

Legislative Review on Income tax and Sales Tax Ordinance

Project Report

April 2015-December 2015



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Extreme inequality in its many dimensions (income, race, gender, public services etc) plagues Pakistan society. Pakistan regressive tax systems is contributing to the rise in inequality by fuelling a destructive, self-perpetrating spiral of social polarisation, hindering economic growth and enabling a corrupt political system to function to the detriment of the poor.

Oxfam Novib central objective is to reduce poverty and inequality. ON views a just Tax system as an essential requirement for achieving these goals and has initiated a global tax justice campaign in this regard. As part of the campaign the project “Legislative Review of Income and Sale Tax Ordinance” was implemented from April 2015 to Dec 2015. The implementing partners were Indus Consortium and Center for Inclusive Growth (CIG). Indus Consortiums is a collaborative platform of three grass root local civil society organizations while CIG is a nonprofit organization with expertise in research and advocacy.

The overall objective of the project was “To ensure that the public sector raises/generates sufficient revenues through equitable and progressive taxation to deliver essential services to all citizens, including the poorest and most vulnerable leading to poverty reduction” with specific objectives of “Gradual and phased abolishment of pro-rich regime of Exemptions”, “broadening the Tax base” and “ensuring systematic enhancement in sectors percentage budgetary allocation of available GDP for education, health and social development”.

The project focused on achieving these objectives through evidence generation regarding the major anomalies in the income and sale tax ordinances. A research was conducted on “abolishing pro-rich tax regime for right to life”. The findings and recommendations of the study was utilized to raise awareness and for lobbying and agenda setting initiatives with different members of Punjab and Sindh assembly finance/ budget committees, chambers of commerce across Pakistan and students of colleges and universities through sessions and National film festival and photo exhibition.

In addition to evidence generation and awareness raising among different section of the society the project contributed in formation of the tax reform commission, its lobbying efforts with legislatures resulted in presentation of two motions on reducing indirect taxes and broadening the tax system, and formation of a forum comprising of Pakistan chamber of commerce industries members for advocacy on reducing indirect taxation.

III. INTRODUCTION INDUS CONSORTIUM

Indus Consortium – a collaborative platform of three right based development organizations namely Laar Humanitarian Development Organization (LHDP), Help Foundation and DOABA Foundation – is manifestation of a joint force of the people living around Sindhu (Indus) River Basin in Pakistan. It is established in 2008 as a platform of likeminded people with a mandate of policy advocacy.

Indus Consortium is registered under Securities & Exchange Commission of Pakistan under section 32 of the Companies Ordinance 1984 on 15 July 2014.

Objectives of Indus Consortium: Following are the strategic objectives of Indus Consortium (2014-2018):

- Objective-I: To contribute in improving and strengthening of humanitarian governance at district, provincial and national level.
- Objective-II: To influence agriculture policies, practices, programs and promoting social protection to improve livelihoods for poor.
- Objective-III: To promote accesses to safe drinking water & sanitation; sustainable use of water resources through advocating for improved management and equitable distribution.

Where we work: Geographical outreach of Indus Consortium is in around 1,700 villages of 16 districts in Punjab and Sindh provinces along the Indus river basin.

IV. BACK GROUND OF THE PROJECT

Extreme inequality in its many dimensions (income, race, gender, public services etc) plagues Pakistan society and is fuelling a destructive, self-perpetrating spiral of social polarization, hindering economic growth, enabling a corrupt political system to function to the detriment of the poor.

In Pakistan the 18 million richest people's total consumption is 1.5 times more than the poorest 72 million people, 82 % percent of the richest as compared to only fifty percent of the poor go to school. Pakistan ranks last in women participation in the work force among SARCH countries and often these women are unpaid or receive very little compensation¹. The richest ten per cent of Pakistanis have accumulated colossal assets in the last three decades without paying due income tax. Exemptions of billions of rupees have been given to the rich and mighty through executive orders (SROs), whereby incidence of indirect taxes on the poor

¹ Oxfam study: Multiple Inequalities and Policies to Mitigate Inequality Traps in Pakistan (March 2015)

have increased—they have been forced to pay 17% sales tax on many items of daily use. As a result, the poor are overburdened with indirect taxes and withholding income tax as well as 17% sales tax on most of the items consumed by them and excessive withholdings at source even where income is below threshold limit of Rs 400,000, the tax ceiling. Those who control 90% of resources contribute less than 2% in total tax revenue. Pakistan is a tax heaven for the rich and mighty. The military complex, civil bureaucracy, higher judiciary, landed aristocracy and industrialist-turned politicians are enjoying all kinds of privileges and perquisites, tax-free and funded from taxpayers' money, borrowed funds and foreign grants. Present system serves the interests of the privileged classes—they represent only 1% of entire population but own 90% of national resources.

Although Pakistan has one of the highest corporate tax rates in the world but in reality the Federal Government has the power to grant exemptions, which distorts the level playing field in the economy. Evidence shows that while exemptions and concessions are granted to organizations, the benefits are not passed onto the end consumer. Conglomerates are often given preferential treatment. The exemptions also require complex record keeping and monitoring mechanism and involvement of a number of 12 stakeholders in 'approvals' e.g. Board of Investment, Engineering Development Board, etc. Through the exemptions the stated tariff is rendered ineffective and results in much lower effective rate of tax².

One of the main significant policy challenges facing Pakistan is establishing and maintaining a sustainable source of revenue to fund domestic expenditures while this problem has many facets, i.e one of the most important is protecting the domestic tax base.

This relatively low ratio in Pakistan is primarily due to inherent weakness in the tax system including

1. Inefficient tax administration (poor management, weak human resources, lack of adequate supporting systems, excessive scope for discretion and rent seeking behavior).
2. The narrow tax base (of 39.4 million employed persons, only 3.9 % pay tax)³.
3. Skewed tax structure (68 % of tax revenue is from indirect taxes)⁴.
4. A complex and non transparent tax system, and
5. Corruption and tax evasion (low compensation of tax official, informal structure of the economy).

² SDPI study on tax system in Pakistan.

³ FBR annual review 2012-13.

⁴ Ibid

All the above factors, resulting together in low tax base and poor collection of taxes from corporate sector, have led to the unavailability of funds for provision of even essential services; this is reflected through a meager percentage of GDP allocated to meet the budgetary requirement for sectors such as Education, Health and social protection.

Considering the above problems/issues Oxfam Novib Pakistan in collaboration with Indus Consortium and Center for Inclusive Growth initiated a tax justice campaign in 2015. Under this campaign project on “Legislative Review of Income and Sale Tax Ordinance” was initiated.

The project focused on achieving these objectives through evidence generation regarding the major anomalies in the income and sale tax ordinances. A research was conducted on “abolishing pro-rich tax regime for right to life”. The findings and recommendations of the study was utilized to raise awareness and for lobbying and agenda setting initiatives with different members of Punjab and Sindh assembly finance/ budget committees, chambers of commerce across Pakistan and students of colleges and universities through sessions and National film festival and photo exhibition.

In addition to evidence generation and awareness raising among different section of the society the project contributed in formation of the tax reform commission, its lobbying efforts with legislatures resulted in presentation of two motions on reducing indirect taxes and broadening the tax system, and formation of a forum comprising of Pakistan chamber of commerce industries members for advocacy on reducing indirect taxation.

The campaign aimed to address some of the core issues of the tax system and has earned successes in the domain of political capture i.e. contribution to tax reform commission, two motions on reducing indirect taxes and broadening the tax system, in domain of private sector built the forum comprises of across the Pakistan chamber of commerce industries to stop the unjust tax regime

V. OBJECTIVES

A. OVERALL OBJECTIVE:

To ensure that the public sector raises/generates sufficient revenues through equitable and progressive taxation to deliver essential services to all citizens, including the poorest and most vulnerable leading to poverty reduction

B. SPECIFIC OBJECTIVE

1. OBJECTIVE 1:

Gradual and phased abolishment of pro-rich regime of Exemptions/SRO's

2. OBJECTIVE 2:

Broadening the Tax base

3. OBJECTIVE 3;

Ensuring systematic enhancement in sectors percentage budgetary allocation of available GDP for education, health and social development.

VI. INTERVENTIONS

The interventions implemented under the project are detailed below

A. EVIDENCE GENERATION:

Two researches on “anomalies in income and sales tax” were carried out by Center for inclusive Growth. These researches identified documented and recommended solutions for these anomalies. These are unique topics for research which are undertaken for the first time in Pakistan. The process included development of TORs, consultation meetings with researchers to develop main theme and purpose of studies. These studies highlighted the challenges faced by the poor and salaried class.

The studies are completed and submitted. These studies were also shared with key stakeholders especially politicians and members of chambers of commerce for their comments and suggestions. They appreciated the research work. Now these studies are at peer review stage.

A third study on “abolishing pro-rich tax regime for right to life” was conducted by Dr. Ikramul Haq. A international tax lawyer, expert of taxation system of Pakistan and a prolific contributor to the discourse on tax justice in Pakistan . The study pointed out

- Damaging effects of issuances of SRO on Pakistan economic and political system
- Highlighted the exemption culture prevalences in Pakistan through specific examples
- The anomalies with in the law frame vis a vis constitution of Pakistan.
- Produced knowlege products through legislative advocacy plan, policy briefs

- Provided recommendations on how to improve the overall tax system so that it is pro-poor, progressive and just.

The study was subsequently utilized for awareness and lobbying and agenda setting interventions.

B. ORIENTATION SESSIONS WITH PUNJAB SINDH ASSEMBLY MEMBERS

Centre for Inclusive Growth (CIG) with its partners Oxfam Novib-Pakistan and Indus Consortium initiated lobbying and influencing with parliamentarians and policy makers in Islamabad, Punjab and Sindh to engage them as key actors about Tax Justice Campaign Pakistan. Identification of thirty key Politicians was done, and they were contacted through emails, letters, calls and later on meetings were conducted. During these meetings the case for tax justice was presented along with the findings of the researches. It was shared with them that tax justice also refers to a growing national as well as global movement, the tax justice community is determined to make Pakistan tax fair by taking all stakeholders on board for an educated, healthier and prosperous Pakistan. Questions such as who is to be taxed, how much and for what purposes were discussed with the legislators.

All stakeholders highly appreciated the efforts of CIG in favor of deprived communities and ensured their support to campaign. Following is the details of one of these meetings,

A dialogue on tax justice with members of provincial assembly (MPAs) (Sindh) was conducted in Sindh Assembly. The moderator of the dialogue initiated it through the introduction of the case for tax justice and details of the project. The research was discussed with the members and the copies of report and IEC material developed under the project were presented to the members.

The members of the Sindh Assembly agreed with the need of introducing a just progressive tax system in the country and reducing indirect taxation especially 17 % sales tax. They were of the opinion that sales tax plus the newly introduced custom duty on imported items unfairly burdens the poor and increases the divide between rich and poor.

Dr Muhammad Rafique Banbhan, MPA of Pakistan Muslim League (Functional) opposed one of the recommendations of imposition of agriculture taxes by arguing that the poor farmers were already paying 17 % sales tax on all inputs and were in no position of paying more taxes. The other members were also agreed with him but the moderator managed to create an equal understanding on the issue by explaining that the tax justice campaign advocates imposition of a rational agriculture tax based on income which will not affect the poor but would be beneficial as indirect taxation on poor farmers would be reduced.



Poonjo Bheel, minority MPA of Muttahida Qaumi Movement, said the sales tax on food and other consumer products was directly affecting the poor including minority peasants.

He said his party was against any discrimination and wanted the government to utilize the budget to the proportion of the tax collection from the areas in the province. Major portion of tax collection in Sindh comes from Karachi, so it should not be discriminated during spending, he said.

Poonjo said sales tax directly affected the poor peasants in the province and majority of poor minority was based on peasants in Mirpurkhas and parts of Hyderabad divisions. Around 35 percent money is deducted on telephone and mobile calls and majority of the customers came from the masses.

He urged government to spend the taxes on the health, education and infrastructure of those areas and people where they were being collected from. “In what way the government is utilizing these taxes on them (the tax payers)?” he asked.

Opposition Leader Khawaja Izhar ul Hassan said his party (MQM) always supported the poor and recommended fewer taxes on them. He said after discussing recommendations on taxation with his party they would take up these recommendations in the assembly during next budget.

The detailed report is attached as annexure.

C. ORIENTATION SESSIONS WITH CHAMBERS OF COMMERCE

Recognizing the importance of business community’s important role in the economic development policy making of a country, Indus Consortium and the Centre for Inclusive Growth engaged chambers of commerce in the campaign. Orientation sessions on fair tax system were arranged for 5 chambers of commerce of Punjab province (Rawalpindi Chamber of Commerce and Industry, Sialkot Chamber of Commerce and Industry, Faisalabad Chamber of Commerce and Industry, Multan Chamber of Commerce and Industry, and Bahawalpur Chamber of Commerce and Industry). All the chambers representatives showed their positive response to the Tax Justice Campaign and also shared their suggestions for this campaign and for research studies on Tax Anomalies in Income Tax and Tax Anomalies in Sales Tax.

. The topic of discussion in these sessions and round tables included

- The presentation of the tax justice case along with the orientation of the project and the tax justice campaign.
- The link between tax and human rights and how tax works for redistributive of wealth and providing the essential services to the poor.
- Findings of the research were presented, discussions on the finding were held through round tables and feedback of the members was incorporated in

the research. The chambers agreed to the findings of the research on pro rich exemptions and how SRO's were damaging the economy

Oxfam, CIG and Indus Consortium Staff also participated in two of All Pakistan Chambers Presidents conferences, highlighting the need for a pro-poor tax system, discussing the anomalies in income and sale tax systems and how to remove them.

These interactions resulted in endorsement by chambers of commerce for “direct taxation as the principal means of progressive taxation”, recognition of the unfairness of indirect taxation especially on essential items and the demand that

- Taxes should be as low and as uniform as possible.
- Agriculture tax needs to be levied as per income and needs to be a federal subject rather than provincial subject.
- Harassment of business community to be stopped as it is creating hindrance instead of facilitating the broadening of the tax base.

D. ORIENTATION SESSIONS WITH YOUTH ON LEGISLATIVE ADVOCACY

Orientation sessions were organized in Karachi, Islamabad and Lahore , one of these sessions was conducted at the DHA Suffa University, Karachi on 03 November 2015 where 39 students participated while another session was organized at the Jinnah University for Women, Karachi on 04 November 2016 where 52 students attended the session.

Students were apprised of the goal of the campaign, the project orientation was given, These orientation sessions created awareness among the youth of Pakistan to understand the tax and human rights relation, conducted these sessions and explained the students about unjust tax system of Pakistan and its implications and bad effects on poor further it was described to the students how the youth of Pakistan could make the difference by putting their efforts for this campaign.

Information regarding the Film festival was also given during these sessions, It was explained to the participants of the orientation sessions that the National Tax Justice Youth Film Festival is going to be one of the largest short film events in Pakistan and first of its kind of film festival in the development sector history of the country with a focus to high light tax issues; the Festival will provide a unique platform and opportunity to the amateur youth for screening their short films relevant to tax burden on the poor of Pakistan.

E. NATIONAL TAX JUSTICE YOUTH FILM FESTIVAL

Indus Consortium and CIG had organized orientation sessions for youth in colleges and Universities. During these orientation sessions and subsequent follow-up students were encouraged to present their vision for a fair and just tax system in Pakistan through short films and documentaries. These films and documentaries were used to create awareness among the general public, civil society organizations, government departments, universities, media and other stakeholders through a “National Tax Justice Youth Film Festival and Photo Exhibition

The event attended by more than three hundred participants started at 10 in the morning with registration of the participants. Each of the participants were presented with IEC material on the campaign. The films which were categorized in to two main categories; the 90 second and 5 minute documentaries and were screened in the gallery hall. A photo exhibition depicting awareness regarding tax issues was also held in an adjoining gallery.

H.E ambassador of Netherland Jeannette Seppen was the chief guest. Acting country director of Oxfam Novib Ms. Javeria Afzal gave the welcome note with the focus on tax justice and why tax injustice is creating chaos in society leaving behind poor suffering more. Then Mr. Asim Jeffery Programme Manager Oxfam gave the introduction to tax justice campaign and film festival. He congratulated the participants for their contribution in making documentaries and short films for having tax justice in Pakistan and explained that youth role is important in creating awareness about this major issue which is affecting the poor mostly. Mr. Hussain Jarwar from Indus consortium greeted the students for creating informative documentaries and short films. He gave short introduction of projects which the IC is implementing and tax justice is the most important project which is dealing with human rights that in turn provides social, economic and political rights. He also added that people of Pakistan are the most heavily taxed nation in Asia and rich people for example the ruling class are the main reason for tax injustice who do not pay personal taxes. Dr Naseem Akhtar from Centre for Inclusive Growth in his address stated that Constitution of Pakistan guarantees basic rights for every citizen of Pakistan but this is very sad that in Pakistan approximately 67% population of the country is deprived of basic necessities of life and living below poverty line. This is only due to tax injustice. The youth of Pakistan have been encouraged in understanding tax related problems in this festival. He said the youth can play very active role in urging the government to transform policies relating to differentiate between direct and indirect taxes.

H.E Jeannette Seppen on the occasion stated that Pakistan is a wonderful country bestowed with all resources of nature. She said that on her arrival in Pakistan, she was very impressed on seeing a separate line for tax-payers at airport. She went on say that the government should devise a mechanism where people with low earnings should have to pay low taxes, while people having multiple sources of income are made to pay more. Acknowledging work of students in the film festival, she said this is very creative task that will help in projecting problems of people regarding tax.

Jawad Ahmed, a renowned singer added that the political leadership is doing politics in the favor of their own benefits and poor are left behind in pursuing the social and economic benefits. The system of taxation in Pakistan is devised in such a way that interests of common man are not fulfilled.

After the speeches a panel discussion was also held among the guest and the students to create an understanding on the current tax system of Pakistan, its anomalies and how it can be converted into a pro-poor just tax system . Dr. Ikram was the tax expert who not only answered the questions of the youth in the panel but also satisfied the audiences through his analysis in lay mans terms. The guests urged on the government to devise a mechanism to ensure equitable tax culture and broaden the tax base so that poor and rich can equally benefit and tax burden on poor could be low.

In the end Prizes were distributed among the winners of the documentary and film competition



F. PHOTO EXHIBITION

A photo exhibition was organized to present the state of poverty in five districts of Punjab and Sindh. These photo voices were connected with three dimensions of HDI's indicators i.e. depicting household life, life at work, life in society (culture).

Field visits were arranged and a team comprising Ch. Mubeen Tariq (Advocacy Officer, CIG) and Zaighum Shah (Photo Journalist) visited 5 districts with lowest HDI in Pakistan, two from Punjab (Layyah & Rajanpur) and three from Sindh (Karachi, Badin & Tharparker/Mithi).

During the field visits, the CIG team visited two families in each district. They took photographs of their daily routine and analysed them while spending time with them and tried to figure out the problems they are facing during their day to day household and work lives due to unfair tax system. While collecting evidence from the families, it was explained to them how the poor Pakistanis are heavily taxed even they don't fall in the category of tax payer but government likes to keep those heavy taxes on them and is not willing to waive off those taxes.

Ten photographic stories (two stories from each district) were exhibited at the photo exhibition on 15 December 2015 in Islamabad at the occasion of National Tax Justice Youth Film Festival.

G. INTERNATIONAL CONFERENCES AND LINKAGES

As part of establishing linkages and capacity building Oxfam and Indus Consortium staff members participated in two international conferences in Hague, Netherlands and Addis Ababa Ethiopia. The staff members were able to enhance their understanding of the current development scenarios by participating in discourses on the issues, challenges being faced and priorities of donors and governments. They were better able to understand how developed countries, donors and multi nationals think about the developing countries and how tax reforms were being viewed at the international level. This enabled the staff members to contribute more effectively while a proposal for the next phase of the Tax Justice campaign in Pakistan was developed and subsequently approved under the thematic area of Financing for Development for the Ministry of Foreign Affairs Ministry of the Netherlands. The details of the two conferences are as follows

1. PAY YOUR TAXES WHERE YOU ADD THE VALUE

The conference organized by Ministry of Foreign Affairs was held in Hague, Netherlands on 2nd July 2015. University of Groningen, faculty of Law; Tilburg University and VBDO were collaborating partners in the conference.

The main purpose of the conference was to discuss global initiatives for ensuring effective and efficient tax systems for the developed countries. Discussions were held on the current international initiatives the lessons learned from them, along with "Responsible corporate behavior in tax matters, the potential benefits for developing countries and "Support to

developing countries: How to assist them to fight tax evasion and tax avoidance and to collect their fair share of taxes?”.

The speakers included the Dutch Minister for Foreign Trade and Development Co-operation and Co-Chair of the Global Partnership for Effective Development Cooperation, Director, OECD Centre for Tax Policy and Administration, representatives of IMF, World Bank , African Tax Administration Forum, International Tax Policy Advisor at the Ministry of Finance of the Netherlands, President of Tax Justice Netherlands, and Executive Director, Dutch Association of Investors for Sustainable Development, Country Director, Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI - Uganda) and the representatives of civil society during Q&A session. Oxfam Novib also played a vital role by launching a timely newsletter issue discussing the most current issues and situation around the theme of the conference.

2. FINANCING FOR DEVELOPMENT

Indus Consortium and Oxfam team participated in “Financing for development” conference held in Ethiopian capital Addis Ababa from 10 to 17th July organized by UN at Economic commission of Africa.

The main purposes of this week long discussion was to finalize and get agreement on post 2015 development process, thematic areas and financing issues. The sustainable development Goals as the continuation to the MGDs were agreed during the conference.

Nearly 10,000 participants from across the globe attended the meeting including Head of governments, ministers, official delegations ,business community, IFIs global heads like WTO- World bank, ADB, multinational companies, Unilever, INGOs and NGOs. Along with official proceedings of government’s negotiations, UN deliberations, Business community meetings, more than 2000 side events organized by NGOs on various issues like financing for water, climate change adaptation women related issues, business, education and livelihoods of poor people.

Local fundraising was important issue and tax reform in the countries was main point of discussion. Along that Global tax body was very brining issue of the conference but G-77 countries along china and India didn’t agreed upon the establishment of global tax body in short span of time.

From civil society Oxfam international, Action aid, Water aid and other INGOs were doing quite impressive work and got space in official UN round table conference and brought the issues of poor in development process.

H. LOBBYING MEETINGS WITH TAX AUTHORITIES AND OTHER STAKEHOLDERS

The lobbying meetings with legislatives and other influential members of political parties resulted in tabling of two motions for implementing a fair tax system; in addition the project staff played a role in formation of the tax reform commission

I. 5TH AND SIXTH NATIONAL STAKEHOLDERS MEETINGS

An Expert Round Table Forum was conducted on Anomalies in Income & Sales Tax Laws in the proceedings of 8th All Pakistan Chamber's Presidents Conference (APCPC) organized by Rawalpindi Chamber of Commerce & Industry (RCCI) on 18 January 2016 at Bhurban, Murree. It is emphasized that tax rate should be as low and uniform as possible and it must create a regional competitiveness to boost business. Sales tax should be reduced on Petroleum products to reduce the cost of energy. Business representatives from all over Pakistan, emphasized on Government to bring rapid amendments and reforms in tax system especially in FBR. FBR software for return filings, IRIS, is complicated and there is need to simplify the calculations of taxation. A tax payer who is a supplier, a retailer, a wholesaler and an importer at the moment now has to segregate his Federal Tax Returns (FTR) and normal taxation. They also demanded for amendments in the Federal Tax Ombudsman Ordinance 2000 in order to remove hurdles to file a complaint before the Ombudsman. The conference noted that the government initiates trade policy in consultation with stakeholders but it is not institutionalized. Proposals submitted from business community must become a part of trade policy

J. DEVELOPMENT OF IEC MATERIAL

Brouchers and pamphlets containing the introduction of the campaign and the project were developed. The salient features of the research were developed as IEC material, Case studies of successful advocacy actions regarding taxes across the globe were compiled in booklet form. It is attached as annexure.