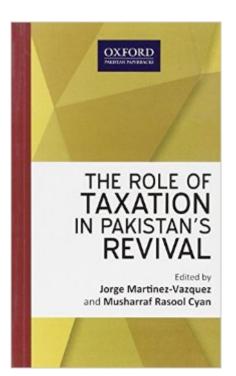
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# The Role Of Taxation In Pakistan's Revival





### Synopsis

The tax system of Pakistan continues to under-perform, in particular, in its ability to raise adequate revenues. The bases of the most important taxes, such as Personal and Corporate Income Tax and the General Sales Tax (GST), continue to be narrow and the level of tax evasion remains high. Moreover, in recent years, the Tax-to-GDP (Gross Domestic Product) ratio has seen a substantial decline. On the other hand, most of the macroeconomic fiscal adjustment in recent years has been on the expenditure side of the budget. The country's need for spending on social services such as education, health, and capital infrastructure are likely to increase in the near future as governments pursue a strategy of sustained economic growth. Most political manifestoes brought forward by political parties spell out major expenditure programmes while expressing a desire to increase tax collection. To reach the desired taxation level in Pakistan, an in-depth policy reforms programme needs to be formulated by policymakers. This will require a detailed analysis of tax structures and tax administration. An attempt has been made in this book to provide the necessary analysis.

### **Book Information**

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