

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

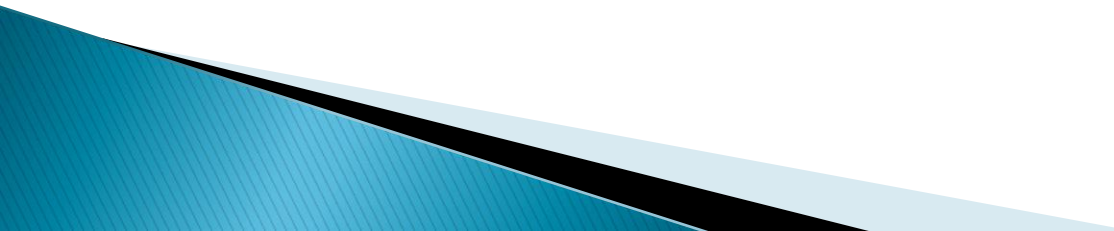


Welcome to IIR Academy



Lecture/Session 01

**Orientation
&
Overview of Taxes
Inside Pakistan**

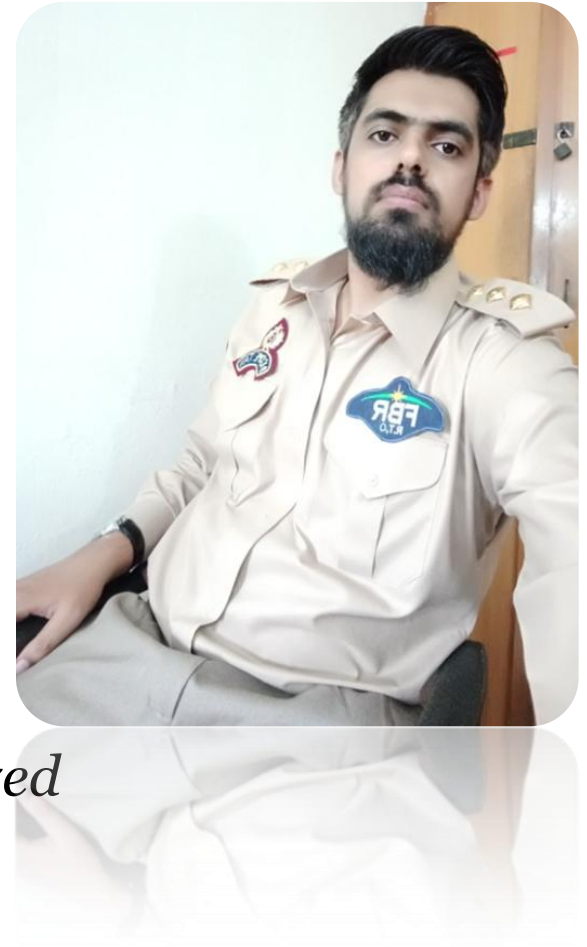


Introduction About the Tutor

Mr. Mohammad Junaid
Inspector Inland Revenue
Tax House Bahawalpur

Additionally Serving with;
Directorate of Intelligence and
Investigation Inland Revenue Lahore
For DNFBPs

Founder E.National Tax Institute 2019
Tax Research Scholar working on digitalized
innovation in National Taxation



Introduction About Tutor

- ▶ **Mr. Sajjad Hussain**
Inspector Inland Revenue
Tax House Multan



***Having 10 Years Experience
With FPSC and PPSC***

Passed 10 + FPSC and PPSC Exams



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IMPORTANT REMINDER



ZOOM Meeting Id: 3207783826

ZOOM Password: 12345

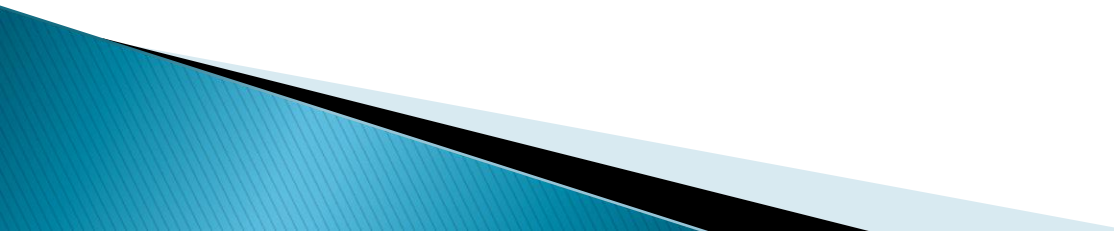


What is Tax

Definition;

Tax is a
Charge**e**

What is Charge

- ▶ Electricity Charge
 - ▶ Mobile Charge
 - ▶ SuiGas Charge
 - ▶ Water Charge
 - ▶ Bank Charges
 - ▶ Hotel Charges
- 

What is Tax

Definition;

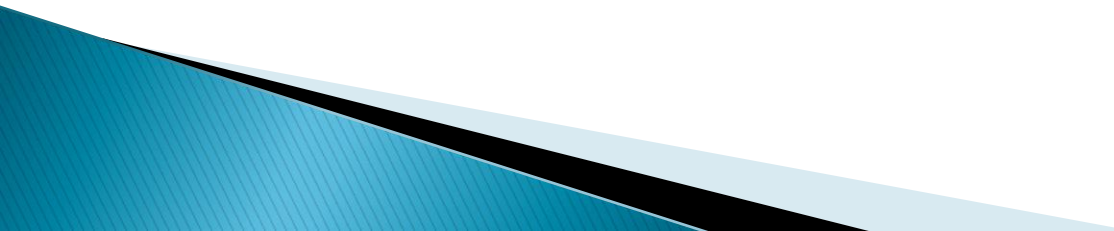
Tax is a
Charge **e** Imposed
by the State



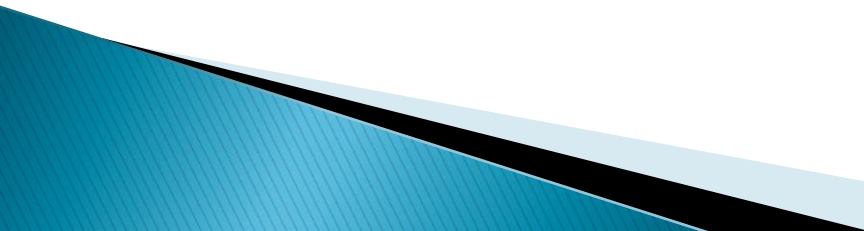
Why State Charge Tax



Why State Charge Tax

- ▶ Because we live in State, Get the many services of the state mostly free of Cost.
 - ▶ Like Hospitals
 - ▶ Education
 - ▶ Security
- 

Collection of the Charges Like;

- ▶ Electricity Charge > Collected by Monthly Bill
 - ▶ Phone Charge > Collected by Monthly Bill
 - ▶ SuiGas Charge > Collected by Monthly Bill
 - ▶ Bank Service Charges > Collected on Spot
 - ▶ Hotel Charges > Collected on Spot
 - ▶ Mobile Charge > Collected on Spot
- 

Govt Tax Charges



Govt Tax Charges May be;

- ▶ OnSpot > (Tax on Cold drink, mobile and tool tax)
- ▶ Monthly > (Dam charges in monthly bills)
- ▶ Yearly > (income tax, Vehicle)



What is Tax

Definition;

***Tax is a charge impose
by the State and a
compulsory
contribution to the
State Revenue***



Taxation In Economics

- ▶ Canons (Principles) of Taxation
- ▶ The (Welfare) State Must collect the Tax from Richs and Utilize them on Poor's.

**For the Collective Prosperity of the Country,
Nation and People**



Taxation In Economics

- ▶ **Progressive Taxation**

(ترقی پسند Toward Growth)

- ▶ **Regressive taxation**

- ▶ (تنزلی کی طرف Toward Decline)

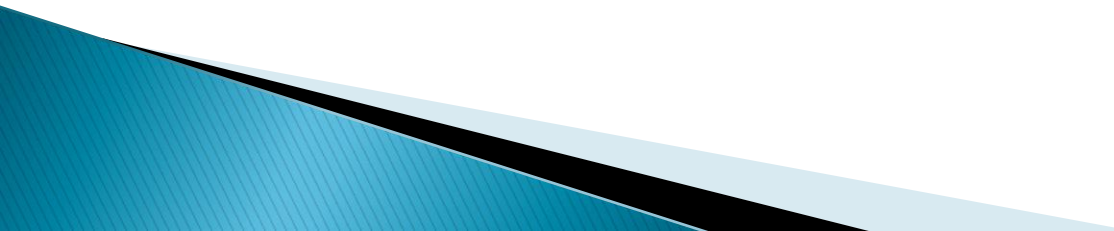
Types of Taxation in Economics

- ▶ **Direct Taxation**
- ▶ **Indirect Taxation**

Types of Taxes in Economics

- ▶ **Direct Taxes**
 - ▶ **Indirect Taxes**
- 

Types of Taxation in Economics

- ▶ **Direct Taxes** > **PROGRESSIVE**
 - ▶ **Indirect Taxes** > **Regressive**
- 

STATE OF PAKISTAN



PAKISTAN



What is State

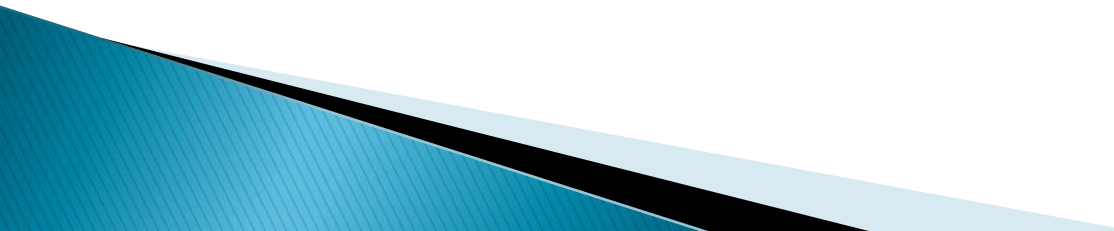
Article 7 of the Constitution of Pakistan Defines Definition of the State

*The State" means the Federal Government, Majlis-e-Shoora (Parliament), a Provincial Government, a Provincial Assembly, and such local or other authorities in Pakistan as are by law empowered to **impose any tax or cess.***

State of Pakistan

- ▶ **Federal Government**
 - ▶ **Provincial Government**
 - ▶ **District Governments**
- 

Tax System of Pakistan Divided Into

- ▶ **National level**
 - ▶ **Provincial Level**
 - ▶ **Local level**
- 

Tax system of Pakistan

- ▶ **National level** > **National Taxes**
or Federal Taxes
 - ▶ **Provincial Level** > **Provincial Taxes**
 - ▶ **Local level** > **Local Taxes**
- 

Federal Govt > Federal Taxes چارجز

- ▶ Tax on Income > آمدنی پر ٹیکس
- ▶ Tax on Sales > فروخت پر ٹیکس
- ▶ Tax on Excisable(قابل معافی) Goods



Accounting

INCOME TAX



SALES



TAX



Two Types of Sales Tax

1.Sales Tax on services

2.Sales Tax on Goods

1. Sales Tax on services



2. Sales Tax on Goods



Excise Tax/Duty



excise

verb [T] • formal

UK  /ek'saɪz/ US  /ek'saɪz/



to remove something, especially by cutting:

- *During a three-hour operation six tumours were excised **from** the wall of the patient's stomach.*
- *The official censors have excised the controversial sections of the report.*

+ SMART Vocabulary: related words and phrases

(Definition of excise from the [Cambridge Advanced Learner's Dictionary & Thesaurus](#) © Cambridge University Press)

Excise Tax/Duty

معاشرے کے لیے نقصان دہ

BAD For the Society



