

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Terms of Reference (ToRs)
Hiring of Legal Advisors by the Federal Board of Revenue

1. Introduction

The Federal Board of Revenue (FBR) aims to strengthen its legal operations by hiring qualified Legal Advisors to assist its Directorates of Law-IR/ Directorates Law & Prosecution (Customs)/Commissioner-IR/Directors/Collectors (Customs) under the Inland Revenue Service (IRS) and Pakistan Customs Service (PCS). These advisors will support FBR's efforts in ensuring effective legal compliance, improved litigation outcomes, and enhanced legal advisory services.

2. Background

FBR manages an extensive portfolio of tax-related litigation and legal compliance matters across the country. There is a growing need for in-house legal expertise to guide field officers, prepare quality submissions before appellate forums, and align legal actions with national tax policy and procedural standards. To address this requirement, FBR has decided to engage individual Legal Advisors through a formal selection mechanism involving the relevant Directorates and Local Selection Committees. These advisors will work under Directorates of Law-IR and Directorates Law & Prosecution Customs in the regional offices to ensure high-quality legal support and consistency in FBR's legal operations.

3. Objective(s) of the Assignment

- To provide legal expertise to the Directorates of Law-IR and Directorates Law & Prosecution Customs.
- To assist in legal drafting, research, and submissions before appellate forums.
- To assist in clearing the backlog of cases involving high-value matters.
- To support the development of internal legal knowledge, documentation, and decision-making tools.
- To plead in High Courts, Appellate Tribunals, CAT and FTO including representation to President of Pakistan in FTO Cases, when specifically assigned by the concerned Directorates of Law.

4. Methodology of Hiring

i. The offices of Inland Revenue and Customs, as directed by the respective legal wings, shall identify/shortlist potential candidates and interview them to finalize the selections of Legal Advisors and communicate recommendations to their respective legal wings for approval from Member-IR Legal and Member-Customs Legal, as the case may be. Upon approval from the Member Legal, the offices will hire and onboard respective Legal Advisors.

5. Composition of Committees

The Selection Committee for the hiring of Legal Advisors shall be constituted as follows:

For Inland Revenue Service (IRS):

- i. Chief Commissioner of that office – Chairperson
- ii. Two senior most Commissioners in that office.
- iii. Additional Commissioner-HQ of that office

For Pakistan Customs Service (PCS):

- i. Member (Customs – Legal) – Chairperson
- ii. Director General Law & Prosecution (Customs)
- iii. One additional member with at least an LLB qualification
- iv. Chief (Admin & Finance)
- v. Chief – Customs (Legal)/ Secretary of the Committee

6. Qualifications & Experience

Academic Qualification: LLB from a recognized university.

Professional Experience: At least 5 years of High Court post-qualification experience, preferably in tax laws/customs law.

Licensing: Enrolled Advocate eligible to appear before the High Courts.

7. Scope of Work

- Assisting Directorates of Law-IR and Directorates Law & Prosecution Customs in preparation of legal submissions and representation in appellate forums.
- Conducting legal research on complex tax matters.
- Reviewing and advising on notices, replies, and orders issued under tax laws.
- Supporting FBR officials in litigation and legal risk management.
- Preparing periodic reports on legal proceedings and outcomes.
- Liaising with field formations on legal matters and developing summaries of important cases.
- Assisting in the systematic review and classification of pending litigation based on value, complexity, and legal merit to facilitate strategic prioritization and early disposal.
- Drafting settlement proposals and assisting in negotiation strategies for ADR cases.
- Pleading cases before High Courts, ATIR, CAT and FTO only when specifically assigned by the concerned Directorates of Law.
- Performing any other legal tasks assigned by the concerned Directorates of Law-IR and Directorates Law & Prosecution Customs.

8. Number and Location of Legal Advisors

Legal Advisors will be deployed in respective regional Directorates of Law-IR and Directorates of Law & Prosecution Customs.

Office / Station	No. Of Legal Advisors (DG Law-IR)	No. Of Legal Advisors (DG Law & Prosecution)
Karachi	8	5
Lahore	7	3
Islamabad	5	3
Peshawar	3	2
Quetta	2	2
Total	25	15

9. Hiring and Payment Head

Legal Advisors will be hired by respective offices as directed by the respective legal wings and payment shall be made through the head of services rendered.

10. Pay & Remuneration

- Legal Advisors will be hired on a full-time, contractual basis.
- Monthly remuneration shall be in the range of PKR 300,000/-, based on qualifications and experience.
- The final remuneration will be determined by FBR in consultation with the Selection Committee.

11. Duration of Contract

Initial engagement shall be for a one-year period, extendable by respective Directorates of Law-IR and Directorates Law & Prosecution Customs based on performance and requirement.

12. Monitoring & Reporting

Legal Advisors will report directly to the respective Directorates Law of the IRS or PCS. They will submit monthly progress reports outlining activities undertaken, cases supported, and outcomes achieved. Report shall follow a standard format prescribed by the legal wing.

12. Code of Conduct

Legal Advisors shall maintain strict confidentiality of all official information, disclose any potential conflicts of interest, and comply with professional ethics and FBR's internal security protocols.