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DOT Gazette

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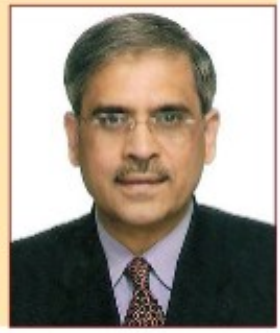
Mr. Tariq Bajwa, assumes charge as Chairman FBR

Mr. Tariq Bajwa, an officer of the Pakistan Administrative Service, assumed charge as the new Chairman FBR on 2nd July, 2013.

Prior to joining as Chairman FBR, Mr. Tariq Bajwa served in various key positions in the Federal and Provincial Governments. He served in the Prime Minister's Secretariat, Government of Punjab, UNDP, ERRA and other organizations. He also served as Joint Secretary, Ministry of Industrial Production & Special Initiatives in the Federal Government and as Head of Pakistan's Trade Mission in Los Angeles, USA. Immediately before joining FBR as Chairman, he was working as Finance Secretary in the Government of Punjab.

Mr. Tariq Bajwa has a degree in Law and Political Science from the Punjab University. He later achieved a Master's degree in Public Administration from Kennedy School of Government, Harvard University where he was awarded the prestigious Littauer Fellowship for academic excellence.

The officer, who is perceived as honest, proactive and positive in his approach, brings with him vast experience of Public Policy formulation and implementation with special focus on public and corporate finance and it is hoped that he will bring about a positive change.



Ms. Sameera Yasin Joins as The New DG

A WELCOME HOMECOMING INDEED!



Ms. Sameera Yasin, BS 21 Officer of IRS, from the 9th CTP, assumed charge as the new Director General, DOT (IR) Lahore on 14.04.2013. She was serving as DG Inspection and Audit at the time of her posting.

Her, much welcome, arrival at DOT Lahore was like the "Return of the Native", as she had served here in the capacity of Director from Jan' 09 to Jan' 10 and again from Nov' 10 to Dec' 11.

During this period she won the hearts of the officers and staff alike, with her polite manners, sagacity and apt decision making.

Ms. Sameera Yasin holds a Masters degree in English Literature, a B.Ed. and also has a Diploma/Degree in HRM.

In the course of her career, spanning almost three decades, she served at varied field positions and also played a pivotal role in the Reform Process of FBR, contributing significantly to the Change Management and Restructuring of FBR.

Her passion and flair for training, knowledge and education related activities took her to various esteemed foreign institutions like Harward Kennedy School, Singapore Civil Service College, RIPA (UK) and UNITAR, Hiroshima and some of the best local institutions, for training programs, which are an impetus to professional and personal development.

Moreover contributing in Training related activities has always been her cherished goal. Throughout her career, she fortunately got ample opportunities, during her postings at CSA, FBR and DOT to pursue her ideals and translate her passion for training activities in practical terms, by conducting and organizing more than fifteen training courses at different forums.

Her Services were duly acknowledged by the Higher Authorities as she was awarded a large number of appreciation letters and rewards for her Meritorious Services.

The faculty warmly welcomed Ms. Sameera Yasin and regarded her posting as a befitting culmination of a rewarding career... *Editor*

Editorial

The 38th issue of DOT Gazette is in your hands. Covering the period from March to July 2013, it gives a bird's eye view of the events, developments and myriad of activities, on all fronts, that mark this period. We welcomed a new Director General, who brought with her, her own style and exuberance; Probationary officers arrived at DOT; Member HRM, FBR was here to grace the inauguration Ceremony of the 40th STP; the spate of lectures and presentations was livened up by a festive mess night; workshops for in service officers and staff continued intermittently; and there were farewells to the outgoing DG and Director, which remained "simple yet graceful!" due to paucity of funds. The layout and style of this issue, has again been give different touches this time, to make it a compact and attractive package!



Amina Hassan

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Probationary Officers of 40th STP arrive at DOT - Ms. Raana Seerat, Member HRM, FBR, welcomes the new batch

Probationary officers of 40th Specialized Training Programme joined Directorate General of Training & Research (IR) Lahore on 10th April 2013. Their regular classes started from 22th April after a break of 02 weeks.

Inaugural ceremony of 40th Specialized Training Programme was held on 25th April 2013. Ms. Rana Seerat Member HRM, FBR visited DOT (IR) Lahore to address the young officers on the inaugural ceremony. She was warmly received by the Director General Ms. Sameera Yasin and the faculty members.

Ms. Sameera Yasin, DG (IR) DOT, in her welcome address dilated upon the importance of training for the young officers. She said that DOT is making all efforts to make training more meaningful to improve the level of competence of the officers. She said that the training modules were constantly reviewed and efforts were made to emphasize both the practical as well as theoretical aspects so that on joining the field, the officers are able to deliver and handle the work load.

Ms. Rana Seerat Member HRM in her address advised the young officers to make best use of this training period in order to enhance their knowledge and skills so that they can prove their competence in field formations. She encouraged the young officers to participate in all academic and extracurricular activities with full vigor. Federal Board of Revenue, she said, required a motivated and highly skilled team of officers to meet the future challenges.

After the ceremony, Member HRM had lunch with the DOT Faculty and Probationary Officers, giving the young officers an opportunity to interact with the Member HRM and DG DOT.



Ms. Raana Seerat Member HRM encouraged the young officers to participate in all academic and extracurricular activities with full vigor. Federal Board of Revenue, she said, required a motivated and highly skilled team of officers to meet the future challenges.













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Income Support Levy Act, 2013

The stated purpose of the Income Support Levy Act, 2013 is to promote social and economic well-being of the people and to provide basic necessities of life more particularly to the economically distressed persons and families of Pakistan. In other words, the Act aims to generate revenue to finance the income support fund.

The Act imposes a levy on persons with net movable wealth above Rs.1 million @5% of net movable wealth, to be paid at the time of filing of wealth statement along with return of income. A default surcharge of 16% shall be levied on non-payment of short payment of levy under the Act.

Ever since the proposal of the Act was first made public, it has faced harsh criticism from various quarters. It has been dubbed as the re-introduction of wealth tax in a different form. The biggest objection to the Act has been on the exclusion of land and immovable property from its domain. It has been widely claimed that such exclusions are for the benefit of the feudal class, and the senior ranks of military and judiciary who receive plots of land at the time of their retirement. Critics have also warned that such a levy would result in a flight of capital from Pakistan and would have an extremely negative effect on local investment, thus further harming an already tottering economy.

The basic cause of criticism seems to be a historic lack of faith in the government and its intentions or ability to fulfill its stated purpose. Though, looking at the track record of governments in Pakistan these fears seem well-founded, it must be realized that on this basis any future tax or levy would face criticism and it is for the government to improve its credibility and convince the public otherwise. As for the specific objections, most of them do not seem to have much weight. On the one hand, the levy is certainly not a re-imposition of wealth tax as the latter was imposed on the total wealth of a person and not just on movable assets. However, it is also pertinent to note that re-imposition of wealth tax has also been demanded by some sections of the government who strongly believe that it is essential to improve revenue collection in the country. Criticism on the exclusion of immovable property from the levy is surprisingly contradictory to the objection discussed earlier. The inclusion of immovable property would actually make the levy very similar to re-imposition of wealth tax. There is weight in the argument that this levy might negatively affect local investment and result in a flight of capital but these are risks inherent in all new taxes and such fears can only be allayed by the government through measures targeted at building confidence and trust of the people.

...The rationale behind the imposition of the levy appears justified. However, to ensure that the people understand this situation, the government needs to improve its credibility and attempt to build confidence among the public.

In view of the present economic scenario, Pakistan direly needs to increase revenue collection. And if schemes like income support are to be continued, the current levels of collection cannot bear this additional burden. Hence, the rationale behind the imposition of the levy appears justified. However, to ensure that the people understand this situation, the government needs to improve its credibility and attempt to build confidence among the public. There is also a strong case for acceding to some of the more logical demands of the people, for instance, that assets on which Zakat has already been paid be excluded from this levy.

(Zain-ul-Abidin Sahi, Addl. Director)

Farewell for the outgoing DG & Director DOT

On the 10th of April 2013 Mr. Ansar Javed, Director General of Directorate General of Training & Research Inland Revenue, was given the assignment of Chairman FBR and he assumed charge of the new post on the same day.

Earlier, Mr. Ansar Javed was promoted to Grade 22, shortly after he assumed charge as the DG DOT (IR) Lahore. He introduced many changes in the training methodology for Inland Revenue officers and officials aiming to create a better workforce for Organizational Development.

He motivated his team to review, update and modernize the training programmes and placed emphasis on Research and took initiative in development of Research Papers/ Folios on topics related with Income Tax & Sales Tax Law.

Ms. Sameera Yasin, who replaced him as DG DOT (IR) and the DOT faculty, invited him, on 18th May 2013, for a farewell and hosted a lunch in his honor.

On the morning of the same day a meeting of all Chief Commissioners of Inland Revenue was also organized at DOT. Many of the commissioners also joined in for the farewell lunch.

The DOT faculty and staff wished the Chairman success in his assignment and the DG, Ms Sameera Yasin, presented him a shield while earlier the probationary officers received him warmly, offering a bouquet of flowers.



Mr. Zulqarnain Tirmizi Director DOT, Lahore was promoted to Grade 20 vide Boards notification dated 11.03.2013. Earlier he was given a new assignment of Commissioner-IR (Appeals-I) Lahore. To bid farewell to him the DG and Faculty of DOT hosted a lunch in his honor.

The Director General DOT Mr. Ansar Javed appreciated his hard work and wished him success in his future assignment. Mr. Zulqarnain Tirmizi was given a bouquet of flowers and was also presented a memento by the Director General on this occasion.

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Workshop for TEVTA Officers



Directorate General of Training & Research (IR), through a wide spectrum of activities, indirectly supports the FBR in enhancing revenue collection. One such effort was the training imparted to the accounts officers of TEVTA, who serve as Withholding Agents.

A workshop for withholding agents was organized for officers of Technical and Vocational Training Authority (TEVTA).

It was a five day training workshop from 20th to 24th May 2013. 19 Officers of Finance department of TEVTA from all over Punjab attended this training workshop.

Directorate General of Training & Research (IR), through a wide spectrum of activities, indirectly supports the FBR in enhancing revenue collection. One such effort was the training imparted to the accounts officers of TEVTA, who serve as Withholding Agents.

These accounts officers, posted all over Punjab, were facing difficulties in performing their functions as Withholding Agents, specially in deposit of tax and e filing, as well as in understanding certain provisions of Law which were unclear and confusing for them.

Since a heavy percentage of taxes is either collected or deducted by the withholding agents, the task of training them was of paramount importance. More so in view of the fact that these 24 officers, serving as master trainers, intended to train other officers and staff members in their respective domains. Therefore it was considered vital to train them to ensure better, enhanced and timely collection of withholding taxes.

Five day training workshop consisted of two sessions on each day. First session was about the Legal provisions of Income Tax law related with Advance Taxes/ Taxes Deducted at Source and second session was hands on training with practical application of Legal provisions.

During the first session Mr. Hamid Attique Sarwar Additional Commissioner (IR), presently posted in Civil Services Academy, was the resource person. Second session was conducted by Ms Attiya Ali Khan along with a qualified team of PRAL officers and Resource persons.

Mr. Hamid Attiq discussed all Legal provisions related with Advance Taxes/ Taxes Deducted at Source. He encouraged the participants to discuss various issues and problems that their organization was facing.

The Resource Person discussed in detail, all heads under which taxes are deducted/ collected and the role and responsibilities of the Withholding Agents.

TEVTA officers had queries regarding deduction of taxes under the head Salary and Payments for goods and service to which the resource person responded and satisfied them

During hands on training session they were trained how to e-file returns and withholding statements. During this session participants also discussed various problems that they are facing with National Bank while depositing taxes and filing statements.

PRAL team extended their full cooperation to resolve various issues being faced by the officers in different cities of Punjab. They also provided their contact numbers in case the participants faced any difficulty in dealing with different branches of NBP while filing/ depositing taxes.

Five day training session was very interactive and it not only enhanced the knowledge of participants regarding Legal provisions and e-filing but also resolved many of their problems on ground.

Feedback of the participants was very positive and they were of the view that such workshops will be very helpful for the Withholding agents and should be regularly conducted.

On the closing session i.e on 24th May Mr. Mansoor Qadir, Chief Operating Officer, Mr. Abdul Qayum, FM and Ms. Bushra Jaffer Ali, Manager Training TEVTA visited DOT to attend the certificate distribution ceremony.

The participants conveyed their satisfaction with the training workshop and said that it was likely to help them immensely in their future assignments.

The DG DOT addressed the participants and said that DOT is always ready to extend cooperation. She also awarded certificates to the participants for successfully completing the training workshop.



> Five day training was very interactive and it not only enhanced the knowledge of participants regarding Legal provisions and e-filing of statements but also resolved many of their problems on ground.

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Revamping of In-service Training for Officers

In March 2013 teaching/training methodology of training sessions for officers was revised to make these courses mor meaningful and interactive. The one or two-day training course pattern was replaced by a three day training workshop model.

Directorate General of Training & Research (Inland Revenue) has been regularly conducting in service training programmes for officers. These training courses were mostly in the form of lecture based interactive sessions.

However in March 2013 teaching/training methodology of training sessions for officers was revised to make these courses more meaningful and interactive.

The one or two-day training course pattern was replaced by a three day training workshop model.



It was decided that henceforth the Participants will be divided into three groups; on the first day the groups were to prepare presentations on the topics assigned to them, related to the Subject of the course, on the second day, every group will give a 30 minutes presentation followed by question and answer session and on the third and last day the resource person will give his presentation, giving a detailed critique of each presentation.

It was further decided that the group adjudged as the best will be awarded a certificate of merit.

The first training session as per the revised module was conducted from 04 to 06 March 2013 on "Amendment of Assessment under Income Tax Ordinance 2001" Mr. Zulqarnain Tirmizi Director DOT was the resource person. 28 officers from LTU, RTO, and RTO-II Lahore attended the training session.

Finding the feedback of the participants about revised teaching methodology to be overwhelmingly positive, it was decided to organize the subsequent sessions on the same pattern.

The second course from 19 to 21 March 2013, was therefore on the same pattern. Topic for the workshop was "Audit under Sales Tax Law" Mr. Amir Amin Bhatti Additional Director, Directorate General of Intelligence and Investigation was the resource person. 21 officers from Lahore attended the workshop.

Third training session as per the revised training methodology was conducted from 08 to 10 April 2013 on "Recovery of Taxes" Syed Nadeem Hassan Commissioner Appeals was the resource person. 28 officers from LTU, RTO, RTO-II, DG I&I, DG I&A Lahore attended this training workshop.

Training workshops under revised module were also conducted in regional offices of Islamabad and Karachi for officers of Inland Revenue.

Training workshop for Officers on Financial Statement Analysis

Directorate General of Training & Research (IR) organized a one day training workshop on **"Financial Statement Analysis from Audit perspective"** on 18th April 2013. Mr. Abdur Rehman Warraich, Head of Investments Punjab Pension Funds was the resource person. 32 Officers from all offices in Lahore attended the training course. The resource person discussed the financial statements such as Balance Sheet, Profit & Loss Accounts etc. and how they can be examined to conduct a successful Audit . It was an interactive session and participants shared the field experiences and asked questions on various issues related to financial statements.



Five day training course for Inspectors on Accountancy & Audit

Directorate General of Training & Research (IR) Lahore organized a five day training course for Inspectors on Accountancy and Audit from 15.04.2013 to 19.04.2013. Mr. Mohammad Rizwan and Mr. Mohammad Shoaib were the resource persons for Accountancy and Audit respectively. 20 Inspectors of Inland Revenue from RTO and RTO-II Lahore attended the workshop. Feedback of the participants was positive and they appreciated the teaching methodology.



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Glimpses of the Cultural Mess Night









A mess night was arranged by Cultural Committee of the 40th STP probationers, on 27.06.2013 in the Waheed Auditorium. The probationary officers had invited their guests who were warmly received by the reception committee. Sameera Yasin, the DG, DOT was the Chief Guest. The entire DOT faculty as well as visiting faculty members graced the occasion.

The entertainment Program included four skits, which were hilarious items, performed by a group of talented officers. The entire script was penned by the extremely talented head of the cultural committee, Sajjad Sadique, who also directed the skits.

Foremost among performers were Essam, Zainab, Shahzab, Amna Shah, Ayesha, Adil, Faheem, Junaid and the













Lahore's Gothic Grandeur

One of the charms of an old city like Lahore is the sheer delight of coming across architectural designs of yesteryears. At the turn of a busy road or just around the corner, the eye catches glimpse of a lofty turret, rising arches and elaborately engraved towers.

Gothic Architecture originating in England in the



13th Century, is here in its full bloom.

In contrast with the uniformity and simplicity of modern architecture - the box-like structures - stand these awe inspiring buildings with centuries old motifs and intricate carvings frozen in cement - proud, aloof, flamboyant and conforming to Goethe's definition of architecture - "frozen music"!

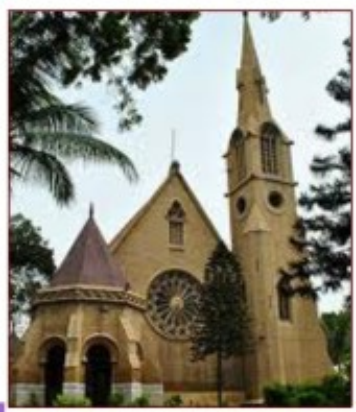
While the Gothic literary style that was popular in the 18th century, is characterized by grotesque and the supernatural images, everything primitive and barbarian. Gothic architecture has nothing of the gloom and darkness of a dungeon from the Middle Ages.

It is a style of architecture that was used in Western Europe from 12th to 16th centuries. It is typically characterized by the lancet arch, ribbed vault and the flying buttress.

Gothic architecture was internationally unified in style and systematic. Its principle features are integrated into a system that distributes the weight of a building to a skeletal structure of vertical shafts.

Also typical of the style are the high towers ending on cross and long arches, unlike the Mughal or other Muslim architecture where the arches are round. The landscaping around the buildings is also typically European in style.

In the late Gothic Period, greater attention was given to secular buildings, such as town halls, guild halls and even





residences, rather than Cathedrals and churches alone.

Originating in England this mode of architecture crossed the channel into France where it flourished and flowered from the 13th century onward, and then became a vogue all over Europe.

As the colonial fever gripped the leading powers of the 18th and 19th centuries - the British and the French they brought, among other things, their cherished architectural styles, to their newly found colonies in Asia and Africa.

The annexation of Punjab in 1859, brought the British influence to the province and Lahore, being the capital, received maximum attention.

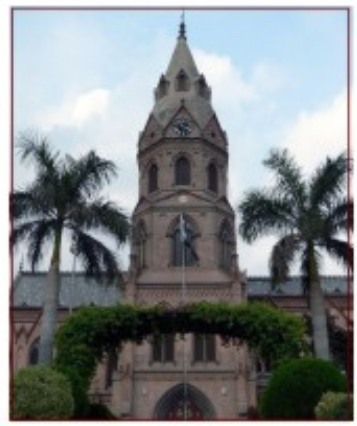
In contrast with the uniformity and simplicity of modern architecture - the box-like structures - stand these awe inspiring buildings with centuries old motifs and intricate carvings frozen in cement - proud, aloof, flamboyant and conforming to Goethe's definition of architecture - "frozen music"!

Between 1860 and 1880s Lahore's Cathedral Church and School, Government College, Aitchison College and St. Anthony's Church and School were built.

Unlike many other buildings dating back to the days of the Raj, that are an amalgam of local and foreign architectural design, these Gothic structures incorporate nothing indigenous.

However, the particular model of Gothic architecture that is being followed here, is neither British nor French, nor from any of the colder-climate countries, but that of Italy. The reason being that the Subcontinent with its extreme weather, often warm and humid, was closer to warmer Italy than colder Europe.

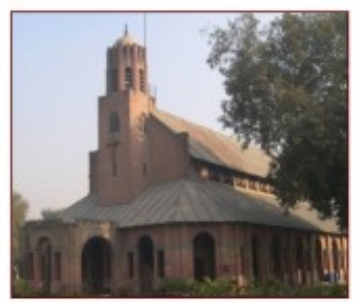
The most representative of



these specimens is the Cathedral Church which is also the best preserved. However, with its high roofs, huge windows, beautiful arches and splendid towers, the Government College of Lahore, remains a prized architectural possession of this city.

Though their structure and internal building is fine, the outer furnishings and small embellishments are dropping off, both due to the neglect of man and the vagaries of weather.

Surroundings and environment play an important role in the development of human mind and intellect and that is the reason the churches, schools



and colleges were initially built in this elaborate style and these reminders of the creativity of human spirit, in a humdrum existence, will continue to inspire people, as long as they exist. *(Amina Hassan)*