MEDIA COYERAGE



PIDE – PRIME Press Conference at National Press Club, Islamabad on June 10, 2024

Web Coverage

Dawn

https://www.dawn.com/news/1839135/think-tank-calls-for-simplifying-tax-system

The News

https://www.thenews.com.pk/print/1199236-govt-urged-to-reduce-tax-rate-to-generate-more-revenue

Tribune Express

https://tribune.com.pk/story/2470896/local-experts-challenge-imfs-tax-plan-with-innovative-reforms

Jang

https://jang.com.pk/news/1359425

Business Recorder

https://www.brecorder.com/news/40307819

Pakistan Observer

https://epaper.pakobserver.net/popup.php?newssrc=issues/2024/2024-06-11/10045/7.jpg

Bol News

https://www.bolnews.com/business/2024/06/stable-predictable-tax-regime-and-not-ad-hoc-budgetary-measures-for-a-growing-young-economy-pide-prime-tax-reforms-commission/

Islamabad Post

https://islamabadpost.com.pk/stable-predictable-tax-regime-and-not-ad-hoc-budgetary-measures-for-a-growing-young-economy/

Independent News Pakistan

https://inp.net.pk/news-detail/pakistan/stable-tax-regime-for-a-growing-economy-pide-prime-tax-reforms-commission

EastWest News

https://eastwestnewswire.com/stable-predictable-tax-regime-and-not-ad-hoc-budgetary-measures-for-a-growing-young-economy-pide-prime-tax-reforms-commission/

Urdu Point

https://www.urdupoint.com/daily/livenews/2024-06-10/news-4047965.html

IM Media

https://immedia.pk/latest-news/15866/

Daily Pakistan

https://dailypakistan.com.pk/11-Jun-2024/1722066



Govt urged to reduce tax rate to generate more revenue

Added Tax (VAT) mode, jacked up the ceiling of tax-new intome tax slabs while lion and reduce the number of text ax rates. For example, on an armual income tax.

nesses, the number of slabs

By Mehtab Haider

Taxong all incomes cqualty its (FIDE) and the Policy and facilitating corporating. Research institute of Maria Flat Haider of Commission (TRC) is no rucial. There should let Economy (PRME) have Reform Commission (TRC) be no new exemptions in the collaborated to form a Tax jointly constituted by the income tax system, and all Reforms Commission, compacts to the control of the Policy Research Institute of Development Economics (FIDE) and the Policy Research (EMER) exercise (Louvest the office one of the National Processes (PRME). of Market Economy (PRIME) increase. However, the effectince at the National Press has asked the government to tive income tax of AOPs and Club in Islamabad, where Dr. reduce tax rates of all major individuals should be lower Nadcemul Haque, Vice Chantaxes and bring down the GST than the corporate income tax cellor of PIDE, Dr. Ali Sal-

The Pakistan Institute of Development Econom

Taxing all incomes equally ics (PIDE) and the Policy

With the introduction million, the effective tax rate Commission include reliance of this rationalisation of all should be reduced from on tariffs is outdated. Pakimajor taxes, the TRC has esti-mated that it could generate recommendations include isolated due to a closed econ-additional revenues of Rs4 uniformity of the tax regime ony. Strong policy committrillion in three years over and on all sources of personal ment to openness is necessary above nominal growth in rev- and non-corporate incomes, to benefit from global trade enues. including agricultural income; Decreasing tariffs has shown It also recommends decreasing the corporate tax: positive impacts on revenues introducing constitutional rate to 25 percent; withdrawal and substantial reductions in

Govt urged to reduce tax rate

regulatory duty (RD), addi-tend to decrease by 4% rates. ratio by 3.36%. tional custom duties (ACD), Over the long run, the goal on imports is also recom- of VAT to 10 percent. mended. The decades-old firmly implemented.

in areas such as education and of the previous year's tax. Long-authorities. health. A fully functional GST/ term reforms include reducing VAT system must be a perfor- the number of withholding

Continued on page 9 shows that in the short run, on ing all exemptions, including must end.

Continued from page 12 average, a 1% increase in GST those related to income tax, increases revenues by 2%, while could increase FBR revenues implemented. Withdrawal of in the long run, FBR revenues by 37% and raise the tax-to-GDP

Tax administration reforms and withholding income tax should be a gradual reduction are long overdue. These reforms could increase tax rev-The withholding regime enues by 23 percent of GDP, as GST/VAT agenda needs to be needs to be replaced with an seen in countries like Jamaica, advanced income tax regime. Rwanda, and Senegal. The Problems with sales tax Excessive withholding taxation commission recommends manregistration, harmonization, should be withdrawn, as it oper-datory GST registration starting digitization, and the refund ates like an indirect tax and bur- with commercial importers, system should be resolved this dens businesses. Withholding wholesalers, and tier-1 retailyear. Key reforms include har- should only apply to salaried ers. Automation and digitizamonization of GST/VAT and no individuals, while others should tion should reduce interaction new exemptions on GST except pay advanced tax based on 75% between taxpayers and tax

The non-filer category should be abolished. Enhancmance goal for FBR with con-taxes and rolling back the WHT ing the capacity of PRAL is also sequences. With a good GST regime, except on payroll, inter-necessary. A Pakistan Fiscal in place, we should consider est, dividends, and payments Policy Institute/Budget Office lowering the rate. Existing to non-residents. Simplifying for budgetary and reform with literature indicates that coun- and lowering capital gains tax teeth is needed. PIDE, PRIME, tries like India, Georgia, and is necessary. Current collection and other think tanks should be Mexico, which shifted from is Rs10 billion only. Lowering involved, ensuring that proposhigh GST (17 to 19%) to VAT the rate and improving collec- als and analyses reach the cabamendments and bringing of deemed rental income tax, snuggling and mis-invoicing agriculture income under the domain of the federal governments. In income tax and presumptive flund tax and machinery, industrial ment, in income tax shale for restoration chirestenes credit raw materials, and intermediate goods should be ratio by 3 to 4% PIDE research tions and uncertainty. Removernments and bringing of deemed rental income tax, snuggling and mis-invoicing with a low rate (7 to 10%), have tion can allow capital building. inet and parliament, playing a central role in policy, including central role in policy, including intermediate possible restoration chirestenes and restoration chirestenes and restoration chirestenes are restoration chirestenes. The restoration chirestenes are restoration chirestenes are restoration chirestenes. The restoration chirestenes are restoration chirestenes are restoration chirestenes. The restoration chirestenes are restoration chirestenes are restoration chirestenes. The restoration chirestenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes. The restoration chirectenes are restoration chirectenes are restoration chirectenes are restoration. The restoration chirectenes are restoration chirectenes are restoration chirectenes. with a low rate (7 to 10%), have tion can allow capital building, inet and parliament, playing a ratio by 3 to 4%. PIDE research tions and uncertainty. Remov-current whimsical approach



Think tank calls for simplifying tax system

By Khaloog Kiani

DLAMABAD: The newly formed Tax Reforms Commission — a joint venture of two state-run and private third turks — on Monday called for a stable and predictable tax regime through simplification and harmonisation of the tax system instead of arbitrary badgetary measurem targeted at reviews collaricement, to facilitate taxpayers and tax psystems and batch government trust.

A joint report proposed by the commission comprising economics commissed by the state can Pakistan Indicate of Development Economics (PIDE), and the Policy Research Institute of Market Economy (PRIME) said the landow prioritized revenue collection over growth and employment, but there were several flura in the existing tax system.

"It is not her citizen-friendly, transparers, statte, nor productable", said the commission. Faced with increasing landgetary difficulties, reliance on addice measures has grown, leading to arbitrary withholding income takes, turnous taxes, taxes on deemed incomes, and arbitrary revisions of tax rates, it added and claimed that appearmately 68pc of revenue was collected through excussive rate of withholding and minimum tax regimes.

At the same time, the fragmented tax system, with transcross exemptions and rates, was creating complexity and confusion for taxpayers. "Problems include a broken releast system, high compliance come, and a predatory tax authority". The leading period is marked by extreme uncertainty and speculation due to this approach to toxision. This arbitrary approach has resided in numerous court cases and reversals of initiatives. "More taxes are not the solution to deep structural fracal policy issues where approach turn of possible", the commission and

The commission recommended simplification and furmentiation of the tax system to facilitate taxpayers and cone tax payments, which was more effective than arbitrary measures imposed aroundly. Effectively, caugories such as filerison-filer and regimered/arregimented for sales tax a lane would compensate for many arbitrary tax measures."

It also called for redocing reliance on revenue collection through tariffs, additional customs dotion, and other arbitrary measures, saying this had eroded confidence and closed the occurry, hading to decliving investment and growth. "Long term goods should include operation with loss tariffs, not arbitrarily disturbed by any government".

Moreover, automation and digitimation should be priority to eliminate direct interaction between taxpayers and the tax authority. "Transpectory and digitianton are key for tax administration, along with necessary changes in terman capital and FBR service organization."

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The commission and it had worked tirehoody to ensure that the proposed reforms did not result in presence has but would lead to revenue growth. The proposed policy relice on simplification, barmonisation, and improved FBR administration through digitivation. "Conservative estimates suggest direct revenue gains of at least Ref tollion in the firm three years, with significant benefits to the recovery to terms of higher investment, greeth, and job creation", it claimed.

The report and that decreasing tariffs had shown positive impacts on revenues and substantial reductions in amagging and min-invoicing. It called for zero-stead imports of plant and machinery, industrial raw materials, and incorrectants goods.

The think tanks also called for firm implementation of "the decodes-old GSTVAT agends". Problems with sales ten registration, harmonisation, digitization, and the reflend system should be resolved this year.

Key reforms also include furmosination of GST/VAE and no new exemptions on GST except in arons such as education and bookth. A fully functional GST/VAE system must be a performance goal for FBR with consequences. "With a goad GST in place, we should consider lowering the rate", it said, pointing out that countries like India. Georgia, and Mostoco had slafted from high GST (17-19e) to VAT with a low rate (7-10pc) and experienced an immediate positive impact on the taxto-GDP ratio by 3-4pc.

More irreportantly, the report magnetical that "taking all irrecesses equally and facilitating corporationizes to erucial," adding that no new exemptions should be added to the irrecess tax spatch. For equity reasons, the marginal irrecesses tax should increase, but the effective irrecess tax of AUPs and individuals should be lower than the corporate income tax to incentivise corporationizes.

The commission proposed new income rax slabs while reggesting decreased effective tax rates. For example, on an annual income of Rall-6 million, the effective tax rate dissold be reduced from T2pc to 6.38pc. It also recommended withdrawing decreed restal income tax, uniformity of the tax regime on all sources of personal and non-corporate incomes, including agricultural income, and decreasing the corporate tax rate to 25pc, beakles removal of CVT, super tax, torsover tax, and pressengitive/final tax, and restoration of incomment credits for place and smeltimery.



Local experts defy IMF's tax plan

Promise Rs4.1tr revenue boost by lowering taxes, removing exemptions

O SHAHBAZ RANA

Contrary to the International Monetary Fund's (IMF) recommendation to increase tax rates in the next budget to collect an additional Rsz trillion, Pakistan's renowned local experts on Monday unveiled a package that proposes generating Rss. a trillion more by reducing income tax rates while withdrawing some exemptions. A consortium of notable Pakistani tax experts and economists has prepared a package of tax reforms promising higher revenues without sufficating economic growth, businesses, and individuals.

These experts claim their proposed reforms would result in a net gain of Rsq.1 trillion over three years, equivalent to one-fourth of the 2022 tax base, without damaging the economy. This includes Rss. 2 trillion in gains in the first year from all four taxes. "The government should listen to its own people instead of hiring foreign advisors for preparing a 'home-grown package,'" said Dr Nadeemul Haq. Vice Chancellor of the Pakistan Institute of Development Economics (PIDE), while criticising the prime minister's decision to import experts from the United Kingdom to make a local plan.

The IMF has handed over a set of conditions to Pakistan that requires the imposition of additional taxes equal to Rsz trillion to achieve the annual tax target of Rs13 trillion in the next fiscal year. The additional collection is sought by the IMF through increasing the tax burden on salaried and non-salaried individuals and withdrawing sales tax exemptions.

The local experts have made their efforts under the consortium of PEDE and the Policy Research Institute of Market Economy (PRIME) Tax Reforms Commission. The group includes heavyweights like former central bank governor Shahid Kardar, for mer IMF official Dr Nadeemul Haq, noted tax experts Dr Ikramul Haq and Syed Shabbar Zaidi, and former WTO official Dr Manzoor Ahmad. These intellectually powerful individuals have tried to offer a locally made solution compared to the imported recipes from the IMF and the UK's policy advisor Stefan Dercon.

Income Tax

The local experts propose that the government charge the same rate of tax regardless of the source of income. They suggest removing the exemption on agricultural income, including rental income on agriculture, through a constitutional amendment. a Rsua6 billion income tax gain from man-

without any exemption. They advocate for uniformity in the tax regime for all sources of personal and non-comorate incomes-a proposal also part of the IMF's condition to tax all incomes regardless of the source.

However, contrary to the IMF's condition to increase the tax burden on individuals by raising their tax rate to a record 45%, the local experts suggest reducing the tax burden. They propose increasing the taxable income threshold from Rafoo,ooo to Rs800,000 and reviewing it periodically. For an income of Rs200,000, they propose a 5% tax, and for a monthly income of Rs400,000, the proposed rate is 12.5% significantly lower than what the IMF is asking for. For a monthly income of Rs800,000, the local experts propose a 20% rate, while the IMF wants a 45% income tax rate on Rsqf7,000 monthly income. They suggest a 35% tax rate on a monthly income of over Rs2.5 million. However, they believe the effective tax rates for personal income should be 5 percentage points higher than the corporate income tax rate. The effective Income tax rate under the current marginal tax slabs for higher incomes is lower than the corporate tax rate, incentivising businesses to resnain unincorporated. The local economists demand that the corporate tax rate be decreased from 29% to 25%.

Another major recommendation includes the withdrawal of deemed rental income tax, Capital Value Tax, 10% super tax, 1.2% turnover tax, and an end to presumptive and final tax regimes. They call for the restoration of investment credits for plant and machinery and the reduction in the number of withholding taxes, proposing a complete rollback of the withholding tax regime except on payroll, interest, dividends, and payments to non-residents.

Approximately 68% of revenue is collected through withholding and minimum tax regimes, leading to inefficiencies and comlance challenges, said Ali Salman, Head of PRIME. The experts also demand an end to the non-filer category, which has been used to collect taxes instead of expanding the narrow tax base.

Despite these reforms, the local experts claim that the Federal Board of Revenue (FBR) will still achieve a Rss.6 trillion net increase in income taxes over three years, including Rs246 billion in the first year. This includes a hypothetical Rs566 billion gain from businesses investing out of the savings from the reduction of tax rates and

Customs duty

Pakistan must adopt openness and abolish the policy of ad-hoc increases in regulatory and custom duties to meet budget targets, said Dr Haq. The experts propose abolishing regulatory duties, additional custom duties, withholding income tax, and sales tax on imports of capital goods and industrial inputs. The report states that eliminating exemptions and concessions will increase customs revenue. However, withdrawing regulatory and additional custom duties on imports will reduce customs revenue.

Despite potentially losing Rs996 billion in three years, the FBR will gain a net Rx314 billion due to the withdrawal of exemptions and recovering the true taxes in line with what the law requires, according to cluding Repyo billion in the first year.

thus making "income" a federal subject datory return filing and sales tax reforms. the report. They also suggest declaring zero-rated import of plant and machinery, industrial raw materials, and intermediate goods, and withdrawing regulatory and additional custom duties and withholding income tax on imports.

Compared to the world average of 5%, import taxes in Pakistan constitute 46%.

General Sales Tax

The local experts back the IMF's demand to end sales tax exemptions on GST except in areas such as education and health "Pakistan has no clear tax policy-only measures sporadically introduced on an ad-hoc basis creating uncertainty and lack of trust," said Dr Haq.

The local experts believe that with GST reforms, Rsz.6 trillion can be collected, in-



A consortium of local economists propose a new tax policy that offers more than Rs1.2 trillion in tax revenues next year by reducing the tax rates

DESIGN: IBRAHIM YAHYA



PIDE, PRIME commission to review Pakistan's complex tax system-report highlights several flaws

Spokesman Report

ISLAMABAD: The Pakial eminent thinkers, Currently, tax is a crucial issue in the media. and our lenders prioritize revenue collection over growth and employment. The commission citizen-friendly, transparent, stable, nor predictable. Faced with increasing budgetary difficulties, reliance on ad-hoc measures has grown, leading to arbitrary withholding income taxes. turnover taxes, taxes on deemed incomes, and arbitrary revisions tirelessly to ensure that reforms of tax rates. Approximately 68% of revenue is collected through excessive use of withholding and minimum tax regimes. The fragmented system, with numerous improved FBR administration exemptions and rates, creates through digitization. Conservcomplexity and confusion for a tive estimates suggest direct taxpayers. Problems include revenue gains of at least Rs 4 trila broken refund system, high lion in the first three years, with compliance costs, and a preda- significant benefits to the econo-

period is marked by extreme growth, and job creation. uncertainty and speculation stan Institute of Development due to this approach to taxa-Economics (PIDE) and the Polition. This arbitrary approach cy Research Institute of Market has resulted in numerous court Economy (PRIME) have collab- cases and reversals of initiatives. orated to form a Tax Reforms More taxes are not the solution to Commission, comprising sever- deep structural fiscal policy issues where expenditure control is not

According to the press release issued by PIDE, these statements were made during a press conferhighlights several flaws in the ence at the National Press Club in ul Haque, Vice Chancellor of PIDE, Dr. Ali Salman, Founder of PRIME, and Dr. Mahmood Khalid, Senior Research Economist at PIDE, addressed the

The Commission has worked will not result in revenue loss and will lead to revenue growth. The proposed policy relies on simplification, harmonization, and

mendations highlighted by the Commission include: reliance on tariffs is outdated. Pakistan has become increasingly isolated policy commitment to openness is necessary to benefit from global trade. Decreasing tariffs has shown positive impacts on reve-Zero-rated import of plant and machinery, industrial raw materials, and intermediate goods drawal of regulatory duty (RD), additional custom duties (ACD), and withholding income tax on imports is also recommended. The decades-old GST/VAT agenda needs to be firmly implemented, Problems with sales tax registration, harmonization, digitization, and the refund system should be resolved this year. Key reforms include harmonization of GST/VAT and no new exemptions on GST except in areas such as education and health. A fully

tory Tax Authority. The budget myin terms of higher investment, FBR with consequences. With a good GST in place, we should Key problems and recom- consider lowering the rate. Existing literature indicates that countries like India, Georgia, and Mexico, which shifted from high GST (17 to 19%) to VAT with a due to a closed economy. Strong low rate (7 to 10%), have experienced an immediate positive impact on the tax-to-GDP ratio by 3 to 4%. PIDE research shows that in the short run, on average, nues and substantial reductions a 1% increase in GST increases in smuggling and mis-invoicing. revenues by 2%, while in the long run, FBR revenues tend to decrease by 4% rates. Over the long run, the goal should be a should be implemented. With- gradual reduction of VAT to 10%.

The commission has done extensive economic analysis to estimate revenue implications of these reforms. Reforms in Rs 48 billion in additional revecustoms tariff revenue, including withdrawal of concessions a 5% growth rate. Capital gains and exemptions, and reduction tax reforms might result in a in under-invoicing and misdec- 20% revenue reduction in the laration, could bring Rs 314 first year but would gradually billion with 36.5% growth over return to existing levels within three years. General Sales Tax three years. Direct tax reforms reforms could yield Rs 2,566 are expected to result in Rs 1,545 billion in additional revenues billion over three years, assuming with 33% growth in the tax a 27.7% growth rate in the base. functional GST/VAT system base over three years, Improved Overall revenue gains from tax



nue over three years, assuming

base over three years.

Reforms Commission compris- al Board of Revenue; Dr. Ikram ul es eminent economists and tax Haq, Advocate Supreme Court; experts, including Dr. Nadeem Dr. Manzoor Ahmad, Senior ul Haque, Vice Chancellor of Fellow at PIDE; Dr. Nasir Iqbal, Pakistan Institute of Develop- Head of Macro Lab, PIDE; ment Economics (PIDE); Dr. Dr. Mahmood Khalid, Senior Ali Salman, Executive Direc- Research Economist, PIDE; and tor of Policy Research Institute Dr. Khalil Ahmad, Distinguished must be a performance goal for compliance in FED could yield rationalizations are projected to of Market Economy (PRIME); Research Fellow, PRIME.

be approximately Rs 4 trillion, Mr. Shahid H. Kardar, Former showing a 26% increase in the Governor of the State Bank of Pakistan; Sved Shabbar Zaidi, The PIDE-PRIME Tax Former Chairman of the Feder-

Pakistan OBSERVER

June 11, 2024

Economic experts call for stable, predictable tax regime for growing economy

STAFF REPORTER

ISLAMABAD

The Pakistan Institute of Development Economics (PIDE) and the Policy Research Institute of Market Economy (PRIME) have collaborated to form a Tax Reforms Commission, comprising several eminent thinkers.

Currently, tax is a crucial issue in the media, and our lenders prioritize revenue collection over growth and employment. The commission highlights several flaws in the existing tax system. It is neither citizen-friendly, transparent, stable, nor predictable. Faced with budgetary increasing difficulties, reliance on ad-hoc measures has grown, leading to arbitrary withholding income taxes, turnover taxes, taxes on deemed incomes, and arbitrary revisions of tax rates.

Approximately 68% of revenue is collected through excessive use of withholding and minimum tax regimes. The fragmented system, with numerous exemptions and rates, creates complexity and confusion for taxpayers. Problems include a broken refund system, high compliance costs, and a predatory Tax Authority. The budget period is marked by extreme uncertainty and speculation due to this approach to taxation. This arbitrary approach has resulted in numerous court cases and reversals of initiatives. More taxes are not the solution to deep structural fiscal policy issues where expenditure control is not possible.

According to the press release issued by PIDE, these statements were made during a press conference at the National Press Club in Islamabad, where Dr. NadeemulHaque, Vice Chancellor of PIDE, Dr. Ali Salman, Founder of PRIME, and Dr. Mahmood Khalid, Senior Research Economist at PIDE, addressed the audience. They further stated that our approach emphasizes developing a predictable tax policy to build trust between citizens and the government. Key recommendations include simplification and harmonization of the tax system to facilitate taxpayers and ease tax payments, which

is more effective than arbitrary measures imposed annually.

Eliminating categories such as filer/non-filer and registered/unregistered for sales tax alone would compensate for many arbitrary tax measures.

Reducing reliance on revenue collection through tariffs, additional customs duties, and other arbitrary measures has eroded confidence and closed the economy, leading to declining investment and growth.

Long-term goals should include openness with low tariffs, not arbitrarily disturbed by any government. Automation and digitization to eliminate direct interaction between taxpayers and the tax authority are crucial.



PIDE, PRIME collaborate to form a tax reforms commission

MT REPORT

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on Monday. The commission excessive use of withholding cases and reversals of initiahighlights several flaws in the and minimum tax regimes, tives. More taxes are not the existing tax system. It is nei- The fragmented system, with solution to deep structural fisther citizen-friendly, transpar- numerous exemptions and cal policy issues where expen-

statement issued by PIDE here revenue is collected through resulted in numerous court taxes, taxes on deemed marked by extreme uncertain- PIDE, Dr. Ali Salman, Founder Distinguished

Khalid, Senior Research Economist at PIDE, addressed the audience. The PIDE-PRIME Tax Reforms Commission comprises eminent economists and tax experts, including Dr. Nadeem ul Haque, Vice Chancellor of Pakistan Institute Development Economics (PIDE); Dr. Ali Salman, Executive Director of Policy Research Institute of Market Economy (PRIME); Mr. Shahid H. Kardar, Former Governor of the State Bank of Pakistan: Syed Shabbar Zaidi, Former Chairman of the Federal Board of Revenue; Dr. Ikram ul Hag. Advocate Supreme Court; Dr. ent, stable, nor predictable, rates, creates complexity and diture control is not possi- Manzoor Ahmad, Senior Faced with increasing bud- confusion for taxpayers, ble, According to the press Fellow at PIDE; Dr. Nasir Iqbal, getary difficulties, reliance on Problems include a broken release, these statements were Head of Macro Lab. PIDE: Dr. ad-hoc measures has grown, refund system, high compli- made during a press confer- Mahmood Khalid, Senior leading to arbitrary withhold- ance costs, and a predatory Tax ence, where Dr. Nadeem ul Research Economist, PIDE; ing income taxes, turnover Authority. The budget period is Haque, Vice Chancellor of and Dr. Khalil Ahmad, Research



Stable, predictable tax regime urged

OUR CORRESPONDENT

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They further stated that our approach emphasizes developing a predictable tax policy to build trust between citizens and the government. Key recommendations include simplification and harmonization of the tax system to facilitate taxpayers and ease tax payments, which is more effective than arbitrary measures imposed annually.



BACK

ٹیکس ریفارم کمیشن کا تمام بڑے ٹیکسوں کی شرح کم کرنیکا مطالبہ







2024.09.11

اسلام آباد (مہتاب حیدر) پاکستان انسٹی ٹیوٹ آف ڈویلیپنٹ اکنامکس (پائیڈ) اور پالیپی ریسری آنسٹی ٹیوٹ آف مارکیٹ اکانو می (پائیڈ) کی جانب سے مشترکہ طور پر تشکیل و ئے گئیس ریفار مکیشن (ٹی آری) نے حکومت سے تام بڑے ٹیکسول کی ٹیکس شرح کر نے ، اورویلیوالیڈ ڈئیکس (وی اے ٹی) موڈ کے ساتھ بی ایس ٹی کی شرح کو 10 فیصد تک لانے ، قابل ٹیکس آمدنی کی حد کو 8.0 ملین روپے تک بڑھانے اورانکم ٹیکس کے سلیب کی تعداد کو کم کرنے کا مطالبہ کردیا۔ تام بڑے ٹیکسول کی اس معقولیت کے تعارف کے ساتھ ٹی آری نے تخید لگایا کہ وہ تین سالوں میں 4 ٹریلین روپے کی اضافی آمدنی اوراس سے زیادہ آمدنی میں معمولی اضافہ حاصل کر سکتا ہے۔ اس میں آئینی ترامیم متعارف کرانے اور زر عی آمدنی کو وہ فاقی حکومت کے دائرہ کار میں لانے کی بھی سفارش کی گئی ہے۔ تخواہ داروں، اے او پیزاور کاروبار کے لیے انکم ٹیکس سلیب میں سلیبر کی تعداد کو کم کیا جانا چاہئے۔ تام آمد نیوں پر ٹیکسال ٹیکس لگانا اور تخواہ در لیا گئریشن کو آسان بنانا بہت ضروری ہے۔ انکم ٹیکس سلیب میں سلیبر کی تعداد کو کم کیا جانا چاہئے۔ تام آمد نیوں پر ٹیکسال ٹیکس لگانا اور ٹیکس لگان کی شرورت ہے۔ ایکو پٹی ہوئی چاہئے۔ گئیش میں اضافہ ہونا چاہے۔ تام کی لوریٹ آئریشن کو آسان بنانا بہت ضروری ہے۔ انکم ٹیکس سلیب میں میں اضافہ ہونا چاہے۔ تام کی لوریٹ آئریشن کو تر خوس میں کی کی تجویز کیا ہوئے کے اے او پیزاورا فراد کا موثر انکم ٹیکس کی موثر شرحوں میں کی کی تجویز کے لیے اے او پیزاورا فراد کا موثر آئکم ٹیکس کی شرح کو 25 فیصد تک کم کرنے ڈیٹر ٹیٹس آئکم ٹیکس، کی ورسی، ٹیلس کی شرح کو 25 فیصد تک کم کرنے ڈیٹر ٹیٹس آئکم ٹیکس، کی ورسی، ٹیلس کی شرح کو 25 فیصد تک کم کرنے ڈیٹر ٹیٹس ٹیکس کی ورسی، ٹیلس کی شرح کو 25 فیصد تک کم کرنے ڈیٹر ٹیٹس ٹیکس، ٹیکس کی ورسی، ٹیلس ٹیلس کی شرح کو 25 فیصد تک کم کرنے ڈیٹر ٹیٹس ٹیکس کی گی ہوریٹ آئیل ٹیکس کی کورٹ کی بخالی شامل ہیں۔



فیکس ریفارم کمیشن کاتمام بڑے ٹیکسوں کی شرح کم کرنیکا مطالبہ

جی ایس ٹی شرح 10 فیصد تک لانے ، آگھ نیکس سلیب کی تعداد کم کی جائے ، ٹی آری

ک جانب سے مشتر کہ طور پر تھلیل دیئے گئے کیل ریفارم نمیشن (ٹی آری) نے حکومت سے تمام

ت فيس ريفارم 14

ہاشرح کم کرنے ،اور ویلیوایڈ ڈ (وی اے ٹی) موڈ کے ساتھے جی الیس ٹی کی شرح کو 10 فیصد تک لانے ، قابل کیس آمدنی کی 0.8 ملین روئے تک پڑھائے اور آگم ٹیکس ب کی تعداد کوئم کرنے کا مطالبہ کردیا۔ تمام فیکسوں کی اس معقولیت کے تعارف کے ساتھ في آري في تخمية لكاياكه وه تين سالون من 4 ٹریلین رویے کی اضافی آمدنی اور اس سے زیادہ آمدني بين مغمولي اضافيه حاصل كرسكتا ہے۔اس ميں يُخْ بِرَ الْمِيمِ مِتْعَارِفَ كُرانِے اور زرگی آبدنی كووڤائی کے دائز و کارش لانے کی بھی سفارش کی تی ب میں سلیور کی تعداد کو کم کیا جا نا جائے۔ تمام آ مد نیون پریکسال میس نگا ۱۶ اور کار بوریثا نزیشن لوآ سان بنانا بہت ضروری ہے۔الم لیس کے نظام میں کوئی تی چھوٹ میں ہوئی جائے، اور آ مدتی کے تمام ذرائع برئيس لگائے كى ضرورت بے۔ ايجو يق وجوبات کی بنا بر،معمولی الم بیش بن اضافه جونا چاہے۔ تا ہم ، کار پوریٹا ئزیشن کو ترغیب دینے کے پےاے او ہیز اور افراد کا موثر اٹھ بکس کاربوریٹ الكركيس بي كم مونا جائي - كميشن في على كي موثر شرحول میں کی کی تجویز دیتے ہوئے من المرتیكس میں جویز کے بیں۔مثال کے طور یرہ 6. 3 ملین رویے کی سالانہ آمدنی پرلیس کی موٹر شرح کو 12 فیعدے کم کرکے 6.38 فیعد کیا جائے۔ ويكرسفارشات عي ذاتى اور فيركار يوريث آمدنى کے تمام ڈرائع پرلیس نظام کی کیمیانیت شامل ہے جن میں زرقی آندنی: کار پوریث لیس کی شرح کو 25 فيصد تك تم كرنا؛ فريد رينكل الكم ليكس اي وي في ، سير تيكس، ثرن اوور تيكس، اور فرضي/ فأعل تيكس كي واپسی: اور بانث اورمشینری کے لیے سرمانی کاری كريدك كالحال الله اسلام آباد (مبتاب حيدر) پاکستان اُسٹی ٹيوٹ آف ڈويلپمنٹ اکتانکس (پائيڈ) اور پاليسی ريسری اُسٹی ٹيوٹ آف مارکیٹ اکانومی (پرائم)



Stable, predictable tax regime urged

FAISAL SHEIKH

ISLAMABAD: The Pakistan Institute of Development Economics (PIDE) and the Policy Research Institute of Market Economy (PRIME) have collaborated to form a Tax Reforms Commission, comprising several eminent thinkers. Currently, tax is a crucial issue in the media, and our lenders prioritize revenue collection growth and employment. The commission highlights several flaws in the existing tax system. It is neither citizen-friendly, transparent, stable, nor predictable. Faced with increasing budgetary difficulties, reliance on adhoc measures has grown, leading to arbitrary withholding income taxes, turnover taxes, taxes on deemed incomes, and arbitrary revisions of tax rates. Approximately 68% of revenue is collected through excessive use of withholding and minimum tax regimes. The fragmented system, with numerous exemptions and rates, creates complexity and confusion for taxpayers. Problems include a broken refund system, high compliance costs, and a predatory Tax Authority. The budget period is marked by extreme uncertainty and speculation due to this approach to taxation. This arbitrary approach has resulted in numerous court cases and reversals of initiatives. More taxes are not the solution to deep structural fiscal policy issues where expenditure

control is not possible.

According to the press release issued by PIDE, these statements were made during a press conference at the National Press Club in Islamabad, where Dr. Nadeem ul Haque, Vice Chancellor of PIDE, Dr. Ali Salman, Founder of PRIME, and Dr. Mahmood Khalid, Senior Research Economist at PIDE. addressed the audience. They further stated that our approach emphasizes developing a predictable tax policy to build trust between citizens and the government. Key recommendations include simplification and harmonization of the tax system to facilitate taxpayers and ease tax payments, which is more effective than arbitrary measures imposed annually.



PIDE, PRIME collaborate to form a tax reforms commission

TIMES REPORT

PESHAWAR: Pakistan Institute of Development Economics (PIDE) and the Policy Research Institute of Market Economy (PRIME) have collaborated to form a Tax Reforms Commission, comprising several emithinkers, sions statement issued by numerous PIDE neither friendly, has grown, leading to approach to taxation. the arbitrary withholding

income taxes,

This arbitrary PIDE-PRIME turnover taxes, taxes approach has resulted Reforms Commission on deemed incomes, in numerous court comprises eminent



of Currently, tax is a rates. Approximately taxes are not the solucrucial issue in the 68% of revenue is col- tion to deep strucour lected through exces- tural fiscal policy lenders prioritize rev- sive use of withhold- issues where expendienue collection over ing and minimum tax ture control is not growth and employ- regimes. The frag- possible. ment, according to a mented system, with on tions and rates, cre- statements Monday. The commis- ares complexity and made during a press sion highlights sever- confusion for taxpay- conference. al flaws in the exist- ers. Problems include Dr. ing tax system. It is a broken refund sys- Haque, transpar- costs, and a predatory Dr. ent, stable, nor pre- Tax Authority. The Founder of PRIME, dictable. Faced with budget period is and Dr. Mahmood Senior increasing budgetary marked by extreme Khalid, difficulties, reliance uncertainty and spec- Research Economist Dr. Khalil Ahmad,

tax initiatives.

According to the exemp- press release, these where Nadeem Vice Ali Salman, audience.The Research

and arbitrary revi- cases and reversals of economists and tax experts, including Dr. Nadeem ul Haque, Vice Chancellor of Pakistan Institute of Development Economics (PIDE): Dr. Ali Salman, Executive Director of Policy Research Institute of Market Economy (PRIME); Mr. Shahid H. Kardar, Former Governor of the State Bank of Pakistan; Syed Shabbar Zaidi, Former Chairman of the Federal Board of Revenue; Dr. Ikram ul Haq, Advocate Supreme Court; Dr. ul Manzoor Ahmad. Senior Fellow at PIDE; citizen- tem, high compliance Chancellor of PIDE. Dr. Nasir Iqbal, Head of Macro Lab, PIDE; Dr. Mahmood Khalid, Research Senior Economist, PIDE; and on ad-hoc measures ulation due to this at PIDE, addressed Distinguished PRIME.



PIDE, PRIME collaborate to form a tax reforms commission

The Muslim Report

PESHAWAR: The Pakistan Institute of Development Economics (PIDE) and the Policy Research Institute of Market Economy (PRIME) have collaborated to form a Tax Reforms Commission, comprising several eminent thinkers.

Currently, tax is a crucial issue in the media, and our lenders prioritize revenue collection over growth and employment, according to a statement issued by PIDE here on Monday. The commission highlights several flaws in the existing tax system. It is neither citizen-friendly, transparent, stable, nor predictable. Faced with increasing budgetary difficulties, reliance on ad-hoc measures has grown, leading to arbitrary withholding income taxes, turnover taxes, taxes on deemed incomes, and arbitrary revisions of tax

rates.

Approximately 68% of revenue is collected through excessive use of withholding and minimum tax regimes. The fragmented system, with numerous exemptions and rates, creates complexity and confusion for taxpayers. Problems include a broken refund system, high compliance costs, and a predatory Tax Authority.

The budget period is marked by extreme uncertainty and speculation due to this approach to taxation. This arbitrary approach has resulted in numerous court cases and reversals of initiatives. More taxes are not the solution to deep structural fiscal policy issues where expenditure control is not possible. According to the press release, these statements were made during a press conference, where Dr. Nadeem ul Haque, Vice Chancellor of PIDE, Dr. Ali Salman, Founder of PRIME, and

Dr. Mahmood Khalid, Senior Research Economist at PIDE, addressed the audience.

The PIDE-PRIME Reforms Commission comprises eminent economists and tax experts, including Dr. Nadeem ul Vice Chancellor of Haque, Pakistan Institute of Development Economics (PIDE); Dr. Ali Salman, Executive Director of Policy Research Institute of Market Economy (PRIME); Mr. Shahid H. Kardar, Former Governor of the State Bank of Pakistan; Syed Shabbar Zaidi, Former Chairman of the Federal Board of Revenue; Dr. Ikram ul Haq, Advocate Supreme Court; Dr. Manzoor Ahmad, Senior Fellow at PIDE; Dr. Nasir Iqbal, Head of Macro Lab, PIDE; Dr. Mahmood Khalid, Research Economist, PIDE; and Dr. Khalil Ahmad, Distinguished Research Fellow, PRIME.



Long-term tax policy reforms recommended

Economists for flexible tariff system

ABDUL RASHEED AZAD

long-term tax poncy reforms crucial. Transparency and flexible twiffs system in the necessary changes in human year but would gradually country aiming at reducing capital and Federal Board of return to existing levels within through higher tariffs, addi- organisation. tional customs duties, and dexce, closed the economy as mate the revenue implica- Overall revenue gains from ally declining in the country.

Those policy recommondations were made by Dr cossions and exemptions, drocycars. Nadeem-ul-Hague, vice chancellior of Pokistan Institute of Development Economics (PIDE), Dr Ali Salman, Founder of Policy Research Institute of Market Economy (PRIME), and Dr Mahmood reforms could yield Rs2,566 difficulties, reliance on ad-Khalid, senior research econ-billion in additional revenues cernst at PIDE while address- with 33 per cent growth in leading to arbitrary withhelding a press conference, here the tax base over three years. ing income taxes, lurnover on Monday:

They further recommended

sation to eliminate direct tional revenue over three ists while recommending and the tax authority were cent growth rate.

and reduction in undertion, could bring Rx314 billion with 36.5 per cent growth over three years. that the automation and digiti- yield Rs48 billion in addi- sions of tax rates.

ISLAMABAD: Econom- interaction between targutyers- years, assuming a five per-

Capital gains tax reforms have urged the government to digitisation are keys for tax might result in a 20 per cent introduce and implement a administration, along with revenue reduction in the first reliance on sevenue collection. Revenue. (FBR). nervice: three years. Direct tax reforms are expected to result in They said that PIDE and Rx1,545 billion over three other arbitrary measures PRIME had done extensive years, assuming a 27.7 per which have croded the confi- economic analysis to esti- cent growth rate in the base. a result the investment and tions of these reforms. As tax rationalisations are proeconomic growth are continu- per the findings reforms in jected to be approximately customs tariff revenue, Rs4 trilbon, showing a 26 per including withdrawal of con- cent increase in the base over

> The commission highlights invoicing and miss-declara- several flaws in the existing tux system. It is neither citinon-friendly, transparent, stable, nor predictable. Faced General sales tax (GST) with increasing budgetary hoc measures has grown, Improved compliance in fed-taxes, taxes on deemed eral excise duty (FED) could incomes, and arbitrary revi-



گئی خامیوں کی نشاندہی کی ہے یہ نہ تو شہری دوست

ہو سکے ،کلیدی سفارشات میں ٹیلس نظام کی سادہ سازی اور ہم آ ہنگی شامل ہے ، ڈا کٹر محمود خالا چ بوں اور حکومت کے درمیان اعتماد قائم

Tax Policy & Administrative Reform for Growth

یائیڈ کے وائس حانسلرڈ اکٹر ندیم الحق پرائم کے بانی ڈاکٹر علی سلمان اور یائیڈ کے دیسرچ اکا نومٹ ڈاکٹر محمود خالد فیلس اصلاحات كے سلسلے ميں بنائے محيميش كى سفارشات كے بارے ميں يريس كانفرنس كررہے ميں

کے مثبت اثرات سامنے آئے ہیں اور سمگانگ اور غلط ترتيب كيس اقد امات كامداداكر ع كالمحصولات كي وصولى انوائس مين نمايان كي آئي ب- بلاث اورمشيزي منعتى میں محصولات، اضافی مستمز و بوشیز، اور دیگر بے ترتیب خام مال، اور درمیانی اشیاء کی زیرور یثیر در آ بد کونافذ کیاجانا اقدامات کے ذریعے اتھار کم کرنا عناد کو کزور کر چکا ہے۔ چاہیے۔ ریگولیٹری ڈیوٹی (RD)، اضافی سلم ڈیوٹی اور معیشتے کو بند کر چکا ہے، جس سے سرم ایپاری اور ترقی (ACD)، اور درآ بدات پرائم کیس کی روک تھام کی والپسی بھی جویز کی جاتی ہے۔ دہائیوں پرانی جی ایس فی روی اے تی ایجنڈا کومضبوطی ہے نافذ کرنے کی ضرورت ہے۔ سلز قیکس رجشریشن، ہم آ ہنگی، ڈیجیٹائزیشن، اور ریفنڈ سٹم کے مسائل کواس سال حل کیا جانا جا ہے۔کلیدی اصلاحات میں جی ایس ٹی روی اے ٹی کی ہم آ کیس انظامیہ کے لیے شفافیت اور ڈیجیٹائزیشن کلیدی ایس ٹی پرکوئی نئی استثنا برشام نہیں ہے سوائے تعلیم اور صحت کے شعبوں میں۔ایک مکمل فعال جی ایس ٹی روی اے ٹی سٹم FBR کے لیے کارکردگی کا ہدف ہونا جا ہے جس کے نتائج ہوں۔ ایک اچھے جی ایس ٹی کے ساتھ، ہمیں شرح کو کم کرنے پرغور کرنا جاہیے۔ موجودہ ادب سے پند چانا ہے کہ بھارت، جار جیا، اور میکیکو جیسے ممالک نے جو اعلیٰ بی ایس ٹی (17 ہے 19%) سے کم شرح (7 ہے م 10) والى وى اك فى ر منطل موسة بين، انهول فى ملکس ٹو جی ڈی ٹی ریثو پر فوری مثبت اثر دیکھا ہے۔ جس کے نتیج میں زیادہ سرمایدکاری، ترقی، اورروزگار میں PIDE کی تحقیق سے بعد چاتا ہے کہ مختصر مدت میں، اہم فوائد ہول گے۔ کمیشن کی طرف سے نمایاں مسائل اور اوسطا، جی ایس فی میں 1% اضافہ محصولات کو 2% سفارشات میں شامل میں محصولات پر انحصار پرانا ہو چکا بوھاتا ہے، جبکہ طویل مدت میں FBR کے محصولات ہے۔ پاکتان ایک بندمعیشت کی وجہ سے مزید الگ تعلگ میں 4% کی کی کا رجمان ہوتا ہے۔ طویل دت میں،

رجر ڈرغیر رجر ڈ جیسے زمروں کو حقم کرنا بہت ی ب میں کی آئی ہے۔طویل مدتی اہداف میں مم محصولات کے ساتھ کھلا پن شامل ہونا جا ہے، جے سی حکومت کی طرف ے بے تر تیب طور پر متاثر ند کیا جائے ۔ ٹیکس دہندگان اور نیک اتھارٹی کے درمیان براہ راست بات چیت کوختم نے کے لیے آٹومیشن اور ڈیجیٹائزیشن ضروری ہے۔ نیس انظامیہ نے سے سعایت بین، ساتھ ہی انسانی وسائل اور FBR سروں شقیم میں اس محمد شدہ ، ویں کیمیشن نے بیشنی بنانے کے لیے انتقک محنت کی ہے کہ اصلاحات کی وجہ سے محصولات كا نقصان نبيل موكا اورمحصولات ميس اضافه موگا۔ مجوزہ یالیسی سادگی، ہم آ بھی، اور ڈیجیٹائزیشن کے ذریع بہتر FBR انظامیہ پر انحصار کرتی ہے۔ قدامت پہند تخمینوں کے مطابق پہلے ٹمین سالوں میں کم از کم 4 ٹریلین رویے کے براہ راست محصولات حاصل ہوں گے، ہو چا ہے۔ عالمی تجارت سے فائدہ اٹھائے کے لیے بدف دی اے فی کی شرح کو 10% تک آہتہ آہتہ کم کرنا مفہوط پالیسی کمنٹ کی ضرورت ہے۔ محصولات میں کی بوناچاہے۔

اسلام آباد (عظمت خان) یا کتان انشیٹیوٹ آف دُولِيهِنْ النامَس اور پاليس ريسرچ انتينيوك آف ماريك اكانوي ني مكراكي كيس اصلاحات كيش تكليل ویا ہے، جس میں کئی متاز ماہرین شامل ہیں۔اس وقت میڈیا میں ٹیکس ایک اہم مسئلہ ہے، اور ہمارے قرض دہندگان محصولات جمع کرنے کوتر فی اور روزگار برتر جمح دیتے ہیں *کمیشن نے موجودہ فیکس نظام میں کی خامیو*ں کی نشائدی کی ہے۔ بدنہ تو شہری دوست ہے، ندشفاف، ند فکم اور نہ ہی قابل پیش گوئی۔ برصتے ہوئے بجٹ کے سائل کے پیش نظر، ایڈ ہاک اقدامات پر انھیار بڑھ گیا ے بین طرابیرہ کا عمرہات پر سلام براتے ہے ب سے بے ترتیب انکم ٹیکس، ٹرن اوورٹیکس، فرضی لیکس اورٹیکس کی شرح میں بے ترتیب نظر عانی کی _تقريباً%68 محصولات كالمجموعه روكاوثول اور لیکس کے زیادہ استعال کے ذریعے ہوتا ہے۔ یہ نو ٹا ہوا نظام، جس میں متعدد اسٹناء اور شرحیں شامل ہیں، لیس دہندگان کے لیے پیچیدگی اورامجھن پیدا کرتا ہے۔ سائل میں ایک ٹوٹا ہوار یفنڈ نظام، اعلیٰ تعمیل اخراجات، اورایک شکاری نیکس اتھارئی شامل ہیں۔ بجب کا دورانیہ اس فیکس نظام کے نتیج میں غیریقینی صورتحال اور قیاس آرائیوں کا باعث بنآ ہے۔اس بےترتیب نظام کی وجہ سے متعدد عدالت کے کیسر اور اقدامات کی واپسی ہو چکی ہے۔ گہرے ڈھانچہ جاتی مالیاتی پالیسی کے مسائل میں خرچ کوئٹرول کرناممکن ندہونے کی وجہسے مزید ٹیکسرجل نہیں ہیں۔ PIDE کی طرف سے جاری کردہ پریس ريليز كے مطابق، بديانات اسلام آباد ميں بيشنل بريس كلب ميں ايك يريس كانفرنس كے دوران كيے گئے، جہال PIDE کے وائن حالمتل ڈاکٹر ندیم الحق PRIME کے بانی ڈاکٹر علی سلمان، اور PIDE کے سینئر ریسرچ . ا کا نومٹ ڈاکٹر محمود خالد نے سامعین سے خطاہ پ انبول نے مزید کہا کہ ہمارا نقط نظرایک قابل پیش کوئی نیکش یالیسی تیار کرنا ہے تا کہ شہر یوں اور حکومت کے درمیان اعتاد قائم موسكي كليدي سفارشات مين فيكس نظام كى ساده سازی اور ہم آ جنگی شامل ہے تا کہ فیکس دہندگان کو سہولت فراہم کی جاسکے اورٹیکس کی ادائیگی کوآسان بنایا جاسکے، جو سالانہ عائد کی جانے والی بے ترتیب اقد امات سے زیادہ مؤثر ہے۔ سیز نیکس کے لیے فائکر رہان فائر