

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

No.1(42)SA-M(IR-Ops)/2026-27/ 80097-R

Islamabad, the 23rd July, 2026

Office Memorandum

Subject: **Transfer of Records Pursuant to the Approved Restructuring of Field Formations**

The Board, in its meeting held on 24.06.2026 approved the organizational restructuring of Inland Revenue field formations, involving the creation of new formations, re-designation of certain existing formations, and abolition/merger of a formation.

2. Consequent upon the said restructuring, it has become essential to ensure the orderly transfer of all official records, files, registers, assets relating to records, and other connected documents from the erstwhile formations to the respective successor formations.

3. Accordingly, all officers of erstwhile units are hereby instructed to immediately ensure that all records pertaining to the jurisdiction transferred under the approved restructuring shall be handed over to the respective successor formation(s) without delay. The transfer shall include, but shall not be limited to, current files, closed files, registers, correspondence, case records, assessment records, audit files, litigation records, electronic databases, digital storage media, maps, plans, and any other official record maintained by the erstwhile formation.

4. It may also be noted that the officer who last held charge of the erstwhile unit/formation immediately prior to its restructuring, abolition, merger, or re-designation shall remain personally responsible for ensuring the complete and proper transfer of all records to the successor formation(s). This responsibility shall continue irrespective of the officer's present place of posting or assignment.

5. This issues with the approval of Member (IR-Operations).


(Naila Ashraf Khan)
S.A. to Member (IR-Operations)

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