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The Role of AI in Enhancing Revenue Collection through Digitization of Pakistan's Economy: Opportunities, Challenges, and Policy Implications

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Abstract

Pakistan's persistently low tax-to-GDP ratio, narrow tax base, and large undocumented economy continue to constrain fiscal stability and public investment. As the country shifts from a paper-based, cash-dominated economy towards a digital one, artificial intelligence (AI) and digitization present an opportunity to strengthen revenue mobilization through better compliance, fraud detection, and documentation of informal activity. This article examines, from a doctrinal legal and policy perspective, whether AI can lawfully and effectively enhance revenue collection in Pakistan without compromising constitutional guarantees, taxpayer rights, and principles of good governance. Drawing on the Constitution of the Islamic Republic of Pakistan, 1973, the Income Tax Ordinance, 2001, the National Artificial Intelligence Policy 2025, and comparative jurisprudence from India, Singapore, and the United States, the study analyzes the opportunities and risks of AI-driven taxation. It finds that AI can meaningfully improve audit targeting, anomaly detection, and the formalization of the informal sector, but that these gains depend on the existence of digital data, reliable infrastructure, and a rights-based legal framework. The article argues that Pakistan currently lacks AI-specific tax legislation and adequate data-protection safeguards, exposing taxpayers to risks of opaque profiling, privacy intrusion, and unaccountable automated decisions. It concludes by proposing legal, institutional, and governance reforms to ensure that AI is integrated into revenue administration in a transparent, fair, and constitutionally compliant manner.

Keywords: Artificial Intelligence; Tax Administration; Digitization; Revenue Collection; Tax Compliance; Federal Board of Revenue; Data Protection; National AI Policy 2025

1. Introduction

Digital technology has revolutionized the administration of taxation, as it has affected how modern states record transactions and ensure that taxpayers fulfil their tax obligations. Revenue authorities are increasingly using data analytics and artificial intelligence (AI) to enhance the quality of taxpayer services, to identify taxpayer non-compliance, and to focus audit resources more effectively (OECD, 2024; Pali & Rama, 2025). This transition is particularly important for developing economies where, among other reasons, poor documentation and limited administrative capacity has long been a hindrance to revenue mobilization. The challenge is exemplified in Pakistan. It has a low tax-to-GDP ratio and has not increased since roughly nine to eleven percent, due to a narrow tax base, informality, weak tax revenues collection and low tax revenues voluntary compliance (Khalid & Nasir, 2020). The International Monetary Fund has been calling the country's revenue collection "structurally weak" (IMF, 2024). The powers of assessment and recovery are conferred on the Income Tax Ordinance, 2001, but the Constitution of the Islamic Republic of Pakistan, 1973, placed the following requirements on the exercise of such powers, which must be exercised 'lawfully and with due regard to human dignity and privacy'.

Pakistan is also striving for a digital economy, a key reform pathway identified by the World Bank (2025). Electronic payments and records have increased the state's capacity to trace taxable payments and Federal Board of Revenue has taken steps to modernize its operations, including IRIS and digital invoicing (Mubeen & Mohi Uddin, 2022). AI turns this data into actionable intelligence, assisting in the identification of high-risk taxpayers, prediction of revenue, and fraud detection (Salman & Choudhary, 2025; Stewart, 2022). However, it also creates many important questions of privacy, due process, and accountability (Ahmad et al., 2025). The main issue is not just AI's capacity to generate revenue, but it can do so legally and fairly. The article continues with literature review, conceptual framework, methodology, opportunities and challenges analysis, comparative lessons and policy recommendations.

2. Literature Review

2.1 Digitization and Revenue Mobilization

There is a significant and growing volume of research that correlates digitization of public administration with higher revenue performance. There is evidence from across countries to support the potential improvements in tax administration and its impact on the efficiency of taxpayer identification, taxpayer evasion detection and collection when ICTs are implemented in tax administration, and the extent of these improvements is compounded by the support of reliable digital connectivity and proper technical capacity building (OECD, 2024). In Pakistan, empirical and policy research literature also shows a growth in the documented base and the improvement in compliance since the introduction of e-filing, e-payment, and point-of-sale integration, and points to the need for infrastructure and a lack of trust in the system as constraining these effects (Nasseer et al., 2024).

2.2 AI and Machine Learning in Tax Administration

The scholarship on Artificial Intelligence in taxation emphasizes its risk profiling capabilities, fraud detection and predictive compliance. According to Russell and Norvig (2021), AI is the ability of computational systems to execute tasks typically associated with human intelligence such as learning, pattern recognition, and decision support, which are tasks that can be directly applied to audit selection and anomaly detection. Comparative studies reveal that smart tax systems, which rely on automation, analytics, and machine learning can enhance tax enforcement and minimize leakage (Sajid et al., 2025; Salah & Awwad, 2025). However, the use of AI in tax administration has its own set of important questions regarding taxpayer rights and the explainability of the automated outputs of the AI (Górski et al., 2025).

2.3 The Pakistani Context and the Informal Economy

Pakistani literature establishes that the informal sector, which accounts for a significant proportion of GDP and employment, is the major challenge in mobilizing revenues (Mahmood & Karim, 2025). Alam & Muqeem-ul-Islam (2024) have also noted studies on the automation of FBR, which shows that while the records are being digitized, notices are still being issued, replies scrutinized, and audits conducted manually, there is no link between digitized records and intelligent, data-driven administration. The IPRI policy brief suggests that AI could enable formalization of informal transactions via the utility-data matching, transaction monitoring and supply chain analysis (Salman & Choudhary, 2025).

2.4 Governance, Rights, and Data Protection

Another strand of research focuses on risks to governance in AI when it comes to public administration. Wirtz et al. (2020) create an integrated governance framework, emphasizing the need for institutional controls or safeguards to prevent loss of transparency, accountability, and fairness in the introduction of automation. Research on Pakistan highlights that data protection and cybersecurity measures are essential for ensuring trustworthy AI use in government, as the information being handled is sensitive (Ahmed, 2024). Comparative studies of the rights of taxpayers also argue the need for automated processes to be explainable and contestable (Faúndez-Ugalde et al., 2020; Serrano Antón, 2022). The article highlights the vital role of AI in revenue collection but points out that its

value cannot be evaluated without considering the legal protections that must be in place to ensure its responsible use. This literature further underscores the importance of AI for revenue collection, but also clarifies that its value can't be measured without the appropriate legal protections to ensure responsible use.

2.5 Research Gap

Despite the increased attention, the literature is still largely dominated by economic and administrative considerations, while there is a paucity of legal and constitutional aspects of AI taxations in Pakistan. There is no detailed doctrinal analysis of the interaction of the Income Tax Ordinance, 2001, constitutional rights and the National Artificial Intelligence Policy 2025 with respect to automated revenue system (Alam & Muqeem-ul-Islam, 2024). The article fills that gap by combining the opportunities and challenges analysis with a rights-based legal approach.

3. Conceptual and Theoretical Framework

This study builds on four complementary theories that collectively capture the reasons why taxpayers comply and how digitization with the help of AI can support the revenue collection process. They place taxation not only as a behavior phenomenon, but also as a legal and institutional process of lawful and well-governed institutions.

3.1 Deterrence Theory (Tax Compliance)

Deterrence theory assumes that taxpayers compare their expected benefit of evading the tax with the likelihood of being caught and the punishments they will receive, and that they will only evade the tax if the risks are greater than the benefits (Allingham & Sandmo, 1972). Historically, this effect on enforcement has been undermined in Pakistan by weak audit capacity and low enforcement, allowing for evasion to continue. The use of AI and digitization enhances deterrence by improving the chances of detection, such as automated transaction trails, e-invoicing, and analytics-based audit selection, which creates a perception that non-compliance will be identified (Mahmood & Karim, 2025).

3.2 Behavioral Economics (Compliance Behavior)

Deterrence and behavioral economics are closely connected as they incorporate psychological and social factors which affect compliance. Taxpayers should be willing to accept the system when they feel it is fair and simple, feel they are receiving something in return and feel that the rules are fairly enforced by the system (Feld & Frey, 2007). Digital tools, such as intuitive applications, up-to-date reminders, and personalized "nudges", reduce the complexity, and ensure it is clear that the process is fair, so it is more likely to be followed in low-trust environments. AI can operationalize these behavioral insights by customizing the communications and streamlining the interactions, creating a sense of cooperation, but not coercion (Salah & Awwad, 2025).

3.3 Digital Governance Theory

Digital governance theory provides a framework to understand taxation as part of a digitally mediated relationship between the state and its citizens that transforms service delivery, oversight and accountability (Pali & Rama, 2025). It takes digitization as a more than a mere technical improvement and sees it as a shift of administrative power which must be transparent and accountable. Applied to revenue collection, this means that AI systems must be efficient without compromising openness, human management and the rule of law, or undermining the legitimacy of the system (Wirtz et al., 2020; Stewart, 2022).

3.4 Institutional Quality Theory

Theory of institutional quality suggests that governance institutions, such as the rule of law, accountability, and control of corruption, play a crucial role in revenue performance. Well-designed reforms underperform in weak institutions and improve over time in strong institutions coupled with data integration (Khalid & Nasir, 2020). In Pakistan, it means that the advantages of AI-driven revenue administration depend on institutional capacity, integrity, and trust, as technology alone will not solve problems of fragmented administration or a lack of public trust (World Bank, 2023).

4. Opportunities of AI in Revenue Collection

4.1 Improved Compliance and Risk-Based Audit Selection

The most obvious opportunity is to change enforcement from the blanket, static approach to auditing to a more focused and risk-based approach. Machine learning models can use integrated income tax and sales tax and customs data and rank taxpayers based on their risk level, and identify inconsistencies, such as discrepancies between sales and income, which human officers cannot do at scale (Salman & Choudhary, 2025). The Pakistan's own compliance risk management framework is a good example of this potential: machine learning has been integrated into operational dashboards, which flag up cases with the highest risk, empowering officers to make the end decision. Initial outcomes are positive from sales-tax interventions, where high- and medium-risk taxpayers who are flagged receive targeted electronic nudges, and a significant proportion of these taxpayers pay significantly more over a period of just a few months without a full audit (Nasseer et al., 2024). This evidence is offered for the benefit of deterrence theory and still allows for human oversight, as required by legislation.

4.2 Fraud Detection and Anomaly Identification

AI also improves Fraud and Underreporting Software Detection. Machine learning algorithms can identify anomalies in returns, flag fraudulent claims, and identify unusual transactions, allowing limited resources to be targeted at those transactions with the greatest probability of revenue (Sajid et al., 2025). Internationally, these gains have proven to be quite large: In the U.S. and other advanced economies, each year the revenue authorities have managed to realize billions of dollars of underreported income with the help of AI-powered audit systems (Salman & Choudhary, 2025). In Pakistan, where it has been revealed that a significant percentage of high-value assets are not reported for taxation, and where substantial bank deposits have been discovered by people who report very little income, AI based cross-checking of property, banking and transactions data can be a powerful tool for closing the gap between actual wealth and declared assets.

4.3 Documenting the Informal Economy

One of the most striking aspects of the revenue problem in Pakistan is the large informal economy that lies outside the tax system. AI can be used to formalize this sector by identifying patterns in undocumented activity via utility-consumption matching, point-of-sale monitoring and analysis of digital-payment flows (Salman & Choudhary, 2025). Digital payment platforms, including RAAST, JazzCash, and Easypaisa, facilitate the creation of financial trails that are traceable, adding an extra layer of difficulty in evading tax (Mahmood & Karim, 2025). The Punjab e-invoicing pilot has yielded a dramatic increase in the number of small businesses registered and the amount of tax revenue collected in a matter of months, with the simplified, locally adapted digital tools, and incentives, having proven effective as domestic proof of concept (Mahmood & Karim, 2025). The findings show that, when contextually designed, AI and digitization can help to increase documentation, rather than just automating it.

4.4 Automation, Taxpayer Services, and Revenue Forecasting

AI cannot just monitor and enforce regulations but likewise automate repetitive tasks like data reconciliation and compliance checks, freeing up officers for more value-added work (Adelekan & Adisa, 2024). AI Chatbot or Virtual Assistant can assist taxpayers in filing returns in real time, reducing compliance costs, and encouraging voluntary compliance by using the Behavioral Economics concept that 'Simplicity Encourages Compliance.' (Feld & Frey, 2007). Predictive analytics may also be used to model historical trends and taxpayer behavior to more accurately predict revenue and guide evidence-based policy choices (Stewart, 2022). These efficiency and transparency gains are reflected in the FBR's announcement of the phased implementation of an AI-based national faceless tax system which will be used to track taxpayer behavior and conduct audits with limited human discretion. With properly managed automation, this could decrease the chances of corruption and improve the quality of service.

4.5 Blockchain Integration, Transparency, and Public Trust

AI is also being considered as a supporting technology for the revenue process, with blockchain. While AI can analyze and predict, blockchain ensures that tax data remains unalterable, minimizes manipulation, and prevents opportunities for corruption (Salman & Choudhary, 2025). AI-driven analysis of the distributed-ledger records could also provide taxpayers greater transparency via auditable trails, tackling the current issues of lack of public trust in the FBR (Alam & Muqem-ul-Islam, 2024). International evidence indicates that the use of blockchain-based or e-invoicing systems lowers leakage and enhances compliance as long as they are well implemented (Chakraborty, 2021). In the context of Pakistan, the overall implication of the technology is that it can redefine compliance as a partnership between the taxpayer and the state, rather than as a forceful application, in order to foster taxpayer compliance as predicted by behavior theory (Feld & Frey, 2007). But realizing this potential requires the digitization of records and transactions that is not completed in much of the economy.

5. Challenges and Risks

5.1 The Legal and Regulatory Gap

The first fundamental challenge is the lack of a specific legal system to address AI issues in the tax field. The Income Tax Ordinance, 2001 provides powers of assessment, audit, and enforcement but remains silent on the following aspects: AI-driven audit selection, automated risk profiling, algorithmic decision-making, automated notices, and inter-institutional data sharing, as well as explainability of the outputs of AI (Alam & Muqem-ul-Islam, 2024). Such a lawless silence allows for arbitrary profiling, opacity, and some lack of accountability. The National Artificial Intelligence Policy 2025 provides good guidance on responsible AI, but it is a policy and not a sector-specific law, and cannot alone provide legal protection to revenue administration (Ministry of Information Technology and Telecommunication, 2025; Atta & Khan, 2025).

5.2 Privacy, Data Protection, and Constitutional Dignity

AI-powered taxation relies on the gathering, matching, and processing of sensitive taxpayer information, such as income, banking, property, and digital transactions. This will engage Article 14 of the Constitution which ensures the dignity of the person and privacy of home (Constitution of the Islamic Republic of Pakistan, 1973, art. 14). Currently, Pakistan does not have any complete legislation regarding data protection, and the taxpayer information can be accessible to unauthorized persons, collected without the need, and used without permission (Ahmed, 2024). There are some scholars who have highlighted that providing for the rights of taxpayers and maintaining trust in a tax system could be significantly threatened by automation in tax administration if adequate safeguards are not established (Faúndez-Ugalde et al., 2020). These risks are compounded by the absence of clear guidelines on lawful sharing of data between the FBR, the NADRA and the utility companies.

5.3 The Cash Economy, Infrastructure, and the Digital Divide

AI is only effective when digital information exists and is accessible and integrated. However, most of the business deals in Pakistan are undertaken without writing any entries in the books and a significant amount of cash is exchanged (Raza et al., 2023). Other challenges include a shortage of digital infrastructure, inconsistent internet connectivity, power outages, and lack of digital skills, particularly among small vendors (Mahmood & Karim, 2025). These factors can also lead to a 'digital divide', where the informal actors on which the reforms are targeting are left behind when the cost of the acquisition and operation of AI infrastructure is computed for a fiscally constrained State (Alam & Muqem-ul-Islam, 2024).

5.4 Algorithmic Bias, Transparency, and Accountability

Decision making through automation would lead to challenges related to bias, opacity, and reduced accountability. There would be biases by the AI system toward certain individuals or decisions which may not be understandable to the taxpayer and, at times, even the official involved (Wirtz et al., 2020). Opacity arising from proprietary algorithms would be a challenge, where the taxpayer would

be forced to accept the algorithmic decision without knowing its workings and even challenging the same, either in the case of explainable AI in tax world (Górski et al., 2025) or AI in tax administration generally. The principles of administrative fairness and due process will be jeopardized without human involvement in automated profiling and notice-issuance. Transparency, human oversight and redress systems are therefore pivotal to the effective integration, otherwise the gains in efficiency may be realized without the gains in the law (Ahmad et al., 2025).

5.5 Institutional Resistance, Skills Gaps, and Legacy Systems

Legal and infrastructural challenges are not the only challenges faced in implementation, but institutional challenges as well. Tax automation might be considered by taxpayers as a way to “enhanced” tax inspection rather than an opportunity for easier collection, and manual tax collection can be resisted by the tax officials who have been accustomed to making their own decisions. Companies might perceive that tax automation is an opportunity for “enhanced” tax inspection rather than easier tax collection, while tax officials accustomed to making their own decisions can resist manual tax collection. The FBR is also facing a shortage of skills and there is a shortage of officers and technical staff who are trained in data analytics and machine learning skills. These skills are required to apply AI, which is not available in sufficient numbers in the current scenario (Alam & Muqem-ul-Islam, 2024). The process of incorporating AI into conventional systems like IRIS, where manual notice, reply and audit management still occur, must be planned carefully and gradually, especially when considering the impact on the system. (Adelekan & Adisa, 2024) No matter how well designed an AI tool is, if there is a lack of capacity building, change management and political will to effectively using it, the tool can fall short of its potential or have unintended consequences.

6. Comparative and Jurisprudential Insights

Pakistan is still in the process of building jurisprudence around the administration of AI, which means there are some useful precedents from similar experience. In India, the Supreme Court has established privacy as a fundamental right and has a lawful, necessary, and legitimate aim and necessity requirement for any intrusion by the State (Justice K.S. Puttaswamy v. Union of India, 2017), and the principle of proportionality (Balotelli v. Italy, 2019), which supports the notion of balancing benefits against limitations. Since that time, India has enacted particular data protection statutes that could be applicable for protecting confidential information related to tax payers. This jurisprudence is pertinent for Pakistan, and in cases where such IDs, bank account information, and property records are connected with an AI-enabled taxation system, it certainly must be: regulated and remedied.

Singapore is a case study for the successful combination of having strong data protection laws and digital governance along with responsible AI guidelines. It has its own Personal Data Protection Act 2012 (PDPA) which possesses the three qualities of consent, purpose limitation, and accountability obligation; and the courts in Singapore have held that there are ways in which individuals may act against the misuse of their personal data (Reed v Bellingham, 2022). In the light of revenue administration, it implies that the data collected through the AI will be processed lawfully, securely and with provisions for redressing the taxpayer. In regard to automated decision making and due process, the United States gives some useful insights: While considering an algorithmic risk assessment tool, the Wisconsin Supreme Court cautioned that using algorithms in the absence of human intervention is not appropriate and proprietary algorithms may sometimes be so opaque that they violate the person's right to challenge a decision (State v. Loomis, 2016). From the perspective of taxation, the lesson learned is that AI can assist in a significant way, but not in replacing sound judgement on how to apply the law and the need for tax payers to be informed and to have been listened to by a human being. International benchmarks of administrative practice also point to the same principles, since although AI has assisted in spotting fraud in countries like India, the UK, and US, efficient institutions and data integration have also contributed to success (Salman & Choudhary, 2025).

Several principles are observed across these jurisdictions which are relevant for Pakistan. First, the use of AI for revenue collection needs a strong legal footing, rather than just administrative authority.

Second, there should be a requirement for data collection and processing for the purposes required, necessary and proportionate for the taxpayer. Third, AI-informed decisions need to be explainable, reviewable and human readable. Fourth, taxpayers must have remedies if automated systems are wrong, biased or misused. Finally, Pakistan must strike a balance between revenue generation and the constitutional protection of dignity, privacy, equality and due process (Constitution of the Islamic Republic of Pakistan, 1973, art. 14). The adoption of such standards would enable Pakistan to apply lessons learned from the advanced digital tax administration of its comparators without compromising on rights-based restrictions which form the basis of its digital tax system, but are being ignored while importing the technology (Faúndez-Ugalde et al., 2020).

7. Policy and Legal Implications: The Way Forward

This section outlines the legal, institutional, technological, and governance actions necessary to implement AI in Pakistan's revenue administration system legally and effectively.

7.1 Legal Reforms

The government of Pakistan should establish a precise legal framework for AI in the tax administration. This involves changes to the Income Tax Ordinance, 2001, to empower and regulate AI applications in audit selection, automated profiling, and automated notices, along with ensuring that taxpayers have a right to receive an explanation, to submit an objection, and a right to have adverse automated decisions reviewed by a human (Income Tax Ordinance, 2001; Górski et al., 2025). A comprehensive data-protection statute is also vital to control the collection, dissemination and retention of taxpayer information in line with the Constitution Article 14 (Constitution of the Islamic Republic of Pakistan, 1973, art. 14; Ahmed, 2024). Documentation is further improved through tamper-proof digital documentation and the legal transfer of information from one agency to another (Chakraborty, 2021).

7.2 Institutional Reforms

FBR requires being institutionalized in order to ensure the proper usage of AI systems. This would include having an AI division, training the tax officers on how to perform data analytics and machine learning, and also having external AI oversight (Wirtz et al., 2020; Alam & Muqem-ul-Islam, 2024). It should be based on human-in-the-loop arrangements in which officers should still have discretion in terms of materiality and enforcement, and a compliance-risk-management approach should be adopted, which is already done in Pakistan (Nasseer et al., 2024). Capacity building also needs to be complemented by public reporting on what, how, and what not they are using, performing, and attaining with AI to maintain public trust in AI.

7.3 Technological and Governance Reforms

The technological reform should not only involve a nationwide adoption of digital invoicing, but also a decentralized, secure database to serve as the foundation of the implementation of AI applications, alongside robust cybersecurity measures to protect sensitive data (Salman & Choudhary, 2025; Ahmed, 2024). The measures should be complemented with the National Artificial Intelligence Policy 2025 that underscores the importance of transparency, human control, and algorithmic responsibility (Ministry of Information Technology and Telecommunication, 2025; Atta & Khan, 2025). The efforts of governance reforms should also address the digital divide by gradually implementing the reforms, creating an interface in the local language, and educating taxpayers on how to use the digital interface, without excluding informal actors (Mahmood & Karim, 2025). The Digital Pakistan Policy contains legislation regarding data security and interoperability of Government databases, which could be used to develop cross-sectoral protections (Ministry of Information Technology and Telecommunication, 2018). Within this framework, a good tax system could prove to be very significant (Shehzad & Maqbool, 2018).

7.4 A Phased and Measurable Implementation Pathway

The transition must take place slowly, and not suddenly. The FBR can provide a secure and standardized environment for the taxpayers to use and carry out pilot projects with AI applications in

riskier areas such as fraud detection and audit screening. This will help assess the effectiveness of AI before rolling it out more widely. The FBR can provide a secure and standardized environment for the taxpayers to use, and carry out pilot projects using AI in riskier applications such as fraud detection and audit screening (Salman & Choudhary, 2025). In the medium term, policies and mechanisms on data privacy, ethical use of AI, and algorithmic accountability need to be established, along with training individuals and upgrading infrastructure (Ministry of Information Technology and Telecommunication, 2025). In the longer term, AI can be used throughout the revenue forecasting, compliance monitoring and taxpayer services processes, backed by the performance measures and feedback from stakeholders. Importantly, transparency reporting and independent review should be accompanied by each phase and the amount of revenue generated must be measurable without compromising legality. The recent measures taken by Pakistan towards the introduction of an AI-based faceless tax system provide a glimpse of how things are going; this will be proven successful only if embedded in enforceable protections that expand the revenue base and rights, not just the former (Atta & Khan, 2025).

8. Conclusion

Artificial Intelligence and digitization present a real opportunity to Pakistan to tackle one of the long-standing governance issues that are hampering the process of domestic revenue generation. AI can help streamline compliance, refine fraud detection, document the informal economy, and enhance forecasting and services to taxpayers, making the FBR a modern, data-driven tax authority for expanding the tax base and reducing the revenue gap. The benefits of compliance risk management and the pilot of e-invoicing in Punjab support the fact that these benefits can be achieved in Pakistan's context, if reforms are designed carefully. However, it becomes apparent from the analysis that AI is a neither something technologically neutral nor purely objective approach. Taxation can have an effect on privacy, due process, equality, and accountability in case it does not contain appropriate safeguards. However, the existing legal framework of the country does not provide any tax laws for AI, and the following constraints also restrict its adoption: insufficient data protection, structural limitations, predominance of cash economy, poor infrastructure, and digital divide. Therefore, further steps must be taken in terms of a balanced and rights-based approach to the introduction of technology. AI can only enhance Revenue Collection within these limits, while maintaining the dignity, privacy, and fairness guaranteed by the Constitution.

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