

Pakistan

Pakistan has met all aspects of the terms of reference (OECD, 2017^[3]) (ToR) for the calendar year 2018 (year in review) that can be met in the absence of rulings in scope being issued and no recommendations are made.

In the prior year report, Pakistan did not receive any recommendations.

Pakistan does not issue any type of rulings within the scope of the transparency framework.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Pakistan.

Introduction

This peer review covers Pakistan's implementation of the BEPS Action 5 transparency framework for the year 2018. The report has four parts, each relating to a key part of the ToR. Each part is discussed in turn. A summary of recommendations is included at the end of this report.

A. The information gathering process

As no rulings are issued, this section is not assessed.

B. The exchange of information

As no rulings are issued, this section is not assessed.

C. Statistics (ToR IV)

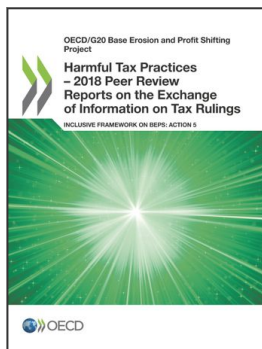
As no rulings are issued, no statistics can be reported.

D. Matters related to intellectual property regimes (ToR I.4.1.3)

Pakistan will be reviewed at future meetings of the Forum on Harmful Tax Practices ("FHTP") for potential IP regimes in scope of the FHTP work. However, for the year in review no transparency requirements were relevant.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.



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