

**GOVERNMENT OF PAKISTAN**  
**REVENUE DIVISION**  
**FEDERAL BOARD OF REVENUE**  
**(ADMN/HR WING)**

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C.No.1(14)S(T&D)/2021/23786-R

Islamabad, 13<sup>th</sup> February, 2023

**NOTIFICATION**  
**(Modification)**

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 partial modification of FBR's Notification C.No.1(14)S(T&D)/2021 dated 12.10.2021 on the above noted subject, and in line with the Establishment Division's O.M No.2/31/2022-T-III dated 04.01.2023 and O.M. No. 231/78-T-III dated 13.04.1998, para 1(iii) is substituted with the following para:-

“iii. Those proceeding abroad shall furnish a **Surety Bond** as per the enclosed format to Admn/HR Wing undertaking therein to serve the department after completion of their degrees as per following bond period:-

- a. Ph.D. Studies.....Five Years
- b. Master's degree.....Five Years
- c. Diploma Certificate/.....One Year”  
Training of less than one year



**(Syeda Huma Bukhari)**  
Second Secretary (Trg & Dev)

Distribution:-

- i. SA to Chairman, FBR, Islamabad
- ii. All Members, FBR (HQ), Islamabad
- iii. All Chief Collectors (Pakistan Customs)
- iv. All Chief Commissioners (Inland Revenue)
- v. All Director Generals (Inland Revenue/Pakistan Customs)
- vi. Web Master/ Second Secretary (Automation), FBR (HQ), Islamabad



GOVERNMENT OF PAKISTAN  
CABINET SECRETARIAT  
ESTABLISHMENT DIVISION

24-  
309

No. 2/31/78-T-III

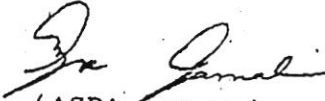
Islamabad, the 13th April, 1998

OFFICE MEMORANDUM

SUBJECT:- EXECUTION OF SURETY BOND

The undersigned is directed to say that the competent authority has been pleased to direct that the following bond period will be in-force forthwith & until further orders, for officers sent on foreign training as listed below:-

- i) Ph.D. Studies.....Five years
- ii) Master's degree .....Five years
- iii) Diploma Certificate/.....One year  
Training of less than  
one year.

  
(AZRA JAMALI)  
SECTION OFFICER

All the Ministries/Divisions/  
Provincial Governments.

G.N.AFRIDI./  
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