdiction:	KHI RTO 1/LHR RTO 1
Objective Setting Date: 10 th April 2015		Target Date: 30 th June 2015	

Guidelines:
82. Baseline: Denominator set for the measurement of KPI
83. Target: To be decided with superior – expected number to be achieved given the baseline and KPI set
84. Actual: Actual performance measure – to be compared with target set to identify performance

S.N o.	Task	Key Performance Indicator	KPI	Baseline
1a	First Appeals	Appear as instructed in hearing(s) before Commissioner Appeals for argumentation and defense of case	100%	Baseline: Number of appeals filed against the department relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the office of Commissioner Appeals</i>
1b		Ensure proportion of cases decided in favor of the department at first appeals	60%	Baseline: Number of appeals filed against the department relating to the zone Target*: Baseline × KPI Actual*: Proportion of decisions made in the favour of the department over the financial year <i>* To be monitored each quarter to ensure target is achieved.</i>
2a	Second Appeals	Filing second appeals - disposal within statutory time period	100%	Baseline: Number of second appeals filed relating to the zone Target: Baseline × KPI Actual*: Department to be represented in 100% of hearings related to the zone <i>* As reported by the Appellate Court</i>
2b		Ensure proportion of cases decided in favor of the department at	60%	Baseline: Number of second appeals filed relating to the zone Target*: Baseline × KPI



		second appeals		<p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
3a	References/CL PAs	File references/CPLAs - disposal within statutory time period	100%	<p>Baseline: Number of references/CPLAs filed</p> <p>Target: Baseline × KPI</p> <p>Actual*: 100% references/CPLAs to be filed within statutory time period</p> <p><i>* If reference/CPLA is decided against the department due to delay, office shall fail the KPI</i></p>
3b		Ensure proportion of cases decided in favor of the department for references filed	60%	<p>Baseline: Number of references filed by the department</p> <p>Target*: Baseline × KPI</p> <p>Actual*: Proportion of decisions made in the favour of the department over the financial year</p> <p><i>* To be monitored each quarter to ensure target is achieved.</i></p>
4	Data Entry	Accurate entry of appeal data in Legal Management System (LMS)	100%	