

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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C.No.2(15)S(HRD)/2015 | 137029-R

Islamabad, the 28th October, 2016.

**HRM CIRCULAR 03 OF 2016 –  
INSTRUCTIONS FOR THE OFFICER(S)  
RETURNING FROM FOREIGN TRAININGS ETC.**

The objective of sending officers on foreign trainings is to learn from the experience of other countries on effective implementation of tax policies and administration. This objective can be achieved only if the returning officers share their experiences abroad and identify areas where international best practices can be followed in improving tax administration of Pakistan.

2. In view of above, the competent authority is pleased to direct that the officer(s) returning from abroad, shall furnish a report on the course etc. attended which should cover following aspects;

- i) Comparison of tax systems of the host country and Pakistan.
- ii) Common challenges faced by host country's tax administration and strategy adopted to tackle such challenges.
- iii) Ideas / proposals for improving tax system of Pakistan in light of international best practices.

3. The write-up may be furnished to Member (HRM) within 15 days of returning from abroad. Where more than one officer participated in same course / training etc. a joint report may be presented.

4. These instructions are effective immediately.

( **Imran Latif Minhas** )  
Chief (HRM)