

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

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**Notification**

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

**S.R.O. 1796(I)2022.**— In exercise of powers conferred by sub-section (2) of section 230I of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to specify as under the functions, jurisdiction and powers of the Directorate-General of Compliance Risk Management and its officers with conferment of the powers of authorities specified in section 207 of the said Ordinance upon the said Directorate-General and its officers, namely:—

**1. Short title and commencement.**— (1) This instrument shall be called the Directorate-General of Compliance Risk Management (Functions, powers and jurisdiction of Officers), 2022.

(2) This instrument shall come into force at once.

**2. Functions of Directorate-General of Compliance Risk Management (CRM).**— The following shall be the functions of the Directorate-General of Compliance Risk Management, namely:—

- (a) develop risk profiles on the main segments and sectors related to the four pillar's of compliance (Registration, Filing, Reporting and Payment) to be included in the risk register. This would be required at least quarterly and annually;
- (b) creation and updation of the risk register;
- (c) data collection (both internal and external sources) through an integrated system with Information Technology Wing of FBR for the purpose of creation of an indigenous data bank;
- (d) environmental scanning, research and studies of approved compliance topics;

- (e) collection of risk evaluation reports from risk owners (field formations) based upon taxpayer's segments at all four compliance levels (Registration, filing correct reporting, payment and collection) on a quarterly and annual basis and update of risk portal;
- (f) collection of third party data;
- (g) planning risk treatment or mitigating strategies, developing compliance improvement plan(s), assisting field units in case selection exercise;
- (h) periodic measurement of risk management performance against the key risk indicators, risk identification analysis, tax gap analysis through scientific and analytical tools;
- (i) operation of data analysis centers by utilizing services of data analysts and data scientists;
- (j) development and implementation of CRM policy, frameworks and its practical implementation. Design, develop and maintain the structured CRM methodologies and procedures e.g. design of a risk policy and processes based on CRM framework at FBR;
- (k) management of general administration finance, human resources, budget;
- (l) to assign any responsibility or function to Inland Revenue field formation;
- (m) to coordinate with any of Wing or Directorate General for the purpose of CRM; and
- (n) hiring of sectoral or business experts for assistance in sectoral studies, analysis of business trends and identification of sectoral risks.

**3. Jurisdiction and powers of officers of Directorate-General of Compliance Risk Management.**- Subject to the provisions of this instrument, the officers of the Directorate-General of Compliance Risk Management specified in column (2) of the Table below shall have powers of the authority under section 207 of the said Ordinance as specified in column (3) thereof under the respective enabling provisions of various sections of the said Ordinance as specified in column (4) of that Table with the jurisdiction as specified in column (5) of the said Table, namely:-

**TABLE**

<b>S. No.</b>	<b>Designation of Officer of Directorate-General of Compliance Risk Management</b>	<b>Authority as specified under section 207</b>	<b>Powers conferred by</b>	<b>Jurisdiction</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	Director General (Compliance Risk Management)	Chief Commissioner (Inland Revenue)/ Commissioner (Inland Revenue)	section 176, 222	Persons or class of persons carrying on business or residing in areas, within the territorial jurisdiction of Pakistan.
2.	Director (Hq), Islamabad	Commissioner (Inland Revenue)	section 176	Any person or class of persons as assigned by Director General (CRM) through an order.
3.	Director Data Analysis and Intelligence (Hq), Islamabad	Commissioner (Inland Revenue)	section 176	Any person or class of persons as assigned by Director General (CRM) through an order.

**[F.No. 1(1)SO(M)/TPA/CRM/2021/II]**

  
**( Usman Asghar )**  
Secretary (Rules & SROs)