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Editorial

All Praises to Allah, the Compassionate and the Most Merciful for bestowing all energies, exemplary unity and gallantry spirit to the peoples' voice - Parliament of Pakistan, which impressively stood firm across both treasury and opposition benches on Feb 28 and March 01st, 2019 in the joint sitting of Majlis e Shoora (Senate and National Assembly) to reiterate our unwavering support and participation with our brave armed forces to defend every inch of Pakistan along with country's unmitigated resolve to regional peace in wake of cowardly naked aggression of Indian military to drop pay load across Line of Control and violate international boundary. The world conscience must wake up to the crude hegemony and atrocities of 7 lac Indian troops by an unpopular Indian regime against innocent Kashmiris in the Indian-occupied Kashmir that continues to undermine all efforts for a lasting peace in Asia. Time demands immediate world attention to resolve the conflict through dialogue according to UN resolution to give the right of self-determination to the Kashmiri people, the only workable solution to this nuclear flashpoint.

This March 2019 Issue includes absorbing pieces on Business and Human Rights, Right to Information Laws in four federating units of the country and an article on relationship of tax and good governance that was one of the best researches done in 5th PIPS National Parliamentary Development Course. PIPS team continues to offer legislative, research, capacity building and outreach services to individual MPs and committees with traditional zeal.

For feedback and any services contact at
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Muhammad Rashid Mafzool Zaka
D.G (Research and Legislation)



Honourable Chairman Senate of Pakistan and President PIPS Board of Governors Sadiq Sanjrani presiding PIPS Board of Governors meeting held on Tuesday, February 26, 2019

**RESOLUTION PASSED BY THE MAJLIS-E-SHOORA
PARLIAMENT IN JOINT SITTING**

The Joint Session:

- i. **Strongly condemns** that blatant Indian aggression of 26 and 27 February 2019, which is completely in violation of the United Nations Charter, international law and interstate norms.
- ii. **Completely rejects** India's self-serving and fictitious claims of having destroyed alleged terrorists facility and causing heavy casualties.
- iii. **Points out** that facts on the ground clearly contradict India's false claims and have been so testified by independent observers
- iv. **Lauds** the timely and effective action by the Pakistan Air Force (PAF) which repulsed the Indian attack without loss of life or property.
- v. **Condemns** India's baseless allegations against Pakistan in the aftermath of the Pulwama attack of 14 February which were politically motivated and points out that the Indian government's subsequent actions have been guided by its electoral calculations.
- vi. **Recalls** the statements by the heads of all political parties and the Prime Minister's statement of 19 February 2019, offering Pakistan's assistance to India in investigations of the Pulwama attack and to take action on the actionable intelligence or evidence.
- vii. **Emphasizes** that India's irresponsible and reckless action of 26 and 27 February seriously imperils peace and stability in South Asia.
- viii. **Recalls** statement of the National Security Committees (NSC) of 22 February 2019 authorizing the Armed Forces of Pakistan to respond to any act of aggression against Pakistan decisively and comprehensively.
- ix. **Further recalls** the statement issued after the special session of the National Security Committees (NSC) on 26 February which made clear that India had committed uncalled for aggression to which Pakistan shall respond at the time and place of its choosing.
- x. **Affirms** that the Pakistani nation stands united in support of the Armed Forces of Pakistan.
- xi. **Reaffirms** Pakistan's resolve to respond effectively and in a befitting manner to India's aggression, illustrated by the action taken on 27 February 2019 which demonstrated Pakistan's right, will and capability of self-defence.
- xii. **Calls upon** the international community, including the United Nations Security Council, to condemn in unambiguous terms in the Indian government's highly irresponsible action escalating the tensions to a new level and seriously endangering peace and stability in the region.
- xiii. **Welcomes** strong condemnation by the OIC Contact Group on Jammu and Kashmir of the recent wave of repression, brutal killings of innocent civil Kashmiris by Indian occupation Forces.
- xiv. **Welcomes** condemnation by the OIC of violation of the Line of Control by the Indian Military Aircraft on 26th February, 2019.
- xv. **Notes with deep disapprobation** that after India has attacked on Pakistan, a founding member of the OIC, that India, an egregious aggressor against Pakistan as well as against the Kashmiri people has been invited as a Guest of Honour at the forthcoming OIC Foreign Ministers' inaugural meeting, and demands that Pakistan abstains completely under protest from the said meeting.

CONCEPT**How Can We Defend Human Rights in Commercial and Business Operations?**

**Justice (R) Ali Nawaz Chowhan,
Chairman
National Commission for Human Rights Pakistan**

“Sustainability begins with a principles-based approach to doing business”.

(United Nations Global Compact)

Introduction:

With the growth of global economy, the States around the world have not yet fully developed the capacity to protect human rights. Therefore, governments often find it difficult to find a balance between economic development and the state’s responsibility to protect human rights. In theory, victims of human rights abuses caused or contributed by businesses may approach the governmental authorities for the redressal. This, however, may be denied due to a number of legal, financial and political obstacles. For example, in complex corporate structure, it is often challenging to fix personal responsibility, for the harm caused by the businesses, which may ultimately result in impunity of the perpetrators. It becomes more challenging when commercial transactions involve transnational jurisdictions. Other factors that may create barriers for victims in access to justice include cost of litigation, lack of capacity and expertise of courts and prosecutors, corruption, political repression and lack of proper institutional structure or the fragility of the governance structure.¹ Human Rights due diligence of businesses has risen as a tool to prevent and mitigate the harm caused by the companies and is known as companies’ social license to operate.² This idea may be appreciated by the courts, regulatory structures and needs to be embedded in the law and policies in Pakistan to ensure protection and realization of human rights in commercial and business operations.

The Responsibility of Business to Protect Human Rights:

Traditionally, International law revolved around States and recognized States as its only subject. Now, with the advancement of technology, access to global markets and mobility and emergence of transnational entities and their impact on international spaces,

¹ Professor Olivier De Schutter, Professor Anita Ramasastry, Mark B. Taylor & Robert C. Thompson (2012), “Human Rights Due Diligence : The Role of the States” available at <http://www.bhrinlaw.org/documents/human-rights-due-diligence-the-role-of-states.pdf> (Last accessed on 3rd may 2018)

² Ibid.

international law also recognizes international organizations, armed groups, non-state actors, corporations, individuals and others although the primary subject of international law is still 'States'. Therefore, the responsibility to protect human rights primarily lies with states. But this does not mean that businesses should not take care of ethics and internationally recognized human rights standards in their commercial operations.

Companies, these days, are widely held responsible for their human rights abuses. Let me share an example of high profile investigation against UK based companies including Marks and Spencer and ASOS who were held responsible for employing refugees children from Syria in their factories based in Turkey in 2016.³ The Telegraph reported on the issue that 'Investigators found seven Syrians working in one of Marks & Spencer's main factories, with refugees earning about £1 an hour - far below the Turkish minimum wage - and paid in cash on the street by a middleman'.⁴

International Law on Business and Human Rights:

Transcending from traditional to contemporary approaches of international law, a wide array of international and regional instruments and jurisprudence articulated responsibilities of businesses with regard to the protection of human rights including:

- The ILO Declaration on Fundamental Principles and Rights at Work (ILO Declaration) – adopted in 1998, places obligations on all member States to protect and promote fundamental principles and rights at work, including: freedom of association and the right to collective bargaining; the abolition of child labour and forced labour; and non-discrimination regarding employment.⁵
- The United Nations Global Compact in 2000 (Global Compact) – a strategic policy initiative for businesses committed to aligning operations and strategies with ten universally-accepted principles in the areas of human rights, labour, environment and anti-corruption;⁶
- The Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises 2011 (OECD Guidelines) – non-binding principles for responsible global business conduct consistent with applicable laws and international standards, setting out recommendations by governments to multinational enterprises operating in or from adhering countries;⁷
- The United Nations Protect, Respect, Remedy Framework (Framework) comprising three pillars: - State's duty to protect those within its jurisdiction from adverse human rights impacts, including by corporations - Corporations'

³ <https://www.telegraph.co.uk/news/2016/10/24/ms-and-asos-among-british-retailers-found-employing-child-refuge/> (last accessed on 3rd may 2018)

⁴ *Ibid.*

⁵ <http://www.ilo.org/declaration/lang--en/index.htm> (last accessed on 3rd May 2018)

⁶ <https://www.unglobalcompact.org/what-is-gc/mission/principles> (last accessed on 3rd may 2018)

⁷ <http://mneguidelines.oecd.org/guidelines/> (Last accessed on 3rd may 2018)

responsibility to respect human rights, including by acting with due diligence to avoid infringing the rights of others and addressing adverse human rights impacts - The need for greater access to effective remedies for those affected by adverse human rights impacts, including nonjudicial remedies.⁸

- The United Nations Guiding Principles on Business and Human Rights 2011 (Guiding Principles) – established to implement the Framework; articulate what human rights are; how business and its activities may affect them; and how to ensure business prevents or mitigates the risk of adverse impacts. The Guiding Principles stipulate that companies should engage with Human Rights Defenders for the purpose of conducting due diligence and human rights impact assessment and must also refrain from interfering with defenders rights to freedom of expression, association and assembly.⁹

Additionally, various financial institutions like the World Bank, International Monetary Fund, Asian Development Bank etc. have adopted a risk management framework wherein they assess, determine and mitigate environmental and social risks in project they fund known as **the Equators Principles**.¹⁰ Similarly **the Voluntary Principles**¹¹ – designed to provide guidance to the resources sector in balancing security and safety requirements with human rights responsibilities; and **the International Code of Conduct for private security service providers (ICOC)**¹² – sets out human rights based principles for the responsible provision of private security services.

All these initiatives along with relevant provisions of International Bill of Human Rights and International Labour Conventions formed the basis of the relationship between business and human rights and reinforce that businesses have responsibility to protect human rights in addition to the State's responsibility.

Key Driving Elements for Corporate Responsibility for Human Rights:

A study titled 'Addressing Human Rights in Business' published by KPMG¹³, identified following key drivers as to why companies take actions to address human rights issues;

⁸UN "Protect, Respect and Remedy" Framework and Guiding Principles URL <https://www.business-humanrights.org/en/un-secretary-generals-special-representative-on-business-human-rights/un-protect-respect-and-remedy-framework-and-guiding-principles> (last accessed on 3rd may 2018)

⁹ Guiding Principles on Business and Human Rights – OHCHR URL https://www.ohchr.org/documents/publications/GuidingprinciplesBusinesshr_eN.pdf (Last accessed on 3rd May 2018)

¹⁰ <http://equator-principles.com/> (Last accessed on 3rd may 2018)

¹¹ <http://www.voluntaryprinciples.org/what-are-the-voluntary-principles/> (Last accessed on 3rd may 2018)

¹² INTERNATIONAL CODE OF CONDUCT FOR PRIVATE SECURITY SERVICE PROVIDERS URL: https://icoca.ch/sites/all/themes/icoca/assets/icoc_english3.pdf (Last accessed on 3rd may 2018)

¹³ Addressing Human Rights in Business published by KPMG URL: <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2016/11/addressing-human-rights-in-business.pdf> (Last accessed on 3rd may 2018)

1. Regulations and Standards – regulatory pressure and pressure to conform to international guidelines and standards
2. Reputation and relationship – Media & NGOs, customers, labour unions, employees, suppliers
3. Investors and lenders scrutiny
4. Company purpose

One may also give practical examples on these drivers. Canadian oil company Talisman Energy's share price fell by 15% following a commitment by its government to launch an investigation into 'human rights irregularities' surrounding its Sudanese operations. A large number of pension funds publicly divested their stock.¹⁴ Companies such as Shell¹⁵ and British Petroleum¹⁶ have experienced similar impacts.

The government of Pakistan should encourage these driving forces and provide enabling environment for effective realization of human rights in commercial and business operations.

Lessons from Other Jurisdictions:

Corporate social responsibility being a soft component may not necessarily lead to legal liability. However, there are examples, experiences and best practices in cross jurisdictions which show that this soft law is gradually turning.¹⁷

The United Kingdom enacted the Modern Slavery Act in 2015, which requires any company with annual turnover of £36 million or more (US\$43 million) to produce yearly report on what steps it is taking to prevent slavery and human trafficking in any part of its business and supply chain wherever in the world.

The Council of Europe issued Recommendations on Human Rights and Business, which require member states to apply measures which 'encourage or, where appropriate, require' mandatory human rights due diligence of companies domiciled or conducting substantial activities within their jurisdiction.¹⁸

The Courts in various jurisdictions (including the UK, the USA, the Netherlands, Canada etc.) have shown willingness to extend the principle of care of parent companies to actions of their subsidiaries. Reliance may be placed on *Chandler v. Cape Asbesto Case* wherein the court of Appeal gives guidance on the potential for parent companies and

¹⁴ Supra note 10 at p. 12.

¹⁵ Ibid

¹⁶ Ibid

¹⁷ Ibid

¹⁸ https://www.google.com.pk/search?q=The+Council+of+Europe+issued+Recommendations+on+Human+Rights+and+Business&rlz=1C1QJDB_enPK623PK642&oq=The+Council+of+Europe+issued+Recommendations+on+Human+Rights+and+Business&aqs=chrome..69i57.508j0j8&sourceid=chrome&ie=UTF-8# (last accessed on 3rd May 2018)

organisations to be liable for health and safety breaches by their subsidiaries.¹⁹ This is only one example.

In Pakistan, we can find little case law on responsibility of business for the protection of human rights. The jurisprudence needs to be developed. One example may be the case of **Sindh Institute of Urology & Transplantation and Others vs Nestlé Milk pack Limited**.²⁰

On October 25, 2003, the Shaheed Zulfiqar Ali Bhutto Institute of Science and Technology filed a writ petition to the Sindh High Court (Karachi), saying that the 20 acres leased out to Nestlé were carved out of the 300 acres of land allotted to it previously. The lawsuit has been joined by Sindh Institute of Urology & Transplantation, Aga Khan Hospital and Medical College Foundation, Sindh Madressatul-Islam, Newport Institute of Communication & Economics, Sir Syed University of Engineering & Technology, Shaukat Khanum Memorial Cancer Hospital & Research Centre, and Ziauddin Medical University — all land allottees in the said area. The property is located in an area spread over 15,500 acres, given to 30 different parties, believed to be designated for various educational and health purposes, and declared “Education City Karachi”. Nestlé bought the property for a price of PKR 500’000, double the price paid by the other parties, with the intention to invest USD 10 million and extract 306 million litres of water annually, for the sale of 228 million litres of bottled water. Ironically, the plant was not planned to meet the needs of the people of Karachi or the South of Pakistan, but for US forces at Afghanistan’s Kandahar Air Base. The plaintiffs argued that Nestlé’s industrial ambitions defeated the very purpose of the area. Nestlé argued that the property was allotted after approval of the provincial cabinet and the department of industries. Furthermore, Nestlé claimed at the end of the dispute that the area was never declared for a single, non- industrial purpose, and the company presented various public officials to promote this position. The plaintiffs, however, claimed that the area was dedicated to education and health services since 1999, and the Sindh High Court (Karachi) held that water extraction by the proposed bottling plant would “diminish water deposits in the aquifers rapidly and shall adversely affect the plaintiffs' right to use the underground water according to their genuine needs”. The Sindh High Court restrained Nestlé from initiating any commercial or industrial activity, including setting up of the bottling plant on the 20-acre plot leased to it by the Sindh government in the area near Karachi. The court ruled: “No civilized society shall permit an unfettered exploitation of its natural resources”.²¹ One may also refer to *Shela Zia Vs. Wapda*.²²

¹⁹ For the summary of the case, please follow <https://www.lexology.com/library/detail.aspx?g=f9d6658a-2e40-4c1c-b105-d9e1bb48d214> (last accessed on 3rd May 2018)

²⁰ For the summary of the case, please follow <https://www.ecolex.org/details/court-decision/sindh-institute-of-urology-transplantation-and-others-vs-nestle-milkpak-limited-eff84f12-933a-410d-8bfd-0978c30f9145/> (Last accessed on 3rd may 2018)

²¹ Ibid

The Situation in Pakistan:

The Islamic Republic of Pakistan's 61.04 million populace²³ constitutes a large labour force, whose fundamental rights are directly or indirectly impacted by the commercial and business operations. The issue of human rights in the business sector of Pakistan is of a critical nature, the country is being categorised amongst the worst countries to work in due to "no guarantee of rights"²⁴ even when the certain rights are enshrined within the existing law. The Constitution of Pakistan guarantees protection of all the fundamental rights to every citizen irrespective of his caste, creed, sex and race. The Fundamental freedoms vis-à-vis movement, association, assembly, thought, conscience, religion and expression are promised in the Constitution, protection of fundamental rights and freedoms is embedded in the laws of Pakistan. After the 18th Amendment in the Constitution of Pakistan, many crucial aspects of the state responsibility related to human and labour rights are provincial subjects. Pakistan is facing several human and labour rights challenges in its business sector. These challenges include:

- 1. Child and Bonded Labour:** According to estimation made by Society for the Protection of the Rights of the Child 'Child Labour' (2015), there are 2.4-3.2 million children and more than two million bonded labourers in Pakistan²⁵. These practices continue across different part of country despite the laws and programmes to eradicate child and bonded labour. These practices are found to be more prevalent in smaller scale cottage industries, agricultural settings, bricks manufacturing industries and in industries making surgical instruments.
- 2. Gender and racial discrimination:** High level of discrimination is being faced by women at workplace; women receive far less pay as compare to men. Pakistan Bureau of Statistics stated that there is approximately 58% difference in the wages of men and women.²⁶ This is due to the reason that currently there is no law that prohibits discrimination in wage based on gender or sex.²⁷

²² For the summary of the case, please follow the link on <https://www.ecolex.org/details/court-decision/ms-shehla-zia-and-others-petitioners-v-wapda-respondents-f12c9958-90c7-4dab-8c39-16290957624c/> (Last accessed on 3rd may 2018).

²³ The "International Labour Organization Statistics database on the basis of World Bank population estimates", 68 million in 2016.

²⁴ International Trade Union Confederation Global Rights Index, 2017.

²⁵ See Society for the Protection of the Rights of the Child, "Child Labour," in *The State of Pakistan's Children*, 2015, p. 130; and Society for the Protection of the Rights of the Child, "Introduction," in *Minimum Age Convention C138*, 2015. See also Dr Hafiz A. Pasha, "GSP Plus Status and Compliance of Labour Standards," Friedrich Ebert Stiftung, November 2014, p. 21.

²⁶ The average monthly income for a man is approximately 14,000 rupees, whereas a woman earns an income of approximately 8,200 per month. See Pakistan Bureau of Statistics, "Percentage Distribution of Employees by Wage Groups, Major Industry Division and Sex 2014-2015," 2016.

²⁷ ILO, "Minimum Wage Setting, Implementation and Working Conditions in the Formal and Informal Sectors of the Garment Industry in Pakistan," 18 October 2016, p. x.

3. **Unregistered workers in the Informal Sector:** Major industries of Pakistan practicing undocumented and unregistered workers' employment. Workers do not have any formal contract and in this way, they have not been eligible for state pensions. This results in to excluding them from key benefits that are old age benefits and social security and protections²⁸. Even with the establishment of Pakistani law on minimum wage, most of the industries continue to pay less wages to their workers for instance, according to an estimate in one of the largest garment industries in Pakistan 37% of workers are to be paid less than the minimum wage²⁹.
4. **Lack of decent work conditions:** According to the ILO Country Office for Pakistan, around 36 million people or six out of every ten employees in Pakistan are deprived of decent work conditions, many of them work under hazardous and unregulated conditions.³⁰
5. **Issue of restrictions on union activity and other rights in the work place:** It has been found that in Pakistan 1.2% or 441,000 employees of the urban labour force are unionized³¹. Significant hindrances have been faced by employees in exercising their rights to join and form unions, taking industrial action, collective bargain and during negotiations and disputes they must seek union representation³². Workers are being subjected to intimidation or threat if they exercise even peaceful assembly for their rights.³³

For instance, in the month of May 2017, Khaadi, a garment manufacturing company allegedly fired 32 of its workers for trying to form a union, and for demanding minimum wage. Moreover, Serena hotel Quetta also banned group of their workers to enter the hotel premises due to formation of worker union. Later, the workers were reinstated on their positions by International and national non-governmental organizations putting pressure on hotel's management.

6. **Issue of forced evictions and land grabbing:** To make ways for major business facilities or construction projects, land grabbing and forced evictions with little or

²⁸ Pakistan Workers Federation, "European Union GSP Plus and Challenges of Labour Standards Compliance in Pakistan: A Report by Pakistan Workers Federation," December 2015, p. 4.

²⁹ 23 ILO, "Minimum Wage Setting."

³⁰ 24 ILO, "Decent Work Country Programme 2010-2015," (ILO Country Office for Pakistan), p. 9.

³¹ Cited in Dr Hafiz A. Pasha, "GSP Plus Status and Compliance of Labour Standards," p. 32.

³² Danish Trade Council for International Development and Cooperation, "Labour Market Profile 2015: Pakistan," 2015.

³³ Saad Sarfraz Sheikh, "How Okara Farmers Have Become the Latest 'Enemies' of the State," Herald, 23 August 2016. See also Michael Semple, Beyond Bondage: The LQM Bhatta Mazdoor Tehreek 2013-14 and Punjab's Brick Kiln Labourers' Struggle for Rights, Pattan Development Organisation, July 2015, pp. 68-69.

inadequate compensation have been made from those communities who are poor and living in informal settlements.³⁴

Recommendations:

1. The governments and regulators of corporations and utilities; primarily the Securities and Exchange Commission of Pakistan should set a criteria and mechanism for human rights due diligence and reporting in collaboration with Human Rights Defenders and in compliance with the United Nations standards. They should learn from the experiences of other countries and should incorporate in their laws, rules and regulations human rights due diligence and human right reporting on regular intervals widely known as ‘the social license to operate’.
2. The Honorable Courts should also expand the existing jurisprudence on business and human rights by employing and extending principles like duty to care, should recognize the equators principles and the voluntary principles etc and should learn from jurisprudence emerged in other jurisdictions on the subject.
3. The government should provide enabling environment for key drivers of corporate responsibility towards human rights, so that they continue building their pressure on all pillars of the State and businesses to comply with international recognized standards. The governments must protect Human Rights Defenders and must not interfere with their freedom particularly freedom of speech and expression.
4. The governments must improve their compliance with International Bill of Human Rights and International Labour Conventions and should take effective steps to implement in letter and spirit concluding observations of treaty bodies and GSP+ mechanism.

³⁴ United Nations Office of the High Commissioner for Human Rights, “UN Experts Urge Pakistan to Halt Forced Evictions and Demolitions for New Metro line in Lahore,” 22 January 2016.

OPINION**Right to Information Laws in Pakistan- Comparison of Four Provincial Legislations****Saadia Bashir**

Deputy Director (Legislation) PIPS

Introduction:

Right to Information (RTI) laws, serve as essential tools to provide people access to information held by their Governments. A strong democratic dispensation demands greater transparency which is only possible when citizens have access to information pertaining to matters that affect them. Access to information helps citizens to keep a check on governmental policies and actions and show their concerns when their needs are not met. Therefore, RTI has been acknowledged as a tool for ensuring good governance and responsive democracy needs informed citizenry. The presence of strong right to information law ensures that democratic institutions and public bodies are accountable to the People.

Access to information a Global Regime

Freedom of Information was referred to as a fundamental right for the first time in Resolution 59 (I) of the UN General Assembly's very first session, wherein it was stated that: "Freedom of Information is a fundamental human right and... the touchstone of all the freedoms to which the United Nations is consecrated."¹

Universal Declaration of Human Rights (UDHR): The UDHR, which was adopted by the UN General Assembly on December 20, 1948, recognizes freedom to seek, receive and impart information as included under freedom of opinion and expression in Article 19: "Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers."²

Right to Information in Regional Systems of Human Rights: All three main regional systems of human rights within the Americas, Europe and Africa have formally recognized the importance of Freedom of Information as a human right and have signed conventions.

¹ "Resolutions Adopted By The General Assembly During Its First Session" available at: www.un.org/documents/ga/res/1/ares1.htm

² United Nation Universal Declaration of Human Rights www.un.org/en/universal-declaration-human-rights

American Convention of Human Rights: The convention was signed at the Inter American Specialized Conference on Human Rights, San José, Costa Rica on November 22, 1969.³

European Convention on Human Rights: The European Convention on Human Rights was drafted in 1950 by the Council of Europe and entered into force in September 1953. Article 10 of the convention includes provision on Freedom of Information and Expression.⁴African (Banjul) Charter on Human and Peoples' Rights: Article 9 of the Banjul charter, adopted in 1981, encompasses both right to receive and freedom to impart information.⁵

Right to information has also been enshrined as a corollary of freedom of expression in other major international instruments, including the International Covenant on Civil and Political Rights (1966) and the American Convention on Human Rights (1969).⁶

Constitutional and legal Framework relating to Right to Information in Pakistan:

Right to information" (RTI) in Article 19, a new Article i.e., Article 19A was inserted in the Constitution through Eighteenth Amendment in 2010, as a result of this, Pakistan joined a small community of those countries, which recognized RTI as the Constitutional Right. Article 19-A states: "(Right to information: Every citizen shall have the right to have access to information in all matters of public importance subject to regulation and reasonable restrictions imposed by law."

In famous Memo Gate Case (PLD 2012 SC 292), the Supreme Court declared that "Article 19A of the Constitution has empowered the citizens of Pakistan by making access to information a justiciable right of people..." The Court further stated that this Article has "enabled every citizen to become independent of power centers, which therefore were in control of information on matters of public interest." ⁷

In Another recent case 2018 PLD 198 Lahore High Court Lahore it has also been stated that Article 19A stemmed from the requirement that members of a democratic society should sufficiently informed so that they may influence intelligently the decision which

³ Organization of American States, American Convention on Human Rights, "Pact of San Jose", Costa Rica, 22 November 1969, available at: <http://www.unhcr.org/refworld/docid/3ae6b36510.html> (accessed 12 December 2018)

⁴ Council of Europe. European Convention on Human Rights. Available: <http://www.echr.coe.int/nr/rdonlyres/d5cc24a7-dc13-4318-b4575c9014916d7a/0/englishanglais.pdf>. (Accessed 12 December 2018)

⁵ African States members of the Organization Organisation of African Unity. (27 June 1981). African (Banjul) Charter on Human and Peoples' Rights. Available: http://www.africaunion.org/official_documents/treaties_%20conventions_%20protocols/banjul%20charter.pdf. (Accessed on 12 December 2018)

⁶ ibid

⁷ Supreme Court of Pakistan (PLD 2012 SC 292), *Wattan Party vs Federation Of Pakistan*.

may affect themselves, and people have right to know every public act which is done in public way by their Public functionaries and chosen representatives.⁸

Right to information Legislation in Pakistan

- **Right to information at Federal Level**

Since 1990, there has been made several attempts to legislate on right to information. In this wake, the first right to information law in Pakistan was put in place in 2002 in the shape of Freedom of Information (FOI) Ordinance 2002. It proved to pave the way for Balochistan FOI Act, 2005, Sindh FOI Act, 2006, Punjab Transparency and Right to Information Act, 2013 and Progressive Khyber Pakhtunkhwa Right to Information Act, 2013 in their respective provinces. After years of delaying, the Right of Access to Information Act was unanimously passed by the Senate in 2017, granting citizens complete access to the record of public authorities.

- **Right to information legislation at Provincial Level:** The following laws are prevailing in Provinces:

1. The Punjab Transparency and Right to Information Act 2013
2. The Khyber Pakhtunkhwa Right to Information Act 2013
3. The Sindh Transparency and Right to Information Act 2016
4. The Baluchistan Freedom of Information Act 2005

COMPARATIVE ASSESSMENT OF PROVINCIAL RTI LAWS:

1. The Punjab Transparency and Right to Information Act 2013:

- i. Law is guided by the principle of maximum disclosure under this principle; a narrowly and clearly drawn list contains types of information to be exempted from disclosure. The rest is declared public information. Furthermore, this law has harm test and specifically mention that even if the requested information belongs to categories of exempted information, it will be provided if the public interest outweighs the harm.⁹
- ii. Law provides for easy and speedy access to information; in Punjab the requested information has to be provided within 14 working days. However, law specifically mentions that if the requested information pertains to the life or liberty of a person, it will be provided within 2 working days.¹⁰

⁸ Lahore high court Lahore(2018 PLD 198), Province of Punjab Vs Qaisar Iqbal

⁹ Section 13(2) Exceptions "The Punjab Transparency and Right to Information Act 2013

¹⁰ Section 10 (7) "The Punjab Transparency and Right to Information Act 2013

- iii. RTI has Cost Effective access to information, RS. 2 will be charged for every extra copy and applicant will not have to bear postal cost according to Schedule of Costs introduced by Punjab Information Commission.
- iv. There is an effective complaint redressal mechanism available; the commissions are bound to take decisions on complaints within sixty days.¹¹
- v. Law imposes penalty on the officer for wrongfully denying/delaying access to the requested information Under the Punjab law, 2 days of salary can be deducted for each day of the delay or fine up to 50000 can be imposed.¹²
- vi. Law recognizes the willful destruction of records as a criminal offense it is criminal offence to destroy any record if an information request is submitted to have access to the record or complaint is lodged in this regard. The penalty for such an offence is imprisonment up to 2 years or with fine up to 10000 or both. ¹³
- vii. Right to Information law takes precedence over all other laws contradicting its aim, this law has overriding provisions.¹⁴
- viii. Law requires it as a duty of information officer to assist applicant.
- ix. Law makes head of public body responsible to act as information officer in the absence or unavailability of Information officer in Punjab RTI law, head of public body is to serve as Public Information Officer if PIO has not been designated under the Punjab Transparency and Right to Information Rules 2014.

2. The Khyber Pakhtunkhwa Right to Information Act 2013:

- i. The RTI law contains a narrowly and clearly drawn list of exempted information and the rest of the information is declared public information. As similar like in Punjab RTI law have harm test.
- ii. The definition of information in Khyber Pakhtunkhwa Right to Information Act 2013 is precise and left to the interpretation of the public officials.
- iii. Law provides cost effective access to information¹⁵

11 Section 6(2) The Punjab Transparency and Right to Information Act 2013

12 Section 15 The Punjab Transparency and Right to Information Act 2013

13 Section 16 offence The Punjab Transparency and Right to Information Act 2013

14 Section 24 ibid

15 Section 13 The Khyber Pakhtunkhwa right to information act, 2013

- iv. In Khyber Pakhtunkhwa RTI law, the requested information has to be provided within 10 working days, however if information is related to life or liberty of person it will be provided within 2 working days.
- v. RTI Law imposes penalty on the officer for wrongfully denying/delaying access to the requested information. A fine of Rs. 250 per each day of the delay can be imposed under Khyber Pakhtunkhwa law which can go up to Rs. 25000¹⁶
- vi. Under section 28 (2) of The Khyber Pakhtunkhwa Right to information Act 2013, Anyone who commits an offence under sub-section (1), shall be liable to a fine not exceeding rupees five thousand (5000) or imprisonment for a period not exceeding two years.
- vii. This law has the provision to override other laws.
- viii. Under the law in the absence or unavailability of the Public information Officer Head of public body is to serve as PIO.
- ix. Law prescribes penalties for applicant for alleged vexatious application.¹⁷ Under the law anyone who commits an offence shall be liable to a fine not exceeding rupees five thousand (5000) or imprisonment for a period not exceeding two years.

3. The Sindh Transparency and Right to Information Act 2016:

On September 13, 2006 Provincial Assembly of Sindh enacted Sindh Freedom of Information Act 2006. As there were certain lacunas in this law the Sindh government prepared the Sindh transparency and right to information act, 2016 which repealed the old law Sindh freedom of information Act 2006. This draft shows considerable improvement on the Sindh Freedom of Information Act 2006. Following are some details of the Act:

- i. This new law contain the principle of maximum disclosure of information and exempted list of information and also harm test is inserted in the new law.
- ii. Under the provision of the law the public body or designated officer shall not charge any fee for making any request other than set schedule cost so of the Sindh Information Commission.¹⁸

16 Section 26 The Khyber Pakhtunkhwa right to information act, 2013

17 Section 28(2) The Khyber Pakhtunkhwa right to information act, 2013

18 Section 8(7) the Sindh transparency and right to information act, 2016

- iii. There is an effective complaint redressal mechanism available under the law if access to information is delayed or denied, citizen will lodge, and the compliant to the Sindh information commission, this body will decide the matter within a period of 45 days.¹⁹
- iv. Under Section 15 of the law, Sindh Information Commission can impose a penalty to designated officer to pay fine which may extend to 10% of designated officer pay.
- v. This law have provision which aims to override other law.
- vi. This Law also makes head of public body responsible to act as information officer in the absence or unavailability of Information officer²⁰

4. The Baluchistan Freedom of Information Act 2005:

On December 6, 2005, Provincial Assembly of Balochistan enacted Balochistan Freedom of Information Act 2005 Out of four provinces; Balochistan has the weakest right to information law. It becomes necessary for Baluchistan government to replace freedom of information Act 2005 with an effective information law.

- i. With the principle of maximum disclosure, the Balochistan's Freedom of Information Act 2005' stands out with a number of shortcomings .The Act misses out to provides a restrictive list of record for disclosure under section 7, mentioning written or printed document while excluding electronic record.
- ii. This law contains only a very limited obligation to publish, covering acts and subordinate legislation, as well as other rules having the force of law. Section 5 of the act states that; ²¹
- iii. “The acts and sub Act legislation such as rules and regulations, notifications, bylaws, manuals, orders having the force of law in the Balochistan province shall be duly published and made available at a reasonable price at an adequate number of outlets so that access thereof is easier, less time-consuming and less expensive.” Charging fee for access to vital information such as law and rules etc seems unfair. Such information and record should be freely available to members of the public without any cost.

19 Section 11 the Sindh transparency and right to information act, 2016

20 Section 7(2) the Sindh transparency and right to information act, 2016

21 Section 5 the Baluchistan freedom of information act, 2005.

- iv. Section 13 (2) of the law provides that the information request is to be processed within 21 days which is comparatively longer than the time period fixed in Punjab and KP RTI laws i.e. 14 and 10 days respectively.
- v. Under Section 13 of this law the refusal should be accompanied by substantive reasons, including the specific provision of the Act under which the application has been rejected.
- vi. Section 12 of the Act subjects the provision of information to the payment of such fee as may be prescribed. Contrarily, in the Punjab and KP RTI laws no fee is required to be submitted at the time of submitting application for request.
- vii. Section 18 of the law fails to specify the nature of the Ombudsman investigative powers.
- viii. The Act is silent on the matter of appeals to the courts. It should be clear that there is a full right of appeal to the courts

Recommendations:

- a. The right to seek information under the law should extend to everyone and to legal entities, instead of being limited to citizens.
- b. Information should be defined broadly to include any recorded information held by a public body.
- c. Public bodies should be required to inform requesters within a maximum of five working days where they do not hold the requested information and they should be required to transfer requests where they know of other public bodies which do hold it.
- d. The law should make it clear that lodging a request is free, that a certain number of pages of photocopies for example 10 or 20 pages will be provided for free and that fees will be waived for poorer requesters.
- e. The law should provide the Commission with the power to inspect public bodies and to impose general remedial measures on public bodies, and it should provide explicitly that the decisions of the Commission are binding.
- f. Public bodies should be required to publish lists of the documents, or at least the categories of documents, they hold.

Conclusion:

Freedom of Information' is not only a basic human right but also protects other human rights. The right to information has been recognized in various countries by either incorporating it in the constitution itself or by enacting a separate legislation on

the subject or by both. In Pakistan, this right is embedded in the constitutional as well as legislative framework of the country.

The right to information law in Punjab and Khyber Pakhtunkhwa contain ample provisions that strengthen the commission. The Commission can adopt a variety of measures to ensure that citizens have access to information. Resultantly, the enforcement mechanism mentioned in laws of Punjab and Khyber Pakhtunkhwa is more responsive and functional than in Balochistan. The new law of Sindh on right to information has ample provisions that facilitate the citizen to exercise their right to information and is better than previous law enacted in 2006.

OPINION

Taxation for Good Governance¹**Muhammad Asif Aziz**

Accounts Officer, PIPS

Introduction:

Taxation has remained in debates for centuries and historically two aspects were focused in tax studies i) how to increase revenue collection in order to finance future redistribution of public goods and services ii) how to design / redesign tax policy to reinforce the economic growth.² However, in recent decade, the tax research has witnessed another critical but more indirect part of taxation that is ‘taxation and the role in improved governance.’³ Taxation, now, is considered as a crucial influencer to overall system of governance.

We are facing the debate of relationship between taxation and quality of good governance in developing countries. Taxation or exemption of taxation effects quality of governance in two different ways. The first concept deals with the governments which are independent of the taxpayers taxes as source of major government revenues is from natural resources. As a result the governments are usually less answerable to masses. On the contrary where the governments rely on taxpayer taxes, the quality of governance is upright as they are answerable to their citizens.

The reason why people evade taxes primarily is absence of good governance such as lack of trust towards the administration. There is a lack of transparency and accountability within the system that makes public to question themselves whether their money is actually being used for their benefit or is gone into satisfying someone else’s conferred interests. People do not see their sweats being paid back. So, they don’t find a point of making efforts at all.

Governance: As the name depicts, the art of running the affairs of the state/ organization in an effective and efficient manner so the all the attached synergies are devoted towards welfare and economic development. Governance is as old as the ancient civilization. But it is important to understand the concept in broader perspective as it is simply defined as the process of decision-making and the process by which decisions are implemented (or not implemented). Or Governance is how society or groups within it, organize to make decisions.⁴

¹ This is one of the best five papers contributed as research project in 5th Annual PIPS National Parliamentary Development Course (NPDC) concluded in December 2018.

² Moore, M. (2013). Obstacles to increasing tax revenues in low-income countries. ICTD Working Paper 15. Brighton: Institute for Development Studies. Retrieved from <http://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/4666/ICTD%20WP15.pdf?sequence=1>

³ Prichard, W. (2016). Taxation, statebuilding and accountability: A synthesis. ICTD Summary Brief 4. Brighton: International Centre for Tax and Development. Available at <http://www.ictd.ac/publication/7-policy-briefing/117-ictd-summary-brief-4-what-have-we-learned-about-taxation-statebuilding-and-accountability>

⁴ *Defining gov-ern-ance*, “The complexity of Governance is difficult to capture in a simple definition”. Retrieved from <https://iog.ca/what-is-governance/>

Good Governance: It comprises on democracy, civil society, participation of human rights and social & sustainable development. Good Governance according to Worldwide Governance Indicators (WGI) has following major characteristics:

- a. Voice and Accountability
- b. Control of Corruption
- c. Government Effectiveness
- d. Rule of Law
- e. Political Stability and absence of Violence.
- f. Regulatory Quality⁵

In short, Good governance is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable, inclusive, follows the rule of law and when the voices of most vulnerable society are heard and imparted in decision-making.⁶

Taxation is the process by which government collects money from the general population in order to run the country. These taxes provide funds to finance the public goods and services that cannot be produced by the competitive market. According to the Organization for Economic Cooperation and Development (OECD) the working definition of tax is: “a tax is a compulsory unrequited payment to the government”⁷.

There are two broad tax categories that are practiced by the government i.e. direct taxation and indirect taxation.

- A **direct tax** is paid directly by an individual or organization to the imposing entity. It is a government levy on the income, property and wealth of individuals or companies. The Economic Times has defined the direct taxation as: “a type of tax where the incidence and impact of taxation fall on the same entity.”⁸ For example, income tax, corporate tax, property tax and wealth tax etc.
- An **indirect tax** is collected by one entity in the supply chain (usually a producer or retailer) and paid to the government, but is passed to the consumer as part of the purchase price of goods or service. This is the type of tax where the burden of tax can be shifted to someone else. These taxes are levied by the Government but are collected by the intermediaries from the end users. According to Business Dictionary indirect taxes are defined as “The charge levied by the state on expenditure, consumption, right or privilege but not on income or property Customs duties levied on imports, sales tax or value added tax (VAT) at some stage in production-distribution process, excise duties on

⁵ Worldwide governance indicators , Available at <http://info.worldbank.org/governance/wgi/index.aspx#doc>

⁶ What is good governance. United Nations Economic and Social Commission for Asia and the Pacific. Retrieved from <https://www.unescap.org/sites/default/files/good-governance.pdf>

⁷ Tax, Glossary of Tax Terms , Organization for Economic Cooperation and Development (OECD), Retrieved from <http://www.oecd.org/ctp/glossaryoftaxterms.htm>

⁸ Definition of Direct Tax. The Economic Times. Retrieved from <https://economictimes.indiatimes.com/definition/direct-tax>

production are examples of indirect taxes because they are not levied directly on the income of the consumer or earner.”⁹

In all the definitions, it is intensely clear that tax payments are made to the government and therefore, it is the government that has the responsibility of gathering tax revenue.

Developing countries are the big losers in the economic crisis. Tax revenues are the big source to help them improve their situation. The study focuses to provide synergies between tax and its development policies, to make them more effective and to improve the governance system. The struggle between citizens and governments over taxation and its system is becoming a major concern, thus increasing both accountability and performance in an international perspective as well. The study is not only focused to Pakistan, but it also generically discusses the impacts of taxation on good governance as a whole.

There is also a scope for policy makers, business associations, civil society and media who can act as intermediaries in litigating citizens to toss debates. The paper will facilitate the donors who can also directly support their engagement by creation of inclusive institutional spaces for tax bargaining, in order to facilitate engagement by taxpayers with the government. This study aims to develop a relationship that how governance and taxation are interrelated and their relationship towards effective utilization of resources. The research question this study attempts to identify and critically analyze the impact of taxation on good governance.

Literature Review:

There have been numerous studies to investigate the concept of increasing/improving tax revenues but the research in ‘impacts of taxation on quality of governance’ remains limited. According to Mick Moore

“There is a positive relationship between taxation and quality of governance as taxation/non taxation impacts the governance quality in two main channels: (i) Degree of government dependence on general taxation (ii) The process of government taxation. The basic source of revenue for many governments is not taxation because they have large non tax income e.g. Oil, Gas, mineral exports or foreign aid. This changes the political incentives and ultimately power, the elites become less responsive to citizens. The non-tax revenue may have fewer inducements to strengthen the political and organizational capacities. Secondly governments may levy taxes so coercively that ultimately damages the state-society relationship and reinforce poor governance.

The logic that a strongly political relationship underlies government taxing and spending activities also links from the self-interpretation of the British narrative (Anglo-Saxon political regimes) that traces a story of Parliament’s progressive domination over the monarchy through a succession of stands. In a long historic process, Parliament gained control of public finance and restricted funding of military, bureaucracy and monarchy to taxes that had been raised from public and authorized by Parliament How exactly does

⁹ Definition of indirect taxation, Available at <http://www.businessdictionary.com/definition/indirect-tax.html>

taxation improve good governance? Mick Moore, a Political scientist, suggested that dependence on broad taxation, if justly and efficiently administered, should lead to some foreseeable governance outcomes. Such as more responsive and bureaucratic ability with the focus on systematic taxation (enhancing performance and voice), an augmented emphasis of state on prosperity of citizens, (enhancing direction, performance), An increased political engagement of citizens, by monitoring/ resisting the ways revenues are collected and spent (enhancing accountability, legitimacy and voice).¹⁰

Taxation becomes more acceptable and predictable to taxpayers as the collection process becomes more efficient. Taxpayers begin to exchange compliance for institutionalized influence over level and form of taxation and use of revenues.

Haq and Bukhari¹¹ in their article for proposing tax reforms in Pakistan, highlighted that the real issue of Pakistan's tax system is the lack of balance between direct and indirect taxes. A trend of pleasing the rich and their lavish spending is the main cause of huge budgetary deficit. The extensions of exemptions and the non-collection from elites is the major cause of unjust tax system of Pakistan. The "experts" on Pakistan's taxation system, at home and abroad, do not try to realize the basic elements of a repressive system, let alone suggesting ways to reform it. Their popular slogan is more taxes to improve tax-to-GDP ratio, but they show no concern to proper use of money collected as taxes. The poor collection under income tax head attests to the fact that it is not tax on total income base, but indirect tax on many items that include many others, consumption, expenditure, investment, and in many cases just transactions that are devoid of any income-yielding activity. For example, a person sells a house of his brother who lives abroad and on withdrawing cash on his instruction has to pay tax under section 236P of the Income Tax Ordinance, 2001. A salaried person, after paying tax under section 149, is compelled to pay tax on cash withdrawal (section 231A). In civilized, democratic countries, they argue that the income tax laws recognize the cost of living alone or with family - expenses to nurture children are always taken into account. The laws, thus, allow deductions/allowances according to size of family. In Pakistan, FBR not only denies any such allowance or deduction, but extracts advance income tax even from the lower-income earners. They also mentioned in the study that the existing tax structure is not only detrimental for economic growth but also not yielding required revenues for the State. The economic managers have failed to realize that excessive taxation on savings does not escalate government revenues. Once income has been taxed then savings and transactions should not be taxed. Is there any country in the world where banking transactions and withdrawal of cash are being taxed like it is done in Pakistan? In Pakistan, the successive governments have been taxing the poor and giving astonishing benefits to the rich. Abuse of taxpayers' money for personal comforts and luxuries of the ruling elite is the main sickness. The government's longing for "more and more taxes" has become a source of irritation for the

¹⁰ Moore, M. (2007), 'How does taxation affect the quality of good governance?,' IDS Working Paper 280. Institute for Development Studies. Available At: <https://opendocs.ids.ac.uk/opendocs/bitstream/handle/123456789/4044/Wp280.pdf>.

¹¹ Ikramul Haq & Bukhari, H. (September, 2018), "Agenda for tax reforms," Journal of ICMA Pakistan; Management Accountant. Volume: 27.5. Page: 9. Available at https://www.icmap.com.pk/management_accountant.aspx.

citizens who argue that they get nothing in return and their dilemma is getting worse day by day.¹²

Taxation and Governance:

The concentration on taxation and governance within the broader debate of tax and development has tended to focus on two broad questions: Firstly, how can tax systems most efficiently and equitably raise revenue? And secondly, how can tax systems be designed to support economic growth? Thirdly, a recent question that has been added to that group and has really only taken root over the past decade i.e., how can taxation be designed in a way that contributes to extensive improvements in governments and mainly in state capacity and accountability (good governance)?

This third option has been critical to expand international support for taxation over the past decade and is also crucial to any developmental agenda. If taxation isn't translated into accountability of responsiveness and improved government performance, the case for strengthening taxation and environments of weak governance is not terribly influential. This growing interest in the connections between taxation and governance has confronted the policymakers and practitioners with three big new questions that they need to deal with. First, does expanded taxation can drive improved governance? Second, if yes then how exactly does this happen? And third, what can policymakers do to promote improved outcomes in practice? Discussing the first question, does this happen in practice?

There are three broad ways through which taxation might be linked to good governance.

- **Common interest processes governance:** The dependence on tax revenue has an inducement to promote economic growth as a route to increasing revenue over the longer term.
- **State apparatus processes:** The need to raise taxes is complex and efforts to strengthen tax administration again therefore spill over to other areas of the public administration that's strengthening state capacity.
- **Accountability and responsiveness processes:** The need to raise taxes creates incentives for governments to be responsive and accountable to citizens in order to encourage tax compliance while urging taxpayers to make greater demands on governments for exchange.

While these theoretical estimates are clear in each area, the policy makers and practitioners are facing it as a key challenge despite of the fact that the positive synergies between taxes and governments are possible. The challenge for them is to understand that how exactly these positive connections emerge in practice and thus to understand how can they actively shot to promote positive games. There are three broad ways in which the taxation has prompted improvements in state capacity.

¹² Ikramul Haq & Bukhari, H. (September, 2018), "Agenda for tax reforms" Journal of ICMA Pakistan; Management Accountant. Volume: 27.5. Page: 9. Available at https://www.icmap.com.pk/management_accountant.aspx.

- **Tax agencies:** The pioneer of new processes which are later adopted elsewhere in government that is the tax agencies the leading edge of bureaucratic modernization.
- **The spillover effects:** Because improving taxation requires parallel improvements elsewhere in government, the incentives to strengthen tax agencies can become an incentive to drag other parts of the public towards improved performance.
- **The information sharing effects tax:** It can be critical input to broader economic and social policy making while data from other areas of government is important to strengthening tax collection and that sharing of data can turn into the connections between tax and accountability.

Similarly, these connections again terms the tax bargaining for many people in chains that shows an image of a relatively explicit negotiation or exchange between taxpayers and governments in which the one pays new taxes and the other delivers improved services, however, the reality on the ground is often significantly more complex. While practicing the explicit forms of bargaining, this tends to occur more implicitly and taxpayers come into conflict, disagree, fight, and compromises to some extent but there are more complex processes through tax may shape the extent of accountability. In some cases resistance taxation can be part of political bargaining as governments may be reluctant to make compromises and citizens may respond by refusing to pay taxes and aggressively avoiding but in this way they may reduce the fiscal capacity of states and improvements in governance system. Likewise, new taxes can sometimes branch the creation of new civil society organizations that can then play longer-term role in stimulating improved accountability and responsiveness.

Conclusion and Policy Options:

We have an increasingly sophisticated understanding of the ways in which tax can be a spur to improvements in governments but it is also essential to resist the temptation to think that this is automatic but instead to focus on specific concrete ways that policymakers and practitioners can try to put forward, the positive connections, and thus make taxation a spur to broader improvements in governance and development outcomes.

The key question for policy makers and practitioners is what they can do to strengthen the links concretely to taxation and state building? To build stronger links between tax agencies and related branches of government (central and local levels) in order to facilitate the kinds of demonstration effects and spillover effects, tax reforms are often discussed in silos that are limited to tax agencies. Because of the complexity of taxation and the potential for broader gains, the study focuses to broadening the potential to spur governance forward. Another important aspect is “emphasizing in the sharing across government data”. It is very infrequently practiced within existing governments in the developing world and this is an easy reform to implement from a technical perspective.

There's been a propensity to treat tax agencies as entirely unique and to pursue reform in segregation but where reform of the tax agency is linked to broader reform programs, there is a potential for broader gains. An easy way to develop connections between tax and accountability and a solution for policymakers and practitioners is helping citizens to understand that what they pay and what they received back. This can be done through an emphasis on direct taxes which

are predominantly visible; it can also be achieved through greater transparency and through public education efforts by government or civil society to engage the public with tax debates.

Additionally, another objective is to emphasize the importance of horizontal equity in tax enforcement that is guaranteeing that everyone is treated the same under the law. When citizens are treated in differential ways that weakens the collective action because individual taxpayers seek to avoid, evade and bargain their way out of taxes but when everyone is treated in the same way under the law, there are much stronger incentives for taxpayers to come together collectively and demand mutual benefits. It can also be tried to expand the transparency around the connections between taxation and budgeting because when citizens can understand the connections between taxes and public spending, the government and taxpayer are better able to engage in reciprocal demands.

There are different challenges in policy implementation in taxation system in order to achieve good governance. These are highlighted with two big questions that need to be navigated at the local level:

Firstly, what is the right approach in mediating between the demands of traditional approaches to taxation (focused on revenue and growth) and more government focused approaches (focused on strengthening state capacity and accountability). These two agendas are closely associated and merely reinforce each other, but, where they may be infringed, the individual policy makers and practitioners will have to navigate that where should their priorities lie? And where are the greatest opportunities exist?

Secondly, how these reform processes can be followed in an environment of weak governance, where political interests may be opposed to interagency cooperation? The broader public engagement to state and relatively an unaccountable government is unlikely to support tax reform. To encourage greater accountability and good governance, it is necessary to operate from societal side in addition to working from the government side for building pressure from both sides to encourage more transparent and inclusive approaches. It is necessary to identify and work with partners within the tax administration; despite of their occasionally bad reputation because many tax reformers have a very strong interest in seeing tax revenues used much more effectively that makes their job much easier. Finding allies can be a key to pushing forward the reforms. These soft aspects of reforms are focused on process transparency and inclusion and then windows of opportunity for achieving good governance.

National Assembly Resolution on Pulwama Attack February 20, 2019

In view of the baseless Indian propaganda against Pakistan to link the attack on the convoy of Central Reserve Police Force (CRPF) in Pulwama, Indian occupied Jammu and Kashmir (IoK), with Pakistan; this House moves the following resolution:

This House:

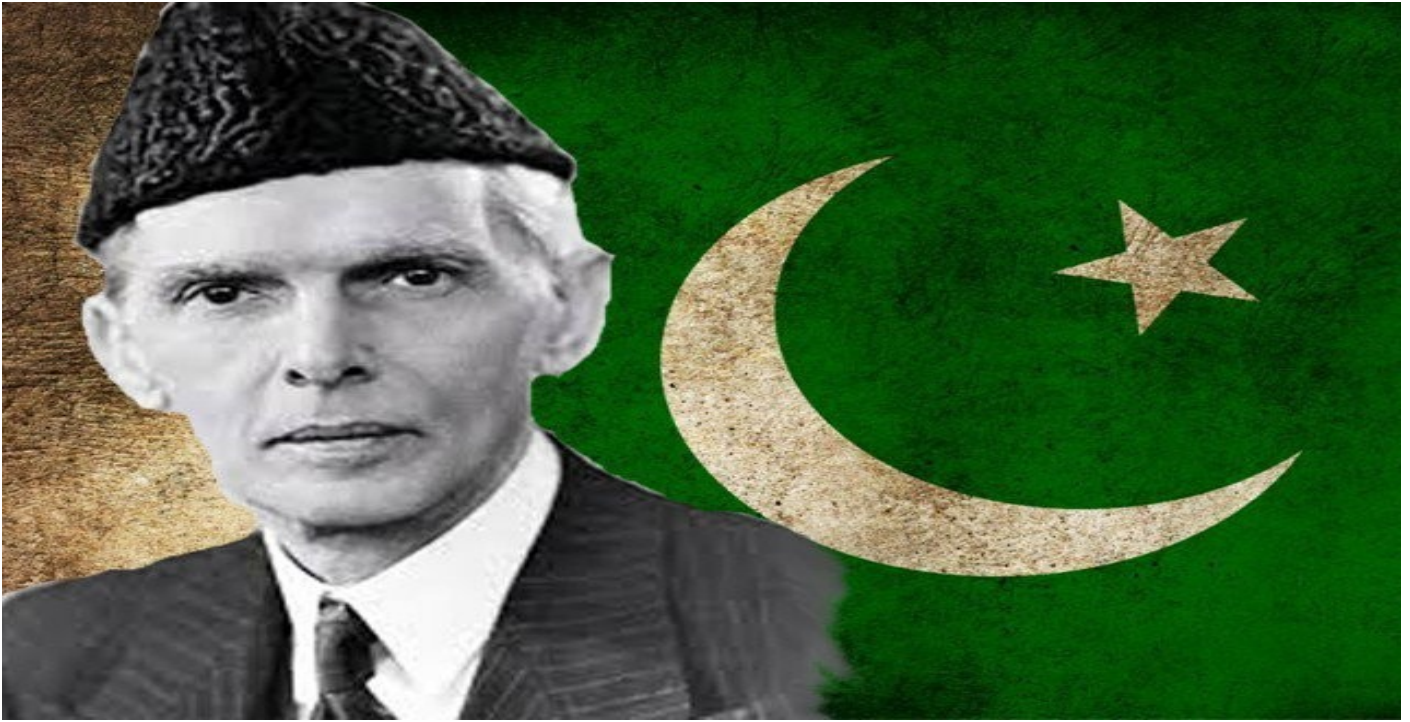
- **Strongly rejects** the baseless Indian allegations seeking to link the attack to Pakistan without investigation and any shred of evidence;
- **Condemns Indian** kneejerk reaction where instead of introspection on its repressive policies against the people of Indian occupied Jammu and Kashmir denying their right of self-determination, India has again sought to shift the blame to Pakistan through baseless polemic and provocative rhetoric;
- **Recalls** the statements by heads of all political parties and the Prime Minister's statement of 19 February 2019, offering Pakistan's assistance to India in investigations of this attack and to take action on actionable intelligence or evidence;
- **Strongly denounces** the continuing reprisal attacks on Kashmiris in Indian occupied Jammu and Kashmir and targeting of Kashmiri students in India after the Pulwama attack. in full view of Indian atrocities that remain inactive in the face of heightened communal sentiments;
- **Stresses that** India's smear campaign should not delude and obscure the real issues of the human rights nightmare and humanitarian emergency prevalent in IoK due to the Indian atrocities;
- **Emphasizes that** no one should underestimate Pakistan's resolve to defend itself against any act of aggression;
- **Reiterates** that Jammu and Kashmir is an internationally recognized dispute, pending on the agenda of United Nations Security Council due to Indian intransigence;
- **Underscores that** a just and peaceful solution of the Jammu and Kashmir dispute is an unfinished agenda of the partition of India and essential for durable peace and stability in the region;
- **Call upon** India to put an immediate halt to the continued human rights violations in Indian occupied Jammu and Kashmir and implement the UNSC resolutions on Jammu and Kashmir, calling for an impartial plebiscite to determine the future of the people of Jammu and Kashmir.

**RESOLUTION PASSED BY THE MAJLIS-E-SHOORA
(PARLIAMENT) IN JOINT SITTING (*continued*)**

- xvi. **Strongly condemns** the reprisal attacks on Kashmiris in Indian Occupied Jammu & Kashmir and in several states of India, mass arrests of Kashmiris and senior Hurriyat leadership, enhanced repression resulting in martyrdom of more Kashmiri youth, raids on the homes of Hurriyat Leaders, and other repressive measures.
- xvii. **Rejects** India's attempts to project the legitimate Kashmiri struggle for self-determination as "terrorism".
- xviii. **Reiterates** that Jammu & Kashmir is an internationally recognized dispute, pending on the agenda of United Nations Security Council due to Indian intransigence.
- xix. **Underscores** that a just and peaceful solution of the Jammu and Kashmir dispute is an unfinished agenda of the partition of India and essential for durable peace and stability in the region.
- xx. **Calls upon India** to put an immediate halt to the continued human rights violations in Indian Occupied Jammu & Kashmir and implement the UNSC resolutions on Jammu & Kashmir, calling for an impartial plebiscite to determine the future of the people of Jammu & Kashmir.
- xxi. **Firmly echoes** Prime Minister Imran Khan's call on 27th February 2019 to avoid further escalation.
- xxii. **Urges** the Parliament of India to support the call by this Joint Session of the Pakistani Parliament for de-escalation and dialogue between Pakistan and India.

Sd/-

**Makhdoom Shah Mahmood Hussain Qureshi,
Minister for Foreign Affairs,
Mr. Khurram Dastgir Khan, MNA
Raja Pervaiz Ashraf, MNA
Mr. Asad Mehmood , MNA
Mr. Amir Haider Azam Khan, MNA
Mr. Muhammad Usman Khan Kakar, Senator
Mr. Mohsin Dawar, MNA
Malik Muhammad Amir Dogar, MNA
Agha Hassan Baloch , MNA
Mr. Khalid Hussain Magsi, MNA
Ms. Saira Bano, MNA
Ms. Kishwer Zehra, MNA
Mrs. Farrukh Khan, MNA
Dr. Haider Ali Khan, MNA
Mr. Jai Parkash, MNA**



“No nation can ever be worthy of its existence that cannot take its women along with the men. No struggle can ever succeed without women participating side by side with men. There are two powers in the world; one is the sword and the other is the pen. There is a great competition and rivalry between the two. There is a third power stronger than both, that of the women.”

Quaid-e-Azam Muhammad Ali Jinnah, Father of the Nation



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