

Topic: Tax reforms in Pakistan: Perspectives, opportunities and challenges

Outline:

1. Introduction:

Redundant evidences

Upgrade your information

Improve these statement must be

a direct answer to your topic

a) Hook

b) General Statements

c) Thesis Statement: Tax reforms in

Pakistan are critical for ensuring

economic sustainability, fiscal independence,

and social equity. There are significant

opportunities for broad, technology-

driven reforms and certain

challenges for this also.

2. Perspectives of Tax Reforms

in Pakistan

a) Broadening the Tax Base

3 million tax filers out of 240+ million

population (World Bank 2023)

b) Digitalization and Automation

FBR's POS system, Track and Trace

system introduced in 2022

c) ~~Progressive Taxation Philosophy~~
Taxing under-taxed sectors and
enhancing equity (IMF 2023)

d) ~~Informal Economy Documentation~~
SBP: informal sector contributes around
Rs 7. trillion to GDP.

e) ~~Public Trust and Tax culture~~
Gallup Pakistan 2021

3. Potential Opportunities for Tax Reforms in Pakistan

a) ~~Improved Investment Climate~~
FDI increased in 2025

b) ~~Provincial Resource Mobilization~~
Punjab Revenue Authority model
showed success in GST collection.

c) ~~Fiscal Independence~~
IMF Report, 2023

d) ~~Increased Revenue generation~~
Pakistan's fiscal deficit was 7.6%
of GDP in 2023 (MoF)

e) ~~Strengthened institutions~~
PRMP supports FBR reform
through \$ 400 million package
(2019-2024)

4. Challenges of Tax Reforms in Pakistan

a) Tax evasion and corruption
Transparency international ranks Pakistan 133/180 on corruption index 2023.

b) Political resistance against tax reforms.

2019 trader strikes

c) Informal economy hindering tax reforms.

50% of Pakistan's labor force works informally (IME)

d) Public distrust for tax reforms
PIDE Survey (2022)

e) Limited Used of technology.

PRAL audit report (2022): gaps in IT infrastructure within FBR.

5. Conclusion

a) Thesis Restatement

b) General statements

c) Hope note.