FEDERAL TAX OMBUDSMAN
(PRACTICE AND PROCEDURE) REGULATIONS, 2026

Regulation No.	Regulation	Remarks
Preamble		
	WHEREAS the Federal Tax Ombudsman has been established under the Federal Tax Ombudsman Ordinance, 2000; "to diagnose, investigate, redress and rectify any injustice done to a person through maladministration by functionaries administering tax laws;" ***AND WHEREAS*** the effective discharge of the functions entrusted to the Federal Tax Ombudsman requires procedures that are fair, impartial, transparent, expeditious and consistent with the principles of good governance and administrative justice; ***AND WHEREAS*** it is expedient to provide a modern, technology-enabled and paperless procedural framework for the investigation, disposal, implementation and review of complaints, informal resolution of disputes, to promote institutional consistency, effective implementation of recommendations, preservation of institutional knowledge and continuous improvement in the functioning of the Secretariat; ***NOW, THEREFORE***, in exercise of the powers conferred by the Federal Tax Ombudsman Ordinance, 2000, u/s 10(5) & 24(2) of the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000 and all other enabling provisions in that behalf, the Federal Tax Ombudsman hereby makes the following Regulations: —	
PRELIMINARY		
Regulation 1:	**Short Title, Commencement, Application and Purpose** I. These Regulations may be called the Federal Tax Ombudsman (Practice and Procedure) Regulations, 2026. II. They shall come into force at once. III. The purpose of these Regulations is to provide a fair, efficient, transparent, technology-enabled and institutionally consistent framework for the investigation, informal resolution of disputes, disposal, implementation and review of complaints, and for matters ancillary or incidental thereto.	

	IV. They shall apply to all proceedings initiated or conducted under the Federal Tax Ombudsman Ordinance, 2000, further supplementing the ones otherwise provided by the Ordinance or the Federal Ombudsmen Institutional Reforms Act, 2013;	
Regulation 2:	**Definitions** In these Regulations, unless there is anything repugnant in the subject or context— a. "Act" means the Federal Ombudsmen Institutional Reforms Act, 2013; b. "Advisor" means an Advisor appointed or authorised to perform functions under the Ordinance, the Act and these Regulations; c. "Agency" means any Ministry, Division, Department, Office, Attached Department, Autonomous Body, Corporation or other authority whose acts or omissions are amenable to the jurisdiction of the Federal Tax Ombudsman under the Ordinance and the Act; d. "Case Record" means the complete official record of a complaint, review petition or informal resolution proceedings, including all pleadings, documents, evidence, correspondence, electronic records, notes, findings, recommendations, orders, implementation proceedings and connected material maintained by the Secretariat; e. "Complaint" means a complaint presented under the Ordinance and the Act; f. "Electronic Record" includes any information, document, communication, data, image or record created, generated, sent, received, stored or maintained in electronic or digital form; g. "Federal Tax Ombudsman" means the Federal Tax Ombudsman appointed under the Ordinance; h. "Implementation Wing" means the Wing or such other office of the Secretariat responsible for monitoring implementation of the findings and recommendations of the Federal Tax Ombudsman; i. "Ordinance" means the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000, as amended from time to time;	

	j. “Prescribed Form” means a form appended to, or prescribed under, these Regulations; k. “Registrar” means the Registrar of the Federal Tax Ombudsman Secretariat and includes the Deputy Registrar, Assistant Registrar and any other officer authorised by the Federal Tax Ombudsman to perform the functions of the Registrar under these Regulations; l. “Registry” means the Registry of the Secretariat responsible for receipt, registration and processing of complaints, review petitions and other proceedings under these Regulations; m. “Respondent Authority” means the Revenue Division, Agency or Tax Employee against whom a complaint or review petition is made or who is otherwise required to respond under these Regulations; n. “Review Petition” means a petition for review presented under the Ordinance and the Act; o. “Secretariat” means the Secretariat of the Federal Tax Ombudsman, including its Head Office, Regional Offices and such other offices as may be established or notified from time to time. (2) Words and expressions used but not defined in these Regulations shall have the same meanings as assigned to them in the Ordinance and the Act.	
Regulation 3:	**Interpretation** (I) These Regulations shall be interpreted and applied in a manner that advances the objects of the Ordinance and the Act and promotes fair, impartial, transparent, expeditious and efficient investigation and disposal of complaints. (II) In administering these Regulations, due regard shall be paid to the principles of accessibility, procedural fairness, administrative efficiency, internal accountability, institutional consistency, informal resolution of disputes, speedy justice and effective redress of maladministration. (III) Unless otherwise expressly provided, substantial compliance with these Regulations shall be sufficient, and no proceedings shall be invalid merely by reason of any procedural	

	irregularity which does not materially prejudice the rights of any person or affect the merits of the case. (IV) References in these Regulations to any provision of the Ordinance or any other law shall include any amendment, re-enactment or substitution thereof for the time being in force. (V) These Regulations shall, to the fullest extent permissible under law, be administered through secure digital systems and electronic records with a view to promoting a paperless, efficient and transparent Secretariat.	
	Chapter-1 **(Complaint Investigation)**	
Regulation 4:	**Digital Administration of the Secretariat** (I) The Secretariat shall, to the maximum extent practicable and consistent with law, administer proceedings under the Ordinance and the Act through a secure digital case management system. (II) Every complaint, review petition, informal resolution proceeding and every other proceeding shall be assigned a unique electronic case record, which shall ordinarily constitute the official record of the case. (III) Complaints, review petitions, replies, comments, documents, notices, communications, reports and other records may be presented, issued, served, received, maintained or transmitted in electronic form in accordance with these Regulations and such Practice Directions as may be issued by the Federal Tax Ombudsman. (IV) The Secretariat shall maintain appropriate digital repositories for complaints, review petitions, records of informal resolution proceedings, findings and recommendations, implementation proceedings, orders of the Federal Tax Ombudsman, orders of the President on representations, Internal Directions and such other institutional records as may be considered necessary. (V) The digital records maintained by the Secretariat shall be indexed and organised to facilitate efficient search, retrieval,	

	statistical analysis, institutional learning and preservation of institutional memory. (V) Physical records shall be maintained/archived only where required by law or where the Federal Tax Ombudsman, for reasons to be recorded, otherwise directs. (VI) The Federal Tax Ombudsman may issue Practice Directions prescribing standards for digital case management, electronic filing, electronic service, digital authentication, cybersecurity, preservation of records and other matters necessary for the effective digital administration of the Secretariat.	
Regulation 5:	**Computation and Extension of Time** (I) Where any period of time is prescribed by the Ordinance, the Act or these Regulations, such period shall be computed in accordance with this Regulation unless the context otherwise requires. (II) In computing any period of time, the day from which the period begins shall be excluded and the last day of the period shall be included: Provided that where the last day falls on a public holiday or a day on which the Secretariat is closed, the period shall expire on the next working day. (III) Where these Regulations prescribe a period within which any act is to be performed by a complainant, the Respondent Authority or any other person, the Federal Tax Ombudsman or the Advisor, where authorised under these Regulations, may, for sufficient cause to be recorded, extend the period unless such extension is expressly prohibited by the Ordinance, the Act or any other applicable law. (IV) No extension of time shall ordinarily be granted unless the application explaining the reasons for extension is made before the expiry of the prescribed period: Provided that an application made after the expiry of the prescribed period may be entertained where the applicant establishes sufficient cause for the delay and the interests of justice so require.	

	(V) In exercising discretion under this Regulation, due regard shall be had to the objective of expeditious disposal of complaints and avoidance of unnecessary delay. (VI) Nothing contained in this Regulation shall authorise the extension of any period of limitation or any statutory time limit where such extension is not permissible under the Ordinance, the Act or any other applicable law.	
Regulation 6:	**Practice Directions and Institutional Administration** (I) The Federal Tax Ombudsman may issue Practice Directions, Standard Operating Procedures, Administrative Instructions or Guidelines, not inconsistent with the Ordinance, the Act or these Regulations, for the efficient administration of the Secretariat and the effective implementation of these Regulations. (II) Without prejudice to the generality of sub-regulation (I), such Practice Directions may provide for— i. *digital case management and electronic filing;* *ii. registration and allocation of complaints and review petitions;* *iii. electronic service of notices and communications;* *iv. maintenance, preservation and security of digital records;* *v. investigation procedures and case management practices;* *vi. informal dispute resolution procedures and case management;* *vii. implementation monitoring;* *viii. institutional reporting and statistical analysis;* ix. *knowledge management and digital repositories; and* *x. any other administrative or procedural matter necessary for carrying out the purposes of these Regulations.* (III) The Registrar shall maintain a secure digital repository of all Practice Directions, Standard Operating Procedures, Administrative Instructions and Guidelines issued under this Regulation and shall ensure that they are readily accessible to all Advisors and other officers of the Secretariat. (IV) The Registrar shall periodically review such Practice Directions and submit recommendations to the Federal Tax	

	Ombudsman for their amendment, consolidation or withdrawal wherever considered necessary. (V) Every Advisor and officer of the Secretariat shall, to the extent applicable, observe the Practice Directions, Standard Operating Procedures, Administrative Instructions and Guidelines issued under this Regulation. (VI) Unless necessitated by any amendment(s) in future in the Ordinance or the Act, nothing contained in this Regulation shall authorise the issuance of any Practice Direction, Standard Operating Procedure, Administrative Instruction or Guideline inconsistent with the Ordinance, the Act or these Regulations.	
Regulation 7:	**General Principles Governing Complaint Proceedings** (I) Proceedings under the Ordinance and the Act shall, so far as practicable, be conducted in a manner that is fair, impartial, expeditious, transparent and proportionate to the nature and complexity of the complaint. (II) The Federal Tax Ombudsman, every Advisor, the Registrar and every officer of the Secretariat shall endeavour to secure the just, efficient and inexpensive disposal of complaints while avoiding unnecessary procedural formalities. (III) Proceedings shall ordinarily be conducted on the basis of the record, and an oral hearing shall be held only where it is explicitly requested, considered necessary for the just disposal of the complaint or otherwise required by the Ordinance, the Act or these Regulations. (IV) Every complaint shall be managed in a manner that facilitates early identification of the issues in controversy, consideration of informal dispute resolution where appropriate, effective investigation, timely implementation of recommendations and expeditious closure of proceedings. (V) The Secretariat shall, to the maximum extent practicable, utilise digital systems and electronic records in the conduct and management of proceedings under the Ordinance and the Act. (VI) Nothing contained in this Regulation shall prejudice the power of the Federal Tax Ombudsman to adopt such procedure in a particular case as may be necessary to secure the ends of	

	justice, provided that such procedure is not inconsistent with the Ordinance, the Act or these Regulations.	
Regulation 8:	**Receipt and Registration of Complaint** (I) A complaint under the Ordinance and the Act may be presented by an aggrieved person or by his duly authorised representative in the prescribed Form and shall be signed by the complainant or his duly authorised representative. (II) A complaint may be presented personally, through an authorised representative, by post, courier, electronic means, including secure digital platforms approved by the Federal Tax Ombudsman, or through any other mode approved by the Federal Tax Ombudsman. (III) A complaint may be presented at the Head Office, any Regional Office, any complaint facilitation centre established by the Federal Tax Ombudsman, or through such Honorary Liaison Officers, Honorary Advisors or other persons as may be authorised for that purpose. (IV) Upon receipt of a complaint, the Registry shall— *a. assign a unique registration number;* *b. create the electronic case record;* *c. acknowledge receipt of the complaint;* *d. examine the complaint for procedural or formal deficiencies; and* *e. classify the complaint for case management, statistical and institutional research purposes.* (V) Where any procedural or formal deficiency is noticed, the Registry shall promptly communicate the same to the complainant and allow reasonable time for its rectification. (VI) The date of receipt of the complaint shall, unless otherwise directed by the Federal Tax Ombudsman, be deemed to be the date of institution of the complaint, notwithstanding that a procedural or formal deficiency is rectified subsequently.	
Regulation 9:	**Assignment and Preliminary Examination of Complaint** (I) Every complaint registered under these Regulations shall, without delay, be assigned to the designated Advisor, unless	

	specifically assigned by the competent authority to any other Advisor. (II) Assignment shall ordinarily be made having regard to the nature of the complaint, subject matter, territorial jurisdiction, workload, special expertise and such other considerations as the Federal Tax Ombudsman may deem appropriate. (III) Upon assignment, the Advisor shall assume responsibility for the conduct of the proceedings and, after initial examination, may directly require the complainant to furnish such further information, clarification, documents or record as he considers necessary to determine that— *a. the complaint is maintainable under the Ordinance and the Act;* *b. allegations are reasonably supported by evidence;* *c. any jurisdictional or statutory bar exists; or* *d. the complaint is capable of being resolved through informal resolution under the relevant provisions of the Ordinance and these Regulations.* (IV) Where the Advisor is of the opinion that the complaint is liable to rejection in limine, he shall prepare a concise draft speaking order stating the reasons and submit the same to the Federal Tax Ombudsman. (VI) Where the complaint is maintainable, the Advisor shall issue or cause to be issued notice to the Respondent Authority together with a copy of the complaint, requiring submission of comments/reply vis-à-vis specific allegations, within the period prescribed by the Ordinance, the Act or these Regulations, as the case may be. (VI) Where the Respondent Authority fails to submit comments within the prescribed period, the Advisor may proceed in accordance with these Regulations or submit the matter to the Federal Tax Ombudsman for such directions as may be considered appropriate.	
Regulation 10:	**Investigation of Complaint** (I) Upon receipt of the comments of the Respondent Authority, or upon expiry of the prescribed period for submission thereof, the	

	Advisor shall examine the complaint, the comments, the case record and all other relevant material. (II) The Advisor may, at any stage of the proceedings, require the complainant, the Respondent Authority or any other person to furnish further information, clarification, documents, record or evidence considered necessary for the just and expeditious disposal of the complaint. (III) The Advisor may undertake such inquiry or investigation, personally or through any officer of the Secretariat authorised by the Federal Tax Ombudsman, as may be necessary for the proper determination of the complaint. (IV) Where specialised knowledge is required, the Advisor may, with the approval of the Federal Tax Ombudsman, obtain technical, financial, scientific or other expert assistance. (V) Every person from whom information, documents or assistance is lawfully sought under these Regulations shall extend full cooperation and shall furnish the same within the period specified by the Advisor. (VI) Where the Advisor is satisfied that the case can be decided on the basis of the available record, no further inquiry shall be undertaken. (VII) Upon completion of the investigation, the Advisor shall either— *a. proceed to hear the parties, where an oral hearing is considered necessary; or* *b. prepare draft findings and recommendations where the matter can appropriately be decided on the record.* (VIII) Where any person without lawful justification obstructs or fails to cooperate in the investigation, the Advisor may report the matter to the Federal Tax Ombudsman with appropriate recommendations for action under the Ordinance and the Act or any other applicable law.	
Regulation 11:	**Hearing of Complaint** (I) The Advisor may, at any stage of the proceedings, hold an oral hearing if he is satisfied that such hearing is necessary for the just, fair and expeditious disposal of the complaint.	

	(II) Where an oral hearing is to be held, the Advisor shall issue notice specifying the date, time, place or electronic platform of hearing and, where appropriate, the issues requiring clarification. (III) Where a specific request has been made by the Complainant or the Agency, a reasonable opportunity of being heard will be provided. (IV) The Advisor may permit appearance through electronic means, either personally or through an authorised representative. Personal appearance may be required where the Advisor considers it necessary. (V) The Advisor may regulate the conduct of the hearing and may confine the proceedings to the issues considered relevant for the just disposal of the complaint. (VI) Adjournments shall not ordinarily be granted except for sufficient cause to be recorded, and no party shall ordinarily be entitled to more than one adjournment unless exceptional circumstances exist. (VII) Where any party, despite due notice, fails to appear without sufficient cause, the Advisor may proceed to determine the complaint on the basis of the available record. (VIII) The Advisor may, at any stage, conclude the hearing and reserve the matter for preparation of draft findings and recommendations.	
Regulation 12:	**Business Continuity Complaints** (I) Where, at any stage of the proceedings, the Advisor is satisfied that the impugned act, omission or decision has caused, or is likely to cause, substantial disruption to the lawful business, industrial, commercial or professional activities of the complainant, he may classify the matter as a ***Business Continuity Complaint.*** (II) In determining whether a complaint should be so classified, the Advisor may have regard to, inter alia— *a. the likelihood of serious financial loss;* *b. interruption of lawful business operations;* *c. risk of closure of business or industrial activity;* *d. adverse impact upon employment, exports, production or public interest; and*	

	e. any other circumstance warranting urgent intervention. (III) ***A Business Continuity Complaint*** shall, so far as practicable, be accorded priority in registration, investigation, hearing and preparation of draft findings and recommendations. (IV) The Advisor may abridge procedural timelines, require expeditious submission of comments, fix an early hearing, consider informal dispute resolution where appropriate, or adopt such other lawful case-management measures as may be necessary for the prompt disposal of the complaint. (V) Classification of a complaint as a ***Business Continuity Complaint*** shall not create any presumption regarding the merits of the complaint and shall not prejudice the rights of any party. (VI) The Federal Tax Ombudsman may issue Practice Directions prescribing criteria and procedures for identification and management of Business Continuity Complaints.	
Regulation 13:	**Preparation of Draft Findings and Recommendations** (I) Upon completion of the investigation and, where held, the hearing, the Advisor shall prepare a reasoned draft of findings and recommendations for consideration by the Federal Tax Ombudsman. (II) Every draft shall be based exclusively upon the complaint, the comments of the Respondent Authority, the case record, the applicable law and the evidence brought on the record. (III) Every draft shall ordinarily be arranged under the following headings— a. *Background;* *b. Facts of the Case;* *c. Comments of the Respondent Authority;* *d. Preliminary objections & Rebuttal* *e. Issues for Determination;* *f. Findings; and* *g. Recommendations.* (IV) The Findings shall clearly state— *a. the material facts established from the record;* *b. the relevant statutory provisions and applicable legal principles;*	

	c. the analysis of the evidence and submissions of the parties; *d. the reasons supporting each conclusion; and* *e. the determination of every material issue arising for decision.* (V) The Recommendations shall— *a. provide effective redress of the grievance established before the Federal Tax Ombudsman;* *b. identify the office/officer responsible for glaring maladministration* *c. identify the authority responsible for implementation; and* *d. specify the period within which compliance is to be made, where appropriate.* (VI) Where the complaint discloses a systemic deficiency affecting multiple taxpayers, the administration of tax laws or the effectiveness of dispute resolution mechanisms, the Advisor shall specifically identify the same and, where appropriate, propose suitable institutional or systemic recommendations. (VII) Draft findings and recommendations shall be concise, self-contained, evidence-based and confined to matters arising from the record. (VIII) Where, at any stage before submission of the draft, the Advisor considers that further inquiry, investigation or clarification is necessary in the interests of justice, he may undertake or direct such further proceedings as are permissible under the Ordinance, the Act and these Regulations before finalising the draft.	
Regulation 14:	**Independent Appraisal of Draft Findings and Recommendations** (I) All draft findings and recommendations prepared by an Advisor shall, before being placed before the Federal Tax Ombudsman, ordinarily be independently appraised by another Advisor nominated by the Federal Tax Ombudsman. (II) The Appraising Advisor shall examine, inter alia— *a. whether the investigation is complete;* *b. whether the material facts have been correctly stated;* *c. whether the applicable law has been correctly applied;*	

	d. whether the conclusions are supported by the evidence on record; *e. whether the recommendations are lawful, practical and capable of effective implementation; and* *f. whether the draft is consistent with the Ordinance, the Act, these Regulations, Practice Directions and the established jurisprudence of the Federal Tax Ombudsman.* (III) Where the Appraising Advisor considers that further investigation, clarification or reconsideration is necessary, he shall record brief reasons and recommend remand of the matter to the Advisor concerned. (IV) Where the Appraising Advisor substantially agrees with the draft, he may suggest such improvements in reasoning, language, structure or recommendations as he considers appropriate before placing the matter before the Federal Tax Ombudsman. (V) The Appraising Advisor shall submit the draft findings and recommendations together with a concise appraisal note to the Federal Tax Ombudsman. (VI) The appraisal process shall form part of the Secretariat's quality assurance mechanism and shall not affect the independent exercise of the statutory jurisdiction of the Federal Tax Ombudsman.	
Regulation 15:	**Consideration and Final Order by the Federal Tax Ombudsman** (I) Upon receipt of the draft findings and recommendations, the Federal Tax Ombudsman shall examine the entire case record and may pass such order as may be just, lawful and proper. (II) The Federal Tax Ombudsman may approve, modify or reject the draft findings and recommendations, either wholly or partly, or may remand the matter for further investigation, inquiry, hearing, clarification or redrafting. (III) The Federal Tax Ombudsman may call for any further record, information or assistance considered necessary for the just disposal of the complaint. (IV) Where the Federal Tax Ombudsman considers that an oral hearing would materially assist in the just disposal of the complaint,	

	he may hear the parties himself or direct that any specific issue be further examined before the final order is passed. (V) Every final order shall contain concise reasons and, where the complaint is allowed wholly or partly, shall clearly specify the recommendations, the authority responsible for implementation and the period allowed for compliance. (VI) Where the Federal Tax Ombudsman identifies any recurring systemic deficiency affecting tax administration, he may incorporate appropriate institutional recommendations in addition to the relief granted in the individual complaint. (VII) Upon signing the order, the proceedings on the complaint shall stand concluded, subject to review, implementation and such other proceedings as may be permissible under the Ordinance, the Act and these Regulations.	
	Chapter-2 **(Record Management and Implementation)**	
Regulation 16:	**Authentication, Communication, Publication and Record Management** (I) Every order of the Federal Tax Ombudsman shall be authenticated in the manner approved by the Federal Tax Ombudsman and shall bear the date on which it is signed. (II) The Registrar shall, without delay, communicate the authenticated order to the Complainant, the Respondent Authority/liaison person(s) and such other person or authority as the Federal Tax Ombudsman may direct. (III) Every order requiring implementation shall specify the authority responsible for compliance and the period within which compliance is to be reported, unless the Federal Tax Ombudsman otherwise directs. (IV) The Registrar shall maintain a complete digital and, where necessary, physical record of every authenticated order together with proof of its communication and subsequent compliance proceedings. (V) Orders of precedential, public or institutional importance may, with the approval of the Federal Tax Ombudsman, be	

	published on the official website or through such other official medium as may be considered appropriate. (VI) The Registrar shall ensure that all published orders are appropriately indexed and incorporated into the Secretariat's digital jurisprudence and knowledge repository for search, retrieval and institutional reference. (VII) The publication or non-publication of an order shall not affect its validity or enforceability. (VIII) Nothing contained in this Regulation shall preclude the Federal Tax Ombudsman from directing that the identity of any person, or any confidential information, be withheld or suitably redacted before publication where required by law, public interest or the interests of justice.	
Regulation 17:	**Implementation and Monitoring of Compliance** (I) The Registrar shall, through the Implementation Wing, monitor compliance with every recommendation of the Federal Tax Ombudsman until the proceedings are formally closed under these Regulations. (II) The authority or officer responsible for implementation shall submit a compliance report within the period specified in the order or within such further period as may be allowed by the Federal Tax Ombudsman. (III) Where full compliance cannot be achieved within the prescribed period, the compliance report shall clearly specify— *a. the recommendations already implemented;* *b. the recommendations remaining to be implemented;* *c. the reasons for non-implementation; and* *d. the additional period required for compliance.* (IV) Every compliance report shall be examined by the Implementation Wing, which may call for such further information, documents or clarification as may be considered necessary before placing the matter before the Federal Tax Ombudsman. (V) Where no compliance report is received within the prescribed period, or where the report appears to disclose prima facie non-compliance, Implementation Wing shall issue a notice	

	requiring the defaulting authority to explain the position within the time specified. (VI) Upon receipt of the explanation, or upon expiry of the period allowed under sub-regulation (5), the Implementation Wing shall place the complete record before the Federal Tax Ombudsman together with a concise administrative note indicating whether— *a. compliance has been made;* *b. further time may be considered;* *c. implementation proceedings should continue; or* *d. proceedings under the Ordinance or the Act may be considered.* (VII) The Federal Tax Ombudsman may thereupon pass such order or issue such directions as may be considered just, lawful and proper after providing an opportunity of hearing to the official concerned.	
Regulation 18:	**Further Action in Case of Persistent Non-Compliance** I. Where the Ombudsman is satisfied that the findings and recommendations have not been implemented, or have been implemented only partially or in a manner inconsistent with their intent, the Ombudsman may, after affording the Agency an opportunity of being heard where considered appropriate, take such further action as is permissible under the Ordinance. II. Without prejudice to the generality of sub-regulation (1), the Ombudsman may— *a. issue such further directions as may be necessary for securing compliance;* *b. submit a special report in accordance with the provisions of the Ordinance; or* *c. adopt such other lawful measures as may be necessary to secure implementation of the findings and recommendations.* III. Proceedings under this regulation shall not preclude the Ombudsman from exercising any other power conferred by the Ordinance.	
Regulation 19:	**Closure of Complaint and Institutional Record** (i) Where the Federal Tax Ombudsman is satisfied that the proceedings have been concluded and the recommendations have	

	been implemented, or that the agency has reasonably explained that recommendations cannot be implemented, or no further proceedings are required under the Ordinance, the Act or these Regulations, he may direct that the complaint be closed. (II) Upon receipt of such direction, the Registrar shall— a. *record the final status of the complaint;* b. *update the electronic case management system and all relevant registers;* c. *ensure that the case record is complete;* d. *archive the record in accordance with the approved record management policy;* e. *update the institutional database and statistical records; and* f. *take such other administrative steps as may be necessary for the proper closure of the proceedings.* (III) Where the complaint has highlighted any systemic issue, recurring maladministration or matter of institutional significance, the Registrar shall ensure that the same is appropriately indexed and incorporated into the Secretariat's digital jurisprudence and knowledge repository for future reference. (IV) The Registrar shall ensure that information relating to disposal, implementation, pendency, systemic issues and such other institutional indicators as may be directed by the Federal Tax Ombudsman is compiled for inclusion in the Annual Report and other institutional publications. (V) Closure of a complaint under this Regulation shall not affect any review petition, representation or other proceeding permissible under the Ordinance and the Act.	
	Chapter-3 **(Review Petitions)**	
Regulation 20:	**Presentation, Registration and Preliminary Scrutiny of Review Petition** I. A review petition may be presented by a person entitled under the Ordinance in the prescribed Form and shall be signed by the petitioner or his duly authorized representative.	

	II. A review petition shall be presented, received, registered and acknowledged in the same manner as a complaint unless otherwise provided in this Chapter. III. Upon registration, the Registrar shall, without delay, examine the review petition to determine whether— *a. it is presented by a competent person;* *b. it is within the prescribed period of limitation, where applicable;* *c. it is maintainable under the relevant law* *d. it substantially complies with the requirements of the Ordinance, the Act and these Regulations; and* *e. it discloses prima facie grounds requiring consideration in review.* IV. Where the Registrar is of the opinion that the review petition appears to be liable to rejection in limine, he shall prepare a brief scrutiny note and place the matter before the Federal Tax Ombudsman. V. The Federal Tax Ombudsman may, upon consideration of the review petition and the scrutiny note, reject the review petition in limine by a brief reasoned order or direct that it proceed further in accordance with the Ordinance, the Act and these Regulations. VI. Where the review petition is not rejected in limine, the Registrar shall proceed in accordance with the next Regulation.	
Regulation 21:	**Calling for Comments and Completion of Record** I. Where a review petition is not rejected in limine, the Registrar shall issue notice to the respondent requiring submission of comments within the period specified by the Federal Tax Ombudsman, the Ordinance, the Act or these Regulations, as the case may be. II. The notice shall be accompanied by a copy of the review petition and such documents as the Registrar considers necessary for enabling the respondent to furnish an effective reply. III. The respondent shall submit concise comments specifically dealing with the grounds raised in the review petition together with such supporting documents as may be relied upon.	

	IV. The Registrar may call for the original complaint record, implementation record or any other record considered necessary for the proper consideration of the review petition. V. Where comments are not received within the prescribed period, the Registrar may issue one reminder and shall thereafter place the matter before the Federal Tax Ombudsman for such directions as may be considered appropriate. VI. The Registrar may, for sufficient cause to be recorded in writing, grant one extension, not exceeding seven days, unless otherwise directed by the Federal Tax Ombudsman, for submission of comments. VII. Upon receipt of the comments, or upon expiry of the period allowed for their submission, the Registrar shall ensure that the record is complete and place the complete record before the Federal Tax Ombudsman for assignment to an Advisor for preparation of an analytical note.	
Regulation 22:	**Analysis of Review Petition** I. Upon receipt of the complete record, the Federal Tax Ombudsman shall assign the review petition to an Advisor for examination and submission of an analytical note. II. The Advisor shall examine the complete record, including— *a. the original complaint record;* *b. the findings and recommendations under review;* *c. the grounds raised in the review petition;* *d. the respondent's comments;* *e. the applicable law;* *f. relevant precedents, where necessary; and* *g. any other matter having a bearing upon the just disposal of the review petition.* III. The analytical note shall concisely identify— *a. the principal questions arising for determination;* *b. any apparent error of law or fact;* *c. whether any finding, recommendation or direction appears to require affirmation, modification or recall;* *d. whether any further material is required; and*	

	e. whether, in the opinion of the Advisor, an oral hearing would materially assist the Federal Tax Ombudsman. IV. The analytical note shall be advisory in nature. Upon completion of the analytical note, the Advisor shall submit the complete record to the Federal Tax Ombudsman for further proceedings.	
Regulation 23:	**Hearing and Disposal of Review Petition** I. Upon receipt of the analytical note and the complete record, the Federal Tax Ombudsman shall examine the review petition, the original record, the comments of the respondent and the analytical note. II. Where the Federal Tax Ombudsman is satisfied, after considering the analytical note, that the review petition can be justly decided on the basis of the record, he may dispose of the review petition by a reasoned order without affording an oral hearing. III. Where the Federal Tax Ombudsman considers that an oral hearing would materially assist in the just disposal of the review petition, he may— a. hear the parties himself; or b. constitute a Bench comprising one or more Advisors to hear the parties and submit a concise report. IV. A Bench constituted under sub-regulation (III) shall confine itself to the issues referred to it by the Federal Tax Ombudsman and shall submit its report within the period specified. V. Upon receipt of the Bench's report, or where no Bench has been constituted, the Federal Tax Ombudsman may pass such order on the review petition as may be just, lawful and proper. VI. Adjournments shall not ordinarily be granted except for sufficient cause.	
Regulation 24:	**Orders on Review Petition** I. After considering the review petition, the original record, the comments of the respondent, the analytical note, the report of the Bench, if any, and the submissions made during the hearing, where held, the Federal Tax Ombudsman may pass such order as may be just, lawful and proper.	

	II. Without prejudice to the generality of sub-regulation (1), the Federal Tax Ombudsman may— a. dismiss the review petition; b. allow the review petition wholly or partly; c. affirm, modify or recall the findings, recommendations or directions under review, wholly or partly; d. remand the matter for further investigation, inquiry or reconsideration; e. call for any further record, information or clarification; or f. pass such consequential or ancillary order as may be necessary for the just disposal of the review petition. III. Every order passed on a review petition shall briefly state the reasons for the decision. IV. Where the findings and recommendations are modified or recalled, the original order shall stand modified or recalled to that extent. V. An order passed on a review petition shall be authenticated, communicated, implemented and monitored, so far as applicable, in accordance with the Ordinance, the Act and these Regulations. VI. Nothing contained in this Regulation shall affect the right of any person to invoke such further remedy as may be available under the Ordinance or any other applicable law.	
Chapter-4 (REPRESENTATIONS BEFORE THE PRESIDENT)		
Regulation-25	**Representations at Presidency** I. Where the Agency or the Complainant prefers a representation before the President under section 12 of the Ordinance, a copy thereof shall simultaneously be furnished to the Federal Tax Ombudsman. The Registrar shall place the representation before the Federal Tax Ombudsman together with the relevant record and shall provide such record, comments or brief to the President's Secretariat as may be directed. II. Upon receipt of the order of the President, the Registrar shall place the same before the Federal Tax Ombudsman for such	

	consequential orders or administrative action as may be necessary. Where the findings or recommendations are upheld or modified, implementation proceedings shall continue in accordance with the order of the President. III. Where the President directs reconsideration, further inquiry or further investigation, the Federal Tax Ombudsman shall proceed in accordance with such directions and the relevant provisions of the Ordinance and these Regulations. Failure to implement the findings and recommendations after disposal of the representation shall constitute non-compliance for the purposes of further proceedings under the Ordinance. IV. Nothing contained in this Regulation shall prevent the Federal Tax Ombudsman from calling for the personal attendance of any officer, seeking additional information or adopting any lawful measure for securing compliance with his recommendations.	
Regulation 26:	**Dissemination and Institutional Use of Presidential Decisions** I. Immediately upon receipt of an order passed by the President on a representation, the Registrar shall circulate the order, in digital form, to all Advisors and such other officers of the Secretariat as the Federal Tax Ombudsman may direct. II. The Registrar shall prepare and circulate, where appropriate, a concise case note highlighting the principal legal principles, procedural guidance and institutional observations emerging from the order. III. Every Advisor shall have due regard to the principles laid down in the orders of the President while investigating complaints, analyzing review petitions and preparing draft findings and recommendations. IV. The Registrar shall maintain and periodically update a subject-wise searchable digital digest of the orders passed by the President, suitably indexed for easy retrieval and institutional reference. V. Where a Presidential order discloses a recurring procedural deficiency or raises an issue of institutional importance, the Registrar shall place the matter before the Federal Tax Ombudsman for consideration of appropriate administrative	

	measures, including the issuance or revision of Practice Directions, Standard Operating Procedures, training material or these Regulations, where appropriate. VI. The Federal Tax Ombudsman may, where considered appropriate, issue such administrative directions as may be necessary to ensure uniform application of the principles emerging from the orders of the President.	
Chapter-5 **(INSPECTION AND SPECIAL PROCEEDINGS)**		
Regulation 27:	**Constitution of Inspection Team** I. Where the Ombudsman considers it necessary for the purposes of a complaint, an own-motion proceeding, a reference or motion under section 9 of the Ordinance, or any other proceeding under the Ordinance, to verify facts, examine records, inspect premises, or conduct inquiries, the Ombudsman may, by order in writing, constitute one or more Inspection Teams under section 17 of the Ordinance. II. An Inspection Team shall consist of such officer or officers of the Secretariat, or such other person or persons possessing the requisite expertise, as the Ombudsman may nominate. III. The order constituting an Inspection Team shall, as far as practicable, specify— *a. the composition of the Team;* *b. its terms of reference;* *c. the matters to be investigated or inspected; and* *d. the period within which the report shall be submitted.* IV. The constitution of an Inspection Team shall not dispense with the requirement of affording a reasonable opportunity of hearing to any person likely to be adversely affected, except where the Ordinance expressly provides otherwise. V. The Ombudsman may, at any stage of the proceedings, reconstitute, enlarge, modify or dissolve an Inspection Team, or extend the time for submission of its report, for reasons to be recorded. VI.	

Regulation 28:	**Procedure for Inspection** I. Where the Ombudsman considers it necessary to undertake an inspection under section 17 of the Ordinance, the Ombudsman may direct the Inspection Team to conduct such inspection in accordance with the terms of reference specified in the order constituting the Team. II. Before directing an inspection involving any allegation of maladministration against a person or public servant, the Ombudsman shall, unless a notice has already been issued under these Regulations in respect of the same matter, afford such person or public servant a reasonable opportunity to submit a reply within such period as may be specified, which shall ordinarily not be less than fifteen days. III. Upon consideration of the reply, if any, the Ombudsman may— *a. drop the proposed inspection;* *b. require further information or clarification;* *c. modify the scope of the proposed inspection; or* *d. direct the Inspection Team to proceed with the inspection.* IV. Where no reply is received within the period specified in the notice, or within such extended period as the Ombudsman may allow for sufficient cause, the Ombudsman may direct the Inspection Team to proceed with the inspection. VII. During the course of inspection, the Inspection Team may inspect such records, premises, systems or other relevant material as are necessary for the purposes of the proceedings and within the scope of its terms of reference. VIII. Every person or authority concerned shall extend full cooperation to the Inspection Team and shall provide access to such records, documents, electronic data, premises or other material as may lawfully be required for carrying out the inspection. IX. The inspection shall, as far as practicable, be completed within the period specified by the Ombudsman, and the Inspection Team shall submit its report without undue delay.	

Regulation 29:	**Powers and Duties of Inspection Team** I. An Inspection Team shall carry out its assignment fairly, impartially and strictly in accordance with the terms of reference specified by the Ombudsman. II. Subject to the Ordinance and these Regulations, the Inspection Team may, for the purposes of the inspection, — *a. inspect and examine any record, register, document, file or other material, whether maintained in physical or electronic form;* *b. inspect any office, premises, facility or place relevant to the proceedings;* *c. require the production of records, documents or information relevant to the matters under inspection;* *d. obtain copies or extracts of records and, where necessary, secure electronic data or other relevant material;* *e. seek such clarification or explanation from any officer or other person as may be necessary for the purposes of the inspection;* *f. obtain technical or expert assistance, with the prior approval of the Ombudsman, where the nature of the inspection so requires; and* *g. perform such other acts as are incidental or necessary for carrying out the inspection in accordance with the Ordinance and these Regulations.* III. Every person concerned shall extend full cooperation to the Inspection Team and shall not obstruct or impede the conduct of the inspection. IV. The Inspection Team shall maintain confidentiality in respect of all information, records and material coming into its possession during the course of inspection and shall use the same solely for the purposes of the proceedings before the Ombudsman. V. The Inspection Team shall confine itself to recording facts, collecting evidence and reporting its observations, and shall not express any finding or recommendation on the merits of the complaint or the liability of any person, which shall remain the exclusive function of the Ombudsman.	

Regulation 30:	**Inspection Report** I. Upon completion of the inspection, the Inspection Team shall submit a signed report to the Ombudsman within the period specified in the order constituting the Team or within such extended period as the Ombudsman may allow. II. The report shall contain— *a. a brief statement of the proceedings undertaken by the Inspection Team;* *b. the facts ascertained during the inspection;* *c. the evidence and material relied upon;* *d. the record of statements, where recorded; and* *e. such observations as may assist the Ombudsman in determining the issues arising in the proceedings.* III. The Inspection Team shall not record any finding or recommendation on the merits of the complaint or the liability of any person. IV. The Ombudsman may— *a. accept the report on record;* *b. direct further inspection or investigation;* *c. require the Inspection Team to furnish clarification or additional information; or* *d. pass such further orders as may be considered necessary for the just disposal of the proceedings.* V. Where the Ombudsman proposes to rely upon any material contained in the inspection report that may adversely affect the rights or interests of any person, such person shall, unless already afforded an opportunity in respect thereof, be given a reasonable opportunity to explain or rebut such material. VI. The inspection report shall form part of the record of the proceedings but shall not be binding upon the Ombudsman, who shall independently evaluate all the evidence before recording findings or making recommendations.	

Chapter-6 (DISPUTE RESOLUTION)		
Regulation 31:	**Constitution of National and Regional Dispute Resolution Committees** I. The Federal Tax Ombudsman shall establish a ***National Dispute Resolution Committee*** for facilitating the resolution of complaints referred under this Chapter. II. The National Dispute Resolution Committee shall comprise three members nominated respectively by: *a. the Pakistan Tax Bar Association;* *b. the Wafaqi Mohtasib (Ombudsman); and* *c. FBR HQs.* III. The Federal Tax Ombudsman may establish one or more ***Regional Dispute Resolution Committees.*** IV. Every Regional Dispute Resolution Committee shall comprise three members nominated respectively by: *a. the concerned Tax Bar Association;* *b. the Provincial Ombudsman having jurisdiction over the Region concerned; and* *c. concerned field formation of FBR.* V. Members shall hold office for such term and on such conditions as may be notified by the Federal Tax Ombudsman. VI. Vacancies shall be filled by nomination by the authority concerned. VII. The member nominated by the Wafaqi Mohtasib or, as the case may be, the Provincial Ombudsman shall act as Chairperson. X. The Registrar shall designate an officer of the Secretariat to act as Secretary to each Committee and provide administrative assistance. XI. The Committees may conduct dispute resolution proceedings physically or through telephone, video conference, electronic mail, messaging applications or any other appropriate electronic means, having regard to the nature of the complaint and the convenience of the parties.	

Regulation 32:	**Reference of Complaint for Dispute Resolution** I. The Federal Tax Ombudsman may, with the consent of the complainant and the Respondent Authority, refer any complaint which, in his opinion, is suitable for informal dispute resolution to the National or Regional Dispute Resolution Committee. II. Upon such reference, Complaint proceedings shall stand stayed until the Committee submits its report or the prescribed period expires, whichever occurs earlier. III. The Committee shall endeavor to submit its report as expeditiously as possible and ordinarily within thirty days. IV. The Federal Tax Ombudsman may extend the period once by not more than thirty days where there exists a reasonable likelihood of settlement. V. Every party shall participate voluntary and in good faith. VI. If settlement fails or consent is withdrawn, the stay shall cease and proceedings shall resume from the stage at which they were stayed.	
Regulation 33:	**Proceedings before the Dispute Resolution Committee** I. The Chairperson shall convene meetings upon receipt of a reference. II. The Committee shall regulate its own procedure, consistent with the Ordinance, the Act and these Regulations. III. The Committee may call for records, require information and documents, require attendance of officers or other persons, hold joint or separate meetings, inspect records, conduct proceedings physically or through telephone, video conference, electronic mail, messaging applications or any other appropriate electronic means, and adopt any other lawful facilitative procedure. IV. Every Revenue Division, Agency, Tax Employee and every officer of the Secretariat shall extend full cooperation. V. Proceedings shall be confidential except where otherwise agreed or independently admissible. VI. The Committee shall not adjudicate upon the complaint. VII. The Committee shall endeavor to facilitate a lawful, fair and voluntary settlement and submit its report as expeditiously as possible and within the period prescribed under these Regulations.	

Regulation 34:	**Report of the Dispute Resolution Committee and Consequential Proceedings** I. The Committee shall submit its report to the Federal Tax Ombudsman. II. Where settlement is reached, it shall submit a Settlement Report together with the terms of settlement signed by the parties and such supporting observations as the Committee may consider appropriate. III. Where satisfied that the settlement is lawful and voluntary, the Federal Tax Ombudsman may dispose of the complaint in accordance with the terms of settlement. IV. Where settlement is not reached, the Committee shall submit a Failure Report without disclosing confidential discussions. V. Upon receipt of the Failure Report, the stay shall automatically cease and complaint proceedings shall resume. VI. Statements, proposals, admissions or concessions made exclusively for dispute resolution shall not be admissible unless otherwise independently admissible or agreed in writing by all parties. VII. The Federal Tax Ombudsman may issue consequential directions.	
Regulation 35:	**Protection of Members of the Dispute Resolution Committee** I. Members shall not incur civil, criminal or departmental liability for acts done in good faith. II. Members and Secretariat staff shall maintain strict confidentiality. III. Confidential information may only be disclosed for preparation of reports, where required by law or with written consent of all parties. IV. A member shall not subsequently participate in adjudication of the same complaint. V. The Registrar shall maintain a separate confidential record of dispute resolution proceedings.	

Chapter-7 (References by Constitutional Authorities)		
Regulation 36:	**References and Motions by Constitutional Authorities** I. A reference made to the Ombudsman by the President of Pakistan, the National Assembly or the Senate, or a motion made by the Supreme Court of Pakistan or a High Court under section 9 of the Ordinance shall be registered and dealt with in accordance with the provisions of the Ordinance and these Regulations. II. Unless otherwise directed by the referring authority or the Court, the procedure prescribed by these Regulations for investigation and disposal of complaints shall, mutatis mutandis, apply to every reference or motion under sub-regulation (I). III. The Ombudsman may issue such procedural directions or pass such interlocutory orders as may be necessary for the fair, expeditious and effective disposal of the reference or motion. IV. Where the nature of the reference or motion so requires, the Ombudsman may— *a. call for comments or reports from the Agency or any other person;* *b. hold hearings;* *c. constitute an Inspection Team under Regulation 31;* *d. initiate an informal dispute resolution process in accordance with these Regulations, where appropriate; or* *e. adopt such other lawful procedure as may be necessary for the just determination of the matter.* V. The findings and recommendations of the Ombudsman on a reference or motion shall be communicated to the referring authority or the Court, as the case may be, in such manner as the Ombudsman may direct.	
Chapter-8 (MISCELLANEOUS)		
Regulation 37:	**Institutional Review and Continuous Improvement** I. The Registrar shall periodically review the implementation and operation of these Regulations and identify recurring legal,	

	procedural, administrative and systemic issues requiring institutional attention. II. Without prejudice to the generality of sub-regulation (1), the Registrar shall prepare, at such intervals as the Federal Tax Ombudsman may direct, analytical reports on— a. *trends in complaints and review petitions;* b. *implementation of recommendations;* c. *orders passed by the President on representations;* d. *recurring instances of maladministration;* e. *procedural or administrative deficiencies observed in the working of the Secretariat; and* f. *any other matter considered relevant for improving the performance of the institution.* III. Every such report shall be placed before the Federal Tax Ombudsman together with such recommendations for administrative, procedural or institutional improvements as the Registrar considers appropriate. IV. The Registrar shall prepare a consolidated annual review of the operation of these Regulations and the institutional experience gained during the year, which may, with the approval of the Federal Tax Ombudsman, be utilized in the preparation of the Annual Report or for such other institutional purposes as may be considered appropriate. V. The Federal Tax Ombudsman may, on the basis of such reports or otherwise, direct the review, amendment or consolidation of Practice Directions, Standard Operating Procedures, administrative practices or these Regulations, where considered necessary for improving the efficiency and effectiveness of the Secretariat.	
Regulation 38:	**Status and Effect of Practice Directions** I. Every Practice Direction, Standard Operating Procedure, Administrative Instruction or Guideline issued under Regulation 6 shall be consistent with the Ordinance and these Regulations. II. Such Practice Directions, Standard Operating Procedures, Administrative Instructions and Guidelines shall regulate the internal administration of the Secretariat and the procedural	

	management of proceedings to the extent permitted by the Ordinance and these Regulations. III. No Practice Direction, Standard Operating Procedure, Administrative Instruction or Guideline shall create, curtail or enlarge any substantive right or obligation or otherwise amend, modify or override any provision of the Ordinance or these Regulations. IV. Every Practice Direction, Standard Operating Procedure, Administrative Instruction or Guideline shall take effect from the date specified therein and shall remain in force until amended, superseded or withdrawn.	
Regulation 39:	**Repeal and Savings** I. The Federal Tax Ombudsman (Investigation and Disposal of Complaints) Regulations, 2001, as amended from time to time, are hereby repealed. II. Notwithstanding such repeal— *a. any complaint, proceeding, investigation, inspection, reference, representation or other matter pending immediately before the commencement of these Regulations shall, so far as may be practicable, continue and be decided in accordance with these Regulations, unless the Ombudsman otherwise directs, for reasons to be recorded;* *b. any act done, notice issued, order passed, proceeding taken or action lawfully taken under the repealed Regulations shall, insofar as it is not inconsistent with the Ordinance or these Regulations, be deemed to have been validly done or taken under the corresponding provisions of these Regulations;* *c. any right, obligation or liability acquired, accrued or incurred under the repealed Regulations shall not be affected by such repeal.* III. Any reference in any office order, circular, practice direction or other instrument to the repealed Regulations shall, so far as may be applicable and unless the context otherwise requires, be construed as a reference to the corresponding provisions of these Regulations.	