



Pakistan



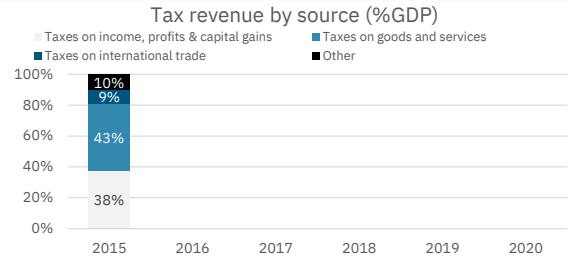
Tax systems' at a glance: Recent progress and reforms in Pakistan

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

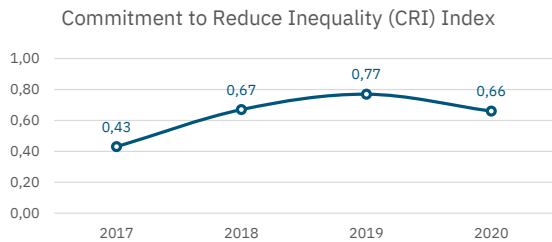
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems

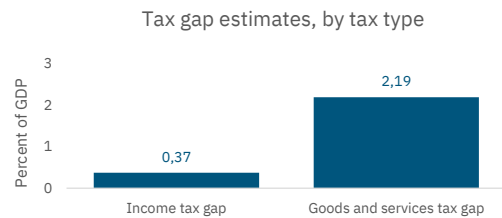


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Pakistan does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

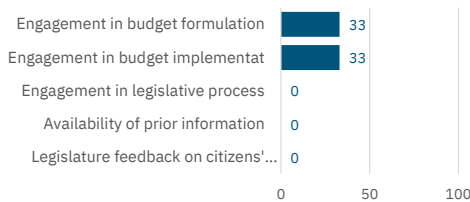
Coherent and coordinated policies

The data reported by Pakistan regarding tax expenditures is:	<b>Provision level</b>
The regularity of data reporting regarding tax expenditures in Pakistan is:	<b>Regular</b>

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	<b>Yes, information beyond the core elements is presented for all tax expenditures.</b>
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	-

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Pakistan is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Pakistan has put in force and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."

