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PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 26th November, 2021

(Income Tax/Sales Tax/Federal Excise)

S. R. O. 1515(I)/2021.—In exercise of powers conferred by sections 237 of Income Tax Ordinance, 2001 (XLIX of 2001), section 50 of the Sales Tax Act, 1990 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to make the following rules, namely;—

1. **Short Title.**— These rules shall be called the Inland Revenue Uniform Rules, 2021.

2. **Officers and Officials to wear uniform on duty.**— (1) In order to maintain and encourage a sense of discipline, all ranks of Inland Revenue Services of BS-01 BS-22 shall wear uniform during the performance of official duties as set out in Schedule-I under these rules;

(2) These rules shall take effect as and when notified by the Board;

(0)

Price : Rs. 40.00

[1705(2021)/Ex. Gaz.]

(3) The prescribed uniform shall be worn by all ranks posted in Regional Tax Offices, Large Taxpayers Offices, Medium Taxpayers Offices, Corporate Tax Offices, Directorates and by all equivalent ranks as and when notified by the Board:

Provided that the Board shall have the power to exempt any officer of official from earning the prescribed uniform.

(4) The prescribed uniform shall be worn during performance of official duties.

Provided that an officer or official may be deputed on plain clothes duty through an order in writing by the Chief Commissioner or Director General having jurisdiction.

(5) The officers and officials notified by the Board to wear uniform under these rules shall be entitled to receive the following grant for purchase of uniform, namely: –

- (i) Rs. 25,000/- as one time initial grant;
- (ii) Rs. 3,000/- on yearly basis as renewal grant for summer uniform; and
- (iii) Rs. 5,000/- on yearly basis as renewal grant for winter uniform.

(6) The Chief Commissioner or Director General may decide the timing of summer and winter uniform.

(7) Every officer or official shall have one formal uniform for summer and one for winter, for departmental and state functions or occasions.

(8) For the purpose of uniformity, shoulder insignia, chest insignias, peak cap badges, name tags and all other accoutrements shall be designed and manufactured in one place.

(9) Shoulder insignias/Arm Badge shall be the same as prescribed in Schedule-II of these rules.

(10) The medal ribbons are to be worn along with seam of the left chest pocket of the uniform by means of pin attachment. In the formal uniform, full medals are to be worn on the left chest in one horizontal line suspended from a bar in order of seniority from the shoulder. Every Officer and Official has to wear ribbons and medals according to their seniority in the service including

Service Medals, Commemorative Medals or any special medal/award on account of any special achievement as notified by the Board.

(11) The Officers working on a higher post on acting charge or OPS basis shall wear the ranks prescribed for that post/charge.

(12) Regular trainings shall be conducted by the respective Directorates of Training to educate officers and staff on uniform decorum. Instructions regarding etiquettes of wearing of uniform are elaborated in Annexure-A to these rules for strict compliance.

(13) All the Probationary and Under Training Officers during their STP must wear the prescribed uniform during all the training session/classes.

(14) All officers and officials are strictly directed to use only prescribed badges, accoutrements and uniform decorations. No deviation will be tolerated.

3. Authorized regular uniform for male officers and officials for summer.—The male officers and officials shall wear the following uniform during summer, namely:—

- (a) olive grey color, straight legged trousers without cuffs. The trousers shall have two pockets on the sides and one back pocket on the right side;
- (b) olive grey color full-sleeve shirt of plain light cloth. The shirt shall have a seven button front, attached buttoned down collars, two pleated pockets and shoulder loops;
- (c) black oxford pattern shoes;
- (d) black cotton socks;
- (e) belt (web) shall be of black color with golden metal buckle;
- (f) dark blue beret with relevant cap badge as prescribed in Schedule – III of these rules;
- (g) polyvinyl chloride sheet name plate attached with screw nut arrangement, name plate shall be of black color 1/2 inches x 3 inches, rectangular shape, having the name of the officer and official duly engraved in white color; and
- (h) chest insignia to be fixed above the left breast pocket with the embroidered golden eagle holding silver key and text of “IRS”

embroidered in a silver color thread on black background as prescribed in Schedule – III of these rules.

4. Authorized formal uniform for male officers and officials for summer.—The male officers and officials shall wear the following uniform having the same footwear, socks, chest insignia, shoulder insignia, belt and name plate during summer as mentioned in rule 3 above, namely:—

- (a) closed stand collar tunic made from midnight blue color, the tunic shall be a full-sleeve with a five-button front, and shoulder loops;
- (b) midnight blue color, straight legged trousers without cuffs. The trousers shall have two pockets on the sides and one back pocket on the right side; and
- (c) peak cap dark blue in color. The band of the cap shall be of black color and bear the IRS insignia as badge. There will be golden braids on cap for BS-19 and above. There shall be one braid for BS-19 and two braids for BS-20 to BS-22 as prescribed in Schedule–II of these rules.

5. Authorized regular uniform for male officers and officials for winter.—The male officers and officials shall wear the same uniform during winter as mentioned rule 4 above, namely: –

- (a) olive grey color, straight legged trousers without cuffs. The trousers shall have two pockets on the sides and one back pocket on the right side;
- (b) olive grey color full-sleeve shirt of plain light cloth. The shirt shall have a seven-button front, attached buttoned down collars, two pleated pockets and shoulder loops;
- (c) black jersey (pullover ribbed pattern) with black buttons of front chest pockets. The jersey shall have shoulder loops;
- (d) black oxford pattern shoes;
- (e) black cotton socks;
- (f) belt (web) shall be of black color with golden metal buckle;
- (g) dark blue beret with relevant cap badge as prescribed in Schedule – III of this SRO;

- (h) polyvinyl chloride sheet name plate attached with screw nut arrangement, name plate shall be of black color 1/2 inches x 3 inches, rectangular shape, having the name of the officer and official duly engraved in white color;
- (i) chest insignia to be fixed above the left breast pocket with the text of “IRS” embroidered in a silver color thread on black background as prescribed in Schedule–III of these rules.

6. Authorized regular uniform for female officers and officials for summer.—The female officers and officials shall wear the following uniform during summer, namely: –

- (a) straight trouser style shalwar of olive grey color;

or

straight trouser of olive grey color with or without belt;

- (b) olive grey color, at least two inches below knees, full sleeve shirt with three buttons placket, attached pointed collars and shoulder loops and;

or

olive grey color bush-shirt at least two inches below hip, with attached pointed collar, full sleeves and shoulder loops;

- (c) head scarf (optional) will be of the same color and material as the shirt;
- (d) olive grey color dupatta of the same color and material as the shirt;
- (e) black court-shoes with heels of maximum three inches;
- (f) web-belt (optional) shall be of black color with golden metal buckle;
- (g) black cotton socks;
- (h) dark blue beret with relevant cap badge as prescribed in Schedule – III of these rules;
- (i) polyvinyl chloride sheet name plate attached with screw nut arrangement, name plate shall be of black color 1/2 inches x 3

inches, rectangular shape, having the name of the officer and official duly engraved in white color; and

- (j) chest insignia to be fixed above the left breast pocket with the text of “IRS” embroidered in a silver color thread on black background as prescribed in Schedule – III of these rules.

7. Authorized formal uniform for female officers and officials for summer.—The formal uniform of the female officers and officials shall be as follows, namely: –

- (a) midnight blue color sari of light material with full sleeve blouse; or closed stand collar tunic made from midnight blue color, the tunic shall be a full-sleeve with a five-button front, and shoulder loops. Straight trouser of midnight blue color with or without belt;
- (b) head scarf (optional) will be of the same color and material as the shirt;
- (c) black court-shoes with heel maximum three inches;
- (d) black cotton socks;
- (e) peak cap dark blue in color. The band of the cap shall be of black color and bear the IRS insignia as badge. There will be golden braids on cap for BS-19 and above. There shall be one braid for BS-19 and two braids for BS-20 to BS-22 as prescribed in Schedule–II of these rules;
- (f) polyvinyl chloride sheet name plate attached with screw nut arrangement, name plate shall be of black color 1/2 inches x 3 inches, rectangular shape, having the name of the officer and official duly engraved in white color;
- (g) chest insignia to be fixed above the left breast pocket with the text of “IRS” embroidered in a silver color thread on black background as prescribed in Schedule – III of these rules.

8. Authorized regular uniform for female officers and officials for winter.—The female officers and officials shall wear the following uniform during winter, namely: –

- (a) straight trouser style shalwar of olive grey color

or

straight trouser of olive grey color with or without belt;

- (h) olive grey color single breasted, four-button, hip length coat with two slanted front pockets, shoulder loops, a notched collar and side body construction;
- (c) olive grey color full sleeve shirt at least two inches below knees with pointed collars;

or

olive grey color bush-shirt at least two inches below hip with attached pointed collar, full sleeves and shoulder loops;

- (d) head scarf (optional) will be of the same color and material as the shirt;
- (e) black court-shoes with heel maximum three inches;
- (f) black cotton socks;
- (g) dark blue beret with relevant cap badge as prescribed in Schedule — III of these rules;
- (h) polyvinyl chloride sheet name plate attached with screw nut arrangement, name plate shall be of black color 1/2 inches x 3 inches, rectangular shape, having the name of the officer and official duly engraved in white color; and
- (i) chest insignia to be fixed above the left breast pocket with the text of “IRS” embroidered in a silver color thread on black background as prescribed in Schedule — III of these rules.

9. **Authorized field uniform for all ranks.**—All ranks shall wear the following field uniform, namely: —

- (a) Tricolor (Teal Blue, Ash Grey and White) camouflage shirt (70% Cotton and 30% Polyester rip stop, mercerized, sanforized) / printed polo shirts will be worn with Pakistan’s flag on the upper left arm shall be worn with Tricolor (Teal Blue, Ash Grey and White), Six Pocket Cargo pants by all ranks engaged in field operations/duties. The polo shirts shall have printed stripes on the center of the shirt, below the button according to the ranks as per Schedule — IV;

- (b) Tricolor (Teal Blue, Ash Grey and White) camouflage (70% Cotton and 30% Polyester rip stop, mercerized, sanforized), six pocket cargo pants shall be worn;
- (c) Name tag with black background having golden border and golden text shall be attached on Velcro tape on right side of the chest as per Schedule — IV;
- (d) Chest Insignia badge as per Schedule — IV to be worn on front, left side of the chest;
- (e) Web Belt shall be of black color with wider golden metal buckle having embossed IRS Insignia;
- (f) Polo Caps/Hats of black color shall be worn with IRS badge. There shall be golden braids on cap for BS-19 and above, one braid on the caps of BS-19 officers and two braids on the caps of BS-20 and above officers;
- (g) For winter, Tricolor (Teal Blue, Ash Grey and White) water-proof material jacket with full front, open zip, two side pockets and hoodie bearing the service badge on the front left side (in golden), ranks on the collar and IRS written on the back and Pakistan's flag on the upper left arms;
- (h) Black color, long Double-Molded Sole (DMS) Shoes; and
- (i) Black socks for Double-Molded Sole (DMS) Shoes.

ANNEXURE - 4
(see rule 2)

<u>Summer Working (Male)</u> Regular		
<u>Summer Working (Female)</u> Regular		

<u>Winter Working (Male)</u> Regular		
<u>Winter Working (Female)</u> Regular		

	
<u>Ceremonial (Male)</u> Formal	<u>Ceremonial (Female)</u> Formal

24.11.2021 — 44
[see rule 4, 5, 6, 7 and 8]
Table — I

Rank	Assistant Commissioner/ Assistant Director Inland Revenue Grade 17 AC (UT) <2 years in service	Assistant Commissioner/ Assistant Director Inland Revenue Grade 17 AC/AD >2 years in service	Deputy Commissioner/ Deputy Director Inland Revenue Grade 18 DC/DD	Deputy Commissioner/ Deputy Director Inland Revenue Grade 18 DC/DD	Deputy Commissioner/ Deputy Director Inland Revenue Grade 18 DC/DD	Additional Commissioner/ Additional Director Inland Revenue Grade 19 ADC/ADD	Commissioner/ Director Inland Revenue Grade 20 COMMR/DIR	Chief Commissioner/ Director General/Member Inland Revenue Grade 21 CC/DG/MBR	Senior Member Grade 22 SR/MBR
Abbreviation									
Shoulder Ranks									
Gorget (Maroon Color)									
Peak Cap Braid									

Table - II

Rank	Inspector	Officer Inland Revenue/Senior Auditor	Assistant Director (Audit)
	Three stars with red stripe on shoulder	One pip with red stripe on shoulder	Three pips with red stripe on shoulder
Shoulder Ranks			
		 	
Chest Insignia			

Table - III

Rank	Sepoy	Hawaldar
Shoulder Ranks		
Chevron Red Colored Bars separated by Black Stripes To be worn on the right sleeve 10cm from the point of shoulder		

ANNEXURE - III
[see rule 3f]

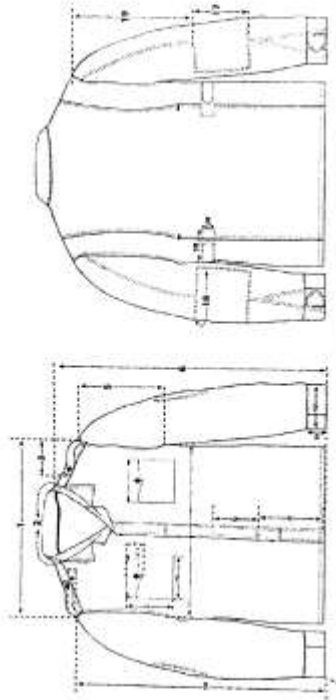
Chest Insignia (Only for AC & Above) To be worn over left chest pocket 0.6cm above the medal ribbons Dimensions a) Length of Insignia Badge - 6.5 cm. b) Height of Insignia Badge - 5.5 cm.	
Chest Insignia (Regular) (For All Other Ranks & Cadres) Maroon Background with Golden Border and Golden Text Dimensions a) Length of Insignia Badge - 10.5 cm. b) Width of Insignia Badge - 4.0 cm. c) Height of each letter - 1.0 cm. d) Width of each letter - 0.2 cm. e) Width of golden border all around - 0.3 cm.	
Shoulder Insignia/Arm Badge (For All Ranks) Dimensions 6.5cm x 6.5cm	

Beret/Peak Cap Insignia (For All Other Ranks & Cadres) To bear the respective formation sign	
Title Shoulder (Only for ACs & DCs)	
Title Shoulder (For All Other Ranks & Cadres) Bearing Initials of Respective Field Formation in Concave Curve	
Belt (Only for ACs and above) Bearing IRS insignia on golden buckle	

Belt (For All Other Ranks and Cadres) To bear the respective formation sign on golden buckle	
Scarf/Sash (Only for Female Officers & Officials)	
Button Ceremonial/Formal Bearing IRS insignia	
Command Badge (For BS-19 and above holding command of operational Ranges, Zones and Field Formations) Dimensions - 2cm x 2cm Crescent shaped golden metal insignia surmounted by a Star bearing initials "IRS" to be worn at the center of right chest pocket flap <i>On relinquishing of command, the insignia will cease to be worn.</i>	

CSS Badge (For CSS Officers only) Dimensions - 2cm x 2cm Round shaped golden metal insignia bearing initials "CSS" in the center and "INLAND REVENUE SERVICE" around the circumference in Navy Blue Color to be worn at the center of left chest pocket flap	
Coat Pin Centers of flag, name plates and button of right chest pocket flap should be in line	
Pakistan Flag On left arm affixed with Velcro 2cm above the Arm Badge Dimensions Height - 1.5 inches Width - 2.5 inches	
Scarf (Optional) To be worn with the regular uniform bearing IRS insignia	

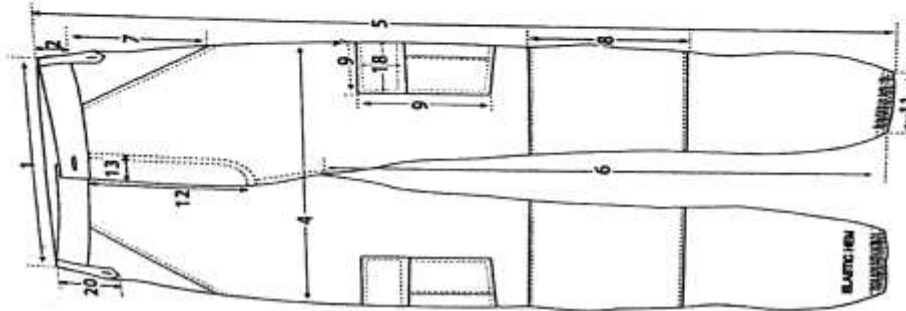
TABLE 11-1
[see rule 9]
Field Uniform Shirt Measurement Sheet



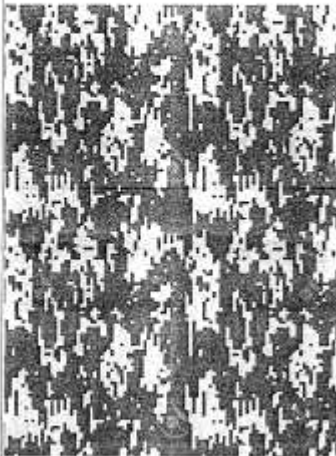
S.#	Points of Measurements	S	M	L	XL	XXL	XXXL
1.	Shoulder (Seam to Seam)	37.5	40	42.5	45	47.5	50
2.	Collar	34	36	38	40	42	
3.	Shoulder Loops Length				13		
4.	Shoulder Loops Width				5.8		
5.	Armhole Curve	52	54	56	58	60	62
6.	Body Length	71	73	75	77	79	81
7.	Chest Pocket Flap Height				5.8		
8.	Chest Pocket Flap				6		
9.	Chest Pocket Length (incl. Flap)				14		
10.	Chest Pocket Width				12		
11.	Chest	91	96	101	106	111	116
12.	Bottom Width	91	96	101	106	111	116
13.	Cuff Opening	13	13.5	14	14.5	15	15.5
14.	Cuff Height		5				
15.	Sleeve Length from Shoulder	59	60	61	62	63	64
16.	Sleeve Patch Position from Shoulder	24.5	24.5	24.5	26	26	26
17.	Sleeve Patch Height				18		
18.	Sleeve Patch Width				20		
19.	Back Loop Length				8.5		
20.	Back Loop Width				5		
21.	Cuff Loop Length				8		

Field Uniform Pant Measurement Sheet

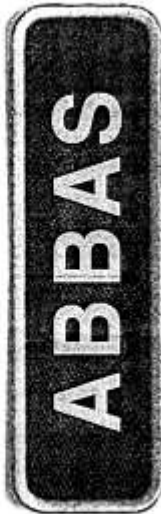
S.#	Points of Measurement	S	M	L	XL	XXL	XXXL
1.	Waist	81	86	91	97	102	107
2.	Waist Band Height	4.3					
3.	Waist Drawstring (Visible Length)	24					
4.	Hip	109	114	119	124	129	134
5.	Length	102	104	107	109	112	115
6.	Length Inside	74	76	76	79	81	84
7.	Side Pocket Opening	15	15	15	17	17	17
8.	Knee Patch Position (27cm Length)	17.5	18.5	20	21	22.5	23.5
9.	Side Pocket Bag (Height x Width)	32cm x 18cm					
10.	Bottom Opening (Extended)	42	43	43	43	44	44
11.	Bottom Opening (Relaxed)	20	21	21	21	22	22
12.	Fly Opening	18	18	18	19	19	19
13.	Fly Width	4 cm					
14.	Back Pocket Opening	15 cm					
15.	Back Pocket Bag (Height x Width)	16cm x 18cm					
16.	Back Pocket Flap (Height x Width)	7cm x 15cm					
17.	Thigh Pocket (Height x Width)	20cm x 20cm					
18.	Thigh Pocket Flap (Height x Width)	20.5cm x 7cm					
19.	Seat Patch (Height x Width)	31cm x 24cm					
20.	Belt Loop Height	12.5 cm					
21.	Belt Loop Width (Top x Bottom)	2.4 x 4cm					



Field Uniform Pattern

Woodland Digital Pattern Tricolor (Teal Blue, Ash Grey and White) camouflage 70% Cotton and 30% Polyester rip stop, mercerized, sanforized	
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Name Plate/Designation Patch Camouflage Dimensions

Name Plate (For All Ranks) Dimensions a) Length of Name Plate - 1 cm less in length on each side to the width of pocket mouth - 2.5 cm. b) Width of Name Plate - 1.25 cm. c) Height of each letter - 0.25 cm. d) Width of each letter - 0.3 cm Note: Shortest possible portion of the name is to be used.	
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Chest Insignia (Field) Black Background with Golden Border and Golden Text (For All Other Ranks & Cadres) Dimensions a) Length of Insignia Badge - 10.5 cm. b) Width of Insignia Badge - 4.0 cm. c) Height of each letter - 1.0 cm. d) Width of each letter - 0.2 cm. e) Width of golden border all around - 0.3 cm.	
Rank Patch To be worn according to respective Shoulder Ranks	

Annexure-A

INSTRUCTIONS REGARDING UNIFORM DECORUM

Personal Grooming

- (a) Hair (male ranks) shall be neat, trimmed and properly maintained. For female ranks, hair shall be neat and styled. Hair should be arranged such that does not extend below the shoulders.
- (b) Fingernails (male ranks) should not extend beyond the fingertips. For female ranks, the fingernails should not extend more than 1/4 inch beyond the fingertips;
- (c) Cosmetics are allowed which are conservative in color and amount;
- (d) Officers shall not wear jewelry while on duty with the exception of watch, wedding or engagement rings, earrings not exceeding 1/4 inch in diameter (not dangling or shimmery), and necklace (to be concealed while wearing uniform);
- (e) With the exception of darkened or transitional lenses used for health/medical reasons, the use of sunglasses shall be discouraged.

Accoutrements

- (a) The uniform shall be kept clean, pressed and worn complete with button, insignias, badge and name tag in place as approved by the Board;
- (b) Only the approved accoutrements including badges, insignias, name tags/plates and shoes shall be worn.

Saluting

- (a) All ranks are duty bound to salute seniors in uniform except when sitting in office Without putting on the head gear wherein the junior officer shall just stand up, lock arms, join heels and say salam;
- (b) If an officer is not in uniform, he/she shall stand up, lock his/her arms, join heels and say salam when encountered by a senior officer. In case the junior officer is wearing any sort of cap, the he/she shall salute as if he/she is in uniform;
- (c) Returning salute is mandatory for all ranks;

- (d) Leader/Senior most in group is responsible for responding to the salute;
- (e) The same guidelines with respect to salute/return of salute shall apply mutatis mutandis in dealings with officers and officials of other uniformed services;

Appearance at Public Places

- (a) Uniform is a symbol of the state which must be protected against all odds. Therefore, every uniformed officer must have minimum one armed guard when moving in uniform in public. Any injury to uniform shall be considered criminal offence;
- (b) Official vehicles of all officers of BS-17 and above shall bear blue beacon;
- (c) Uniform shirt sleeves shall not be worn rolled up when in public view;
- (d) Smoking, chewing gums whilst in uniform in a public space, in official vehicles, or in public view shall be discouraged
- (e) Sunglasses may be allowed in bright sunlight when there is personal risk, and must be removed when dealing with public;

Exemptions

- (a) During pregnancy, female ranks may continue to wear the uniform where practicable or any other appropriate dress according to their own ease and comfort; or
- (b) Officers/officials/sepoy may request modifications to their uniform or equipment due to their physical or medical conditions. Such requests shall be dealt with sensitivity and confidentiality.

[F. No. 2/32-STB/2020.]

FAKHRYIA ANJUM,
Secretary (ST & FE-Budget).