



# **PROFESSIONAL DRAFTING [PRACTICAL ASPECTS] COMMUNICATION FOR TAX PURPOSES**

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**By  
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Page 01



## **Contents**

- 1. Reflective Landscapes - The Evolution of Thinking -**
- 2. Use of Language - Convergence of Thoughts and Expression**
- 3. Sway and influence through Powerful written communications**
- 4. Knowledge of the subject - Sources of knowledge**
- 5. Vicissitudes in the Law and the Case Law**
- 6. References, Quotations and Excerpts**
- 7. Reiterations and change of vocabulary**
- 8. Word Power**
- 9. Use and placements - certain prerequisites**
- 10. Introduction to Newer Horizons**
- 11. Communication fundamentals**
- 12. Different types of Communications**

Page 02

## Contents



13. Normal Contents of Communications
14. Value Creation
15. Being Imaginative and Resourceful
16. Intellectual dynamism or Dynamic Intellectualism - Your Proud Heritage and Birthright
17. Self-Critique versus Self-Compliment
18. Key to Conquest - Turn out to be invincible
19. Keeping in touch
20. Case Law - Burning Midnight Oil
21. Communication with Clients
22. Touch Base Other Matters
23. Questions & Answers

Page 03

# REFLECTIVE LANDSCAPES - THE EVOLUTION OF THINKING

Page 04

## REFLECTIVE LANDSCAPES – THE EVOLUTION OF THINKING



- Originality and pureness of the thoughts
- Do not imprison or prejudice your discerning process
- Free thinking - Even the best has room for improvement
- Clarity in Concept and in Details
- Focus on the Subject - Stitch together all the relevant references
- Find Time to fully grasp the subject
- Six Dimensional Thinking - very important and natural
- Discipline and Control in Thinking - Limiting and Delimiting

Page 05

## USE OF LANGUAGE AND CONVERGENCE OF THOUGHTS AND EXPRESSION

Page 06

## USE OF LANGUAGE AND CONVERGENCE OF THOUGHTS AND EXPRESSION



- Use the Language - read, write, speak and listen
- Obliteration of Barriers in switching the thoughts [in a different language] to expression in another language
- Use English Language in all your thinking with regard to the subject
- This is quite an effort - In your subliminal you are still a hidden indigenous and not an alien -
- However, the intensity of the problem starts trimming down
- Reflection of thinking - the quality of thinking will be translated into quality of speaking and then writing -

Page 07

## SWAY AND INFLUENCE THROUGH POWERFUL WRITTEN COMMUNICATIONS

Page 08

## SWAY AND INFLUENCE THROUGH POWERFUL WRITTEN COMMUNICATIONS



- Self-Belief and Self-Confidence
- Unflinching and Steadfast nonetheless ready to appropriate adjustments
- Make the reader a listener when your writing turns into an spoken expression
- Articulate the Arguments - Be eloquent and coherent
- Diverge and Break apart and converge
- Requisite Vehemence supported by impressive form and abundant content
- Do not let the reader drift or depart -Make him to look forward to what is up next -
- Enthrallment and Enchantment -

Page 09

## KNOWLEDGE OF THE SUBJECT - SOURCES OF KNOWLEDGE

Page 10

**KNOWLEDGE OF THE SUBJECT –  
SOURCES OF KNOWLEDGE**



- Constitution of the Country
- Taxation Law and Legislative History
- Interpretation of the Law
- Case Law
- Practice of the Law
- Rules of Interpretation
- General Clauses Act, 1897
- Other Pertinent Laws - Limitation Act – Qanoon-e-Shahadat
- Framework, History and Facts
- Financial and Accounting Side - IFRSs and IASs – Accounting Principles

Page 11

**VICISSITUDES IN THE  
LAW AND THE CASE LAW**

Page 12

## VICISSITUDES IN THE LAW AND THE CASE LAW



- Learn
- Unlearn
- Relearn
- Knowledge Progression at all levels
- Development of New Concepts
- Newer Leanings and Adaptations

Page 13

## REFERENCES, QUOTATIONS AND EXCERPTS

Page 14

## REFERENCES, QUOTATIONS AND EXCERPTS



- Selection of what is direct, operative and germane
- Law
- Case Law
- Authoritative Pronouncements
- Professional Books
- Agreements and Contracts
- Social Media
- Founding Documents
- Global Standards
- Other local and transnational references
- Dictionaries

Page 15

## REITERATIONS AND CHANGE OF VOCABULARY

Page 16



## REITERATIONS AND CHANGE OF VOCABULARY



- For further emphasis
- For added clarity
- New Horizons
- Multi-dimensionality

Page 17

## WORD POWER

Page 18

## WORD POWER



- Work around and Justify
- Further empowering
- New words open new windows and panoramas
- Pushes your thought process further
- Value Creation

Page 19

## USE AND PLACEMENTS - CERTAIN PREREQUISITES

Page 20

## USE AND PLACEMENTS - CERTAIN PREREQUISITES



- Idioms
- Quotations
- Latin Phrases
- Rules of Interpretations
- References to General Clauses Act 1897

Page 21

## INTRODUCTION TO NEWER HORIZONS

Page 22

## INTRODUCTION TO NEWER HORIZONS



- Hitherto unknown
- Embarking upon unknown frontiers
- Riding through rough waters
- Scrabbling in the Shade
- Tackling difficult and intricate situations
- Hauling Exemptions and Benefits from Orifices of Taxation
- Walking on the tight rope

Page 23

## COMMUNICATION FUNDAMENTALS

Page 24

**COMMUNICATION FUNDAMENTALS**

- Written words are your representatives
- Utmost precision
- Professional language
- Carrying the reader along
- The Sanctity of Written Words
- Sharing and not tutoring
- Stitching together the thoughts
- Choicest Lyrics
- Beguiling and captivating the reader

Page 25

**COMMUNICATION FUNDAMENTALS**

- Articulating
- Not allowing the reader to digress or drift
- Linkage with the past communications
- Foreword
- Executive Summary
- Arraying the significance
- Lead Arguments and Without Prejudice submissions
- Topical Arrangement
- Sequencing and ordering

Page 26

## COMMUNICATION FUNDAMENTALS



- The arrangement of precedence
- Rightsizing
- Structuring and building
- Paragraphing
- Leveraging and powering the contents or contentions
- Rebuttals - Para by Para
- Offering and extending cooperation
- Emphases and highlighting
- Evidencing

Page 27

## COMMUNICATION FUNDAMENTALS



- Concluding
- Keeping the communications open - offer for submission of further information and explanations
- Delimiting and Un-limiting
- Fastening Schedules;
- Attaching Annexes - Enclosures -

Page 28

# DIFFERENT TYPES OF COMMUNICATIONS

Page 29

## DIFFERENT TYPES OF COMMUNICATIONS



- Emails - quick spontaneous and different and direct language - detailed deliberations in attachment
- Notes
- Opinions
- Writing letters to Clients
- Replies to Show Cause Notices
- Replies to Audit Notices
- Replies to WHT Monitoring Notices
- Replies to other Notices
- Stay Applications
- Extension Requests
- Exemption Requests
- Rectification Applications
- Responding to run of the mill Letters;
- Submission of Explanations;
- Case Study - Real World Examples

Page 30

## DIFFERENT TYPES OF COMMUNICATIONS



- Exemption Requests
- Rectification Applications
- Responding to run of the mill Letters;
- Submission of Explanations;
- Case Study - Real World Examples

Page 31

## NORMAL CONTENTS OF COMMUNICATIONS

Page 32



**NORMAL CONTENTS OF COMMUNICATIONS****KTBA**

- Self-contained caption
- Recitals
- Factual Account
- Law and its interpretations
- Deliberations and arguments
- Adjustments
- In quest for information
- References to hearings and visits
- Opinions and Views
- Emphases
- Excerpts
- Replies to questions raised
- Elucidations

Page 33

**VALUE CREATION**

Page 34

## VALUE CREATION



- Reading emails and whatsapps
- Reading law and case law
- Reading Notices and Orders
- Reading Newspapers
- Viewing Television
- Using the Social Media
- Discussions
- Rendering Advices

Page 35

## BEING IMAGINATIVE AND RESOURCEFUL

Page 36

**BEING IMAGINATIVE AND RESOURCEFUL****KTBA**

- Create your own world of thinking and interpretations
- Do not become hostage of what you are looking at or listening
- Do not incarcerate or limit your intellectual capacity - No maximum threshold
- Recreate Yourself - Innovation
- Talk to and argue with your own self
- Nothing has achieved finality
- Improvement is an on ongoing process

Page 37

**INTELLECTUAL  
DYNAMISM OR DYNAMIC  
INTELLECTUALISM -  
YOUR PROUD HERITAGE  
AND BIRTHRIGHT**

Page 38

**INTELLECTUAL DYNAMISM OR DYNAMIC INTELLECTUALISM - KTBA**  
**YOUR PROUD HERITAGE AND BIRTHRIGHT**

- The world of knowledge is changing and changing very fast
- The meanings of the words have changed - it is lethargic to be complacent
- Owing the origin to quality [intellectual] pursuits
- Support from constant reading and researching
- Capture the thought - Make notes
- Write Articles and books - a win win situation

Page 39

## **SELF-CRITIQUE VERSUS SELF-COMPLIMENT**

Page 40

## **SELF-CRITIQUE VERSUS SELF-COMPLIMENT**



- Self-Critique - a robust tool for improvement
- The impatience, agitation and restlessness
- Self-Compliment -Recipe for Disaster
- The quickened comfort or impulsive fulfillment

Page 41

**KEY TO CONQUEST -  
TURN OUT TO BE  
INVINCIBLE**

Page 42

**KEY TO CONQUEST - TURN OUT TO BE INVINCIBLE**



- Do not trade, import or borrow
- Enterprise your own engineering
- Centre of Excellence - Your own scholarly endeavor
- Knowledge of and Experience in the Subject
- Command over English Language
- Most Efficient Use of ICT

Page 43

## KEEPING IN TOUCH

Page 44

## KEEPING IN TOUCH



- Newspapers
- Professional Journals
- Case Law
- Browsing Web sites FBR SRB and SECP
- Books of General Interest - For form and contents both
- Whatsapp groups

Page 45

## CASE LAW - BURNING MIDNIGHT OIL

Page 46

## CASE LAW - BURNING MIDNIGHT OIL



- Head Notes
- References
- Author
- Instructive and Enlightening
- Stare Decisis and Per incuriam
- Obiter Dicta
- Operating Part

Page 47

## COMMUNICATION WITH CLIENTS

Page 48



**COMMUNICATION WITH CLIENTS**

- Subject wise prearrangement - Archives
- Return preparation - Return Filing - Detailed Instructions - Heads ups - WHT Monitoring - Audits and Amendments - Actions under Section 122[5A] - Rectifications - Advance Tax Installments - Refunds - Adjustments
- Notices - Frolicsome - Respite and Comfort - Legality - Jurisdiction - Way forward - Faults
- Short Emails - Telephone Calls - Instant Reprieve
- Facts of the Case for proper application of Law
- Opinions - Caveats
- Tax Planning
- Updates - General - Client Specific

Page 49

**COMMUNICATION WITH CLIENTS**

- IRIS Issues
- Year “book” and intervallic Presentations
- Review of Clients Drafts - Vetting
- Expertise in Client’s Employment
- Capacity Building for Client
- Visits to Client office
- Tax Briefs and Memoranda
- Templates

Page 50

# TOUCH BASE OTHER MATTERS

Page 51

## TOUCH BASE OTHER MATTERS




- Return
- Non Obstante Clause - For the time being in force - Firm and Absolute Enactment
- Charging Provisions
- Explanations and Provisos
- Legislation by incorporation or by reference
- Input Sales Tax adjustment
- Structuring the Discretion
- Amnesty Law - Unending Stream of Questions

Page 52

**KTBA**

*Any Questions*



Page 53

**THANK YOU**

GRACIAS ARIGATO SHUKURIA GOZAIMASHITA EFCHARISTO JUSPAXAR

TASHAKKUR ATU SUKSAMA EKHMET MEHRBANI PALDIES BOLZIN MERCI

DANKSCHEEN YAQHANYELAY TINGKI BIYAN SHUKRIA

Page 54