

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No.1(1)(IR-F)/2021

Islamabad, the 1st March, 2021

Circular No. 10 of 2021 – Operations
(Inland Revenue)

Subject: Standard Operating Procedure for Protecting Complainants of Corruption Against Reaction or Revenge – Providing Secure Channel of Lodging Complaints – Confidentiality & Encoding of Complainants

Federal Board of Revenue (FBR) has consistently been pursuing the policy of zero tolerance against corruption and rent-seeking. In order to curb such unethical practices across Inland Revenue (IR) Field Formations, Integrity Committees were established both at the Head-office and at each Field Formation where-under any citizen taxpayer having any grievance against an IR functionary could approach an Integrity Committee and lodge a complaint. FBR is of the view that though the framework of Integrity Committees has proven to be a decent mode of redressing complaints and raising deterrence, yet it has not produced results at the desired level. The plausible reason due to which the Integrity Committees may have performed sub-optimally is that most complaints that are lodged are anonymous, or are not supported by any evidence or even identification of the delinquent functionaries. Without proper articulation of the issue, identification of the person (against whom the complaint is lodged) and some supporting evidence, the complaint becomes a generalized allegation, and therefore, not of much help to FBR in its crackdown on corruption.

2. The matter has been analyzed at FBR, discussed with business community, media-persons and opinion-leaders. It has transpired that the evidence of rent-seeking or corruption or even the particulars of the functionaries involved are not being divulged for the simple reason that the complainants are fearful of subsequent reaction or witch-hunt by the same officer/officials. The apprehension howsoever misplaced, needs adequate mitigation, and the complainants need to be protected from any retaliatory misadventures.

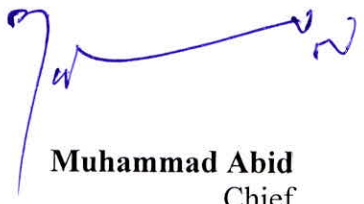
3. In order to allay the fears of the business community and citizen taxpayers, a convenient, and protected mechanism of filing complaints against corruption is being devised whereby all complaints would be received by **Member (Inland Revenue-Operations) himself** on an especially dedicated cellphone **+92-0345-5555507**; the cell-phone would be in his own possession, exclusively. The complaints would be opened, acknowledged, and treated as per law in a highly confidential manner. The identity of the complainants would be immediately masked and encoded to safeguard them against any undue consequences. The standard operating procedure (SOP) for lodging and handling of complaints against IR field functionaries is as under: -

- (i) Complaints would be lodged through a **text message at Cell No. +92-345-5555507 – on WhatsApp**, preferably.
- (ii) In WhatsApp text option, the complainant would identify himself by writing his name, address, CNIC, the case particulars and his cell phone number.

- (iii) The complainant would write the name(s) of the official(s) or officer(s) against whom the complaint is directed along-with his/their designation, place of posting, and any other particulars, if available.
- (iv) The complaint must be supported by some evidence such as audio or video recording, text message exchanged with the FBR functionary or any other documents, which could be attached with the text message, or subsequently sent by hard mail. If no such evidence is readily available, an affidavit on a legal paper, clearly spelling out the allegation and the person against whom the allegations are levelled would suffice.
- (v) Upon receipt of the complaint, a code number would be allotted to each complainant and his back-end identity data would be hidden beyond the access of field officers. This code number would help a complainant track progress on his complaint and the outcomes on it.
- (vi) Depending on the nature of the complaint and the evidence provided, the matter would be taken to a logical consequence in the shortest possible time.
- (vii) Non-specific, unsupported or generalized complaints may not be processed.

4. It may be emphasized that this SOP is **exclusively targeted to attack corruption and rent-seeking** in the IR Field Formations, and not address complaints of routine nature. Maladministration-related grievances pertaining to tax assessments, delay in processing or payment of refunds, or issuance of exemption certificates etc. need to be brought to the notice of Chief Commissioner concerned who, vide FBR's Order No.8(37)-IR-TPC/2020/213381-R dated 16.11.2020, have already been designated as Inland Revenue Ombudspersons and assigned the task of redressing taxpayers' grievance in the quickest possible time.

5. Accordingly, taxpayers could now lodge complaints of corruption, rent-seeking and unethical conduct against any FBR functionary without any fear of reaction or revenge. However, in order to maintain the integrity of the system and achieve its intended objectives, the complainants would not level generalized allegations, and instead, file solid complaints, duly supported by evidence, and affidavits against the delinquent functionaries so that the malaise of corruption could be eliminated from the revenue function of the state.


Muhammad Abid
Chief
(Formations)

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- (ii) SPS to Special Assistant to Prime Minister on Revenue
- (iii) SA to Chairman, FBR
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