

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

C.No.1 (14) S (T&D)/2021

Islamabad, the October 12, 2021

NOTIFICATION / TRAINING & DEVELOPMENT

Subject: **POLICY GUIDELINES FOR OFFICERS OF FEDERAL BOARD OF REVENUE REGARDING FOREIGN TRAINING/FOREIGN STUDY/ISSUANCE OF NOC FOR HIGHER STUDY SCHOLARSHIP / BAR ON SECURING / RECEIVING INVITATIONS / REPORT SUBMISSIONS.**

In line with the mission of Federal Board of Revenue to achieve excellence, the component of dynamic and enabled human resource cannot be ignored. FBR taking cognizance of the importance of capacity building has decided to pursue a meaningful policy of Training & Development. The following policy guidelines are, therefore, issued in supersession of all previous circulars/notifications on the subject.

- i. Request of No Objection Certificate (NOC) for foreign trainings/study for Masters, M.Phil, Ph.D.in foreign and local Universities on self –finance basis or through scholarships shall be processed as per delegation of Administrative Powers issued by the competent authority from time to time.
- ii. An officer/official on probation shall not be entitled to avail benefit as per serial (i) above.
- iii. Those proceeding abroad shall furnish a Surety bond as per the enclosed format to Admn/HR Wing undertaking therein to serve the department for a minimum period of 02 years on return after completion of their degrees.
- iv. For the programs posted online by FBR, all the interested officers and officials may apply online using their HRIS login for issuance of NOC.
- v. On expiry of cut-off date, a MIS report shall be generated for processing of the approval of nominations/NOCs.
- vi. No fund for any program except specified and specifically placed on FBR website by Training & Development, Admn/HR Wing of FBR shall be borne by the Government of Pakistan nor any participant will claim as such.
- vii. Training & Development, Admn/HR Wing shall where it deems fit in the public interest issue the sparability certificate or final NOC for the officers/officials proceeding abroad for scholarships/foreign trainings.
- viii. In no circumstances, no other Wing or field formations of FBR shall negotiate independently with any foreign agency/entity for training/capacity building matters byepassing Admn/HR Wing. The respective field formations shall forward all proposals for any foreign training/courses to Admin/HR wing through respective Operations Wing Member/head of field formation. No officers/official shall individually arrange sponsorship for himself/herself.
- ix. Extension in study shall not be allowed except in extreme situation which shall be established by the officer seeking it, to the satisfaction of Training Wing. In this regard the decision of Member (Admn/HR) shall be final.
- x. The Directorates General of Training shall seek prior approval of Chairman FBR through Member Admin/HR regarding collaboration with local/foreign institutes.
- xi. The procedure given in para (vi,vii) above shall not be applicable for treaty negotiations.
- xii. Admin/HR Wing shall update the HRIS regarding disciplinary proceedings against any officer/official so as to restrict him/her from applying for any foreign training.

Bar on Securing / Receiving Invitations

- i. No officer/official may apply for participation in any training course etc, to any local / international agency/Foreign Government Mission etc, without obtaining prior permission from Training & Development Wing, FBR except for the courses uploaded on FBR website.
- ii. In case any invitation/offer is directly received, the same may be politely declined and the offering agency etc, may be advised to route the same through Training & Development Wing of FBR.

Instruction for Officers Returning From Foreign Training

- i. The officers returning from abroad after availing a **program or foreign training exceeding one month** shall furnish a report which should cover the following aspects:-
 - a. Comparison of tax systems of the host country and Pakistan.
 - b. Common challenges faced by host country's tax administration and strategy adopted to tackle such challenges.
 - c. Ideas / proposals for improving tax system of Pakistan in light of international best practices.
 - d. The write-up may be furnished to Member Admn/HR within 15 days of returning from abroad. Where more than one officer participated in same course/training etc, a joint report may be presented.
2. In addition to the officers/officials undergoing mandatory trainings, the following officers/officials shall not be entitled to apply for foreign trainings:
 - a) Against whom, the disciplinary proceedings are pending;
 - b) Upon whom any penalty has been imposed under E & D Rules 1973 or 2020 and the same is still effective at the time of application for foreign training.
 - c) Black listed by any country or Board;
 - d) Already attended a foreign course in immediately preceding two (02) years unless it is service exigency.
3. These policy guidelines are subject to change (s) as per any instructions issued by Government from time to time.


(Aisha Farooq)
Chief (Trg. & Dev)

Distribution:

1. SA to Chairman, FBR, Islamabad.
2. All Members, FBR (HQ), Islamabad.
3. All Chief Collectors.
4. All Chief Commissioners.
5. All Director Generals.