DOT Gazette

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Tax Base Broadening

By:
M Muneer Qureshi
DG (DOT)(DT)



The mobilization of tax revenue has a direct nexus with the number of taxpayers participating actively in the system set up to levy and collect taxes. In the case of Income Tax the number of persons filing periodic 'Returns' vis a vis the total population of the country, is a key indicator of the 'Tax Base' for the direct taxation of income earned by individuals and other entities including corporate entities recognized as 'persons.'

Over the years Pakistan's (Income) Tax Base has been more or less stable at 1% or less of the total population. In the United States, 72 million Returns of Income are filed annually with the I.R.S which, given a population of 300 million, translates into a tax base of just over 24%. In Malaysia, the tax base is about 20%. In Turkey, 5%. In India, 2%. The 'tax to GDP' ratio has a direct correlation with the tax base size and Pakistan's poor tax base therefore means a poor tax to GDP ratio [10%] which ofcourse means poor tax revenues. In fact Pakistan is placed at the lower end of the 'T2gdp' spectrum whereas those at the higher end typically, the Scandinavian countries led by Sweden and Denmark- score well over 40%.

What are the reasons for this dismal tax base picture?

To begin with, the largest single sector of the Pakistan economy, agriculture, generating 22% of GDP , occupied by 50% of the total population [ie 80 million plus] and 42.5% of the total labor force [ie 20 million] pays zero income tax to the federal exchequer because it is 'exempt' from payment of income tax under the statute ie the Income Tax Ordinance of 2001 in fact this sector has been 'exempt' since 1947 and the Income Tax Ordinance of 2001 is the third income tax statute to 'renew' the exemption originally available for agriculture in 1947 when the Income Tax Act 0f 1922 was adopted as the Income tax Statute for Pakistan.

Secondly, Pakistan's huge and burgeoning 'Informal sector' also known as the 'black economy' and the 'parallel economy'- appraised variously at 35 to 55% of formal GDP- and employing some 20 million out of the total labor force of 47 million. Thus between them, these two sectors, take away 110 million out of the total population of 165 million from the 'tax net' leaving barely 55 million to bear the burden of tax on income.

It is to be noted that in Pakistan there are some 24 million bank account holders. This means in effect that after accounting for the 1.7 million who do file Returns of Income annually, more than 22 million do not do so. Why? Is their 'Income' Exempt? Is is below the taxable limit? No body seems to know. The banks ofcourse have all the relevant data regarding these account holders but the department of Income Tax has no authority to demand these details 'en masse.' Nonetheless this data base is there and is a veritable treasure trove of information that could have a direct bearing on the income earned by the account holders.

Thirdly, inequalities in the distribution of Income. On the universally recognized 'Gini Index,' Pakistan scores a poor 41. This means that a very large segment of the population remains impoverished with income levels below the threshold of taxability.

If we are to succeed in augmenting income tax revenues significantly then we have to address the core reasons for the narrow tax base pointed out in the preceding paragraphs.

Strictly on merit it is neither fair nor logical to make a distinction between agricultural and non-agricultural incomes for purposes of taxation. A distinction so made arbitrarily amounts to creating a preference for one class of income over the other. Instead of creating such a preference for which there appears to be no economic justification, it is suggested by the counter exemption lobby that just as business and salary incomes below a certain level are exempted from income tax, the same principle should be extended to agricultural income. This would take care of the subsistence farmers who

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Measures to control the unhindered growth of the parallel economy

- Credible Statutory deterrence.
- Comprehensive tax coverage of all sectors Minimal exemptions.
- Expenditure taxation.
- Rationalizing the tax rate structure.
- Vigilance to curb flight of capital.
- Breaking the power of vested interests.
- Pre-emption law.
- Meaningful economic surveilliance.

INSIDE THIS ISSUE

Tax Base Broadening
By: M. Muneer Qureshi
Page - 1



An interview with
Mr. Lee M. Niederman
Page -5

Performance Report
DOT (DT)
Page - 8

PATRON
M. Muneer Qureshi
Director General

EDITOR-IN-CHIEF
Amna Faiz Bhatty
Deputy Director

LAYOUT & DESIGN
Asad Ali

Directorate General of
Training & Research
(Direct Taxes), Lahore.
Ph: +92-42-7842710
PABX: +92-42-7830211
Fax: +92-42-7842702
Web: www.dgtrdt.gov.pk
email: dg@dgtrdt.gov.pk

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EDITORIAL

As the financial year 2007 draws to an end , it is time to see in retrospect and ponder on the past performance for improvements in the future.

The year 2007 witnessed a variety of training assignments professionally & successfully completed by the Directorate starting from the Specialized Training of the 33rd STP , organization of three joint "**Audit training " programs** for officers of both Income Tax & Sales Tax and lastly the successful organization of the **ATAIC Conference of Heads of Training Institutions** (12-14th March). In between ,the Directorate also managed to organize a sizable numbers of Capacity Building Programs both for officers as well as officials. All of above mentioned activities, required substantial amount of human as well as infrastructural support.

It has always been the underlying philosophy at our Directorate to consistently improve upon the infrastructure & other facilities for imparting quality training to the end users . What lies behind immaculate hostel facilities & most modern teaching aides are months of planning and decision making . In order to keep pace with the changing technology side by side with improvements in physical infrastructure, efforts are made to ensure transparency in the whole process. That is exactly the reason why in the month of May various committees were formed headed by a Chairperson and assisted by two members for purchase of needed items through open tender. It is hoped that the machinery , furniture , I.T software/hardware etc. purchased through this process would continue to serve the growing needs of our institution.

would be automatically excluded.

Levy of income tax on agricultural income is also recommended to reduce the evasion of income tax in Pakistan which is by all accounts, considerable. The availability of statutory exemption for agricultural income has resulted in the systematic exploitation of this exemption by those enjoying non agricultural income. Through the simple expedient of attributing part of their income to agricultural activity they are able to secure substantial tax benefits. In reality of course such people are not actually significantly engaged in agriculture at all. However since they have purchased agricultural land-which may be marginal land or even waste-land (banjar) for all they care- it is not too difficult to hoodwink the federal tax authorities on the bonafides of the investments made by them and attributed to the earnings of their agricultural holdings.

On another and more subtle plane, the "phantom" flow of funds from agricultural to non agricultural business contrived artificially through the creation of "ghost" liabilities, has provided legal cover to substantial investments funded by accumulations of untaxed "black" money. Had agricultural income been subjected to income tax then it would not have been so simple a matter to create such liabilities as the affairs of the agriculturist would have been as much subject to scrutiny as the person engaged in business. So far however, the income tax authorities have no direct record of the agricultural activities. Only sketchy information of dubious origin is relied upon to decide on the bonafides of a reported liability shown as owing to the agriculturist. Again, since bank accounts are as a rule not reported to the tax authorities - only those accounts are reported that "suit" the taxpayer, the cash flow of funds constitute an added impediment in this context as these cannot be monitored.

Thus if incomes generated through agriculture were made taxable, the "facilities" presently available through the "devices" mentioned above, for securing huge unwarranted tax benefits, would be effectively neutralized.

The feasibility of mobilizing revenues from the agricultural sector through direct taxation of income generated there is also apparent from the fact that the agricultural income tax would be more income elastic than land revenue. With a greater yield per acre, higher

Pakistan Tax Conundrum

Econ Sector	Share in GDP	Share in Taxes
Agriculture	20.2	1.2
Mining & Quarrying	1.9	4
Manufacturing	17.1	62.2
Construction	2.2	2.9
Electr & Gas Distrib	2.4	5.3
Transport, Storage & Comm	13.8	4.5
WholeSale & Retail Trade	16.9	2.8
Finance & Insurance	3.2	3.9
Ownership of Dwelling	2.5	0.3
Public Admn & Defence	5.2	5
Services	8.3	7.8

According to researchers and Government statistics, in Pakistan 40% of the richest landowners own 70% the arable land.

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procurement prices and mechanization, incomes in the agricultural sector have risen considerably, but yield, in terms of direct taxes on agriculture, has lagged behind appreciably. To illustrate the point, it is pointed out that between 1972 - 73 and 1978 -79, the yield from the direct taxation of agriculture (land revenue and irrigation charges) increased by 78%, while value added in agriculture, at current factor cost, increased by 157%. There is every reason to say that this trend continues to this day.

That the taxable capacity of the larger farmers (who constitute the rural elite) has improved over time is evident from the considerable increase in consumption expenditure of the rich farmers. According to Alavi, even when there are adverse changes in the terms of trade for agriculture, the rural elite enjoy considerably enhanced real incomes.

The conspicuous consumption of the rural elite is not only an indication of the steadily increasing affluence of the rich farmer but it is also a pointer to another evil - that of accentuating differences in income distribution in the agrarian sector. Progressive rates of income tax, if applied to the income of this rural elite, could, over time, alleviate this malady, the persistence of which can only bode ill for the social stability of agraria and for the politico economic well being of the country in general.

However one looks at it, there appears to be little justification for a blanket exemption for agricultural income. There is no denying that the small farmer with a limited landholding may not be able to bear the burden of additional taxation.

However barring such exceptions, levy of an income tax would appear to be fully justified - and even necessary if the negative perception in the other sectors of the economy of such blanket exemption from levy of income tax for the agriculture sector is to be corrected. It is now acknowledged that one of the important reasons for tax evasion in Pakistan in the other sectors of the economy is this 'unjust preference' for agricultural income which provides a justification for tax payers enjoying non agricultural income to justify and rationalize tax evasion on their part.

In a historical context too, in the case of post Meiji era Japan in the 1880's when the drive to modernize the country was launched aggressively, taxation of agricultural income was the principal source of revenue to fund the industrialization drive. Paradoxically, the taxation of agricultural income in Japan did not 'ruin' Japanese agriculture as many had predicted. Rather, once the agriculturist realized that agricultural income would 'have' to suffer tax, the agriculturist made concerted efforts to increase agricultural productivity by systematic use of natural and chemical fertilizers, use of insecticides and pesticides, better crop rotation, use of improved quality seed , improved water management, use of machinery the tractor and harvester- , all of which resulted in greatly increased productivity and consequentially, sharply increased income for the farmer which increase made it possible for him not only to pay tax but also left him with a healthy surplus. Part of this surplus was then used to improve the farmers standard of living and quality of life.

It is clear that this improvement in agricultural productivity would not have been possible had there been no 'slack' in the agriculture sector. Prior to the modernization drive launched in Japan in the 1880's, agriculture was entirely feudal in it's organization and structure and absentee landlords owning vast tracts of land let out to harshly exploited tenant farmers had little impetus to increase agricultural productivity. All this changed dramatically once reforms were introduced and taxation levied on agricultural income.

In Pakistan, after almost sixty years of independence, there has been little 'real' change in the traditional, feudal complexion of our agriculture. True, land reforms have been e

Distribution of Income in Pakistan

% share of GNP going:	1980	1987	2006
- To poorest 20%	7.0	6.1	5.7
- To richest 20%	45.4	49.8	55.0
- To Poorest 40%	19.1	16.1	14.0
- To Top 5%	31.7	35.7	45.0
- Rural rich	40.8	42.2	45.0
- Urban rich	48.1	45.3	50.0
- Rural poor	8.5	7.8	6.0
- Urban poor	6.8	7.8	8.5

Distribution of Family Income - Gini Index

Namibia	70.7	China	44	Australia	35.2
S. Africa	59.3	Iran	43	Egypt	34.4
Brazil	59.7	Singapore	42.5	Indonesia	34.3
Mexico	54.6	Turkey	42	India	32.6
Argentina	52.2	Pakistan	41	Spain	32.5
Thailand	51.1	Russia	40	European Union	32
Malaysia	49.2	Japan	37.9	Bangladesh	31.8
Philippines	46.6	U.K.	36.8	Finland	26.9
United States	45.0	S. Korea	35.8	Norway	25.8
				Sweden	25
				Denmark	23.2

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introduced but these have been largely cosmetic. The powerful feudal families owning much of the rural land have succeeded in making a mockery of the land reforms by resort to phoney land re-distribution on paper with the active connivance and collusion of the provincial revenue authorities whose parasitic dependence on the 'largesse' of the feudals has made them more than willing partners in this reactionary enterprise. As in pre Meiji era feudal Japan, these feudals have little interest in pressuring the tenant farmers to augment land productivity. All they want is their ' share' and once they have received that they call it 'quits' and return to their comfortable lives. They know that they will suffer no tax on their income and this adds to the 'surplus' that is available to fuel a cycle of conspicuous consumption.

That there is a considerable 'slack' in the agricultural sector in Pakistan is quite evident from the available statistics [Source: F.A.O]. Thus, (in 2004) with a total land area of 0.9% under cultivation, Pakistan's agricultural production index is pitched at 109 [base year 1989-91=100]. With an identical land area under cultivation, Brazil has a production index of 125. Egypt with 0.5% land area under cultivation has a production index of 109 the same as Pakistan's but with far less land under cultivation. Russia has just 0.1% of land area under cultivation and it's agricultural production index is 114.

In the case of aggregate cereal production [wheat, rice, maize], Pakistan is ranked 18th in the world [33 mill tons] while in yield it is ranked 87th in the world [2423 kg per hectare]. Similarly, in the case of cotton production Pakistan is ranked 4th in the world [6.6 mill tons] but in yield is ranked 27th [1935 kg per hectare]. Again, in sugarcane production Pakistan is ranked 5th [57.4 mill tons] and in productivity is ranked 58th [49576 kg per hectare].

The above indices clearly show that there is considerable scope for improvement in agricultural productivity in Pakistan and relying on the historical experience of post Meiji era Japan, there is every reason to expect that the right set of policies including taxation of agricultural income-will increase agricultural productivity significantly and will enable the farmer to not only pay tax on his significantly increased income but to also improve his own standard of life as has admittedly happened in the case of Japan one of the outstanding success stories of our times.

Coming now to the informal sector, compulsory (statutory) documentation of all economic transactions is probably the single most important step that can make a significant impact in reducing the size of this sector. A beginning has been made [after 60 years!] and the new income tax ordinance of 2001 now makes it mandatory for all businesses to maintain 'prescribed' accounts. However much more needs to be done especially in the case of the large 'illegal segment' of this sector where smuggling /hoarding /profiteering and widespread 'underground manufacture' and sale of spurious and counterfeit goods with brazen violation of copyright laws generate huge profits on which no tax is paid. A great deal of deterrence will have to be built into the tax code by enactment of appropriate punitive laws. High profile tax evaders need to be taken to task and prosecuted aggressively. Their successful incarceration in a State penitentiary for a protracted period is essential if the criminal elements in the informal sector are to be deterred effectively.

With regard to reducing inequalities in the distribution of income, the traditional reliance on the so called 'progressive' tax rate structure alone does not appear to have been very successful and much more needs to be done by re-introducing Wealth Taxation and also by direct state intervention to help and facilitate the disadvantaged and underprivileged members of society through better education facilities and healthcare and easier access to institutional credit so that they are able to compete and improve their economic standing.

We have to realize that economic prosperity must 'trickle down' to the under privileged sections of society and if the existing institutional arrangements and market forces do not facilitate such a 'trickle down' then the State must intervene and ensure that the fruits of prosperity do flow to all sections of society and do not remain concentrated in a few hands.

Given greater sectoral equity with regard to levy of tax on income, meaningful reduction in the size of the informal sector and reduction in income inequalities in the distribution of income, there is no reason why the tax base should not be greatly enlarged in size and scope so that we have not only many more taxpayers who file Returns of Income regularly but also declare significantly higher levels of income and eventually when all is said and done, it is these two aspects that will bring about the quantum jump in revenues that is presently, only a distant dream.

Under Ground Economy in Pakistan - vital statistics

Year	UGE-Size	UGE- Tax Evasion	UGE- % of GDP
1973	Bill Rs. 15	Bill Rs. 2.15	20 %
1978	41.832	4.644	23.51
1983	104.759	13.361	28.75
1988	192.752	26.672	28.54
1993	470.124	62.913	35.27
1998	1449.891	193.397	54.52
1999	1146.839	152.499	39.03
2000	1094.052	141.077	34.76
2001	1298.233	169.025	38.00
2002	1388.064	176.472	37.25
2006	1500	180	35.00 %

Source:
M. Ali Kemal, Underground Economy & Tax evasion in Pakistan - A Critical Evaluation.

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An Interview With

Mr. Lee M. Niederman

(Tax Administration Advisor) U.S. Department of The Treasury

Mr. Lee M. Niederman [Tax Administration Advisor] U.S. Department of Treasury attended the ATAIC Conference of Heads of Training Institutions held from 12-14th March 2007, at DOT, Laore as an observer Mr. Lee, an expert on designing training modules for developing countries, shared his views on ATAIC Conference and training priorities in an interview with Ms. Iram Adnan (Add. Director) and Syed Imran Raza Kazmi (Add. Director). Extracts from this interview are reproduced as under:

Q: Lee, it is wonderful to have you here for the conference. This fact apart, would you like to set our curiosity to rest and explain as to how exactly did you end up here?

Ans: I was doing an I. T. Program for the Jordanian Tax Authority when they received the invitation for this conference. I thought that they should be attending this ATAIC conference, as it was an excellent opportunity for them to establish a net work with other training authorities. As the program sounded interesting I then got in touch with the Malaysian Tax Academy and their D.G. was kind enough to let me know the details of the conference. I then e-mailed to authorities concerned in Pakistan.

Q: Would you term this conference as a success considering the fact that it was only a three day program?

Ans: I think this conference was a huge success in brining countries together so that they can compare the level of their tax training. The countries were able to share their experiences, where the more advanced countries were able to demonstrate what they have accomplished and the less advanced countries could see as to



DOT Gazette

where they need to concentrate more. I think the brain storming sessions were very useful in helping to focus as to what needs to be done. This conference is the first step and if the recommendations reached through this conference are implemented on a regional level, it would be a great achievement.

Q: In your opinion, what more could be added to the training aspect of the conference?
Ans: I am not sure that you could add anything as it was a three day conference, but I think what we have begun to do is to identify the agenda for more extensive trainings for the future.



Q: How would you propose that technological gap between the member countries in the field of training can be filled?
Ans: For the countries that are less developed there is now a benchmark in shape of member ATAIC countries such as Malaysia, Morocco etc. as to what they can achieve. For countries like Malaysia, Turkey etc. which are technologically advanced, they also need to recognize that they have not reach the end of the road, either. What I have seen in working over years with other countries is that when they come to USA they are overwhelmed by the level of technological advancement in USA and they cannot believe that this level of advancement is ever possible for them. But when they see countries in the same region and having the same economic issues, resource constraints etc., attain technological advancement, it seems like an attainable goal for them.

Q: Lee, we have already talked about forensic audit software in Malaysia. For the purpose of record, could you please once again give us the U.S and Brazilian example?
Ans: When I was working with IRS, one of my jobs was coordinating international trainings and one such program that we coordinated was a training program on "Computer Evidence Analysis Training" and we took this training to countries such as Brazil, Malaysia and the Caribbean. The most interesting thing was that the Brazilians took the software developed by our Federal Enforcement Training Center improved upon it, and handed it back to us with the remark that this is the way a software should have been developed. It was incredible. This is what you call success in transfer of technology that the county benefiting from technological assistance not only utilizes the technology, but can also tailor it according to its needs.

Q: Being an ex-IRS functionary, how best can you help any country, reform its tax system?
Ans: The Treasury Department has its own technical assistance program where we provide technical assistance and training to a variety of countries depending upon the needs of the country such as restructuring. We also coordinate our efforts with other international donor agencies such as IMF, World Bank, Asian Development Bank etc.
We try to share the expertise and cooperate with other donors, e.g., there were certain on-going projects in Latin America where our budget did not allow us to buy computers. The Inter Development American Bank was working on another project and they had funds available so they bought the computers needed and on another project where the Inter Bank needed outside expertise, we provided the relevant resource persons for that project.
We respond to the needs of a country based upon a formal request from that particular country.

Q: But that requires timely coordination and response between different agencies. Is the coordination and response always timely?
Ans: Yes! The response is timely as the Department of Treasury has ample funding at its disposal to respond quickly in case of immediate assistance.. Normally, we also try to coordinate our efforts with various donor agencies such as World Bank , IMF etc. while they are working at various projects in countries such as Pakistan.

Q: Does the U.S Department of Treasury has some priority list in terms of assisting certain countries /governments in their reform initiatives? Would you elaborate?
Ans: Yes & No! If the United States Department of Treasury as a special interest in a country it can offer assistance. However, we also offer assistance based upon a specific request for assistance from a particular country, e.g., I am here in Pakistan as a representative of

DOT Gazette

U.S Department of Treasury and it is up to the Government of Pakistan to come with its requirements for assistance from us.

Q: In your views whether for technical services such as Income Tax, Sales Tax, Customs etc. only people with prior knowledge of accounting or background of business administration should be hired and not generalists as is currently being done through the process of competitive exam?

Ans: In your country, the people coming through the competitive exam first go through a training period of 2 3 years and are then posted on supervisory positions.
In our country the system is different, we first hire people on technical positions and after having served in those positions for 4 5 years, these people are then moved to the supervisory positions. Our system is different as we hire technical people who then go through the necessary experience and training work and eventually work their way up to becoming supervisors.

Q: Where would you place DOT as compared to other developing countries in the field of training?

Ans: DOT because of its facilities, is an ideal center for regional training. I think that for country specific trainings you have to go into local laws and legislation and then train the people for a particular job. The regional training centre can play an important role where experts from different countries can share experiences



e.g as regards "audit training " and the countries can take back those experiences to best fit their own needs for training according to their local environment.

Q: What measures should be taken to enhance the efficiency of training institutions of the developing countries?

Ans: As my expertise is in the designing of training material, one of the things that the countries need to develop to handle technical training delivery system, is to train a team of people who are in turn trained to handle infrastructural technologies, course design etc. so to deliver training properly. One of the recommendations that we have come up for training institutions such as DOT is that, they should have a mix of faculty on rotational basis in DOT, which comes from the field so that they bring technical expertise with them, but you should also have a permanent faculty here whose expertise is in the training design and not necessarily in tax administration. As a result the professional training experts can then work with the rotational faculty members to develop proper training methodologies. Thirdly you can bring in training staff from outside, if you need expertise such as I. T. expertise, accounting expertise etc. by hiring teachers from outside.



Q: Which country paper and approach towards training did you like best?

Ans: I was impressed by the Pakistani presentation as regards to your vision of where you want to go. As regards training design, I think both Malaysia and Morocco have come a long way and I think Pakistanis are moving in same direction.

Interviewed by:
Mrs. Iram Adnan
(Additional Director)

Syed Imran Raza Kazmi (Additional Director)

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PERFORMANCE REPORT
DIRECTORATE GENERAL OF INCOME TAX (TRAINING & RESEARCH) LAHORE AND SUB OFFICES AT KARACHI & ISLAMABAD

It has always been the philosophy at DOT to develop workforce capabilities at all levels by equipping them with appropriate knowledge, skills and abilities through a comprehensive training approach based on planned, systematic and continuous training programs. To ensure quality in training, a periodic review of performance is mandatory.

The comparison of first three quarters of the calendar year 2006-2007 with the same period in 2005-2006 reveals that the Directorate keeping up with its past performance has so far conducted 37 Capacity Building Programs (grade 16-19) in this year as against 41 such training conduced in the year 2005-06. The slight difference in numbers of trainings offered to grade 16 officers is due to preference given in specialized pay positions to a more professional workforce.

Realizing the value of trained officials to assist in the new system, the Directorate has so far conducted 54 training programs for Stenographers, Inspectors and UDC's this year as against 19 such trainings conducted in 2005-06.

As the focus of training has now shifted to training on functional lines as against generic trainings , the Directorate this year played host to three "Audit Training " programs developed by the Audit Wing (CBR) in which 128 officers both from Income Tax & Sales Tax participated followed by an evaluation session at the conclusion of each training .

This period also witnessed the completion of Specialized Training of 33rd Common batch comprising of 36 officers.

The comparison of performance with percentages is as under:

s. No	Name of Course	2005-06 Full Year 01.07.05-30.06.06		2005-06 9 Months 01.07.05-31.03.06		2006-07 9 Months 01.07.06-31.03.07		VARIATION (+) OR (-) IN % AGE	
		No. of Courses	No. of Trainees	No. of Courses	No. of Trainees	No. of Courses	No. of Trainees	No. of Courses	No. of Trainees
1	2	3	4	5	6	7	8	9	10
01	Capacity Building Training (BS-19)	11	157	8	135	8	133	0.0	(-) 1.5
02	Capacity Building Training (BS-17/18)	26	370	21	317	20	259	(-) 5.0	(-) 22.4
03	Capacity Building Training (BS-16)	14	191	12	170	9	121	(-) 33.3	(-) 40.5
04	Specialized Training Program (32 Batch)	2	55	2	55			(-) 100.0	(-) 100.0
05	Specialized Training Program (31 Batch)	1	40						
06	Specialized Training Program (33 Batch)	1	38			1	36	(-) 100.0	100.0
07	Appeal Management Processing System	3	45						
08	Training Course on Expenditure / Audit	3	38	1	13			(-) 100.0	(-) 100.0
09	Workshop on Withholding Taxes	2	177	2	177			(-) 100.0	(-) 100.0
10	Refresher Course for Tax Bar Members	2	40	1	24			(-) 100.0	(-) 100.0
11	Orientation Course on TMS	2	97			5	75	100.0	100.0
12	Training Course in Acctts. Matters & I.T.	3	60	3	60	6	112	50.0	46.4
13	Specialized Training Program for ITOs	1	59	1	59	0	0	(-) 100.0	(-) 100.0
14	Foundation Course for Sgs / Stenos	13	196	7	102	15	191	53.3	46.6
15	Special Training Program for Sup. / Supdt.	1	14	1	14			(-) 100.0	(-) 100.0
16	Foundation Course for Inspectors	10	155	7	106	10	132	30.0	19.7
17	Foundation Course for UDCs	7	99	5	69	29	458	82.8	84.9
18	Financial Mgt. & Expend. Training					9	144	100.0	100.0
19	Special Course on Audit & Accounting					3	128	100.0	100.0
20	Withholding Tax Management System					1	12	100.0	100.0
21	3 days ATAIC Conf. of Heads of Training Institutions					1	40	100.0	100.0
22	Foundation Course for Naib Qasids					5	56	100.0	100.0
23	Seminar on Perf. Evaluation of NPOs					3	300	100.0	100.0
24	Seminar by Members					1	250	100.0	100.0
	TOTAL	102	1831	71	1301	126	2447	(+) 43.7	(+) 46.8