REGISTERED No. M - 302 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, SEPTEMBER 22, 2026

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

CABINET SECRETARIAT
(Cabinet Division)

NOTIFICATION

Islamabad, the 18th September, 2026

S.R.O. 1635(I)/2026.— In exercise of the powers conferred under section 6 of the *Toshakhana* (Management and Regulation) Act, 2024 (III of 2024), the Federal Government is pleased to make the following rules, namely:—

1. **Short title and commencement**.–(1) These Rules may be called the *Toshakhana* (Management and Regulation) Rules, 2026.

(2) They shall come into force at once.

2297(1—8)

Price: Rs. 10.00

[11716(2026)/Ex.Gaz.]

2. **Definitions**.—(1) In these rules, unless there is anything repugnant in the subject or context,—

(a) "Act" means the *Toshakhana* (Management and Regulation) Act, 2024 (III of 2024);

(b) "assessed market value" means the value of an article deposited in the *Toshakhana* as assessed by the Federal Board of Revenue, the Pakistan Ordnance Factories, Wah, or the Remount Veterinary and Farms Corps, as the case may be, and a private sector evaluator, where applicable;

(c) "Committee" means the Committee comprising the following, authorised to (i) approve gifts for open auction, (ii) determine whether a gift can be categorised as antique, is of significant cultural or historical significance, or is precious or has diplomatic or international sensitivity, (iii) sanction the display of gifts, and (iv) permit government or public use of gifts:

Cabinet Secretary	Chairperson
Additional Secretary, Ministry of Finance,	Member
Additional Secretary, Ministry of Foreign Affairs,	Member
Additional Secretary, Law and Justice,	Member
Additional Secretary, National Heritage and Culture	Member

(d) "edible item" means an item of food or drink, the consumption of which is not prohibited in Pakistan.

(e) "family" means spouse, offspring, parents and siblings;

(f) "nominal value" means a monetary value that common sense may not perceive as source of enrichment for the recipient;

(g) "non-perishable item" means an item other than edible items; and

(h) "visiting dignitary" means a foreign national visiting Pakistan on official business for whom the visit has been arranged, facilitated or coordinated by the Government, a Provincial Government or a local government, or any autonomous, regulatory, commercial or financial body of these governments, as the case may be.

(2) The terms used but not defined in these Rules shall have the same meanings as are assigned to them in the Act.

3. **Acceptance of gifts**.—(1) Except the head of State and the head of Government, all public office holders, and private persons forming part of an official delegation are discouraged from accepting gifts for themselves or their families, from any local or foreign dignitary, person or company with whom they engage in connection with official business.

(2) Under circumstances, where it is not possible to decline the acceptance of such gift because of diplomatic norms or cultural sensitivities or without offending the person making the gift, the gift shall be deposited in the *Toshakhana* under the provisions of section 3 of the Act and in the manner prescribed under these Rules.

(3) Notwithstanding anything to the contrary contained in these rules, public office holders in BS-1 to BS-4, may accept and retain cash awards from visiting dignitaries where it is not possible to decline without causing offence to the visiting dignitary. However, any public office holder in BS-1 to BS-4 found encouraging, explicitly or implicitly, the grant of such award, shall be proceeded against under the applicable law and rules made there under.

4. **Declaration and deposit of gifts**.—(1) Any gift received by a public office holder, or a private person as part of an official delegation, shall invariably be declared and deposited by the recipient in the *Toshakhana*, as required under section 3 of the Act, within thirty days of receipt of the gift or thirty days from the date of return of the recipient to Pakistan in case of a foreign visit, or within sixty days in case the gift is required to be shipped to Pakistan separately from the recipient, as the case may be.

(2) The declaration shall be made in the form of a simple letter addressed to the Cabinet Secretary, signed under the hand of the recipient, containing a brief description of the gift(s). The declaration may accompany the deposition of the gift in the *Toshakhana* by the recipient, or be sent in advance to facilitate the deposition of the gift on a date convenient to the recipient, but which is within the time limit prescribed under sub-rule(1).

(3) The deposit of the gift shall be made by the recipient personally or through any other person duly authorized by the recipient and mentioned in the declaration.

(4) Upon deposit of the gift, the concerned officer in the Cabinet Division shall issue a receipt of the deposit, giving a brief description of the gift along with photograph of the gift, signed under his hand, to the person making the deposit.

(5) Gift of live animals, upon declaration by the recipient, shall be transferred to the nearest Remount Veterinary and Farms Corps.

(6) Edible items of nominal value and quantity may be retained without declaration or deposition in the *Toshakhana*.

(7) Items presented by a foreign government or any of its organisations to the Government of Pakistan or any of its organisations, and which are meant for utilization for a government or public purpose, need not be deposited in the *Toshakhana* since they do not constitute gifts as defined in clause (a) of section 2 of the Act. However, the receiving Division or organisation shall submit a memorandum of their receipt and status of utilization to the Cabinet Division.

(8) Inscripted memorabilia that is designed for display and is presented at the institutional level need not be declared or deposited in the *Toshakhana*, but shall be displayed on the premises of the receiving institution. Furthermore, memorabilia bearing a personalized inscription for the recipient, which is designed for display, need not be declared or deposited in the *Toshakhana* if it is displayed in the premises where the recipient works. In case the recipient wishes to retain the memorabilia for display at a private premises, and provided that the memorabilia is of nominal value, a declaration to this effect shall be communicated by the recipient to the Cabinet Division.

5. **Ministries to provide information to the Cabinet Division**.—(1) The Chief of Protocol, Ministry of Foreign Affairs, or his representative attached with a visiting foreign dignitary or delegation, shall be responsible to supply the list of the gifts received, together with the names of their recipients, to the Cabinet Division within fifteen days of the conclusion of such visits.

(2) In the case of visiting foreign dignitaries or delegations 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 within fifteen days of the conclusion of such visits.

(3) In the case of visits abroad of Pakistani dignitaries or delegations, it shall be the responsibility of the Ambassador of Pakistan or the 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.

6. **Failure to declare and deposit gifts**.—If on the basis of information provided by the Ministry of Foreign Affairs or the sponsoring Ministry, or upon receipt of verified evidence from any other source, it is found that the recipient has not declared and deposited the gift in the *Toshakhana* within the prescribed time limit, punitive action shall be initiated against the recipient under section 5 of the Act by filing a complaint in the court of competent jurisdiction after affording the recipient reasonable opportunity of showing cause.

7. **Assessment of the market value of gifts**.—(1) Upon deposit of a gift in the *Toshakhana*, the Cabinet Division shall have the market value of the gift, other than gifts of animals and weapons, assessed through:

(a) The Federal Board of Revenue; and

(b) A private sector evaluator with relevant credentials engaged through open advertisement. The average of the two assessments shall be taken as the assessed market value:

Provided that if the difference between the value assessed by the Federal Board of Revenue and the private sector evaluator is more than twenty-five percent, the case shall be referred to a third, private sector evaluator, whose evaluation shall be considered as final.

(c) Advanced generative Artificial Intelligence (AI) assistants approved by the Ministry of information Technology and Telecommunication may be employed to assess the value of gifts, which may be used as a reference value.

(2) The value of gifts of weapon shall be assessed through the Pakistan Ordnance Factories, Wah, which shall be the assessed market value in the case of weapons.

(3) The value of gift of live animals shall be assessed by the Remount Veterinary and Farms Corps to which the animals have been transferred. The value thus determined shall be the assessed market value in the case of live animals.

8. **Auction of gifts**.—(1) As provided in section 7 of the Act, all existing and future gifts to be received in the *Toshakhana* shall be disposed of through open auction.

(2) Gifts shall be disposed of through open public auction by the Cabinet Division, with the approval of the Committee. The Committee may seek expert advice, where required, in the discharge of its responsibilities.

(3) The auction shall be carried out in accordance with the Disposal of Public Assets Regulations, 2024, or any subsequent regulations, issued by the Public Procurement Regulation Authority.

(4) The reserve price for each gift to be auctioned shall not be less than the assessed market value of the gift, as assessed in accordance with these Rules not more than three months preceding the day of auction.

(5) Live media coverage for the auction shall be arranged through the Ministry of Information and Broadcasting.

(6) The auction shall preferably be held biannually, but at least once in a financial year.

(7) Gift of live animals shall be disposed of through open public auction under arrangements of the Remount Veterinary and Farms Corps to which the animals have been transferred under sub-rule (2) of rule 4, in the manner usually adopted by the Corps for open public auction of animals.

(8) Public office holders and their families shall not be allowed to participate in auctions.

9. **Proceeds of auction**.—(1) The proceeds of auctions shall be deposited in a separate account and utilized for promoting female primary education in the most backward areas of the country, as stipulated under sub-section (2) of section 7 of the Act.

(2) The account shall be maintained by the Ministry concerned with Federal Education and professional Training.

(3) The auction proceeds deposited in this account shall be disbursed by the Ministry concerned with Federal Education and Professional Training within a period of six months from the date of deposit with the prior approval of the Prime Minister.

(4) Gifts that can be categorised as antique or those that have a cultural or historical significance, as may be determined by the Committee, shall not be auctioned.

(5) Gifts that are precious or those that have diplomatic or international sensitivity, for instance gifts received from foreign heads of State and Government, as may be determined by the Committee, shall also not be auctioned.

(6) Gifts that form sets comprising two or more individual items shall not be unbundled for any form of disposal.

10. **Storage and maintenance of gifts**.—(1) Till such time that a gift is auctioned, it may be stored in the *Toshakhana* store room or it may be put on display at prominent government buildings such as the Presidency, the Prime Minister's Office and House, the Cabinet Division, the Ministry of Foreign Affairs as well as public museums, libraries, and cultural centres etc.

(2) The premises for the display of any gift shall be determined by the Committee.

(3) In addition to the record maintained by the Cabinet Division, the custodian of the premises at which the gift are displayed shall be responsible for the proper cataloguing, display, protection and safekeeping of the gift.

(4) Gifts that cannot be stored or displayed without deterioration in their quality, as for instance in the case of motor vehicles and machinery, shall be maintained in operating condition through government or public use, as may be determined by the Committee.

11. **Security of gifts deposited in the *Toshakhana***.—(1) An officer of the Cabinet Division not below the level of BS-20 shall be assigned the responsibility for the security and maintenance of record of gifts deposited in the *Toshakhana*.

(2) In addition to installation of physical locking systems for the *Toshakhana* store room, CCTV coverage shall also be provided.

(3) The officer responsible for the *Toshakhana* shall conduct, or cause to be conducted, a quarterly physical verification of all articles deposited and awaiting auction in the *Toshakhana*.

(4) In the case of gifts displayed at prominent places, the custodian of the premises where the gifts are displayed shall furnish a "Safe Custody Certificate" to the Cabinet Division in the first week of January every year.

(5) A third party audit of all gifts received in the *Toshakhana* and disposed of shall be conducted at the end of every financial year.

12. **Maintenance of record of gifts deposited in the *Toshakhana***.—(1) A record of all gifts deposited in the *Toshakhana* shall be maintained.

(2) This record shall include a specification, with a brief description, and photograph of the gift, the date received, the names of the recipient and depositor, the assessed market value of the gift, the date of assessment, the date on which the gift was auctioned, its reserve price fixed, and the actual value at which it was auctioned.

(3) The record shall be updated on the same day a gift is deposited or new information relating to the gift becomes available.

13. **Record of gifts to be made public**.—(1) All available and verified information relating to gifts deposited in the *Toshakhana* shall be published, except the name of the presenting dignitary and country, on the web portal of the Cabinet Division.

(2) The information made available on the web portal shall be updated on or before the last day of every month by the Cabinet Division.

14. **Repeal**.—The 'Procedure for Acceptance and Disposal of Gifts, 2023' is hereby repealed.

[File No.8/1/2025-TK.]

BENYAMIN,
Section Officer (Toshakhana).

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD.
PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.