

TERMS OF REFERENCES (TORs)
JUDICIAL & ADMINISTRATIVE REFORM EXPERT
PAKISTAN RAISES REVENUE PROJECT (PRRP)
FEDERAL BOARD OF REVENUE (FBR)

1. Background:

The Federal Board of Revenue (FBR) is Pakistan's apex tax authority under the Ministry of Finance. It formulates and enforces tax policies, collects federal taxes and duties, and works to broaden the tax base and promote compliance for sustainable economic growth. Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance.

The project supports strengthening of FBR's capacity to increase revenues, including via strengthened IT systems, for efficient administration and taxpayer compliance, advanced data analytics tools to identify tax evasion, and enhancing customs operations.

The project also supports strengthening of cross support functions of the organization – including human resource management (HRM). Main areas to support HRM include modernizing HRM systems, improving compliance with civil service rules, and strengthening institutional capacity. In this regard, Admin & Human Resource wing of FBR serves as the central hub for policy reforms, service matters management, training and capacity building, and digitization of HR processes through HRMS. With specialized experts and supporting staff, the Wing will deliver reforms that modernize HR management, embed transparency, and enhance organizational effectiveness in line with FBR's transformation agenda.

2. Objective of the Assignment:

In order to support the functions of Admin/HR wing, the FBR intends to hire Judicial & Administrative Reform Expert to provide high-level strategic and technical guidance on legal and civil service reforms. This role will be pivotal in shaping the institutional and legal environment necessary for a modern, efficient, and performance-driven FBR.

The primary objective of the consultancy is to provide expert advice and technical support to the FBR leadership, particularly the office of Member (Administration/HR), on matters related to legal, institutional, and human resource reforms. The consultant will help align the FBR's governance framework with international best practices and national strategic goals.

3. Scope of the Assignment and Responsibilities:

The scope of the assignment and responsibilities of the Consultant shall include, but not limited to the following:

- i. Comprehensive analysis of the existing legal framework (including civil service laws, departmental rules, and regulations) governing the FBR. Identify legal and regulatory gaps, inconsistencies, and bottlenecks hindering the implementation of the Transformation Plan.
- ii. Lead the drafting and refinement of new human resource related policies, rules, and procedures within FBR, and propose recommendations for any necessary amendments to relevant civil service laws or regulations, in order to support comprehensive civil service reforms.

- iii. Offer specialized legal counsel on the rules, regulations, and laws governing public servants, especially in areas of litigation, service-related disputes, and disciplinary proceedings. The consultant will also assist in drafting and refining internal policies to align them with national laws and international best practices.
 - iv. Lead the development of legal strategies for managing a high volume of court cases and appeals, particularly those before the Federal Service Tribunal (FST) and superior courts. This involves preparing case reports, vetting legal replies, and briefing government counsel to ensure effective representation.
 - v. Provide expert counsel on high-level institutional reforms, including restructuring, re-engineering of core processes, and establishing new governance mechanisms.
 - vi. Design and conduct training sessions for government officials on legal procedures, litigation best practices, and the effective management of service-related legal challenges. The goal is to enhance the internal capacity of departments to handle legal matters proactively and efficiently.
 - vii. Review and provide legal opinions on administrative and financial matters, including the implementation of pay scales and allowances for government employees, ensuring compliance and mitigating legal and financial risks. The consultant's experience in this area is a significant asset.
 - viii. Support in handling complex legal proceedings and significant grievance cases by providing legal insights and assisting in the preparation of official responses. Ensure that all proposed reforms and institutional changes are in full compliance with the laws of Pakistan and are aligned with international best practices in public administration.
- Any other related task (s) that Member (Administration/HR) deem appropriate.

4. Reporting:

The Consultant will work under the direct supervision of Member Admin/HR, FBR HQ. The Consultant will also coordinate with the Project Director PRR regarding his/her contract/deliverables.

5. Qualifications, Experience and Skills:

- **Education:** Degree in Law (LLB), Master in Public Administration, Public Policy, or a related field.
- **Experience:** A minimum of **15 years** of progressive professional experience in a legal or advisory role within public sector reforms, governance, or institutional development. Experience in drafting legislation or major government policies and managing high-stakes litigation is essential.
- **Skills:**
 - Demonstrated expertise in the legal and institutional aspects of public administration.
 - Proven ability to conduct complex policy analysis and draft legal documents.
 - Strong background in litigation management and a deep understanding of service laws.
 - Excellent communication, negotiation, and stakeholder management skills.
 - Prior experience with the public sector in Pakistan or similar developing countries is highly desirable.

6. Timeframe of the Assignment:

The duration of the contract is from October 2025 till June 2026. The contract is renewable

based on the review of performance and requirement of FBR for additional period.

7. Selection Process:

A consultant shall be selected in accordance with the method contained in Section VII, paragraphs, 7.36 and 7.37 of the “World Bank’s Procurement Regulations for IPF Borrowers”, July 2016 [Revised November 2017 and August 2018] (“WB Procurement Regulations”), which can be perused at the website: <https://projects.worldbank.org/en/projects-operations/products-and-services/brief/procurement-new-framework>.