

**Palm-greasing as a Livelihood for the Agents Touting around Excise  
and Taxation Office, Islamabad  
(A case study of Excise and Taxation, Islamabad)**



**By  
Ali Abdullah Sra**

**Department of Anthropology  
Quaid-i-Azam University  
Islamabad, Pakistan  
2021**

# **Palm-greasing as a Livelihood for the Agents Touting around Excise and Taxation Office, Islamabad**



**By**  
**Ali Abdullah Sra**

This thesis is submitted to the department of anthropology Quaid-i-Azam University Islamabad by bear out the requirement of completing the degree of master's in science in Anthropology.

Quid-i-Azam University

Department of anthropology Islamabad Pakistan

Year-2021

## **Formal declaration**

I herewith, declare that I have organized and ready the existing work by my own self without any help and except the source I have mentioned in references. Any impression or clue which I have taken directly or indirectly from any third-party bases are indicated as such. This work has not been published before from any external means that is from any other university or board in the similar form.

I am merely responsible for this thesis work and I own the sole copy right of it

**Quaid-i-Azam University, Islamabad**

(Department of Anthropology)

**Final Approval of Thesis**

This is to certify that we have read the thesis submitted by Mr. Ali Abdullah Sra. It is our judgment that this thesis is of sufficient standard to warrant its acceptance by the Quaid-i-Azam University, Islamabad for the award of the Degree of M.Sc in Anthropology.

**Committee:**

1. Dr. Rao Nadeem Alam  
Supervisor




---

2. Prof. Dr. Hafeez-ur-Rehman  
External Examiner



---

3. Dr. Inam Ullah Leghari  
Chairperson  
Department of Anthropology



---

## **Acknowledgement**

With the name of almighty Allah who is most merciful and most kind.

With the grace of Allah, the almighty who has given me strength, power, and opportunities to accomplish my goals in my educational career. All praise to Him.

It is with warm thanks to my supervisor **Dr Rao Nadeem Alam** under whose supervision I have gained a lot. He helped me out at each difficult time of my research and guide me thoroughly in all the research process. Besides, his kind supervision I found him a great human with various skills. He encouraged and motivated me a lot in duration of supervision. Moreover, I extend my thanks to all faculty members of anthropology who taught and guided me towards a bright future. As well, head of the department of anthropology **Dr Aneela Sultana** who cooperated with me in these two-year journey.

In addition, I thank my parents who were always in forefront in helping me morally and financially. It is also because of their efforts that I have research at this stage. As well, bundles of thanks to my siblings they were always shoulder to shoulder with me at each difficult moment of my life.

Finally, thanks to all my class-fellows who encouraged and supported me in this journey. It was loving and fun to be among divers ethnicity under one umbrella.

## **Abstract**

Palm-greasing is to bribe someone to get your work done in an illicit way. Taking and giving bribes is the violation of rule of law which disappoints the people from the concerned departments. Moreover, palm-greasing is practiced in the excise and taxation office in Islamabad where staff members take bribe and do the work of masses. This has affected the credibility of the department terribly. Masses believed that bribe givers are being given more priority than them. Their time is spoiled, and their works are kept in a side on the expense of bribe givers and agents who pay extra to the officers. Officers utilize the same time to do the work of bribe givers at the office. Rest of the people have to wait for hours on queues until the backdoor work are done. Excise and taxation's staff members not only troubled the public but also put the government of Pakistan's economy in loss. Because of issuing licenses to the smuggled cars in the country without import taxes. Moreover, masses face several hurdles for registration, paying token tax, and transfer of vehicles from one person to another so in coping with these hurdles, several instructions and guidelines are provided for them. In nutshell, different techniques and tools are used for collection of relevant data in the field. They are participant observation, key informant, interview guide, and field notes.

# Table of Contents

<b>Chapter 1</b> .....	1
<b>1.1 INTRODUCTION</b> .....	1
<b>1.2 Statement of the Problem</b> .....	3
<b>1.3 Objectives</b> .....	4
<b>1.4 Significance of the Research</b> .....	4
<b>Chapter 2</b> .....	6
<b>2.1 REVIEW OF THE LITERATURE</b> .....	6
<b>3.1 RESEARCH METHODOLOGY AND METHODS OF DATA COLLECTION</b> .....	18
<b>3.2 Research Methodology</b> .....	18
<b>3.3 Rapport Building</b> .....	18
<b>3.4 Participant Observation</b> .....	19
<b>3.5 Key Informants</b> .....	19
<b>3.6 In-depth Interviews</b> .....	19
<b>3.7 Focus Group Discussion</b> .....	20
<b>3.8 Sampling</b> .....	20
<b>3.8.1 Sample Size</b> .....	20
<b>3.9 Case Study Method</b> .....	21
<b>3.10 Audio Recording</b> .....	21
<b>3.11 Field Notes</b> .....	22
<b>3.12 Daily Diary</b> .....	22
<b>3.13 Photography</b> .....	22
<b>3.14 Research Ethics</b> .....	22
<b>Chapter 4</b> .....	24
<b>4. AREA PROFILE</b> .....	24
<b>4.1 Introduction of Locale</b> .....	24
<b>4.2 History of Islamabad</b> .....	24
<b>4.3 Topography</b> .....	25
<b>4.5 Climate</b> .....	26
<b>4.6 Culture</b> .....	26
<b>4.6.1 Clothes</b> .....	26

<b>4.6.2 Religion</b> .....	27
<b>4.9 Education of Islamabad</b> .....	27
<b>4.10 Health Sector</b> .....	28
<b>4.11 Music and Folklore</b> .....	28
<b>4.12 Micro-Profile</b> .....	29
<b>Chapter 5</b> .....	40
<b>5. PALM-GREASING A LIVELIHOOD</b> .....	40
<b>5.1 Registration Process of Cars</b> .....	40
<b>5.2 Token Tax</b> .....	41
<b>5.3 Transfer</b> .....	42
<b>5.4 Drawback of Non-transfer Cars</b> .....	43
<b>5.5 Palm-greasing a Profession for Agents</b> .....	43
<b>5.6 Types of Clients</b> .....	44
<b>5.7 Ghost Work</b> .....	45
<b>5.8 Book/license of the car</b> .....	45
<b>5.9 Excess Taxes Charged on Imported Cars</b> .....	46
<b>5.10 Public Hurdles</b> .....	47
<b>Chapter 6</b> .....	48
<b>6. TOUTING THE CLIENTS</b> .....	48
<b>6.1 Systemic bribery in issuing license to transit cars</b> .....	48
<b>6.2 No Check and Balance</b> .....	49
<b>6.3 Influx of Smuggling Transit Vehicles</b> .....	50
<b>6.4 Loss of Government</b> .....	51
<b>6.5 Instable Economy and Politics</b> .....	51
<b>6.6 Little Foreign Investments</b> .....	52
<b>6.7 Case Study</b> .....	53
<b>Chapter 7</b> .....	54
<b>7. SUMMARY AND CONCLUSION</b> .....	54
<b>7.1 Conclusion</b> .....	55
<b>References</b> .....	56



## **TABLE OF FIGURES**

Figure 1 source google, excise and taxation office, Islamabad .....	25
Figure 2, Outer site of Excise and Taxation office Islamabad.....	30
Figure 3, Window for vehicles' registration.....	31
Figure 4, Vehicles' parking near the Excise office .....	32
Figure 5, Vehicle physical verification in Excise office.....	33
Figure 6, A cabin facilitating people for provision of forms .....	34
Figure 7, A branch of National Bank Pakistan in side of Excise office .....	35
Figure 8, CC vise Tax Rate list of vehicles .....	36
Figure 9, police pushing back from the office .....	37

# Chapter 1

## 1.1 INTRODUCTION

Palm-greasing is an activity in which a person persuades the people to provide services (Kalaburgi, 2018). They can be registration, transfer, and paying of token tax of the cars. Every individual does not have information about the process of car, registration, transfer and paying of token taxes. As a result, agents are available to help the clients out in these all processes. So, for this, agents will charge the clients a fee. This fee is separate from the charges of registration, transfer and paying token taxes. Clients pay this fee to make their work done by the agents. They need not to bother themselves in queuing in the line to wait for their numbers. All the responsibilities are taken by the agents till the work gets done. These agents have information about the registration, transfer and token tax pay processes of the car. They do not take time in filling the form and submitting them. Moreover, these agents also have contact with the excise and taxation officers. They will pay a portion of fees to the officers to get their work done very soon. They have a chain of connection from the watchmen to the high ranked officers. Because of bribe, agents have a great affiliation with all staff members. Then these officers allow the agents to submit their form from the backdoor. They take no time in signing and sending them to the other windows for further process. In addition, these officers sometimes also do register, transfer, and take token tax with missing documents of the cars when they are paid a big amount. In this way agents and government servants earn a huge amount of money on daily basis. On the other hand, every individual does not have afford and some do not trust to pay extra amount of money for these all processes then they prepare to do their work by their own. For these people it is too much time consuming. Because in the same time agents works are being done from the

back door using the public time. It is a type of corruption that the government officials make the public stand outside and do the agents work simultaneously. It is a way of spoiling the public time and getting their work done. Such types of activities are believed to be corrupted. If we glance the corruption it is defined as such.

The word corruption is derived from the Latin word “corruptus,” which means “corrupted” and, in legal terms, the abuse of a trusted position in one of the branches of power (executive, legislative and judicial) or in political or other organizations with the intention of obtaining material benefit which is not legally justified for itself or for others (Sumah, 2018, p. 1). Moreover, a Pakistani writer defines corruption as it is the misuse of entrusted power for private benefit is unfortunately endemic in Pakistan. No structure, no tier and no office of public sector is immune from it. Its spread is enormous. It has reached every organ of state - beyond executive it has put its claws on judiciary and legislature. According to a 2009 survey Pakistan is 139 positions in corruption which is unacceptable (Javaid, 2010, p. 2). In Pakistan corruption is seen in many ways, misuse of power, nepotism, violation the merits, and religion. This type of corruption has broken the backbone of the state from its origin till now still it proceeds. No one cares for the people of the country everyone comes in power and makes himself/herself financially strong and get their work done by using every type of means. Though they know it is illegal and illicit for the public and for the sovereignty of the state (Javaid, 2010, p. 3).

In Pakistan almost 80 percent of the people know that vehicles like trucks chassis, Toyota Corollas, Toyota Parado Jeeps, Mitsubishi Pajero 5 door/3 Door, 22-seater vans, and list goes on, they come from across the border, at less than half of the price. If you have good links in government go see and book yourself which ever you want and it will be delivered at your

doorstep. No matter where you live in Pakistan. This smuggling has a quite long history (Ali, 2015, p. 1).

These cars are not only made legalized in Islamabad but in all four provinces of Pakistan. They can be cost in very low price. Illegal exemption of levy tax and legalize of cars via fraud process affects the country's economy a lot. If we investigate the import duties of the cars CC (cubic centimeter) wise we come to know how much money country loses due to illegal import of cars. Up to 800 CC cars US \$4800, 801 to 1000 CC \$6000, 1001 to 1300 CC \$13200, 1301 to 1500 CC \$18590, 1501 to 1600 CC \$22550, 1601 to 1800 CC excluding jeeps \$27940 is the import taxes charged by government of Pakistan respectively (Brochure, 2020, p. 5).

Having no check and balance in the department of excise and taxation all employees are involved in backdoor activities. This is very concerning merely from a single car registration 6 lakh is gained. It is a normal car example. Except the above 1000 CC cars. Due to illegal way of registration of vehicles and making them legalized in the country a huge profit of government is going in vain. This amount can be in billions. There is a dare need of check and balance in these backbone revenue generators departments so the country can be stabilized economically (Ali, 2015, p. 2).

## **1.2 Statement of the Problem**

The gap in which I researched is backdoor corruption in excise and taxation office of Islamabad. The problem in the excise and taxation office people faced are the illegal activities which government's officials do. There are a large number of people in proximity of excise and taxation office who are named as agents. Their work is to charge an amount of money to the ones who are willing to handover their cars' documents for registration, transfer and paying token tax. Because it consumes less time in getting the work done. Agents are in contact with officials of

the office to do their work from the back-door. They merely need to pay more from the actual amount which is required for the registration, transfer, and token tax. In this way agents get their work done in short spin of time. The government officials give more priority to their contracted agents. They do their work in few minutes only because they pay them an extra amount. It is a concern for those who do not have a big bank balance they cannot afford to pay an extra amount of money to the agents. They prepare to do their work by their own. These governmental officials do the registration, transfer and take token tax of those cars which are not present at the moment, or their documents are incomplete. They are not only violating the laws of the excise and taxation department but also, they are consuming the public time and making them await outside scorching sun. These illegal acts are the alarming issues which are leading governmental officials towards corruption and illicit work. In nutshell, public endured its consequences.

### **1.3 Objectives**

- To explore the process of registration, transfer and paying of token taxes of cars.
- To document the issues faced by public in Excise and Taxation Office in Islamabad
- To seek the extent of corruption in Excise and Taxation Office in Islamabad

### **1.4 Significance of the Research**

There has been very little research on this issue in order to highlight the public concerns that there can come betterments in this aspect of public work, and they get convenience. This research highlights the public problems and attract the attention of the concerned departments to look into the matters and find the remedies for their solutions. In academia this piece of writing also brings awareness to the people to write further on this issue and provide information to the people and government to make better the polices of the country to make it a corruption free country. As well as this research provide the information to the people that how to do a car's

registration, transfer and pay its token tax. Also, they can work in this aspect to find much more gaps of research. Moreover, this research will guide the people in finding solutions to the work-related problems in excise office. It also grabs the concentration of government toward the backdoor corruption. Through this research government can try to amend its policies in excise and taxation department in order to stop the corruption. Might this research can compel the government to look into the matter and remove the all negligence in this department because this is the major source of tax collection in the country. Hopefully, government makes strict the rule in excise and taxation office. The peak of corruption gets normalize in the department. Furthermore, non-governmental organizations may also get information about the concerned issue and come forth for resolution of the public issues in this departments. This research can clear the concept of the new researchers that what kind of illegal activities are happening in the department of the excise and taxation office.

## Chapter 2

### 2.1 REVIEW OF THE LITERATURE

A literature review is a comprehensive summary of previous research on a topic. The literature review surveys scholarly articles, books, and other sources relevant to a particular area of research. Review of the literature is a mandatory portion of the research which gives a direction about the topic and inform more about its gap (Alm, 2018, p. 4). Without it research holds no worth. If it is seen in depth, then it would be defined as so.

There is remarkable consensus transcending national boundaries that bribery is a morally repugnant business practice. Yet more than \$1 trillion, or 3% of the world gross domestic product (GDP), are paid annually in bribes, a scale of graft that stymies economic growth and threatens democratic and moral values. Furthermore, cross-national data, such as Transparency International's Bribe Payers Index (BPI), which rates countries on the perceived willingness of their companies to bribe abroad, suggest substantial variability across national cultures in the propensity to initiate bribes. Because bribery is considered morally repugnant, a decision to offer a bribe typically involves a conflict of interest: a dilemma between upholding one's moral standards and enjoying unfair benefits from bribing, such as winning a contract. The standard theories of moral agency suggest that individuals desire to live in accordance with their moral standards and refrain from bribery through motivated self-regulatory mechanisms that help individuals to exercise moral agency (Kumar, 2007, p. 4).

Bribery takes place in everywhere corner of the world but in different way. As in Mexico a huge number of cars illegal which are legalized via providing money to the custom in entering in the country and then making their licenses in the excise offices (Chalfin, 2008, p. 2). It is very hard

to register a car which does not have any documents, but money makes its way. People used the way of bribing the officers to get their cars registered. The officers of the related department charge them 16% from the sale tax. As well they see the condition of the car according to that they will charge clients in registering the cars. There are also agents/brokers they also need their part of money beside the commission of the officers. For legalization of the car 15000 pesos are cost for per cars besides the license of the car. Moreover, for issuing a plate number and license of the car a 1000 peso is required (Lapersonne, 2005, p. 5).

Mostly in underdeveloped and developing countries bribery and corruption are in peak because in these countries there is not any proper surveillance and regulation of the system. If we glance corruption and bribery in African countries large numbers of cars are stolen and smuggled in the other corner of the continent where they are legalized via bribery. In 2018 a vehicle related to the president of Uganda was stolen and then it was discovered in Kenya in 2019 (Victor, 2014, p. 7). These criminals are involved with the traders and with the system to sale the stolen car in next country. It is too hard to identify the cars once they are crossed the border. In the next country they are legalized and resale as whole market. These countries are in bad condition to stop smuggling of cars and their illegal registration. If a country's president car is not safe, then it is manifested that system of that country is terribly dysfunctional (Kahlon, 2019, p. 6). In 2018 a large number of vehicles have been stolen in Kenya. They are reported 1370 still some owners do not report their cases they believed that they do not get their stolen cars. It is a big number to be reported in a single year. Moreover, in Kenya if vehicles are stolen, they are broken into parts, recolored and some other parts are changed so that no one can trace them. They are brought to the capital city of Kenya, Nairobi, then send to the Tanzania's capital Dar e Salam, democratic republic of Congo and Burundi. Though on the border they are checked by the



customs, but they customs officer are involved in such heinous act they take their portion of money and send the vehicle on the other border (Chalfin, 2008, p. 9). In there, these vehicles are registered and legalized for the use of the people. These thieves are not only stealing cars with the African continent but also, they steal the car from Europe and bring them via cargo in Africa. According to a report 2% of the world ship are unchecked in the port entry. So, the thieves bring a large number of vehicles from Britain via ships and unload them in the Kenya's port Mombasa and then in route them in Uganda. These cars have their chassis number cloned so they cannot be traced by the authorities. In controlling these theft, the British and Kenyan government collaborated with each other to control high number of thefts in both countries (Erik, 2005, p. 2).

The African continent has been the home for smuggling cars. Most of the luxurious stolen cars are from west which are dumped in Africa. These third world countries have modified them, and sometimes broken those into pieces in order to resale them to other part of the world. Mostly they are taken to the West Africa if they are stolen from America (Doghar, 2019, p. 2). According to a report 90 stolen luxury cars which had been stolen from New Jersey and shifted to New York and then supplied to the African countries, were recovered. Homeland Security Investigation reported that these stolen luxury cars were cost of \$4 million. According to court documents, the types of vehicles frequently included models of Land Rover, Mercedes Benz, BMW, Maserati, Porsche, Jaguar, and Bentley. Some cars were taken through carjacking, while others were stolen from locations where the thieves were able to get them with one or more of their electronic keys or key fobs, which are critical to the resale value of the cars (Perens, 2017, p. 30).

Moreover, stolen cars are not only taken from United State of America to African countries but also some other cars which are banned in United State they are brought to the United State

illegally from other part of the world. United State of America is such a country which has a boosting economy but lacks manpower. The case of smuggling of cars from cargo ships from Japan to America is the done illegally. According to a report the huge ships which bring goods from Japan to America have very little checkup in American ports. Nissan Silvia is banned in America, but people bring it illegally from Japan to America via different tactics. They named it as Toyota Corolla filed its name on paper as Toyota Corolla (Rhee, 2014, p. 12). Having no thorough checkup papers are signature and passed out from the port for unload. There are a lot of risk in it if caught, one can go in prison and be charged a huge amount but still some crazy take the risk and bring them by port. In United States there are two ways to register the cars one is in government offices and other in private agency. They are in different states of America such as in Florida there are many companies which issue license and plates. So, from here illegal cars are registered. These companies see the paperwork which one have approved from the port. Then the company will issue you a license plate with a heavy fee. Even they know the car is illegal but also, they make money as the third world countries' people make (Lipin, 2006, p. 10).

Illegal transportation of cars has affected the country's economy a lot says the Iranian president Rouhani. He struggled a lot to ban the illegal cars in entering the country and prohibited their registration. He believed that millions of dollars being wasted because of illegal entrance in the country without paying custom duties on the border. According to a report on September 30, 2017 six thousand foreign vehicles have been ordered. Moreover, officials say in duration of registration state's website has been hacked. A large number of vehicles have been issued registration numbers. General Inspection Organization of Iran, Nasser Seraj claimed the registration of these cars were done duration hacking. President announces to the nation to catch the culprits in order to the pay the prices for committing such heinous crimes. Rohani says these

crimes and disloyalty of the people are leading to corruption in the country. He pleaded to the nation in avoidance of such crimes in order to make the country a free corrupt state (Saadati, 2018, p. 1). Another report says that on yearly basis 75,000 vehicle are smuggled in Iran with minimum duty pay. The authorities say who can be behind these why they are not caught. These questions are clicking the minds of the people. Then the in a consequence answer is the high prolific people are behind these all they give access and facilitate the people to do these all activities in the country. An automobile Importer association head, Medhi Dedfar says the industry minister has link with these people they for making money give facilitations to these people to import illegal cars and registration responsibility is taken by the minister. On the minister say 19 thousand cars have been imported in the country illegally which were cast \$192 billion. Most of them are tax free. This is the biggest sources of tax collection of a country if this pillar of the country is corrupted then there is less expectation of a country to stabilize its economy (Gallagher, 1978, p. 3).

Frauds, corrupt and betrayal people exist in every corner of the world. When an employee gets less pay, they cannot run their home with the amount they are getting from their salary then they choose to find way to earn more to make do with their daily expensive. Then the only way they get is to earn money via fraud and corrupt ways. These ways are illicit in the countries. Governments do not want such illegal activities occur in the country then they struggle stop these activities within the country. Here is Philippine's president who is very concerned over the cars smuggling in Philippines. He wants to eradicate the illegal way of cars import in the country (Feng, 2015, p. 9).

February last year, President Duterte led the highly publicized destruction of \$7.3 million worth of smuggled luxury cars. This is to make a clear and loud statement on anti-smuggling. This

censure of rustled cars coincided with the 116th anniversary of the Bureau of Customs (BOC). There was a time back then that President Duterte described this department as the most corrupt member of the government (James, 2019, p. 2).

There were 30 smuggled luxury cars that were crushed by a 20-ton D6 bulldozer. Twenty were destroyed in the Philippines' capital Metro Manila, seven in Davao Port, and the remaining three in the Port of Cebu. These luxury cars are indeed the epitome of high-end cars with make and models like: Lexus ES300 1996, Mazda Roadster, BMW Alpina, Corvette Stingray, a used Honda Odyssey, Toyota SW Towage Noah, Mitsubishi MMC, Ford Explorer Base 3.5L, 2007 Mercedes-Benz S550, BMW 745, BMW 745Li, 1995 Mercedes-Benz C280, Hyundai Equus JS350, BMW Z4, Audi A6 CUATRO, Jaguar Type S, a mini Pajero, a used Nissan 350Z, and two units of Pajero (James, 2019, p. 3). President warned the employees to be careful in this regard. If one finds guilty, he would be fired from the job as well he would be imprisoned for the crimes. Moreover, several employees had been fired and suspended identified involved in cars smuggling on the parts. He said cars brought to the country in illegal ways are very harmful for the economy of the country. Custom duties are highest source of providing revenues for the country but owing to some careless and corrupt people country economy can sink and go in inflation. This not only affects one aspect but all pillars of the country. He further prescribed the bureau of custom to thoroughly investigate and avoid illicit way of earning money. You must show patriotism to the country and help us in running the development walk of the world (Dogulas, 2015, p. 6).

Smuggling and corruption exist in all part of the world but in very where it has a different form. Even in the hardest and tight border of the world smuggling is proceeded. As China having a very tight security on its borders who are equipped with sophisticated materials for identification

of the illegal things. But till in some extent country fails to stop the smuggling. According to a Reuters report \$164 million worth of cars have been imported in the country illegally. They included the top model cars of BMW and Rolls Royce Companies. Fortunately, police have been successful in catching the 54 people who had been involved in car smuggling. These people have brought cars from United State of America, Vietnam, Hong Kong, and Myanmar (DeMuro, 2014, p. 2). They when caught had smuggled 3000 vehicles so far. Government confessed that illicit import of cars had been a long problem in the country. Moreover, influx of these cars in the country car made companies in the country denied paying steep taxes. They say these cars are coming in a very low prices people have more concentration on the smuggled cars. Then they give no heed to the country made cars because these are much more expensive than them. These companies accused the foreign carmakers that they are earning an extra amount of money from these cars. The government authorities are failed to investigate thoroughly on the border which is trust breaking for the people of the country. It is not only disadvantageous for the company but also for the country. Because company is not getting any pay from custom duty due illegality. They are registered and issued license via government department illegally. These activities need immediate checkup so that business and government must not go in loss. The government department must not go in extreme corruption and bribery (Webster, 2012, p. 2).

Malaysian employees are also involved in the walk of bribery in their country by smuggling the cars. But country being fully concerned on such issues immediately becomes alert and does investigate on the illicit issues. As a Mercedes Benz have been broken into many parts had been brought into the country without paying taxes. Then the Thai government investigated the issues brought the culprits into the court and investigate about the issue. A man namely, Balan was found guilty of smuggling the cars from Germany via Sadao border from Songkhla province in

2012. The man had bribed the government employees on the border for allowing him to enter the country without any tax pay. Moreover, investigation had been in depth that the cars engines are imported by the other two companies in the country then further distributed to the people (Mohd, 2018, p. 1). Moreover, another report says that a huge number of cars have been stolen in the neighboring countries such as Cambodia, Laos, Vietnam, to Malaysia. As well Malaysia cars are stolen, they are taken to Thailand. According to Thai police more than 100 Malaysian vehicles have been recovered in Thailand. Then Thai police handed over the vehicles to the Malaysian government. According to a Malaysian policeman Thai and Malaysian police are working with collaboration of each other to stop the theft of the cars from both border of the countries. Prime Minister of the country prescribed the concerned department to investigate the issue soon so that huge crimes must not take place. He further said these activities deteriorate the country economy severely (Aleem, 2013, p. 2).

A large number of countries suffered from tax collection of the goods. Among which Indonesia is one which fails to collect tariffs on goods which come in and go out of the country says the Indonesian Finance Minister. Country loses Rp48 billion yearly due to unpaid tariffs of goods and smuggling materials. A dozen of luxury cars have been smuggled in the country which cost Rp21 billion. These cars are brought to the country by help of government employees. They take the advantages of their service card and do register the illegal cars in the excise and taxation department (Yarvn, 2018, p. 1). Finance Minister says 40% of the country's tariffs are earned via luxury goods. In addition, most of the cars which are smuggled they are of top brands such as BMW, Rolls Royce etcetera. State fears of financial loss so that it planned to ban the luxury cars in the country because they are the major reason of country loss. Dimas Prayito a 21-year-old boy who owned Rolls Royce cars which are obligated to pay \$15000 taxes to government. He

planned conspiracies presented himself as poor living in shabby homes. Due to this, authorities did not believe that he can own luxury cars (Bindat, 2010, p. 13).

Rampant tax dodging costs Indonesia billions of dollars in lost revenue annually and it has taken on a renewed urgency as Jakarta moves to pass a raft of bills aimed at revving up Southeast Asia's biggest economy and adding millions of poor to the middle class (Bindat, 2010, p. 14).

Such kind of manipulation of people middle class put the country in economic loss.

Directorate of Revenue of Intelligence of India had identified that importing the cars from abroad is in its peak. But these luxury cars which are imported in the country they are racket and illegal. A gang of people who are manipulated the government employees and betraying them that they are importing the cars for the foreign diplomats in the country. The reason they do so because bring a car in the country in cost a lot. It may cost in lakhs. A car which is brought from abroad has to pay 204% custom duty to the government. But these gang using the name of diplomats they were evaded this custom duty. In India diplomats are exempted for imported cars in the country (D'Andrade, 1985, p. 9). In actual these cars had been identified as CEO of Big Boy Toyz. He brought them in the country without custom duty then sold them to the high-profile people in India. Evading the taxes, he had earned a huge amount from it. Government of India has been in loss of ₹ 25 crore because of illicit smuggling of cars in the country. The concerned authorities are deeming that there are more people in this heinous activity in the country. They will be soon brought in the court for the justice (Singh, 2012, p. 5). Moreover, investigators have found that inspectors are involved in taking bribe and corruption. Whatever the black money is spent in bringing the cars they are paid to the police and on the border and ports. They believed that in minimizing the bribe and corruption heavy penalties are needed to impose the culprits so that no one dares to commit illegal activities further. As well the auditing of the government

must be systematic and checked thoroughly so that a minor fraud should not occur (Snyder, 2015, p. 2).

Pakistan is named among those countries where corruption and bribe is on its peak. Moreover, political influences had made every department of the country corrupt, negligence and adducted of bribe. Most of the privileged and high profitable department heads are hired by the influence of politicians. Politicians hire and fire the people by meeting and contradicting their interests respectively. As in Excise department a director was asked for the audit he showed the documents of arrears of the cost of 20 million when he was caught with the facts that the real amount is not this which he has collected from the arrears then he told that by default he has not written the amount which can be double of it. So then he confessed that the real amount which he has not written is 40 million. Then the auditor knew that the amount is much higher than the said one. So still the said amount was 10 million higher which he told to the auditor. So in this way the big officer of the office are directly involved in the corruption than how one can make responsible the lower staffs for the corruption in the office (Moore, 2016, p. 9).

In addition, two high level of officers in Gujarat, Punjab in Excise and taxation department have been involved in corruption against them an FIR was lodged but none had been fired from their jobs because they had political influence in the area. One of the officers, namely Kharian who had not given duties for several month even he was not on officials leaves but did not come on his duties. Several FIRs have been launched against him in courts but still he remained on his post. He was merely shifted from his job to Lalamusa excise office (Muhammad, 2019, p. 3). 80% people in Pakistan know that a huge number of cars come from Afghistan in Pakistan illegally without custom duties. They become so cheap in the country. There are several ways official applied in their department to do computerized registration of the cars. These cars can be



registered in all provinces of the country as well the capital of the country in Islamabad. Among these cars are trucks chassis, Toyota Corollas, Toyota Parado Jeeps, Mitsubishi Pajero 5 door/3 Door, 22-seater vans, and list goes on, they come from across the border, at less than half of the price. If one has links with governmental department related people, they can order cars whatever the corner of the country they are living in, they get their cars registered and delivered at their doorsteps (Abass, 2004, p. 8).

If NCP cars are delivered to you, they are not registered, so the common practice we see is that people contact some source official in Excise Department Motor Registration Wing where from Clerk till ETO (Excise & Taxation Officer) is involved, even till Director and Minister. Thing is How do they do this it, in this Computer age. well simple, take an example of Karachi Registration number sequence for Cars is like ZZZ-999 “If the Series is ZAA – 000 than it will start from ZAA-000 till ZAA – 999 in which 1000 vehicles will be computerized registered. Now what happens, people at department, skip few numbers from series like ZAA-435, ZAA-674 etc. When any non-custom paid vehicle comes to get registered, It is evaluated by Make, Model and Year and since babe (car) is about to become legalized. They have prefix charges without custom file so let’s say you bought Toyota Corolla 2007 which cost you 400,000 Rupees from Afghan border, registration will take 250,000 or 300,000 Rupees. In which not only it will be on the record “Computer”, but they might provide you the Import File Custom paid documentation (Abass, 2004, p. 8).

Developing countries fail to manage revenue collection. In such countries administrations are weak to regulate the system thoroughly. They face several problems from the institutions as well from the tax reforms. The reasons are a lot in the country which are not performing well in

revenue generation. Because of political instability, corruption, no long term policies, military influence and many more in the country which lead country towards backwardness.

## **Chapter 3**

### **3.1 RESEARCH METHODOLOGY AND METHODS OF DATA COLLECTION**

#### **3.2 Research Methodology**

It is a methodological manner of dealing with a phenomenon by deciding the ways of conducting research. The process of describing, explaining, and predicting how the knowledge is acquired is defined by a work-plan of the researcher. Research methods are the tools, techniques and procedures used to carry out research (Potgieter, 2017). For this research, qualitative research methods are deployed. A brief account of the tools and techniques used is delineated below.

#### **3.3 Rapport Building**

The process of rapport building is the initial stage of each anthropological research by linking with the people under the aim of creating understanding relationships in a friendly environment.

The paramount and preliminary step of fieldwork was to develop a better responsive connection with my respondents as interaction between the researcher and the respondent is essential to collect data in qualitative research. Rapport building has created mutual communicational relation with people.

In initial days of my fieldwork, I informed respondents about my identity and the purpose of conducting this research. I have created a comfortable connection with them by discussion over their routine and general concepts related to working and masculinity.

### **3.4 Participant Observation**

It is technique in research in which a researcher will participate in the field work with the common folk and do what they are doing. This methodology is mostly used in cultural anthropology and sociology.

I myself participated in field of research in which I observed the other agents how they work in the field. I was as client to see how these agents bargain with the clients for the pay and how they make them convince to do their work. It is too hard to convince a person to bring him towards yourself. I need a lot of communication skills to persuade a person towards yourself.

### **3.5 Key Informants**

I used this technique for collecting valuable data in the field work. Hasnan who was one of the key informants he helped me during the field work. He had great know-how about the registering and taking the cars. So, he guided and prescribed me who should I interview so that they can give me interviews. Mostly in a city if one does not have any know-how people fear to give interview so because of his kind support I was successful in conducting interviews in the field work.

### **3.6 In-depth Interviews**

Interviews are a major technique of data collection that aims at exploring the perspective, feeling, attitude of individuals by intensive discussion.

I have employed this qualitative research technique by interviewing some of my respondents. This method has provided me detailed data as per research questions. I have conducted five in-depth interviews with respondents. The duration of interviews depends on the availability and schedule of respondents. Mainly the duration of each interview was one or one and a half hour. Interview guide has assisted me to conduct interviews.

### **3.7 Focus Group Discussion**

I was merely able to conduct two Focus Group Discussions. Whenever I saw a few agents sitting under a shadow for the wait of agents I joined them and raised questions related the topic. Those who hesitated to answer the question individually and hide the information were revealed in Focus Group Discussion. I could observe that some were unwilling to give the true information but the other tried to give the same information in an indirect way. While they gathered on one spot, they were a bit confident to discuss openly.

### **3.8 Sampling**

The target population of the research was the population of the excise and taxation office's officials and the clients who came in the excise and taxation office for the documentation of their vehicles. I have selected ten individuals five from the clients and five from the agents. The total population visited in the office for the documentation was 200 per day according the excise report. So, it was not possible to interview all the population. So, I only interviewed ten people in the field. Among them five in-depth interviews were conducted, two Focused Group Discussions, and rest of them were interview where I asked the clients and agents. Most of the clients were easy to provide information but the agents felt hesitation in providing me information. They had the fear of security that is why they were not ready to give interview. But those they were ready to give me interview they explained each and everything in detail.

#### **3.8.1 Sample Size**

S.no	Sample	Sample size
1	Clients	5
2	Agents	5
Total		10

### **3.9 Case Study Method**

I acquired these cases Clients were asked about the troublesome events which they endured in the excise office they were used as the case study in here. Besides this, I have got some similar events from the literatures. So keeping these writings and the views of clients I generated these case studies. I was able to feel the hardships faced by public while registering, paying of token taxes and transferring their cars to their own names. This method helped me to figure out the concerned issues and troublesome of people in the excise and taxation office. So, via case study I narrated the people experiences in the field work. They shared the experiences which occurred with them in the office. Sometime the offence they face from the office people and sometimes they were put in trouble by the police. In the case studies they explain that only officers in the excise and taxation office are corrupt but also the people which take us in custody and take some money and then leave us. One of the respondents says the act of taking us in custody occurred once and twice in month usually. They intimidate us to provide them money otherwise they would be taken to dungeon. So for continuing our business we were compel to provide them money in order to be free.

### **3.10 Audio Recording**

It is among many valuable tools that assist the researcher to conduct interviews more efficiently to record essential data transcribed later. Audio recording tool does not affect the validity and reliability of the recorded information as the data can easily listen repeatedly during the data analysis procedure. I have used a sound recording tool of mobile phone after taking permission from the respondents. During detail interviewing, it facilitated me by providing comprehensive

data with a focus on non-verbal clues. But also, many people denied for recording so there I used some other tools.

### **3.11 Field Notes**

In duration of field work I used this tool whenever an important piece of information was shared by the respondents. I tried my best to jot down each value able thing the field work because all the interviews cannot be pen down at the same time when one is interviewing. Moreover, some respondents were fearful to record their interview so there jotting was an option to compile the interview. So, in this regard I was successful in collection of data in the field via using this tool.

### **3.12 Daily Diary**

In my point of view it is crucial for a researcher to write daily dairy in order to store the memories and information in his daily dairy. So I thought is essential from me and I wrote daily dairy during the field work. I did this job at the end of the day when I returned from the field work. Daily dairy writing helps me to repeat the ideas and information of the day.

### **3.13 Photography**

Photography in the field is to show the readers the physical picture of the field. By which they can do further imagination about the field site. Due to this I used this tools in the field in order to show people the real picture of the field. This make them clear about the field that how field looks like.

### **3.14 Research Ethics**

It is crucial for every individual to care about the ethics of research while he/she goes in the field work. Keeping in the mind the research rules and regulations I followed most of them in order to have the privacy of the interviewees and other people who I encountered in the field work. All I

have done was in the boundary of the research and whatever I have done was in the ethical premises of the research. Whatever I did, was an informed consent of the interviewees. Sometimes some of the interviewees did not allow me to record their interviews and some did not allow me to jot their point down in the pages. With their safety and protection I have merely memorized their points in the mind and then wrote them in the daily diary. I was conscious about every aspects of the field's rules, and ethics of anthropological research so that they must not be violated during the field.



## **Chapter 4**

### **4. AREA PROFILE**

#### **4.1 Introduction of Locale**

The locale which I have selected for my field of research is Islamabad. It is among the top natural beautiful capitals of the world. It is a new planned constructed capital of Pakistan which is built up in 1960s to replace Karachi as the capital of Pakistan. It is also known as ICT (Islamabad Capital Territory). It is also known as the twin city which is very near with Rawalpindi. It is second most natural beautiful city of world. It is also named as Gamma+ city. A city which links the smaller region to world level of economy (Imran, 2006, p. 1).

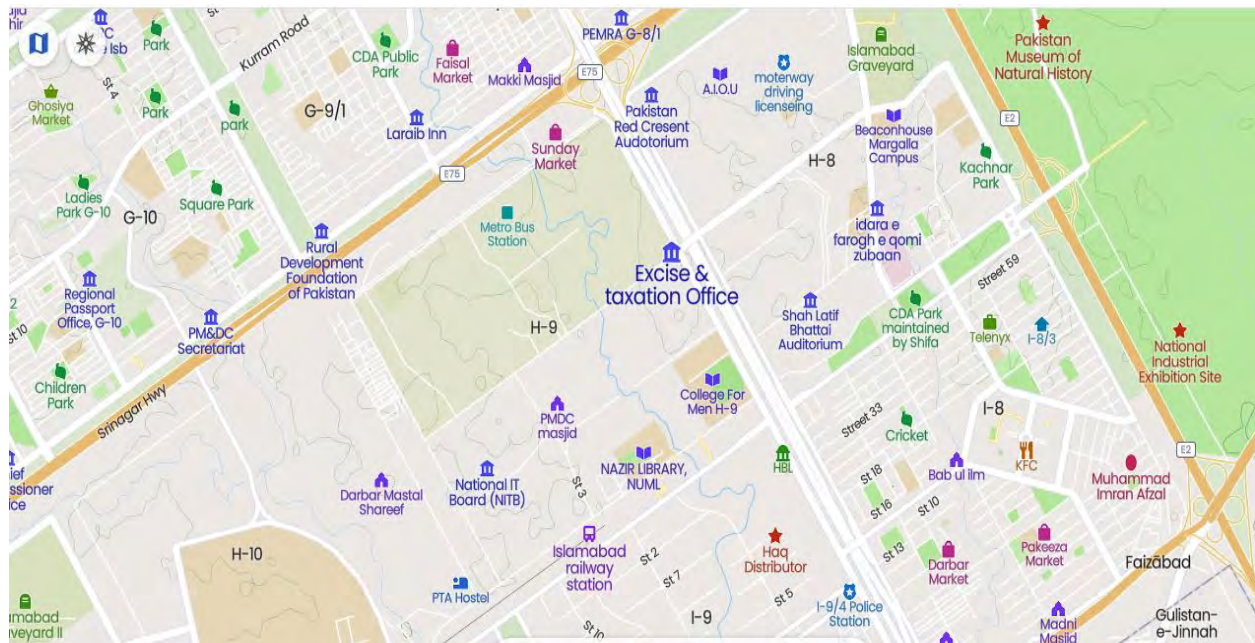
#### **4.2 History of Islamabad**

Islamabad is consisted of two words Islam and Abad. Islam is the second most populated religion of Muslims which is state religion of Pakistan and Abad is a Persian word which means cultivated. It refers to the residents of that area. The etymological meaning of Islamabad is city of Islam. Its name is proposed by a schoolteacher Abdul Rahman Amritsar. It is the mere capital city of world which is in the name of Islam. It is a planned city of Pakistan which was split from Punjab in 1960. It was made the capital city of Pakistan in 1960s. The motive of making Islamabad the capital city of Pakistan was a secure, less densely populated, and a clean environment. Moreover, it is designed by a Greek architect Constantinos Apostolou Doxiadis. He divided the city into eight sub-parts which are administrative, diplomatic enclave, residential areas, educational and industrial sectors, commercial areas, as well as rural and green areas

which are administered by the Islamabad Metropolitan Corporation with support from the Capital Development Authority (Imran, 2006, p. 2).

### 4.3 Topography

Location of Islamabad on the world map is 33.6844° N on latitude and 73.0479° E on longitude. It is 507 meters above sea level. It is on the edge of the Pothohar Plateau at Margalla Hills. Its time zone is UTC/GMT +5 hours. On the east of it Murre and Kolti Sattain, on the north Haripur district of Khyber Pakhtunkhwa, on the northeast lies the Kahuta, on the northwest Taxlia, Wah Cantt, and Attock district of Punjab. On the northeast lies Gujar Khan, Kallar Syedan, Rawat, and Mandraha (Jacky, 2021, p. 5).



*Figure 1 google, excise and taxation office, Islamabad*

### 4.4 Population

Islamabad's population consists of twenty lakh six thousand five hundred seventy-two. Among which ten lakhs fifty-five thousand seven hundred twelve are male and nine lakh fifty thousand

seven hundred twenty-seven are female and one hundred thirty-three are trans-genders. Moreover, nine lakhs ninety-one thousand seven hundred forty-seven reside in rural areas and ten lakh fourteen thousand eight hundred twenty-five live in urban areas (Wazir, 2019, p. 29).

## **4.5 Climate**

Islamabad in the monsoon season is hot, rainy and in winter is cold and dry. Monsoon rains begins in June, and they peak up in August and end up in September. In the winter Islamabad is so cold that the temperature can reach at zero but in rare cases temperature had come in zero, merely in January 1996 the temperature had come to  $-3.9^{\circ}$  C. according to Pakistan department of meteorology there had never been snowfall in Islamabad. Moreover, November, December and January are the coldest months of the winter season. And in the summer days are a bit long which are warm and hot. The hottest day had ever been recorded since June 1972 as  $45.9^{\circ}$  C (Hermann, 2013, p. 6).

## **4.6 Culture**

It is defined by different people in different ways as E.B Tylor defines the culture as "Culture is a complex whole which includes knowledge, beliefs, art, morals, customs and any other capabilities and habits acquired by man as a member of a society" (Kottak, 2010, p. 23).

### **4.6.1 Clothes**

Moreover, Islamabad being the capital city of Pakistan and having a peaceful, cozy environment with diverse cultures welcome multicultural people. The major ethnic group includes, Panjabi, Sindhi, Pashtun, Baloch, Sarakhi, Gilgiti and Kashmiri. The people in common from all cultures wear *salwar* and *kameez*. Punjabi have their traditional dress of women in Punjab region. It is made up of a *kurta* or *kameez* and a straight cut *salwar*. In some parts of the Punjab region, men

also wear the Punjabi suit. Sindhi women wear the heavy embroidery cloths, and the women are prone to jewelry. Moreover, Sindhi cap is very famous in Pakistan as well in abroad. Pashtun men wear *Partoog-Kurta* in Urdu also known as *salwar* and *kameez*. Men also wear varieties type of hat and caps. Women and girls wear the veil, *bokra* and traditional cloths. They also wear the stitched cloths which are decorated with several types of jewelries. Baloch wear a baggy trouser (*salwar*) and *kameez* which is full of waves and old men use turban (*paag*). Women wear stitched cloths which are decorated with multiple types of designs. The females in Jammu and Kashmir wear the *phiran*. Phirans are long, loose dresses that cover their body. These dresses are designed with colorful flower elements and styles (Ahmad, 2008, p. 3).

#### **4.6.2 Religion**

The most populated religion in Islamabad is Islam besides this, there are several other religions such as Hinduism, Christianity, Sikh, and Buddhism. Most of the population consists of Muslims majority. Islamabad being a global city where there are a large number of foreigners also live in (Ahmad, 2008, p. 4).

#### **4.9 Education of Islamabad**

Islamabad is best city of Pakistan to get higher education because top best universities of Pakistan are in here. There are 26 universities with quality education along with cozy environment of studies as well as spending leisure time.

There are above 217 SSC schools in Islamabad. Islamabad being a global city with elite facilities also provides quality education. Moreover, it is the highest literate city in Pakistan (Amir, 2020, p. 2).

#### **4.10 Health Sector**

Islamabad being the elite and capital city of Pakistan has 22 hospitals including national and international. These health care center provide quality facilities to the national and international patients. According to the National Institute of Health, Islamabad, these health care centers are equipped with quality facilities for treatment and conducting research and making vaccines (Alwan, 2013, p. 213).

#### **4.11 Music and Folklore**

Islamabad is place for multi-ethnic people. The four major ethnic groups Punjabi, Pashto, Sindhi and Baloch present their classical music and folklore in Lok Virsa Museum every year once. Every cultural people show their culture and tradition via music and other activities in this yearly program. In Punjabi culture *Bangra* a cultural song which is too famous in their happy events. So, they present this musical song in this yearly event at Lok Virsa Museum. If we glance the Pashto music and folklore it includes myths, legends, folktales, jokes, proverbs, riddles, chants, charms, blessings, curses, oaths, insults, retorts, taunts, teases, toasts, tongue-twisters, and greeting and leave-taking. Their music and unwritten folklore will represent the whole Pashtun history (Lybarger, 2010, p. 1). Sindhi is culture is rich enough. It has various faith people. A large number of Hindu populations also exist in this ethnic group. So as Hinduism is old as the same way Sindhi folklore is old. Sindhi have worked a lot on their literature from Shah Abdul Latif Batyee to GM Syed. These all have sacrificed their self for the protection of Sindhi literature. So, the Sindhi folklore defines the Sindhi history via written and verbal classical song and poetries (Bond, 2021, p. 4). Moreover, Baloch have a very old history which is newly being brought to the written form. Its folklore and music are the part of their daily life. They use the music in sad and happy events in their culture. Their folklore music, *Zaheeron* (a type of song

sung with rudimentary musical instrument sometimes without instruments), *motk* (song sung in mourning). These are the parts of their folklore in their culture (Sabir, 2003, p. 1). These all four ethnic groups have their traditional and cultural manifestation via music and folklore in Lok Virsa Museum in every year. They represent their culture and tradition to different people of the country.

#### **4.12 Micro-Profile**

Excise and Taxation office of Islamabad is located inside the Higher Education Commission of Pakistan's building in Islamabad. It is in Service Road E, in the proximity of H 9/4, in sector H-9, Islamabad. Its working hours starts from 9 am to 4 pm where people can do their excise and taxation related works.

This is the outside look of Excise and Taxation office of Islamabad which is always rush in the working days of office where clients and agents bargain for registration, paying token tax, transfer of cars. As well as, many other people are gather in line to get their cars' books and other documents.



*Figure 2, Outer site of Excise and Taxation office Islamabad*

This picture is captured during the fieldwork. It is an inside view of the excise and taxation office where people are queued in lines to submit their vehicles' form for registration. Every department of the office has different windows for different work. As it is merely allocated for the registration of the vehicles. Because the one window cannot perform all the activities at a time. There are large lines people are stand on. It takes hours to be completed. Owing to this different windows are allocated for different work.



*Figure 3, Window for vehicles' registration*

It is an empty rough grassy near the excise office where clients park their cars. From here agents know their potential clients. They with their polite behavior come near the clients ask them for the help. Those who do not have much familiarity with such a work then they avail the offer and provide all they required documents of their cars for the required work they want to do such as renewing the license of the car. If someone has missed some of the documents, then there are alternative for this. Agents are quite expert in these work because they have spent their several years in here in providing such services to the clients. They do not waste their clients' time to go back home or other cities for bringing the documents or some have missed their documents of the cars then here clients demand a little more money to get their work done. They are in contact with officers, they do their work immediately.





*Figure 4, Vehicles' parking near the Excise office*

For registration, token tax and transfer of the car, physical existence of the car is very necessary. Without the physical existence of a car the checker of the department does not examine the car. So he compare the car's Chasis number and number plate. After a thorough examination of the car, officer signs the documents of the car for further work ahead. So in this picture an officer from the verification branch is checking the car in order to conform it whether the car is same which has been brought for the registration, paying token tax and transfer or fake one.



*Figure 5, Vehicle physical verification in Excise office*

This is a small cabin inside excise office where one gets all types of forms which are required for the car. But on the wall a pinaplex is affixed on which it is mentioned that forms taken from outside are not acceptable at the office but in reality it is not so. They only make the new people compelled to purchase that form from here in order to make money. It is free of cast one can download is from the internet. Moreover, in this cabin form of registration, transfer, token tax, name correction, renovation of licenses and other form are available in this cabin.



*Figure 6, A cabin facilitating people for provision of forms*

It is a branch of national bank of Pakistan which is opened inside of excise office in order to make people more convenience. So that people do not have to go out from the department for the submission of the challans. All the excise bank related money are submitted here. This branch is merely used for the people who submit the tax and other related dues in this bank.



*Figure 7, A branch of National Bank Pakistan in side of Excise office*

This notice is fixed to inform the public about the taxes rate of the cars on CC (Cubic centimeter) vise. All the information of the cars are fixed, how many taxes they have to pay for the registration, token tax and transfer. Some of the cars are there they do not need to pay tax every year. They are lower than 1000 CC cars. These car are once registered with a small amount which run for life time. From one thousand CC to above cars need to pay tax every year. As well as they differ from car to cars. Higher is the CC power higher is the tax to be paid.

**ANNUAL TOKEN TAX SCHEDULE FOR FINANCIAL YEAR 2019-2020**

S #	ENGINE CAPACITY (CC)	TOKEN TAX		INCOME TAX		PROFESSIONAL TAX	TOTAL	
		filer	NON-FILER	filer	NON-FILER	filer	NON-	
<b>MOTOR CYCLE OR /SCOOTER (TWO/THREE WHEELER)</b>								
1	UPTO 200 CC	1000 (LIFE TIME)	-	-	-	-	-	1000
2	201 CC TO 400 CC	2000 (LIFE TIME)	-	-	-	-	-	2000
3	401 AND ABOVE	5000 (LIFE TIME)	-	-	-	-	-	5000
<b>PRIVATE VEHICLE (FOUR WHEELER)</b>								
4	UPTO 850 CC	10000 (LIFE TIME)	10000	20000	1000	21000	31000	
5	851 CC TO 1000 CC	10000 (LIFE TIME)	10000	20000	1000	21000	31000	
6	1001 CC TO 1199 CC	1500	1500	3000	100	3100	4600	
7	1200 CC TO 1299 CC	1500	1750	3500	100	3350	5100	
8	1300 CC TO 1300 CC	1500	2500	5000	100	4100	6600	
9	1301 CC TO 1499 CC	4000	2500	5000	100	6600	9100	
10	1500 CC TO 1500 CC	4000	3750	7500	100	7850	11600	
11	1501 CC TO 1599 CC	5000	3750	7500	100	8850	12600	
12	1600 CC TO 1600 CC	5000	4500	9000	100	9600	14100	
13	1601 CC TO 1800 CC	5000	4500	9000	100	9600	14100	
14	1801 CC TO 1999 CC	5000	4500	9000	100	9600	14100	
15	2000 CC TO 2000 CC	5000	10000	20000	100	15100	25100	
16	2001 CC TO 2500 CC	8000	10000	20000	100	18100	28100	
17	2501 CC TO 3000 CC	12000	10000	20000	100	22100	32100	
18	3000 CC AND ABOVE	12000	10000	20000	100	22100	32100	
<b>COMMERCIAL VEHICLES</b>								
<b>Passenger Vehicles</b>								
19	UPTO 6 SEATS & UPTO 1000CC	500	50 PER SEAT	100 PER SEAT	100			
20	UPTO 6 SEATS & ABOVE 1001CC	1000	50 PER SEAT	100 PER SEAT	100			
21	7 TO 9 SEATS	200 PER SEAT	100 PER SEAT	200 PER SEAT	100			
22	10 TO 12 SEATS	200 PER SEAT	100 PER SEAT	200 PER SEAT	100			
23	13 TO 14 SEATS	250 PER SEAT	100 PER SEAT	200 PER SEAT	100			
24	15 TO 16 SEATS	300 PER SEAT	100 PER SEAT	200 PER SEAT	100			
25	17 TO 19 SEATS	300 PER SEAT	100 PER SEAT	200 PER SEAT	100			
26	20 TO 41 SEATS	300 PER SEAT	300 PER SEAT	600 PER SEAT	100			
27	41 TO 51 SEATS	400 PER SEAT	300 PER SEAT	600 PER SEAT	100			
28	52 AND ABOVE	500 PER SEAT	300 PER SEAT	600 PER SEAT	100			
<b>Loading Vehicles (Laden Weight Based)</b>								
			2.5 per kg	5 per kg	100			

**نوٹ**  
10 سال پرانی گاڑی (تاریخ رجسٹریشن سے) پر اگر ٹیکس لاگو نہیں ہوگا۔

Figure 8, CC vise Tax Rate list of vehicles

In the excise and taxation office of Islamabad police and ranger are allocated to regulate the situation of the office. Sometimes the situation gets out of control because of rush. There can be tussles among the people. So for controlling the situation and maintaining peace in the premise of the excise and taxation office police and rangers are alert to fulfil their duty. As it is the duty of the police to not to allow the agents in premise of excise office. They make rush the place. At the imminent of department officers police make run the agent in the proximity of the office. But after the officer goes in his office agents come and perform their activities near arena of the office. Even officers know that agents work at here and they get money from them but for fulfilling the formality they push back the agents from the area. The man who is in the civil clothes at the back of the people is a policeman.



*Figure 9, police pushing back agents from the office*

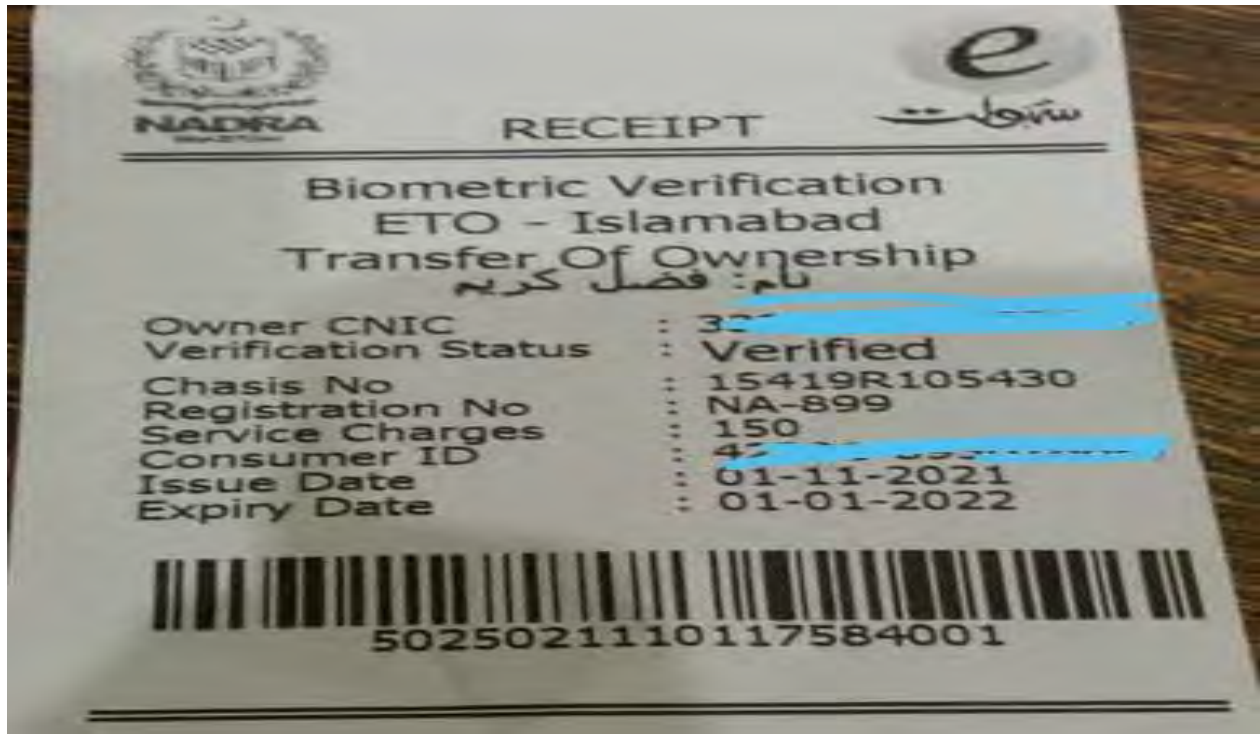
This is the card issuance window inside of excise and taxation office of Islamabad where people are gathered in the lines to receive their cards. The cards can be of a transfer and a brand new vehicle, or any other renovation of a vehicle. The card takes more than forty days to be completed. But still a huge crowd has been seen in front of the window to receive their cards. From here it is manifested that a large numbers of vehicles will be exchanged, purchased, and transferred in day in the Islamabad. But unfortunately, due to corruption, irresponsibility and black marketing in the excise office country's revenues collection-departments gain very few profits from the public sectors institutions. From here we can draw our estimation as well as from the recorded facts which are given by the governments department itself. If only for receiving the cards one has to await for so many hours than it means there are Himalayan

blunders in the policies of the government as well as of the department which are looting the country.



*Figure 10, Delivery of smart cards window*

This is a slip of biometric of a vehicle. If a car is transferred from one person to another person then both of them bio data will be mentioned on the slip as well as when you get the original biometric there also transferor and transferee named and identity number are mentioned. As in the figure 11, it is mentioned that who has transferred the car to whom.



*Figure 11, biometric slip of a vehicle*

Some of the identifications in the above mentioned pictures are hidden they are because of the security reasons. It is one of the ethics of the anthropological research due to this I had to keep the identification private. As well some of the cars' engine and chassis number are made blur and hide because it was due to the interviewees' request. So it is obligatory for me to follow every rules and ethics of the anthropological research.



## **Chapter 5**

### **5. PALM-GREASING A LIVELIHOOD**

According to Merriam-Webster dictionary palm-greasing is bribery or tipping someone (Merriam, 2021). It is to convince the clients in the premises of excise and taxation office of Islamabad to get their documents for the purpose of registration, token tax pay, and transfer of the cars. Agents invest their complete day in its proximity to make do with their lives. It is the mere source of the agents to earn three times food for themselves. Agents working here for several years have great know-hows about the car registration, transfer, and token taxes payment. There are three main things which people do in the excise office, in most of the time. They pay annually token taxes of the cars, do registration of the car, and transfer the car from one owner to another. They are explained as so.

#### **5.1 Registration Process of Cars**

When one purchases a new brand car from showroom, they must register their car in excise and taxation office so that it can be legalized for the purpose of use in the country. For this, one needs to bring the invoices from the company which he got during the purchase. Moreover, he also must bring his computerized identity card along with bills of electricity and gas so that the excise and taxation can conform the address which he has given at the office. The reason is a person cannot get his or her card registered in Islamabad until he keeps the identity card address of Islamabad. Only those people can register their cars in Islamabad who are from Islamabad. In addition, if the car is brought from abroad then he also has the same process. In this case the person must bring the documents of the cars from whatever the company he has bought the car. In case, the invoices are missing then the process takes a bit longer time because without the

documents there is no chances of registration of the car. The person who brought the car from abroad he must contact the company in order to get the car proof of the car which he owns. Registration is only possible when one has his car documents. If one has his identity card, house bills, and a form which he gets from the excise office all are attached with one another and filled then he easily registers his car.

This was the process of a car registration which was purchased in abroad but if a person who has bought the car from another person, then he needs to bring the identity card copy of the seller and an agreement in which he mentioned that he has sold the car to so-and-so. Moreover, rest of the documents which are mentioned above must be with him for the registration.

The amount government will charge to the owner of the car depends on the car's horsepower or cubic centimeter (CC) of the car. The higher of the CC of the car, the higher money he needs to pay. The amount of the CC wise are mentioned on the challan which he gets from the department of excise for submission of the fees.

## **5.2 Token Tax**

It is a tax which government of Pakistan takes from the people of Pakistan who owns cars in the country. This tax is taken to the people annually. The tax differs from car to car and their newness and oldness. If a car is too old that does not be charged a lot of money as a new brand car is charged. Because an old car is depreciated with the time it was used. So, then its tax decreases with the passage of time. The older the car is the minimum the token tax is. Also, they see the value and CC of the car as well as the seats of the cars. How many seats does it have? According to that tax is generated from the excise department. Government gives convenience to those people for the token tax who are filers in the records of government. Filers means a person

who pays tax directly to the government in every year. Then they get a national tax number (NTN). This means he pays direct tax to government on his businesses. For them the token tax is minimized as compared to the people who are non-filers. If one is non-filer then he would be taken an extra charge. Because he does not pay direct tax to government. So, in this regard government of Pakistan gives relief to those people in paying token tax who have already paid direct tax to the government of Pakistan. Because the money they earned along with that they are paying a portion of it to government of Pakistan. Owing to this, they are relieved on token tax.

### **5.3 Transfer**

From the word it is manifested that transfer means to change the ownership of something to someone else. Such as when a person has purchased a car from someone, but not from the showroom, the seller will provide his computerized identity card copy, car's document and the biometric of the car. On ahead it is up to the purchaser to do the transfer work. In actual it is necessary that both buyer and seller must go to the excise office in order to transfer the car, also car presence is crucial for marking so that a ghost work must not take place. But it is time taking people do not waste their time. In general purchaser does all the work. He/she goes alone in the excise office with the documents which s/he has gotten from the seller. The main thing in this process is the biometric. Biometric is the fingerprint of the owner of the car on which he has given his present address and father's name in order any fraud and misinformation must not occur. Moreover, also a book the owner of the car will give in which car engine and chase numbers are mentioned. Chase number is said to the frame number of the car. Then excise office will check the information in the computer and if they are true then they will generate a form in which the purchaser, seller and car's information are mentioned. Along with these proofs documents the purchaser will write a letter with the consent of the seller that he/she has sold car

to me. And he will attach all these documents together and they submit them at excise department so within the 40 days excise office will issue a book to the new owner. So, he becomes the legal owner of the car.

#### **5.4 Drawback of Non-transfer Cars**

If someone has purchased a car but he has not transferred the car to his own name. There are a lot of danger for the old owner. If the new owner does fraud and commit crimes along with the car the old owner will be accountable for this that his car is used for the crimes. It is moral and legal responsibility of the new owner to immediately transfer the car when purchased. Moreover, the new owner can be restricted by police to drive the car which is not on his own name.

As well as if the seller is a fraud, he can put the purchaser in a tough situation if new owner does not transfer the car on his own name. If the seller knows some year later that the owner has not transferred the car in his own name and missed the documental proofs. If he launches an FIR against the purchaser that he has stolen his car, then the purchaser cannot do anything. Because he does not have any proof to show the police for justification. In this way he can be imprisoned.

#### **5.5 Palm-greasing a Profession for Agents**

When I asked one of the agents about his work experience in the excise office he explained as so: it has been four year I work as an agent in excise and taxation office in Islamabad. At the initial I did my own work and got familiarity with the work. Then I did the work of my close ones. My affiliation was closer to this work I thought to adapt it as a profession. So, like this my passion has become my profession. Because I did not have any job to do after my bachelor's degree. I thought that it is a good job to do there is no boss to ask me for the evaluation. I do with my own will. As well, I can earn a handsome amount from it. Then I routinely came at the proximity of

excise and taxation office to do the work of those people who did not have any know-hows about this work. For this a fee was charged to them. We, agents, know all processes of the registration, payment of token tax, and transferring of the car from one owner to another. As well know the short cuts of the work. We charged an amount to the clients which can be 1500 to 10,000. But it relies from client to client. We know our potential clients who can pay, and how much? According to that we charge them. Sometimes middle-class people do not afford to pay then by bargain we charge very little. So that our work gets done and the client becomes happy. Moreover, a portion of this amount we pay to the officers who are sitting at the office in order to do our work from the backdoors. We have familiarity with them. They do our work in short period of time. In a day we can do two to four clients' work. It is not bad then a job people do routinely in government sector. Here we are our own boss. If I want to come on the work that is fine if not on one is there to ask me about my absence. I do join the marriage ceremonies and sometimes go out of city, but I do not have any tension that I have left my job. Because I am dependent on myself not on others.

## **5.6 Types of Clients**

We have two types of clients the ones we do not have any familiarity and the other we have contact with. The unfamiliar clients we get at the excise office they do not have any understanding of the car transfer, paying token tax and doing registration. We recognize them from their appearance that how much they can pay us. We rush to them in helping them in car parking. From there, agents know that they are unfamiliar with excise and taxation office. They are unaware of this work, they do not know where to go and how to do the work, we wit our sweet and convincing work approach them in order to influence them and tell them to do their work. They are a bit hurry to get their work done. So, for them we hastily do the work at one

day. They wait for us at the proximity of excise and taxation office until their work is done. On the other hand, the other clients we have with hectic schedules they cannot come at the office, they contact us via phone and then courier their documents to us, and we get their work done. These people are businessmen, government employees to serve their precious time on their work to earn much more than they pay to us for registration. Also, we have contact with the showroom owners they contact us and call us at their showroom to register their cars. They are not in hurry; we do their work with satisfaction. There is no pressure on us to do their work at one day. It is not necessary to get their work done at one day. It is quite easy in doing such work.

### **5.7 Ghost Work**

For registration and transfer car physical presence is mandatory. It is necessary for the client to bring the car at excise office for the marking. So that a ghost work must not occur. But in here it happens with money. If a client brings his car documents for the registration and transfer, but he does not have the car with him then he/she would be charged a big amount for the transfer and registration. Agents too are charged a bigger amount for unavailable car. We as agents get five to ten thousand for the unavailable car at the excise office because four to five thousand are to be paid to the officer for taking this process ahead, until he conformed work does not go ahead.

### **5.8 Book/license of the car**

License is the proof of the car that it is registered in the country to be driven. It is a comprehensive detailed of the car and its owner. On which car's engine, chase, registration, and owner's bio data are mentioned. It manifests that the car is not illegal. In case of missing the car's book, owner needs to launch an FIR in order to acquire the documents of the car. But in most of the cases police do not find it they give owner about thirty to forty days to wait for the documents if they are found they will return it if not they issue him/her a letter to get a duplicate

one at the excise office. For this he needs to pay fifteen hundred fines to the office. Within some days he gets his car's duplicated license.

In addition, if one wants to sell out his car to someone else then he needs to renew the book of the car. With the change of name of the owner of the car, book of the car also changes. If one wants to have the car in lifetime then they need not to renew the car's book. Then the book remains same through lifetime.

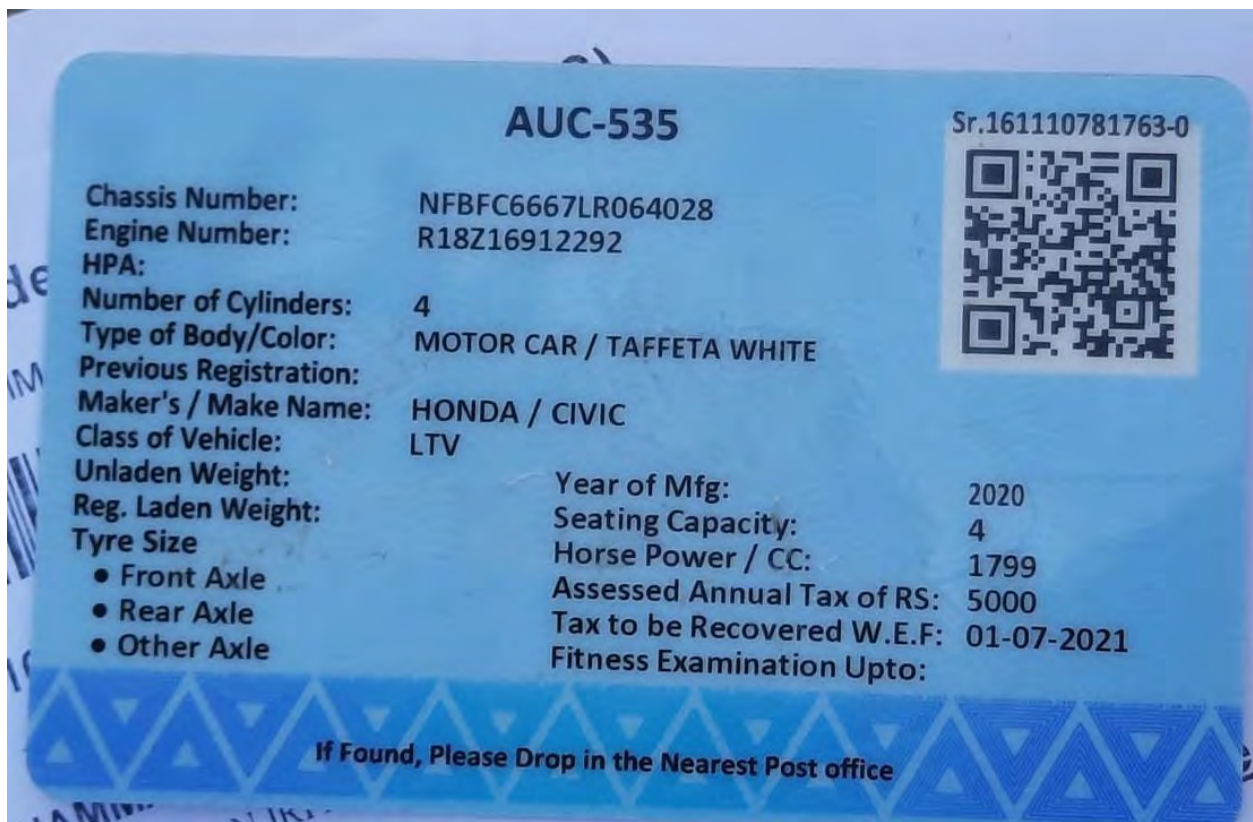


Figure 12, license or book of the car

## 5.9 Excess Taxes Charged on Imported Cars

One of the clients said that his friend has bought a car in Japan at eighty lakhs but bringing it in Pakistan from transportation charges and included other taxes it cost in two crores. Government

charging an excess amount of money to the imported cars which is very high as result people use the other way to smuggle cars from abroad and legalized them with very low price. In this sense government goes in loss. It is necessary for the government that lower the taxes on imported cars so that smuggling of cars gets minimized and government can get an awesome amount from the imported cars. But making the imported taxes so high that people fear to import they prepare to smuggle cars.

### **5.10 Public Hurdles**

Elites in very where enjoy the power to regulate the poor in the community. As is the case in the excise and taxation office Islamabad. Elite via their power push back poor people to get their work done via money. Money opens its ways every. Poor must have to await in the lines for hours sometimes the lines become so large that people do not approach to the windows of the office in order to get their work done before time gets end. Even they have their own presence in the department to do their work. In legal way if one is not present their work cannot be done in ghost presence. But rich get their work done in their absence because they have power. They need not to be queued in the line for their number they get their work from the back doors. So, it is an alarming issue for the poor to be noticed. The only reason of failure in the institutions of the country is nepotism, bribery, and corruption.



## **Chapter 6**

### **6. TOUTING THE CLIENTS**

People who have never done any work of documentation of the car in the excise office, they face several problems in documentation process. But solving these problems there are many agents to help them out in this process. For this they need an amount of money to carry out their work till it gets completed. Agents tout to the people by their behaviors while coming in excise office. They build up their trust and then convince them in doing their work.

These agents spoil the public time while doing their work from the backdoors. They have connection with the officers who are working inside offices. When the agents charge an amount to the clients, they pay a portion of money to the officers. Officers do their work in minutes and those who are queued out of office suffer a lot in scorching sun and in cold weather suffer from frozen weather. Hundreds of people are lined outside for their term to come to get their work done but the agents due to paying bribery do their work before everyone else.

#### **6.1 Systemic bribery in issuing license to transit cars**

Excise and taxation offices of Islamabad, Punjab, Sindh, KP, and Balochistan have invented novel ways in issuing licenses to the smuggling cars in the country. One of the respondents explained the way how they issue licenses to the smuggling cars. Thousands of cars are issued licenses in one year. If a limit of 1000 cars to be issued licenses in a year, then the officers to the related departments will cut off some of the numbers from one thousand. Such as they take out a hundred number from five hundred to six hundred. They are reserved for the smuggling cars. In general, a car bought from showroom needs a lot of money for the license and the car price is very high. But a car which is smuggled from the border illegally cast very cheap. These

smugglers have contact with related departments they pay them black money to register their cars for three to four lakhs and make them legal. They do not pay any imported tax which is huge loss for the government of Pakistan. From these taxes government can earn millions of rupees but via systematic ways of applying in these department government go in loss.

In addition, it is not only a drawback in here but also it affects the whole economy. Also, cars companies do not invest in the country because same cars are available in very cheap price how come people purchase the companies' cars which are cost in triple amount.

## **6.2 No Check and Balance**

One cannot get justice, equality, and equity when they are pressurized by the boss to compromise whatever they direct. If one is a loyal and trustworthy person, he cannot run in most of the institutions of the government of Pakistan. Those they want prosperity, development, and peace in the county they face several challenges in the institutions. They are impelled to practice illegal activities in the department in their institutions. So that they can earn black money. As is the case in the excise and taxation office in Islamabad. The bosses of the department rarely do checkup whether there are flaws in the department or not. There is no thorough regulation of the department owing to which bribery in the department is in its peak. From the watchmen to the upper head of the department all are involved in the corruption. Watchmen allow the agents to come from the backdoor to submit their documents and pay the officer an extra amount in order to do their work before those who are queued in the line. These officers have forgotten that they are being paid by the government for this job but still they are not satisfied with the salary they get from the government of Pakistan. Their disloyalty is damaging the structure of the department. As well government of Pakistan's economy is deteriorating day by day due to heinous activities of the employments. There is the dare need of check and balance in every

department of the country so that blackmailing, fraud, and bribery must not take place. Excise and taxation department of Pakistan is the backbone of the country in supporting in collection of revenue for the country. It must be under thorough surveillance so that corruption must not be practiced in the department.

### **6.3 Influx of Smuggling Transit Vehicles**

Transit vehicles are those which do not have legal documents. They are smuggled from the border illegally in the country. So, Pakistan is such a country which has sea routes as well it shares border with its neighboring countries such as: India, China, Iran, and Afghanistan. Afghanistan with its loss control of border, smuggled a huge number of transit cars are brought in the country without import taxes. According to online sources 1,293,707 cars were imported in Pakistan in 2017 still this number was bigger in the previous year. On each car more than 100% taxes are charged. If a car is purchased in forty lakhs when it is imported in the country, it would be cost in eighty lakhs. If it is calculated on average millions of rupees Pakistan can earn but day by day number of imported cars are decreasing in the country because of high taxes and large number of influxes of transit cars in the country. People do not bring cars from abroad because the same car is available in the country in much lower price. Because the smuggled cars are legalized in excise and taxation office via different tactics neither government nor other government officials banned the illegal cars. They are drive and run in the entire country with no fear. Because excise and taxation office keep some registration number reserved for such cars which pay them more money as compared to the legal cars which are brought in the country. Then they provide them registration numbers which make them legal. These cars are cost very cheap in this process. Because the amount one needs not to pay for transportation, excise taxes, imported charges which becomes very expensive. Due to this people prepare to buy transit cars

which are legalized systemically in the excise office and cost them 50% less than the actual price which they need to import from abroad.

#### **6.4 Loss of Government**

Excise and taxation offices of Pakistan are greatest units of revenue collection in the country if they are regulated transparently. Unfortunately, most of the departments of the country practice illegal activities in order to earn an extra amount of money.

In addition, Prime Minister Imran says that the amount of salary employees get, is very low which cannot fulfil the daily expenses of the people due to this they practice illegal ways to earn money while he was in opposition in 2014. He further added these are all because of government weaknesses that the institutions are not regulated transparently. In the bureaucracy exists nepotism, favoritism, clientelism, superiority, bribery, and corruption in a large extent. Favoring one's own person, friend and relative not only leads the department towards bribery and corruption but also collapses the credibility of the institution. Rules and laws are only applicable on the poor in the country, the elite enjoy power they do whatever suit them good. These elites always marginalize them. They use their power terribly bad and harm the public and governmental institutions.

#### **6.5 Instable Economy and Politics**

The country moves in deteriorating condition day by day all because of the instable politics and economy. Both are directly and indirectly connected with the prosperity of the country. If the country's economy and politics run smoothly then there are good days to come for the country to make its every institute transparent and clean from the corruption. Unfortunately, in here when every party comes in power, they pull the leg of opposition parties to proceed the politics. They

never try to amend the system which is collapsing. If it continues so, then time is not far away that the country ruins soon. As it is the responsibility of the government to facilitate of the people, so it must understand its responsibility and investigate the alarming issue and solve them as is possible. No institution in the country does not run thoroughly until the responsible people of the country fulfil their responsibility.

## **6.6 Little Foreign Investments**

Foreign businessmen never invest in a country where economy and politics are instable. As is the case in Pakistan that the foreign inverters are reluctant to invest in the country because they are afraid of fraud and corruption. Automobile companies are fearful from the same situation in the country they do very little investment in the country in order not to go in loss. Moreover, they are dogmatic in the truthfulness of Pakistani. Because there exists a large number of transit vehicles in the country which are smuggled from abroad illegally in the country. Owing to which imported and showroom purchasing vehicles are decreasing day by day by. The same car which are available in the showroom in an expensive price so they people avoid purchasing them. They choose to buy the smuggled cars in much cheaper price by the smugglers which are legalized to use them in the country as other vehicles are used. Such things are the threats for the investors as well as for the government of Pakistan.

If government want to enhance its economy and attract the foreign investors, then it is crucial for the government to regulate the institutions with great surveillance so that any fraud must not occur in the reputable institutions of the country. If they become trustworthy then foreigners will invest in the country, and then country will move towards economic prosperity. Corruption and fraud are the major cases of all these problems. It is not to blame the illiterate people of these issues. Most of the illicit activities are done by educated people. They are finding new ways of

corruption and implementing them in a systemic way in looting the innocent public. If the educated people do not understand their responsibilities and they do fraud with their people, then there is no expectation from them in contributing to the development of the country. As the powerful people use their power in wrong way as the same educated people use their education unproductive way. They utilize their energy in finding new ways of corruption and fraud, but they hardly use their minds for productive things. These faults are to be traced by the education system. If education system had been clear and transparent, they would have not done such heinous crime in their department.

## **6.7 Case Study**

Touting in in the premises of excise and taxation office, there are many problems one can face. As one of the respondents says they encounter with bundles of issues while performing as an agents in the proximity of excise and taxation office Islamabad. He further says, police know that agents are working at the office for their livelihood, they raid here in sudden and catch us. We as agents are compelled to give them money to be released. They merely catch the agents in excise office they also know that these people give us money. We, for make do with our lives are impelled to provide them money so that they allow us to earn a little money in here. So, we, all agents, collects money together and provide them to the police in order to release us. Such things occur on very week and every fortnight at the office. We as agents have no option merely to rely on this job. If one intended to do this job, they need to endure a lot of terrible situation.

## **Chapter 7**

### **7. SUMMARY AND CONCLUSION**

This research is focused to find the hurdles and provide guidelines to the people who come at excise and taxation office for registration, token tax pays and transfer of the car. These are most practiced activities done every day by people in the excise and taxation office. So, the agents are touting for their livelihood in excise and taxation office, they help the people who do not have any know-hows about the department's related work. They have charges on the work which they do for them in the office besides the office fixed amount. These are the charges which agents take from the clients for the service they paid for. Agents make their livelihood from this job; this is the mere source of their livelihood. They say they are happy with their work because they do not have any force from anybody, they are their own boss. As they perform duty by their will.

Moreover, this research manifests the problems of the people who come at excise office to do their work. They face several problems from the administration as well from the work they want to do at excise office. Administration works which are done by the officers, also their real face is exposed that how they do work and spoiled public time and do the elite work from backdoors. These officials have contact with the agents to do their work of elite before those who are queued in the lines. They terribly violate the merit owing to which poor suffer a lot in doing their work in governmental offices. Their work takes several months and years, but the rich ones get done in short spin of time. Even if the rich do not have their complete document for their work, they pay extra to get their work done in the excise office. Legally it is not allowed to do a work at the absence of the documents of the cars, but money makes its ways. As well excise and taxation office issue a huge number of smuggled cars licenses which is terribly harmful for the state economy. These smuggled cars do not pay the imported cars which are brought from abroad.

Their cast can be estimated in millions. Owing to loss surveillance of the government, country endures a bulk of financial loss from illegal cars. It also affects the foreign investment and automobile companies in the country.

## **7.1 Conclusion**

In the concluding remarks, I would say that I might have missed a lot in during my thesis because I was in short of time. I had limited time so that I could not thoroughly investigated and researched about the topic to provide detailed information about the livelihood of agents, and work of excise and taxation. I, being bound, could not un-turn each stone in order to provide very kind of information about the people and excise office. On the other hand, agents were terribly terrified to give interview about the topic. I tried a lot to convince them not to expose their identity in the research as well as I told them the purpose of the research but most of them denied giving interview. Only very few people agreed to give interview. The complete process of field work was troublesome because I was in surveillances of agents and police that this man has different kinds of documents and writing about the performance of Excise and Taxation department. It hardly convince the agents that I do not mention their identities. But besides these all efforts I could not get that kind of interview which were standard of the field work. But over all I have experienced that field work activities are very knowledgeable and beneficial for the researcher.

I regret that I could not cover all aspects of the research because of limited objectives. It consisted merely of three objectives I was able to be focused on these.



## References

- Abante, K. (2019). Minimizing Smuggling and Restoring Public Trust in the Philippine Bureau of Customs. *CID Research Fellow and Graduate Student Working Paper Series*. URL: Date of access: 20-06-2021. <https://dash.harvard.edu/handle/1/37366837>
- Ahmad, S. (2008). Identity matters, culture wars: An account of Al-Huda (re) defining identity and reconfiguring culture in Pakistan. *Culture and Religion*, 9(1), 63-80.
- Ahmed, E. R., Islam, M. A., & Alabdullah, T. T. Y. (2018). The moderating role of Shariah supervisory board on sukuk pricing benchmark. *International Journal of Excellence in Islamic Banking and Finance*, 6(2), 1-32.
- Ali, H., Mahmood, M. A., & Bajwa, R. Who Bears the Burden of Taxes in Developing Countries? A Case of Pakistan's Tax Structure. URL: Date of Access 22-06-2021 <http://www.asbejournal.org/Who-Bears-the-Burden-of-Taxes-in-Developing-Countries>
- Alm, J., & Liu, Y. (2018). *Corruption, taxation, and tax evasion* (No. 1802). URL: Date of Access 22-06-2021 <http://repec.tulane.edu/RePEc>
- Amir, S., Sharf, N., & Khan, R. A. (2020). Pakistan's education system: An analysis of education policies and drawbacks. *Electronic Research Journal of Social Sciences and Humanities*, (2), 1-10.
- Bond, B. E. (2020). Performing pain: Sindhi Sufi music, affect, and Hindu-Muslim relations in western India. *Culture, Theory and Critique*, 61(2-3), 112-132.
- Chalfin, B. (2008). Cars, the customs service, and sumptuary rule in neoliberal Ghana. *Comparative Studies in Society and History*, 50(2), 424-453.
- D'Andrade, K. (1985). Bribery. *Journal of Business Ethics*, 4(4), 239-248.
- Determann, L., & Perens, B. (2017). Open cars. *Berkeley Technology Law Journal*, 32(2), 915-988.

- Hanoomanjee, E., Jaunky, V. C., Ramesh, V., & Saumik, P. (2017). Are Foreign Workers Contributing to Growth of the Construction Sector in Mauritius?. *International Journal of Management and Applied Science*, 3(5), 87-91.
- Hoffer, G. E., & Gallagher, C. J. (1978). The Effect of Registration Reciprocity on Road User Tax Rates. *Southern Economic Journal*,(44), 913-921.
- Jamil, R. (2017). Conserving the Religious and Traditional Values of Muslims with a Dome-less Mosque Architecture: A Case Study of Shah Faisal Mosque, Islamabad. *International Journal of Architecture, Engineering and Construction*, 6(2), 40-45.
- Javaid, U. (2010). Corruption and its deep impact on good governance in Pakistan. *Pakistan Economic and Social Review*,(48), 123-134.
- Kahlon, T. U. M. (2019). Public Policy Making Under Governance Paradigm: Implications For Bureaucracy. *Issra Papers*, 1(Xi), 1-20.
- Khan, M. S. Tourism Influencing Occupational Structures in Saidpur Village, Islamabad.URL: Date of Access 22-06-2021 <https://www.researchgate.net>
- Kottak, C. P. (2014). Mirror For Humanity: A Concise Introduction to Cultural Anthropolgy.URL: Date of Access 22-06-2021<https://www.abebooks.com>
- Kreutzmann, H. (2013). Islamabad-Living with the plan. *Südasien-Chronik-South Asia Chronicle*, (3), 136-146
- Kumar, N. (2008). Corruption, Harassment and Evasion in Tax Collection. *Indian Economic Review*, (43), 125-139.
- Lambert-Pandraud, R., Laurent, G., & Lapersonne, E. (2005). Repeat purchasing of new automobiles by older consumers: empirical evidence and interpretations. *Journal of Marketing*, 69(2), 97-113.
- Lambert-Pandraud, R., Laurent, G., & Lapersonne, E. (2005). Repeat purchasing of new automobiles by older consumers: empirical evidence and interpretations. *Journal of Marketing*, 69(2), 97-113.

- Lipin, L. M. (2006). " Cast Aside the Automobile Enthusiast": Class Conflict, Tax Policy, and the Preservation of Nature in Progressive-Era Oregon. *Oregon Historical Quarterly*, 107(2), 166-195.
- Liu, Y., & Feng, H. (2015). Tax structure and corruption: cross-country evidence. *Public Choice*, 162(1), 57-78.
- Lybarger, L. H. (2011). Hereditary Musician Groups of Pakistani Punjab. *JPS*, 18(1&2), 98.
- Maria, S. I., & Imran, M. (2006, September). Planning of Islamabad and Rawalpindi: What went wrong. In *Proceedings of the 42nd ISO-CaRP Congress, Istanbul, Turkey*. URL: Date of Access 23-06-2021 <http://www.urbanpk.com>
- Naqvi, M. H. A., Jiang, Y., Naqvi, M. H., Miao, M., Liang, C., & Mehmood, S. (2018). The effect of cultural heritage tourism on tourist word of mouth: The case of lok versa festival, Pakistan. *Sustainability*, 10 (7), 2391.
- Park, M., & Rhee, H. (2014). Effects of FTA provisions on the market structure of the Korean automobile industry. *Review of Industrial Organization*, 45(1), 39-58.
- Piracha, M., & Moore, M. (2016). Revenue-maximising or revenue-sacrificing government? Property tax in Pakistan. *The Journal of Development Studies*, 52(12), 1776-1790.
- Shah, I. H., & Zeeshan, M. (2016). Estimation of light duty vehicle emissions in Islamabad and climate co-benefits of improved emission standards implementation. *Atmospheric Environment*, 127, 236-243.
- Shaikh, M. A. (2013). Spatial distribution of health facilities in Islamabad, Pakistan. *East Mediterr Health J*, (19), 213-5.
- Tariq, A., Shu, H., Siddiqui, S., Mousa, B. G., Munir, I., Nasri, A., ... & Baqa, M. F. (2021). Forest fire monitoring using spatial-statistical and Geo-spatial analysis of factors determining forest fire in Margalla Hills, Islamabad, Pakistan. *Geomatics, Natural Hazards and Risk*, 12(1), 1212-1233.

- Wazir, M. A., & Goujon, A. (2019). *Assessing the 2017 census of Pakistan using demographic analysis: A sub-national perspective* (No. 06/2019). Vienna Institute of Demography Working Papers. URL: Date of Access 23-06-2021 <http://hdl.handle.net>
- Yang, Y., Shafi, M., Song, X., & Yang, R. (2018). Preservation of cultural heritage embodied in traditional crafts in the developing countries. A case study of Pakistani handicraft industry. *Sustainability*, *10*(5), 1336.

## **Annexure**

### **Interview guide**

1. For how many long have you been doing this job?
2. Do they consume the public time or manage any extra time?
3. Do they make common people wait for hours?
4. Unfavorable act for common people?
5. Do they get any commission by deceiving the public office?
6. Do they have any social affiliations with the agents with whom they are in touch?
7. Do these men access any higher power or anyone sitting above have any contacts?
8. If yes, then do they demand any commissions?
9. Why do they mess up with public property?
10. Do they have any legal rights to mess up with public time?
11. Had they ever faced restrictions for doing such activities in office?
12. What if they ever faced any arrest or dismiss from job?
13. Anyone faced such difficulties in past?
14. What were the charges if in case they have seen such cases?
15. What do they personally mean it corruption or favor?
16. Have they ever experienced going into the office for car documentations?
17. What have they conceived from the office?
18. Did you face any discrimination?
19. Did they face any difficulties due the time management in office?
20. How have they seen the behavior of the office men?
21. Did they concentrate on their customers?

22. Have you experience waiting for your time and saw some people entering and doing their works without any obstacles?
23. How much time did they demand from them?
24. Did they ever face any delays of due dates?
25. Any specific reasons these office men shared for delaying the work?
26. Did they see any agents outside the office or recommendations from colleagues to approach these agents?
27. Why did they choose office rather than going to the agents?
28. Do you still prefer office after these all?
29. What do you recommend for these offices?
30. From how many long have you been involved in this work?
31. Why not any other work?
32. How did you approach this platform?
33. Do you have any affiliations with the office men?
34. Do you have any affiliations with any political parties?
35. How do you perceive this work? Legal or illegal?
36. How do you approach your clients?
37. How many types of works do they assign you?
38. How many types of vehicles do come?
39. How much do you receive for per vehicle?
40. Have you ever done their works without the complete documents?
41. How do the office men do your works?
42. Do these men do hurry in doing your works rather than serving other public?

43. Do you give commission to the office men?
44. Have these office men done any discriminations between you and public?
45. Who do they give most value, you, or the public waiting in line? If you then why?
46. Have you ever done any work for these office men for free?
47. Do you think these office men involved in corruption through these acts?
48. Do any political personalities approach you?
49. Have you ever got in touched with brokers who have several cars and documentations at the same time?
50. Do you know any other agents you think doing illegal works by doing works without checking documents?
51. Have they ever been caught by government officials?
52. What types of punishment did they get?
53. Do you think any punishment for this act is favorable?
54. If you are involved doing any illegal works through this, will you accept the punishment?

## Census report of Islamabad of 2017

growth rate of 1.6 percent during 1998-2017. The population of GB was 0.9 million in 1998. However, results of the 2017 census for GB have not yet been published.

Table 1: Demographic profile for provinces and regions in Pakistan, 1998 and 2017

Province/Region	Total Population (in million)								Annual increase (in million)	Annual growth rate (in %)
	1998				2017					
	Female	Male	Total	Sex ratio	Female	Male	Total	Sex ratio		
Punjab	35.5	38.1	73.6	107.2	54.0	56.0	110.0	103.5	1.9	2.1
Sindh	14.3	16.1	30.4	112.2	23.0	24.9	47.9	108.6	0.9	2.4
Khyber Pakhtunkhwa (KP)	8.7	9.1	17.7	105.0	15.1	15.5	30.5	102.7	0.7	2.9
Balochistan	3.1	3.5	6.6	114.6	5.9	6.5	12.3	110.6	0.3	3.3
FATA	1.5	1.7	3.2	108.4	2.4	2.6	5.0	104.5	0.1	2.4
ICT	0.4	0.4	0.8	117.0	1.0	1.1	2.0	111.0	0.1	4.8
<b>Total</b>	<b>63.5</b>	<b>68.9</b>	<b>132.4</b>	<b>108.5</b>	<b>101.3</b>	<b>106.4</b>	<b>207.8</b>	<b>105.1</b>	<b>4.0</b>	<b>2.4</b>
AJK	1.5	1.5	3.0	101.0	2.0	2.0	4.0	101.0	0.1	1.6
GB	0.45	0.42	0.9	105.0	-	-	-	-	-	-
<b>Pakistan</b>	<b>65.4</b>	<b>70.8</b>	<b>136.2</b>	<b>108.2</b>			<b>211.8</b>		<b>4.0</b>	<b>2.3</b>

Source: Pakistan Bureau of Statistics (PBS), Planning & Development Department AJK and GB.



## Glossary

s.no	words	Meanings
1	Chasis	It is the frame number of a vehicle.
2	License/book	The proof documents of a vehicle
3	Marking	It is the physical checkup of the vehicles
4	Transfer	Converting the vehicle from one owner to another owner
5	Registration	It is to approve the vehicle from the government that it is legal
6	Token tax	A yearly tax government charges to the people who own more than 1000 CC vehicle in the country
7	Agent	A person in the proximity of the excise office who bargains with the vehicles' owners to do their work and charge them a fee for his service
8	Touting	To try to persuade people that something is important or valuable by praising it
9	Palm-greasing	Bribery used to secure illicit advantages or gains in politics or business
10	Transit vehicles	Those vehicles which are brought in the country from the illegal ways.
11	Biometric	A process in which a car owner verifies his/her car by his or her own identification as a proof of the vehicles.
12	<i>Bangra</i>	A Punjabi cultural song which is too famous in Punjabi happy events
13	Lok Virsa	A cultural heritage place in Islamabad which represent all cultures of Pakistan
14	Zaheeron	A type of song sung with rudimentary musical instrument sometimes without instruments
15	Motk	A song sung in mourning in Baloch culture

## Abbreviations

s.no	Abbreviations	Meanings
1	NTN	National tax number
2	CC	Cubic centimeter
3	GPD	Gross domestic product
4	KP	Khabir Pakhtwankwa
5	BPI	Bribe payers Index
6	US	United states of America
7	ETO	Excise and taxation office