

**GOVERNMENT OF PAKISTAN  
CABINET SECRETARIAT  
CABINET DIVISION**

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Subject: - TOSHAKHANA 'PROCEDURE FOR THE ACCEPTANCE AND DISPOSAL OF GIFTS, 2023'

- (1) The responsibility rests with the individual recipient to report receipt of the gift(s) to Cabinet Division. All gifts received by the Government/Public functionaries irrespective of their prices, must be reported and deposited in Toshakhana of the Cabinet Division, Government of Pakistan within 30 days of receipt of the gift(s) or 30 days from the date of return to Pakistan in case of foreign visit. If it is found, on checking, that an individual has not reported the receipt of gift(s) to Cabinet Division and deposited it in Toshakhana within the time limit, appropriate punitive action will be taken against him / her under the relevant rules.
- (2) Chief of Protocol, Ministry of Foreign Affairs, or his representative attached to a visiting dignitary or a foreign delegation, shall be responsible to supply the list of the gifts received, together with the names of the recipients, to the Cabinet Division. In the case of other delegations or visiting dignitaries with whom the Chief of Protocol or his representative is not associated, the Ministry sponsoring the visit shall be responsible to supply the details of gifts received and the list of recipients to the Cabinet Division. In the case of outgoing delegations or visits abroad of our dignitaries, it shall be the responsibility of the Ambassador of Pakistan and/or Head of the Pakistan mission in the country concerned to report the receipt of the gifts, together with the name of the recipients, to the Cabinet Division through the Ministry of Foreign Affairs.
- (3) The recipient can retain gift(s) of perishable items without reporting / depositing in Toshakhana

  
BEN  
Cabinet Division  
Islamabad

(4) Government/Public functionaries, except those in BPS 1 to BPS 4 are prohibited from receiving cash awards offered by the visiting foreign dignitaries. Such gifts may be politely refused. In case, it becomes impossible to refuse without causing offence to the visiting dignitary, the amount shall be immediately deposited in the Government treasury and copy of Treasury Challan shall be provided to the Toshakhana in-charge, Cabinet Division.

(5) Government/Public functionaries, except the President and the Head of the Government, are prohibited from receiving gifts of any kind for their person or for members of their families from diplomats, consular and other foreign government representatives who are stationed in Pakistan or from any public organization or private individual and firm within the country. However, if due to very exceptional reasons the gift cannot be declined, it shall invariably be deposited in the Toshakhana and shall straightaway become State/Toshakhana property to be disposed of as per Toshakhana Procedure. Such gift(s) received by the President/Head of the Government for their person or their family members shall be deposited in Toshakhana for determination of assessed market value, retention cost and further disposal as per Toshakhana Procedure. These instructions do not apply to gifts and donations made to institutions.

(6) (i) Cabinet Division will get the value of the gifts assessed from Government Sector experts in FBR. Cabinet Division will also get the value of gifts assessed by the Private Appraisers borne on its approved panel. The weapon(s) shall be assessed by Private Appraisers on the panel and by expert of Pakistan Ordnance Factories Wah instead of FBR.

(ii) If the difference in value of gifts assessed by the two categories of appraisers is less than 25%, the higher value will be accepted. However, if the difference in value is 25% or more, a Committee to be constituted by the Cabinet Secretary shall decide the final value.

  
**BENYAMIN**  
Assistant Director (NDW)  
Cabinet Division  
Islamabad



(iii) Private Appraisers borne on the approved panel of the Cabinet Division will be paid <sup>1</sup>the assessment charges as follows:

- (a) 10% of the evaluation cost of each gift or Rs. 10,000/- whichever is less for assessing gifts valued up to US\$ 5,000 as assessed by FBR.
- (b) Rs. 15,000/- for assessing gift(s) valued above US\$ 5,000 upto US\$ 10,000 as assessed by FBR.
- (c) Rs. 20,000/- for assessing gift(s) valued above US\$ 10,000 as assessed by FBR. Assessment of value will first be carried out by FBR and then by the Private Appraiser. The evaluation process for the assessment of value of gift(s) shall be completed preferably within 30 days following the declaration of gift(s) by the recipient.

(7) (i) Gift valuing up to USD 300 each shall be allowed to be retained by the recipient after due payments as per its assessed market value<sup>2</sup>, subject to the condition that part of an article will not be allowed to be retained. The gift(s) exceeding this monetary limit shall straightaway become State/Toshakhana property to be deposited and disposed of according to Toshakhana Procedure. <sup>3</sup>The concession of retention of a gift shall, however, not be available in the case of antiques and gifts of intrinsic historical value. All such gifts shall be properly catalogued and displayed at prominent buildings owned by the Government.

(ii) Gift(s) of animals shall be transferred to the nearest Remount Veterinary & Farms Corps (RV&FC) for early sale or handed over to the Zoological Garden. Such animals will be entered in the books for no value until sum realised for them is conveyed to Toshakhana by Remount veterinary & Farms Corps.

<sup>1</sup> Substituted vide Cabinet Decision in Case No.141/18/2024 dated 14-05-2024

<sup>2</sup> Inserted vide Cabinet Decision in Case No.141/18/2024 dated 14-05-2024

<sup>3</sup> Substituted vide Cabinet Decision in Case No.141/18/2024 dated 14-05-2024

  
**BENYAMIN**  
Assistant Director (NDI)  
Cabinet Division  
Islamabad

(iii) Gold and Silver bullions shall be sent to State Bank of Pakistan / Mint.


<sup>1</sup>(iv) Gifts of shields, souvenirs and other memorabilia that are not retained by recipients shall be allowed to be displayed in the office of the recipient or at some other prominent place in the premises, for which a formal record shall be maintained. Gifts of books that are not retained by recipients shall also be allowed to be placed in the office of the recipient or in any Government or public library for which a catalogue shall be maintained.

<sup>2</sup>(v) Gifts received in the Toshakhana which are prohibited under the law, shall be destroyed in the presence of committee constituted for the purpose by the Cabinet Division.

- (8) The recipient should collect the gift(s) valuing upto USD 300 after payment of retention price within thirty days of the receipt of any communication in this regard by the Cabinet Division, failing which it will become the property of the Toshakhana and will be disposed of as per Toshakhana Rules. The Head of Account of Toshakhana in which the amounts are to be deposited is "1300000- Others (NES)Misc. Receipt of Darbar Presents (Central)".
- (9) Gifts deposited in the Toshakhana which are fit for display and if not auctioned for any reason, shall be properly catalogued and displayed at prominent government buildings including the Presidency, the Prime Minister's Office, the Parliament, Foreign Office, Pakistan National Council of Arts and Museums. Such articles shall be properly entered in the Toshakhana register and in the stock registers of the respective offices/institutions.
- (10) (i) An annual physical verification shall be carried out in respect of such articles by an authorized officer of the Cabinet Division

<sup>1</sup> Inserted vide Cabinet Decision in Case No.141/18/2024 dated 14-05-2024

<sup>2</sup> Inserted vide Cabinet Decision in Case No.141/18/2024 dated 14-05-2024

  
**BENYAMIN**  
Assistant Director (NDW)  
Government of Pakistan  
Cabinet Division  
Islamabad



in the first quarter of each calendar year. The custodian of the premises where the gifts are displayed shall furnish a Safe Custody Certificate in the first week of January every year.

(ii) The Auditor General of Pakistan shall conduct annual audit of Toshakhana.

(11)

(i) The Cabinet Division, with approval of the Prime Minister, shall dispose of gifts either through display at prominent government buildings <sup>1</sup>such as the Presidency, the Prime Minister's house, Islamabad Club and Museums in consultation with Ministry of National Heritage & Culture or public auction, in the manner explained in this procedure. <sup>2</sup>Public office holders or government officers / officials shall be barred from participating in public auction. The proceeds of auction shall be deposited in the Head of Account "1300000- Others (NES)Misc. Receipt of Darbar Presents (Central)".

<sup>3</sup>(ii) All the items not subject to display, shall be auctioned to public after due assessment and as per the approved policy.

(iii) For public auction, the list of gift(s) to be sold along with precise specifications and evaluated reserve price shall be advertised in leading newspapers and also on the Cabinet Division's website. The gift(s) will also be displayed on the official websites of the Cabinet Division and PPRA. The gift items, which are to be disposed through public auction shall be valued afresh.

(iv) The Cabinet Division, with approval of the Prime Minister, shall donate proceeds of auction to Pakistan Baitul Mal and other reputed charitable <sup>4</sup>institutions such as Edhi foundation, Sweet Homes, Save Our Soul (SOS).

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<sup>1</sup> Inserted vide Cabinet Decision in Case No.135/25/2023 dated 09.08.2023

<sup>2</sup> Inserted vide Cabinet Decision in Case No.135/25/2023 dated 09.08.2023

<sup>3</sup> Inserted vide Cabinet Decision in Case No.135/25/2023 dated 09.08.2023

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**BENYAMIN**  
Assistant Director (NDW)  
Government of Pakistan  
Cabinet Division  
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- (12) Antique items and vehicles shall neither be auctioned nor be allowed to be purchased by the recipients. Antiques shall be placed in the museums or displayed in official building owned by the Government. Vehicles shall be given to the Central Pool of Cars of the Cabinet Division.
- (13) <sup>1</sup>The available and verifiable information pertaining to gifts of Toshakhana shall be declassified immediately without disclosing the name of presenting dignitary/country and uploaded immediately on the website of the Cabinet Division. The Cabinet Division shall update the list of gifts of Toshakhana on its website every quarter.
- (14) The procedure shall apply to the President/Head of the Government and their family members, Chairman Senate, Speaker National Assembly, Chief Justice of the Supreme Court, Governors of the Provinces, Members of the Federal Cabinet, Attorney General for Pakistan, Ministers of State, Deputy Chairman Senate, Deputy Speaker National Assembly, Dignitaries holding ministerial status, Members of Provincial Cabinets, Judges of Supreme Court, Chief Justice/Judges of the High Courts, Parliamentarians and other elected representatives, all Government servants (Civil and Military) as well as employees of the Government controlled corporations, autonomous and semi- autonomous bodies and their spouse/dependents, members of the Provincial Governments, other members of public visiting abroad or meeting foreign dignitaries within Pakistan as members of official delegation.

**Note:** "Toshakhana Procedure for the Acceptance and Disposal of Gifts, 2023" is in effect from 22-02-2023

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<sup>1</sup> Substituted vide Cabinet Decision in Case No.135/25/2023 dated 09.08.2023

  
**BENYAMIN**  
Assistant Director (NDW)  
Government of Pakistan  
Cabinet Division  
Islamabad