# FPSC Inspector Inland Revenue | BS-16 | FBR — GUESS PAPER 2027 (Set 1 of 2) · Predicted Questions

**Body:** Federal Public Service Commission (FPSC) · **Post:** Inspector Inland Revenue | BS-16 | FBR · **Set:** 1 of 2 · **Questions:** 100 predicted — 0 repeated questions, 80 verified facts predicted to recur, 20 syllabus anchors · **Price:** Free

**GUESS PAPER — predicted questions for the upcoming exam, NOT a past paper.** Every question below is a prediction: it is here because the same question, the same fact, or the same topic appeared in verified FPSC Inspector Inland Revenue | BS-16 | FBR past papers. **No pass guarantee.** A guess paper raises the odds; it does not promise a result. Answers are the best-supported answers, not exam keys.

> **How to use this paper:** study the basis under each question, not just the answer — the real paper will ask the same topics in different words. Revise the underlying topic, not only the four options. Do not quote any item as "asked in the 2027 exam" — nothing here has been asked yet.

## Question 1 Tax Law

What makes up the Federal Consolidated Fund?

- A. Federal Government expenditures
- B. Federal Government revenues ✓ **Predicted answer**
- C. Federal Government reserves
- D. None of these

**Why this answer?** The verified item keys the Federal Consolidated Fund to Federal Government revenues.

**ed [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q8 (verified item — correct answer: Federal Government revenues).

## Question 2 Tax Law

Under the sales tax law, what does the term computerised system cover?

- A. All the computers of a taxpayer
- B. Any information technology system used by the Board ✓ **Predicted answer**
- C. A computer on which a sales tax return is filed
- D. None of these

**Why this answer?** The verified item defines a computerised system as any information technology system used by the Board.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q9 (verified item — correct answer: Any information technology system used by the Board).

## Question 3 Tax Law

Which option gives the amortisation rate for pre-commencement expenditure?

- A. 25 percent
- B. 15 percent
- C. 30 percent
- D. None of these ✓ **Predicted answer**

**Why this answer?** None of the three listed rates is the rate in the verified item, so the keyed answer is None of these.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q10 (verified item — correct answer: None of these).

4 Tax Law

Who counts as an offshore evader under the tax law?

- A. A person who owns or is a beneficial owner of an offshore liability
- B. A person who owns or is a beneficial owner of an offshore asset ✓ **Predicted answer**
- C. Both of these
- D. None of these

**Why this answer?** The verified item keys offshore evader to a person who owns or is a beneficial owner of an offshore asset.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q11 (verified item — correct answer: A person who owns or is a beneficial owner of an offshore asset).

## Question 5 Tax Law

When an employee gets a right to acquire shares under an employee share scheme, how is the value of that right treated for tax?

- A. Tax is chargeable from the date of issuance
- B. Both of these
- C. None of these
- D. The value of a right to acquire shares shall not be chargeable to tax ✓ **Predicted answer**

**Why this answer?** The verified item keys the treatment to the value of the right not being chargeable to tax.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q12 (verified item — correct answer: The value of a right to acquire shares shall not be chargeable to tax).

6 Tax Law

How is foreign source income described in the verified item?

- A. Any income of a foreigner
- B. Both of these
- C. None of these
- D. Any income earned by a Pakistani citizen while working out of Pakistan ✓ **Predicted answer**

**Why this answer?** The verified item describes foreign source income as income earned by a Pakistani citizen while working out of Pakistan.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q13 (verified item — correct answer: Any income earned by a Pakistani citizen while working out of Pakistan).

## Question 7 Tax Law

Which of these describes alternate corporate tax?

- A. The tax at a rate of 10 percent of income
- B. Tax payable by all corporate entities
- C. None of these ✓ **Predicted answer**
- D. Both of these

**Why this answer?** Neither the 10 percent rate nor the all-corporate-entities description is correct, so the keyed answer is None of these.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q14 (verified item — correct answer: None of these).

## 8 Tax Law

Under section 45A, who may prescribe records to be kept electronically or otherwise for monitoring production, sales, clearances and stocks?

- A. The Chief Commissioner
- B. The Board ✓ **Predicted answer**
- C. The Federal Government
- D. None of these

**Why this answer?** The verified item keys this power to the Board.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q15 (verified item — correct answer: The Board).

## Question 9 Tax Law

Who constitutes the special audit panels that audit a registered person?

- A. Chief Commissioner
- B. The Board ✓ **Predicted answer**
- C. Commissioner
- D. None of these

**Why this answer?** The verified item keys the constitution of special audit panels to the Board.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q16 (verified item — correct answer: The Board).

## Question 10 Tax Law

Who must obtain a brand licence for each brand or stock keeping unit?

- A. A registered person
- B. A recipient of the goods

manufacturers of the specified goods ✓ **Predicted answer**

- D. None of these

**Why this answer?** The verified item keys the brand licence duty to the manufacturers of the specified goods.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q17 (verified item — correct answer: The manufacturers of the specified goods).

## Question 11 Tax Law

Within what time of its accrual may a refund of duty be allowed?

- A. One year of its accrual ✓ **Predicted answer**
- B. Two years of its accrual
- C. Three years of its accrual
- D. None of these

**Why this answer?** The verified item keys the time limit for allowing a refund of duty to one year of its accrual.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q18 (verified item — correct answer: One year of its accrual).

## Question 12 Tax Law

Posting an Inland Revenue officer to a registered person premises is a power held by whom?

- A. The Federal Government
- B. The Chief Commissioner
- C. None of these
- D. The Board ✓ **Predicted answer**

**swer?** The verified item keys this power to the Board.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q19 (verified item — correct answer: The Board).

## Question 13 Tax Law

When the High Court stays recovery of tax, how long does the interim order remain valid?

- A. Till the decision of the case
- B. For a period of one year
- C. For a period of six months unless the appeal is decided or such order is withdrawn ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the validity to six months unless the appeal is decided or the order is withdrawn.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q20 (verified item — correct answer: For a period of six months unless the appeal is decided or such order is withdrawn).

## Question 14 Tax Law

Within how long of its appointment must the alternate dispute resolution committee decide a dispute referred by the Board?

- A. 180 days of its appointment
- B. 90 days of its appointment
- C. None of these
- D. 120 days of its appointment ✓ **Predicted answer**

**Why this answer?** The verified item keys the time limit to 120 days of the committee appointment.

**ed [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q21 (verified item — correct answer: 120 days of its appointment).

## Question 15 Tax Law

Where in the Sales Tax Act is the term sales tax mode defined?

- A. Subsection 21(a) of section 2 of the Act ✓ **Predicted answer**
- B. Subsection 22 of section 2 of the Act
- C. Section 11 of the Act
- D. None of these

**Why this answer?** The verified item keys the definition to subsection 21(a) of section 2 of the Act.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q22 (verified item — correct answer: Subsection 21(a) of section 2 of the Act).

## Question 16 Tax Law

What does the term non-tariff area cover?

- A. Azad Jammu and Kashmir
- B. Azad Jammu and Kashmir, Northern Areas and such other territories or areas to which the Federal Excise Act does not apply ✓ **Predicted answer**
- C. Northern Areas
- D. None of these

**Why this answer?** The verified item keys non-tariff area to Azad Jammu and Kashmir, the Northern Areas and the other territories where the Federal Excise Act does not apply.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q23 (verified item — correct answer: Azad Jammu and Kashmir, Northern Areas and such other territories or areas to which the Federal Excise Act does not apply).

## 17 Tax Law

A company filing an appeal before the Commissioner against an assessment order pays what prescribed fee?

- A. Rs 10000
- B. Rs 1000
- C. Rs 5000 ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the prescribed fee for a company appellant to Rs 5000.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q24 (verified item — correct answer: Rs 5000).

## Question 18 Tax Law

With whose approval may the Board levy fee and service charges for valuation?

- A. With the approval of the Federal Government
- B. With the consultation of Chief Commissioners
- C. None of these
- D. With the approval of the Federal Minister in charge ✓ **Predicted answer**

**Why this answer?** The verified item keys the levy to the approval of the Federal Minister in charge.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q25 (verified item — correct answer: With the approval of the Federal Minister in charge).

## Question 19 Tax Law

Which body must provide and arrange real-time access to information for the Board?

- B. National Database and Registration Authority ✓ **Predicted answer**
- C. Police
- D. None of these

**Why this answer?** The verified item keys the duty to provide real-time access to the National Database and Registration Authority.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q26 (verified item — correct answer: National Database and Registration Authority).

## Question 20 Tax Law

Who has the power to save data or information, including real-time data and videos?

- A. The Board ✓ **Predicted answer**
- B. Chief Commissioner
- C. Commissioner
- D. None of these

**Why this answer?** The verified item keys this power to the Board.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q27 (verified item — correct answer: The Board).

## Question 21 Tax Law

Which section provides the mechanism for serving notices and other documents?

- A. Section 48
- B. Section 50
- C. Section 47 ✓ **Predicted answer**
- D. None of these

**swer?** The verified item keys the mechanism for serving notices and other documents to section 47.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q28 (verified item — correct answer: Section 47).

## Question 22 Tax Law

In the Sales Tax Act, what does the word Schedule mean?

- A. A schedule is payment of sales tax
- B. A list of tax payers
- C. Schedule appended to the Sales Tax Act 1990 ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys Schedule to the schedule appended to the Sales Tax Act 1990.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q29 (verified item — correct answer: Schedule appended to the Sales Tax Act 1990).

## Question 23 Tax Law

In tax law, who is a whistleblower?

- A. A person who is registered but not paying sales tax
- B. A person who exposes illegal or unethical activity ✓ **Predicted answer**
- C. A person who always deserves rewards
- D. A person who is involved in tax fraud

**Why this answer?** The verified item keys whistleblower to a person who exposes illegal or unethical activity.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-

2 Q30 (verified item — correct answer: A person who exposes illegal or unethical activity).

## Question 24 Tax Law

Which retailer falls in the Tier-1 category?

- A. A retailer who is not a wholesaler
- B. A retailer whose shop measures one hundred square feet or more
- C. A retailer operating as a unit of a chain of stores ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys Tier-1 retailer to a retailer operating as a unit of a chain of stores.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q31 (verified item — correct answer: A retailer operating as a unit of a chain of stores).

## Question 25 Tax Law

When the rate of tax changes, at which rate is a taxable supply charged?

- A. None of these ✓ **Predicted answer**
- B. At the rate which is in force for that month
- C. At the rate of 17 percent
- D. At the rate as decided by the Commissioner Inland Revenue

**Why this answer?** None of the listed rates is the rate in the verified item, so the keyed answer is None of these.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q32 (verified item — correct answer: None of these).

## 26 Tax Law

Where tax has deliberately not been levied, what happens to the person liable to pay it?

- A. He is arrested and prosecuted
- B. He is warned in writing
- C. He is served with a notice under section 11 of the Act ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the consequence to service of a notice under section 11 of the Act.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q33 (verified item — correct answer: He is served with a notice under section 11 of the Act).

## Question 27 Tax Law

Whom may the Board appoint to a Special Audit Panel?

- A. An economist and an auditor
- B. Any person the Board may choose
- C. An Inland Revenue officer and a chartered accountant or a cost and management accountant ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys a Special Audit Panel to an Inland Revenue officer with a chartered accountant or a cost and management accountant.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q34 (verified item — correct answer: An Inland Revenue officer and a chartered accountant or a cost and management accountant).

## 28 Tax Law

What penalty must a person pay if he fails to issue an invoice?

- A. 10 percent of the amount of tax involved
- B. 5 percent of the amount of tax involved
- C. Rs 5000 or 3 percent of the tax involved, whichever is higher ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the penalty to Rs 5000 or 3 percent of the tax involved, whichever is higher.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q35 (verified item — correct answer: Rs 5000 or 3 percent of the tax involved, whichever is higher).

## Question 29 Tax Law

How can arrears of sales tax be recovered?

- A. Sale of property of the defaulter ✓ **Predicted answer**
- B. Sealing of his assets
- C. Stopping of his vehicles
- D. None of these

**Why this answer?** The verified item keys recovery of arrears to sale of the property of the defaulter.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q36 (verified item — correct answer: Sale of property of the defaulter).

## Question 30 Tax Law

How should a claim for an amount due to be refunded to a taxpayer be filed?

- A. Within one month

- C. Electronically ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the filing of a refund claim to the electronic mode.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q37 (verified item — correct answer: Electronically).

## Question 31 Tax Law

When the value of a supply of agricultural produce exceeds a certain amount, how is it charged to sales tax?

- A. None of these ✓ **Predicted answer**
- B. At 10 percent
- C. Only when sold by retailers
- D. When sold in supermarkets

**Why this answer?** None of the listed charges is the charge in the verified item, so the keyed answer is None of these.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q38 (verified item — correct answer: None of these).

## Question 32 Tax Law

Sales tax on all services falls under the domain of whom?

- A. Federal Government
- B. Both of these
- C. None of these
- D. Provinces of Pakistan ✓ **Predicted answer**

**swer?** The verified item keys sales tax on all services to the domain of the provinces of Pakistan.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q41 (verified item — correct answer: Provinces of Pakistan).

## Question 33 Tax Law

How do assessment of tax and determination of tax liability relate to each other?

- A. Are the same things
- B. Done by the taxpayer
- C. None of these
- D. Different from each other ✓ **Predicted answer**

**Why this answer?** The verified item keys assessment of tax and determination of tax liability as different from each other.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q42 (verified item — correct answer: Different from each other).

## Question 34 Tax Law

In which provision is the term wholesale dealer defined?

- A. Subsection 26 of section 2 of the Act
- B. Subsection 27 of section 2 of the Act
- C. Subsection 25 of section 2 of the Act ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys wholesale dealer to subsection 25 of section 2 of the Act.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q43 (verified item — correct answer: Subsection 25 of section 2 of the Act).

## 35 Tax Law

Under the Pakistan Single Window project, more than how many departments converge on one platform?

- A. 10
- B. 30
- C. None of these
- D. 70 ✓ **Predicted answer**

**Why this answer?** The verified item keys the Single Window convergence to more than 70 departments.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q44 (verified item — correct answer: 70).

## Question 36 Tax Law

Under whose umbrella is harmonisation of sales tax between the federation and the federating units making headway?

- A. National Tax Commission
- B. National Tax Council ✓ **Predicted answer**
- C. National Tax Committee
- D. None of these

**Why this answer?** The verified item keys the harmonisation umbrella to the National Tax Council.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q45 (verified item — correct answer: National Tax Council).

## Question 37 Tax Law

Which of the following is levied on something other than property?

operty tax

- B. Withholding tax
- C. Federal excise duty ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the tax not levied on property to federal excise duty.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q54 (verified item — correct answer: Federal excise duty).

## Question 38 Tax Law

Income tax returns for tax year 2020 reached 2.8 million by 28 February 2021, compared with how many in the previous year?

- A. 2.6 million last year ✓ **Predicted answer**
- B. 2.4 million last year
- C. 2.5 million last year
- D. None of these

**Why this answer?** The verified item keys the previous year figure to 2.6 million returns.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q55 (verified item — correct answer: 2.6 million last year).

## Question 39 Tax Law

What is the FBR software IRIS-LMS used for?

- A. For audit management and reporting
- B. For litigation management and reporting ✓ **Predicted answer**
- C. For enforcement management and reporting
- D. None of these

**swer?** The verified item keys IRIS-LMS to litigation management and reporting.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q56 (verified item — correct answer: For litigation management and reporting).

## Question 40 Tax Law

To verify Active Taxpayer List status under the Income Tax Ordinance 2001, on which number is the CNIC sent by SMS?

- A. 9955
- B. 9966 ✓ **Predicted answer**
- C. 9977
- D. None of these

**Why this answer?** The verified item keys ATL verification by SMS to 9966.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q57 (verified item — correct answer: 9966).

## Question 41 Tax Law

Which of these is an example of direct taxation?

- A. Levying taxes on purchases
- B. Levying taxes on supplies
- C. None of these
- D. Levying taxes on salaries ✓ **Predicted answer**

**Why this answer?** The verified item keys direct taxation to levying taxes on salaries.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q65 (verified item — correct answer: Levying taxes on salaries).

## 42 Tax Law

In Pakistan, the tax year for income tax purposes normally runs from which date to which date?

- A. 1 January to 31 December
- B. 1 July to 30 June ✓ **Predicted answer**
- C. 1 April to 31 March
- D. 1 October to 30 September

**Why this answer?** The income tax year in Pakistan runs from 1 July to 30 June.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the tax year recurs in every sitting of this post.

## Question 43 Tax Law

What does NTN stand for in Pakistan tax administration?

- A. National Tax Number ✓ **Predicted answer**
- B. National Trade Number
- C. National Tariff Number
- D. National Treasury Number

**Why this answer?** NTN stands for National Tax Number.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the National Tax Number recurs in every sitting of this post.

## Question 44 Tax Law

What is the standard rate of sales tax in Pakistan at present?

- A. 18 percent ✓ **Predicted answer**
- B. 15 percent
- C. 17 percent

percent

**Why this answer?** The standard rate of sales tax in Pakistan is 18 percent.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the standard sales tax rate recurs in every sitting of this post.

## Question 45 Tax Law

Pakistan income tax is governed mainly by which law?

- A. Income Tax Act 1922
- B. Income Tax Ordinance 1979
- C. Income Tax Ordinance 2001 ✓ **Predicted answer**
- D. Income Tax Act 2010

**Why this answer?** Income tax in Pakistan is governed mainly by the Income Tax Ordinance 2001.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the Income Tax Ordinance 2001 recurs in every sitting of this post.

## Question 46 Tax Law

Sales tax in Pakistan is governed mainly by which law?

- A. Sales Tax Act 1980
- B. Sales Tax Act 1990 ✓ **Predicted answer**
- C. Sales Tax Act 2000
- D. Sales Tax Act 2015

**Why this answer?** Sales tax in Pakistan is governed mainly by the Sales Tax Act 1990.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the Sales Tax Act 1990 recurs in every sitting of this post.

## 47 Tax Law

What does FBR stand for?

- A. Federal Bureau of Revenue
- B. Federal Board of Registration
- C. Federal Board of Revenue ✓ **Predicted answer**
- D. Federal Bank of Revenue

**Why this answer?** FBR stands for Federal Board of Revenue.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the Federal Board of Revenue recurs in every sitting of this post.

## Question 48 Tax Law

Tax deducted at source from a payment is called what?

- A. Value added tax
- B. Withholding tax ✓ **Predicted answer**
- C. Capital gains tax
- D. Estate duty

**Why this answer?** Tax deducted at source from a payment is withholding tax.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: withholding tax recurs in every sitting of this post.

## Question 49 Tax Law

A tax whose burden can be shifted to another person is generally called what?

- A. Indirect tax ✓ **Predicted answer**
- B. Direct tax
- C. Progressive tax
- D. Proportional tax

**swer?** A tax whose burden can be shifted to another person is an indirect tax.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: direct and indirect taxes recur in every sitting of this post.

## Question 50 Tax Law

A person whose name appears on the Active Taxpayer List is called what?

- A. Non-filer
- B. Exempt person
- C. Active taxpayer ✓ **Predicted answer**
- D. Defaulter

**Why this answer?** A person on the Active Taxpayer List is an active taxpayer.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Tax Law: the Active Taxpayer List recurs in every sitting of this post.

## Question 51 English

Choose the phrase that correctly completes this sentence: This place gets ___ crowded with tourists every summer.

- A. always more
- B. crowded and more
- C. more and more ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the completion to more and more, expressing a growing degree.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q2 (verified item — correct answer: more and more).

## 52 English

From which language does the word Tauheed come?

- A. Urdu
- B. Persian
- C. Sindhi
- D. Arabic ✓ **Predicted answer**

**Why this answer?** The verified item keys Tauheed to the Arabic language.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q3 (verified item — correct answer: Arabic).

## Question 53 English

Choose the correct completion: I have read this paragraph three times, and I ___ understand it.

- A. can't still
- B. can't yet
- C. None of these
- D. still can't ✓ **Predicted answer**

**Why this answer?** The verified item keys the completion to still can't.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q4 (verified item — correct answer: still can't).

## Question 54 English

Choose the relative pronoun: Susan is the woman ___ husband is in hospital.

- A. whose ✓ **Predicted answer**
- B. her
- C. hers

ne of these

**Why this answer?** The verified item keys the relative pronoun to whose, showing possession.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q5 (verified item — correct answer: whose).

## Question 55 English

What does the word cortege mean?

- A. A victory procession
- B. An unruly crowd
- C. A highly disciplined crowd
- D. A funeral procession ✓ **Predicted answer**

**Why this answer?** The verified item keys cortege to a funeral procession.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q40 (verified item — correct answer: A funeral procession).

## Question 56 English

Choose the correct completion: Anna put the electric fire on ___ warm.

- A. for getting
- B. to get ✓ **Predicted answer**
- C. in order get
- D. None of these

**Why this answer?** The verified item keys the completion to to get, the infinitive of purpose.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q67 (verified item — correct answer: to get).

## 57 English

Choose the correct form: If ___ my passport, I will be in trouble.

- A. I will lose
- B. I lost
- C. None of these
- D. I lose ✓ **Predicted answer**

**Why this answer?** The verified item keys the first conditional form to I lose.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q68 (verified item — correct answer: I lose).

## Question 58 English

Choose the correct form: I have not got a ticket. If ___ one, I could get in.

- A. I'd have
- B. I had ✓ **Predicted answer**
- C. I have
- D. None of these

**Why this answer?** The verified item keys the second conditional form to I had.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q69 (verified item — correct answer: I had).

## Question 59 English

Choose the correct form: If the bus to the airport had not been so late, we ___ the plane.

- A. Caught
- B. Had caught
- C. None of these
- D. would have caught ✓ **Predicted answer**

**swer?** The verified item keys the third conditional form to would have caught.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q70 (verified item — correct answer: would have caught).

## Question 60 English

Choose the correct form: The chemist's store was open, so luckily I ___ buy some aspirin.

- A. Can
- B. was able to ✓ **Predicted answer**
- C. Can't
- D. None of these

**Why this answer?** The verified item keys the past ability form to was able to.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q71 (verified item — correct answer: was able to).

## Question 61 English

Choose the correct order of adjectives: The house was ___ building.

- A. A nice old stone ✓ **Predicted answer**
- B. A nice stone old
- C. A stone old nice
- D. None of these

**Why this answer?** The verified item keys the adjective order to a nice old stone: opinion, age, then material.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q72 (verified item — correct answer: A nice old stone).

## 62 English

Choose the correct comparison: This detailed map is ___ the Atlas.

- A. more useful as
- B. use fuller as
- C. None of these
- D. more useful than ✓ **Predicted answer**

**Why this answer?** The verified item keys the comparison to more useful than.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q73 (verified item — correct answer: more useful than).

## Question 63 English

What kind of phrase is the group of words behind their instrument?

- A. an adjectival
- B. a noun
- C. None of these
- D. an adverbial ✓ **Predicted answer**

**Why this answer?** The verified item keys behind their instrument to an adverbial phrase.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q74 (verified item — correct answer: an adverbial).

## Question 64 English

What kind of phrase is angrily across a stage?

- A. an adjectival
- B. A noun
- C. None of these
- D. an adverbial ✓ **Predicted answer**

**swer?** The verified item keys angrily across a stage to an adverbial phrase.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q75 (verified item — correct answer: an adverbial).

## Question 65 English

How many phrases does the shocked member of the group across the road contain?

- A. 1
- B. 2
- C. 3 ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the phrase count to 3.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q76 (verified item — correct answer: 3).

## Question 66 English

Which of these is an example of a relative subordinate clause?

- A. which was normal ✓ **Predicted answer**
- B. because the cat was lazy
- C. As the baby wanted breakfast
- D. None of these

**Why this answer?** The verified item keys the relative subordinate clause example to which was normal.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q77 (verified item — correct answer: which was normal).

## 67 English

Choose the correct word: What is the name of the man ___ gave us a lift?

- A. who ✓ **Predicted answer**
- B. he
- C. what
- D. None of these

**Why this answer?** The verified item keys the relative pronoun to who.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q78 (verified item — correct answer: who).

## Question 68 English

Choose the correct completion: What is that notice ___?

- A. As that you were looking
- B. You were looking at it
- C. You were looking at ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the completion to You were looking at.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q79 (verified item — correct answer: You were looking at).

## Question 69 English

Choose the correct completion: York, ___ last year, is a nice old city.

- A. I visited
- B. that I visited
- C. Which I visited ✓ **Predicted answer**
- D. None of these

**swer?** The verified item keys the completion to Which I visited.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q80 (verified item — correct answer: Which I visited).

## Question 70 English

Choose the correct form: The accident was seen by some people ___ at a bus stop.

- A. waiting ✓ **Predicted answer**
- B. waited
- C. were waiting
- D. None of these

**Why this answer?** The verified item keys the reduced participle form to waiting.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q81 (verified item — correct answer: waiting).

## Question 71 English

Choose the correct completion: I just had to take the dog out ___ of the awful weather.

- A. in spite ✓ **Predicted answer**
- B. although
- C. despite
- D. None of these

**Why this answer?** The verified item keys the completion to in spite.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q82 (verified item — correct answer: in spite).

## Question 72 English

Which word is nearest in meaning to abandon?

ve ✓ **Predicted answer**

- B. Keep
- C. Hold
- D. Protect

**Why this answer?** Abandon means to leave, so leave is nearest in meaning.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — English: synonyms recur in every sitting of this post.

## Question 73 English

Which word is opposite in meaning to brave?

- A. Cowardly ✓ **Predicted answer**
- B. Bold
- C. Fearless
- D. Heroic

**Why this answer?** Cowardly is the opposite of brave.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — English: antonyms recur in every sitting of this post.

## Question 74 English

Choose the correct preposition: He is fond ___ music.

- A. in
- B. of ✓ **Predicted answer**
- C. on
- D. at

**Why this answer?** The correct preposition after fond is of.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — English: prepositions recur in

of this post.

## Question 75 English

What does the idiom to break the ice mean?

- A. To start a conversation ✓ **Predicted answer**
- B. To break a frozen lake
- C. To end a friendship
- D. To feel very cold

**Why this answer?** To break the ice means to start a conversation.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — English: idioms recur in every sitting of this post.

## Question 76 Economics

Which pair of measures are both tools of fiscal policy?

- A. Open market operations and taxation
- B. Government spending and open market operations
- C. Taxation and government spending ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys fiscal policy tools to taxation and government spending.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q1 (verified item — correct answer: Taxation and government spending).

## Question 77 Economics

When does a budget deficit arise?

- A. When loans are less than grants

- C. When earning is less than debt servicing
- D. None of these

**Why this answer?** The verified item keys a budget deficit to income being less than expenditure.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q6 (verified item — correct answer: When income is less than expenditure).

## Question 78 Economics

How much tax did the FBR collect in financial year 2017-18?

- A. Rs 3,844 billion ✓ **Predicted answer**
- B. Rs 3,644 billion
- C. Rs 3,744 billion
- D. None of these

**Why this answer?** The verified item keys the FBR collection for 2017-18 to Rs 3,844 billion.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q46 (verified item — correct answer: Rs 3,844 billion).

## Question 79 Economics

How much tax did the FBR collect in financial year 2018-19?

- A. Rs 3,829 billion ✓ **Predicted answer**
- B. Rs 3,629 billion
- C. Rs 3,729 billion
- D. None of these

**Why this answer?** The verified item keys the FBR collection for 2018-19 to Rs 3,829 billion.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-

2 Q47 (verified item — correct answer: Rs 3,829 billion).

## Question 80 Economics

Domestic revenue mobilisation helps fund what first of all, according to the verified item?

- A. Trade deficit
- B. Current account deficit
- C. public expenditures ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys domestic revenue mobilisation to funding public expenditures.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q48 (verified item — correct answer: public expenditures).

## Question 81 Economics

On which taxes does Pakistan tax revenue rely most heavily?

- A. provincial taxes
- B. local bodies taxes
- C. None of these
- D. federal taxes ✓ **Predicted answer**

**Why this answer?** The verified item keys Pakistan tax revenue reliance to federal taxes.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q49 (verified item — correct answer: federal taxes).

## Question 82 Economics

FBR tax expenditure stood at what share of GDP in financial year 2017-18?

- B. 2 percent ✓ **Predicted answer**
- C. 7 percent
- D. None of these

**Why this answer?** The verified item keys FBR tax expenditure in 2017-18 to 2 percent of GDP.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q50 (verified item — correct answer: 2 percent).

## Question 83 Economics

According to the Doing Business Report 2018, about how many hours did it take to make 47 annual tax payments?

- A. 211
- B. 311 ✓ **Predicted answer**
- C. 411
- D. None of these

**Why this answer?** The verified item keys the time to make 47 annual tax payments to about 311 hours.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q51 (verified item — correct answer: 311).

## Question 84 Economics

What does a tax system usually comprise?

- A. Tax policy and audit
- B. Tax reforms and automation
- C. Tax policy and revenue administration ✓ **Predicted answer**
- D. None of these

**swer?** The verified item keys a tax system to tax policy and revenue administration.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q52 (verified item — correct answer: Tax policy and revenue administration).

## Question 85 Economics

What does progressive taxation mean?

- A. The more you earn, the higher is the rate of tax ✓ **Predicted answer**
- B. The more you earn, the lesser is the rate of tax
- C. The rate of tax remains constant
- D. None of these

**Why this answer?** The verified item keys progressive taxation to a higher rate of tax as earnings rise.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q53 (verified item — correct answer: The more you earn, the higher is the rate of tax).

## Question 86 Economics

Which of these is NOT part of the divisible pool of major federal taxes?

- A. Income tax and federal excise duty
- B. Custom duty and regulatory duty
- C. None of these
- D. Cess and levies ✓ **Predicted answer**

**Why this answer?** The verified item keys the exception from the divisible pool to cess and levies.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-

2 Q58 (verified item — correct answer: Cess and levies).

## Question 87 Economics

After how long does the President constitute the National Finance Commission?

- A. Every two years
- B. Every three years
- C. Every five years ✓ **Predicted answer**
- D. None of these

**Why this answer?** The verified item keys the National Finance Commission to constitution every five years.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q59 (verified item — correct answer: Every five years).

## Question 88 Economics

Which of these is NOT a role of the State Bank of Pakistan?

- A. levying tax ✓ **Predicted answer**
- B. Maintaining reserves
- C. Open market operations
- D. None of these

**Why this answer?** The verified item keys the exception from the State Bank roles to levying tax.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q60 (verified item — correct answer: levying tax).

## Question 89 Economics

What is the name for the rate at which the prices of goods and services increase?

ation ✓ **Predicted answer**

- B. Consumerism
- C. Capitalism
- D. None of these

**Why this answer?** The verified item keys the rising rate of prices to inflation.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q61 (verified item — correct answer: inflation).

## Question 90 Economics

In economics, what is a bull?

- A. The opposite of a bear
- B. An investor who expects the price of a security to rise
- C. None of these
- D. Both of these ✓ **Predicted answer**

**Why this answer?** The verified item keys a bull to both: the opposite of a bear and an investor who expects prices to rise.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q62 (verified item — correct answer: Both of these).

## Question 91 Economics

What is the long-run pattern of economic growth and recession called?

- A. An annual budget
- B. a business cycle ✓ **Predicted answer**
- C. A project cycle
- D. None of these

**Why this answer?** The verified item keys the long-run pattern of growth and recession to

/cle.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q63 (verified item — correct answer: a business cycle).

## Question 92 Economics

When the value of a currency appreciates, what happens to the cost of international trade?

- A. Cost of international trade has increased
- B. Lesser goods can be purchased from the international market
- C. None of these
- D. Cost of international trade has decreased ✓ **Predicted answer**

**Why this answer?** The verified item keys currency appreciation to a decreased cost of international trade.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q64 (verified item — correct answer: Cost of international trade has decreased).

## Question 93 Economics

What does assets minus liabilities equal?

- A. Equity ✓ **Predicted answer**
- B. Debt
- C. Profit
- D. None of these

**Why this answer?** The verified item keys assets minus liabilities to equity.

**Why predicted [B] — Verified fact, predicted to recur:** fpsc-inspector-inland-revenue-2022-batch-2 Q66 (verified item — correct answer: Equity).

## 94 Economics

What does GDP measure?

- A. The total income of the government
- B. The total exports of a country
- C. The total money in circulation
- D. The total value of goods and services produced within a country ✓ **Predicted answer**

**Why this answer?** GDP measures the total value of goods and services produced within a country.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Economics: GDP and national income recur in every sitting of this post.

## Question 95 Economics

According to the law of demand, when the price of a good rises, what normally happens to the quantity demanded?

- A. It rises
- B. It falls ✓ **Predicted answer**
- C. It stays the same
- D. It doubles

**Why this answer?** Under the law of demand, a higher price normally means a lower quantity demanded.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Economics: demand and supply recur in every sitting of this post.

## Question 96 Economics

Which institution conducts monetary policy in Pakistan?

- B. Ministry of Finance
- C. Securities and Exchange Commission of Pakistan
- D. State Bank of Pakistan ✓ **Predicted answer**

**Why this answer?** Monetary policy in Pakistan is conducted by the State Bank of Pakistan.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Economics: monetary and fiscal policy recur in every sitting of this post.

## Question 97 Economics

When inflation rises, what normally happens to the purchasing power of money?

- A. It rises
- B. It falls ✓ **Predicted answer**
- C. It stays the same
- D. It doubles

**Why this answer?** Rising inflation means the purchasing power of money falls.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Economics: inflation recurs in every sitting of this post.

## Question 98 Current Affairs

Which body collects federal taxes in Pakistan?

- A. State Bank of Pakistan
- B. National Bank of Pakistan
- C. Federal Board of Revenue ✓ **Predicted answer**
- D. Securities and Exchange Commission of Pakistan

**Why this answer?** Federal taxes in Pakistan are collected by the Federal Board of Revenue.

**ed [C] — Syllabus anchor:** syllabus anchor — Current Affairs: the FBR and federal tax administration recur in every sitting of this post.

## Question 99 Current Affairs

In which year did Pakistan become a member of the United Nations?

- A. 1948
- B. 1949
- C. 1950
- D. 1947 ✓ **Predicted answer**

**Why this answer?** Pakistan became a member of the United Nations in 1947.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Current Affairs: Pakistan and international bodies recur in every sitting of this post.

## Question 100 Current Affairs

Where is the headquarters of the World Bank?

- A. New York
- B. Washington DC ✓ **Predicted answer**
- C. Geneva
- D. London

**Why this answer?** The World Bank is headquartered in Washington DC.

**Why predicted [C] — Syllabus anchor:** syllabus anchor — Current Affairs: international financial bodies recur in every sitting of this post.

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