

PTBA 14 POINTS:

- 1.** Mirror policy i.e. for tax filers and only in case of mismatching of the data, notices are to be issued by the FBR.
- 2.** Taxes should be imposed on all incomes, and active tax payers list should immediately be at 20,000,000.
- 3.** Reduce indirect tax, increase direct tax and rate of taxes should be rationalized to broaden the tax base.
- 4.** Artificial Intelligence (“AI”) in FBR for themselves and evaluation of Tax-filers and mapping of non-filers as well.
- 5.** Filing of Appeals before ATIR through IRIS-FBR web portal.
- 6.** Monitoring of Withholding Taxes u/s 161 of the Income Tax Ordinance, 2001 (“ITO, 2001”) after determination of actual default.
- 7.** Audit / Assessment u/s 122(5A) of the ITO, 2001, if the 2 conditions are fulfilled i.e. if the deemed assessment is erroneous in so far pre-judicial to the interest of revenue.
- 8.** Notices for verification of Gift, Loan, Investment asking notices issued on the IRIS System and verified on system and closed it, and if not verified Order has to be passed and in this context it shall be after providing proper opportunity and reasons for the addition if any.
- 9.** Desk audit of Nil Tax Return. Data matching bases notice should issue.
- 10.** ADR instead of CIT (Appeals).
- 11.** Intelligence & Investigation (“I & I”) Department and Benami departments should only give reports/information to Concerned Zonal Commissioner and the proceedings will be initiated and concluded by the Concerned Commissioner.
- 12.** In supply chain if any party is not at any default, the party cannot be penalized for the reason that it is a part of the supply chain under the provisions of Sales Tax Act, 1990.
- 13.** Point of Sale (“POS”) should be implemented at every level of trading/services/property trading/agriculture trading activities to curb tax evasion and smuggling.
- 14.** FBR should identify the status of Tax filers’ including but not limited to number of non-filers becoming filer & filers’ scoreboard on FBR website.