

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS & REVENUE
(REVENUE DIVISION)

Islamabad, the 1st December, 2006

NOTIFICATION
(CUSTOMS)

S.R.O. 1213(I)/2006.-In supersession of all previous rules / orders/ instructions on the subject, the Government of Pakistan is pleased to make the following rules for grant of rewards for CBR Employees (headquarters/ field/ support units) and for Informers: --

1. Short title and commencement.-(a) these rules may be called the Unified Reward Rules for Employees of CBR and Registered Informers, 2006.

(b) These shall come into force from the date of publication.

2. Eligibility of Reward.-(a) Officers and staff of the Central Board of Revenue or its subordinate officers under its control who render meritorious services or show extraordinary performance in their duties or are awarded certificates of gallantry.

(b) Duly registered informer giving any specific lead or information in respect of seizure and confiscation of specified smuggled goods or drugs.

(c) Officers and staff of the Central Board of Revenue or its field formations who make seizures of specified goods under any enactment enforced by the Central Board of Revenue.

3. Entitlement of Reward.-(a) All officers / officials from BS 1 to 21 would be entitled to reward.

(b) For anti-smuggling activities, reward will be restricted to seizure/ confiscation of the following goods only: -

- (i) Arm and Ammunition
- (ii) Drugs/ Narcotics
- (iii) Intellectual Property Items
- (iv) Alcohol
- (v) Gold, silver, other precious metals and stones.
- (vi) Currency

4. Scale of Reward.-(a) Reward under rule 2(a) will be restricted to two months basic salary in a financial year.

(b) The scale of reward involving seizure and confiscation of goods specified under rule 3(b) above will be as follows:-

	Value of goods seized	Amount of reward
(i)	Rs. 20,000/- or less	50% of the value of the goods
(ii)	Over Rs. 20,000/- but not more than Rs. 500,000/-	Rs. 10,000/- + 25% of the value of the goods in excess of Rs. 20,000/-
(iii)	Over Rs. 500,000/-	Rs. 130,000/- + 10 % of the value of the goods in excess of Rs. 500,000/-

(c) The amount of reward admissible according to rule 4(b) shall be distributed as under:-

- (i) Registered informer providing information duly recorded in the reward register 15% of the admissible amount of reward
- (ii) Officers and Staff actual involved in anti-smuggling operations leading to seizure, confiscation and sale of goods. 35% of the admissible amount of reward.
- (iii) Common Pool Fund for the welfare of officers and staff of the CBR (Indirect Taxes) and the Collectorate. 50% of the admissible amount of reward.
- (d) Fifty per cent of the admissible reward under rule 4(c)(i) above will be paid to the duly registered informer at the time of seizure of specified goods and the balance fifty per cent will be paid on finalization of adjudication / appeal proceedings of the case. The total amount of reward in a case will not exceed 0.2 million.
- (e) The amount of reward to a serving officer / official shall not exceed two years basic salary at the time of sanction of reward in a year and Rs. 2,000,000/- (two million) in the entire service of officer / official.
- (f) Where there is no informer the amount of admissible reward to informer shall be credited to the Common Pool Fund.
- (g) Twenty per cent of reward amount of CPF of each Collectorate / Directorate shall be remitted to CPF of CBR (Indirect Taxes).

5. Reward Sanctioning Authorities.-The following authorities shall be competent to sanction and pay rewards:-

BS-20 and above BS-1 to 19 in case of CBR (HQ)	Chairman, CBR
BS-17 to 19	Member Incharge
BS 1-16	RCIT, DG (Inspection & Internal Audit), DG Customs (I&I); DG (Valuation & PCA) DG (Training & Research) & DG LTU, RTO, MTU etc. Collector of Customs / ST & FE / Appeal.

6. Common Pool Fund (CPF).-(a) Common Pool Fund of each Collectorate / Directorate will be managed by a Committee headed by Collector including one Additional, one Assistant/ Deputy Collector and one representative each from executive, ministerial and Class IV cadres. Common Pool Fund of CBR (HQs) of Indirect Taxes shall be managed by a committee of Customs and Excise Group headed by the senior most Member of the Board, one Chief and one Secretary belonging to Customs and Excise Group posted in the CBR.

- (b). The Committee of the Management will be responsible for expenditure out of Common Pool Fund (CPF). The Common Pool Fund will be utilized for the following purposes: -

- (i) Financial help for housing including rental subsidy, education, health and the marriage of the dependent children of officers and staff.
 - (ii) Financial help in case of death of a member of staff or any member of his immediate family.
 - (iii) Provision of recreational, cultural and sports activities.
 - (iv) Special compensation to the families of officers and staff concerned, in cases of loss of life or injury during the course of performance of duty.
- (c) Accounts of CPF of each formation will be audited by an external auditor within three months of the close of each financial year.

7. Registered Informer.- Any person desirous of being registered as informer shall apply to the concerned Director General / Director / Collector who shall allot a code number to the applicant, which the registered informer shall always use in his correspondence to the authorities.

8. Processing of the case.- (a) The reward sanctioning authority of each field formation / department under the control of CBR shall constitute a committee consisting of at least three officers of different pay scales, but not less than BPS-17.

- (b). The committee shall examine the case record and suggest the name of officers and staff entitled to reward commensurate with the contribution of each official / officer in the collection and process of information besides other activities leading to the finalization of confiscation and disposal of specified goods.
- (c) The committee shall also make recommendations to the competent authority for sanction of 50% or less of the amount of reward admissible to the informer to be sanctioned and paid immediately after the seizure of the goods.
- (d). Central Board of Revenue may issue further instructions / guidelines to regulate the procedure for the grant of such rewards and any other matter connected with or incidental to the operation of these rules.