

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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C. No. 13(5)/S-MIR-I/2021/112843-R

Islamabad, the 28<sup>th</sup> April, 2022

To: All employees of FBR

**CIRCULAR**

Subject: **Bar Against Indulging in Private Consultancy / Tax Practice by Officials of FBR – Government Servants (Conduct) Rules, 1964**

The Honorable FTO initiated an Own Motion Investigation regarding private practice by the employees of FBR who joined local chambers or even opened their own law offices and render legal assistance to taxpayers in the evenings or even during office hours. Findings were recorded that many of the officers/officials of FBR associate themselves with different taxpayers and provide legal assistance to them in various taxation matters in total disregard of the instructions under the Government Servants (Conduct) Rules, 1964 whereunder no government servant is allowed to engage in any trade or undertake any employment or work, other than his official duties, except with the previous sanction of the government. Furthermore, Estt. Div.'s O.M. No.1/20/76-D-IV dated 6-3-1976 contains clear prohibitions regarding undertaking of private work by the government servants.

2. FBR vide Office Order No.13(1)S.MIR/2019 dated 03.07.2019 has already issued instructions on the matter and advised all its employees not to indulge in any private consultancy/ tax practice.

3. Chairman, FBR has taken a serious view of the matter and all FBR employees are again advised to completely abstain themselves from private consultancy / tax practice. Inland Revenue Operations Wing is putting in place a strong monitoring mechanism to ensure the compliance of Hon'ble FTO instructions. In future, if any officer/ official is found involved in such practice, strict disciplinary action shall be taken under Civil Servants (E&D) Rules, 2020.

  
(Rashid Javaid Rana)  
Secretary (HRMIR-I)

**Copy for information to:-**

1. SA to Chairman FBR / Revenue Secretary, Islamabad.
2. P.S to Member (Admn/HR), FBR (HQ), Islamabad.
3. S.A to Member (IR-Operations), FBR (HQ), Islamabad.
4. P.S to Member (IT), FBR (HQ), Islamabad.

  
(Rashid Javaid Rana)  
Secretary (HRMIR-I)