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

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C.No.1(14)S(T&D)/2021-2404S&-R

Islamabad, the 27th December, 2024

#### **<u>CIRCULAR No. 01 of 2024</u>** (Training & Development)

Training & Development Section, as provided under policy guidelines issued vide Notification C.No.1(14)S(T&D)/2021 dated 12.10.2021, uploads various opportunities of professional development through its HRIS web portal for the officers of FBR to provide their interest for initial nomination /NOCs to apply further. The system was introduced to facilitate and to provide opportunity to all officers to apply in such trainings before the expiry of cut-off dates. However, it has been observed that various officers manually forward their applications for such trainings/courses and that too after the expiry of cut-off dates, assigned by this office. Resultantly, this practice not only adds difficulty for the section but also creates a negative impression of FBR in focal ministries/ divisions such as Economic Affairs Division as well as in host- institutions. Therefore, all officers of FBR are advised to strictly comply with policy guidelines and the corresponding notifications/circulars issued from time to time. In future, no such applications which are received after the cut-off date will be entertained.

02. The above circular shall not be applicable on the trainings/courses/scholarships etc. which are not uploaded on Training & Development's web portal. However, officers are further advised to forward such applications through proper channel, at least one-week before the expiry of cut-off dates.

This issues with the approval of competent authority.

### Encl: As above.

03.

12/24 (Ali Raza Khan) Secretary (Training & Development) Ph: 051-9202467

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

## GOVERNMENTOF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

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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 <u>Surety bond</u> 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** <u>exceeding one month</u> 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.

#### 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.