

Government of Pakistan
Revenue Division
Federal Board of Revenue
[Admn/HR Wing]

C.No.25(39)/MIR-IV/2013

Islamabad, the 20th October, 2026

To: **All Chief Commissioners Inland Revenue Field Formations.**
All Director Generals Inland Revenue Field Formations.

Subject: **CLARIFICATION REGARDING ADMISSIBILITY OF**
BENEFITS OF UPGRADATION TIME SCALES UNDER
SPECIAL DISPENSATION POLICY-2023 AFTER
ABSORPTION IN FBR FIELD FORMATIONS.

I am directed to enclose herewith a copy of Finance Division Regulation Wing's O.M.No.1(1)R-I/2023-117/2026 dated 14th October, 2026 on above cited subject, which is self-explanatory for implementation in letter and spirit.

Encl: (As above):


(Muhammad Wasim)
Second Secretary (Mgt/HR.IR-VI)

CC:

- The Chief (Management/HR-IR), FBR.
- The Second Secretary (Automation / SSM), FBR.
- The Web-master, PRAL for uploading on FBR's Website.

Government of Pakistan
Finance Division
Regulations Wing

F.No. 1(1) R-I/ 2023-117/2026

Islamabad, the 14th October, 2026

OFFICE MEMORANDUM

Subject: **CLARIFICATION REGARDING ADMISSIBILITY OF BENEFITS OF UPGADATION TIME SCALES UNDER SPECIAL DISPENSATION POLICY-2023 AFTER ABSORPTION IN FBR FIELD FORMATION.**

P. 33) C.

The undersigned is directed to refer to Federal Board of Revenue's O.M. C.No. 25(15)M/HR-IR-VI/2025 dated 02-04-2026 on the subject noted above and to say that the surplus officials in BPS-1 to 15 of defunct Ministries/Divisions/Departments who have been posted and absorbed in FBR, their higher pay scale will be protected and they will not be further entitled for benefit of Special Dispensation policy 2023 (including hiring/house rent, DRA etc) w.e.f posting or absorption in FBR and they will only be entitled for FBR fixed Allowance and Performance Allowance.



(Muhammad Younas Tahir)
Section Officer (R-I)

Federal Board of Revenue,
(Mr. Muhammad Wasim)
Second Secretary (Mgt/HR-IR-VI),
Government of Pakistan,
Islamabad.

For Compliance, A. Circulate

15/10

Sydt

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15.10.2026