

## About FTO

**Web: [www.fto.gov.pk](http://www.fto.gov.pk)**

The Government of Pakistan, established the Federal Ombudsman in 1983 in accordance with the requirements of the Constitution of the country. The Provinces followed suit and established Provincial Ombudsmen. Thus Pakistan joined the international club of countries having the office of Ombudsmanship as a critical component of welfare states with adequate focus on service delivery at national and sub-national levels. Sectoral needs lead the government to establish the office of specialized Ombudsmen for Tax administration, Insurance and Banking sectors.

The Office of the Federal Tax Ombudsman was established in year 2000 [\[Organogram\]](#)

### Legislations

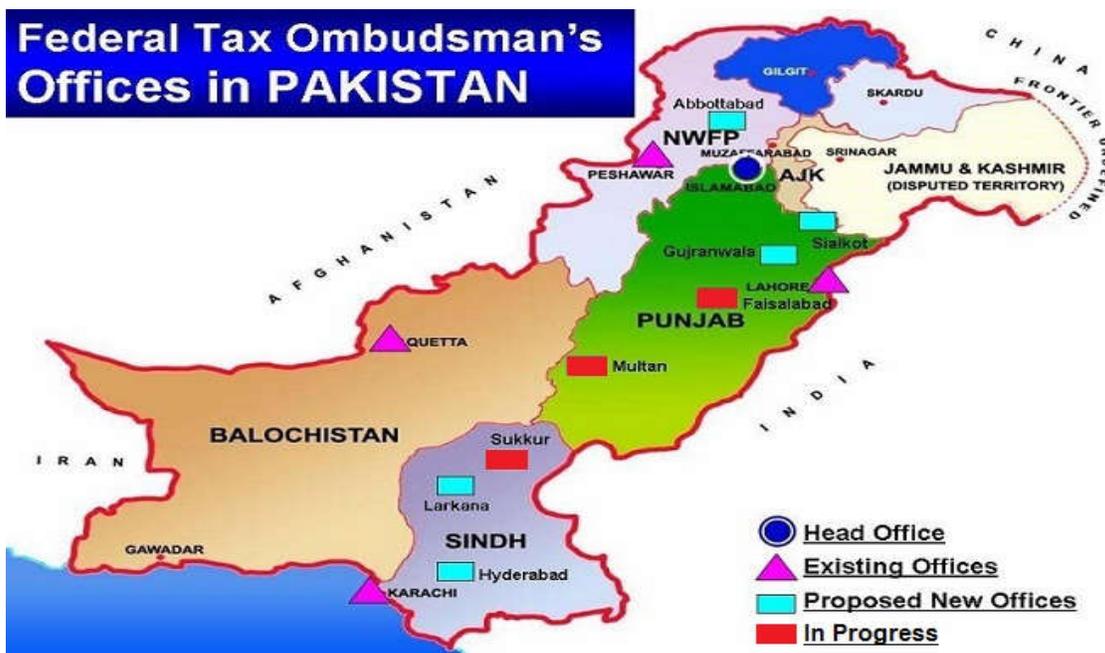
- The Establishment of the Office of [Federal Tax Ombudsman Ordinance, 2000](#)
- Investigation and Disposal of Complaints Regulations, 2001

### Charter and Functions

The core function of Federal Tax Ombudsman revolves around:

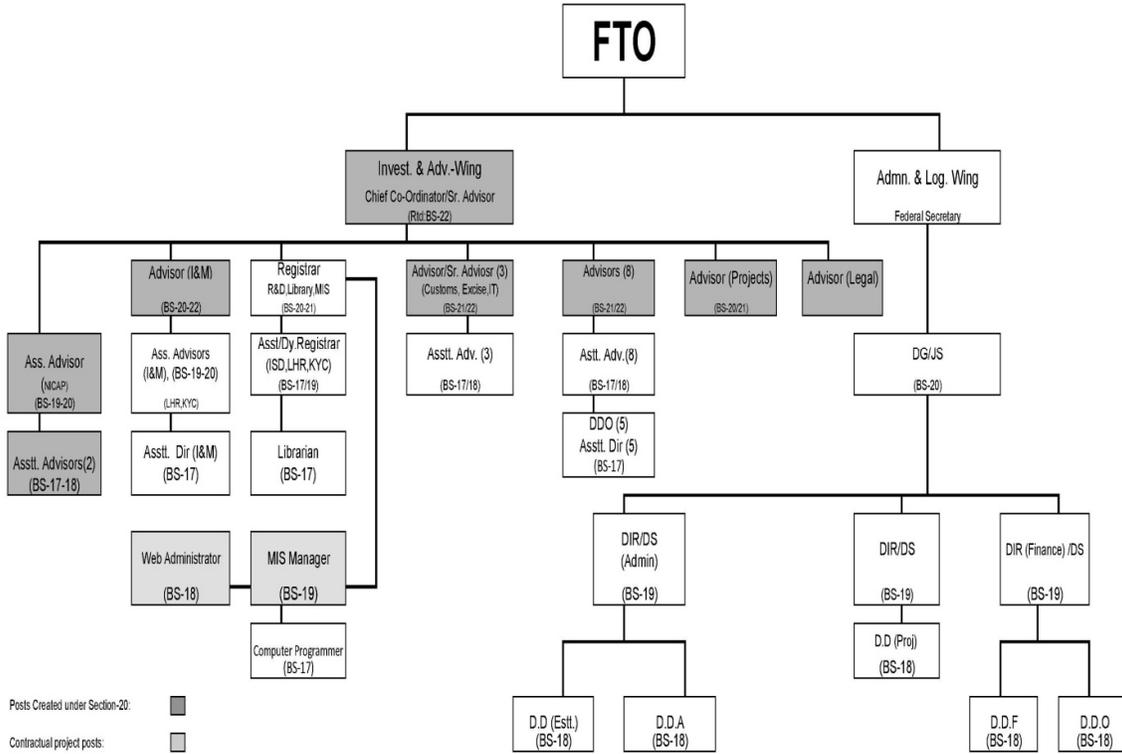
"Disposal of complaints of tax maladministration promptly, justly, fairly, independently investigated, and to rectify any injustice done to a taxpayer by actions of the tax employees of Federal Board of Revenue (FBR)/Revenue Division, Government of Pakistan."

The Ombudsman's institution in Pakistan is not that compete with the courts, or act as a further body to which those unsuccessful in the courts can appeal



# Organogram

## FEDERAL TAX OMBUDSMAN SECRETARIAT ORGANIZATION CHART



## Our Value System



## **Our Services**

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### **What We Do**

We resolve complaints and provide relief to the public by carrying out independent investigations into complaints about Tax Maladministration. We work to put things right and share lessons learned and help improve public services as a result. Our independent complaints handling service is free and open to everyone.

### **What We Don't Do**

We cannot help you if your complaint is about:

- Matters that are sub-judice
- External Affairs
- Defence matters
- Service matters

### **How We Help**

We aim to redress taxpayers' grievances as fairly and as quickly as we can, after examining all facts. If we determine that the Revenue Division has acted wrongly, we will recommend the Revenue Division to put things right for you. This can include recommending that the agency provide you relief sought, information you have a right to access and to treat you fairly and in accordance with law.

## **Who Can Lodge a Complaint?**

Any person can file a complaint with the FTO if he feels aggrieved by an action or inaction of any functionary of the Revenue Division / FBR or its field formations which involve injustice and maladministration as defined in Section 2(3) of the FTO Ordinance 2000 as under:

"**maladministration**" includes,-

- (i) a decision, process recommendation, act of omission or commission which-
  - (a) is contrary to law, rules or regulations or is a departure from established practice or procedure, unless it is *bona fide* and for valid reasons;
  - (b) is perverse, arbitrary or unreasonable, unjust, biased, oppressive, or discriminatory;
  - (c) is based on irrelevant grounds; or
  - (d) involves the exercise of powers, or the failure or refusal to do so, for corrupt or improper motives, such as bribery, jobbery, favouritism, nepotism, and administrative excesses;
- (ii) neglect, inattention, delay, incompetence, inefficiency and ineptitude, in the administration or discharge of duties and responsibilities;
- (iii) repeated notices, unnecessary attendance or prolonged hearings while deciding cases involving --
  - (a) assessment of income or wealth;
  - (b) determination of liability of tax or duty;
  - (c) classification or valuation of goods;
  - (d) settlement of claims of refund, rebate or duty drawback; or
  - (e) determination of fiscal and tax concessions or exemptions;
- (iv) wilful errors in the determination of refunds, rebates or duty drawbacks;
- (v) deliberate withholding or non-payment of refunds, rebates or duty drawbacks already determined by the competent authority;
- (vi) coercive methods of tax recovery in cases where default in payment of tax or duty is not apparent from record; and
- (vii) avoidance of disciplinary action against an officer or official whose order of assessment or valuation is held by a competent appellate authority to be vindictive, capricious, biased or patently illegal.

## **Complaints Which Cannot Be Filed**

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(Please see Section 9, (2) (3) and Section 10, (2) (3) of the FTO Ordinance - 2000)

Complaints cannot be filed on matters which:

- (a) are *subjudice* before a court of competent jurisdiction or tribunal or board or authority on the date of the receipt of a complaint, reference or motion by him; or
- (b) relate to assessment of income or wealth, determination of liability of tax or duty, classification or valuation of goods, interpretation of law, rules and regulations relating to such assessment, determination, classification or valuation in respect of which legal remedies of appeal, review or revision are available under the Relevant Legislation (unless clearly intermingled with maladministration).
- (c) A complaint by a tax employee concerning matters relating to the Revenue Division in respect of a personal grievance relating to his service.
- (d) Anonymous or pseudonymous complaints.
- (e) Time barred complaints being older than six months. However, time bar can be **condoned by Hon'ble FTO** if he considers that there are special circumstances which he deems proper in the interest of justice to entertain the complaint.

## **Complaint FAQs Details**

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**Please contact FTO HQs Secretariat at  
051-9212316, 9212318, 9212321, 9212328  
or E-mail at  
[info@fto.gov.pk](mailto:info@fto.gov.pk)  
[ombudsman@fto.gov.pk](mailto:ombudsman@fto.gov.pk)**

## **How to File a Complaint**

A complaint may be filed online, by email, by post, courier service or in-person in accordance with the provisions of Section 10 of the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000 read with regulation 3 of the FTO's Regulation-2001. A complaint may be preferably filed on FTO-Form 'A' along with affidavit available free of cost at the Head Office and the Regional Offices. Form 'A' can be downloaded from the FTO website [www.fto.gov.pk](http://www.fto.gov.pk). An affidavit on a minimum of Rs. 5/- stamp paper is required with complaint. In the affidavit it is to be stated in solemn affirmation that:

- a) The facts mentioned in the complaint are correct to the best of my knowledge and belief.
- b) No complaint on this subject has previously been lodged by me, or on my behalf with the Federal Tax Ombudsman in the Head Office or any of the Regional Offices.

**Or**

A complaint No. \_\_\_\_\_ dated \_\_\_\_\_ has previously been lodged with the Federal Tax Ombudsman on this subject.

- c) No suit, appeal, petition, reference or other judicial proceeding in connection with the subject matter of this complaint is pending in any Court, Tribunal or Authority.

**Or**

A suit, appeal, petition, reference, review or other judicial proceeding in this connection is pending before the

\_\_\_\_\_  
\_\_\_\_\_  
Case No: \_\_\_\_\_

- d) I made a representation to a senior officer of the FBR/Department (specify his name & designation) in this connection but have failed to elicit a reply or my representation has been unjustly turned down. (copies of correspondence are attached).
- e) What is stated above is true to the best of my knowledge and belief.

A complaint can be filed in the FTO HQ or any Regional Office of the FTO Secretariat located in Karachi, Quetta and Lahore. Complaints pertaining to FTO's Regional Office Peshawar will be received by FTO HQ Office, Islamabad till such time that Regional Office at Peshawar becomes fully operational.

The HQ Office of the FTO or the Regional Office receiving the complaint shall assist the complainant in filling out FTO-Form 'A', if such assistance is requested.

## Legal Framework Detail

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The recent initiatives being packaged by FTO Secretariat are focused on providing inexpensive and speedy justice to the taxpayer aggrieved by tax maladministration.

For this purpose one more regional office has been set up at Quetta and another will soon be at Peshawar. A state of the art online complaint filing system is also being put in place to reduce time and cost of complaint filing. The objective of introduction of information technology is to achieve a highly enabled paperless environment. In addition, an FTO– taxpayer interface has been established through periodic meetings with Chambers of Commerce and Industry.



Download

Federal Tax Ombudsman Ordinance, 2000 (**Annex-I**)

[http://www.fto.gov.pk/files\\_upload/legal/FTO\\_Ordinance\\_2000-4th\\_draft\\_\(a\).pdf](http://www.fto.gov.pk/files_upload/legal/FTO_Ordinance_2000-4th_draft_(a).pdf)

[» Download](#)

Federal Ombudsmen Institutional Reforms Act, 2013 (**Annex-II**)

[http://www.fto.gov.pk/files\\_upload/legal/Federal%20Ombudsmen%20Institutional%20Reforms%20Act,%202013.pdf](http://www.fto.gov.pk/files_upload/legal/Federal%20Ombudsmen%20Institutional%20Reforms%20Act,%202013.pdf)

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FTO Jurisdiction (**Annex-III**)

[http://www.fto.gov.pk/files\\_upload/legal/Jurisdiction-FINAL2.pdf](http://www.fto.gov.pk/files_upload/legal/Jurisdiction-FINAL2.pdf)

[» Download](#)

FTO Regulations, 2001 (**Annex-IV**)

[http://www.fto.gov.pk/files\\_upload/legal/Regulations.pdf](http://www.fto.gov.pk/files_upload/legal/Regulations.pdf)

[» Download](#)

## Annual Reports:

<http://www.fto.gov.pk/AnnualReports.php>

## **Complaint Disposal**

### **Presentation of Complaints**

**1-** A complaint may be filed in accordance with the provisions contained in Section 10 of the Ordinance preferably on FTO-Form "A" available free of cost at the Head Office and Regional Offices. Provided that till such time Regional Offices at Peshawar & Quetta are not established, all the complaints from the Province of NWFP shall be filed at the Head Office and complaints from the Province of Baluchistan shall be filed at Regional Office, Karachi.

**2-** It will be stated in the solemn affirmation that-

- (i) Previously no complaint on the subject was filed at the Head Office or any of the Regional Offices.

A representation to the senior officer of the Revenue Division, its Department or Agency in respect of the allegations contained in the complaint was made,

- (ii) but either no reply thereto was given within a reasonable time or representation had unjustly been turned down ; or

(iii) No representation was made.

**3-** The territorial jurisdiction of the Head Office and Regional Offices shall be as specified in the Schedule to these Regulations which may be modified by the Ombudsman by an order in writing from time to time.

**4-** On receipt of a complaint, the concerned official in the Registry shall enter the particulars of the complaint in the daily register giving it a diary number, issue a receipt thereof, if the complaint is presented personally, and forward it to the Registrar.

**5-** The official receiving the complaint shall assist the complainant in filling out the **FTO-Form "A"**, if such assistance is requested

## Downloads

Recent initiatives being packaged by FTO Secretariat are focused on providing inexpensive and speedy justice to the taxpayer aggrieved by tax maladministration. For this purpose two more regional offices are being operationlised in the country at Quetta and Peshawar.

❖ Download Forms <http://www.fto.gov.pk/downloadform.php>

FTO-FORM-A/Solemn Affirmation	<a href="#">» Download</a>
Complaint Form	
FTO-FORM-B	<a href="#">» Download</a>
For Registration of Complaint (s)	
FTO-FORM-C	<a href="#">» Download</a>
For presentation of complaint in person to the Federal Tax Ombudsman(FTO)	
FTO-FORM-D	<a href="#">» Download</a>
Summary of Complaint(s)	
FTO-FORM-E	<a href="#">» Download</a>
Diary Sheet	
FTO-FORM-F	<a href="#">» Download</a>
Form of Findings	
FTO-FORM-G	<a href="#">» Download</a>
Show Cause notice to the Agency for initiation special report to the President	
FTO-FORM-H	<a href="#">» Download</a>
Show Cause notice for non-compliance of recommendations and initiation proceedings for Defiance of Recommendations	
FTO-FORM-I	<a href="#">» Download</a>
Monthly Report(s)	
FTO-FORM-J	<a href="#">» Download</a>
Reminder to Complainant	
FTO-FORM-K	<a href="#">» Download</a>
Notice to Revenue Division for failure to submit comments	

FTO-FORM-L	<a href="#">» Download</a>
Notice to public servant for disciplinary action	
FTO-FORM-M	<a href="#">» Download</a>
Show Cause notice for initiating criminal/disciplinary proceedings	
tt	<a href="#">» Download</a>
tt	
FTO-FORM-N	<a href="#">» Download</a>
Show Cause notice for award of compensation against the Complainant	
FTO-FORM-O	<a href="#">» Download</a>
Show Cause notice to Revenue Division, Agency or Tax Employee for initiating contempt proceedings	
FTO-FORM-P	<a href="#">» Download</a>
Show Cause notice for contempt to Complainant or any other person	
FTO-FORM-Q	<a href="#">» Download</a>
Show Cause notice to Revenue Division/Tax Employee for awarding compensation to the Complainant	
FTO-FORM-R	<a href="#">» Download</a>
For consignment to record	
Review Template	<a href="#">» Download</a>
Findings Template	<a href="#">» Download</a>
FTO-FORM-J	<a href="#">» Download</a>
Issue	

## **Your Feedback**

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You may post your feedback at [info@fto.gov.pk](mailto:info@fto.gov.pk), [ombudsman@fto.gov.pk](mailto:ombudsman@fto.gov.pk)

## Contact Us

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