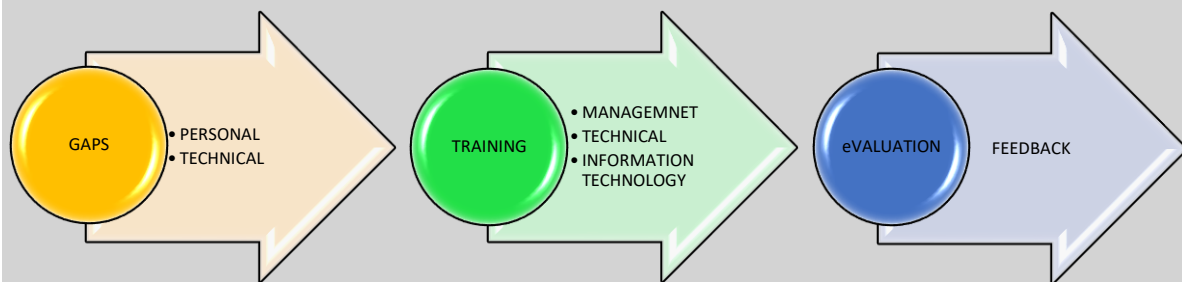


2022

FEDERAL BOARD OF REVENUE

Training & Development Section
Administration and Human Resource Wing



[TRAINING NEED ASSESSMENT]

Training Need Assessment conducted for FBR officers to determine future training needs.

PREPARED BY:
AISHA FAROOQ
Chief
Training & Development
Human Resource and Administration Wing



TRAINING NEED ANALYSIS

FEDERAL BOARD OF REVENUE

Published/ Approved by

**ADMINISTRATION &
HUMAN RESOURCE WING**

Federal Board of Revenue Islamabad

March, 2022.

VISION



To be a modern, progressive, effective, autonomous and credible organisation for optimizing revenue by providing quality service and promoting compliance with tax and related laws.

MISSION

REVENUE



Enhance capability of tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce.

VALUES



Integrity

Professionalism

Teamwork

Courtesy

Fairness

Transparency

Responsiveness

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FOREWORD

Federal Board of Revenue intends to undertake capacity building initiatives for its workforce in order to hone their skill sets and improve overall organisational performance. Efforts are underway to galvanise and upgrade Directorates of Training Inland Revenue and Customs which can provide comprehensive mandatory training. However for undertaking training at national and international fora's it is important to devise a training plan especially in areas which are not in the mandate of the Directorates. This TNA report would serve as the foundation stone for selecting future trainings for FBR officers in coming years.

One of the most significant benefits of conducting this training needs analysis is that it will enable Administration and Human Resource wing to address weak performance areas of FBR employees that can potentially develop into an issue. With changing global and national dynamics it is important to put in place systems that can assist policy makers to devise corrective strategies. This Training needs assessment is an ongoing process of gathering data to determine training needs of Federal Board of Revenue's officers from BS 14 and above. It is aimed at assessing the current performance, knowledge level and perceptions of all stakeholders about the problems in its search to find solutions for achieving the targeted performance levels. Next in line would be to put in place a Predictive data analytics which is a technology that learns from previous data and forecasts individual behavior. Efforts are required to put this mode in existing Human Resource Information System (HRIS-FBR) of Training and Development section of FBR to gather input on officers profiles. As a result, forecasts are extremely precise. Instead of identifying a talent deficit after a problem starts as a consequence of it, it's better to anticipate a potential issue and resolve it. On similar lines trainings should also be utilized as a source of motivation for FBR officers.

I congratulate Administration and Human Resource Wing for conducting this Training Need Analysis without any outside technical and financial assistance. I am not only enthusiastic but also confident about its impact on FBR's workforce in light of upcoming consolidated training plan.

(Dr. Muhammad Ashfaq Ahmad)
Chairman FBR

PREFACE

Federal Board of Revenue takes enormous pride in issuing this Training and Need Analysis report which highlights training needs for BS 14 and above for all Wings of FBR HQs, Inland Revenue and Customs Service. This initiative was undertaken for identifying and specifying training and development needs in response to strengthen FBR's performance. The feedback of capacity gap would be utilized to create learning goals. This sequential training strategy will drive the skill development and assessment of officers.

As per Goldstein model of training need analysis, three phases, i.e.: organizational analysis, task analysis and outcome analysis need to be undertaken. As a first step Administration and Human Resource Wing has already completed work on organisational and task analysis by finalising job descriptions and placing key performance indicators for FBR hqs. Second phase of job descriptions for field formations is also underway. This training need analysis is also an important component that needed to be compiled. Needless to say that High quality on-the-job performance requires deliberation on a range of expected job tasks and all factors require due pondering, thought and discussion in order to arrive at conclusive policy which can upscale organisational performance.

This Training Need Analysis has been conducted through survey methodology in order to secure data and generate required information by the Training and Development section of Administration and Human Resource Wing. An exercise which was all-embracing in its application was held in house for compilation of questionnaires' of all the circulated questions in two required streams of personal and technical skill sets. The consolidated results have been placed graphically for ready consultation.

I am confident that training plans that are going to be devised after taking into consideration, input of all stakeholders would be beneficial for Federal Board of Revenue.

(Muhammad Naseer Butt)
Member
Administration & Human Resource Wing

ACKNOWLEDGEMENT

This Training need assessment for FBR was undertaken in order to seek first hand input from all concerned officers in Inland Revenue Service and Customs service who are in BS 14 and above to enable the Training and Development section to formally devise a training plan while incorporating all capacity gaps which are identified by the officers.

Each and every field formation has participated as respondents of this TNA and it was only possible to conduct this TNA due to the cooperation extended by all officers of Federal Board of Revenue who have participated in submitting the circulated questionnaires. It is a step forward by the Administration and Human Resource Wing in the right direction as over past decade there was no documented TNA conducted by FBR. Such a publication is need of the hour and should be undertaken intermittently by the Training and Development section in order to pave way for a comprehensive training regime for In -Service and Ex -Cadre officers and staff of FBR.. Highly acknowledged is the support of Dr Muhammad Ashfaq Ahmad, Chairman Federal Board of Revenue and Mr. Muhammad Naseer Butt, Member Administration & Human Resource Wing, FBR for this initiative to take final shape of a documented report. Training and Development Section of Administration & Human Resource Wing of FBR appreciates the participation and cooperation of all the Field Formations of Inland Revenue and Customs Service for enabling compilation and preparation of this document.

The efforts and hard work of all staff posted in Training and Development Section especially Mr. Muhammad Nasim Abbasi, Ms. Sadia Noshahi and Ms Aroma Muhammad is much appreciated.

(Aisha Farooq)
Chief, Training & Development
Administration & Human Resource Wing

TRAINING NEED ANALYSIS

Progressive organizations need consistent Human Resource (HR) Development, HR audits and need based trainings. Such training ought to be powerful and specifically designed to fill gaps in the existing level of Knowledge/ Skills/ qualifications (KSQs) of employees and instil values and skills that are desired by the organization in line with its objectives.

FBR's vision and mission clearly state that it aspires to be a progressive organization with satisfied stake holders. Given the diversity of work and clientele, this certainly makes FBR's job far more difficult than any other public sector organization and hence the need of intense HR training and development. However it is best to state that it is not possible to spell out training requirements without proper training need analysis.

The Training and Development section of Administration and Human Resource Wing, FBR has deliberated thoroughly on the future need for conducting trainings for FBR workforce in the wake of newly created directorates, installation of Track and Trace, Point of Sale System, working for detection of Anti Money Laundering activities, FATF, DNFBPs and Information technology linked working in field formations etc. but the toughest challenge was to assess the magnitude of need for training in all grades and ascertain qualitative and quantitative dimensions of the need.

Hence this research based "Training Need Analysis" was conducted. Though the desired levels of KSQs are always reflective of the Job Description (JD) of an employee yet the gaps between these and the current levels of an employee are a must to be found before a training program can be undertaken for the employees of FBR.

BACKGROUND

Federal Board of Revenue (FBR) values its workforce and human capital, which is manifested in its mission, vision, and values. FBR also places great emphasis on training and development of its workforce to fill in existing gaps in the knowledge and skills base of its employees for better performance in various newly reengineered and restructured functions which are now operating in an automated environment.

The FBR intends to continue undertaking capacity building ventures for its employees with the government allocated funds under Training head and also with assistance of World Bank in the Pakistan Raises Revenue Project, which envisages transformation of the tax

administration on functional lines. The said initiative was also mentioned in the “System study” by World Bank. It has been cited in the study that:

“Current training is not adequate. Therefore, it fails to expose FBR employees to best tax administration practices. To rectify the situation, an integrated training department would be created within the HRM functions and a comprehensive training plan based on a systemic assessment of needs at all levels would be developed. Special emphasis would be given to train middle level managers through reputed institutions in the country and abroad. FBR will also develop its national training institute for high quality training to new inductees at different levels. Training would also be delivered in the regions” – unquote

Training and Development plays a crucial part for any organization to meet its broad goals and objectives. Technology is changing at a very fast pace and so are the training and development needs of employees. Consistent training helps in grooming employees according to the needs of the rapidly changing environment.

This training needs analysis has therefore been launched to assist Training and Development section of Administration and Human resource wing in designing a comprehensive training strategy for FBR in coming years, which is very much in line with the recommendations of IMF report and Strategy paper. The training needs of the FBR’s employees need to be assessed against a laid down criteria with the objective to match employee’s competence with the job’s required skills.

OBJECTIVES

This training needs analysis (TNA) was conducted during last quarter of 2021 as the first activity of the Training and Development Section of Administration and Human Resource Wing of FBR. The results and conclusions of this analysis will form the basis upon which future training programme and HRD activities of FBR’s workforce will be planned and scheduled. This training needs assessment was carried out with a host of objectives. The outlined objectives are:

- i. To identify training needs of FBR employees in the context of required Knowledge, Skills and Qualities (KSQ).

- ii. To make recommendations for the training initiatives that would be the basis for a strategic plan for employee's development and training courses design for the years ahead.

STRUCTURE OF THE REPORT

This report summarizes the results of training needs assessment for all the posts from BS14- BS 22 employees of FBR from Inland Revenue and Customs Service. The final results are structured, so as to highlight the findings of the TNA exercise and to compare the training needs and training priorities. All the assessment results are position wise arranged and all the KSQs are discussed separately for each position.

RESEARCH METHODOLOGY AND TECHNIQUE

A) Study Design

This is a quantitative research to assess and analyse the training needs (TNA) of the in-service employees of Federal Board of Revenue. TNA forms were distributed to all the reporting officers in the population for the research. The filled TNA forms were collected from all the field formations and compiled at the office of Chief-Training & Development, Administration & Human Resource Wing. Aggregated results for each post has been generated for simplified assessment of this feedback.

B) Sampling

The workforce strength of FBR comprising from the Inland Revenue Service as well as Customs Service were required to specify and identify training gaps according to the needs of the employees as per two categories of training as follows:

- Personal Skill Set
- Technical Skill Set

Both sets of skill included different sets of work questions for Inland Revenue and Custom Wing depending upon their expertise and functions. The targeted research group of the FBR workforce has been divided into major groups or strata's namely respondents from RTOs, LTOs, CTOs, MCCs, etc.

Each of the above strata is further broken down into the respective position or Job Title with respect to the service grade.

C) Research instrument- TNA form

Training need analysis forms were developed by Training and Development Wing officers with assistance from Member Amin & HR, having thorough knowledge of the relevant process. In these forms we used three points scale for the questions. The questionnaires were circulated in field formation of Inland Revenue and Customs for determining future training needs.

TNA form was designed to collect data from all the respective reporting officers as per respective job descriptions, and assessment of the required competency level in terms of training priority of their respective KSQs. The required training input has been sought in three groups of High, Medium and Low to gather input on specific technical or personal skill set. The KSQs put to evaluation have been picked from the job descriptions of the FBR employees. All questionnaires are annexed at the end of this report. TNA forms were devised to collect data from all the respective reporting officers based on their preferences regarding the Training Need Analysis.

The questionnaires were categorized according to the scale of the Officers keeping in mind their assessments of the required competency level in terms of training priority, job description and their key performance indicators. The questions were categorized in two groups i.e.; Inland Revenue and Customs respectively and consequently further broken down in three tiers as follows:

- BPS: 20-21
- BPS: 17-19
- BPS: 14-16

The competency levels training priorities were evaluated on scale High to Low depending upon the need of specific training. The questions put to evaluation emerged from the job descriptions of the FBR employees

GLOSSARY

Competency	An observable behaviour supported by specific knowledge, skills, and attitudes. Each competency has a specific result or output.
Job Analysis	The process of identifying all the parts of a specific job; conducted before a task analysis.
Learning Objectives	Describes a specific behaviour, conditions, level of achievement and is written from the learner's point of view.
Needs Assessment	Gathering of information about a specific work need that can be resolved by training. The types of needs assessment include performance analysis, target population analysis, sorting training needs and wants, job analysis, and task analysis.
Needs versus Wants Analysis	Discovers training needs that are related to the organization's work. Training is linked to the final outcome and providing appropriate training will benefit the individual as well as the organization.
Performance Analysis	Also known as gap analysis. Performance analysis looks at an official's current performance and identified whether the official is performing as desired.
Performance Deficiency	A difference with a negative connotation, implying that the official is not meeting a known standard for performance.
Target Population	The individual or group involved in a needs assessment or training program.
Task Analysis	Finds the best method and sequence of steps to complete a specific task.

Why does FBR need Training Needs Assessment?

FBR has over the past decade has not been able to provide required capacity building trainings at local or foreign fora's due to lack of funds and that has led to dissatisfaction with current training regime with an express desire from junior officers to bring in change as well as provide opportunities for foreign trainings .

Each training request implies that a gap or discrepancy exists between what is and what could be or should be. A learning or performance gap between the current and desired condition is called a need. TNA generally aims at the following situations.

- Solving a current problem
- Avoiding a past or current problem
- Creating or taking advantage of a future opportunity
- Providing learning, development or growth

Today's work environment requires employees to be skilled in performing advance and complex tasks in an efficient, cost-effective and safe manner. Training is basically a performance improvement tool which is required to fill the actual gap between the expected level of job performance and the actual level of performance. Training Need Analysis is actually the process of collecting information about an expressed or implied organizational need that could be met by conducting training. The need can be a performance that does not meet the current standard. It means that there is a prescribed or best way of doing a task and that variance from it is creating a problem.

The TNA process helps the trainer and the person requesting training to specify the training need or performance deficiency. Assessments can be formal (using survey and interview techniques) or informal (asking some questions of those involved). (Source: Jean Barbazette, 2006, Training Needs Assessment: Methods, Tools and Techniques)

A successful training needs analysis identifies those who need training and what kind of training is required. A Training Needs Analysis helps to put the training resources to good use. Due to the rapid change in technology the working conditions around the globe are becoming more efficient. Training & Development of workforce in reality offers competitive advantage to an organisation by removing performance deficiencies; making employees stay long; reduces inefficiency and yet at the same time it hones skills for meeting future employee

needs. At the same time with motivated workforce there is greater capacity for yielding better results. Training contributes to employee stability in at least two ways. Employees become efficient after undergoing training and ensure better performance of the organization.

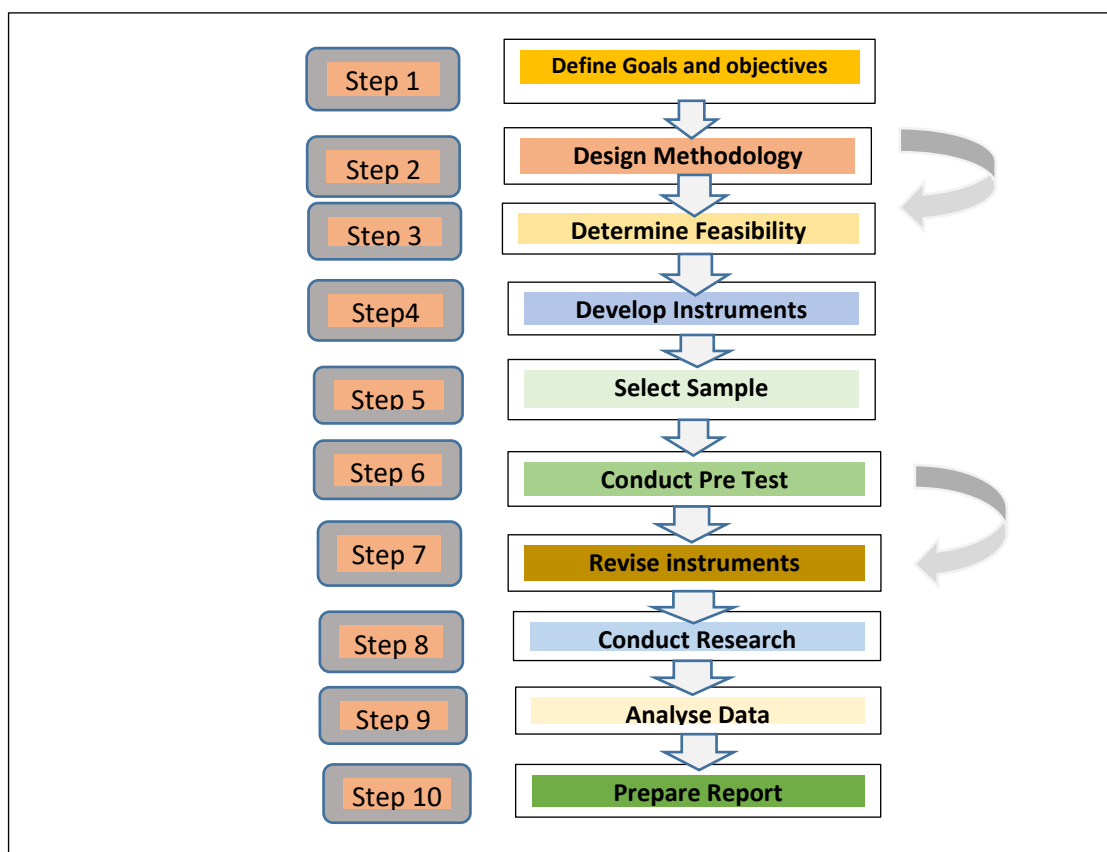
PRINCIPLES OF ANALYSIS

Knowledge, Skills & Abilities: Today's workplace environment requires the employees to think differently that may lead to good decision making based on limited information that may ultimately benefits the Organization. In making this actually possible training plays a vital role to enhance their abilities

DATA ANALYSIS AND INTERPRETATION:

This final report is culmination of several steps which yielded results and the data was analyzed as per steps given below:

Steps Undertaken Conducting TNA



By using a systematic approach, efforts were taken to ensure that gaps in performance were identified correctly. However it is pertinent to note that only those gaps caused by lack of

knowledge or skills can be improved through training. Performance deficiencies that occur because of lack of motivation, environmental problems, or systems issues require non-training interventions such as changes in the selection process, the performance appraisal process, or the reward system.

STATISTICAL ANALYSIS:

The statistical analysis emerged from the combined results of the self-analysis questionnaire which asked respondents to rate the importance of each competence (on H-M-L scale) required as per their job role. On an individual basis this provides a foundation for a Personal Development Plan. When these results are aggregated with others, a ‘raw’ collective competence gap is established. To refine this further, depending upon the extent of the gap and the collective importance rating of the competence, a weighting factor was applied. The eventual priority ranking which emerged therefore takes into consideration the following three factors: the collective importance of each competence; the extent of the overall competence gap; and the number of respondents expressing each need

The following tables (for Executive Group BS 20-21, Middle management group BS 17-19, and Entry level Group) show the ranking of each of the training needs, along with the number of people expressing each need. The ‘top ten’ for each group are placed as per the feedback received. The darker shading identifies those needs which have achieved a high ranking despite being expressed by relatively few respondents, indicating a significant competence gap by those who expressed the need.

BPS 17-19 (IRS)			
Personal Skills			
S. No	Competence Area	Overall Ranking	No Need Expressed
1	Information Technology	1	0
2	Customer Facilitation	2	0
3	Decision Making and Problem Solving	3	0
4	Team Work	4	0
5	Leadership	5	0
6	Negotiation Skills	6	0
7	Management Skills	7	0
8	Communication Skills	8	0

SKILL SETS

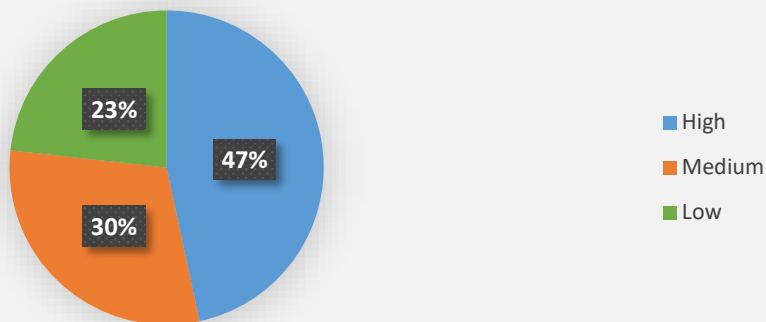
The graphic results of all the questions asked by the respondents are placed for evaluation purpose separately and ready reference. The questions were in two categories of personal and technical skill sets and hence provide input according to those specified streams.

PERSONAL SKILL SETS

Inland Revenue Service (IRS) BS 14-16

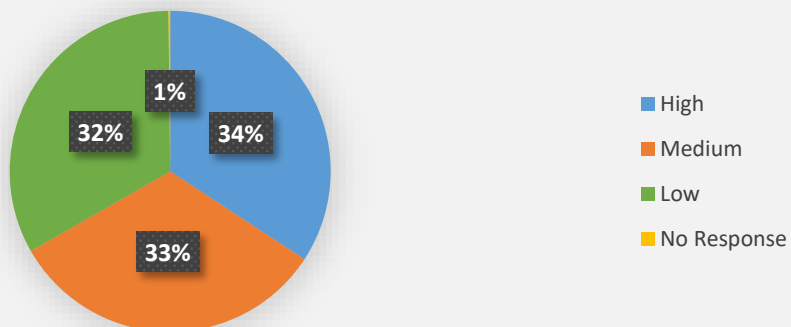
Q 1	Information Technology	1	High	1936
		2	Medium	1250
		3	Low	965
		4	No Response	3
Total				4154

Information Technology



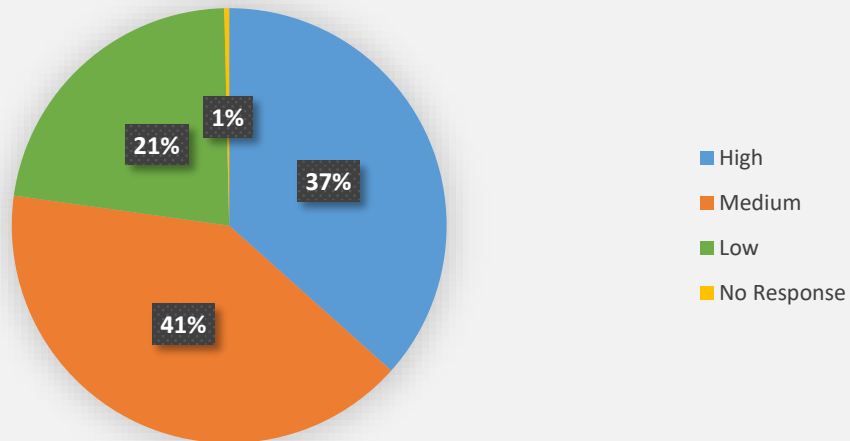
Q 2	Personal Demeanour	1	High	1422
		2	Medium	1350
		3	Low	1375
		4	No Response	7
Total				4154

Personal Demeanour



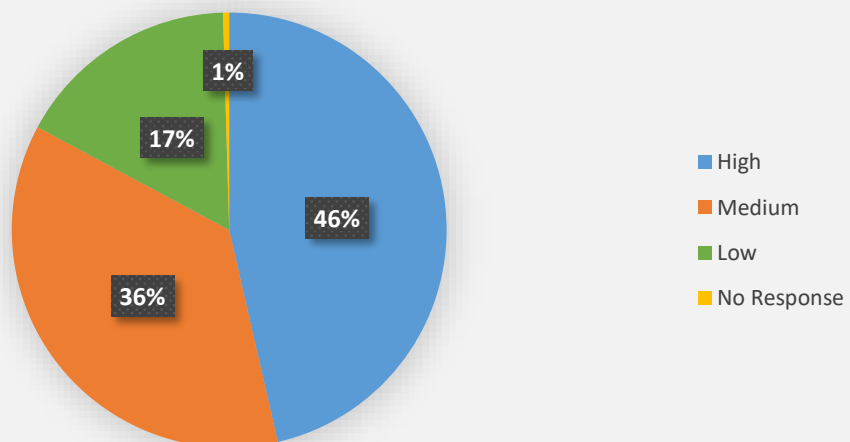
Q 3	Communication Skills	1	High	1521
		2	Medium	1686
		3	Low	932
		4	No Response	15
Total				4154

Communication Skills



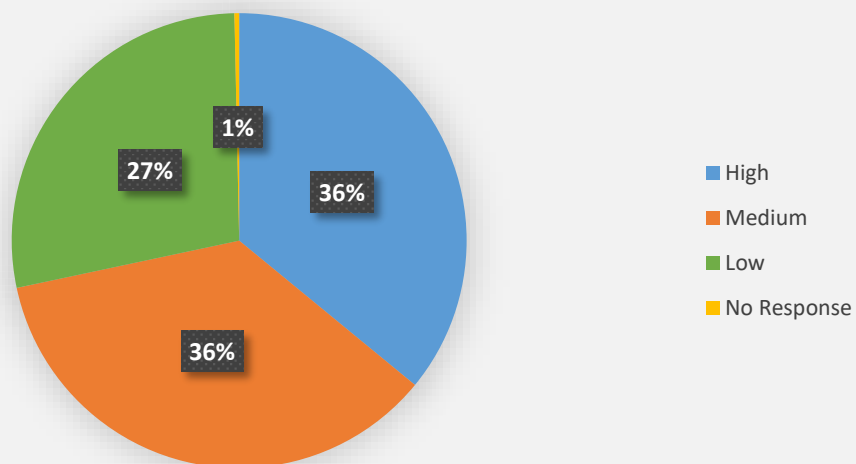
Q 4	Decision Making & Problem Solving	1	High	1928
		2	Medium	1513
		3	Low	694
		4	No Response	19
Total				4154

Decision Making & Problem Solving



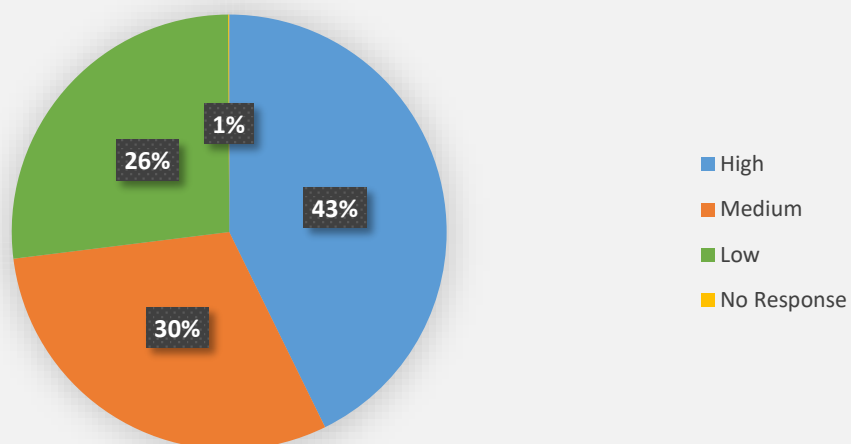
Q 5	Customer Facilitation	1	High	1493
		2	Medium	1484
		3	Low	1163
		4	No Response	14
Total				4154

Customer Facilitation



Q 6	Team Work	1	High	1775
		2	Medium	1259
		3	Low	1117
		4	No Response	3
Total				4154

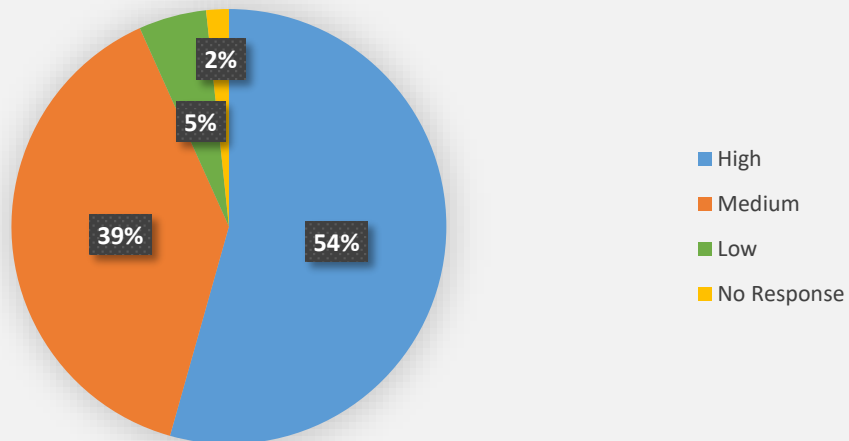
Team Work



Inland Revenue Service (IRS) BS 17-19

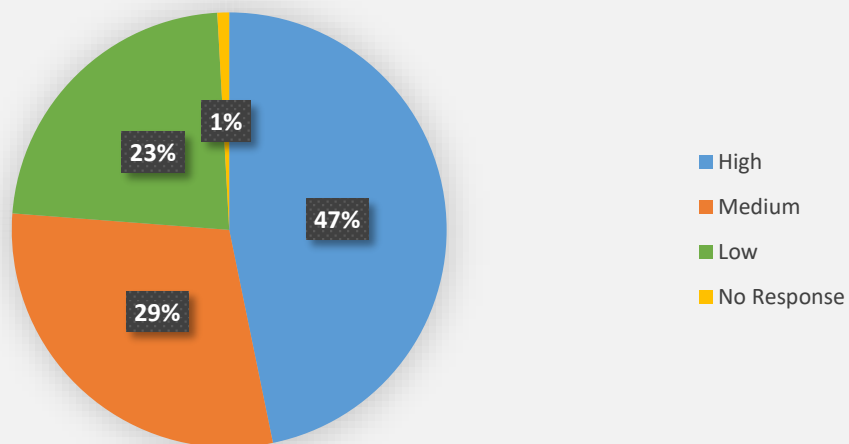
Q 1	Information Technology	1	High	809
		2	Medium	579
		3	Low	75
		4	No Response	25
Total				1488

Information Technology



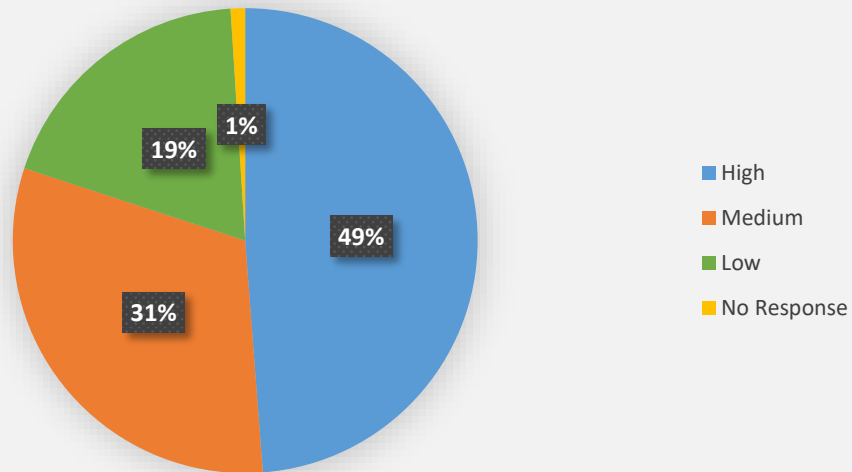
Q 2	Leadership Skills	1	High	696
		2	Medium	438
		3	Low	341
		4	No Response	13
Total				1488

Leadership



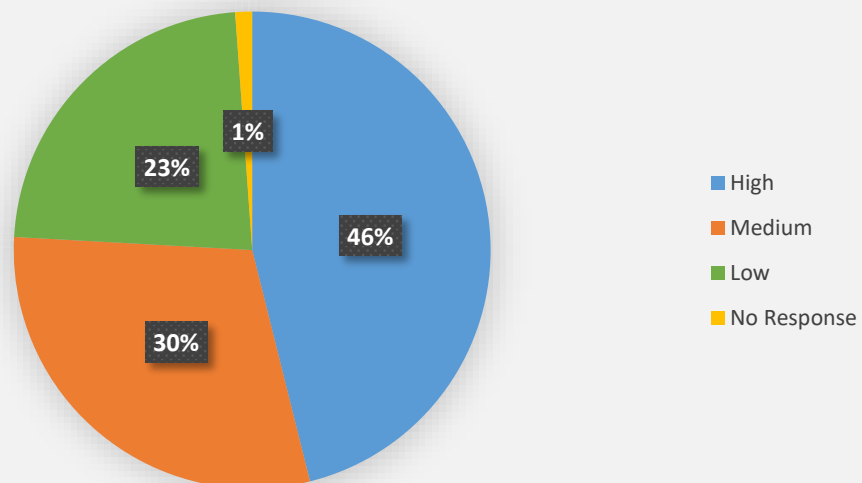
Q 3	Communication Skills	1	High	726
		2	Medium	465
		3	Low	282
		4	No Response	15
Total				1488

Communication Skills



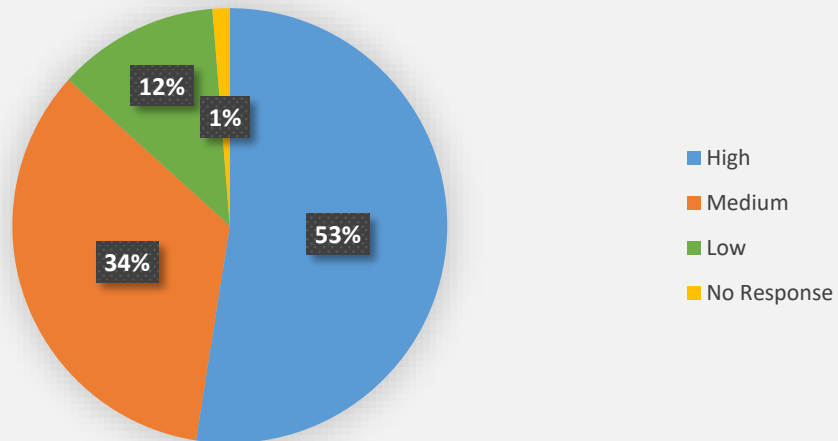
Q 4	Decision Making & Problem Solving	1	High	686
		2	Medium	443
		3	Low	342
		4	No Response	17
Total				1488

Decision Making & Problem Solving



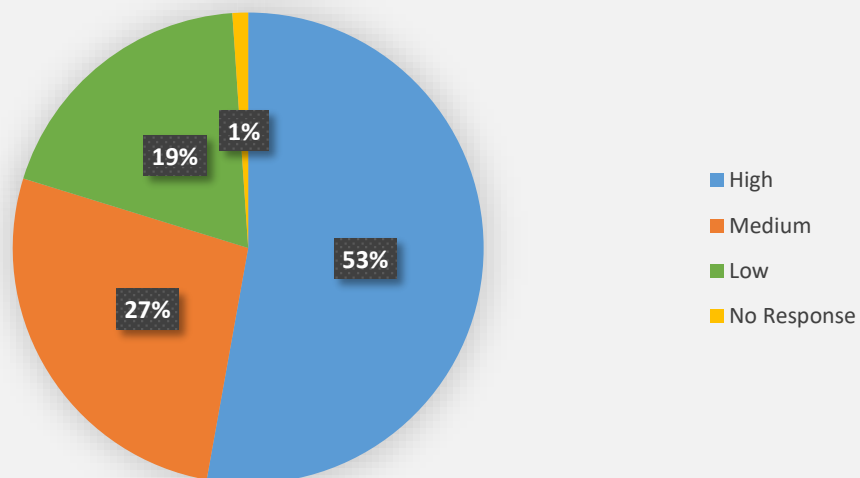
Q 5	Negotiation Skills	1	High	781
		2	Medium	509
		3	Low	179
		4	No Response	19
Total				1488

Negotiation Skills

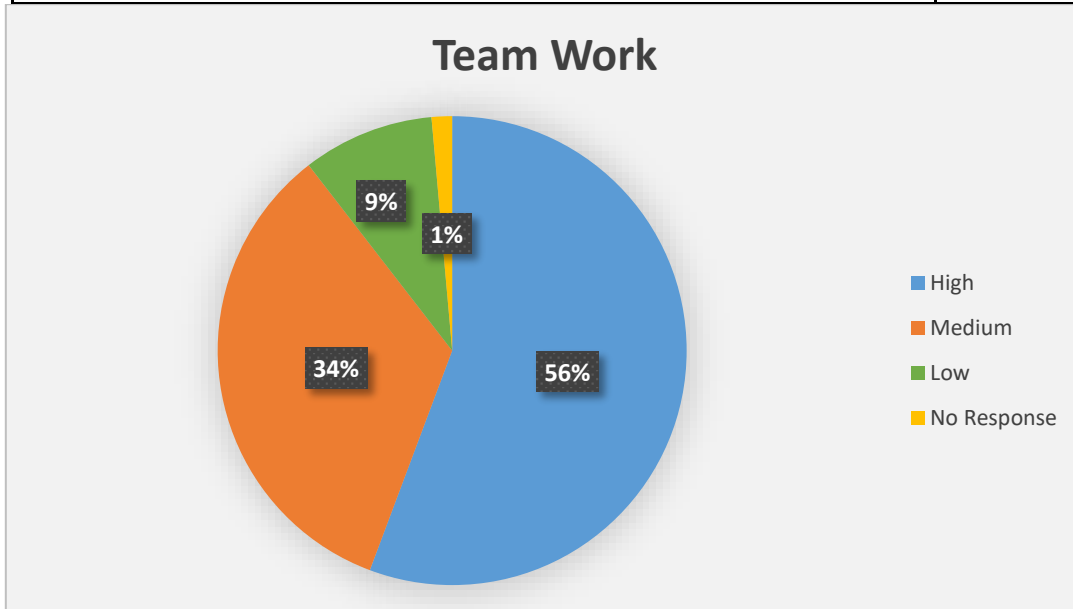


Q 6	Customer Facilitation	1	High	786
		2	Medium	401
		3	Low	285
		4	No Response	16
Total				1488

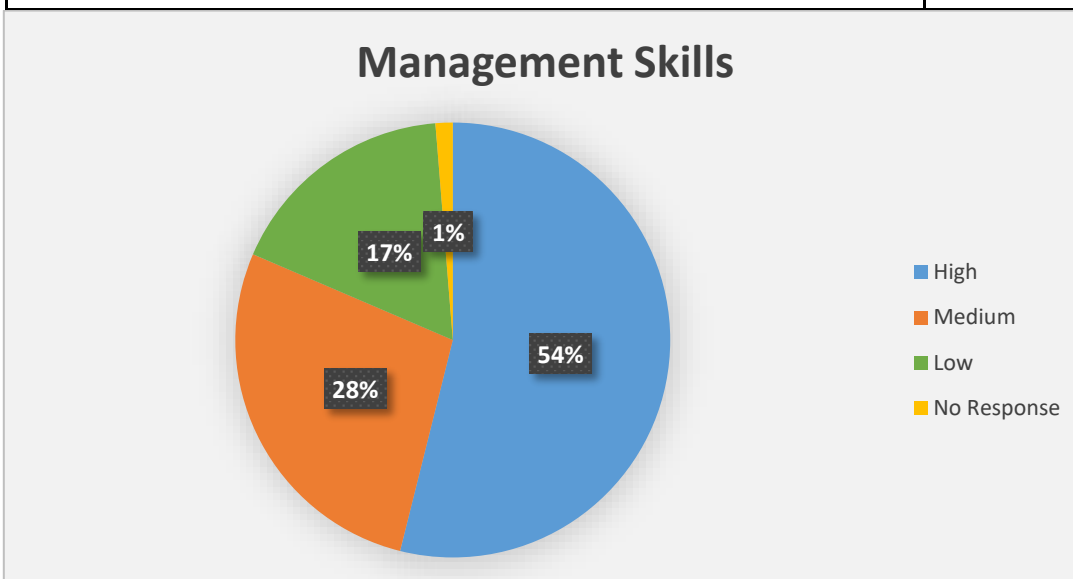
Customer Facilitation



Q 7	Team Work	1	High	829
		2	Medium	503
		3	Low	135
		4	No Response	21
Total				1488



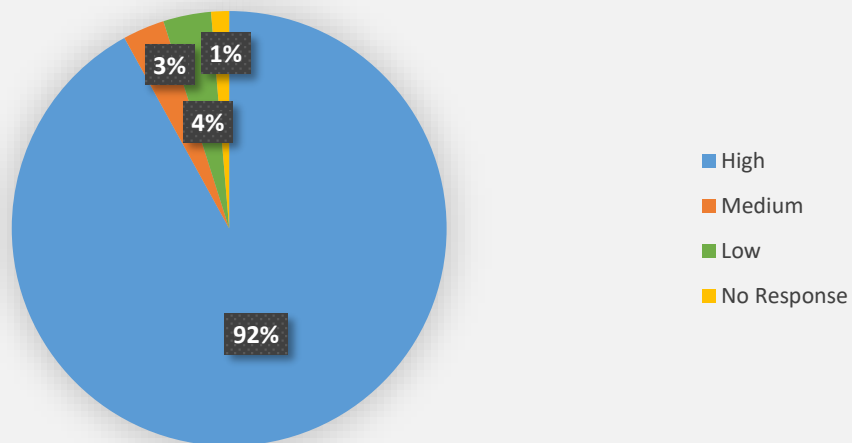
Q 8	Management Skills	1	High	802
		2	Medium	410
		3	Low	257
		4	No Response	19
Total				1488



Inland Revenue Service (IRS) BS 20-22

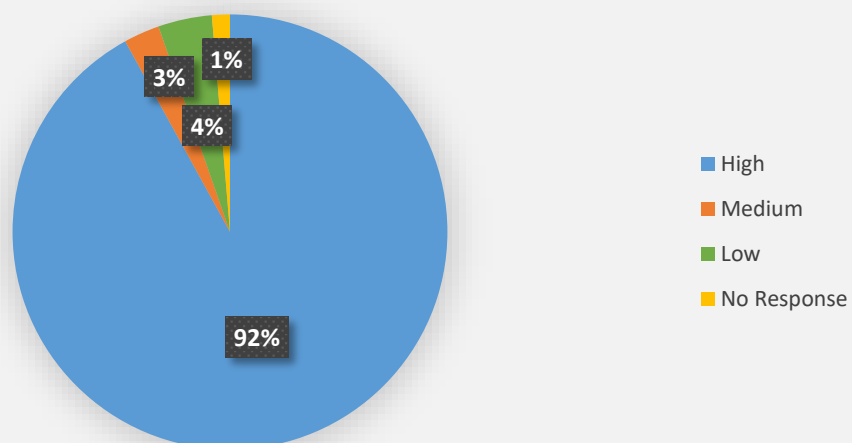
Q 1	Leadership and Governance	1	High	207
		2	Medium	7
		3	Low	8
		4	No Response	3
Total				225

Leadership and Governance



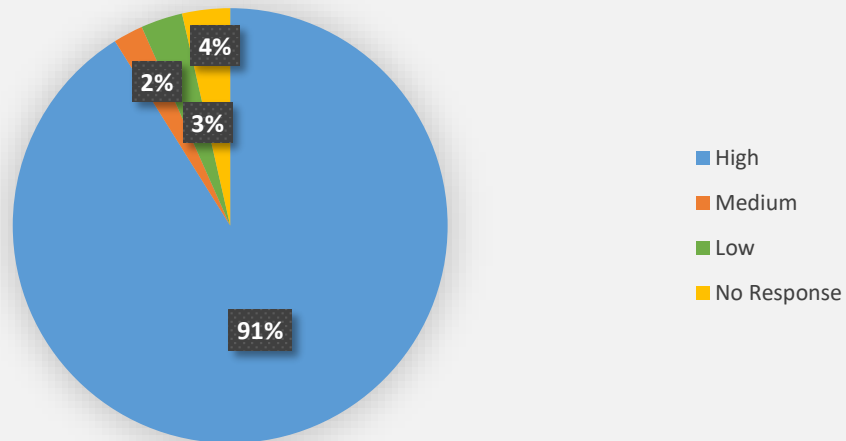
Q 2	Work Force Analysis	1	High	207
		2	Medium	6
		3	Low	9
		4	No Response	3
Total				225

Work Force Analysis



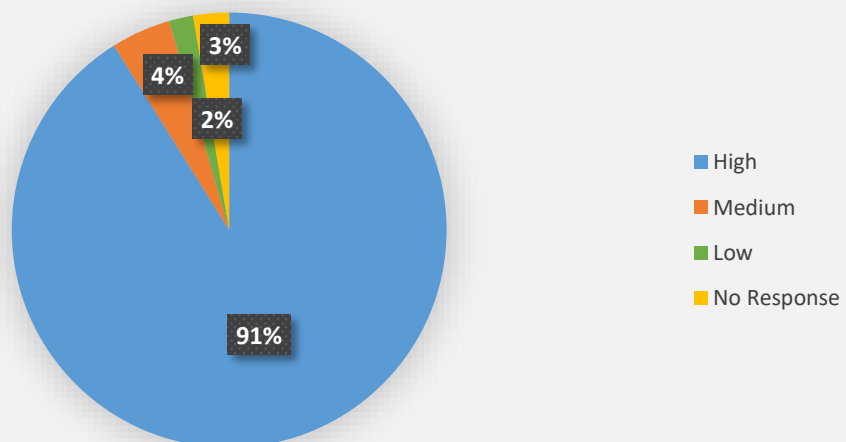
Q 3	Decision Making & Problem Solving	1	High	205
		2	Medium	5
		3	Low	7
		4	No Response	8
Total				225

Decision Making & Problem Solving



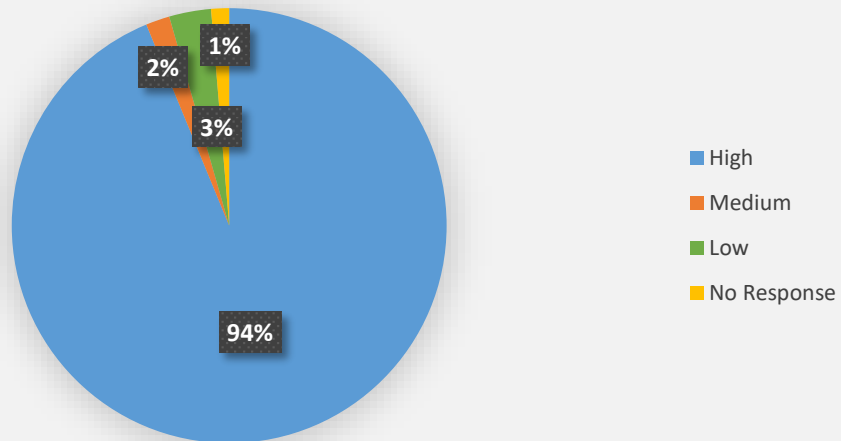
Q 4	Policy Making	1	High	205
		2	Medium	10
		3	Low	4
		4	No Response	6
Total				225

Policy Making



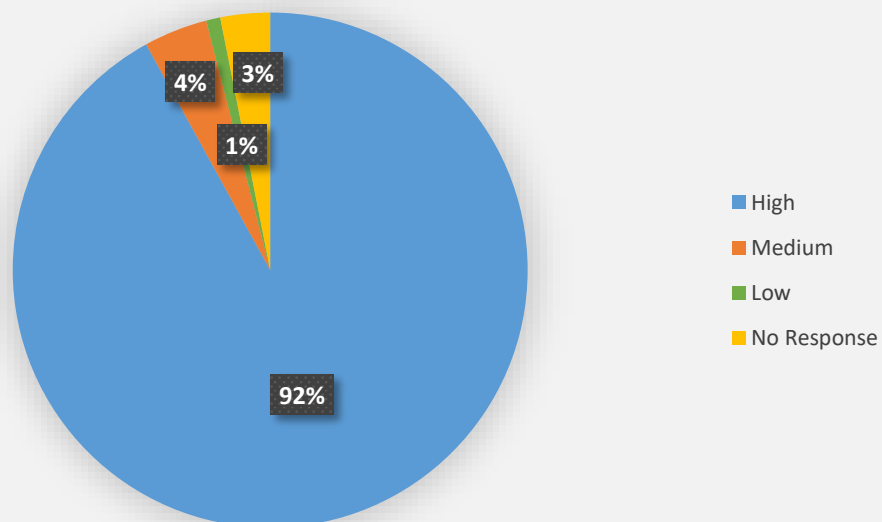
Q 5	Team Work/Team Building	1	High	211
		2	Medium	4
		3	Low	7
		4	No Response	3
Total				225

Team Work/Team Building



Q 6	Stress Management	1	High	207
		2	Medium	9
		3	Low	2
		4	No Response	7
Total				225

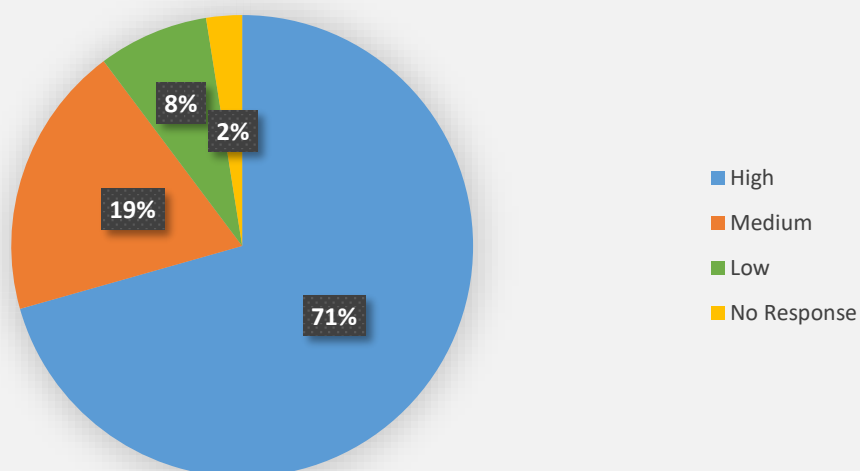
Stress Management



PAKISTAN CUSTOMS BS 14-16

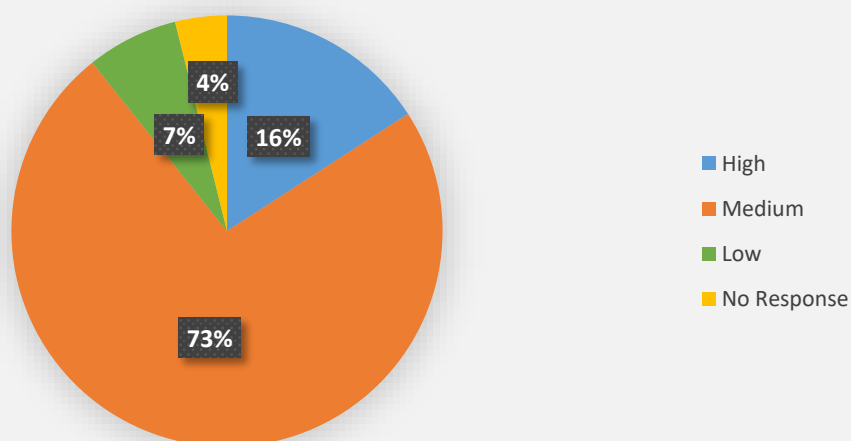
Q 1	Information Technology	1	High	4228
		2	Medium	1147
		3	Low	463
		4	No Response	150
Total				5988

Information Technology



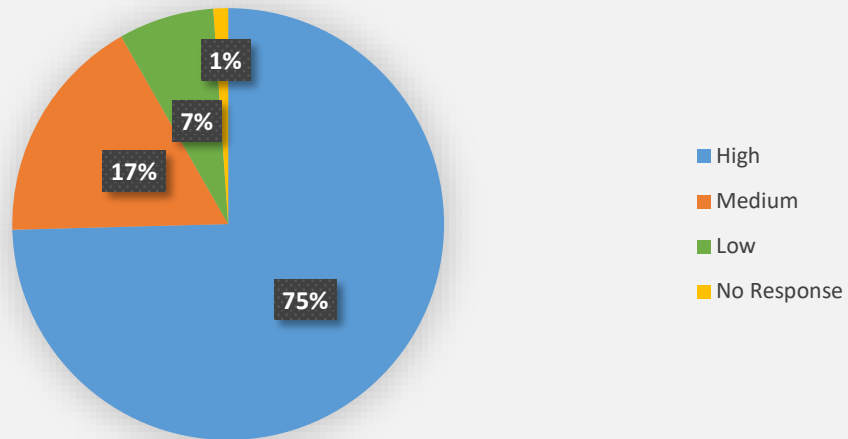
Q 2	Personal Demeanour/ Uniform Ethics	1	High	950
		2	Medium	4395
		3	Low	411
		4	No Response	232
Total				5988

Personal Demeanour/ Uniform Ethics



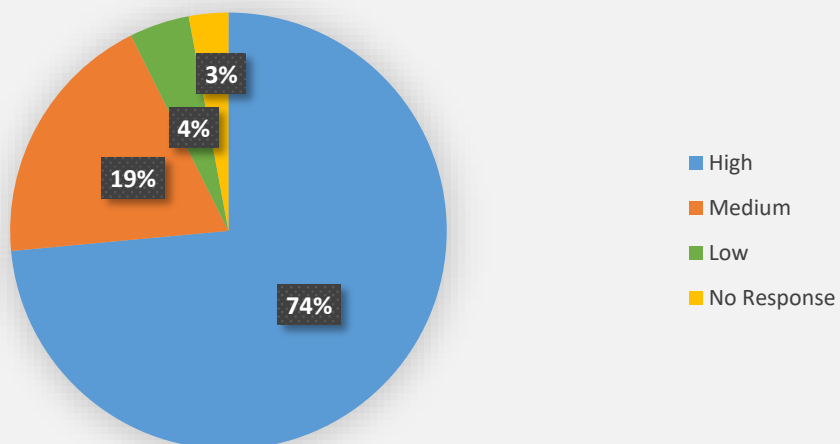
Q 3	Weapon Handling	1	High	4466
		2	Medium	1028
		3	Low	428
		4	No Response	66
Total				5988

Weapon Handling



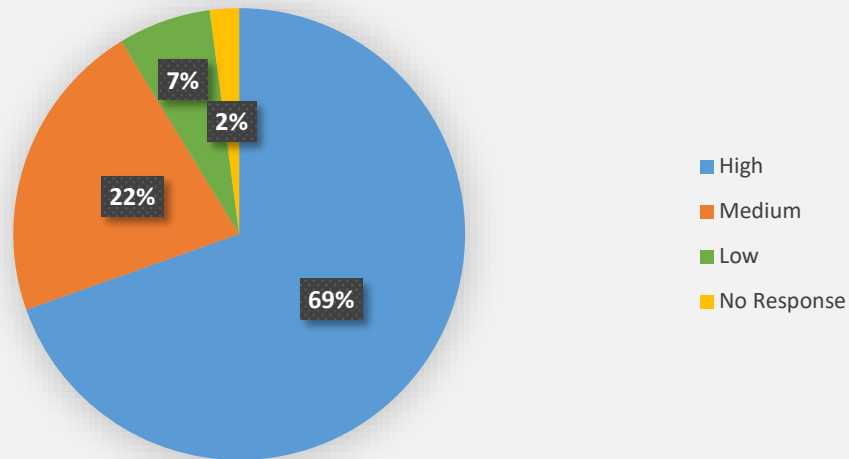
Q 4	Communication Skills	1	High	4403
		2	Medium	1144
		3	Low	266
		4	No Response	175
Total				5988

Communication Skills



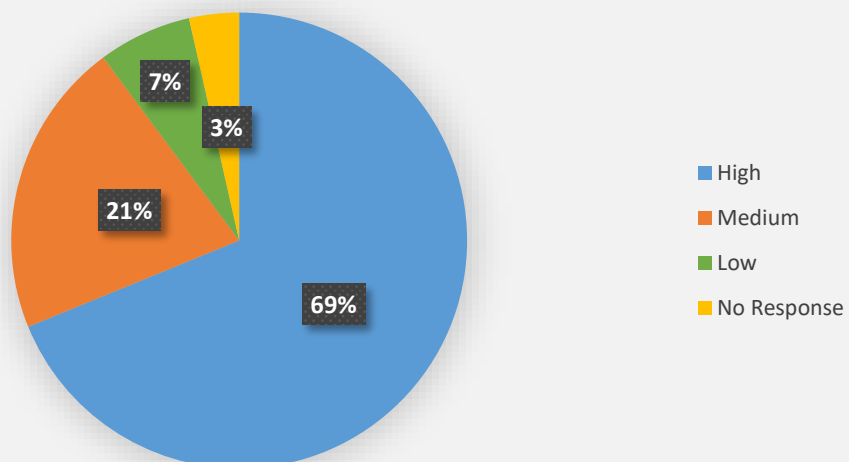
Q 5	Decision Making & Problem Solving	1	High	4166
		2	Medium	1299
		3	Low	398
		4	No Response	125
Total				5988

Decision Making & Problem Solving

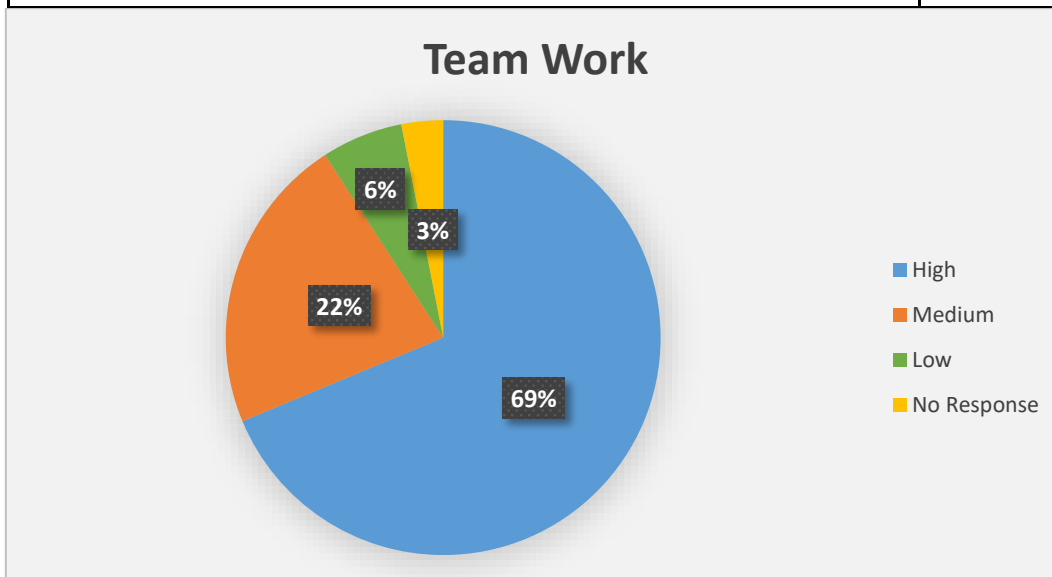


Q 6	Customer Facilitation	1	High	4121
		2	Medium	1258
		3	Low	397
		4	No Response	212
Total				5988

Customer Facilitation

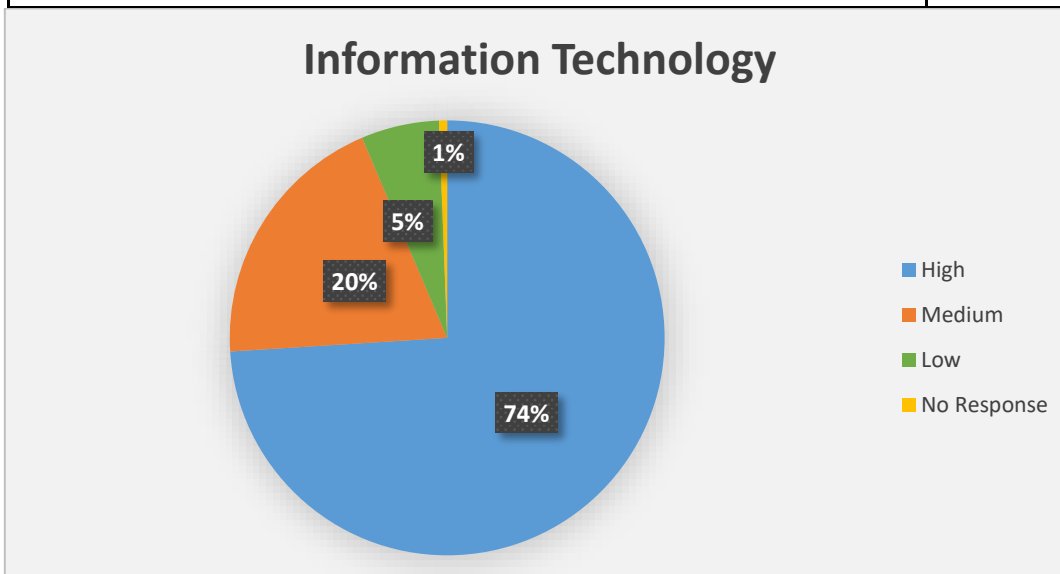


Q 7	Team Work	1	High	4115
		2	Medium	1326
		3	Low	362
		4	No Response	185
Total				5988



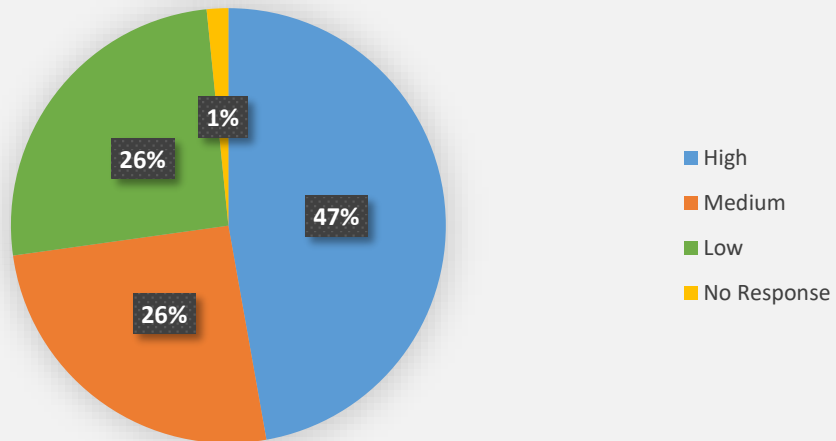
PAKISTAN CUSTOMS BS 17-19

Q 1	Information Technology	1	High	370
		2	Medium	98
		3	Low	29
		4	No Response	3
Total				500



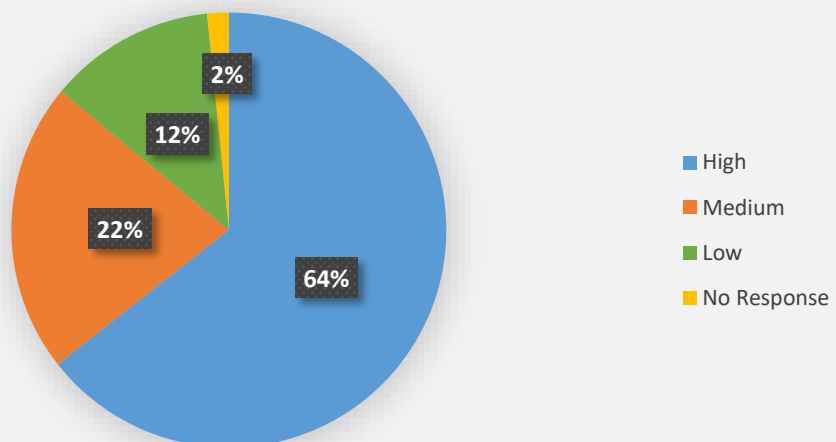
Q 2	Personal Demeanour/ Uniform Ethics	1	High	236
		2	Medium	128
		3	Low	128
		4	No Response	8
Total				500

Personal Demeanour/ Uniform Ethics

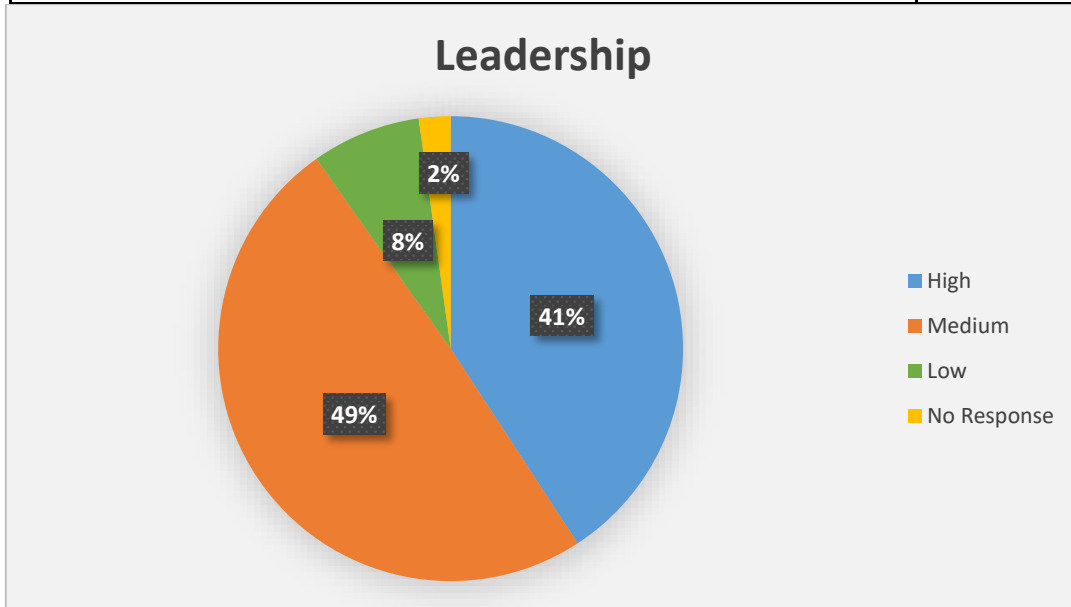


Q 3	Weapon Handling	1	High	322
		2	Medium	108
		3	Low	62
		4	No Response	8
Total				500

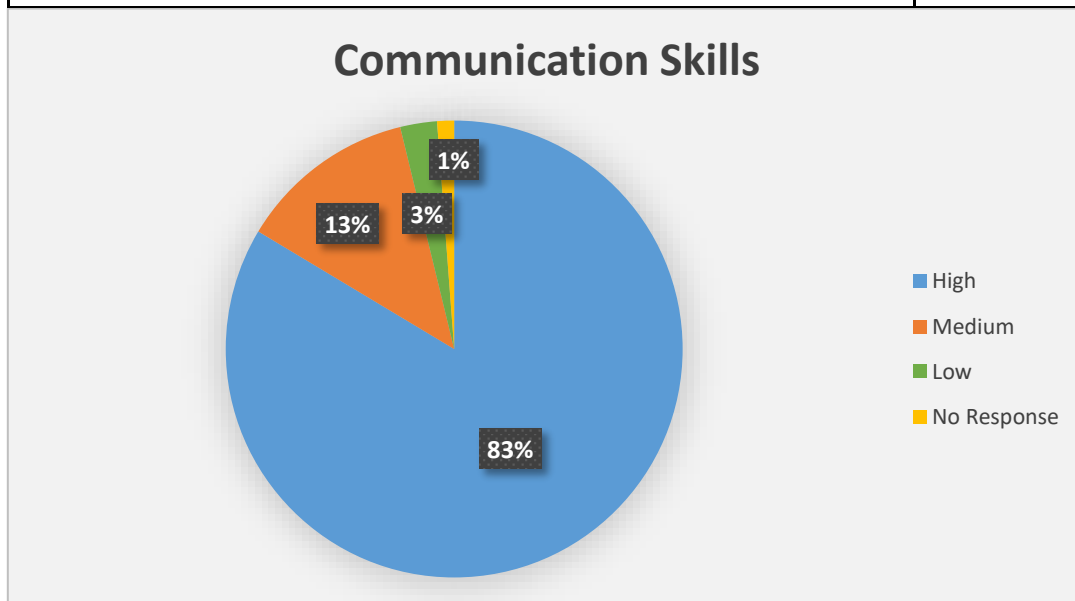
Weapon Handling



Q 4	Leadership	1	High	204
		2	Medium	247
		3	Low	38
		4	No Response	11
Total				500

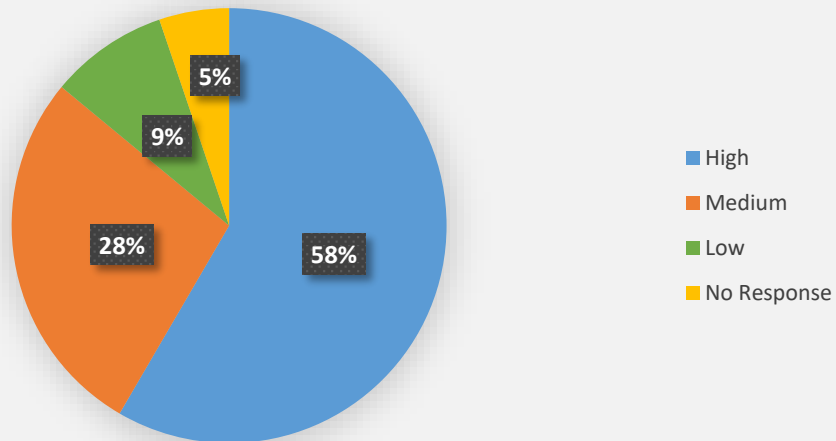


Q 5	Communication Skills	1	High	418
		2	Medium	63
		3	Low	13
		4	No Response	6
Total				500



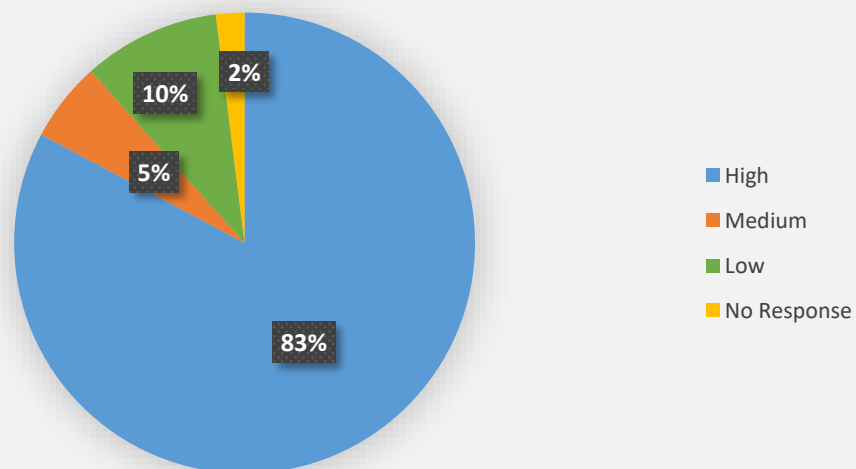
Q 6	Decision Making & Problem Solving	1	High	292
		2	Medium	138
		3	Low	44
		4	No Response	26
Total				500

Decision Making & Problem Solving



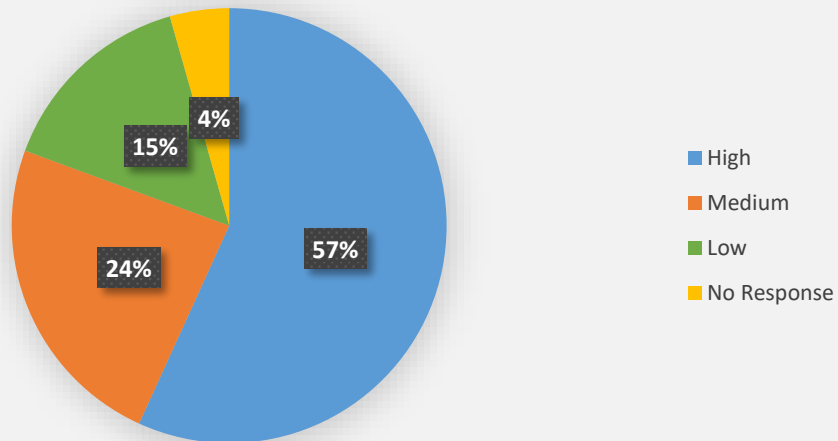
Q 7	Negotiation Skills	1	High	414
		2	Medium	28
		3	Low	48
		4	No Response	10
Total				500

Negotiation Skills



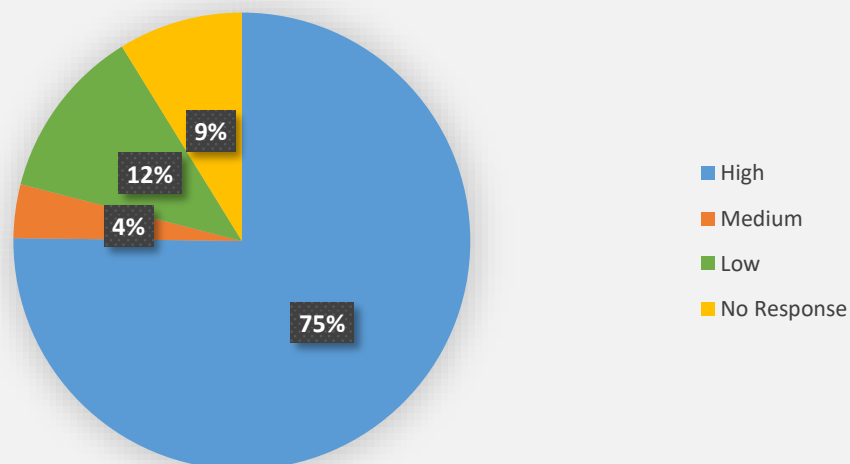
Q 8	Customer Facilitation	1	High	284
		2	Medium	119
		3	Low	75
		4	No Response	22
Total				500

Customer Facilitation



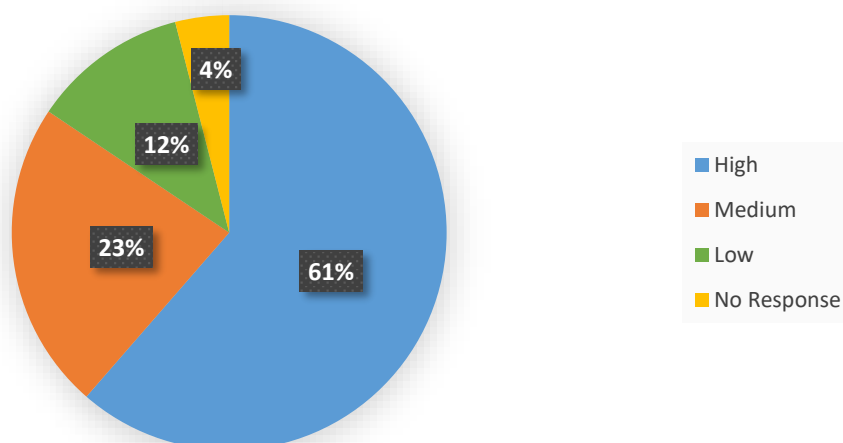
Q 9	Team Work	1	High	376
		2	Medium	19
		3	Low	61
		4	No Response	44
Total				500

Team Work



Q 10	Management Skills	1	High	307
		2	Medium	115
		3	Low	58
		4	No Response	20
Total				500

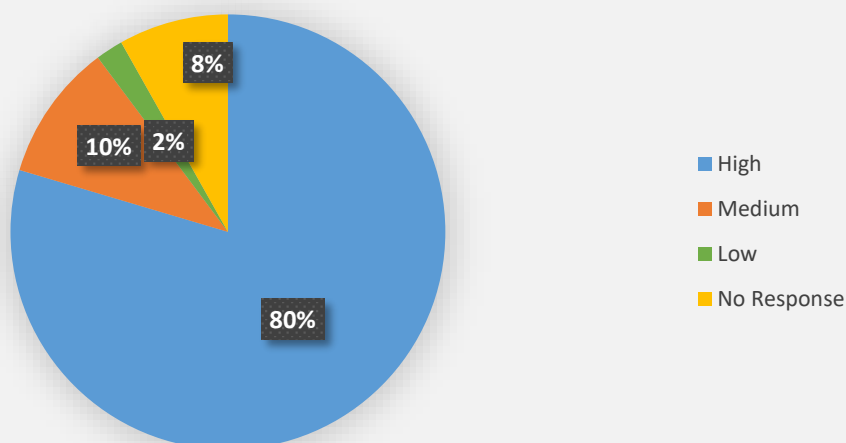
Management Skills



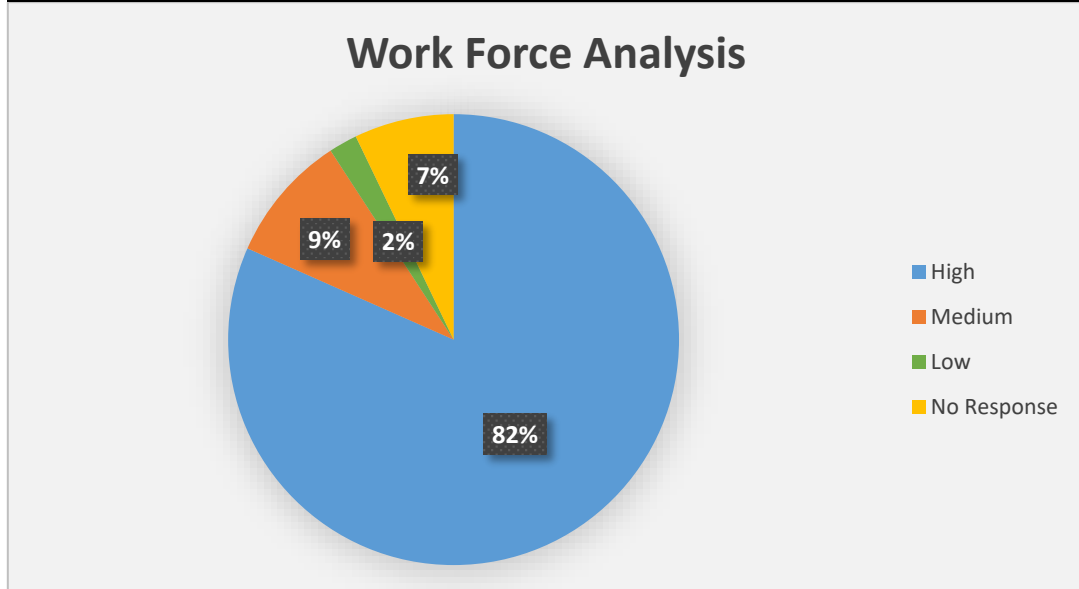
PAKISTAN CUSTOMS BS 20-21

Q 1	Leadership and Governance	1	High	78
		2	Medium	10
		3	Low	2
		4	No Response	8
Total				98

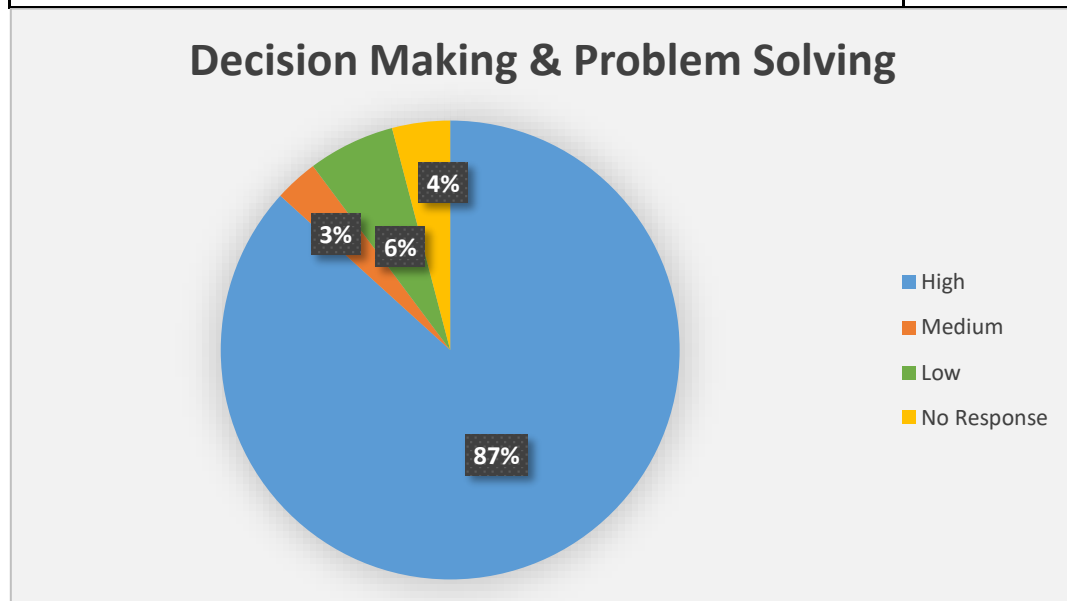
Leadership and Governance



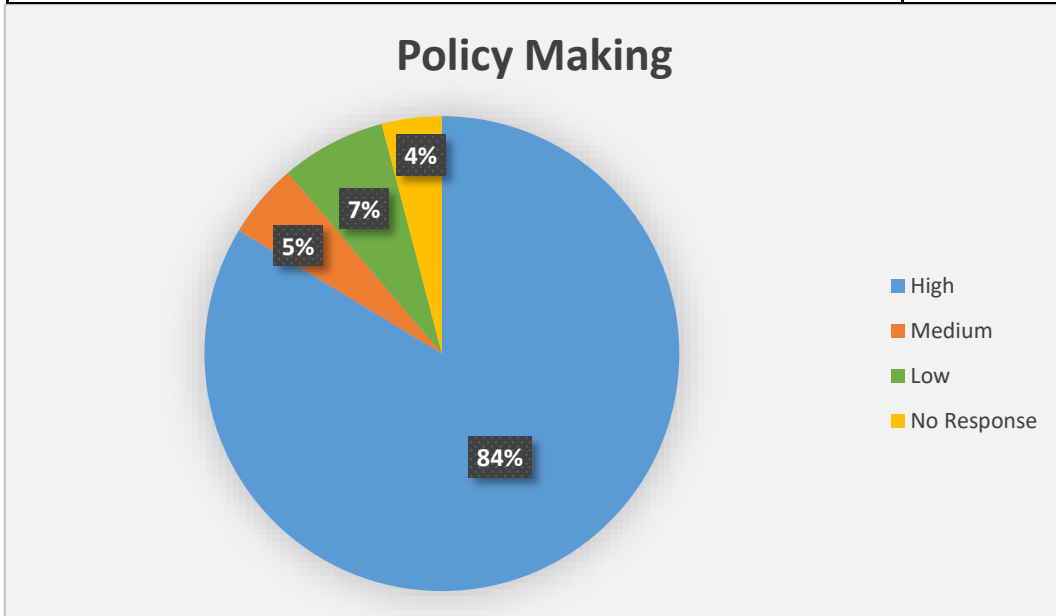
Q 2	Work Force Analysis	1	High	80
		2	Medium	9
		3	Low	2
		4	No Response	7
Total				98



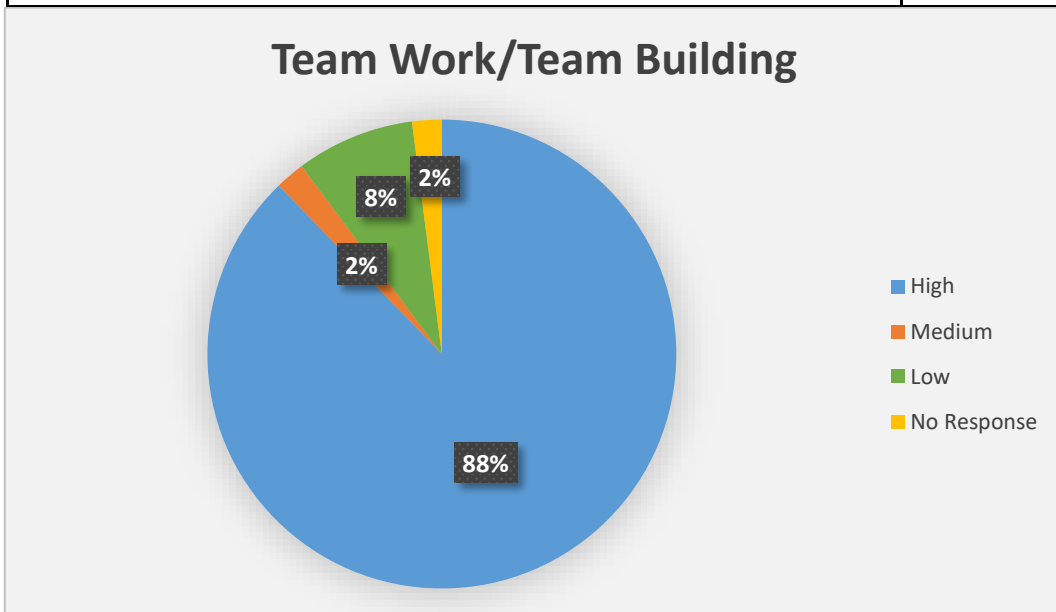
Q 3	Decision Making & Problem Solving	1	High	85
		2	Medium	3
		3	Low	6
		4	No Response	4
Total				98



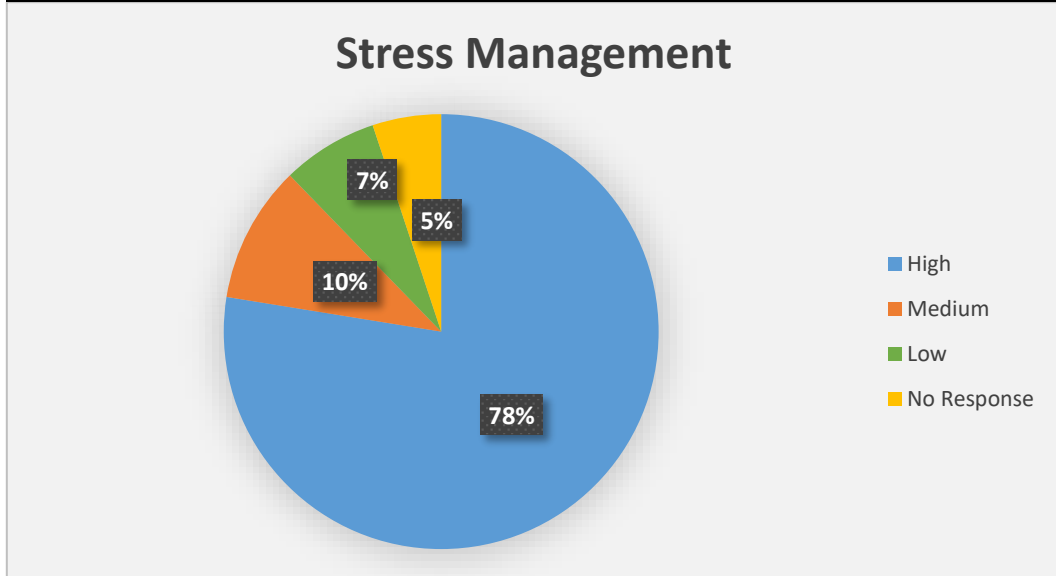
Q 4	Policy Making	1	High	82
		2	Medium	5
		3	Low	7
		4	No Response	4
Total				98



Q 5	Team Work/Team Building	1	High	86
		2	Medium	2
		3	Low	8
		4	No Response	2
Total				98



Q 6	Stress Management	1	High	76
		2	Medium	10
		3	Low	7
		4	No Response	5
Total				98

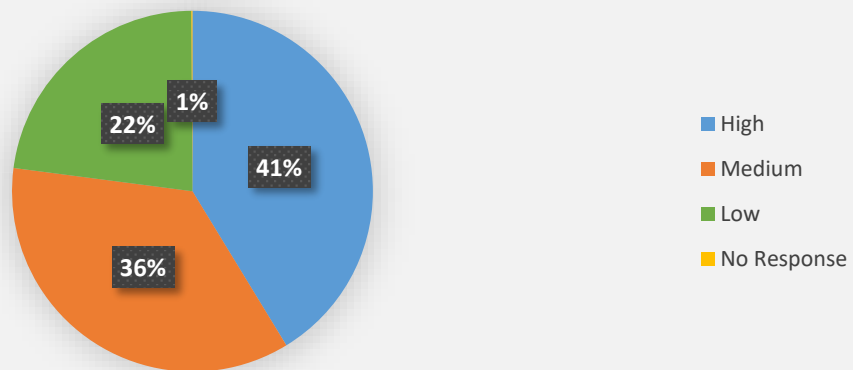


TECHNICAL SKILL SETS

INTERNAL REVENUE SERVICE (IRS) BS 14-16

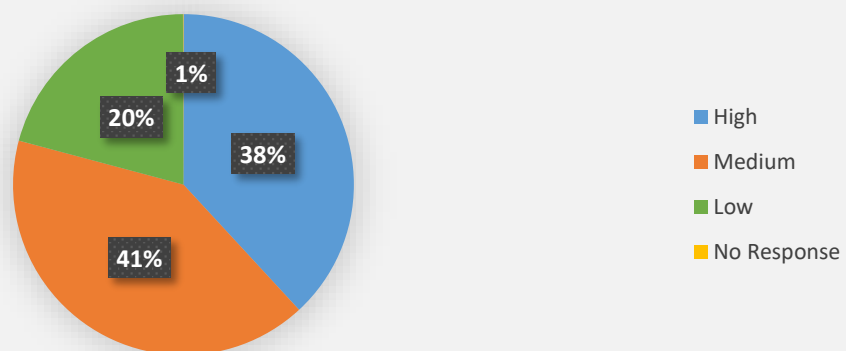
Q 1	Office Procedures/ Secretariat Instructions	1	High	1715
		2	Medium	1486
		3	Low	949
		4	No Response	4
Total				4154

Office Procedures/ Secretariat Instructions



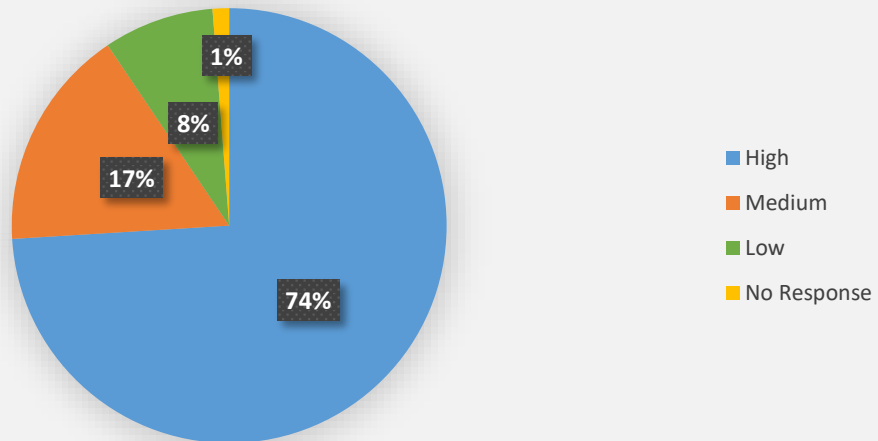
Q 2	Refresher for Income Tax Law & Rules	1	High	1584
		2	Medium	1704
		3	Low	864
		4	No Response	2
Total				4154

Refresher for Income Tax Law & Rules



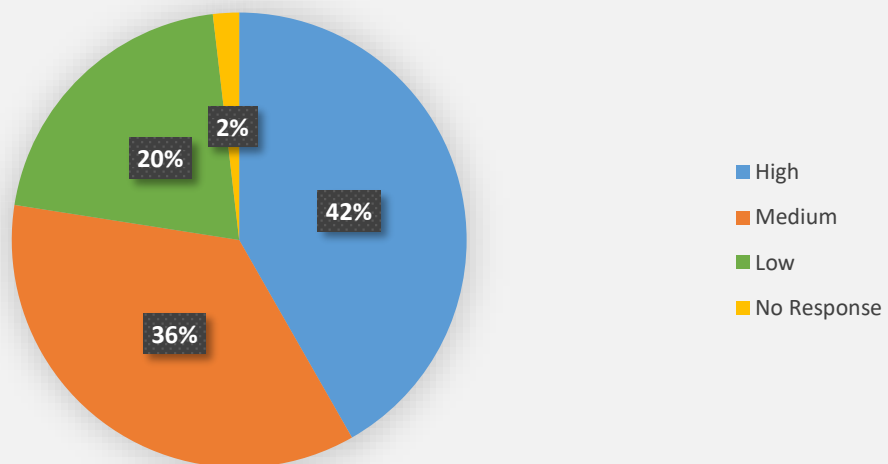
Q 3	Refresher for Sales Tax Law & Rules	1	High	3075
		2	Medium	687
		3	Low	341
		4	No Response	51
Total				4154

Refresher for Sales Tax Law & Rules



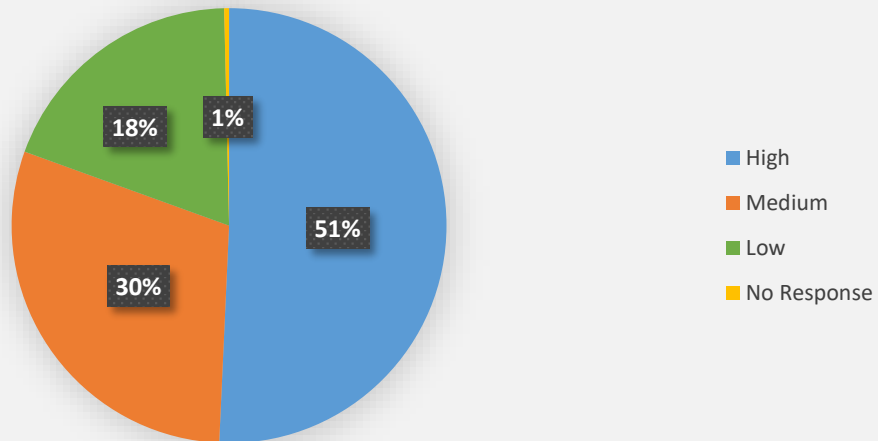
Q 4	Income Tax Audit	1	High	1734
		2	Medium	1484
		3	Low	859
		4	No Response	77
Total				4154

Income Tax Audit



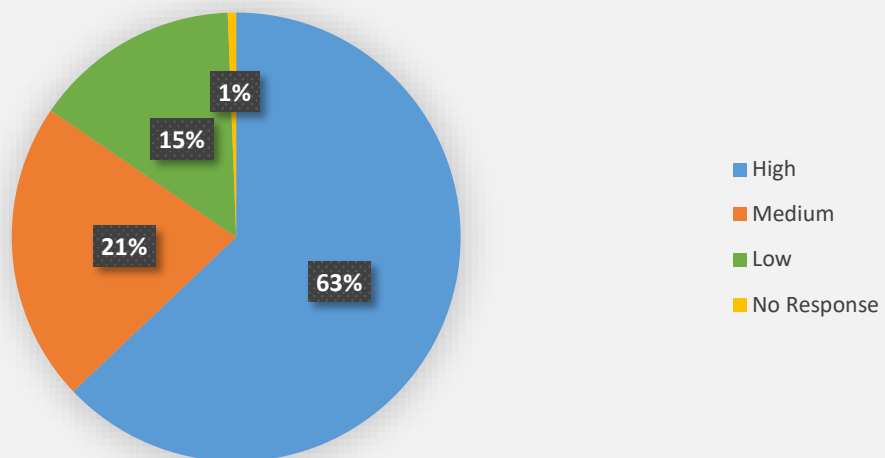
Q 5	Sales Tax Audit	1	High	2107
		2	Medium	1238
		3	Low	794
		4	No Response	15
Total				4154

Sales Tax Audit



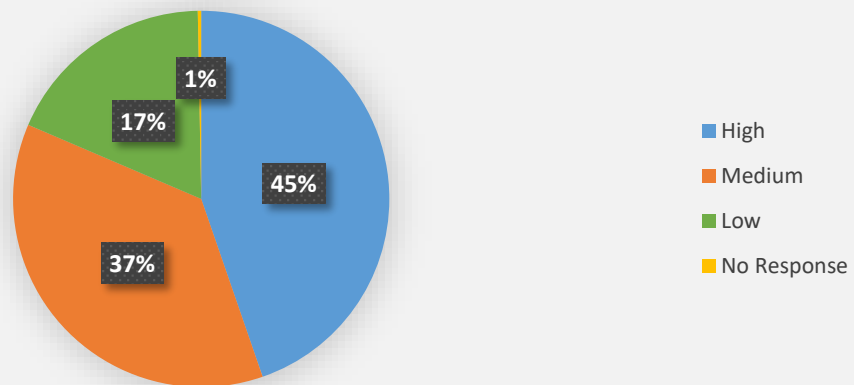
Q 6	Audit Software	1	High	2614
		2	Medium	897
		3	Low	618
		4	No Response	25
Total				4154

Audit Softwares



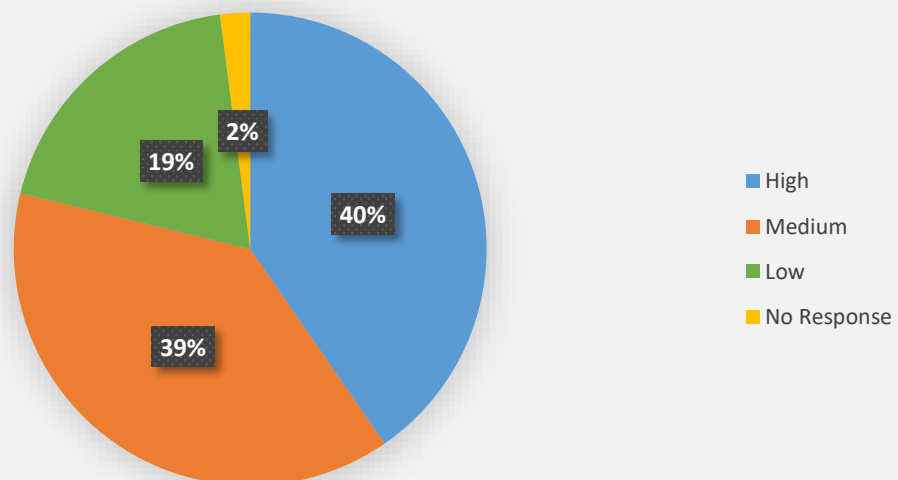
Q 7	Principles of Accounting & Examination of Books of Account	1	High	1857
		2	Medium	1526
		3	Low	759
		4	No Response	12
Total				4154

Principles of Accounting & Examination of Books of Account



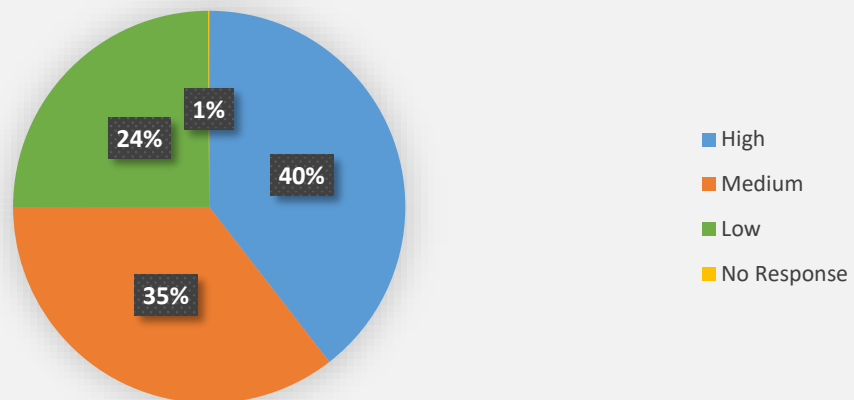
Q 8	Assessment and Recovery	1	High	1677
		2	Medium	1596
		3	Low	796
		4	No Response	85
Total				4154

Assessment and Recovery



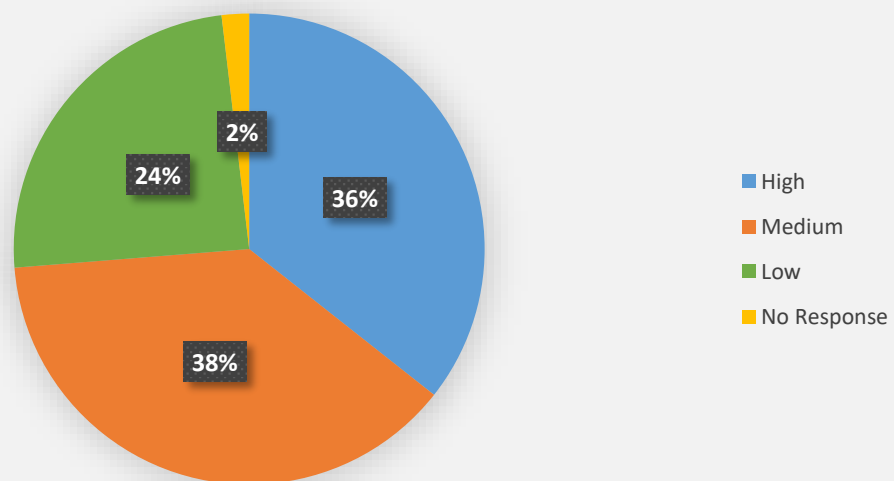
Q 9	Data Gathering/ Reading of Financial Statements	1	High	1641
		2	Medium	1474
		3	Low	1035
		4	No Response	4
Total				4154

Data Gathering/ Reading of Financial Statements



Q 10	Exemption Regimes	1	High	1480
		2	Medium	1583
		3	Low	1013
		4	No Response	78
Total				4154

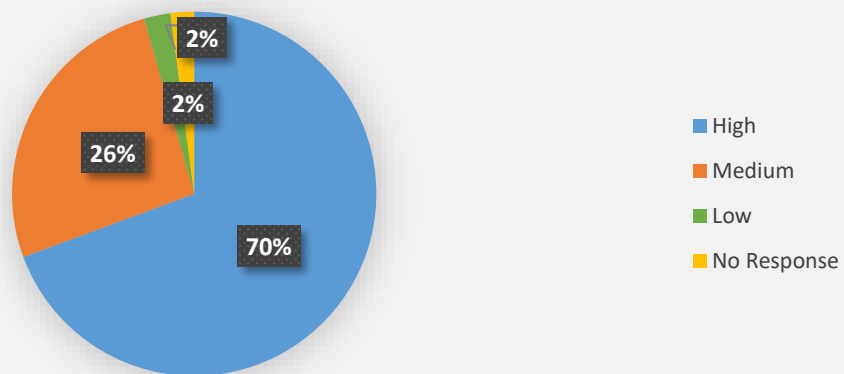
Exemption Regimes



INALND REVENUE SERVICE (IRS) BS 17-19

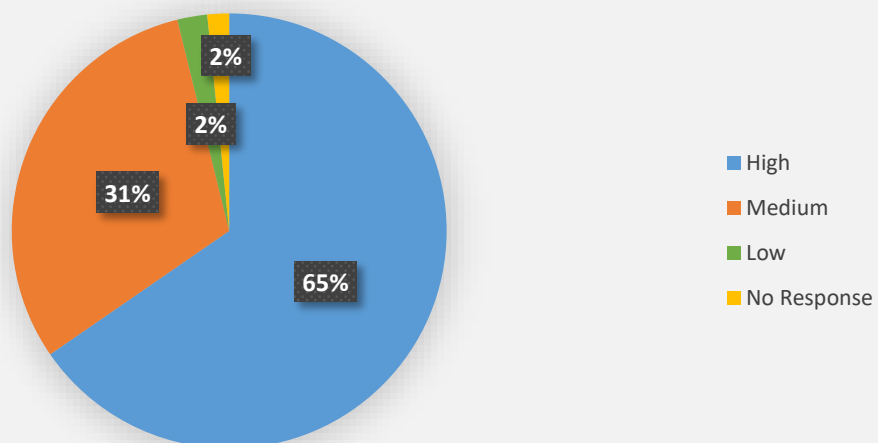
Q 1	Legal requirement of enforcement section of sales Tax/ Section 38.40 (b) of Sales Tax Act	1	High	1032
		2	Medium	390
		3	Low	35
		4	No Response	31
Total				1488

Legal requirment of enforcment section of Sales Tax/ Section 38.40 (b) Sales Tax Act



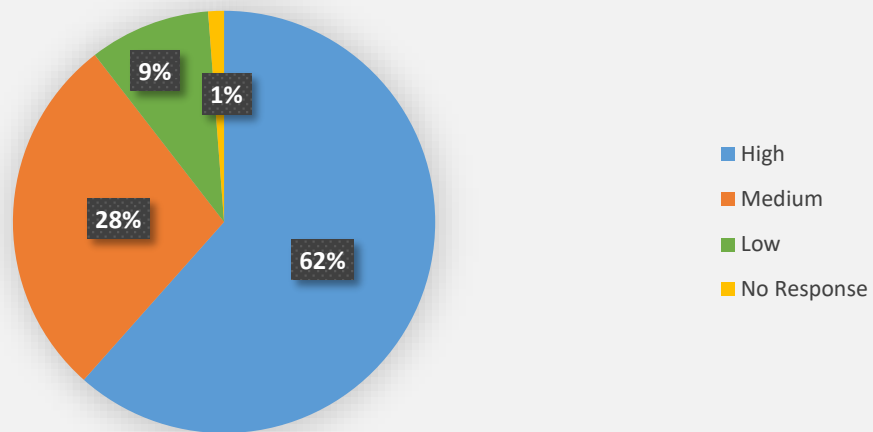
Q 2	Sales Tax Crest and Application	1	High	973
		2	Medium	458
		3	Low	33
		4	No Response	24
Total				1488

Sales Tax Crest and Application



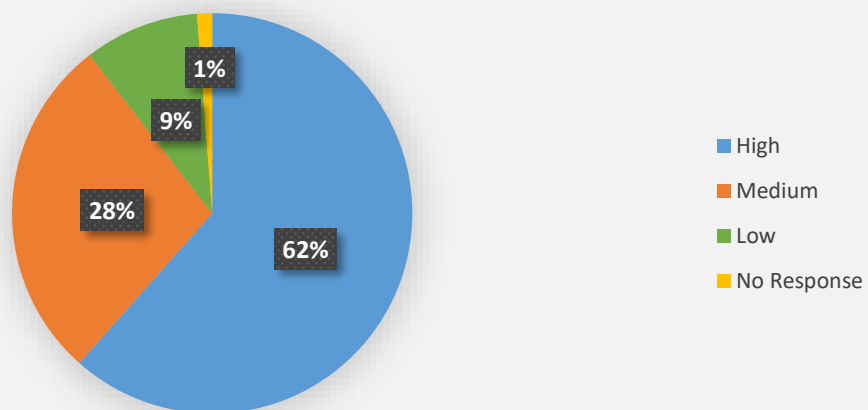
Q 3	Sales Tax Returns/ Desk Audit/ Revenue Analysis through STRIVE/ FASTER	1	High	916
		2	Medium	416
		3	Low	138
		4	No Response	18
Total				1488

Sales Tax Returns/ Desk Audit/ Revenue Analysis through STRIVE/ FASTER



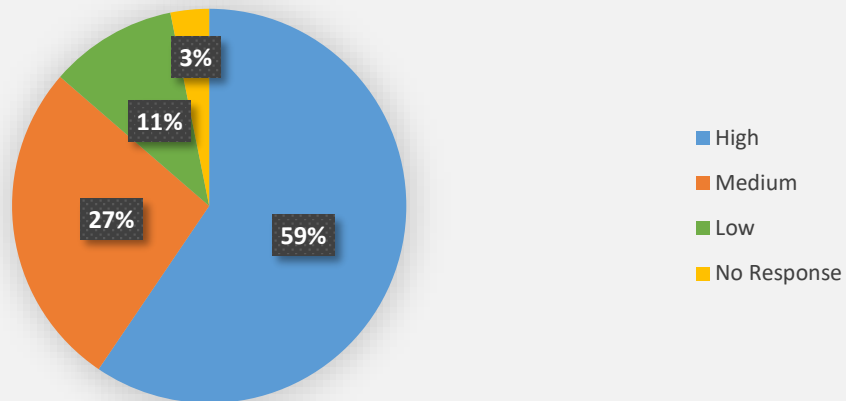
Q 4	Sales Tax on Services, Issues Relating to input Adjustment	1	High	902
		2	Medium	437
		3	Low	133
		4	No Response	16
Total				1488

Sales Tax on Services, Issues Relating to input Adjustment



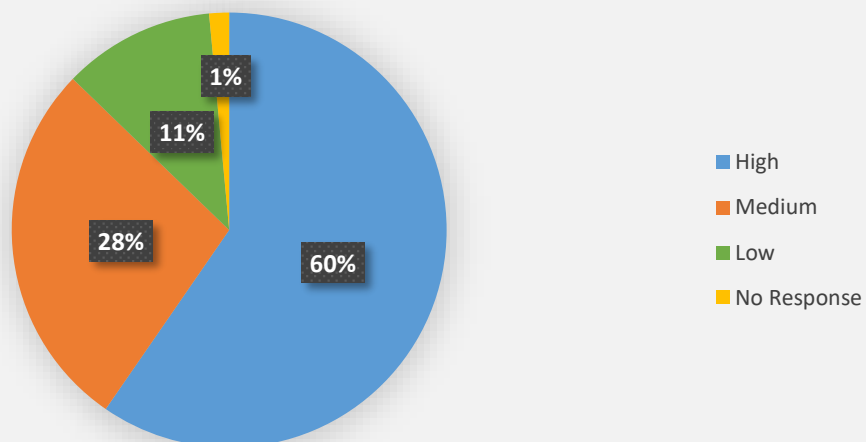
Q 5	Information Technology and sales Tax System Handling	1	High	885
		2	Medium	400
		3	Low	156
		4	No Response	47
Total				1488

Information Technology and sales Tax System Handling



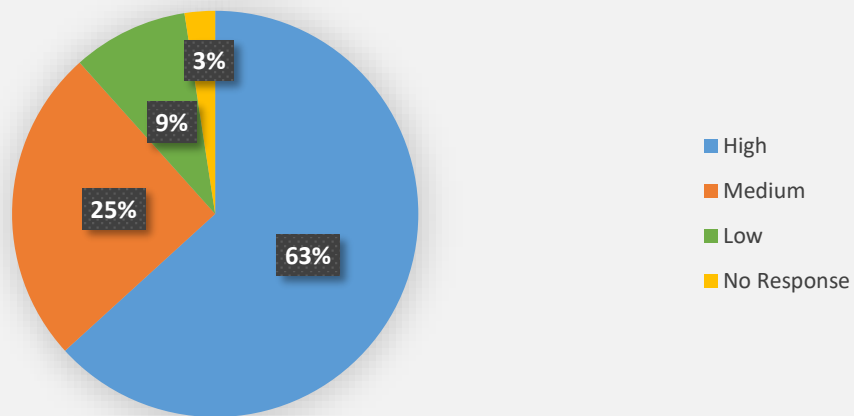
Q 6	FATF/AML/CTF	1	High	887
		2	Medium	411
		3	Low	168
		4	No Response	22
Total				1488

FATF/AML/CTF



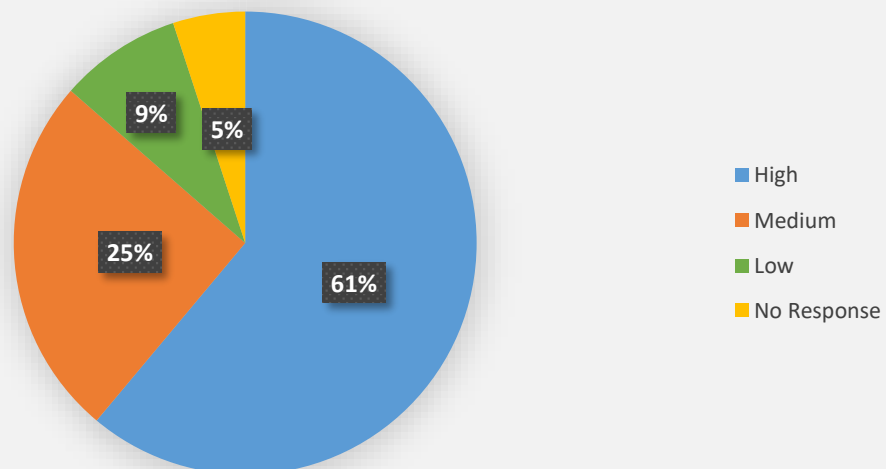
Q 7	Analysis of Financial Statements and Forensic Audit	1	High	941
		2	Medium	374
		3	Low	137
		4	No Response	36
Total				1488

Analysis of Financial Statements and Forensic Audit



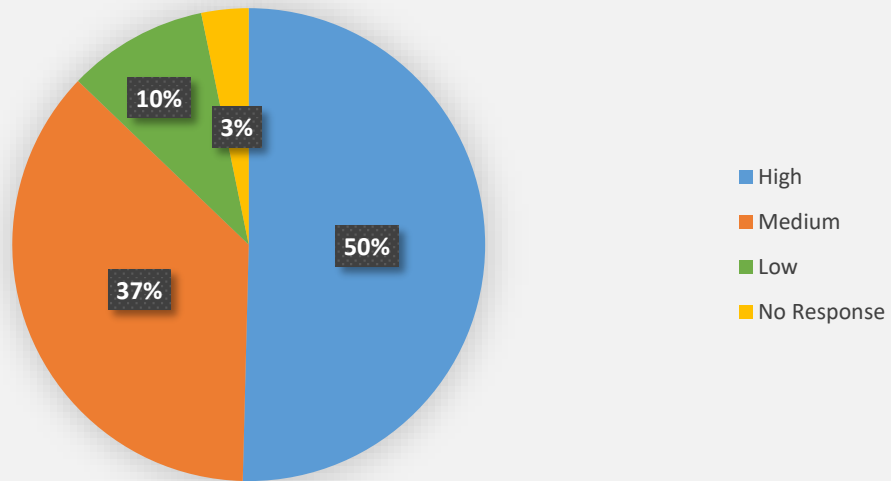
Q 8	Income Tax Refund/ Legal Issues	1	High	909
		2	Medium	377
		3	Low	127
		4	No Response	75
Total				1488

Income Tax Refund/ Legal Issues



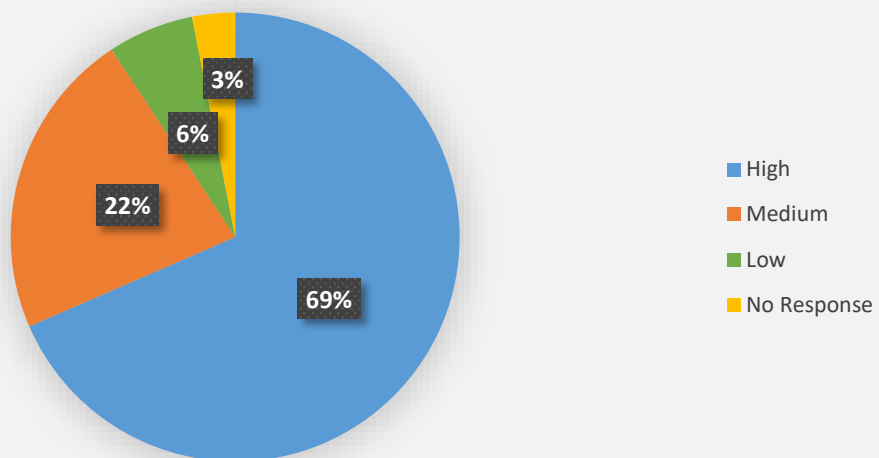
Q 9	Litigation Management	1	High	750
		2	Medium	547
		3	Low	143
		4	No Response	48
Total				1488

Litigation Management

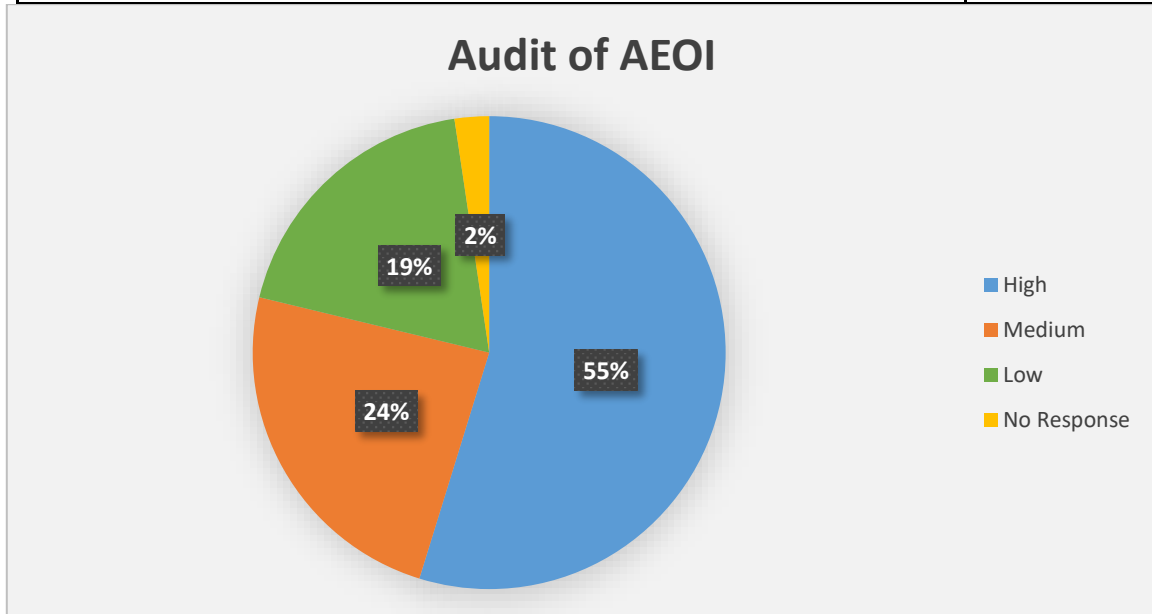


Q 10	Audit of DNFBPs	1	High	1019
		2	Medium	331
		3	Low	92
		4	No Response	46
Total				1488

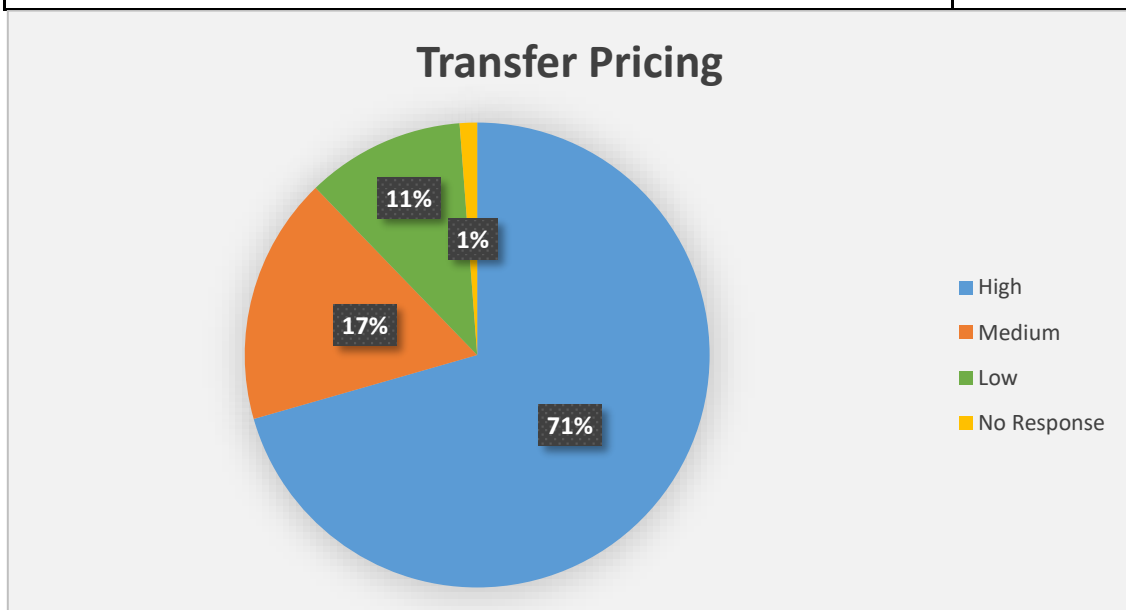
Audit of DNFBPs



Q 11	Audit of AEOI	1	High	815
		2	Medium	357
		3	Low	281
		4	No Response	35
Total				1488

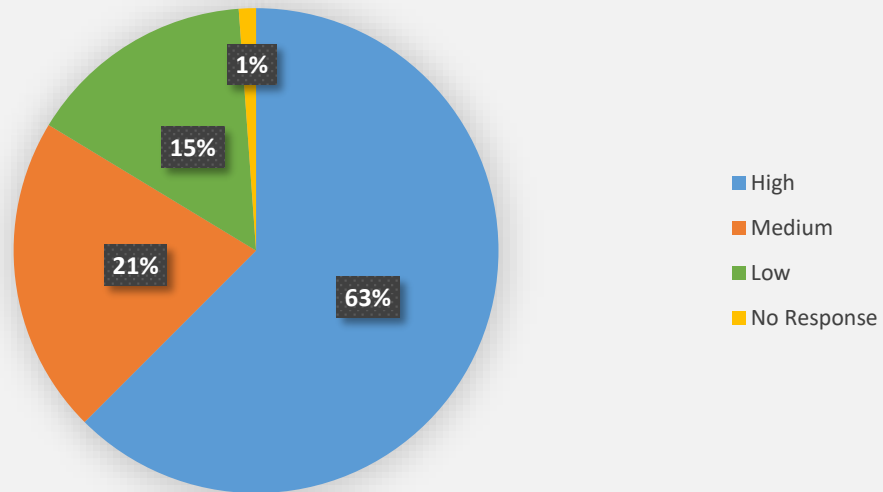


Q 12	Transfer Pricing	1	High	1050
		2	Medium	256
		3	Low	164
		4	No Response	18
Total				1488



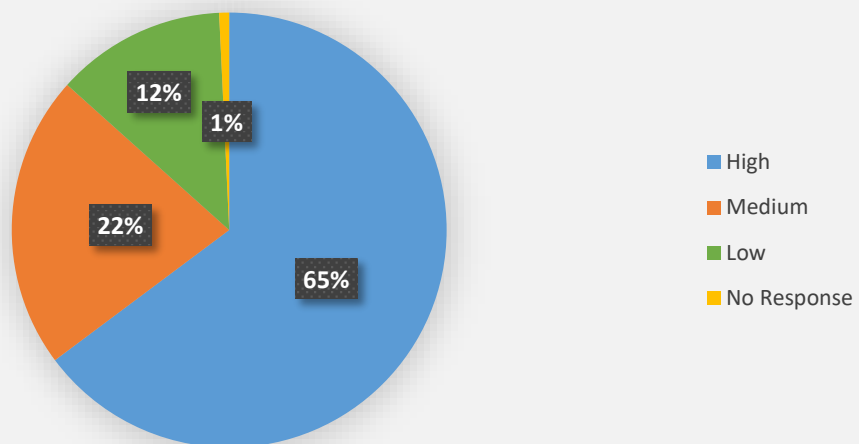
Q 13	Withholding Tax Regime/Audit/ Recovery	1	High	930
		2	Medium	315
		3	Low	226
		4	No Response	17
Total				1488

Withholding Tax Regime/Audit/ Recovery



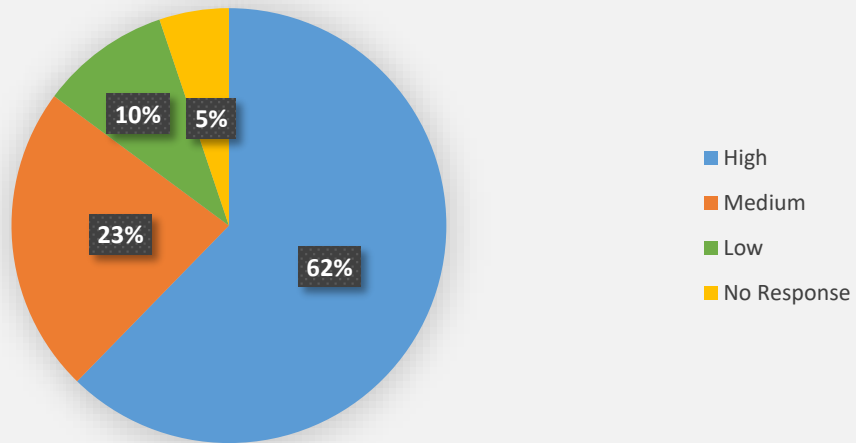
Q 14	Benami Transactions Act 2019	1	High	964
		2	Medium	325
		3	Low	188
		4	No Response	11
Total				1488

Benami Transactions Act 2019



Q 15	Broadening of Tax Base	1	High	927
		2	Medium	340
		3	Low	144
		4	No Response	77
Total				1488

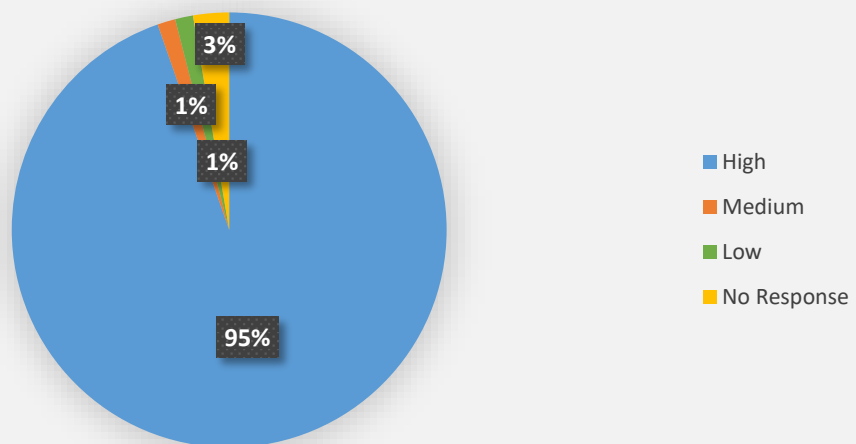
Broadening of Tax Base



INTERNAL REVENUE SERVICE (IRS) BS 20-21

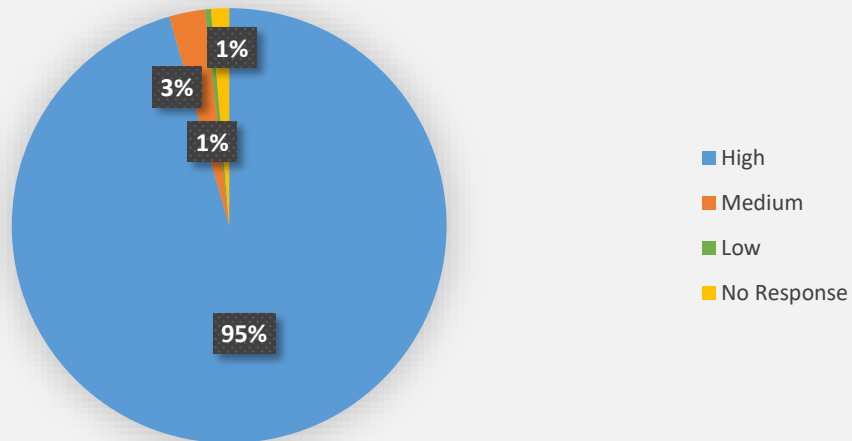
Q 1	Information Technology	1	High	213
		2	Medium	3
		3	Low	3
		4	No Response	6
Total				225

Information Technology



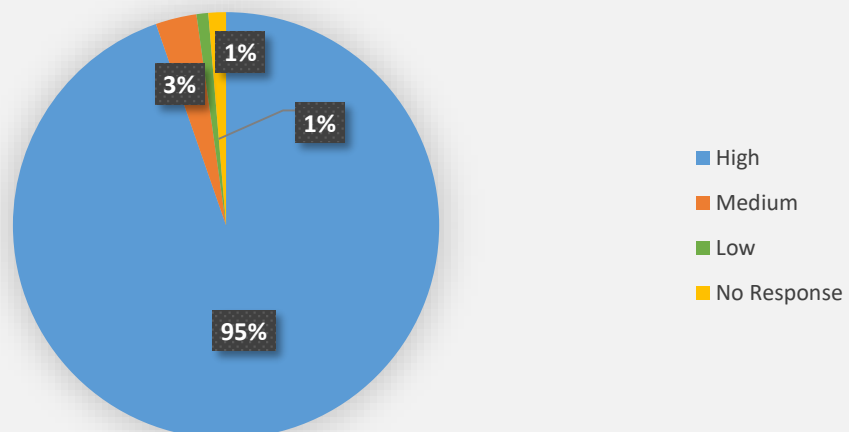
Q 2	Alternate Dispute Resolution	1	High	215
		2	Medium	6
		3	Low	1
		4	No Response	3
Total				225

Alternate Dispute Resolution



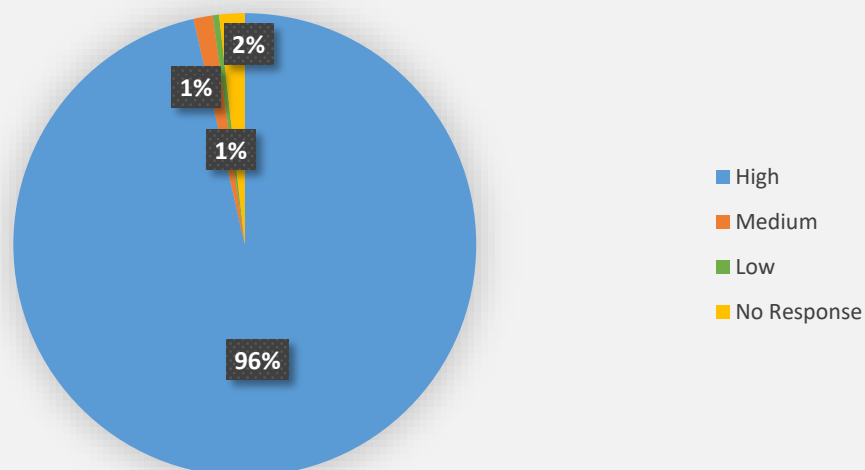
Q 3	Working of Line Ministry & Policy Evaluation	1	High	213
		2	Medium	7
		3	Low	2
		4	No Response	3
Total				225

Working of Line Ministry & Policy Evaluation



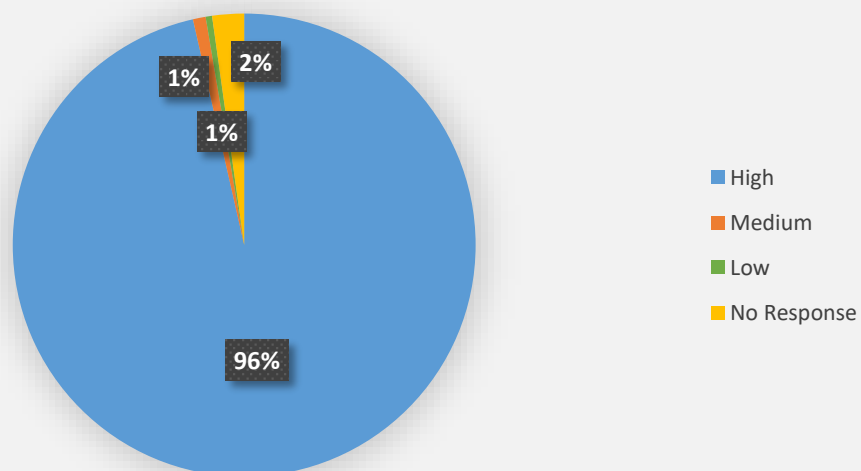
Q 4	Broadening of Tax Base	1	High	217
		2	Medium	3
		3	Low	1
		4	No Response	4
Total				225

Broadening of Tax Base



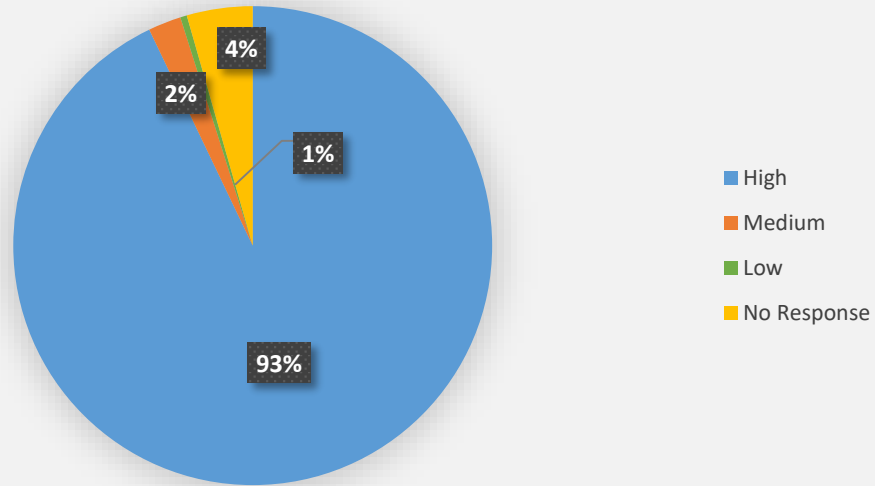
Q 5	International Taxation	1	High	217
		2	Medium	2
		3	Low	1
		4	No Response	5
Total				225

International Taxation



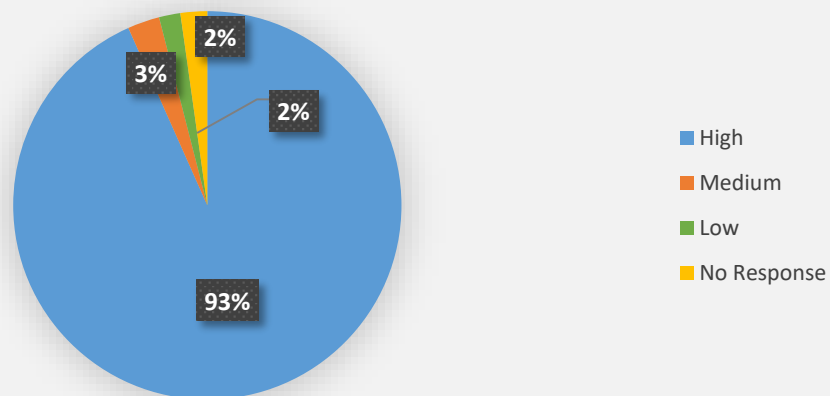
Q 6	Legal Cases With Impact on IR Policy	1	High	209
		2	Medium	5
		3	Low	1
		4	No Response	10
Total				225

Legal Cases With Impact on IR Policy



Q 7	Managing Growth for Macroeconomic Stability	1	High	210
		2	Medium	6
		3	Low	4
		4	No Response	5
Total				225

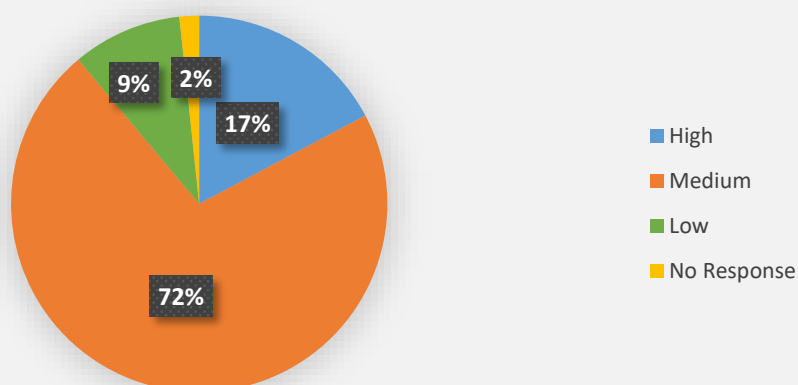
Managing Growth for Macroeconomic Stability



PAKISTAN CUSTOMS BS 14-16

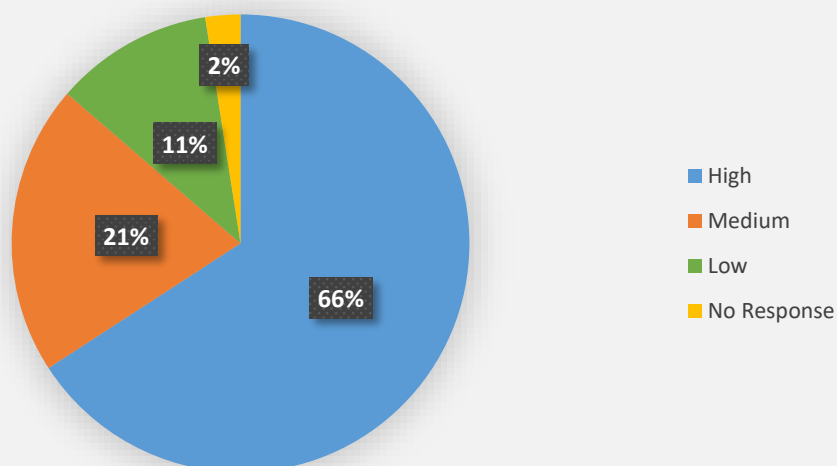
Q 1	Office Procedures/ Secretariat Instructions	1	High	1032
		2	Medium	4291
		3	Low	564
		4	No Response	101
Total				5988

Office Procedures/ Secretariat Instructions



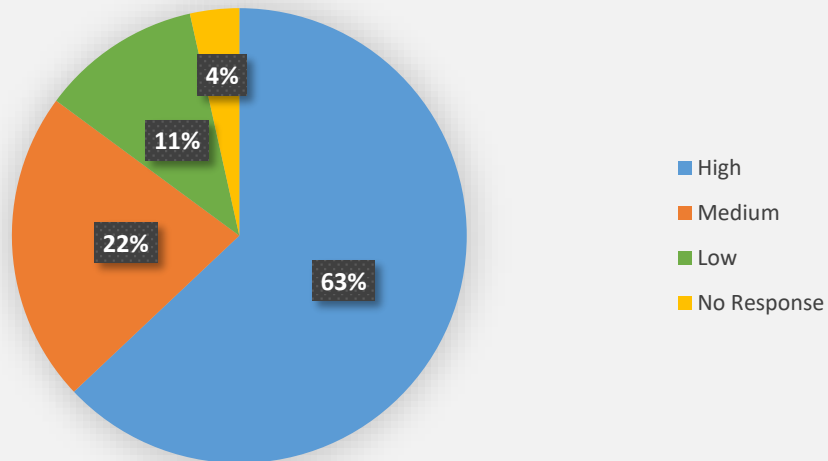
Q 2	Customs Act and Rules	1	High	3942
		2	Medium	1228
		3	Low	670
		4	No Response	148
Total				5988

Customs Act and Rules



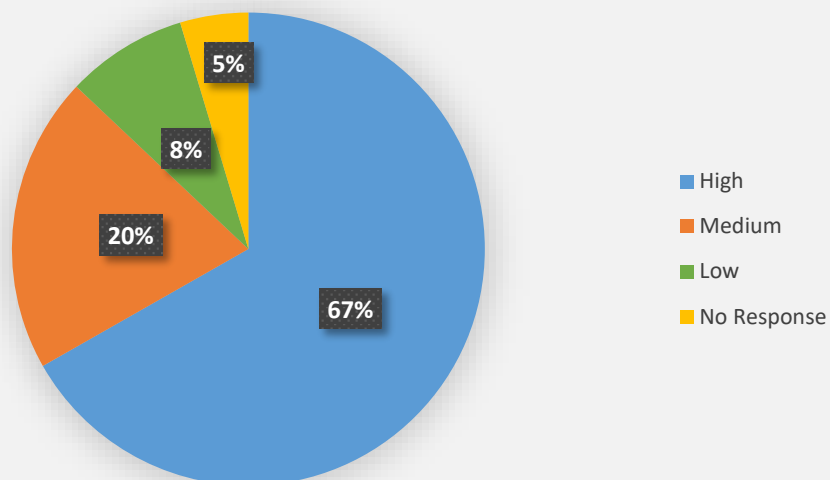
Q 3	Customs General Orders	1	High	3770
		2	Medium	1326
		3	Low	683
		4	No Response	209
Total				5988

Customs General Orders



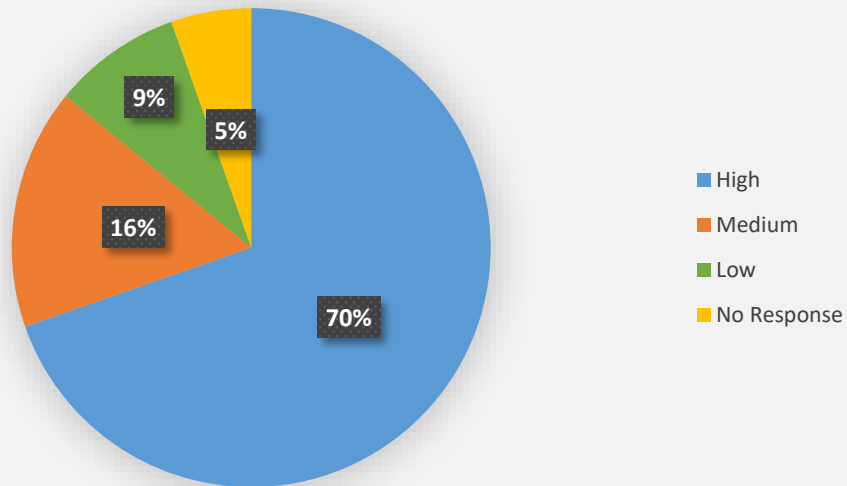
Q 4	Assessment	1	High	3998
		2	Medium	1214
		3	Low	497
		4	No Response	279
Total				5988

Assessment



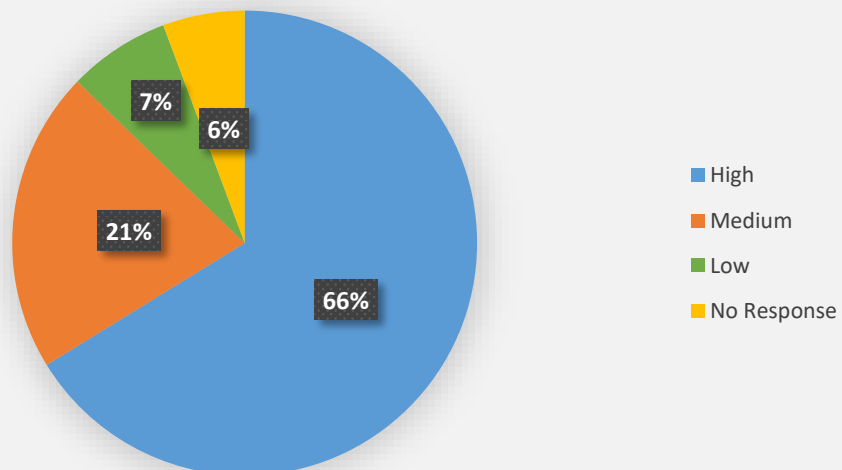
Q 5	Customs Tariff	1	High	4170
		2	Medium	974
		3	Low	520
		4	No Response	324
Total				5988

Customs Tariff



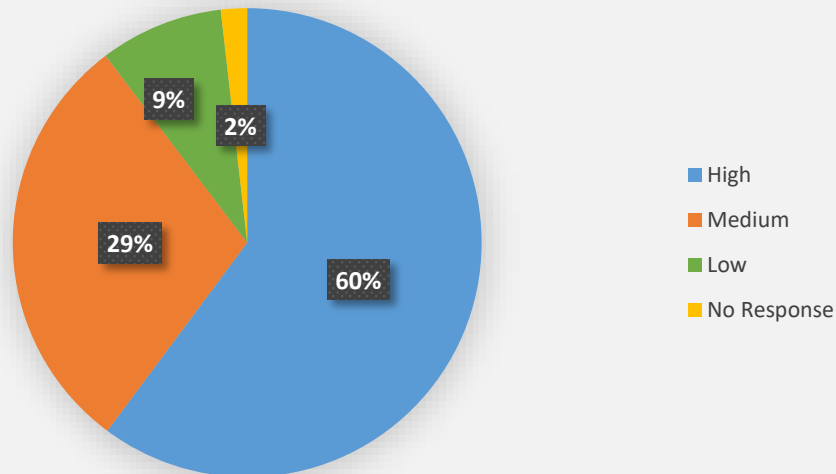
Q 6	Recovery	1	High	3965
		2	Medium	1258
		3	Low	424
		4	No Response	341
Total				5988

Recovery



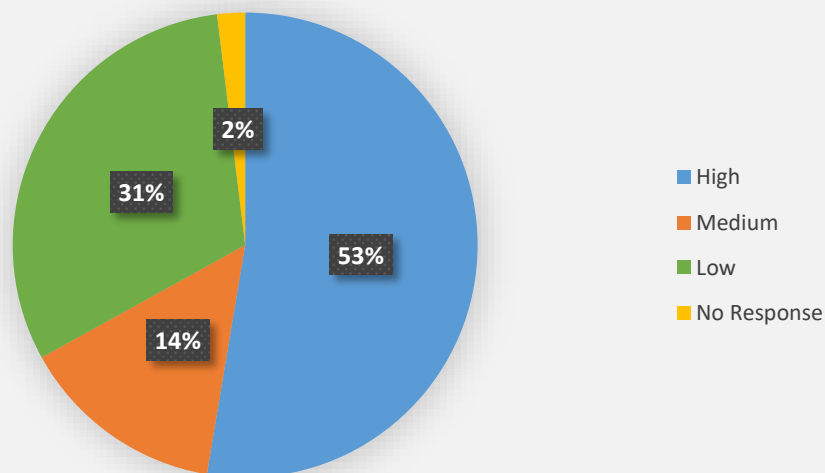
Q 7	Adjudication	1	High	3603
		2	Medium	1767
		3	Low	510
		4	No Response	108
Total				5988

Adjudication



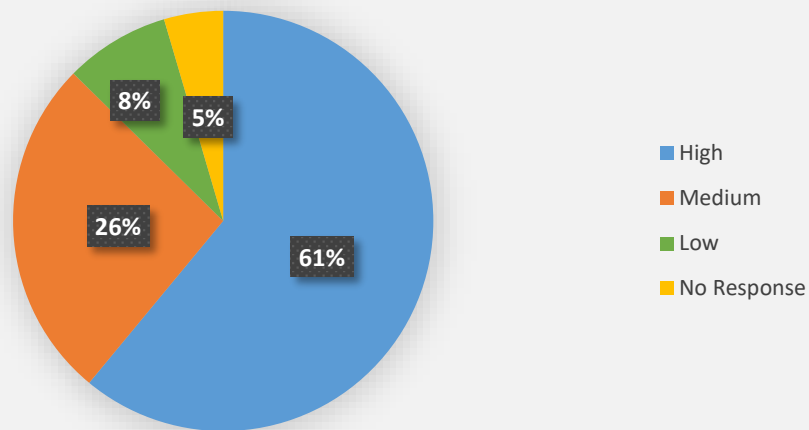
Q 8	Audit	1	High	3152
		2	Medium	858
		3	Low	1862
		4	No Response	116
Total				5988

Audit



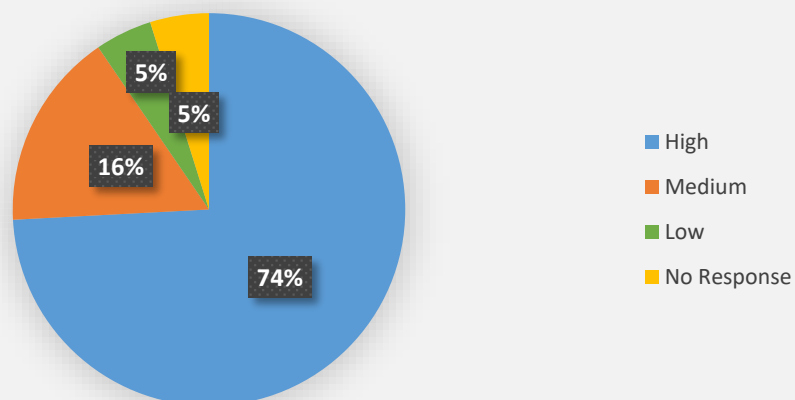
Q 9	Data Gathering/ Reading of Financial Statements	1	High	3653
		2	Medium	1579
		3	Low	484
		4	No Response	272
Total				5988

Data Gathering/ Reading of Financial Statements



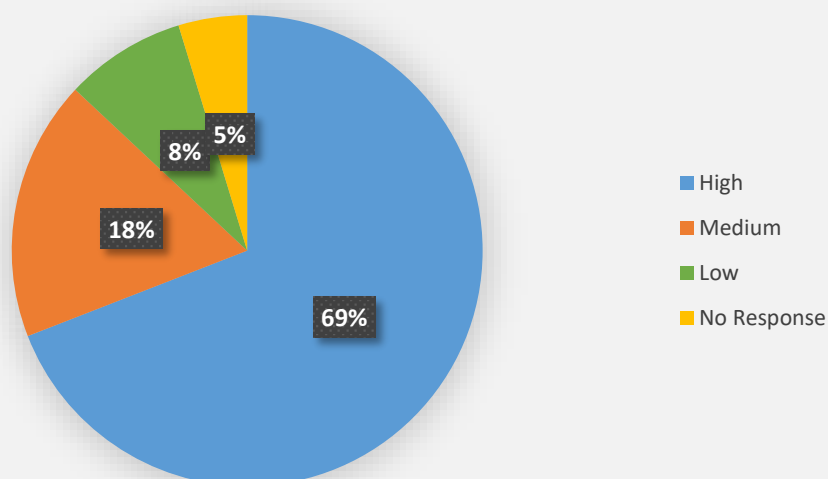
Q 10	Anti-Money Laundering/ Financial Crimes	1	High	4441
		2	Medium	976
		3	Low	281
		4	No Response	290
Total				5988

Anti Money Laundering/ Financial Crimes



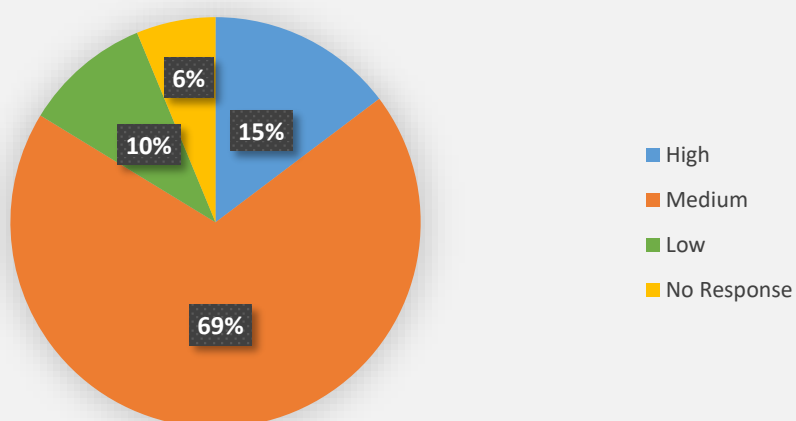
Q 11	Anti-Smuggling Techniques	1	High	4137
		2	Medium	1071
		3	Low	498
		4	No Response	282
Total				5988

Anti Smuggling Techniques



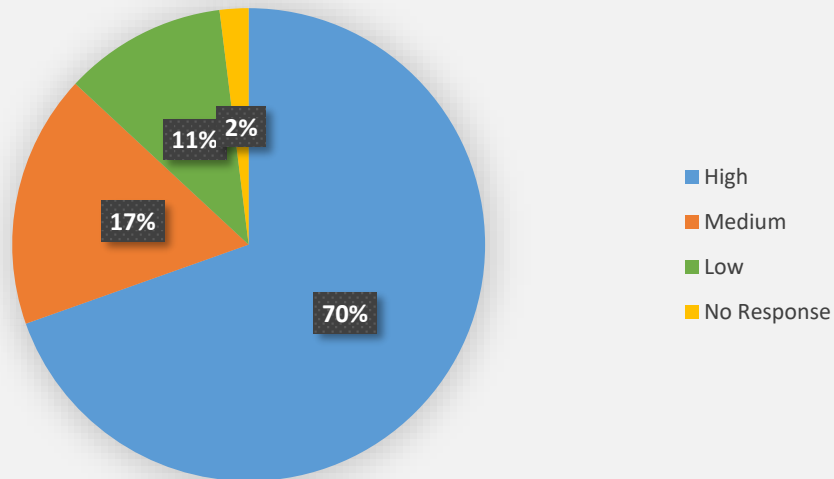
Q 12	FATF Regime/Reading of Financial Statements	1	High	881
		2	Medium	4132
		3	Low	601
		4	No Response	374
Total				5988

FATF Regime/Reading of Financial Statements



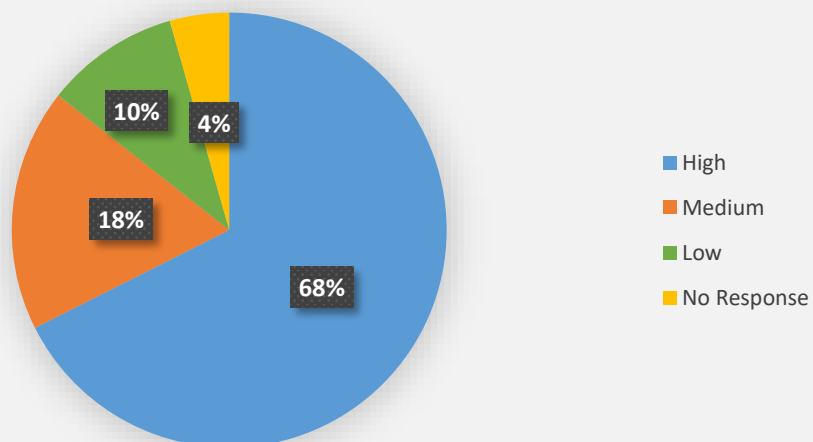
Q 13	Investigation & Prosecution	1	High	4166
		2	Medium	1038
		3	Low	666
		4	No Response	118
Total				5988

Investigation & Prosecution

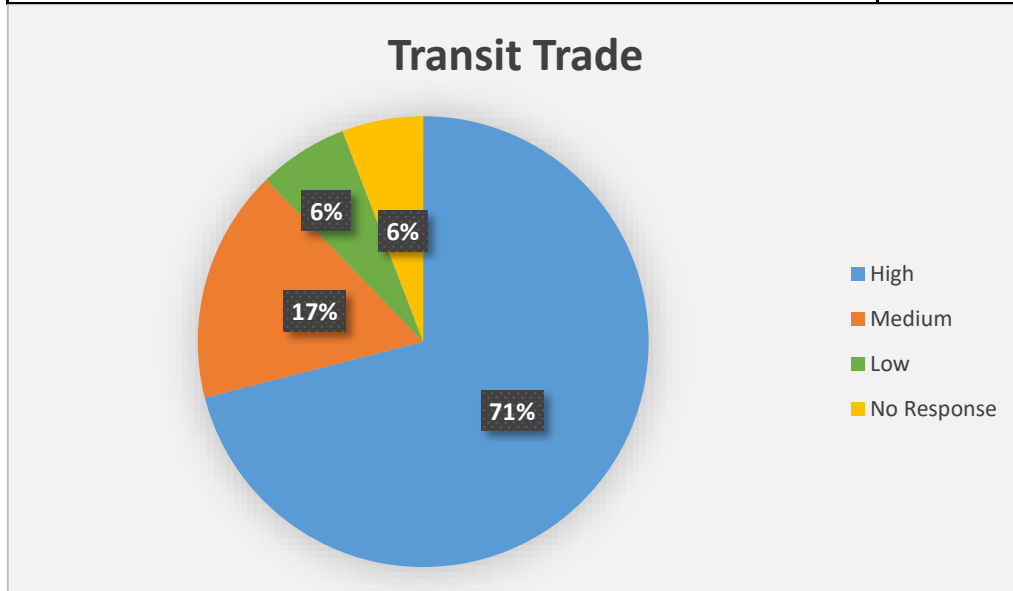


Q 14	Exemption Regimes/ DTRE/Bonds	1	High	4046
		2	Medium	1081
		3	Low	597
		4	No Response	264
Total				5988

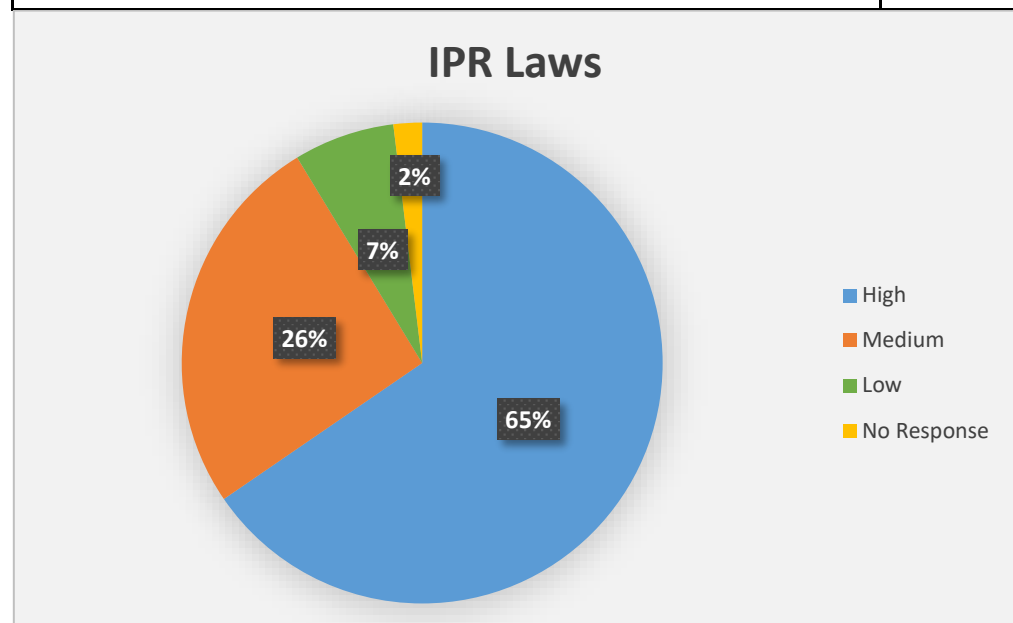
Exemption Regimes/ DTRE/Bonds



Q 15	Transit Trade	1	High	4251
		2	Medium	1003
		3	Low	385
		4	No Response	349
Total				5988

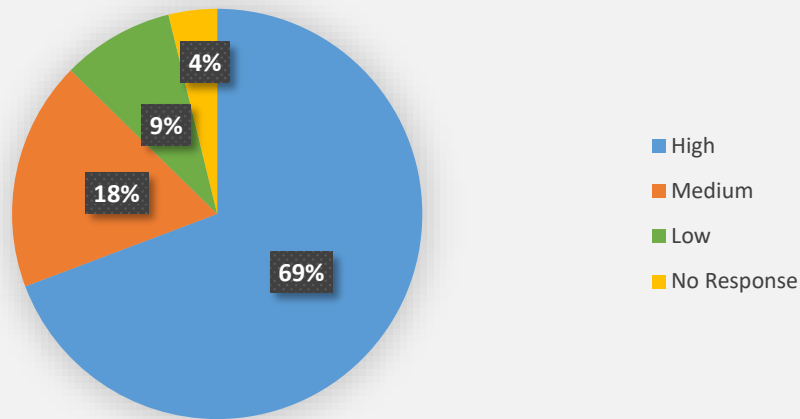


Q 16	IPR Laws	1	High	3918
		2	Medium	1549
		3	Low	406
		4	No Response	115
Total				5988



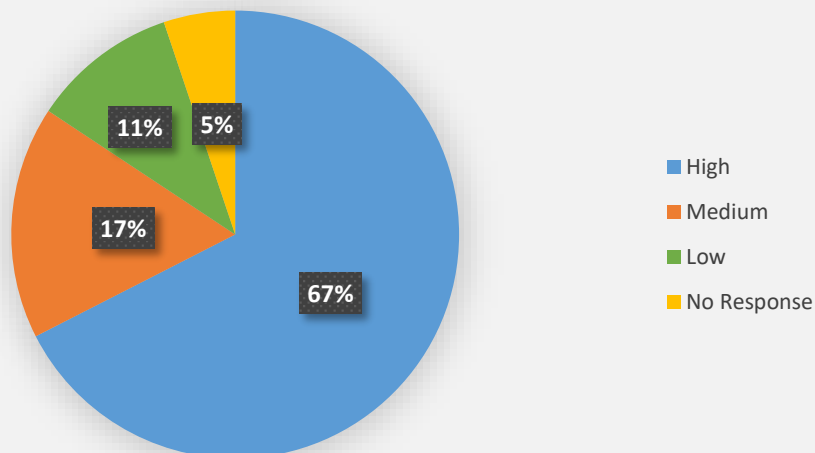
Q 17	Expeditious Clearance/Modules of WeBOC	1	High	4147
		2	Medium	1083
		3	Low	529
		4	No Response	229
Total				5988

Expeditious Clearance/Modules of WeBOC

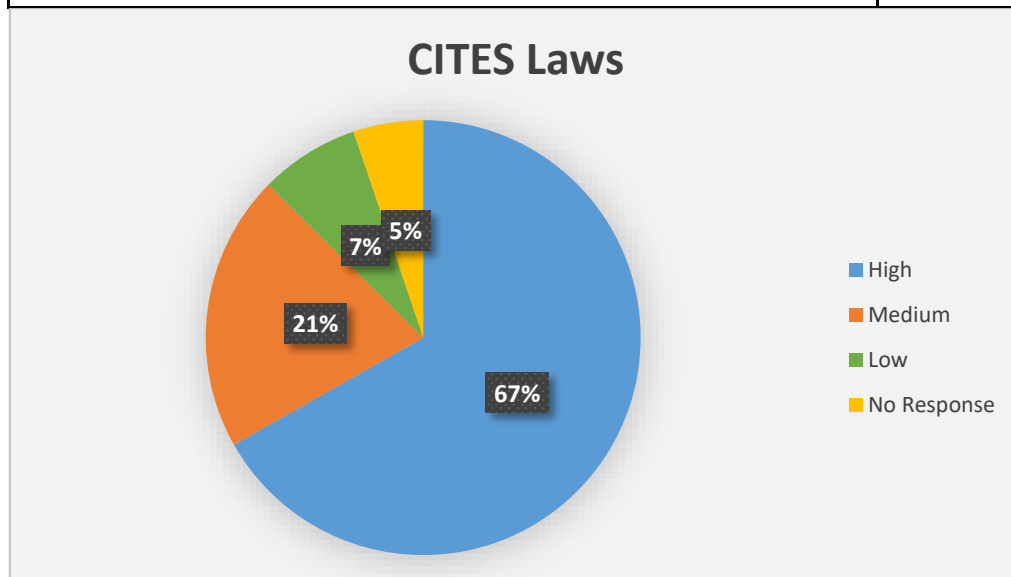


Q 18	Chemical Pre-cursors	1	High	4041
		2	Medium	1007
		3	Low	631
		4	No Response	309
Total				5988

Chemical Pre-cursors

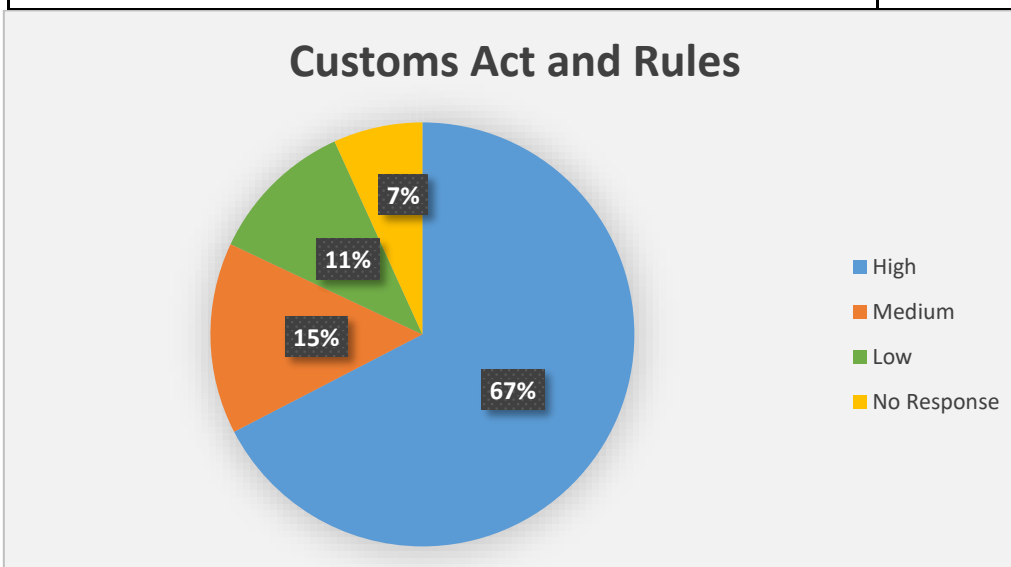


Q 19	CITES Laws	1	High	4000
		2	Medium	1233
		3	Low	444
		4	No Response	311
Total				5988

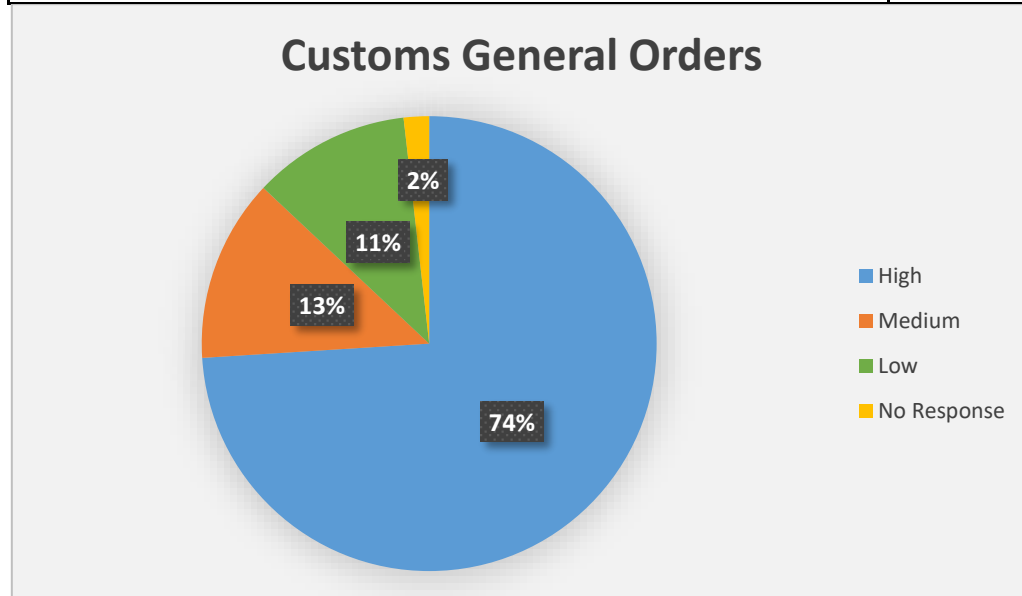


PAKISTAN CUSTOMS BS 17-19

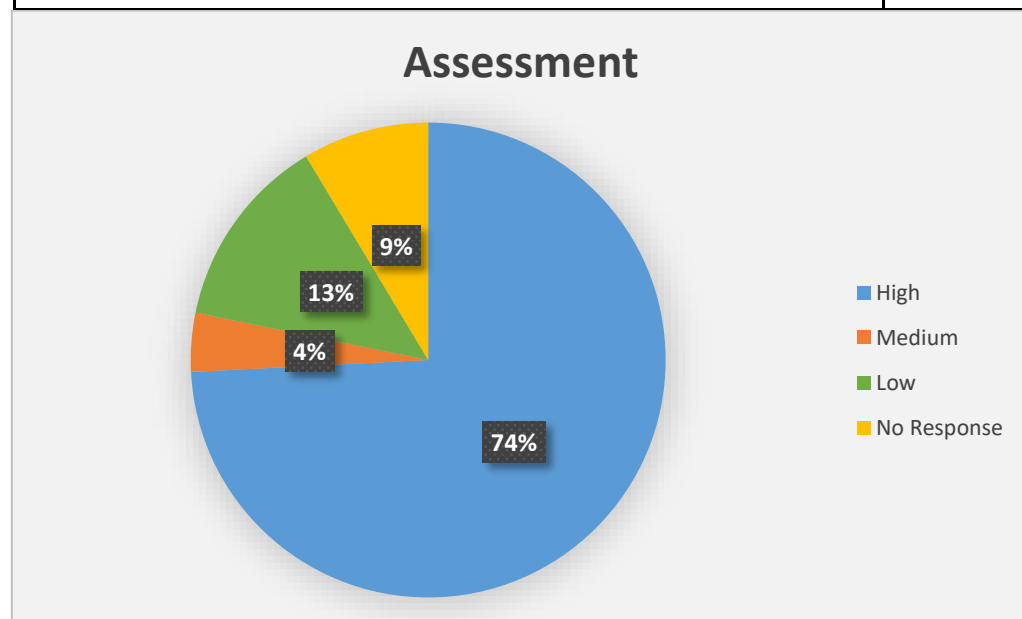
Q 1	Customs Act and Rules	1	High	337
		2	Medium	73
		3	Low	56
		4	No Response	34
Total				500



Q 2	Customs General Orders	1	High	370
		2	Medium	65
		3	Low	56
		4	No Response	9
Total				500

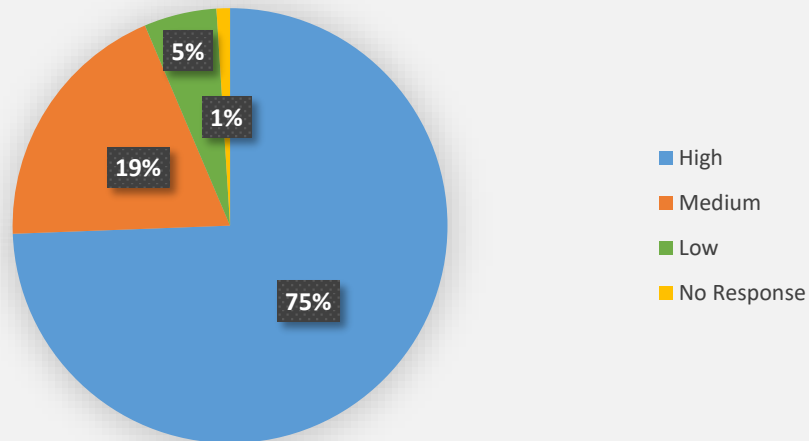


Q 3	Assessment	1	High	371
		2	Medium	20
		3	Low	66
		4	No Response	43
Total				500



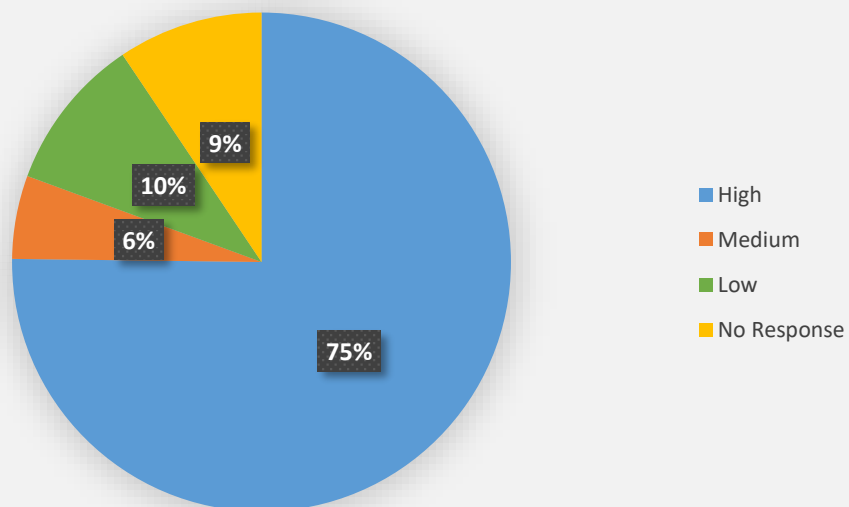
Q 4	Customs tariff and Trade Policy	1	High	372
		2	Medium	96
		3	Low	27
		4	No Response	5
Total				500

Customs Tariff and Trade Policy



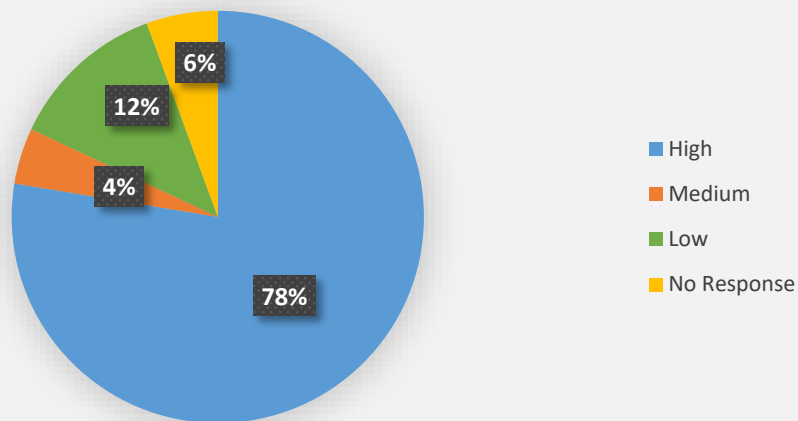
Q 5	Rules of Origin	1	High	376
		2	Medium	27
		3	Low	50
		4	No Response	47
Total				500

Rules of Origin



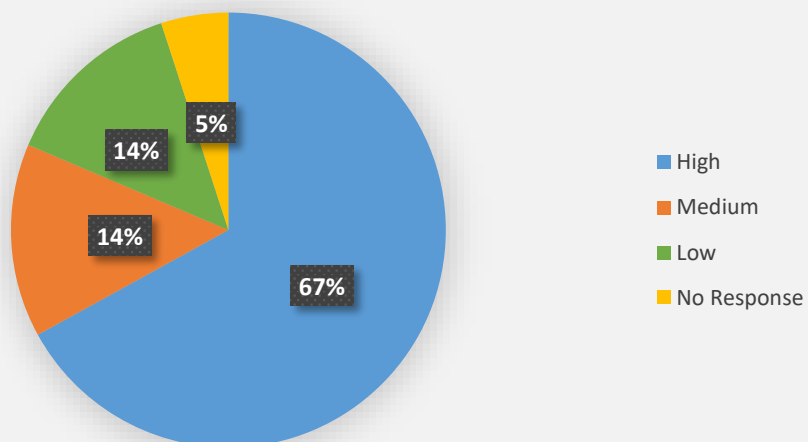
Q 6	Intellectual Property Rights Enforcement	1	High	388
		2	Medium	22
		3	Low	62
		4	No Response	28
Total				500

Intellectual Property Rights Enforcement



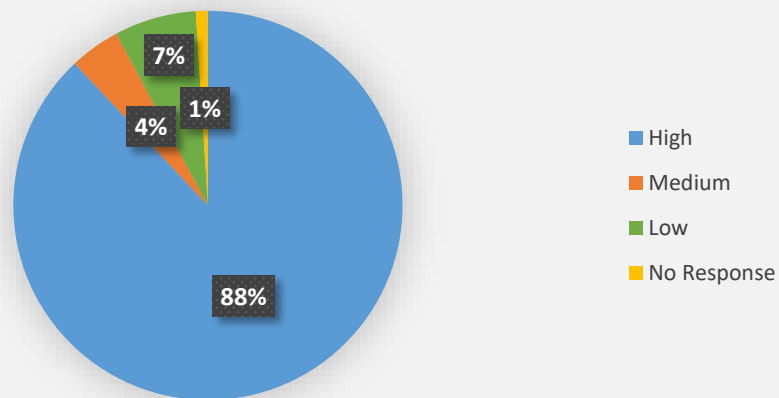
Q 7	Post Clearance Audit	1	High	335
		2	Medium	72
		3	Low	68
		4	No Response	25
Total				500

Post Clearance Audit



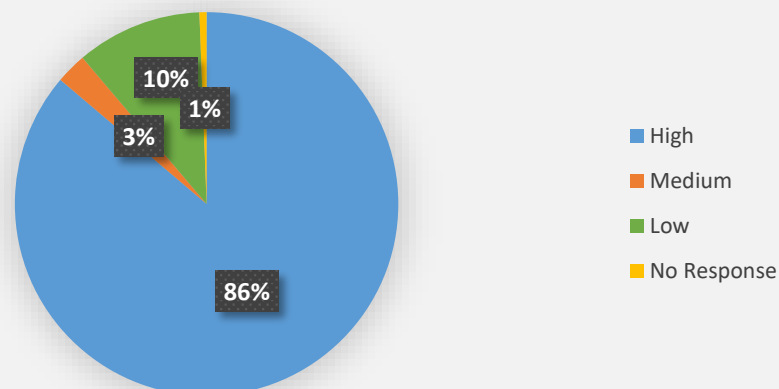
Q 8	Data Gathering/ Reading of Financial Statements	1	High	440
		2	Medium	21
		3	Low	34
		4	No Response	5
Total				500

Data Gathering/ Reading of Financial Statements



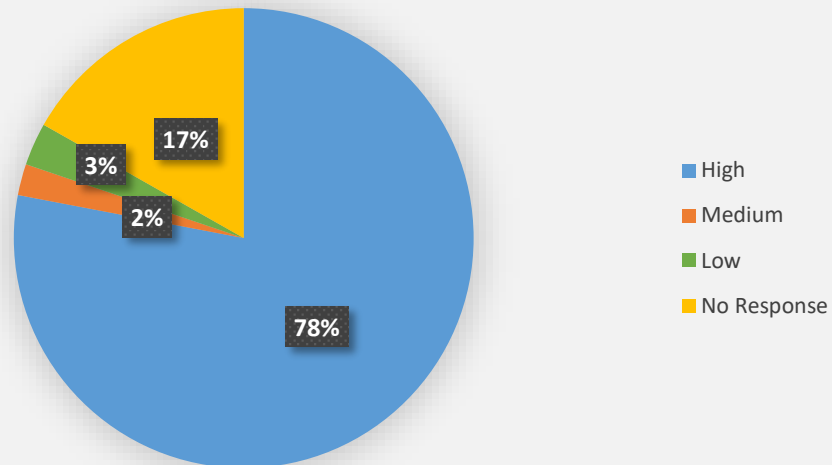
Q 9	Anti-Money Laundering/ Financial Crimes	1	High	431
		2	Medium	13
		3	Low	53
		4	No Response	3
Total				500

Anti Money Laundering/ Financial Crimes



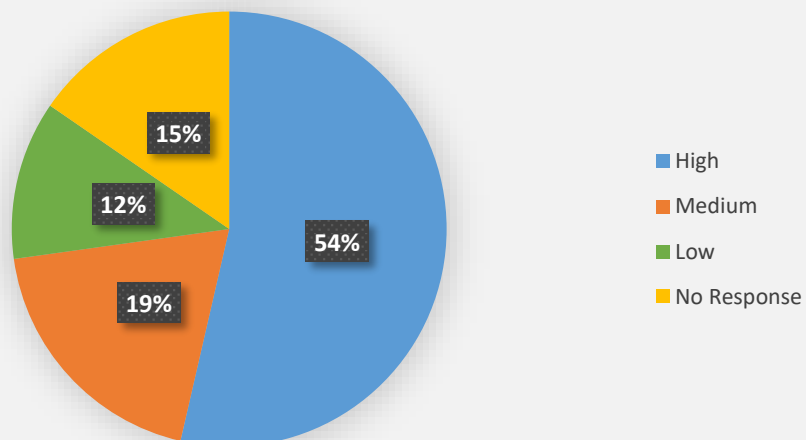
Q 10	Anti-Smuggling Interdiction Techniques	1	High	390
		2	Medium	11
		3	Low	15
		4	No Response	84
Total				500

Anti Smuggling Interdiction Techniques



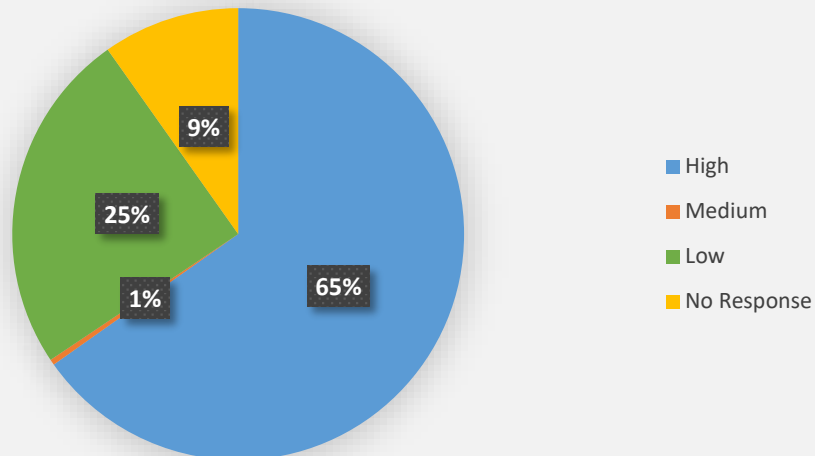
Q 11	FATF Regime/ DNFBPS	1	High	268
		2	Medium	96
		3	Low	59
		4	No Response	77
Total				500

FATF Regime/ DNFBPS



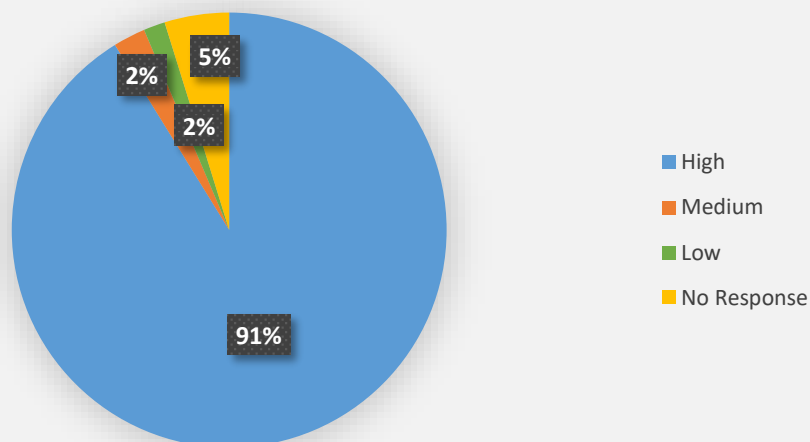
Q 12	Investigation & Prosecution	1	High	326
		2	Medium	2
		3	Low	123
		4	No Response	49
Total				500

Investigation & Prosecution

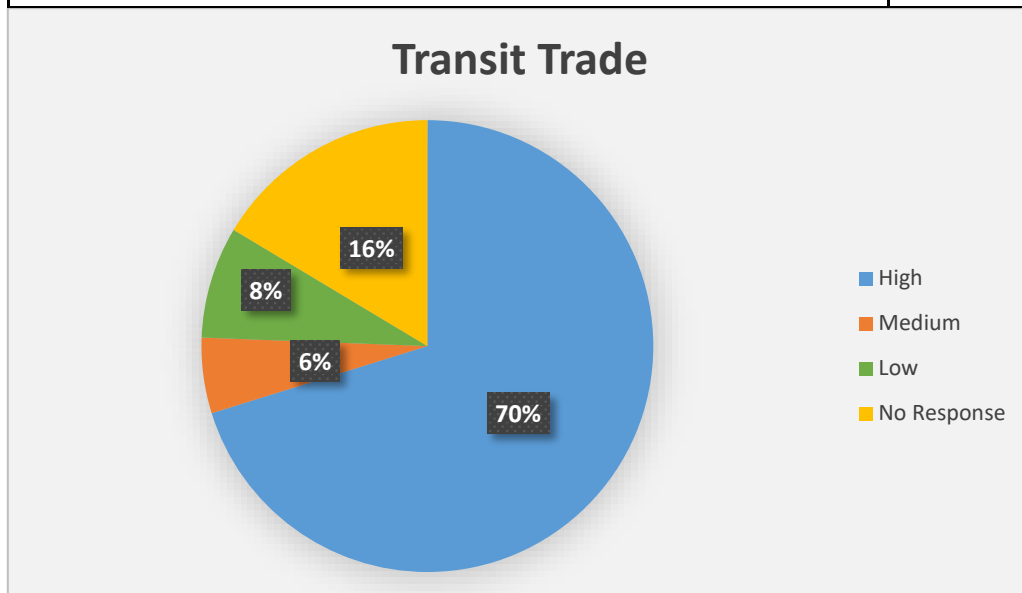


Q 13	Exemption Regimes/DTRE/Bonds	1	High	456
		2	Medium	12
		3	Low	8
		4	No Response	24
Total				500

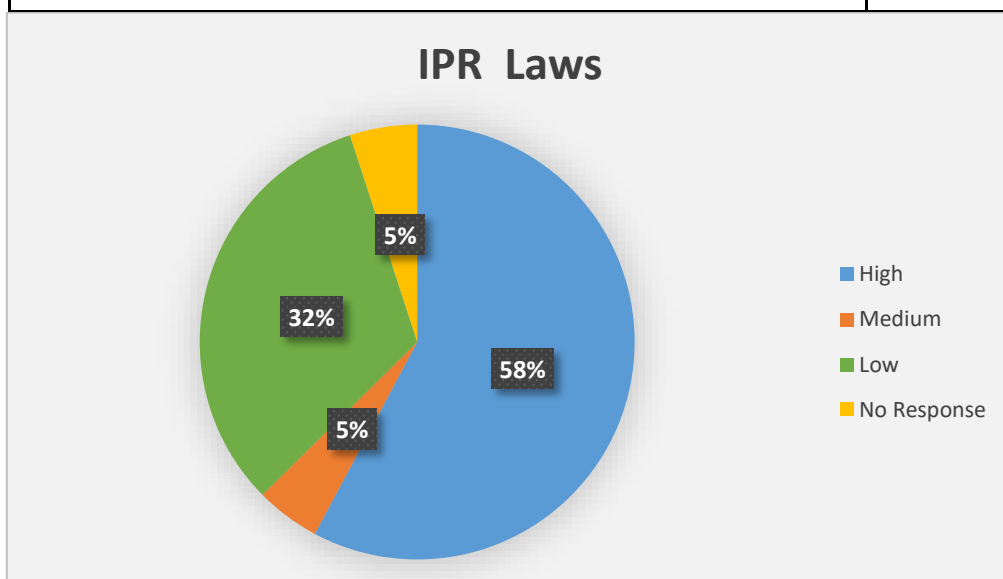
Exemption Regimes/DTRE/Bonds



Q 14	Transit Trade	1	High	351
		2	Medium	27
		3	Low	40
		4	No Response	82
Total				500

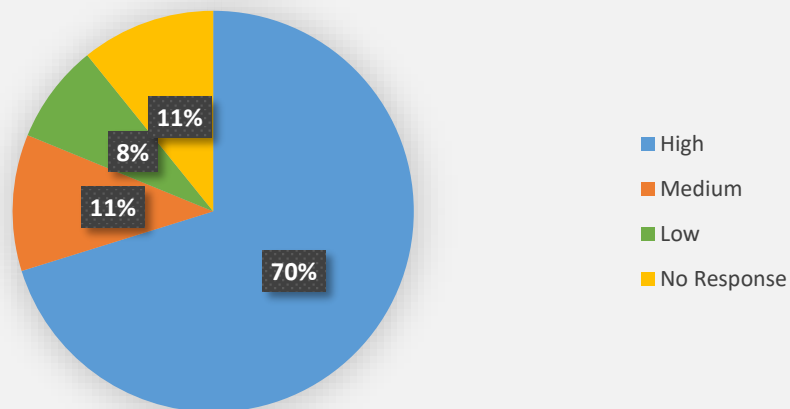


Q 15	IPR Laws	1	High	289
		2	Medium	24
		3	Low	162
		4	No Response	25
Total				500



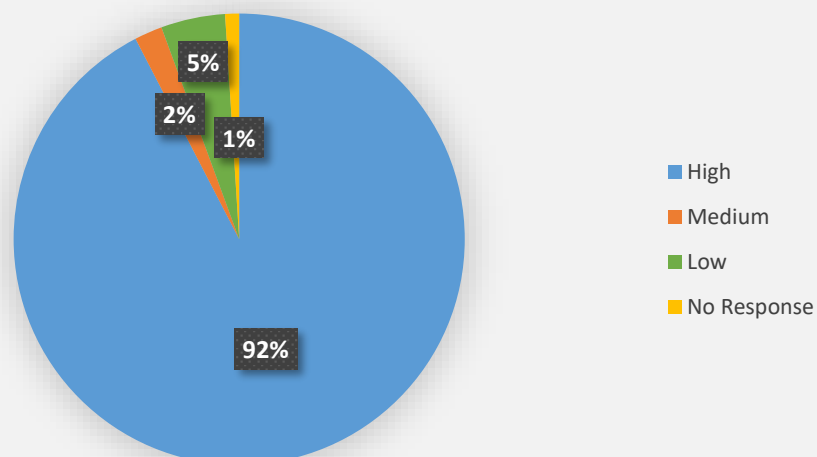
Q 16	Expeditious Clearance/Modules of WeBOC	1	High	351
		2	Medium	55
		3	Low	40
		4	No Response	54
Total				500

Expeditious Clearance/Modules of WeBOC

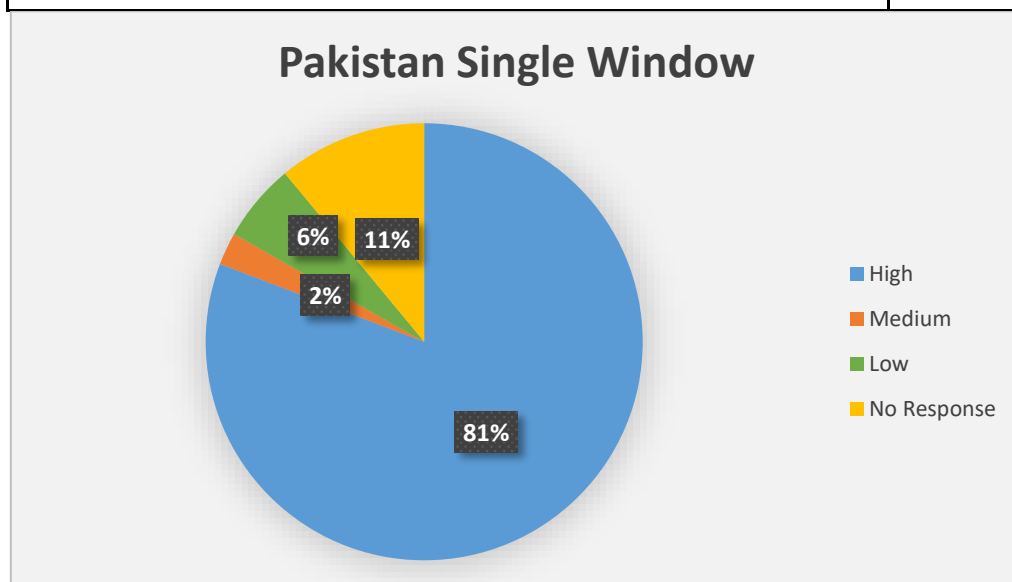


Q 17	Risk Management	1	High	462
		2	Medium	10
		3	Low	23
		4	No Response	5
Total				500

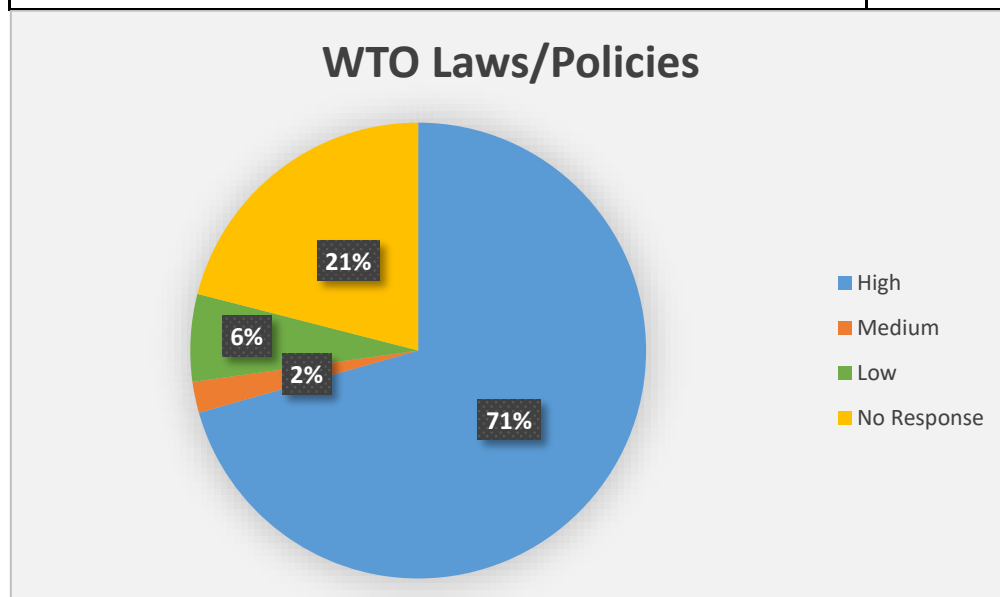
Risk Management



Q 18	Pakistan Single Window	1	High	404
		2	Medium	12
		3	Low	29
		4	No Response	55
Total				500

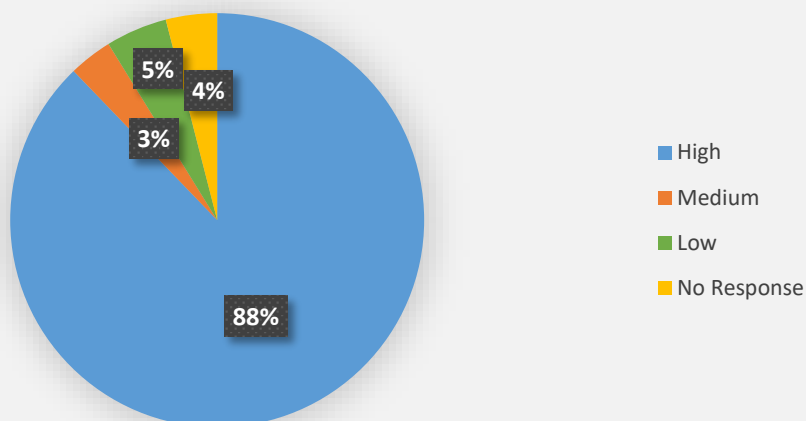


Q 19	WTO Laws/Policies	1	High	353
		2	Medium	11
		3	Low	31
		4	No Response	105
Total				500



Q 20	Trade Agreements	1	High	439
		2	Medium	17
		3	Low	24
		4	No Response	20
Total				500

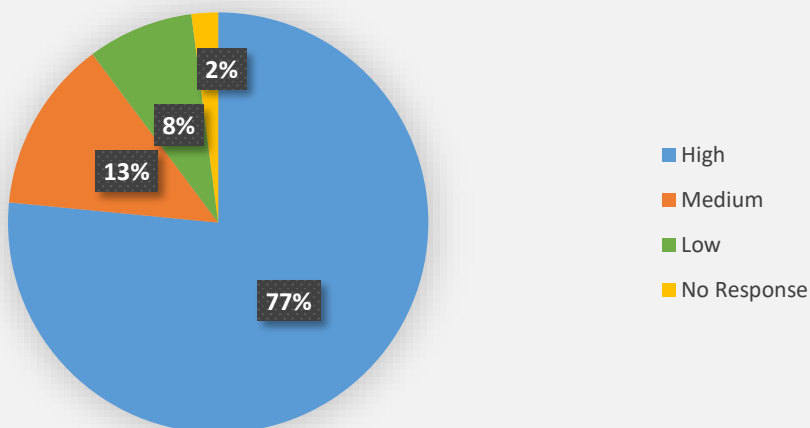
Trade Agreements



PAKISTAN CUSTOMS BS 20-21

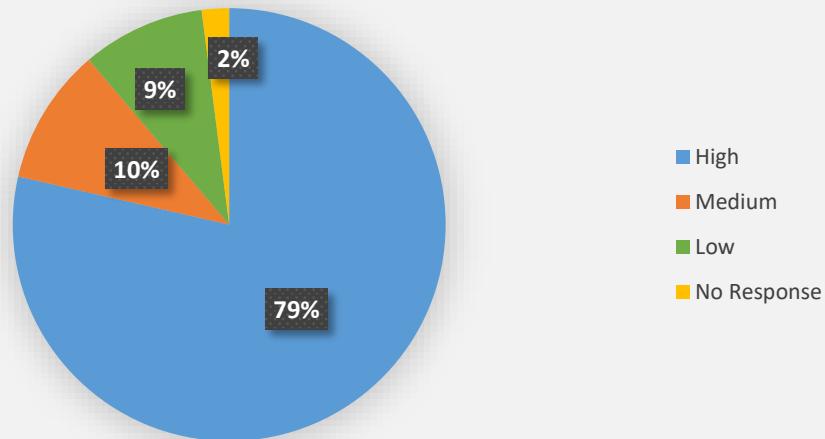
Q 1	Information Technology	1	High	75
		2	Medium	13
		3	Low	8
		4	No Response	2
Total				98

Information Technology



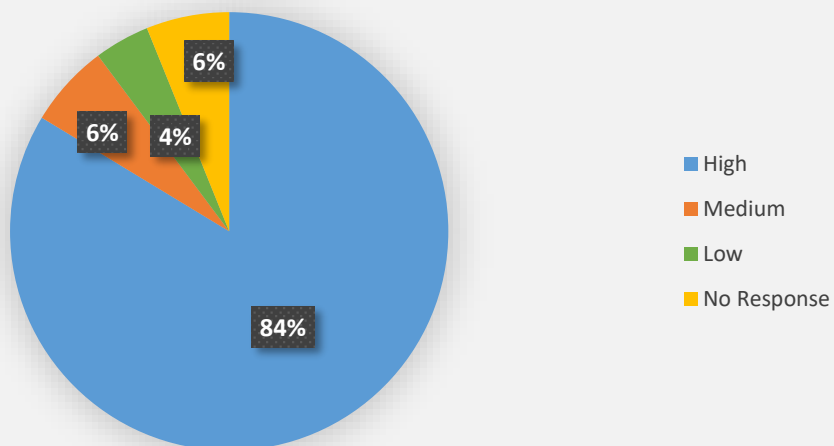
Q 2	Alternate Dispute Resolution	1	High	77
		2	Medium	10
		3	Low	9
		4	No Response	2
Total				98

Alternate Dispute Resolution



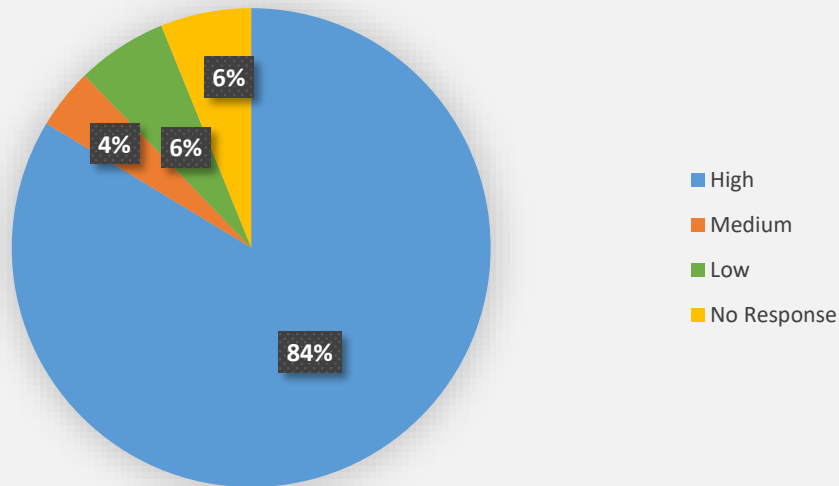
Q 3	Working of Line Ministry & Policy Evaluation	1	High	82
		2	Medium	6
		3	Low	4
		4	No Response	6
Total				98

Working of Line Ministry & Policy Evaluation



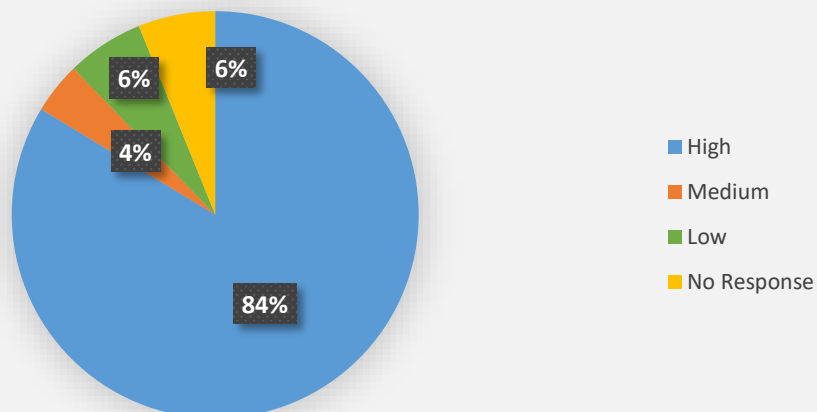
Q 4	Role of CPEC in Economic Growth	1	High	85
		2	Medium	3
		3	Low	7
		4	No Response	3
Total				98

Role of CPEC in Economic Growth



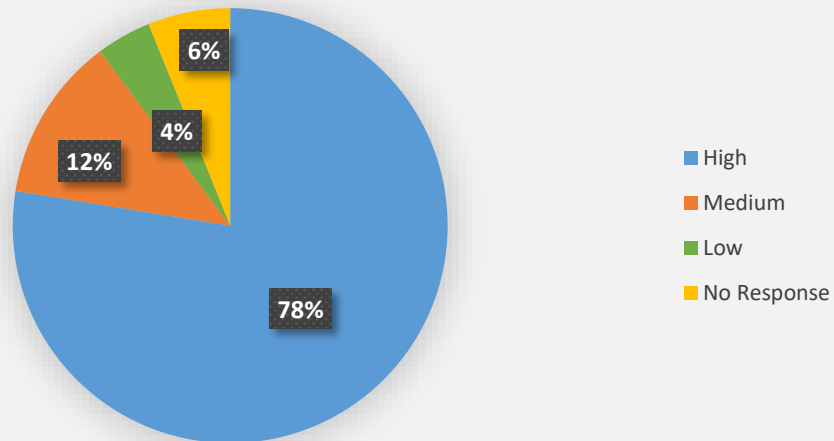
Q 5	International Customs/ Trade Treaties/World trade	1	High	82
		2	Medium	4
		3	Low	6
		4	No Response	6
Total				98

International Customs/ Trade Treaties/World trade



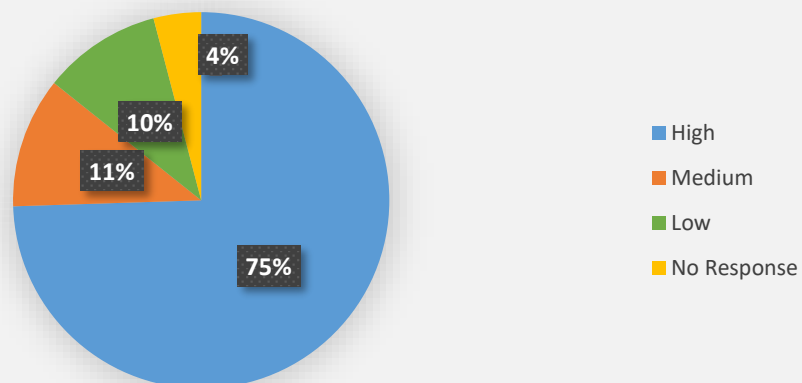
Q 6	Legal Cases With Impact on Custom Policy	1	High	76
		2	Medium	12
		3	Low	4
		4	No Response	6
Total				98

Legal Cases With Impact on Custom Policy



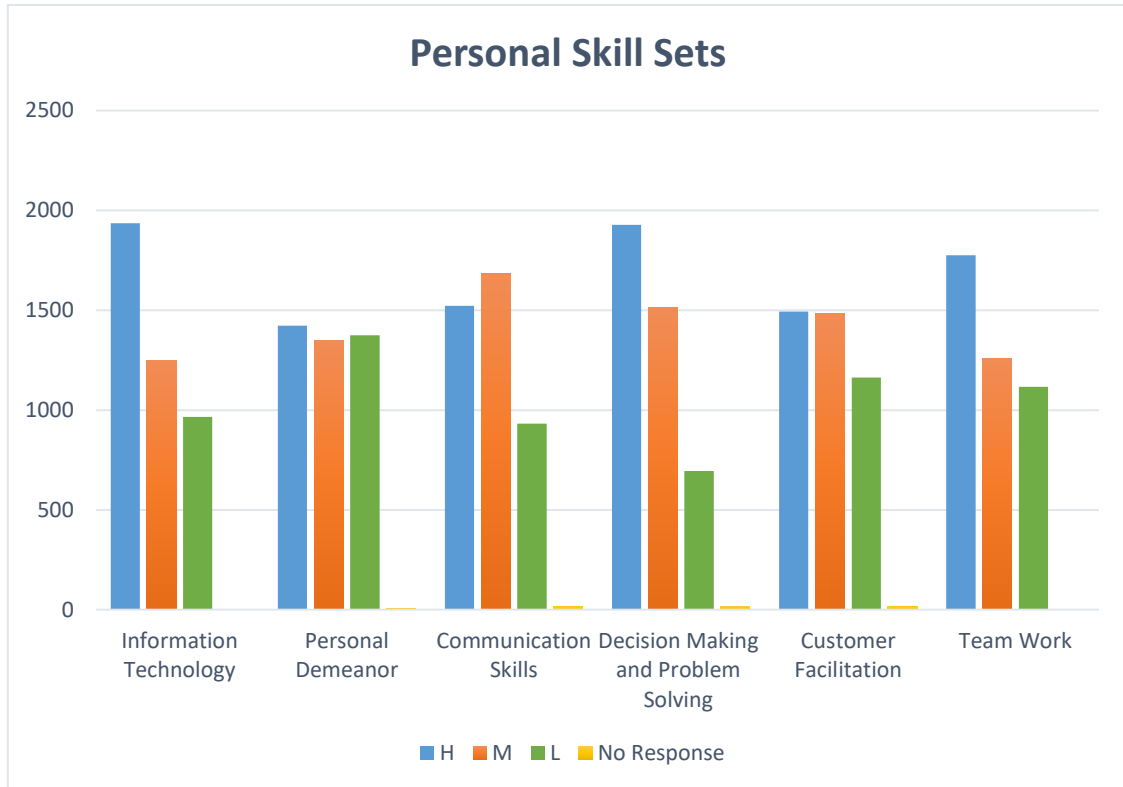
Q 7	Managing Growth for Macroeconomic Stability	1	High	73
		2	Medium	11
		3	Low	10
		4	No Response	4
Total				98

Managing Growth for Macroeconomic Stability



OVER ALL CAPACITY GAP

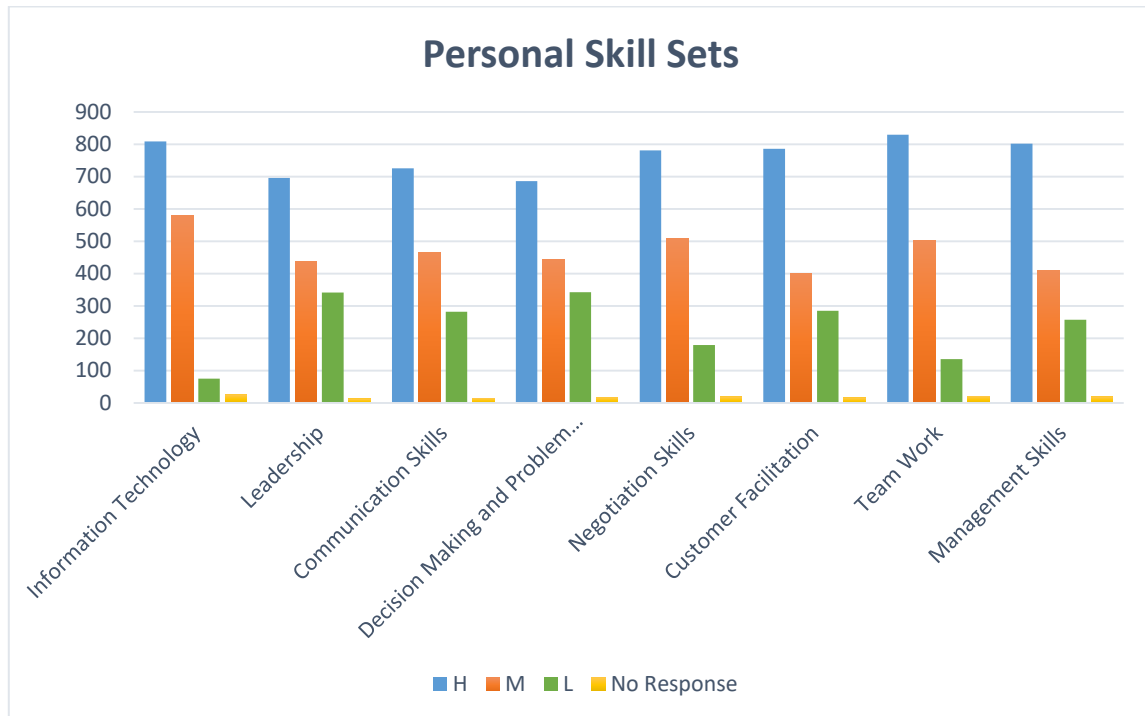
INLAND REVENUE SERVICE (IRS) BS 14-16



The questionnaire included a number of skill sets relating to various aspects of job to gather input on capacity gaps. As per results gathered the data shows that decision making and problem solving, team work and Information Technology has been given highest score and require immediate attention for BS 14-16

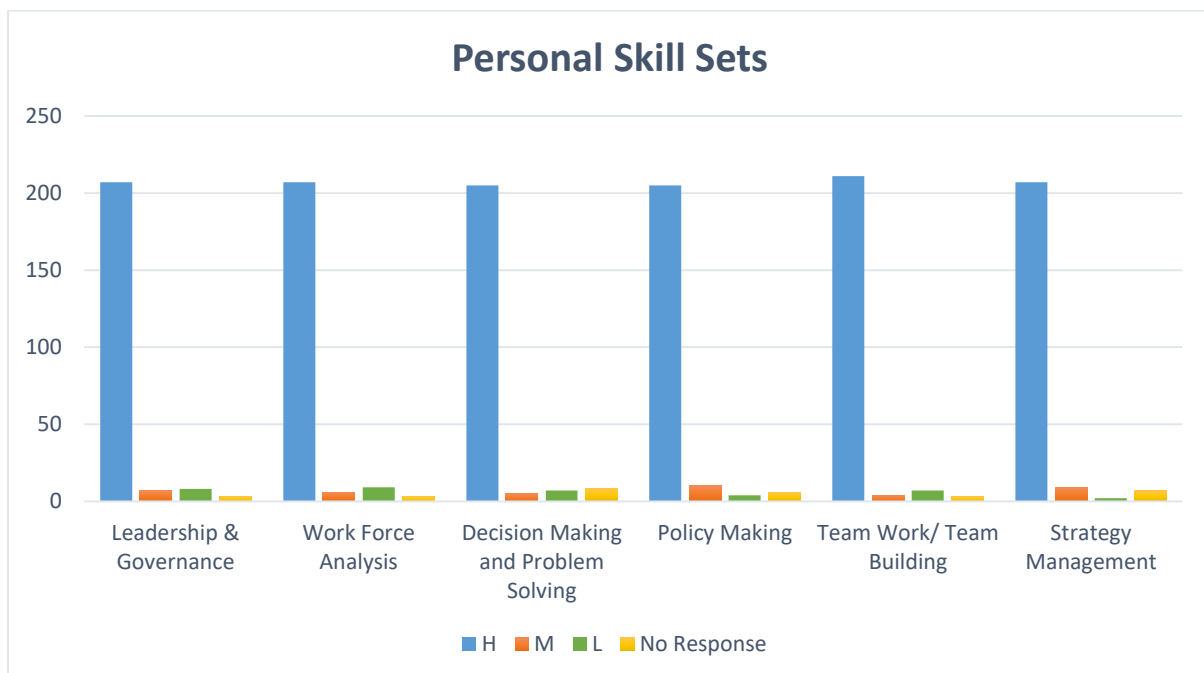
It is interesting to note that all identified fields have a considerable percentage which aims for gap reduction in personal skill sets. The feedback of respondents places communication skills and customer facilitation in medium category of training need amongst BS 14-16. This need is about both the classical strategic planning process as well as implementing strategies once these have been determined. The emphasis on implementation is reflected in the high need level expressed for above mentioned core streams.

INLAND REVENUE SERVICE (IRS) BS 17-19

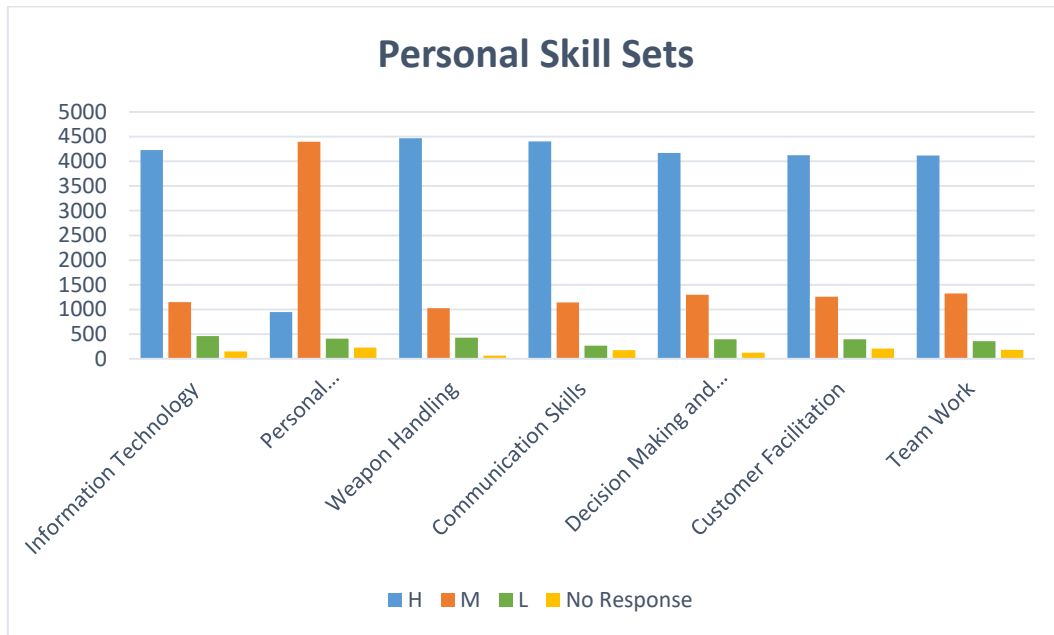


As per results gathered the data shows that team work, management skills and customer facilitation has been given highest score and requires immediate attention for BS 17-19, whereas BS 20-21 has indicated high priority in all the identified skill sets

INLAND REVENUE SERVICE (IRS) BS 20-21

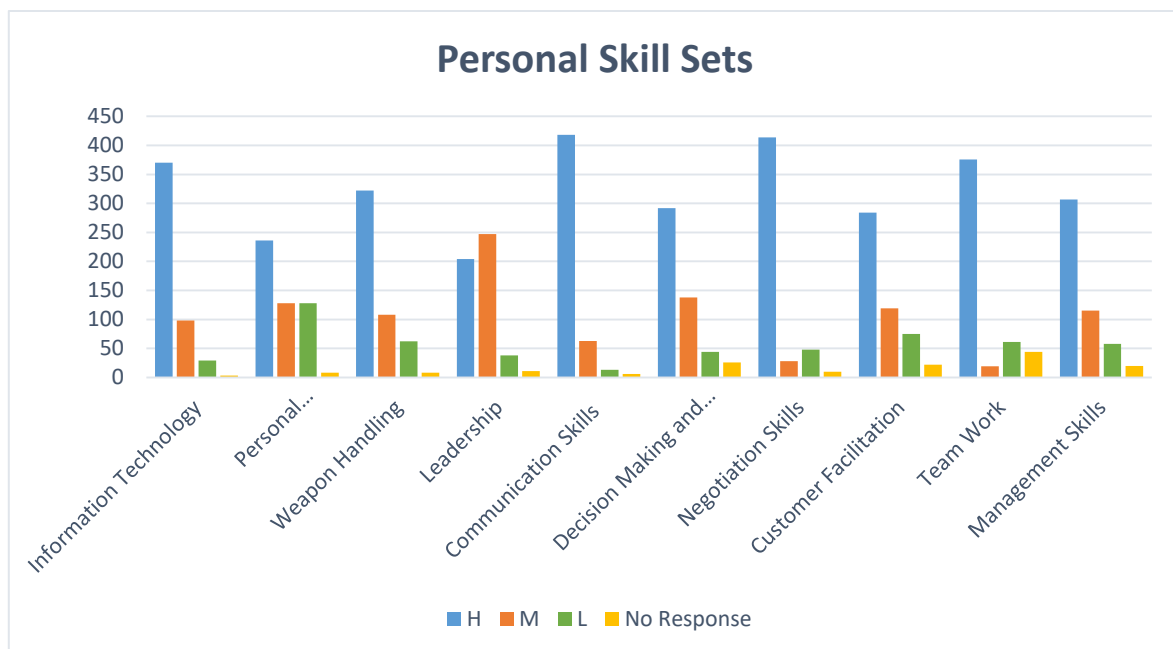


PAKISTAN CUSTOMS BS 14-16



As per results gathered the data shows that weapon handling, communication skills and information technology has been given highest score and require immediate attention for Pakistan Customs BS 14-16, whereas BS17-19 has indicated high priority in communication skills, negotiation skills and team work as highest score in identified skill sets

PAKISTAN CUSTOMS BS 17-19



PAKISTAN CUSTOMS BS 20-21

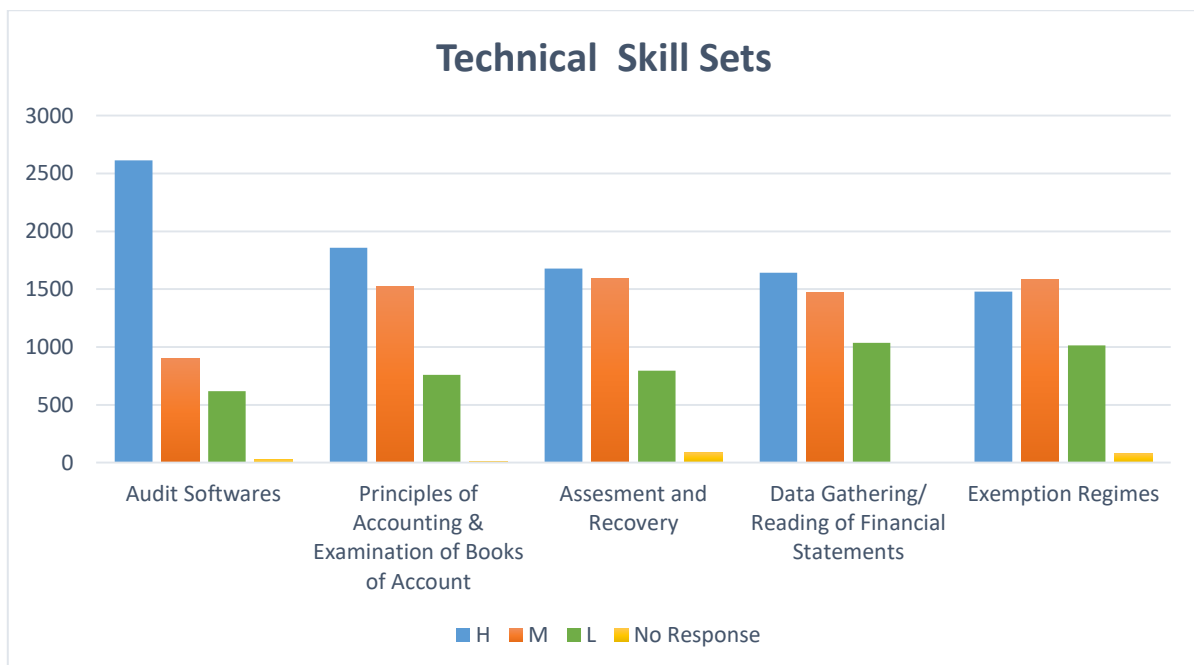
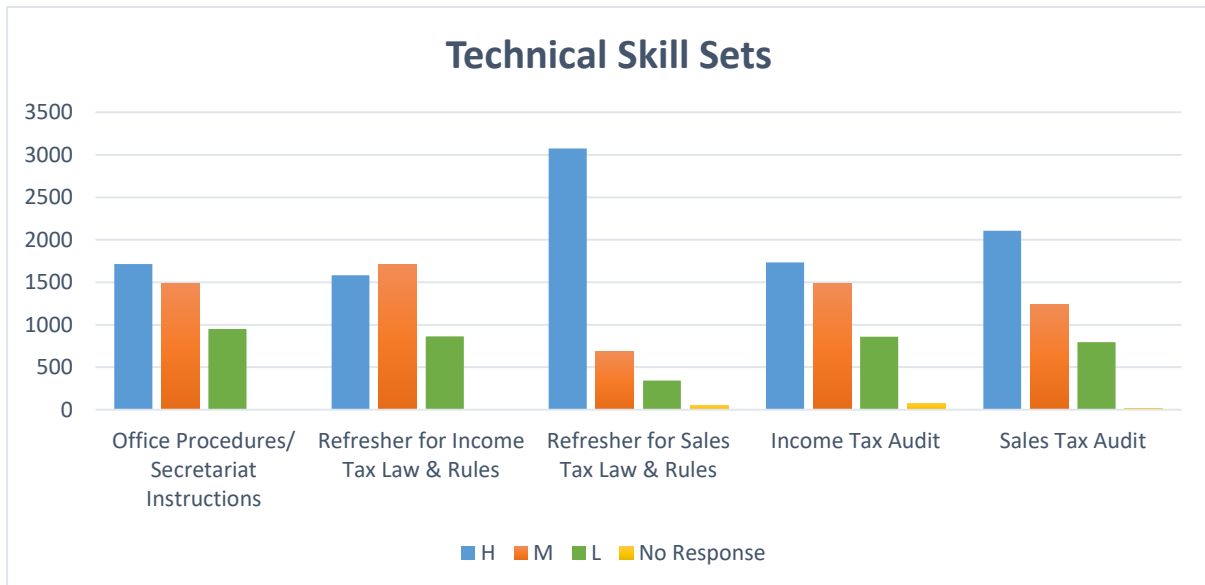


As per results gathered the data shows that BS 20-21 of Customs service has indicated high priority in all the identified personal skill sets

OVER ALL SKILL REPRESENTATION

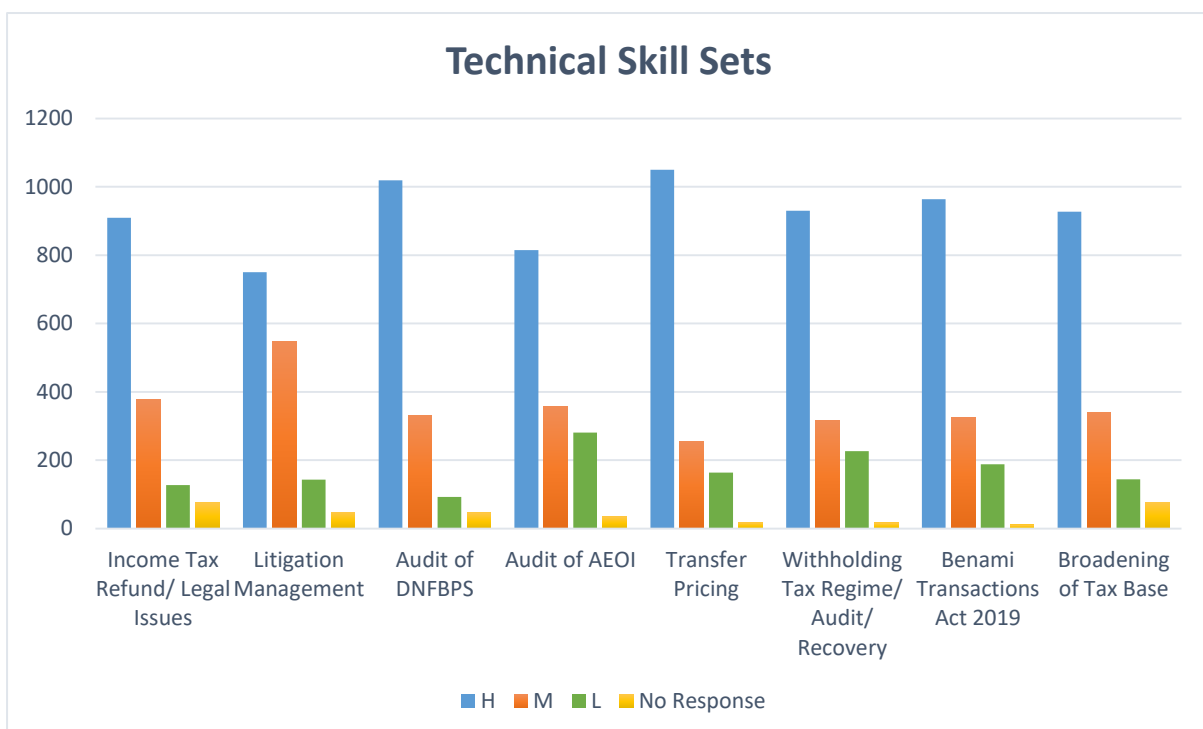
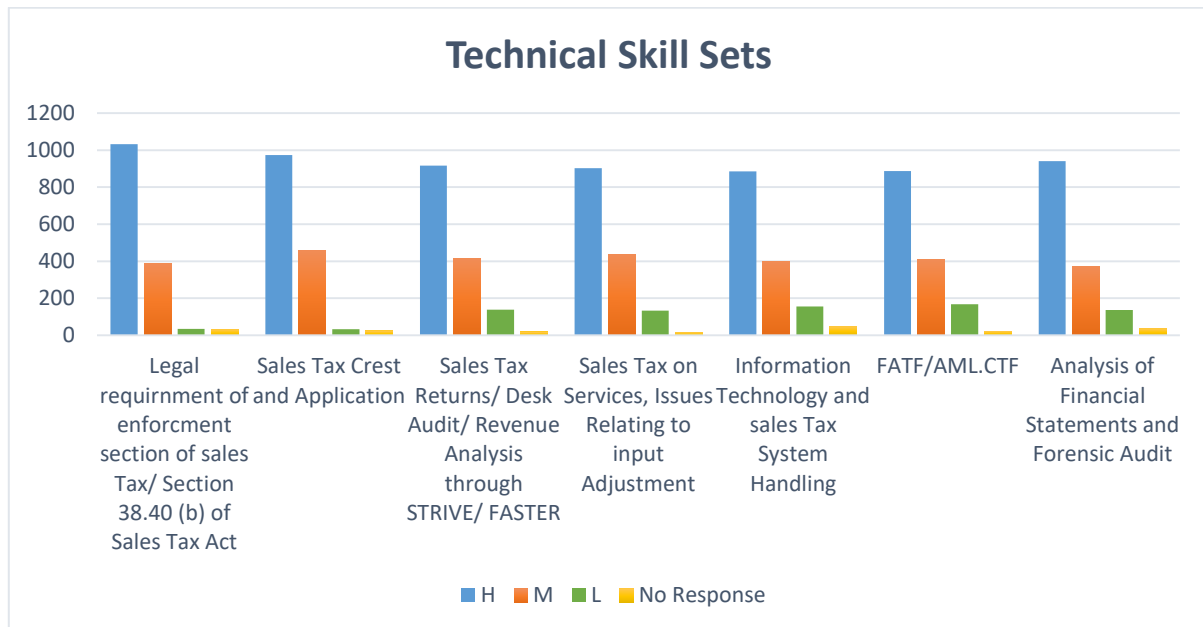
This section aims to highlight the areas respondents felt training and development is needed and where required capacity building would improve performance.

INLAND REVENUE SERVICE (IRS) BS 14-16



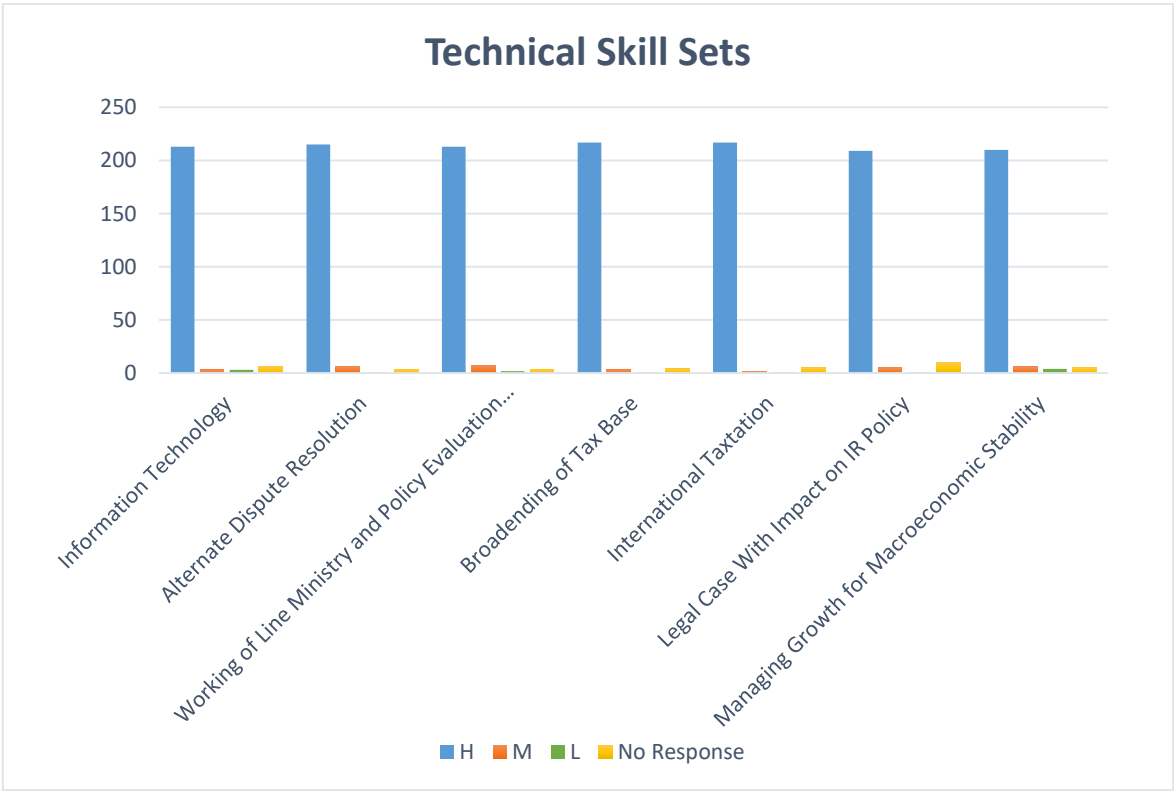
As per results gathered the data shows that refresher for Sales Tax Law & Rules, Audit Software and Sales Tax Audit has been given highest score and requires immediate attention for Inland Revenue BS 14-16

INLAND REVENUE SERVICE (IRS) BS 17-19



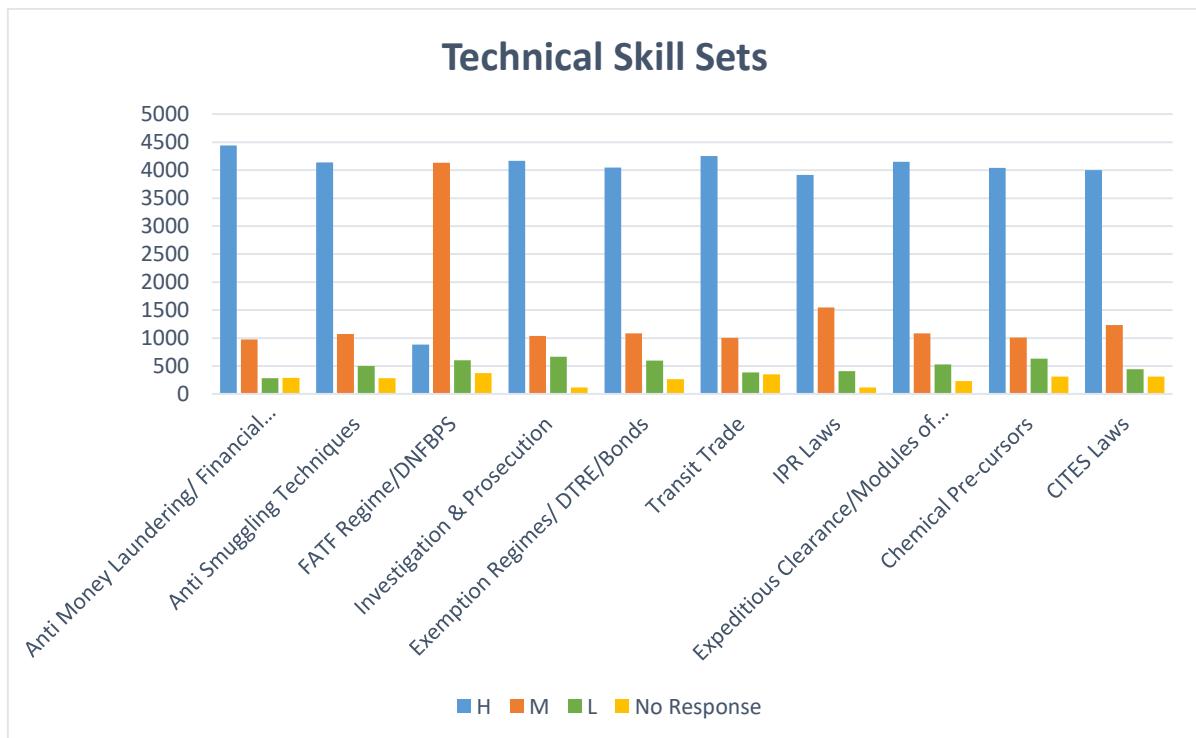
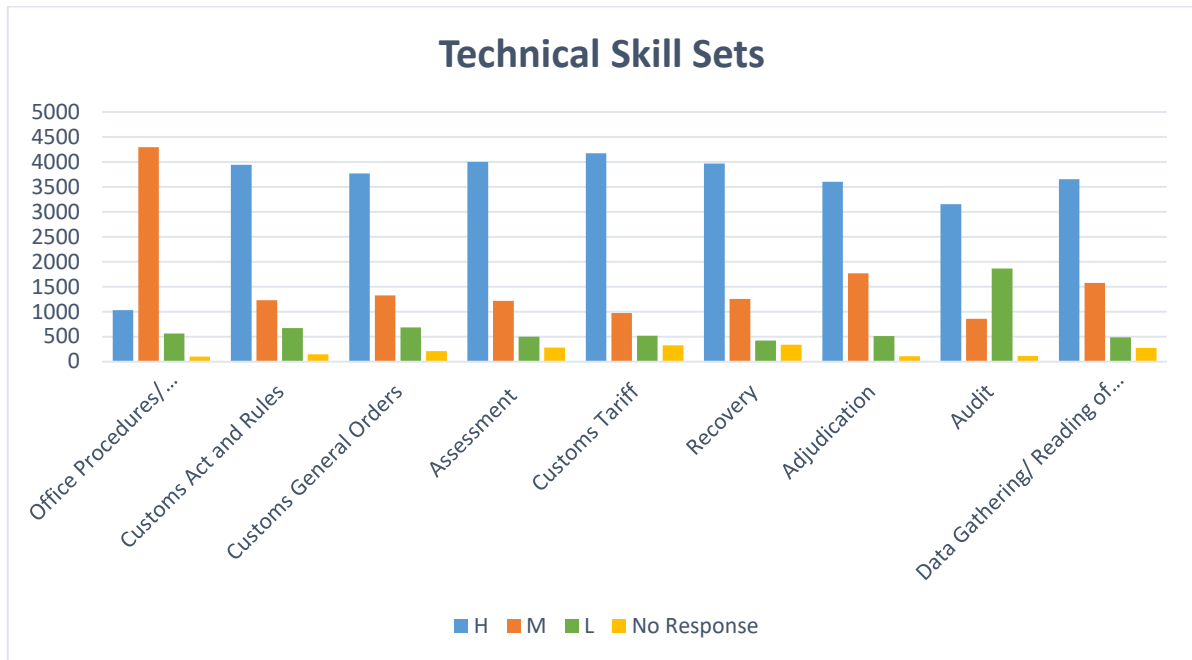
As per results gathered the data shows that transfer pricing, audit of DNFBPs and legal requirement of enforcement section of sales Tax/ Section 38.40 (b) of Sales Tax Act has been given highest score and requires immediate attention for Inland Revenue BS 17-19

INLAND REVENUE SERVICE (IRS) BS 20-21



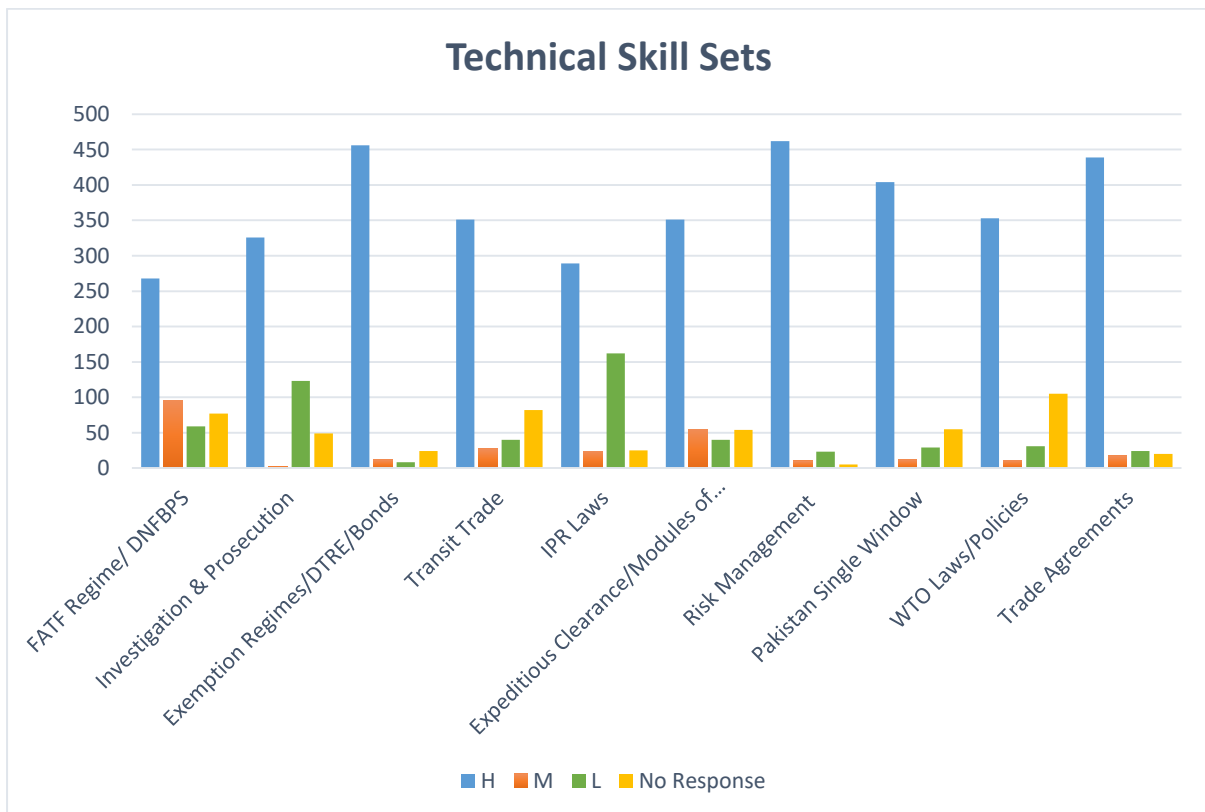
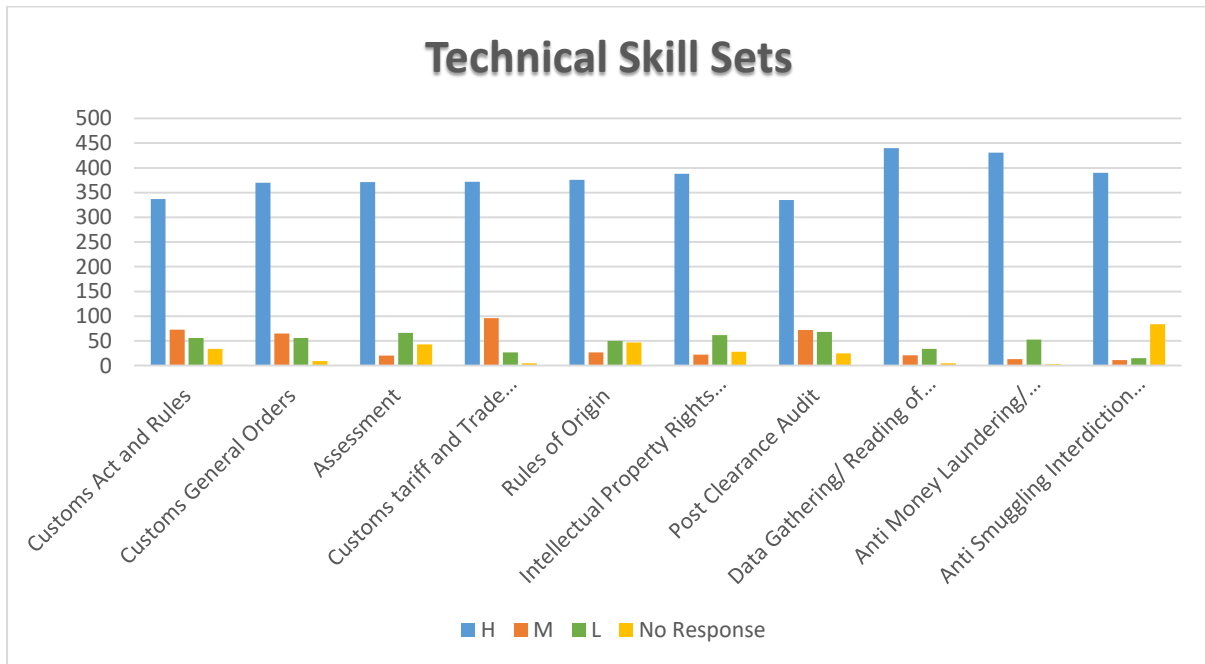
As per results gathered the data shows that BS 20-21 has indicated high priority in all the identified skill sets

PAKISTAN CUSTOMS BS 14-16



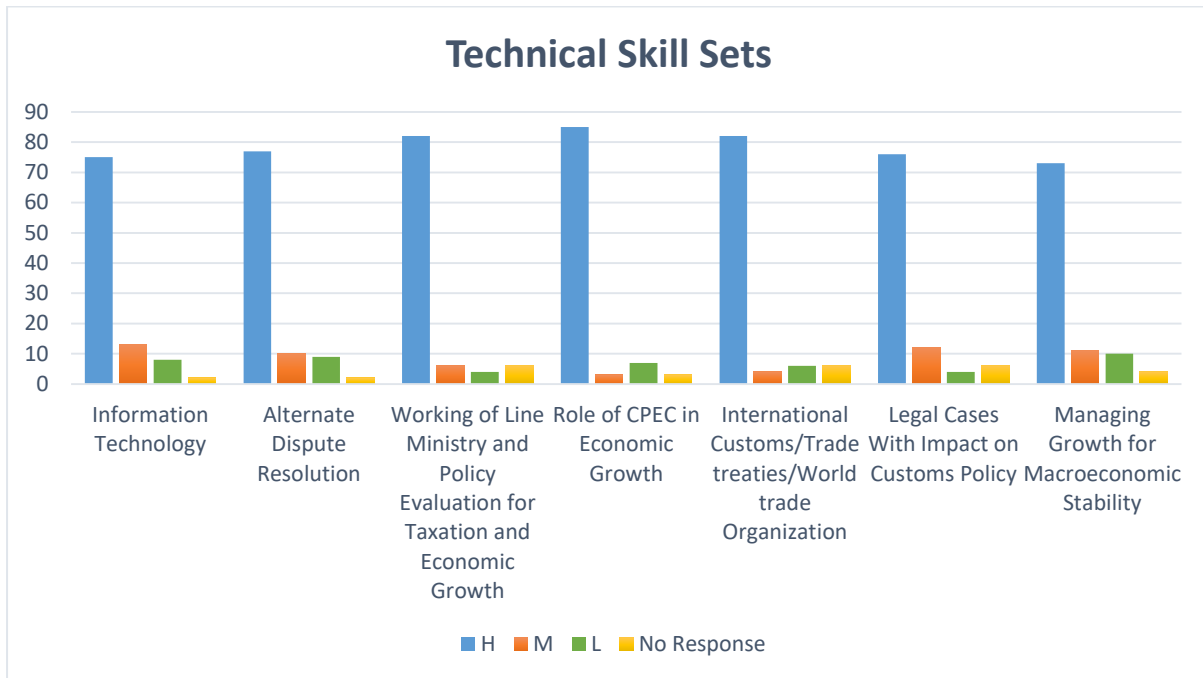
As per results gathered the data shows that Anti-Money laundering/ Financial Crimes, Transit Trade and Customs Tariff has been given highest score and requires immediate attention for Inland Revenue BS 14-16

PAKISTAN CUSTOMS BS 17-19



As per results gathered the data shows that Transfer Pricing, Audit of DNFBS and Benami Transactions Act 2019 has been given highest score and requires immediate attention for Inland Revenue BS 17-19

PAKISTAN CUSTOMS BS 20-21



As per results gathered the data shows that Broadening of Tax Base, International Taxation and Alternate Dispute Resolution has been given highest score and requires immediate attention for Inland Revenue BS 20-21

NEXT STEPS

Now that the broad training priorities have been identified, work can begin on the training planning process. This will include the following activities:

- Deciding the most appropriate training method for each cluster of training. Such methods may include: Participative workshops held in-country (with either local or international trainers – or both) attendance at training courses abroad attendance at relevant conferences and seminars international study tours one-to-one or small group coaching sessions mentoring self-study distance learning or internet based training programmes peer assisted learning
- Scheduling, sequencing and phasing of training activities
- Development of Personal Development Plans for all members of the Core group
- Sourcing of training providers and consultants – in country and international.

CONCLUSIVE PRIORITY RESULTS AS PER TNA

INLAND REVENUE SERVICES (IRS) BS 14-16

S #	PERSONAL SKILLS SET
1	Information Technology
2	Decision Making and Problem Solving
3	Team Work
4	Communication Skills
5	Customer Facilitation
6	Personal Demeanour

INLAND REVENUE SERVICES (IRS) BS 17-19

S #	PERSONAL SKILLS SET
1	Team Work
2	Information Technology
3	Management Skills
4	Customer Facilitation
5	Negotiation Skills
6	Communication Skills
7	Leadership
8	Decision Making and Problem Solving

INLAND REVENUE SERVICES (IRS) BS 20-21

S #	PERSONAL SKILLS SET
1	Team Work/ Team Building
2	Leadership & Governance
3	Work Force Analysis
4	Strategy Management
5	Decision Making and Problem Solving
6	Policy Making

PAKISTAN CUSTOMS BS 14-16

S #	PERSONAL SKILLS SET
1	Weapon Handling
2	Communication Skills
3	Information Technology
4	Decision Making and Problem Solving
5	Customer Facilitation
6	Team Work
7	Personal Demeanour/Uniform Ethics

PAKISTAN CUSTOMS BS 17-19

S #	PERSONAL SKILLS SET
1	Communication Skills
2	Negotiation Skills
3	Team Work
4	Information Technology
5	Weapon Handling
6	Management Skills
7	Decision Making and Problem solving
8	Customer Facilitation
9	Personal demeanour/Uniform Ethics
10	Leadership

PAKISTAN CUSTOMS BS 17-19

S #	PERSONAL SKILLS SET
1	Team Work/Team Building
2	Decision Making and Problem Solving
3	Policy Making
4	Work Force Analysis
5	Leadership and Governance
6	Stress Management

INLAND REVENUE SERVICES (IRS) BS 14-16

S #	TECHNICAL SKILLS SET
1	Refresher for sales Tax Law & Rules
2	Audit Software
3	Sales Tax Audit
4	Principles of Accounting & Examination of Books of Account
5	Income Tax Audit
6	Office Procedures/ Secretariat Instructions
7	Assessment and Recovery
8	Data Gathering/ Reading of Financial Statements

INLAND REVENUE SERVICES (IRS) BS 17-19

S #	TECHNICAL SKILLS SET
1	Transfer Pricing
2	Audit of DNFBPS
3	Benami Transactions Act 2019
4	Withholding Tax Regime/ Audit/ Recovery
5	Broadening of Tax Base
6	Analysis of Financial Statements and Forensic Audit
7	Audit of AEOI
8	Legal requirement of enforcement section of sales Tax/ Section 38.40 (b) of Sales Tax Act

9	Income Tax Refund/ Legal Issues
10	FATF/AML.CTF
11	Information Technology and sales Tax System Handling
12	Litigation Management
13	Sales Tax Returns/ Desk Audit/ Revenue Analysis through STRIVE/ FASTER
14	Sales Tax Crest and Application
15	Sales Tax on Services, Issues Relating to input Adjustment

INLAND REVENUE SERVICES (IRS) BS 20-21

S #	TECHNICAL SKILLS SET
1	Broadening of Tax Base
2	International Taxation
3	Alternate Dispute Resolution
4	Working of Line Ministry and Policy Evaluation for Taxation and Economic Growth
5	Information Technology
6	Managing Growth for Macroeconomic Stability
7	Legal Case With Impact on IR Policy

PAKISTAN CUSTOMS BS 14-16

S #	TECHNICAL SKILLS SET
1	Anti-Money Laundering/ Financial Crimes
2	Transit Trade
3	Customs Tariff
4	Investigation & Prosecution
5	Expeditious Clearance/Modules of WeBOC
6	Anti-Smuggling Techniques
7	Exemption Regimes/ DTRE/Bonds
8	Chemical Pre-cursors
9	CITES Laws
10	Assessment
11	Recovery
12	Customs Act and Rules
13	IPR Laws
14	Customs General Orders
15	Data Gathering/ Reading of Financial Statements
16	Adjudication
17	Audit
18	Office Procedures/ Secretariat Instructions
19	FATF Regime/DNFBPS

PAKISTAN CUSTOMS BS 17-19

S #	TECHNICAL SKILLS SET
1	Risk Management
2	Exemption Regimes/DTRE/Bonds
3	Data Gathering/ Reading of Financial Statements
4	Trade Agreements
5	Anti-Money Laundering/ Financial Crimes
6	Pakistan Single Window
7	Anti-Smuggling Interdiction Techniques
8	Intellectual Property Rights Enforcement
9	Rules of Origin
10	Customs tariff and Trade Policy
11	Assessment
12	Customs General Orders
13	WTO Laws/Policies
14	Transit Trade
15	Expeditious Clearance/Modules of WeBOC
16	Customs Act and Rules
17	Post Clearance Audit
18	Investigation & Prosecution
19	IPR Laws
20	FATF Regime/ DNFBPS
21	Risk Management

PAKISTAN CUSTOMS BS 20-21

S #	TECHNICAL SKILLS SET
1	Role of CPEC in Economic Growth
2	Working of Line Ministry and Policy Evaluation for Taxation and Economic Growth
3	International Customs/Trade treaties/World trade Organization
4	Alternate Dispute Resolution
5	Legal Cases With Impact on Customs Policy
6	Information Technology
7	Managing Growth for Macroeconomic Stability

APPENDIX 1- TNA QUESTIONNAIRE

INLAND REVENUE SERVICES

PROFORMA FOR THE IRS OFFICIALS IN BPS 14-16 of IRS

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Information Technology</i>	H	M	L
<i>Personal Demeanour</i>	H	M	L
<i>Communication Skills</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Customer facilitation.</i>	H	M	L
<i>Team Work</i>	H	M	L

Technical Skill Sets	Required Training Needs		
<i>Office Procedures/Secretariat Instructions</i>	H	M	L
<i>Refresher for Income Tax Law & Rules</i>	H	M	L
<i>Refresher for Sales Tax Law& Rules</i>	H	M	L
<i>Income Tax Audit</i>	H	M	L
<i>Sales Tax Audit</i>	H	M	L
<i>Audit Software</i>	H	M	L
<i>Principles of Accounting & Examination of Books of Accounts</i>	H	M	L
<i>Assessment and Recovery</i>	H	M	L
<i>Data Gathering/ Reading of Financial Statements</i>	H	M	L
<i>Exemption Regimes</i>	H	M	L
<i>Any Other*</i>	H	M	L

RECOMMENDED BY REPORTING OFFICER:

***Priority Need**

- **H = High**
- **M= Medium**
- **L = Low**

***Any other: - May be specified**

PROFORMA FOR THE IRS OFFICERS IN BPS 17-19 of IRS

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Information Technology</i>	H	M	L
<i>Leadership</i>	H	M	L
<i>Communication Skills</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Negotiation Skills</i>	H	M	L
<i>Customer facilitation.</i>	H	M	L
<i>Team Work</i>	H	M	L
<i>Management Skills</i>	H	M	L
Technical Skill Sets	Required Training Needs		
<i>Legal requirement of enforcement sections of Sales Tax/Section38, 40(b) of Sales Tax Act</i>	H	M	L
<i>Sales Tax Crest and Application</i>	H	M	L
<i>Sales Tax Returns/ Desk Audit/ Revenue Analysis through STRIVE/ FASTER</i>	H	M	L
<i>Sales Tax on Services, Issues Relating to Input Adjustment</i>	H	M	L
<i>Information Technology and Sales tax System Handling</i>	H	M	L
<i>FATF/AML.CTF</i>	H	M	L
<i>Analysis of Financial Statements and Forensic Audit</i>	H	M	L
<i>Income Tax Refund/ Legal issues</i>	H	M	L
<i>Litigation Management</i>	H	M	L
<i>Audit of DNFBPS</i>	H	M	L
<i>Audit of AEOI</i>	H	M	L
<i>Transfer pricing</i>	H	M	L
<i>Withholding Tax Regime/ Audit/Recovery</i>	H	M	L
<i>Benami Transactions Act 2019</i>	H	M	L
<i>Transfer Pricing</i>	H	M	L
<i>Broadening of tax Base</i>	H	M	L
<i>Any Other*</i>	H	M	L

RECOMMENDED BY REPORTING OFFICER:

***Priority Need**

- **H = High**
- **M= Medium**
- **L = Low**

***Any other: - May be specified**

PROFORMA FOR THE IRS OFFICERS IN BPS 20-21 of IRS

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Leadership and Governance</i>	H	M	L
<i>Work Force Analysis</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Policy Making</i>	H	M	L
<i>Team Work/ Team Building</i>	H	M	L
<i>Stress Management</i>	H	M	L
Technical Skill Sets	Required Training Needs		
<i>Information Technology</i>	H	M	L
<i>Alternate Dispute Resolution</i>	H	M	L
<i>Working of Line Ministry and Policy Evaluation for Taxation and Economic Growth</i>	H	M	L
<i>Broadening of Tax Base</i>	H	M	L
<i>International Taxation</i>	H	M	L
<i>Legal Cases With Impact on IR Policy</i>	H	M	L
<i>Managing Growth for macroeconomic Stability</i>	H	M	L
<i>Any Other*</i>	H	M	L

APPROVED BY:

***Priority Need**

- **H = High**
- **M= Medium**
- **L = Low**

***Any other: - May be specified**

PAKISTAN CUSTOMS

PROFORMA FOR THE CUSTOMS OFFICIALS IN BPS 14-16

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Information Technology</i>	H	M	L
<i>Personal Demeanour/ Uniform Ethics</i>	H	M	L
<i>Weapon Handling</i>	H	M	L
<i>Communication Skills</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Customer facilitation.</i>	H	M	L
<i>Team Work</i>	H	M	L

Technical Skill Sets	Required Training Needs		
<i>Office Procedures/Secretariat Instructions</i>	H	M	L
<i>Customs Act and Rules</i>	H	M	L
<i>Customs General Orders</i>	H	M	L
<i>Assessment</i>	H	M	L
<i>Customs tariff</i>	H	M	L
<i>Recovery</i>	H	M	L
<i>Adjudication</i>			
<i>Audit</i>	H	M	L
<i>Data Gathering/ Reading of Financial Statements</i>	H	M	L
<i>Anti-Money laundering/ Financial Crimes</i>	H	M	L
<i>Anti-Smuggling Techniques</i>	H	M	L
<i>FATF Regime/ DNFBPS</i>	H	M	L
<i>Investigation & Prosecution</i>	H	M	L
<i>Exemption Regimes/ DTRE/ Bonds</i>	H	M	L
<i>Transit Trade</i>	H	M	L
<i>IPR Laws</i>	H	M	L
<i>Expedition Clearance/ Modules of WeBOC</i>	H	M	L
<i>Chemical Pre-cursors</i>	H	M	L
<i>CITES Laws</i>	H	M	L
<i>Any Other*</i>	H	M	L

RECOMMENDED BY REPORTING OFFICER:

***Priority Need**

- H = High
- M= Medium
- L = Low

***Any other: - May be specified**

PROFORMA FOR THE CUSTOMS OFFICERS IN BPS 17-19

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Information technology</i>	H	M	L
<i>Personal Demeanour/ Uniform Ethics</i>	H	M	L
<i>Weapon Handling</i>	H	M	L
<i>Leadership</i>	H	M	L
<i>Communication Skills</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Negotiation Skills</i>	H	M	L
<i>Customer facilitation.</i>	H	M	L
<i>Team Work</i>	H	M	L
<i>Management Skills</i>	H	M	L
Technical Skill Sets	Required Training Needs		
<i>Customs Act and Rules</i>	H	M	L
<i>Customs General Orders</i>	H	M	L
<i>Assessment</i>	H	M	L
<i>Customs tariff and Trade Policy</i>	H	M	L
<i>Rules of Origin</i>	H	M	L
<i>Intellectual Property rights Enforcement</i>			
<i>Post Clearance Audit</i>	H	M	L
<i>Data Gathering/ Reading of Financial Statements</i>	H	M	L
<i>Anti-Money laundering/ Financial Crimes</i>	H	M	L
<i>Anti-Smuggling Interdiction Techniques</i>	H	M	L
<i>FATF Regime/ DNFBPS</i>	H	M	L
<i>Investigation & Prosecution</i>	H	M	L
<i>Exemption Regimes/ DTRE/ Bonds</i>	H	M	L
<i>Transit Trade</i>	H	M	L
<i>IPR Laws</i>	H	M	L
<i>Expedition Clearance/ Modules of We BOC</i>	H	M	L
<i>Risk Management</i>	H	M	L
<i>Pakistan Single Window</i>	H	M	L
<i>WTO Laws/Policies</i>	H	M	L
<i>Trade Agreements</i>	H	M	L
<i>Any Other*</i>	H	M	L

RECOMMENDED BY REPORTING OFFICER:

***Priority Need**

- H = High
- M= Medium
- L = Low

***Any other: - May be specified**

PROFORMA FOR THE IRS OFFICERS IN BPS 20-21 OF CUSTOMS

NAME:

BPS/DESIGNATION

Personal Skill Sets	Required Training Needs		
<i>Leadership and Governance</i>	H	M	L
<i>Work Force Analysis</i>	H	M	L
<i>Decision Making and problem solving</i>	H	M	L
<i>Policy Making</i>	H	M	L
<i>Team Work/ Team Building</i>	H	M	L
<i>Stress Management</i>	H	M	L

Technical Skill Sets	Required Training Needs		
<i>Role of Information Technology and Automation</i>	H	M	L
<i>Alternate Dispute Resolution</i>	H	M	L
<i>Working of Line Ministry and Policy Evaluation for Taxation and Economic Growth</i>	H	M	L
<i>Role of CPEC in Economic Growth</i>	H	M	L
<i>International Customs/ Trade treaties/World trade Organization</i>	H	M	L
<i>Legal Cases With Impact on Customs Policy</i>	H	M	L
<i>Managing Growth for Macroeconomic Stability</i>	H	M	L
<i>Any Other*</i>	H	M	L

APPROVED BY:

***Priority Need**

- **H = High**
- **M= Medium**
- **L = Low**

***Any other: - May be specified**