

CODE OF CONDUCT

OUR VISION

To be a Modern, Progressive, Effective, Autonomous and Credible Organization for optimizing revenue by Providing Quality Services and Promoting Compliance with Tax and Related Laws

OUR MISSION

Enhance the Capability of the Tax System to Collect Due Taxes through Application of Modern Techniques, Providing Taxpayer Assistance and by Creating a Motivated, Satisfied, Dedicated and Professional Workforce

OUR VALUES

- *Integrity*
- *Professionalism*
- *Teamwork*
- *Courtesy*
- *Fairness*
- *Transparency*
- *Responsiveness*

Introduction

An employee of FBR is often confronted with a situation where he has to decide about right or wrong maintaining thorough professional attitude, appropriate behavior and good conduct. Numerous questions may arise at work place, which need appropriate answers such as;

- *Should I accept a gift or some kind of favour from taxpayers?*
- *Can I borrow from a person who places me under any obligation to the donor?*

- *What to do when I am caught in an ethical dilemma?*
- *While performing my official duties, am I required to set aside my personal interest, likes and dislikes etc?*
- *What if there is a conflict of interest between my official obligation and personal interest?*

This booklet attempts to provide you with the answer to these and other questions so that you know how to contribute towards the achievement of the mission of FBR. How to act and behave in accordance with the value system of FBR? It is your responsibility to become familiar with the contents of this booklet, to abide by the Code, and to conduct yourself in a manner that reflects the overall spirit of the Code and values of FBR.

At the end of this booklet an acknowledgment form has been provided which must be signed as confirmation of receipt of the Code of Conduct. In case of employees working in BS-16 or below, the respective controlling officers will place these forms on the dossier. In the case of BS-17 or above, the form should be sent to the Admn. Wing of FBR. This will be placed and become a part of your personal dossier. It is based on the Government Servants (Conduct) Rules 1964, RSO 2000 and different instructions issued from time to time on the subject. This booklet is an attempt to provide a comprehensive overview to our employees in respect of existing rules and instructions. Therefore, it should not be seen as a replacement or substitute of the original rules, regulations and instructions. In case of any situation needing interpretation, employees are advised to consult the original conduct rules or seek clarification from a competent authority.

Expected Norms of Behavior

In this chapter you will find the standards of courtesy, responsiveness, handling taxpayer's complaints etc and certain other values which the FBR expects from you. The FBR places great importance on taxpayer facilitation through creating a friendly environment and helpful attitude. The taxpayers are to be treated as honourable citizens and respected customers of the FBR. At workplace you need to know answers to some of the queries like:

- What should be my attitude and behaviour while exercising legal authority?
- Can I extend help to the taxpayer in interpretation of laws and rules?
- How should I exercise my official authority so that taxpayers don't get an impression of highhandedness?
- How should I handle a taxpayer's complaints to his satisfaction?
- Am I required to disclose my identity while dealing with the taxpayers?
- May I work as a tax consultant after office hours?

Courtesy: First impressions leave a lasting impact. Being a government functionary you are required to be extremely polite and courteous in all your public dealings. FBR desires that you should talk politely, exhibit good manners and should have a problem-solving attitude towards the taxpayers. Use of foul language and offensive attitudes or gestures, which may cause embarrassment to you as well as your office, should be avoided under all circumstances.

Good Faith: As an employee of the FBR, you should extend all possible help to the taxpayers in good faith. You are duty bound to assist them in the interpretation of rules & regulations, and to obtain all requisite information, forms and documents.

Responsiveness: It is a matter of common knowledge that, at times, irreparable loss is caused to the taxpayer by a delayed response to an urgent issue. Sometimes taxpayers demand immediate redress of their problems, due to urgency and criticality of situations, like clearing of goods at airports or issuance of exemption certificates etc. If you find the taxpayer in such a situation, act promptly to minimize his/her losses and sufferings. You are duty bound to address taxpayer's queries and concerns in the shortest possible time. Also, all the functions of the organization should work in tandem to ensure quick and efficient disposal of taxpayer's business.

Handling of Taxpayer's Complaints: Taxpayers' complaints should be handled on priority. If a taxpayer's problem is not addressed, even after a complaint, he will lose faith in the system. You are required to keep track of the complaints for their early disposal.

Exercise of Authority: FBR condemns abuse of powers and misuse of authority by its employees. You are a public servant and should use authority according to the rules and regulations while keeping in view the taxpayer's facilitation as your prime objective.

Disclosure of Official Identity: All the employees of FBR, specially the field staff should display their identity cards conspicuously on their shirts while performing their duties. Identities should also be disclosed during phone calls and correspondence with the taxpayers. This rule may be disregarded only where, in the judgment of a senior officer, disclosure of identity may jeopardize the expected outcome of the duties.

Conflict of Interest: During the course of employment you may confront or indulge in situations where your personal interest may clash with the organization you are working in. It is expected that you will avoid such situations diligently.

You must, therefore, refrain from unauthorized private practice as a tax consultant or working with a tax consultant/lawyer/counsel as it leads to a real conflict of interest situation. If you are aware of another FBR employee indulging in such practices, you must report it to the senior authorities, as hiding such information is tantamount to being involved in the offence yourself.

Off-Duty Conduct: Off-duty conduct is generally considered a private matter. However, in the case of FBR employees, and officers in particular, their off duty conduct will always reflect upon the public's view of FBR as a whole. You should, therefore, exercise the utmost care not to become involved in any immoral or illegal activity. Your involvement in any legal case should be immediately reported to your controlling officer. Please note that the conduct rules also specifically forbid your involvement in political activities.

General Work Environment

FBR is entering into a new era and our focus is shifted towards increased professionalism. Our office environment, the outlook of our employees and their demeanor should all fully reflect this focal shift. As stated in the foregoing paragraphs, taxpayers are our major stakeholders and our efforts should be geared towards their satisfaction.

Following are some of the queries which address the softer issues relating to our work ethics:

- What is the impact of office environment on the motivational level of the employees?
- What is the impression of neat outlook and professional demeanor on the taxpayers/ What signal does it convey?
- Is there a correlation between a tax official;s attitude towards taxpayers and gross revenue collection?
- Can we improve our collection by establishing a more professional atmosphere at our offices?
- Are we duty bound to remain available to the taxpayers so that their queries and problems can be addressed?
- Is it our official duty to maintain a discrimination free atmosphere at work place?

Cleanliness: FBR officers and staff should maintain a neat clean working environment with-well organized record (files) and properly arranged cabinets. Un-organized furniture, improperly maintained equipment and papers littered on the floor not only create a bad impression in the eyes of the customers (tax-payers in our case) and reduces our efficiency but also add to the de-motivation of employees.

Rules Governing Attire: Officers & staff who meet the public are required to present a professional look and your attire should reflect the general dress code prevalent in civilized societies. FBR employees wearing uniform should strictly comply with the relevant directions. Their uniforms should be neat and clean to portray a professional image of the department.

Discrimination-free Workplace: You are required to maintain general work environment which is free of discrimination based on race, sex, religion, ethnic roots, disablement, color etc. Any action or decision taken by you, which is based on discrimination of any sort, is highly discouraged.

Accessibility: Offices and sections should be arranged in such a manner that the appropriate officers/officials are easily accessible to taxpayers visiting them.

Behaviour and Attitude: Your demeanor at all time should be professional and you should refrain from use of foul language, objectionable gestures etc. while dealing with customers. You should demonstrate a problem-solving attitude in all your dealings. Your manner should reflect credit on yourself and the revenue service.

Punctuality: You are required to be punctual so as to avoid inconvenience to the taxpayers, who may visit you for clarification of certain issues and personal queries. You

should remain available in your office, except for other official engagements like officials meetings etc.

Personal Conduct

This chapter explains the common issues related to gifts and other money matters, assets, investments, media interaction, business activities, service and other associations and undue influence in service matters etc. It addresses queries like:

- If I am offered a gift/award from a diplomat or foreign government representative what should be my response?
- Can I lend or borrow money from any person/joint stock company or other financial institution?
- Am I required to seek permission for acquiring/constructing property?
- Can I indulge in any business activity/media interaction

Gifts: Government Servants and their family members are barred from accepting any gift which places them under any official obligation to the donor. Similarly, they may not receive any gift from diplomats, consular or foreign government representatives stationed in Pakistan.

Grade 1-4 employees should politely refuse any cash offered by the visiting foreign dignitaries. At times it may not be possible to do so without causing offence and in such circumstances these should be deposited in the treasury under the relevant head of account immediately. The responsibility for reporting receipt of any gift devolves upon the recipient.

Awards: As a government servant you cannot accept a foreign award, title or decoration. If any such award, title or decoration is to be conferred upon you, it will require the approval of the President of Pakistan.

Fund Raising: A government servant cannot raise funds within country or abroad, for any purpose, without the prior approval of the government. In case of approved fund raising, he will keep accounts of such fund raising.

Lending/Borrowing: A government servant must not lend/borrow money to/from any person with whom he has any official dealing. This rule is not applicable while dealing with joint stock company/bank or any other financial institution. If lending/borrowing has taken place prior to his appointment in the revenue service, he is required to make complete disclosure of the said dealings.

Buying and Selling of Properties: A government servant is required to seek permission from the authority for acquiring movable/immovable property (including agriculture/urban land, bonds, shares and securities) whose value exceeds Rs.100,000. This rule is not applicable to plots purchased from a cooperative society or a government housing scheme.

Construction of Property: Prior approval of government is also required for the construction of residential or commercial buildings. The source of funding utilized in such constructions must also be disclosed.

Declaration of Property: A government servant is required to declare his or his family's (spouse and dependant children) assets worth Rs.50,000 or more, at the time of entering into the service and in the month of December every year, or as specifically required by the government.

Use of Government Accommodation: A government employee may not sublet residential accommodation, let to him by government, without prior permission of the head of the department.

Speculative Business: A government servant may not enter into any speculative business venture. He may not get involved in any kind of promotional activity of any bank/company. However this rule does not apply to the promotion/management of a cooperative society where general or special orders have been issued by the government.

Private Employment/Work: The government servant is barred from engaging in any trade, employment or work except with the previous sanction of the government.

Print Media: No FBR employee may participate in the editing or management of any newspaper or publication without prior approval of the government. He cannot send letter to the editor of any newspaper, either anonymously or on his own name.

Electronic Media: You may not participate in any radio broadcast, TV program or any kind of electronic communication without first getting official approval.

Public Interaction: If, with the prior official approval, you are interacting with the public through any mode of communication the content should be carefully drafted so as to avoid embarrassment to FBR specifically or the government in general.

Politics/Ideology: As a Government servant, you are not allowed to participate in any kind of political activity either directly or indirectly. You may not canvass, aid or assist any political party. Your dependent family members also may not form political association.

Personal Views and Ideology: As Government servant you may not make public comments on issues pertaining to sectarianism, ideology or integrity of Pakistan. You and your family may not take part or assist in any demonstration directed against government decisions/policies.

Political Influence: A government servant can not get indulged in provincialism, parochialism, favoritism, victimization or willful abuse of his office.

Pressure in Service Matters: As a government servant you may not seek the assistance of any direct/indirect political influence of local or foreign contacts in your personal and/or official matters.

Membership of Associations: As a government servant you are forbidden to become a member, representative or officer of any association representing government servants unless such association satisfies certain laid down conditions. Similarly, membership of any non-political association or organization whose aims, object and major activities are not publicly known must be avoided.

Approaching Foreign Mission and Donor Agencies: You must not approach any foreign mission for securing invitation to visit a foreign country or to obtain foreign training facilities.

Implication of Misconduct

The FBR requires you to perform your duties efficiently and honestly. Accordingly you must refrain from any act of corruption or seeking illegal gratification or favour.

The common questions, which you may come across, are:

- Can an act of misconduct be excused because of ignorance of the law?
- Do you know what kind of penalties can be imposed if you are guilty of misconduct?
- Which law/rules will be invoked in case of misconduct?
- What course you will adopt if offered a bribe by a tax payer?

What is misconduct?

Misconduct has been defined in section 2(4) of the E&D Rules, 1973 and 2(b) of RSO. 2000. Action can be initiated if an employee is found to be inefficient, corrupt, habitually absent from duty or possesses assets which cannot be explained or has assumed a style of living beyond his income or found to be engaged in anti state activities etc.

Types of Penalties:

The competent authority may impose a penalty which ranges from censure to dismissal from service depending upon the nature of act of misconduct. The nature and grounds of penalties have been defined in both the Conduct Rules, 1964 as well as RSO. 2000.

What to do when bribe or illegal gratification is offered?

Due to the nature of work in FBR there is a likelihood of illegal gratification being offered. If you are offered a bribe or other inducement to influence your professional judgment you should:

Step 1. Think carefully

Step 2. Obtain the identity of the person or memorize enough details for subsequent identification. The reasons for offer of the bribe should be clearly understood.

- Step 3. If possible, approach a nearby working colleague and inform him about the offer in the presence of the offeror (this may not be easy as the offeror may just deny having made such offer and you deny having made such offer and you may ignore this step).
- Step 4. Refuse the bribe and avoid long conversation or debate on the subject. Be brief and sensible. In case the bribe item is left and the offeror departs suddenly, secure the money or gift but handle it as little as possible.
- Step 5. Record the whole event immediately as the courts attach great importance to the original notes.
- Step 6. Report any attempt to bribe and keep the relevant documents which will help to protect you against future allegation leveled by the offeror.
- Step 7. Immediately report the matter in writing and verbally to your superior to avoid counter allegation and continue to work in proper manner. Keep the evidence in safe custody as you may be called to produce it to your superiors or in a court of law.

To seek or accept the offer of a bribe is corrupt and severely damages FBR's credibility as an honest and trustworthy organization. FBR will therefore, take most serious view of any employees found to be involved in corrupt practices. So do not succumb to temptation!

Although this code of conduct prescribes standards for FBR employees yet they are not all-inclusive. The absence of a specific standard of conduct and behaviour does not mean that an action will be condoned. It may still be subject to disciplinary action. You are responsible for behaving ethically when acting in your professional capacity as an employee of FBR. If unsure of any situation you should seek guidance from the higher authorities, HRM or Admn. wing of FBR.