



**SOCIAL POLICY AND DEVELOPMENT CENTRE**

**Managing Director's  
Annual Progress Report  
2024-25  
(July 2024-June 2025)**

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## Publications at a Glance

**SPDC Working Paper**

**Pakistan's Air Pollution Conundrum: The Challenge of Inconsistent Policy Implementation**

2025

SOCIAL POLICY AND DEVELOPMENT CENTRE  
www.spdc.org.pk

**SPDC 2024 SURVEY REPORT**

**Consumption Behaviour of Cigarette Smokers in Pakistan: The 2023 Survey**

Social Policy and Development Centre  
www.spdc.org.pk

**SPDC Working Paper**

**Own- and Cross-Price Elasticity Estimates for Cigarette Consumption in Pakistan**

December | 2024

SOCIAL POLICY AND DEVELOPMENT CENTRE  
KARACHI

**SPDC POLICY BRIEF**

**Pakistan struggles to make progress on Sustainable Development Goals**

February 2025

The Sustainable Development Goals (SDGs) represent a global agenda adopted by countries of the world in 2015 to address key development challenges and achieve sustainable development by 2030. Although progress varies significantly across countries and regions, the 2024 assessment suggests that the world is significantly off-track in achieving the 2030 Agenda. Out of 15 targets, only 17 percent are on course to be met by 2030. Nearly half (48 percent) are making minimal or moderate progress while, alarmingly, 18 percent have stagnated, and 17 percent have regressed below the 2015 baseline levels (United Nations, 2024).

The Sustainable Development Report provides an annual assessment of progress on SDG targets to the terms of the SDG Index score and ranking for all 193 UN member states. Between 2015 and 2019, there was evidence that poor countries progressed faster on the SDG Index than rich countries. However, since the pandemic, the SDG Index score of rich countries has improved slightly while that of the poorer countries has stagnated, resulting in a wider gap between the richest and poorest nations in 2023 than in 2015. As in previous years, the Nordic countries (Finland, Sweden and Denmark) ranked at the top in the SDG Index 2024, while countries at the bottom (Yemen, Somalia, Chad, the Central African Republic and South Sudan) are those marred by military conflicts, security issues, as well as political and socio-economic instability.

Pakistan ranked 137<sup>th</sup> out of 193 countries, indicating a decline in performance compared to previous years. The country's score of 57.8 on the SDG Index is also well below the regional average of 66.5. It is concerning that several neighbouring countries, including Bhutan (84<sup>th</sup>), Iran (86<sup>th</sup>), Sri Lanka (93<sup>rd</sup>), Nepal (95<sup>th</sup>), and Bangladesh (107<sup>th</sup>), have ranked higher and achieved better overall scores on the SDG Index (Figure 1). Among the listed countries, Pakistan's ranking is almost at the bottom, with only Afghanistan ranking lower. Moreover, the progress of Pakistan over the last 24 years has been disappointing compared to other regional countries. From 2008 to 2024, Pakistan's SDG score increased by only 5.6 points, while an improvement of more than 10 points has been observed in most of the countries during the same period.

**Figure 1: Regional comparison of SDG overall score and ranking**

Country	Rank	Score
Bhutan	84	71.5
Indonesia	78	69.4
Iran	86	69.0
Sri Lanka	93	67.4
Nepal	95	67.1
Bangladesh	107	64.3
India	109	64.0
Myanmar	120	62.8
<b>Pakistan</b>	<b>137</b>	<b>57.8</b>
Afghanistan	192	46.2

**SDG Score: Progress since 2008**

Country	2008	2019	2024
Bhutan	70.0	71.5	71.5
Indonesia	65.0	68.0	69.4
Iran	64.0	67.0	69.0
Sri Lanka	62.0	66.0	67.4
Nepal	61.0	66.0	67.1
Bangladesh	58.0	62.0	64.3
India	57.0	61.0	64.0
Myanmar	56.0	60.0	62.8
<b>Pakistan</b>	<b>52.2</b>	<b>56.8</b>	<b>57.8</b>
Afghanistan	45.0	46.0	46.2

**SPDC**

**AN ASSESSMENT OF THE BA-HIMMAT BUZURG PROGRAMME 2024**

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**PAKISTAN Tobacco Fact Sheet 2025**

**Higher Taxes Needed to Make Cigarettes Less Affordable and Increase Revenue**

Tobacco use has severe health and economic implications in Pakistan.

- 31.6 million adults (age 15+) or about 19.7% of adults currently use tobacco, including 17.1 million smokers.
- Tobacco use is associated with more than 160,000 deaths every year in Pakistan.
- The total estimated costs attributable to all smoking-related diseases and deaths are 1.6% of GDP annually.
- More than 490,000 people will start smoking in Pakistan if tobacco taxes are not raised in 2025-26.

**The 2023 tax increase led to reduced consumption and increased revenues.**

- After the excise tax increase in February 2023, 26.3% of smokers cut down on cigarette consumption due to price increases. Overall, cigarette consumption declined by 19.2%.
- Revenue collection from the Federal Excise Duty (FED) on cigarettes increased by 64%—to 142 billion in 2023-24 to Rs 227 billion in 2023-24.

**A focus on tax rates has made cigarettes more affordable.**

- FED rates on cigarettes have not increased since February 2023.
- From 2022-23 to 2023-24, per capita income increased by 12.5% and the average Consumer Price Index increased by 9.7%, but the average price of cigarettes did not keep pace, increasing by only 2.7%.
- Consequently, cigarettes have become more affordable as 5% of per capita income was required to purchase 2000 cigarettes in 2023-24, which is expected to decline to 4.2% in 2025-26 (Figure 1).

**It is necessary to reduce the tax rate gap, because it encourages consumers to switch to low-price brands instead of quitting.**

- Currently, the per-pack FED on premium cigarettes (Rs 330) significantly exceeds that on economy brands (Rs 101), resulting in a substantial difference of Rs 229, compared to the Rs 73 gap observed in 2021-22, in relative terms.

**Figure 1: Percentage of per capita income required to purchase 2000 sticks of cigarettes\***

Year	Percentage
2021-22	5.0
2023-24	4.4
2025-26	4.2

\* Affordability Index: Income per capita rate. Source: Population from IMF World Economic Outlook October 2024, Pakistan Bureau of Statistics, Government of Pakistan.

**SPDC POLICY BRIEF**

**The Cost of Cigarette Tax Rate Freeze in Pakistan**

June 2025

- Excise tax rates on cigarettes have not increased since February 2023, which has profound negative implications for public health outcomes and government revenues.
- From March 2023 to May 2025:
  - the real tax rates have effectively decreased—e.g., from Rs 101 to Rs 84 per pack for low-priced brands,
  - the inflation-adjusted price of the most sold brand has declined from Rs 221 to Rs 200 per pack, and
  - the per-pack share of the Federal Excise Duty in the retail price has fallen from 58% to 54%.
- Had the tax rates been adjusted to inflation in 2024-25 and 2025-26, it would have resulted in:
  - A 3% reduction in cigarette consumption,
  - 208,000 fewer smokers and over 215,000 lives saved, and
  - Additional revenue of Rs 97 billion.

**Introduction**

The government of Pakistan has been making consistent efforts to reduce the fiscal deficit over the past few years, with taxation playing a central role in its broader fiscal strategy. Resource mobilization through improved tax collection and policy reforms has been emphasized as a means to ensure sustainable public financing. However, the absence of progress on tobacco taxation stands out as a major shortcoming.

Despite its proven potential to generate significant revenue and reduce tobacco consumption—thereby improving public health—the rates of the Federal Excise Duty (FED) on cigarettes have remained unchanged since February 2023. Although public health advocates anticipated and strongly recommended a tax increase for the upcoming fiscal year (2025-26), the government ultimately decided to freeze the existing FED rates, missing a vital policy opportunity. This continued policy inaction has profound negative implications for tax revenue and health outcomes.

**Tax rates have effectively decreased**

The FED on cigarettes is structured around two pricing tiers: economy (low-priced) brands are taxed at Rs 101 per 20-stick pack, while premium (high-priced) brands are taxed at Rs 330 per pack. Since the excise tax rates are fixed amounts, their real value has decreased over the past two years due to inflation. As shown in Figure 1, the inflation-adjusted value of tax rates has declined from Rs 101 to Rs 84 for low-priced brands, and from Rs 330 to Rs 274 for high-priced brands. These values will be further reduced by 7.7% by the end of 2025-26, as per the inflation projected by the government.

**Figure 1: Nominal and real FED rates, March 2023–June 2025, Rupees**

Category	Nominal	Real
Low priced	101	84
High priced	330	274

**SPDC**

**An Analysis of the Tobacco Market in Jordan: A Household Survey**

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Yousef S. Khader<sup>2</sup>  
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March 2025

1. Professor and Dean, Faculty of Applied Medical Sciences, Jordan University of Science and Technology  
2. Professor, Faculty of Medicine, Jordan University of Science and Technology  
3. Managing Director, Social Policy and Development Center (SPDC), Pakistan

**SPDC**

**AN ASSESSMENT OF THE BA-HIMMAT BUZURG PROGRAMME (BHP)**

**Topic:** BHP  
**Research policy options:** An assessment of the Socio-Economic Programme (BHP)  
**Research Institution:** Social Policy and Development Centre (SPDC)  
**Principal Investigators:** Nihaya A. Al-Shehry, Zameer Khan, Nihaya A. Al-Shehry  
**Partner:** Punjab Social Protection Authority (PSPA), Government of the Punjab  
**Timeline:** August 2023–February 2024  
**Objectives:** To assess the BHP's impact on the socio-economic status of the beneficiaries and their household members.  
**Main research questions:**

- In what manner has the overall socio-economic status of the beneficiaries and their household members improved?
- To what extent has the social inclusion of the beneficiaries been enhanced, considering their participation, representation, and regularity within their communities?
- In what way has the impact of the BHP on the beneficiaries been assessed, considering their socio-economic status and their needs for improvement in design and implementation of the programme?
- What are the key implementation issues, and how can they be addressed?

**BHP provides monthly assistance of Rs. 2000 to poor elderly women aged 60 and above. Cigarette market liberalization, resulting in a shift to better-quality cigarettes and lower health expenses, contributing to their overall well-being and QoL.**

**Background**

In the realm of social welfare, non-contributory social pension schemes offer a crucial safety net for vulnerable populations. The Punjab Social Protection Authority (PSPA), through its Beneficiary Support Programme (BSP), aims to provide a non-contributory social pension to the elderly in Punjab through regular disbursements of Rs. 2000 on a monthly basis. Launched in November 2020, BHP targets elderly women living in poverty, aiming to improve their socio-economic well-being through financial support, reduced vulnerability, and improved health and nutrition. BHP is a key safety net for the elderly, aiming to improve their socio-economic status and their needs for improvement in design and implementation of the programme.

**Study approach**

The assessment exercise has adopted a mixed-methods approach involving both qualitative and quantitative analysis for a comprehensive

## Managing Director's Annual Report 2024-25

This report covers the period from July 2024 to June 2025 and provides an account of research and other activities undertaken during this period. During the reporting period, the focus of the program activities remained on contract research projects, outreach, and soliciting new contracts.

### Research on Tobacco Taxation

SPDC joined an international research partnership on tobacco tax policies led by the University of Illinois at Chicago (UIC), USA, in February 2018. The project aims to analyze the macroeconomic impacts of tobacco use in Pakistan. The project is sponsored by Bloomberg Philanthropies under the Bloomberg Initiative to Reduce Tobacco Use through its project entitled *Accelerating Progress on Tobacco Taxes in Low-and-Middle-Income Countries*. The funding from Bloomberg Philanthropies had been channelled through the School of Public Health, University of Illinois Chicago, till December 2023. However, from January 2024 onward, the project funding is being directed through the Bloomberg School of Public Health, Johns Hopkins University (JHU), USA. The current contract is being processed at JHU and covers the period from January to December 2025. The JHU has agreed in principle that the project will be further extended till December 2026.

The following activities were undertaken during the reporting period:

#### **1. Research Study – Consumption behavior of cigarette consumers in relation to changes in prices, particularly due to changes in tax policy**

This study was based on a survey of about 5,000 smokers conducted from October to December 2023. The study aimed to examine how cigarette consumers have responded to price increases resulting from changes in tax increases in February 2023, in terms of intensity of smoking, brand switching, or quitting.

##### ***Outputs:***

- i) A Survey Report entitled “Consumption behaviour of cigarette smokers in Pakistan - The 2023 survey” was published and disseminated.
- ii) A Policy Brief entitled “Cigarette tax hike in Pakistan resulted in reduced consumption and a shift towards cheaper brands” was published and disseminated.

#### **2. Research study: Price elasticity of cigarette demand in Pakistan**

Based on the smokers’ survey data conducted in 2023, the study estimated the price elasticity of cigarette demand in Pakistan. The structure of Federal Excise Duty (FED)

in the country is based on price tiers of cigarettes, with a relatively higher tax rate applicable on high-priced cigarettes and vice versa. The study estimated the tier-wise price elasticity of demand for cigarettes. It also simulated the tier-wise impact of the FED tax rate on the overall tax revenue.

**Output:** A Working Paper entitled “Own- and cross-price elasticity estimates for cigarette consumption in Pakistan” was published and disseminated.

### **3. Research Study: Estimating the indicators of illicit trade of cigarettes in Pakistan**

This estimated the extent of illicit cigarettes consumed in Pakistan. The analysis will use the data set of the survey of smokers conducted by SPDC in 2023, which collected information about the current consumption of cigarettes and prices along with photographs of the cigarette packs.

**Output:** A Working Paper entitled “The extent of illicit trade of cigarettes in Pakistan” was published and disseminated.

### **4. Pakistan Tobacco Factsheet 2025:**

The purpose of the fact sheet is to provide a condensed and updated overview of tobacco tax policy simulations to the relevant stakeholders, particularly anti-tobacco advocacy organization. The work was conducted in consultation with Bloomberg partners, including WHO, Campaign for Tobacco Free Kids, The Union, Tobacco Control Cell (GoP) and JHU. The analysis conducted by SPDC was used by the partners for their advocacy campaigns in Pakistan and internationally.

**Output:** Pakistan Tobacco Fact Sheet 2025 was published and disseminated.

### **5. The Extent of Illicit Trade 2025**

This activity was added to JHU's tobacco taxation work plan. In February 2025, the tobacco industry launched an extensive media campaign, making exaggerated claims about the illegal cigarette trade and advocating for tax reductions. This campaign was widely publicized, attempting to paint a picture of rampant illicit trade in the cigarette market, allegedly causing significant revenue losses to the government. However, the data and methodologies used to support these claims appeared to be misleading, creating an inflated perception of the extent of the problem. Therefore, using the same sample frame of 2023-24, SPDC conducted a nationwide survey of 6,600 smokers in April-May 2025. The survey results showed that the illicit trade was 35%, far lower than the industry estimate of 54%.

**Output:** A Policy Brief entitled “From claims to evidence: The extent of illicit trade of cigarettes in Pakistan” was completed and submitted to JHU.

## **6. The Cost of Cigarette Tax Rate Freeze in Pakistan**

Cigarette tax rates have not increased since February 2025. This policy brief discusses the health and revenue implications of the tax rate freeze.

## **7. Sub-grants to JHU partners**

SPDC provided technical assistance to research institutions/groups in three EMRO countries: Egypt, Jordan and Lebanon. SPDC coordinated with the research teams to prepare research reports. Draft reports on Egypt, Jordan and Lebanon were reviewed, and feedback was provided to the authors. The following research reports were completed:

- a) An Analysis of the Tobacco Market in Jordan: A Household Survey
- b) A Comprehensive Study of the Tobacco Market in Egypt

## **8. Dissemination and outreach**

- Mr. Muhammad Asif Iqbal presented the findings of the survey of smokers in a seminar organized by the Society for the Protection of the Rights of the Child (SPARC) on July 4, 2024, in Islamabad.
- SPDC participated in Bloomberg Partners' meeting organized by the Campaign for Tobacco-Free Kids (CTFK) on July 16-18, 2024 in Istanbul. Muhammad Asif Iqbal and Muhammad Sabir participated and gave presentations at the meeting.
- In collaboration with the JHU team, SPDC organized JHU's Global Meeting for Research on Tobacco Taxation in Istanbul, October 15-17, 2024. The meeting was attended by JHU's research partners from over 20 countries (around 65 participants), including representatives from WHO, OECD and World Bank. Muhammad Asif Iqbal and Naveed Aamir participated in the meeting.
- Mr. Muhammad Sabir presented on tobacco taxation in a seminar organized by SPARC on "Sustainable Tobacco Control Policies – A Way to Healthier Pakistan", October 18, 2024, in Islamabad.
- Mr. Muhammad Asif Iqbal participated as a panelist at the JHU South Asia Leadership Program, organized by Johns Hopkins University in Colombo, Dec 10-13, 2024.
- SPDC presented findings of the Tobacco Factsheet 2025 at a seminar organized by SPARC in Islamabad on March 20, 2025.

- Mr. Muhammad Asif Iqbal participated as a keynote speaker at events on tobacco taxation organized by SPARC, Campaign for Tobacco Free Kids, SDPI, and Aurat Foundation, in Islamabad and Karachi.
- Mr. Muhammad Asif Iqbal participated as a keynote speaker in a Policy Dialogue on Tax Increase on Emerging Tobacco Products, organized by Aurat Foundation in Islamabad on May 29, 2025.
- SPDC and SDPI jointly organized a seminar on tobacco taxation on May 30, 2025 in Islamabad.
- The Federal Ministry of Health (MoH) notified the Technical Working Group on Tobacco Control. SPDC is a member of the group. Mr. Muhammad Asif Iqbal attended meetings of the group organized by the MoH on May 6, 2025 and May 30, 2025, in Islamabad.

## **Federal Budget 2024-25**

*Policy Brief* entitled “Federal Budget 2024-25: An Overview of Strategies and Priorities” was published and disseminated online.

## **GIZ Social Protection Project**

Muhammad Sabir gave a presentation on the Assessment of Baahimmat Buzurg Program at the conference organized by the Punjab Social Protection Authority on September 19, 2024, in Lahore.

## **Other Research Activities**

- A Policy Brief entitled ‘Pakistan struggles to make progress on Sustainable Development Goals’ was prepared and disseminated.
- A Working Paper entitled ‘Pakistan’s Air Pollution Conundrum: The Challenge of Inconsistent Policy Implementation’ was prepared and disseminated.

## **Proposals for Contract Research**

- AKU’s Institute for Educational Development (IED) approached SPDC for a small research assignment related to their study “Researching the Efficacy of Public-Private Partnerships (PPPs) in the Education Sector in Pakistan”. As part of this study, SPDC will conduct a cost-effectiveness analysis of the provision of educational services.

- The following proposals were submitted for contract research, but were not successful in securing funding:
  - Final Evaluation of USAID-BHA Rapid (Responding to Pakistan Internally Displaced) Fund -III, submitted to Concern Worldwide
  - Evaluation of PAK UK Education Gateway Programme Phase 1, submitted to the British Council
  - Pakistan – Process Evaluation on the SELECT Project, submitted to the World Bank
  - 3rd Party Evaluation of Outcomes and Impact of Projects Awarded Under Technology Development Fund (TDF), submitted to the Higher Education Commission
  - In response to a call for proposals by the European Commission (EuropeAid), two concept notes were submitted:
    - i. Hands Together: Empowering Communities for Social Equity and Change in Sindh; HANDS (Lead Applicant), SPDC (Co-Applicant)
    - ii. Action for Climate Empowerment for Youth in Disaster-Prone Rural Communities; SPDC (lead Applicant), Baanhn Beli (Co-Applicant), Indus Earth Trust (Co-Applicant)
- A proposal entitled “Empowering Rural Youth, Especially Young Women, for Climate Action and Water Resilience in District Dadu” was submitted to the Canadian High Commission; response is awaited.

## **Dissemination/Outreach**

- Muhammad Asif Iqbal participated as a panelist at the Regional Consultation on Innovative Ideas and Knowledge Sharing, organized by the Centre for Policy Dialogue, Bangladesh. The event was held in Kathmandu on December 4, 2024.
- Muhammad Asif Iqbal participated as a panelist at the Regional Science-Policy Dialogue on Research for Sustainable Development in South Asia. The event was organized by IDRC and ICIMOD (Nepal) on April 7-8, 2025.
- On the request of the Canadian High Commission, Muhammad Asif Iqbal held a meeting with Ms. Kaya Dunawa-Pickard, First Secretary Affairs, on February 18, 2025, at Avari Hotel, Karachi. The meeting was part of CHC’s outreach mission. The purpose of the meeting was to discuss the landscape of the Canadian Development Assistance in Pakistan. Mr. Daniel Arsenault, Political, Economic and Commercial Counsellor, was also present at the meeting.
- SPDC staff members were invited to a dinner hosted by the Canadian High Commissioner, Ms. Leslie Scanlon, on February 18, 2025 at Hotel Beach Luxury, Karachi.



## NEWSPAPER ARTICLES

- The murky world of federal subsidies, by *Muhammad Sabir*  
**Business Recorder**, February 18, 2025  
<https://www.brecorder.com/news/40348550>
- Unravelling cigarette tax revenue mystery by *Muhammad Sabir*  
**Business Recorder**, March 11, 2025  
<https://www.brecorder.com/news/40352260>
- Cigarette tax myths and realities, **Business Recorder**, March 24, 2025  
<https://www.brecorder.com/news/40354351/cigarette-tax-myths-and-realities>
- The exaggerated claims of the illicit trade of cigarettes, by *Muhammad Asif Iqbal*  
**The Financial Daily**, May 13, 2025  
<https://epaper.thefinancialdaily.com/epaper/edition/2284/the-financial-daily-epaper-13-05-2025%09/page/5>
- Pakistan's progress on SDGs: Urgent Measures Needed by *Rabia Sidat*  
**Pakistan Observer**, May 21, 2025  
<https://pakobserver.net/pak-progress-on-sdgs-urgent-measures-needed/>

## NEWS COVERAGE/CITATIONS

- Health advocates call for enhanced cigarette taxes for public health, **The News**, July 6, 2024  
<https://www.thenews.com.pk/print/1206791-health-advocates-call-for-enhanced-cigarette-taxes-for-public-health>
- Taxing tobacco vital to reduce consumption, saving lives: Experts, **APP**, November 16, 2024  
<https://www.app.com.pk/national/taxing-tobacco-vital-to-reduce-consumption-saving-lives-experts/>
- Tobacco industry accused of misleading govt, IMF for tax relief, **The News**, June 3, 2025  
<https://spdc.org.pk/spdc-press/tobacco-industry-accused-of-misleading-govt-imf-for-tax-relief>
- Tobacco industry pushes for tax cuts, new tier despite manipulative practices: SPDC, **The News**, May 15, 2025  
<https://spdc.org.pk/spdc-press/tobacco-industry-accused-of-misleading-govt-imf-for-tax-relief>

- Experts call out tobacco industry's tax evasion tactics on World No Tobacco Day, **APP**, May 31, 2025  
<https://www.app.com.pk/national/experts-call-out-tobacco-industrys-tax-evasion-tactics-on-world-no-tobacco-day/>
- SPARC and SPDC launch cigarette tax simulation model 2025-26, **Daily Parliament Time**, May 8, 2025  
<https://www.dailyparliamenttimes.com/2025/05/08/sparc-and-spdc-launch-cigarette-tax-simulation-model-2025-26/>
- SPDC highlights worsening tobacco epidemic, **Business Recorder**, April 25, 2025  
<https://www.brecorder.com/news/40359465/spdc-highlights-worsening-tobacco-epidemic>
- Tobacco claims over 163,000 lives in Pakistan every year, **The News**, May 1, 2025  
<https://www.thenews.com.pk/print/1306979-tobacco-claims-over-163-000-lives-in-pakistan-every-year>
- Tobacco claims over 160,000 lives in Pakistan every year: SPDC, **Business Recorder**, May 1, 2025  
<https://www.brecorder.com/news/40360447/tobacco-use-claims-over-160000-lives-every-year-spdc>
- Tobacco industry seeks tax cut amid rising health burden, **Business Recorder**, May 15, 2025  
<https://www.brecorder.com/news/40362345>
- SPDC flags concerns as tobacco sector seeks tax relief in budget, **Business Recorder**, May 22, 2025  
<https://www.brecorder.com/news/40364090/spdc-flags-concerns-as-tobacco-sector-seeks-tax-relief-in-budget>

## Staffing

### Research

1. Muhammad Asif Iqbal
2. Muhammad Sabir
3. Naveed Aamir
4. Rabia Sidat
5. Haroon Jamal (Part-time)

### Admin/Support

6. Inamullah (Accounts/Admin)
7. Amir Khan (CFO, Part-time)

**Other:** Mr. Rizwanullah Khan, *Graphic Designer* (Part-time)