



# YEAR BOOK 2021-22

REVENUE DIVISION  
MINISTRY OF FINANCE  
GOVERNMENT OF PAKISTAN  
ISLAMABAD



The Revenue Division Year Book FY 2021-22 has been prepared by the team of Directorate General of Revenue Analysis (DGRA).

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### ***Our Vision***

*To be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with related tax laws.*

### ***Our Mission***

*Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce.*

### ***Our Values***

- *Integrity*
- *Professionalism*
- *Teamwork*
- *Courtesy*
- *Fairness*
- *Transparency*
- *Responsiveness*

***YEARLY ACTIVITIES RELATING TO FBR***



***POST BUDGET PRESS CONFERENCE***





***TECHNICAL BRIEFING ON TAX REVENUE PROPOSALS***



***TARGET ACHIEVEMENT CEREMONY***





***FBR SIGNS MOU WITH AFGHANISTAN REVENUE DEPARTMENT***



***H.E. IRANIAN AMBASSADOR IN PAKISTAN CALLS ON CHAIRMAN FBR***





***ASIAN DEVELOPMENT BANK'S DELEGATION MEETS FBR TEAM TO REVIEW  
FBR REFORMS***



***WORLD BANK COUNTRY DIRECTOR CALLS ON CHAIRMAN FBR***



***FBR HOLDS FIRST COMPUTERIZED DRAW FOR POINT OF SALE (POS) PRIZE SCHEME ON 15<sup>TH</sup> JANUARY, 2022***



***FBR LAUNCHES PARLIAMENTARIANS' TAX DIRECTORY FOR TAX YEAR-2019***





***INAUGURATION OF FBR'S SOFTWARE SECURITY OPERATIONS CENTRE***



***INAUGURATION OF FBR LIBRARY, FBR HOUSE***



***FAREWELL EVENTS FOR RETIRING MEMBERS OF FBR***





***FBR INKS MOU WITH PAKISTAN TAX BAR ASSOCIATION***



***MOU SIGNING BETWEEN FBR AND NATIONAL UNIVERSITY OF SCIENCE & TECHNOLOGY (NUST), ISLAMABAD***



***FBR ENGAGES WITH YOUTH ENROLLED AT QUAID-E-AZAM UNIVERSITY,  
ISLAMABAD***



***WORLD CUSTOMS ORGANISATION HOLDS TRAIN-THE-TRAINER PROGRAM  
FOR CUSTOMS OFFICERS AT DIRECTORATE GENERAL TRAINING (CUSTOMS)***





***LARGE TAXPAYERS OFFICE KARACHI CELEBRATED 20TH ANNIVERSARY OF ITS ESTABLISHMENT***



***PARTICIPANTS OF 30<sup>TH</sup> SENIOR MANAGEMENT COURSE VISIT REGIONAL TAX OFFICE-II, KARACHI***

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## ***Foreword***

*FY 2022 witnessed a global wave of inflation, supply chain disruptions, high interest rates and devaluation of developing world's currencies. Despite these challenges, Pakistan's economy performed well as a result of appropriate policy and operational interventions. The economy not only continued on its path of recovery after the Covid-19 related downturn but it also gained growth momentum. The real GDP posted a healthy growth of nearly 6 percent during the year. The revenue collection performance has been remarkably well during the FY 2022. Initially, a revenue collection target of Rs. 5,829 billion was assigned to FBR which was later revised upward to Rs. 6,100 billion. FBR exceeded this revised target by collecting a total of Rs.6,148.5 billion.*

*It is heartening to note that FBR has scaled a new revenue collection benchmark of Rs. 6 trillion. In absolute terms the collection during FY 2022 was Rs. 1,403.5 billion higher than the collection of Rs. 4,745 billion during the PFY, recording a highly impressive growth of 29.6 percent. Collection under all the taxes recorded positive growth with Customs showing 35.0 percent, direct taxes 32.0 percent, sales tax 27.4 percent and FED 15.8 percent growth.*

*The current issue of Revenue Division Year Book provides an update on FBR's revenue generating efforts during FY 2021-22. To commemorate the 75<sup>th</sup> anniversary of creation of Pakistan a brief chapter has been added giving an overview of federal tax collection. The current issue also includes material on impact of rebasing of National Accounts and a brief on FBR reforms measures. Data and its analysis in the Year Book provide an insight into performance of various components of federal taxes. Efforts of the team of Directorate General of Revenue Analysis are commendable in bringing out this issue of Revenue Division Year Book. Suggestions and comments for improvement of this publication will add value for future.*

**(Asim Ahmad)**  
*Secretary Revenue Division /  
Chairman Federal Board of Revenue*

### ***Abbreviation***

BTB	Broadening of Tax Base
CD	Customs Duty
CFY	Current Financial Year
CH	Chapter
CIR	Commissioner Inland Revenues
COD	Collection on Demand
DT	Direct Taxes
FY	Fiscal Year
TY	Tax Year
HRM	Human Resource Management
IRS	Inland Revenue Service
PFY	Previous Financial Year
POL	Petroleum, Oil & Lubricants
POS	Point of Sale
PRAL	Pakistan Revenue Automation Limited
RTO	Regional Tax Office
ST	Sales Tax
STD	Sales Tax Domestic
STM	Sales Tax Import
WHT	Withholding Tax

## *Chapter 1*

### **Structure of the Revenue Organization**

#### **Brief History**

The Central Board of Revenue (CBR), predecessor of the FBR was established on April 01, 1924 through enactment of the CBR Act, 1924. In 1944, a full-fledged Revenue Division was created under the Ministry of Finance. After independence, this arrangement continued till 31<sup>st</sup> August 1960 when on the recommendations of the Administrative Re-Organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline its functions. Consequently, the post of Chairman, CBR was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government and for effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. However, it was abolished in January 1995, and CBR reverted back to the pre-1991 position only to be re-established on December 01, 1998. Since then, the Revenue Division exists but a new Act was promulgated under which the organization was renamed as Federal Board of Revenue (FBR) in July, 2007 with substantial restructuring of its functions.

#### **Functions of Revenue Division/ FBR**

In the existing setup, the Chairman, FBR, as executive head of the Federal Board of Revenue also generally holds the position of Secretary Revenue Division and performs the following functions.

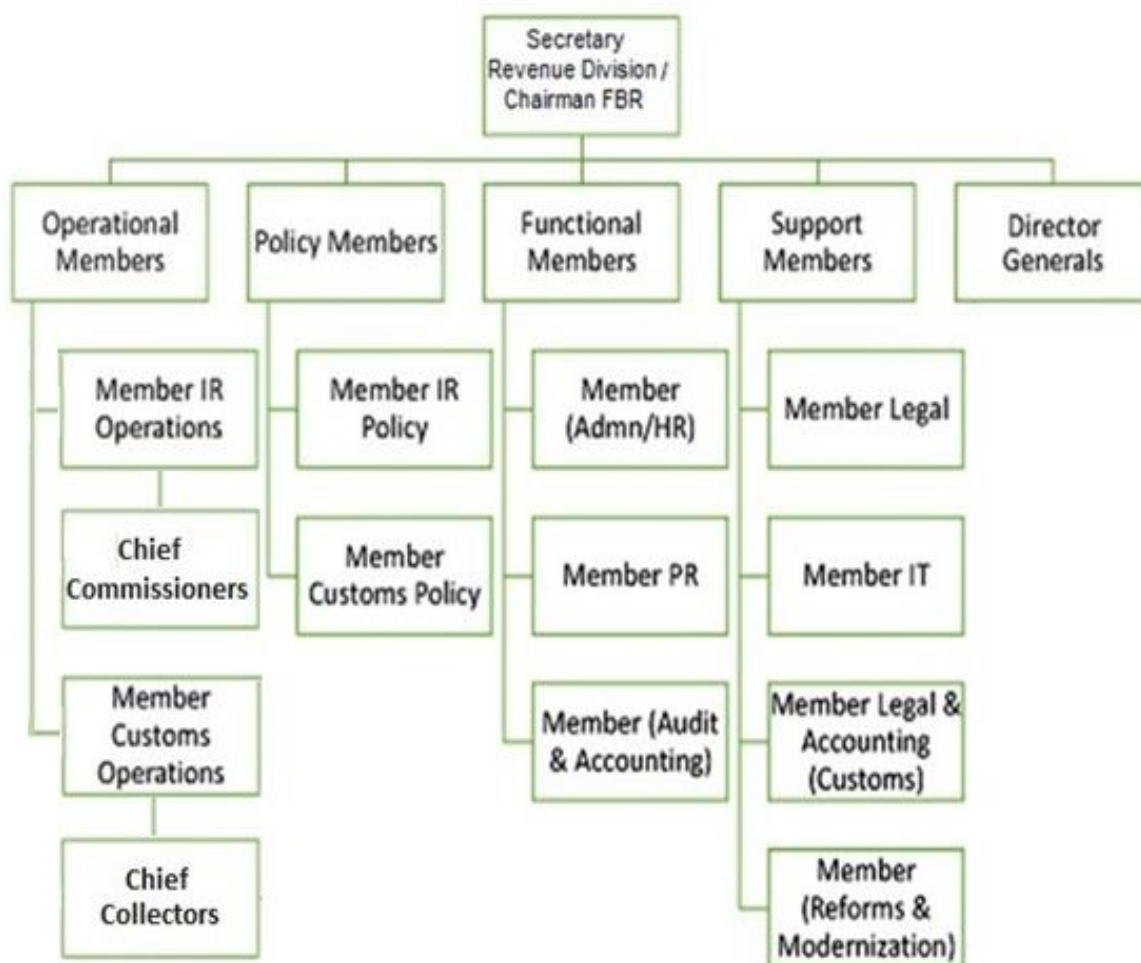
- Formulation and administration of taxation policy
- Levy and collection of federal taxes
- Quasi-judicial function of hearing of appeals
- Entering into avoidance of double-taxation treaties with other countries
- Liaise with all Ministries, Chambers of Commerce and Industry as well as International Organizations
- Provide an up-date on FBR activities to the President and the Prime Minister of Pakistan

Secretary Revenue Division / Chairman's responsibilities also involve interaction with the offices of the President, the Prime Minister, all economic Ministries as well as trade and industry.

### **Organizational Set-up**

In the present setup, Secretary Revenue Division/Chairman FBR, is assisted by the following Members and Additional Secretaries. The Revenue Division is divided along four broad functional categories. Besides its top tier, senior management also includes various Director Generals, Chief Commissioners and Chief Collectors.

### **Organogram of FBR**





The names of Secretaries Revenue Division / Ex-officio Chairmen, full time Chairmen and Secretary General Revenue Division, who headed the Revenue Division/ CBR/FBR from August 14, 1947 onwards, are presented below.

***CHAIRPERSON, CBR/FBR***

1)	Mr. Asim Ahmad (Current Chairman)	27.04.2022	
2)	Dr. Muhammad Ashfaq Ahmed	24.08.2021	27.04.2022
3)	Mr. Asim Ahmad	09.04.2021	24.08.2021
4)	Mr. Muhammad Javed Ghani	07.07.2020	09.04.2021
5)	Ms. Nausheen Javaid Amjad	08.04.2020	06.07.2020
6)	Ms. Nausheen Javaid Amjad (Acting Chairperson)	06.01.2020	08.04.2020
7)	Syed Muhammad Shabbar Zaidi	10.05.2019	06.01.2020
8)	Mr. Mohammad Jehanzeb Khan	29.08.2018	10.05.2019
9)	Ms. Rukhsana Yasmin	02.07.2018	29.08.2018
10)	Mr. Tariq Mahmood Pasha	04.07.2017	02.07.2018
11)	Dr. Muhamad Irshad	19.01.2017	30.06.2017
12)	Mr. Nisar Muhammad Khan	17.11.2015	18.01.2017
13)	Mr. Tariq Bajwa	02.07.2013	17.11.2015
14)	Mr. Ansar Javed	10.04.2013	30.06.2013
15)	Mr. Ali Arshad Hakeem	10.07.2012	09.04.2013
16)	Mr. Mumtaz Haider Rizvi	21.01.2012	10.07.2012
17)	Mr. Salman Siddique	24.12.2010	21.01.2012
18)	Mr. Sohail Ahmad	18.05.2009	18.03.2010
19)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
20)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
21)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
22)	Mr. Alvi Abdul Rahim	13.07.1995	28.08.1996
23)	Mr. Sajjad Hasan	24.07.1991	03.10.1991
24)	Mr. Ahadullah Akmal	16.08.1990	24.07.1991
25)	Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
26)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
27)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
28)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
29)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
30)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
31)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
32)	Mr. M. Zulfiqar	11.10.1971	17.11.1973

***SECRETARY REVENUE DIVISION***

1)	Mr. Asim Ahmad	28.04.2022	
2)	Dr. Muhammad Ashfaq Ahmed	24.08.2021	27.04.2022
3)	Mr. Asim Ahmad	09.04.2021	24.08.2021
4)	Mr. Muhammad Javed Ghani	08.07.2020	09.04.2021
5)	Mr. Mohammad Jehanzeb Khan	29.08.2018	10.05.2019
6)	Ms. Rukhsana Yasmin	02.07.2018	29.08.2018

7)	Mr. Tariq Mahmood Pasha	04.07.2017	02.07.2018
8)	Dr. Muhammad Irshad	19.01.2017	30.06.2017
9)	Mr. Nisar Muhammad Khan	19.02.2016	18.01.2017
10)	Mr. Tariq Bajwa	05.07.2013	17.11.2015
11)	Mr. Ansar Javed	10.04.2013	30.06.2013
12)	Mr. Ali Arshad Hakeem	10.07.2012	09.04.2013
13)	Mr. Mumtaz Haider Rizvi	21.01.2012	10.07.2012
14)	Mr. Salman Siddique	24.12.2010	21.01.2012
15)	Mr. Sohail Ahmed	18.03.2010	24.12.2010
16)	Mr. Ahmad Waqar	24.07.2008	18.05.2009
17)	Mr. M. Abdullah Yusuf	01.11.2007	23.07.2008
18)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
19)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
20)	Mian Iqbal Farid	07.11.1998	06.11.1999
21)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
22)	Mr. Javed Talat	26.07.1993	01.07.1994
23)	Qazi M. Alimullah	03.05.1993	17.07.1993
24)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
25)	Mr. Sajjad Hasan	03.10.1991	03.11.1992

***SECRETARY GENERAL REVENUE DIVISION/ CHAIRPERSON, FBR***

1)	Mr. M. Abdullah Yusuf	14.06.2006	23.07.2008
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***VICE CHAIRPERSON, CHAIRPERSON CBR***

1)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
2)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
3)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
4)	Alvi Abdul Rahim	13.07.1995	28.08.1996
	(Remained vice Chairperson of CBR before becoming Chairperson CBR)		

***FINANCE SECRETARIES/ EX-OFFICIO CHAIRPERSON, CBR***

1)	Mr. A.G.N. Kazi	08.09.1970	10.10.1971
2)	Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
3)	Mr. M. M. Ahmed	06.03.1963	30.05.1966
4)	Mr. Mumtaz Mirza	19.06.1961	06.03.1963
5)	Mr. M. Ayub	29.07.1960	19.06.1961
6)	Mr. H. A. Majid	01.11.1958	29.07.1960
7)	Mr. Mumtaz Hassan	25.02.1952	01.11.1958
8)	Mr. Abdul Qadir	01.02.1950	25.02.1952
9)	Sir Victor Turner	14.08.1947	01.02.1950

## Chapter 2

### FBR Revenue Collection vis-à-vis Target

FY 2021-22 would be remembered as a historic year as collection surpassed 6,000 billion mark for the first time in history of the country. The upward revised target of Rs. 6,100 billion has been surpassed by Rs. 48.5 billion. The target of direct taxes and customs duties have been surpassed by 2.6 percent and 5.3 percent respectively (Table 1).

**Table 1: A Comparison of Collection FY 2021-22 vis-a-vis Target**

*Rs. Billion*

Tax Head	Target		Collection	Achievement of Revised Target	
	Original Target	Revised Target		Absolute	%age
Direct Taxes	2,182.0	2,227.0	2,284.9	57.9	102.6
Sales Tax	2,506.0	2,576.0	2,532.2	-43.8	98.3
Federal Excise	356.0	337.0	320.7	-16.3	95.2
Customs duty	785.0	960.0	1,010.7	50.7	105.3
<b>All Taxes</b>	<b>5,829.0</b>	<b>6,100.0</b>	<b>6,148.5</b>	<b>48.5</b>	<b>100.8</b>

In absolute terms during FY 2021-22 FBR has collected Rs. 6,148.5 billion against Rs. 4,745.0 billion collected in the preceding financial year (PFY), indicating a growth of 29.6 percent. All taxes have recorded a positive and double-digit growth (Table 2).

**Table 2: A Comparison of Net Collection FY2021-22 vis-a-vis FY 2020-21**

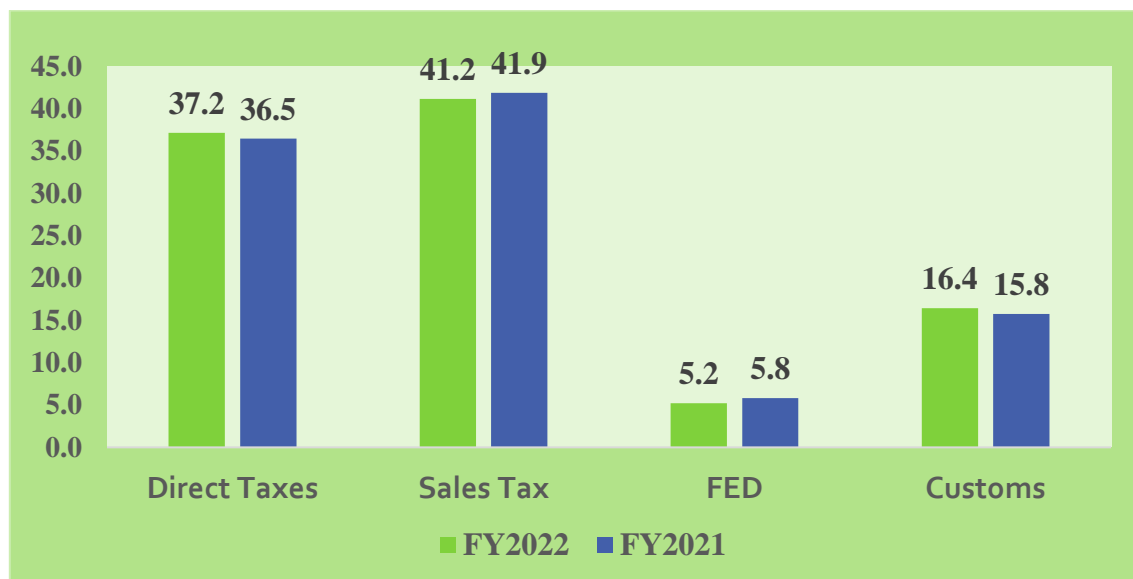
*Rs. Billion*

Tax Head	FY2021-22	FY2020-21	Growth (%)
Direct Taxes	2,284.9	1,731.3	32.0
Sales Tax	2,532.2	1,988.3	27.4
Federal Excise	320.7	277.0	15.8
Customs duty	1,010.7	748.4	35.0
<b>All Taxes</b>	<b>6,148.5</b>	<b>4,745.0</b>	<b>29.6</b>

In absolute terms, Rs. 1,403.5 billion has been collected in excess of the amount collected in PFY. Customs duties have exhibited highest growth at 35.0 percent, followed by direct taxes 32.0 percent, sales tax 27.4 percent and FED 15.8 percent.

During FY 2021-22, sales tax remained the top revenue generator with 41.2 percent share, followed by direct taxes with 37.2 percent, customs duty 16.4 percent and FED 5.2 percent (Graph 1).

**Graph 1: FBR's Tax Composition (%)**



### Growth Trends

During FY2021-22 the FBR collection recorded a healthy growth. In the second half despite the challenges like local and international geopolitical situation, inflation, disruption of supply chain, decline in import quantities and zero rating of Petroleum products, the growth was 28 percent (Table 3). Moreover, performance in the final quarter of FY 2021-22 has been particularly excellent.

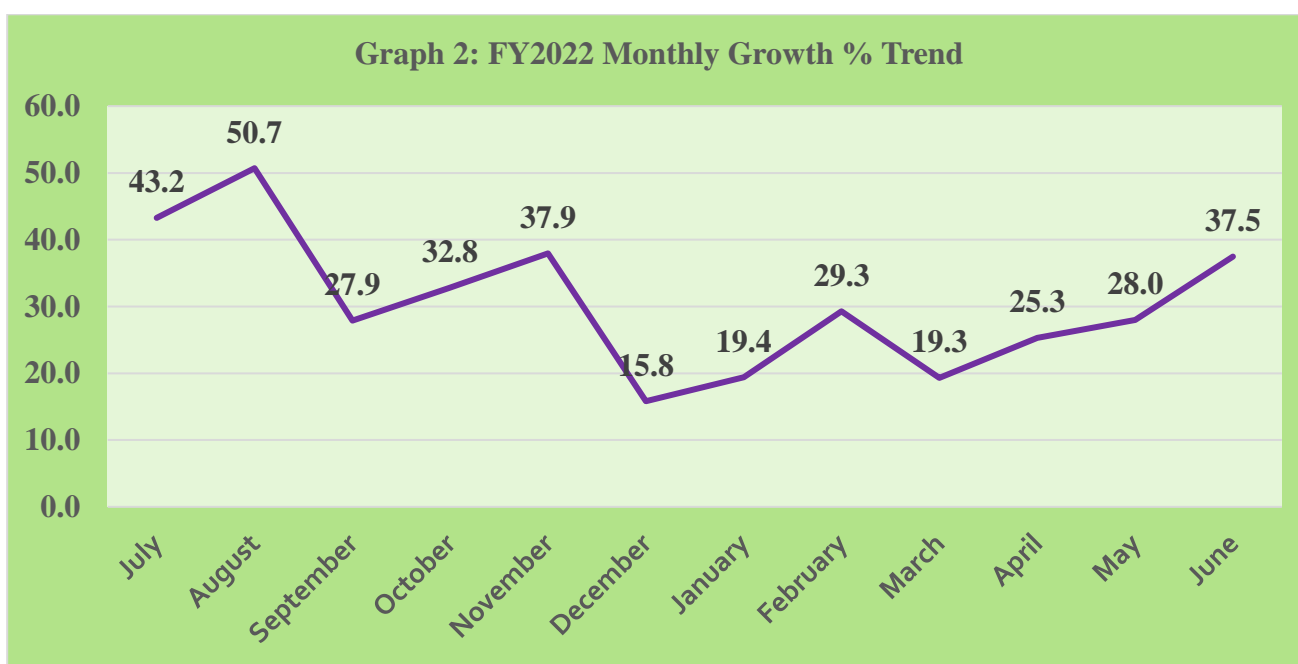


**Table 3: Comparison of Net Revenue Collection**

Rs. Billion

Tax Head	Jul-Dec			Jan-Jun			July-June		
	2021-22	2020-21	Growth (%)	2021-22	2020-21	Growth (%)	2021-22	2020-21	Growth (%)
Direct Taxes	1,021.4	829.2	23.2	1,268.3	902.0	40.6	2,284.9	1,731.3	32.0
Sales Tax	1,275.0	914.2	39.5	1,267.0	1,074.1	18.0	2,532.2	1,988.3	27.4
FED	146.3	124.4	17.7	173.4	152.7	13.5	320.7	277.0	15.8
Customs	477.2	336.4	41.8	542.4	412.0	31.7	1,010.7	748.4	35.0
<b>Total</b>	<b>2,919.9</b>	<b>2,204.1</b>	<b>32.5</b>	<b>3,251.1</b>	<b>2,540.9</b>	<b>28.0</b>	<b>6,148.5</b>	<b>4,745.0</b>	<b>29.6</b>

Graph 2 reflects monthly growth trends during FY 2021-22. During first few months, collection grew substantially mainly because of recovery from the Covid-19 in the corresponding months of PFY. It is evident from the graph below that revenue performance remained outstanding in the final quarter of FY 2021-22.



Monthly growth trends in terms of collection during FY 2021-22 Vs FY 2020-21 (Table 4) shows that, from December onwards, the required collection growth rate declined (except during February) but from April onwards a rise may be seen. Growth in the month of April 2022 was 25.3 percent, in May 28 percent and, in June 37.5 percent. The higher growth trend during last three months is attributable to the efforts of the field formations in terms of higher collection of current as well as arrear demand.

**Table 4: Comparative Collection FY 2021-22 Vs. FY 2020-21**

Rs. Million

Months	FY 2021-22	FY 2020-21	Growth (Absolute)	Growth
July	416,072	290,452	125,620	43.2%
August	446,363	296,177	150,186	50.7%
September	534,001	417,498	116,503	27.9%
October	446,496	336,102	110,394	32.8%
November	476,392	345,393	130,999	37.9%
December	600,545	518,525	82,020	15.8%
January	430,909	360,897	70,012	19.4%
February	451,295	349,093	102,202	29.3%
March	573,554	480,756	92,798	19.3%
April	480,143	383,218	96,925	25.3%
May	492,425	384,713	107,712	28.0%
June	800,301	582,172	218,129	37.5%
<b>Total</b>	<b>6,148,496</b>	<b>4,744,997</b>	<b>1,403,499</b>	<b>29.6%</b>

## Refunds/Rebates

It is the policy of the government to support the business community through expeditious refunds. In line with this policy, the FBR made higher refund payments as compared to PFY. Accordingly, during FY 2021-22 refunds amounting to Rs. 378.9 billion were paid. The refunds paid were higher by Rs. 52.3 billion or 16.0 percent as compared to PFY. Tax-wise refund payments during FY 2021-22 are shown in Table 5.

**Table 5: Comparative Position of Refunds/ Rebates Payments**

(Rs. Million)

Tax Head	Refund / Rebate		Difference	
	FY2021-22	FY2020-21	Absolute	Growth (%)
Direct taxes	54,221	91,278	-37,057	-40.6
Sales Tax	288,400	208,348	80,052	38.4
FED	-	-	-	-
Customs Duty	36,300	26,967	9,333	34.6
Total	378,921	326,593	52,328	16.0

## Analysis of Head-wise Revenue Collection: FY 2021-22

FBR collects four major taxes/duties namely; direct taxes, sales tax, federal excise duty and customs duty or international trade taxes. Performance of the four taxes during the year is presented in the following section.

### Direct Taxes:

Direct Taxes have contributed 37.2 percent to the total tax collected during FY 2021-22. Net collection stood at Rs. 2,284.9 billion reflecting a growth of 32.0 percent over the PFY collection of Rs. 1,731.3 billion. An amount of Rs. 54.2 billion has been paid back as refund to the claimants in FY 2021-22. The collection of direct taxes comprises withholding taxes (WHT), Advance Tax, Payments with Returns and Collection on Demand (COD).

## Disaggregate Analysis of Direct Taxes Components

**Collection on Demand (CoD):** Significant efforts were made during FY 2021-22 to enhance the collection from CoD. During FY 2021-22, overall collection from CoD stood at Rs.101.1 billion against Rs. 80.1 billion collected in PFY showing a growth of 26.1 percent (Table 6). Recovery from arrear demand has shown a substantial growth of around 54 percent, whereas current demand increased by 15 percent.

**Table 6: Collection out of Demand**

(Rs. Million)

Heads	FY 2021-22	FY 2020-21	Growth (%)
Arrear	35,231	22,953	53.5
Current	65,855	57,189	15.2
<b>Total CoD</b>	<b>101,087</b>	<b>80,142</b>	<b>26.1</b>

**Advance Tax / Payments with Returns:** This component includes payments made with returns and advance income tax collection. An amount of Rs. 665.4 billion has been collected during FY 2021-22 as compared to Rs 465.8 billion in the FY 2020-21 under this head. Major contribution has come from Advance Tax collection with Rs 586.9 billion against Rs. 411.7 billion in FY 2020-21, registering a growth of 42.5 percent (Table 7). Under the head payments with returns, Rs. 78.5 billion has been collected during FY 2021-22 against Rs. 54.1 billion in FY 2020-21, showing a growth of 45.2 percent.

**Table 7: Advance Tax / Payments with Returns**

(Rs. Million)

Heads	FY 2021-22	FY 2020-21	Growth (%)
With Returns	78,534	54,091	45.2
Advance Tax	586,880	411,738	42.5
<b>Total</b>	<b>665,413</b>	<b>465,829</b>	<b>42.8</b>

**Withholding Taxes (WHT):** Withholding Tax Regime is a global phenomenon and also a source of revenue for government. Withholding taxes are also helpful in broadening the tax base with effective use of IT and automation. In this regard, FBR has launched the “Maloomat **TaxRay**” application to facilitate the taxpayers by using withholding taxes data. Taxpayers can get the information about their assets and withholding deductions through “Maloomat TaxRay”. To bring further efficiency in the system, an organization to monitor and manage the system of Withholding Tax Regime, the Directorate General of Withholding Taxes, was created through Finance Act of 2008. During last few years the focus has been to reduce withholding taxes. High number of withholding provisions adds to complexity and creates undue burden of compliance on different withholding agents. In an effort, to augment ease of business and simplifying the tax laws numerous sections of Income Tax Ordinance 2001 like; 153B, 23 IA, 23 IAA, 236P, 236Y, 236B, 236L, 236V, 233A have already been omitted.

The WHT collection during FY 2021-22 stood at Rs. 1,534.4 billion against Rs. 1,237.3 billion in the PFY, indicating a growth of 24.0 percent (Table 8). With the exception of WHT on technical fee all other major items recorded positive growth. WHT from exports recorded the highest growth of around 54 percent in collection, followed by electricity, immovable property and dividends with 39.3 percent, 31.9 percent and 30.6 percent respectively.

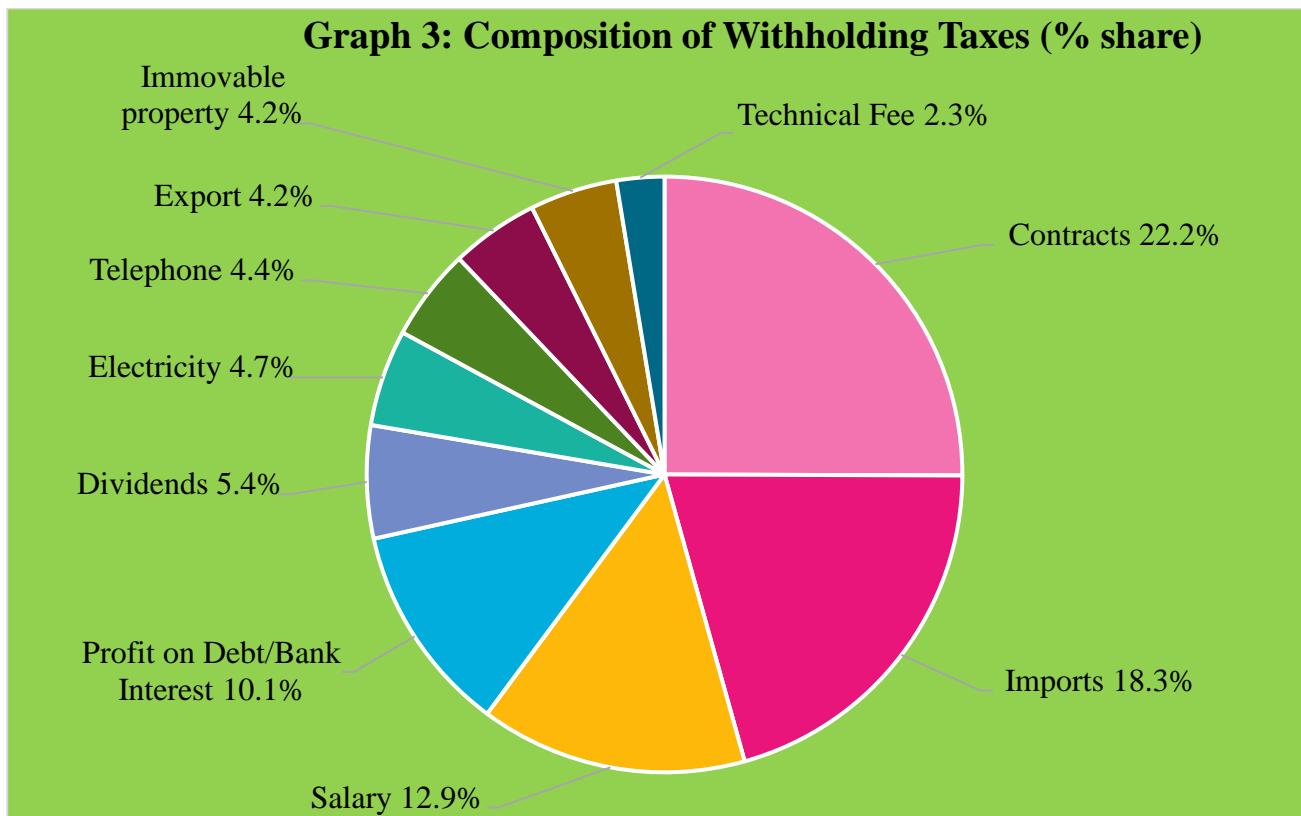


**Table 8: Collection from Major Revenue Spinners of Withholding Taxes**

(Rs. Million)

Heads	FY 2021-22	FY 2020-21	Difference (Absolute)	Growth (%)
Contracts [(u/s) 153]	341,419	271,991	69,428	25.5
Imports [(u/s) 148]	281,607	218,499	63,108	28.9
Salary [(u/s) 149]	196,249	151,838	44,412	29.2
Profit on Debt/Bank Interest & Securities [(u/s) 151]	154,962	134,927	20,035	14.8
Dividends [(u/s) 150]	83,328	63,781	19,547	30.6
Electricity [(u/s) 235]	71,412	51,264	20,148	39.3
Telephone [(u/s) 236]	67,889	63,167	4,721	7.5
Export [(u/s) 154]	64,972	42,249	22,723	53.8
Advance tax on purchase/transfer of immovable property [(u/s) 236 K]	64,578	48,911	15,667	32.0
Technical Fee [(u/s) 152]	35,344	35,407	-63	-0.2
<b>Sub-Total (10 Major Items)</b>	<b>1,361,760</b>	<b>1,082,034</b>	<b>279,726</b>	<b>25.9</b>
Others	172,605	155,304	17,301	11.1
<b>Total WHT</b>	<b>1,534,365</b>	<b>1,237,338</b>	<b>297,027</b>	<b>24.0</b>
Share of top 10 in Total WHT	88.8	87.4		

The composition of WHT collection has been shown in Graph 3. The highest contributor in withholding taxes is the withholding tax on contract payments with 22.2 percent share, followed by imports (18.3%) and salary (12.9%).



### Sales Tax:

Sales tax remains the top revenue generating source of FBR contributing about 41 percent share in total collection. Sales tax recorded a growth of 27.4 percent during FY 2021-22. In absolute terms Rs. 2,532.2 billion has been collected which is Rs. 543.9 billion higher than the amount collected in PFY (Table 9). Despite substantial increase in absolute terms the target of sales tax has been met to the extent of 98.3 percent which could be attributed to the high growth in payment of refunds whereby about Rs. 80 billion were paid over and above the amount of Sales Tax refunds paid during the PFY.

**Table 9: Collection of Sales Taxes**

(Rs. Million)

Tax-Head	Collection		Growth	
	FY 2021-22	FY 2020-21	Absolute	%
Sales Tax (Total)	2,532,228	1,988,305	543,923	27.4

## Sales Tax Domestic Collection:

The net collection of Sales Tax Domestic (STD) was Rs. 791.5 billion against Rs. 872.4 billion in the PFY, i.e. a decline of 9.3 percent. In absolute terms Rs. 80.8 billion lesser revenues have been collected in FY 2021-22 as compared to PFY mainly due to zero rating of petroleum products.

**Major Heads of Sales Tax Domestic:** A major chunk of around 44 percent of sales tax domestic collection comes from ten sectors including petroleum products, electrical energy, sugar, cement, natural gas, cigarettes, aerated water/beverages, etc. (Table 10). After reduction of rates, the share of POL products, the top revenue generating source during PFY with 22.7 percent share, has declined in the CFY to 9.9 percent. The electrical energy is another major contributor with 13.8 percent share in the CFY increased from 12.7 percent in the PFY (Table 10). The collection from electrical energy grew by 14.1 percent, sugar by 13.3 percent, natural gas by 40.4 percent, electronics by 20.5 percent. However, negative growth was recorded by POL products at 54.4 percent and motor cars by 74.7 percent mainly due to reduction of sales tax rates and cement sector at 3.6 percent due to reduction in sales during FY 2021-22 (Table 10).

**Table 10: Major Revenue Spinners (Sales Tax Domestic)**

(Rs Million)

Commodities/Items	Collection			Share (%)	
	2021-22	2020-21	Growth (%)	2021-22	2020-21
POL Products	107,018	234,900	-54.4	9.9	22.7
Electrical Energy	149,536	131,032	14.1	13.8	12.7
Sugar	65,449	57,766	13.3	6.0	5.6
Cement	35,925	37,272	-3.6	3.3	3.6
Natural Gas	37,058	26,404	40.4	3.4	2.6
Electronics	16,294	13,517	20.5	1.5	1.3
Cigarettes	31,407	27,923	12.5	2.9	2.7
Aerated Waters/Beverages	16,101	14,607	10.2	1.5	1.4
Concentrates of Beverages/Foods	10,769	10,985	-2.0	1.0	1.1
Motor Cars	2,440	9,639	-74.7	0.2	0.9
<b>Sub Total</b>	<b>471,996</b>	<b>564,044</b>	<b>-16.3</b>	<b>43.7</b>	<b>52.2</b>
Others	607,940	516,651	17.7	56.3	47.8
<b>Gross</b>	<b>1,079,936</b>	<b>1,080,695</b>	<b>-0.1</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate	288,400	208,302	38.5		
<b>Net</b>	<b>791,536</b>	<b>872,393</b>	<b>-9.3</b>		

## Sales Tax Collection at Import Stage:

Sales tax on imports is also an important component of federal tax receipts. The net collection of STM during FY 2021-22 stood at Rs. 1,740.7 billion against Rs. 1,115.9 billion in FY 2020-21, registering a growth of 56.0 percent.

**Major Heads of Sales Tax at Import Stage:** Top 10 commodities of sales tax import have contributed a major share, i.e. 75.6 percent in STM collection (Table 11). Petroleum is the leading source of sales tax collection at import stage. Its share in total sales tax imports is 26.4 percent. During FY 2021-22 collection from POL products was around Rs. 459 billion against Rs. 255.7 billion during FY 2020-21 reflecting a growth of 79.5 percent. This increase is attributed to increase in global prices.

**Table 11: Major Revenue Spinners ( Sales Tax Imports)**

(Rs. Million)

Ch	Commodities	Collection			Share (%)	
		2021-22	2020-21	Growth (%)	2021-22	2020-21
27	POL Products	458,975	255,740	79.5	26.4	22.9
72	Iron and Steel	145,355	110,845	31.1	8.4	9.9
84	Machinery & Mechanical Appliances	124,933	77,858	60.5	7.2	7.0
39	Plastic Resins etc.	100,329	70,917	41.5	5.8	6.4
87	Vehicles (Non-Railway)	136,853	81,377	68.2	7.9	7.3
29	Organic Chemicals	78,476	38,881	101.8	4.5	3.5
85	Electrical Machinery	82,914	55,579	49.2	4.8	5.0
12	Oil Seeds and Oleaginous Fruit; Misc	49,812	33,310	49.5	2.9	3.0
15	Edible Oil	113,315	75,195	50.7	6.5	6.7
09	Coffee, tea, mate and spices	24,994	70,917	-64.8	1.4	6.4
	<b>Sub Total</b>	<b>1,315,956</b>	<b>870,619</b>	<b>51.2</b>	<b>75.6</b>	<b>78.0</b>
	Others	424,736	245,339	73.1	24.4	22.0
	<b>Gross</b>	<b>1,740,692</b>	<b>1,115,958</b>	<b>56.0</b>	<b>100</b>	<b>100</b>
	Refund/Rebate	0	46			
	<b>Net</b>	<b>1,740,692</b>	<b>1,115,912</b>	<b>56.0</b>		

The base of STM collection is the import value. In this regard, a look at the import value of major items and overall growth in FY 2021-22 indicates that the collection is well aligned with the growth



trend witnessed in the imports (Table 12). Total import value increased by 58.8 percent and collection of sales tax at import stage grew by 56 percent.

**Table 12: Growth (%) Comparison: Import Value Vs Collection**

Ch.	Commodities	Sales Tax Import	
		% Increase in Import Value	% Increase in STM Collection
27	POL Products	127.9	79.5
87	Vehicles (Non-Railway)	68.5	68.2
72	Iron and Steel	51.9	31.1
15	Edible Oil	51.7	50.7
29	Organic Chemicals	46.6	101.8
39	Plastic Resins etc.	40.6	41.5
84	Machinery & Mechanical Appliances	22.6	60.5
9	Coffee, tea, mate and spices	15.6	18.6
85	Electrical Machinery	15.5	49.2
12	Oil Seeds and Oleaginous Fruit; Misc	1.9	49.5
	Others	46.3	70.9
	<b>Aggregate</b>	<b>58.8</b>	<b>56.0</b>

### Customs Duty

Customs duty constitutes 16.4 percent of FBR revenue collection. Customs duties performed very well during FY 2021-22 with 35 percent growth attained in net collection as compared to PFY. The net collection during FY 2021-22 stood at Rs. 1,010.7 billion, which is Rs. 262.3 billion higher than the amount collected in PFY. It is worth mentioning that customs duties have crossed the 1 trillion mark in FY 2021-22.

It is evident from Table 13 that around 71 percent of customs duty collection has been contributed by 10 major sectors. Out of these sectors, only collection on account of electrical machinery recorded a negative growth. Collection from POL products increased by 172.2 percent, vehicles by 73.4 percent, paper & paper board by 28.7 percent.

**Table 13: Major Revenue Spinners of Customs Duties**

(Rs Million)

Ch.	Description	Collection			Share (%)	
		FY 2021-22	FY 2020-21	Growth (%)	FY 2021-22	FY 2020-21
27	POL Products	256,674	94,280	172.2	24.6	12.2
87	Vehicles (Non-Railway)	192,211	110,860	73.4	18.4	14.3
72	Iron & Steel	66,285	55,580	19.3	6.3	7.2
85	Electrical Machinery	54,668	59,706	-8.4	5.2	7.7
84	Machinery & Mechanical Appliances	49,843	41,793	19.3	4.8	5.4
15	Edible Oil	39,133	34,435	13.6	3.7	4.4
39	Plastic Resins etc.	33,542	26,837	25.0	3.2	3.5
9	Tea & Coffee	19,223	16,896	13.8	1.8	2.2
48	Paper & Paperboards	18,692	14,521	28.7	1.8	1.9
12	Oil seeds and oleaginous fruit	14,379	13,071	10.0	1.4	1.7
<b>Sub Total</b>		<b>744,651</b>	<b>467,979</b>	<b>59.1</b>	<b>71.3</b>	<b>60.4</b>
Other		299,289	307,379	-2.6	28.1	39.6
<b>Gross</b>		<b>1,043,940</b>	<b>775,358</b>	<b>34.6</b>	<b>100</b>	<b>100</b>
Refund/Rebate		33,246	26,967	23.3		
<b>Net</b>		<b>1,010,694</b>	<b>748,391</b>	<b>35.0</b>		

The collection base of the customs revenues is provided by dutiable imports. In this context, collection of customs duty on major items, to a great extent remained commensurate with growth in the value of dutiable imports (Table 14). As a whole, dutiable imports grew by 56.2 percent and accordingly the customs duty increased by 35 percent.

**Table 14: Growth (%) Comparison: Dutiable Import Value Vs CD Collection**

Ch.	Commodities	Customs Duties	
		% Increase in Dutiable Import Value	% Increase in CD Collection
27	POL Products	118.5	172.2
87	Vehicles (Non-Railway)	70.1	73.4
15	Edible Oil	50.9	13.6
39	Plastic Resins etc.	37.5	25.0
85	Electrical Machinery	28.0	-8.4
48	Paper & Paperboards	28.0	28.7
84	Machinery & Mechanical Appliances	19.7	19.3
9	Tea & Coffee	17.2	13.8
12	Oil seeds and oleaginous fruit, misc. grains, seeds	2.0	10.0
72	Iron & Steel	-3.1	19.3
	Others	4.7	-7.9
	<b>Overall</b>	<b>56.2</b>	<b>35.0</b>

**Federal Excise Duty (FED)**

Net collection from FED increased by 15.7 percent during FY 2021-22. In absolute terms this increase translates into Rs. 43.6 billion additional FED collected as compared to PFY. Share of FED in total FBR collection is 5.2 percent. Major sectors which contribute FED revenues are cigarettes, cement, natural gas, services (Table 15). Natural gas, POL Products and LPG grew negatively, however other sectors grew positively during FY 2021-22.

**Table 15: Major Revenue Spinners of FED**

(Rs. in Million)

S. No	Commodities	FY2021-22	FY2020-21	Growth (Abs)	Growth (%)
1	Cigarettes	117,240	107,330	9,910	9.2
2	Cement	73,470	74,416	-946	-1.3
3	Beverages and Concentrates	22,931	18,537	4,394	23.7
4	Aerated Waters/Beverages	13,795	11,455	2,340	20.4
5	Motor Cars	19,702	15,197	4,505	29.6
6	POL Products	8,576	9,467	-891	-9.4
7	Services Provide: For Inland Travel by Air	16,721	7,203	9,518	132.1
8	Travel by Air	8,912	4,238	4,674	110.3
9	Natural Gas	2,341	2,595	-254	-9.8
10	Liquified Petroleum Gas(LPG)	925	1059	-134	-12.6
<b>Sub-total</b>		<b>284,613</b>	<b>251,497</b>	<b>33,116</b>	<b>13.2</b>
Others		36,045	25,549	10,496	41.1
<b>Gross</b>		<b>320,658</b>	<b>277,046</b>	<b>43,612</b>	<b>15.7</b>
Refunds		0	0		
<b>Net</b>		<b>320,658</b>	<b>277,046</b>	<b>43,612</b>	<b>15.7</b>

A substantial jump in cigarettes, concentrates used in beverages/food is attributed to inflation and huge increase in FED collection from air travel is the Post Covid positive impact on air travel during FY 2021-22 due to easing down of travel restrictions.

The share of top sectors is about 89 percent, as evident from the following table (Table 16). Cigarette is the top contributor with 36.6 percent share, followed by cement with 22.9 percent and concentrates 7.2 percent share.



**Table 16: Share of Major Revenue Spinners of FED**

<b>Commodities</b>	<b>Share %</b>	
	<b>FY 2021-22</b>	<b>FY 2020-21</b>
Cigarettes	36.6	38.7
Cement	22.9	26.9
Beverages and Concentrates	7.2	6.7
Aerated Waters/Beverages	4.3	4.1
Motor Cars	6.1	5.5
POL Products	2.7	3.4
Services Provide: For Inland Travel by Air	5.2	2.6
Travel by Air	2.8	1.5
Natural Gas	0.7	0.9
Liquified Petroleum Gas(LPG)	0.3	0.4
<b>Sub-total</b>	<b>88.8</b>	<b>90.8</b>
<b>Others</b>	<b>11.2</b>	<b>9.2</b>

## Revenue Target For FY 2022-23

Revenue target for FY 2022-23 has been fixed at Rs. 7,470 billion which demands growth of 21.5 percent over the collection of Rs. 6,148.5 billion made during FY 2021-22 (Table 17). In absolute terms, around Rs. 1,322 billion additional revenues are to be collected by FBR in FY 2022-23 to meet the target.

**Table 17: Revenue Target 2022-23**

(Rs. Billion)

Revenue Target FY 2022-23	Collection FY 2021-22	Required Growth (%)
7,470.0	6,148.5	21.5

The target for FY 2022-23 is challenging given the fact that government is focusing on controlling the current account deficit and rising inflation which would result in import contraction and slowdown in the overall GDP growth. Nonetheless, FBR is confident that its team has the ability and the resolve to accomplish this gigantic task as an upward revised target has already been achieved for the financial year ended on 30-6-2022. To achieve the target several efforts are being made at policy as well as operational levels. There is focus on enhanced use of technology and a policy shift towards taxing the high-income groups through direct taxation such as the imposition of Super Tax, Poverty Alleviation Tax, revision of individual tax slabs including salaried class, increase in FED on international air travel, increased tax on luxury motor vehicles etc.

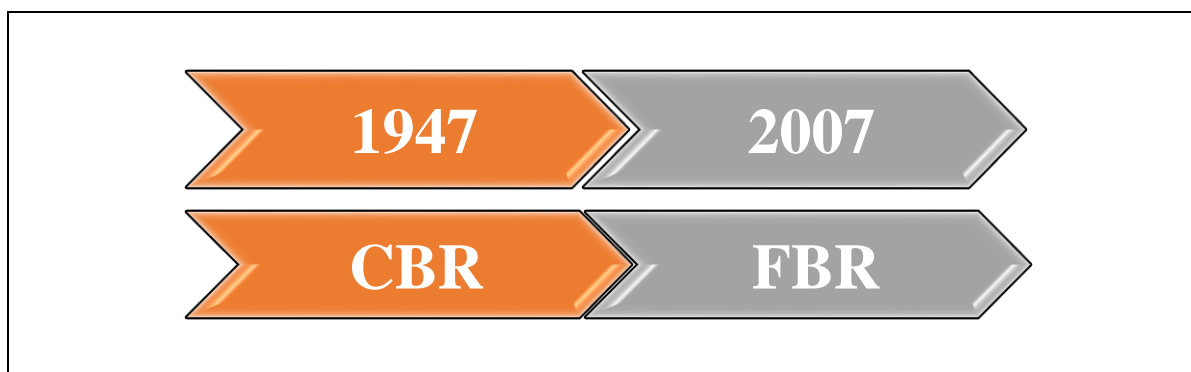
Keeping in view the past performance of FBR and the revenue measures taken during the current budget there are high hopes of achieving the tax target for FY 2022-23.

*Chapter 3*  
**75 Years Journey of FBR Tax Collection**  
**A Brief Overview**

Tax revenues enable the government to build infrastructure, deliver public services and enforce law and order which are the essential ingredients for achievement of economic development. Over the past 75 years FBR's growth trajectory can be attributed to taxpayer facilitation, transparency, and digitalization of tax system.

**ORGANIZATIONAL HISTORY**

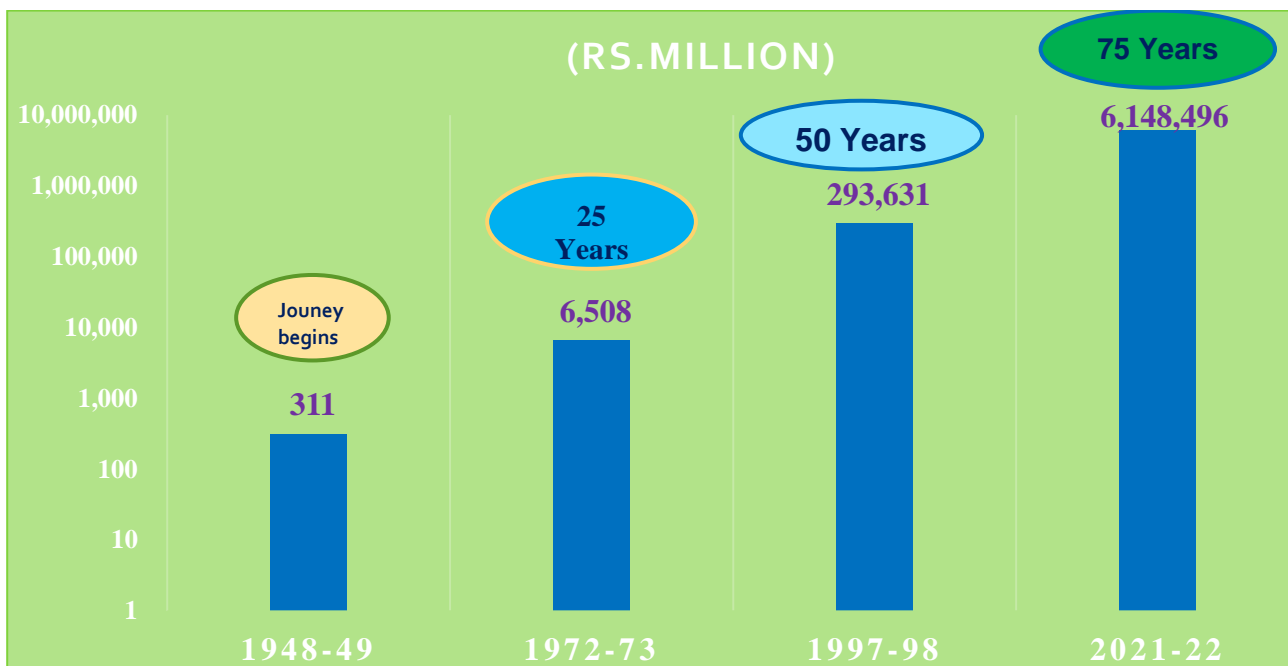
Initially the revenue collection function for the federation was entrusted to The Central Board of Revenue (CBR) which was established on April 01, 1924 through enactment of the CBR Act, 1924. Subsequently, through promulgating a new law the CBR was converted to Federal Board of Revenue (FBR) in July 2007 with substantial restructuring of its organizational structure into a function-based organization



**REVENUE COLLECTION**

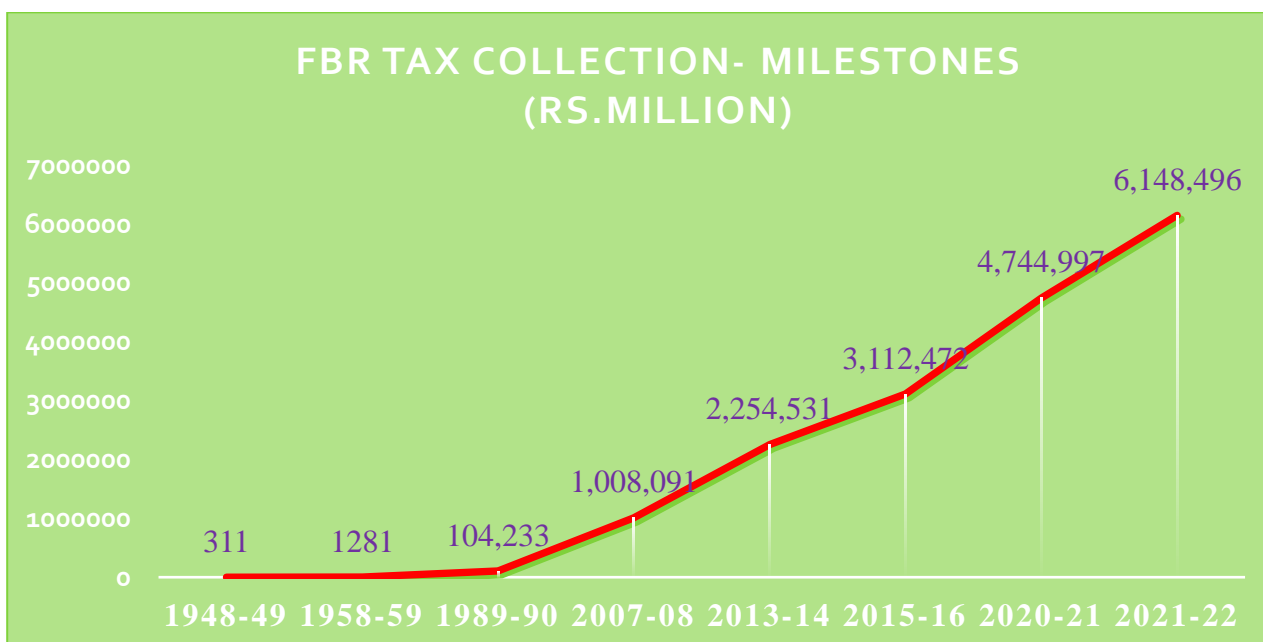
Commencing with a collection of only Rs.311 million or about Rs.30 crore tax in 1948, FBR has achieved many land marks during its 75 years journey.

## FBR Tax Collection - 75 Years Journey



It took more than 10 years to cross Rs.1 billion mark in 1958-59, nearly another 30 years to achieve the milestone of 100 billion in 1989-90, and it took 18 years to cross the 1 trillion mark in 2007-08. The last couple of decades have shown rather high growth of revenue collection. During FY2021-22 FBR achieved another milestone by crossing Rs.6 trillion mark as evident from the graph below;

## FBR Tax Collection- Milestones





## LEGISLATIVE DEVELOPMENT

Over the past 75 years several federal tax and duty legislation has been repealed and new laws introduced.

<b>1947</b>	<b>Income Tax Act 1922 Sea Customs Act 1878 Central Excise &amp; Salt Act 1944</b>
<b>1951</b>	<b>Sales Tax Act 1951</b>
<b>1969</b>	<b>Customs Act 1969</b>
<b>1979</b>	<b>Income Tax Ordinance 1979</b>
<b>1990</b>	<b>Sales Tax Act 1990</b>
<b>2001</b>	<b>Income Tax Ordinance 2001</b>
<b>2005</b>	<b>Federal Excise Act 2005</b>
<b>2022</b>	<b>Customs Act 1969 Sales Tax Act 1990 Income Tax Ordinance 2001 Federal Excise Act 2005</b>

## DIGITALIZATION

<b>1981</b>	<b>Computers introduced for office work &amp; data processing</b>
<b>1994</b>	<b>Pakistan Revenue Automation Limited (PRAL) was formed</b>
<b>1996</b>	<b>Introduction of National Tax Number (NTN)</b>
<b>2005</b>	<b>Electronic filling of Goods Declaration (GDs) through Pakistan Customs Computerized System (PaCCS)</b>
<b>2007</b>	<b>E-Filing of Income Tax &amp; Sales Tax Returns</b>
<b>2009</b>	<b>Online Payments system with National Bank of Pakistan</b>
<b>2011</b>	<b>Web Based One Customs (WeBoc) launched for online processing of customs operations</b>
<b>2014</b>	<b>Launch of "Iris" Portal for Filling of Income Tax Returns</b>
<b>2018</b>	<b>Payments through E-Banking "Alternate Delivery Channels (ADC) for all commercial banks</b>
<b>2021</b>	<b>National Sales Tax Return, E-filing of Appeals before Commissioners/Collectors Appeals</b>

## TAX-TO-GDP RATIO

In Pakistan, although the tax to GDP ratio has been low compared to other regional countries yet if viewed over the past so many years this ratio has significantly increased. The tax to GDP ratio was 4.4 percent in 1950 which increased to 9.2 percent in 2022. The continuing reform efforts are expected to further increase the Tax-to-GDP ratio in coming years.

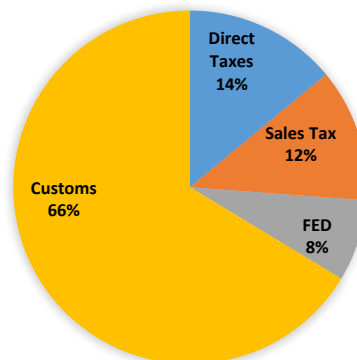


*Data Source: FBR and MoF*

## COMPOSITION OF REVENUES

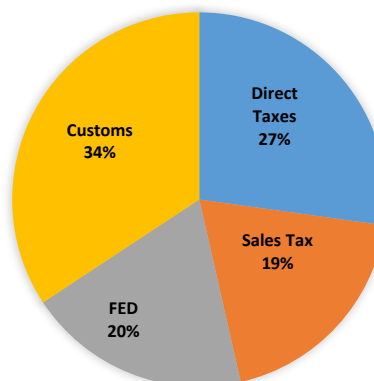
### 1952

During early 50s, the main revenue collection source was the Customs Duty which was contributing 66% of the total revenue while direct tax and sales tax was contributing only 12% and 14% of revenue respectively.



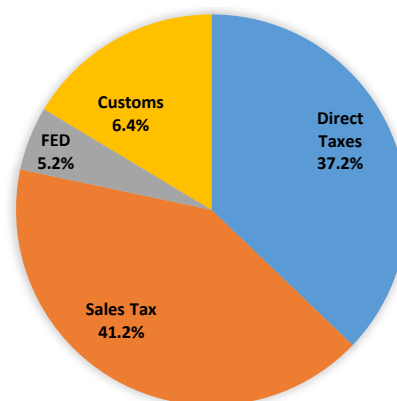
### 1995

Over the years the tax mix changed drastically. By 1995, Customs Duty share had reduced from 66% to 34% percent of the total revenue while direct tax and sales tax's contribution increased to 27% and 19% respectively.



### 2022

Tax mix further changed during last two decades. By 2022, share of Sales Tax increased to 41% & Direct Tax's 37% while the share of Customs Duty declined to 17%.

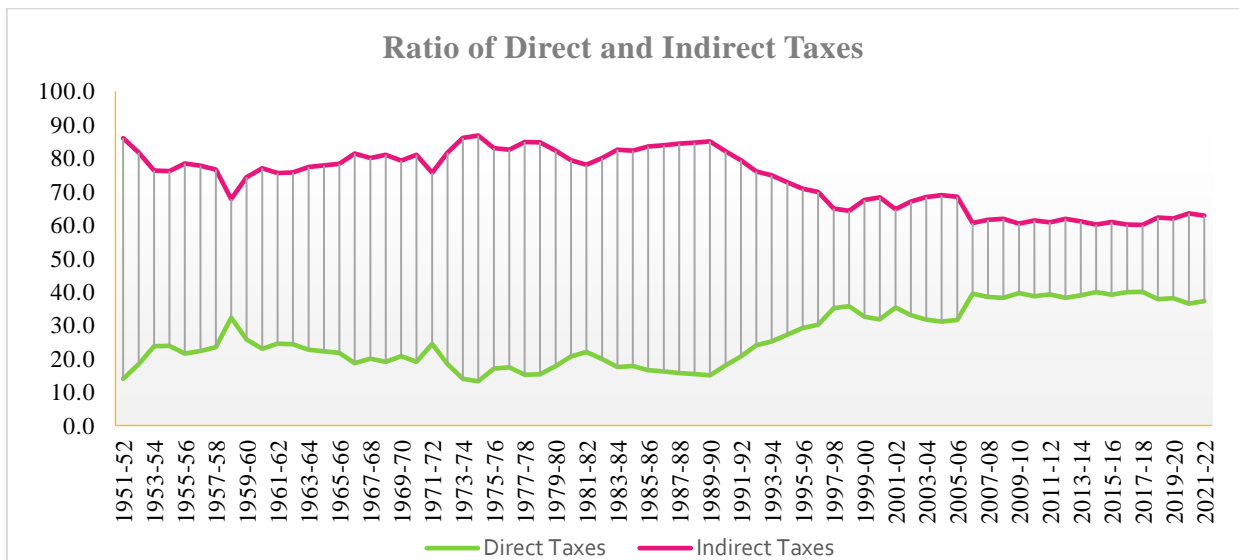


Data Source: FBR

## SHARE OF DIRECT AND INDIRECT TAXES

The contribution of direct and indirect taxes has changed with share of direct taxes increasing and share of indirect taxes decreasing.

Period	Direct Taxes	Indirect Taxes
1952	14.0	86.0
2022	37.2	62.8



Data source: FBR

## WITHHOLDING TAXES

The revenue collected through withholding taxes now constitute about 67 percent of total direct tax collected by FBR.

1985

• WHT: 44 percent of Direct Tax

1995

• WHT: 65 percent of Direct Tax

2022

• WHT: 67 percent of Direct Tax

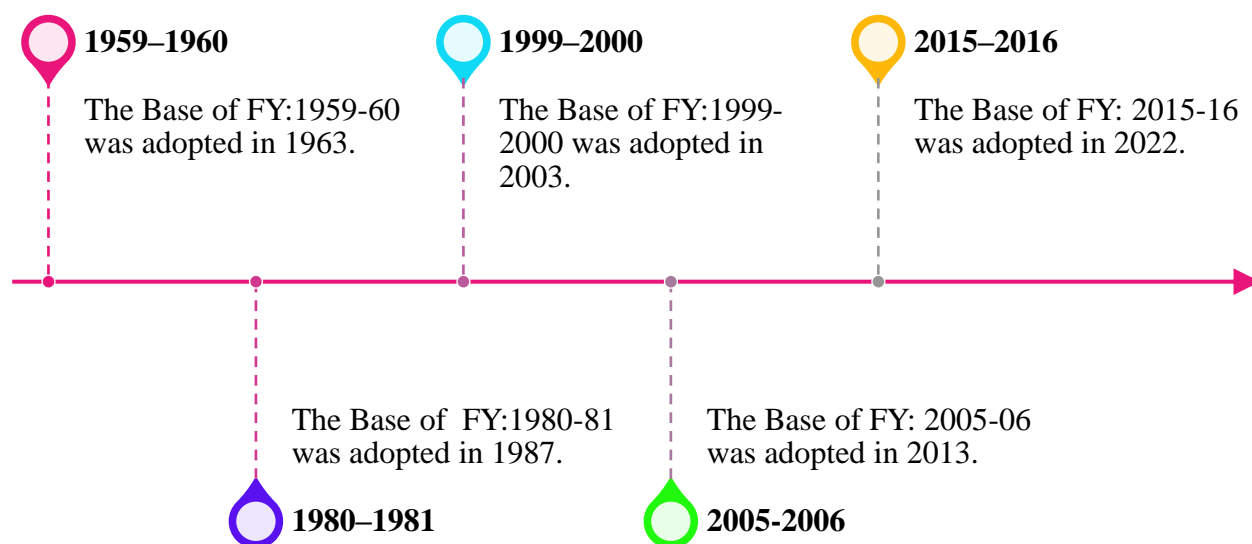


## Chapter 4

### Rebasing of National Accounts

National Accounts is a systematic framework for the presentation of statistics that provide a wide range of information about the economy. National accounts or System of National Accounts (SNA) provide a summary of national economy. There are several aggregate measures in the national accounts, most notably gross domestic product or GDP and investment. GDP at constant prices indicates economic growth to measure the performance of the economy over time or in comparison with other countries/in comparison with previous periods. In 2022, the National Accounts were rebased to improve the statistical representation of economy.

#### History of Rebasing:



#### Changes in the structural composition of economy due to 2015-16 rebasing:

- Agriculture sector share increased from 23% to 24%
- Industrial Activities' share decreased from 20.9% to 19.5%
- Services' sector share increased from 56% to 56.6%

### Impact of Rebasing on Tax-GDP Ratio:

Fiscal Years	New Base Year FY: 2015-16	Old Base Year FY: 2005-06	Impact on Tax-GDP Ratio (%)
2020-21	8.6	9.9	(1.3)
2019-20	8.4	9.6	(1.2)
2018-19	8.7	10.1	(1.4)
2017-18	9.8	11.1	(1.3)
2016-17	9.5	10.6	(1.1)
2015-16	9.5	10.7	(1.2)

Source: MOF

## *Chapter 5*

### **FBR Reforms Measures Update**

Government of Pakistan has taken a number of initiatives to reform the country's primary revenue organization to promote taxpayer friendly culture, improve tax compliance and increase tax to GDP ratio. These reform measures have gradually started paying dividends, showing significant improvements in the tax collection. The policy and administrative reform measures introduced in recent times are discussed below.

#### **ENFORCEMENT AND POLICY MEASURES:**

##### **[Medium Term Framework for Revenue Mobilization]**

- 1. Expeditious disposal of refund claims:** FASTER (Fully Automated Sales Tax e-Refund) has been initiated.
- 2. Increase in the ratio of direct taxes:** All out efforts are being made to increase the share of direct taxes in revenues. Documentation of economy to increase the taxation in services, real estate and whole sale and retail is top priority.
- 3. Invoking technology for revenue mobilization:** Installation of Track and Trace, Point of Sale integration of retailers with FBR's computerized system, e-audit, e-appeals are at various stages of implementation and would be fully operational in medium term.
- 4. Efficient management of tax litigation:** In order to reduce litigation, FBR is encouraging alternate dispute resolution mechanism, agreed assessment in appropriate cases and out of turn hearing by appellate forums in cases involving higher amount of revenues.

#### ***EFFORTS UNDERTAKEN TO BOOST COLLECTION:***

#### ***MEASURES TAKEN BY INLAND REVENUES:***

- a. Income Tax Return Filing:** Number of income tax return filers for TY 2020 has crossed 3.0 million.

- b. Notices to IT/ST Taxpayers:** So far, more than 1 million notices have been issued till June 2022 to Income Tax and Sales tax registered Persons / Entities having turnover 100M and above in order to enforce compliance against different sections of Income Tax Ordinance and Sales Tax Act.
- c. Point of Sales (POS) Integration of Tier-1 retailers:** FBR has embarked on a plan to integrate all sales outlets of tier-1 retailers with FBR's central computerized system.
- d. Track & Trace System:** FBR has decided to implement Track and Trace System for specified goods/ products i.e. Tobacco, Cement, Sugar, Fertilizer and Beverages imported into or manufactured in Pakistan.
- e. Assessment & Processing (A&P) Units:** Sectorial analysis of huge business concerns has been conducted across the country by Assessment & Processing Units in all field formations of IRS. Sectors like cement, sugar, cotton and tobacco remained under focus.
- f. Investigation & Prosecution (I&P) Units:** Legal actions (attachment of properties, arrests and seizures) has been made against huge tax-defaulters to create deterrence against tax-evaders.

#### ***MEASURES TAKEN BY CUSTOMS AUTHORITIES:***

Pakistan Customs is the guardian of Pakistan borders against movement of contra band goods and is facilitator of bona fide trade. It provides a major source of revenue to the Government of Pakistan in the form of taxes levied on the goods traded across the borders. It also helps to protect the domestic industry, discourage consumptions of luxury goods and stimulate development in the under-developed areas. Following initiatives taken by the Customs Administration during the TY 2022:

- a) First Ever Counter Smuggling Policy Laid out** which is an excellent example of interagency co-operation.
- b) Highest Ever Counter Smuggling Seizures made** (FY 2021-22: Rs. 66 billion).
- c) Countrywide Operation against Illegal POL outlets** (sealing of more than 1600 illegal outlets with criminal proceedings against owners), through which, legitimate imports of POL products saw sharp surge as compared to previous financial year.

- d) **Opening Pakistan to Central Asian Republics** through simplification of Transit Procedures and Automated Clearance. Pak-Uzbekistan Transit Agreement has been finalized and deliberations have been started.
- e) **Ease of Doing Business** Indicators improved by 28 percent from 136 to 108 in 2021, which is an “unprecedented improvement” resulting into efficient Cross Border Trade.
- f) **Pakistan Single Window** Act, 2021 enacted and its rules notified and expected to be roll-out in the coming months.
- g) **WeBOC** has now been implemented at all sea-ports, dry-ports and land border stations.
- h) **Online Payments** have been introduced for the traders wherein levy-able duty and taxes on import of goods are paid online through digital banking.
- i) **Risk Management System** is part of WeBOC clearance which is continuously upgraded from time to time.
- j) **Automated Duty Drawback Payment System:** In order to facilitate the exporters, the manual rebate approval system has been replaced with RMS based, fully automated / system-based processing of duty drawback payment without involving any human intervention. Under the automated system, the exports Good Declaration is termed as Rebate request.
- k) **Administrative Measures** like auctions, recoveries, valuations etc have resulted in generation of Rs. 25 billion in FY 2021-22.

#### ***MEASURES TAKEN BY AUDIT:***

Audit & Accounting Wing of FBR has been entrusted with the task of designing audit policy as an audit compliance program on yearly basis. This current year following initiatives have been taken by the Audit & Accounting Wing:

- a) **Audit Policy, 2020:** The Audit Policy, 2020 for Tax Year 2019 is under process in view of the experience obtained from the past audit policies. In addition to that, the wing also monitors audit activities carried out in the field formation throughout the year.



- b) **DLI 6, PRRP:** This year, under DLI 6 of Pakistan Raises Revenue Program, FBR has conducted and completed 67 cases of comprehensive field audits of large taxpayers selected through the Audit Policy, 2019 for Tax year 2018 by the risk-based selection tool and monitored by the Compliance Unit through AMIS with associated reports submitted to FBR management which has been duly verified by the World Bank.
- c) **Software Solutions:** Software solution is introduced to provide continuous monitoring of the audit cases with sufficient documentation and assistance to the auditors.

***MEASURES TAKEN BY LEGAL WING:***

- a) Introduced e-Filing of Appeals at the first appellate forum of Commissioner Inland Revenue (Appeals)
- b) Got Rules of Business, 1973 amended to the effect to allow fully autonomy to FBR in making decision about:
  - (i) Payment of fee, special as well as normal without requiring approval from Law & Justice Division
  - (ii) Placement of Legal Counsels / Advocates on FBR Panel without requiring approval from Law & Justice Division
  - (iii) Engaging any Legal / Advocate from outside the FBR Panel without requiring approval from Law & Justice Division
  - (iv) Complete independence in handling litigation matters without requiring approval from Law & Justice Division
- c) Enhance number of CIR (A) from 23 (BS-20) officers to 34 (BS-20) officers / CIR (A) across the country
- d) Annual disposal of Appeals at National level grew from 22095 Appeals (tax year 2019) to 40058 Appeals (tax year 2022) registering a growth of 81.29 percent

- e) Introduced first ever “Policy for appointment of Panel Advocates” with introduction of ‘Score Card’ to ensure transparency and merit-based selection. Policy is duly approved by Board-in-Council (BIC) and okayed by Supreme Court in Prudential Bank’s case
- f) Introduced first ever “Policy for delisting Legal Counsels / Advocates” from FBR’s Panel. Policy is duly approved by the BIC
- g) Enhanced Financial Powers of CCsIR for granting Special Fee to the Legal Counsel from Rs. 200,000 to Rs. 500,000 to ensure timely, proper representation before the Courts
- h) Constituted Regional Focal Teams to interact with and assist Courts, registrars of High Courts and Attorney General offices
- i) Separate officers / staff of CIR (A) office, approved by Establishment Division, pending with Finance Division. Separate staff officers for CIR (A) office will ensure independence of CIR (A), besides adding to their efficiency

## **II. STATISTICAL APPENDIX**

Comparative Statements of

Month – to – Month and Progressive

[Collection for the period FY 2021-22 & FY 2020-21]

**Final Collection of Federal Taxes 2021-22 Vs. 2020-21**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	436,891	20,819	416,072	306,162	15,710	290,452	130,729	5,109	125,620	42.7	32.5	43.2	416,072	100
AUGUST	M	460,655	14,292	446,363	311,356	15,179	296,177	149,299	-887	150,186	48	-5.8	50.7	446,363	100
	P	897,546	35,111	862,435	617,518	30,889	586,629	280,028	4,222	275,806	45.3	13.7	47	862,435	100
SEPTEMBER	M	560,543	26,542	534,001	443,361	25,863	417,498	117,182	679	116,503	26.4	2.6	27.9	534,001	100
1st Quarter		1,458,089	61,653	1,396,436	1,060,879	56,752	1,004,127	397,210	4,901	392,309	37.4	8.6	39.1	1,396,436	100
OCTOBER	M	475,629	29,133	446,496	355,242	19,140	336,102	120,387	9,993	110,394	33.9	52.2	32.8	446,496	100
	P	1,933,718	90,786	1,842,932	1,416,121	75,892	1,340,229	517,597	14,894	502,703	36.6	19.6	37.5	1,842,932	100
NOVEMBER	M	509,518	33,126	476,392	367,360	21,967	345,393	142,158	11,159	130,999	38.7	50.8	37.9	476,392	100
	P	2,443,236	123,912	2,319,324	1,783,481	97,859	1,685,622	659,755	26,053	633,702	37	26.6	37.6	2,319,324	100
DECEMBER	M	625,161	24,616	600,545	562,039	43,514	518,525	63,122	-18,898	82,020	11.2	-43.4	15.8	600,545	100
2nd Quarter		1,610,308	86,875	1,523,433	1,284,641	84,621	1,200,020	325,667	2,254	323,413	25.4	2.7	27	1,523,433	100
Upto 2nd Qtr		3,068,397	148,528	2,919,869	2,345,520	141,373	2,204,147	722,877	7,155	715,722	30.8	5.1	32.5	2,919,869	100
JANUARY	M	464,236	33,327	430,909	384,576	23,679	360,897	79,660	9,648	70,012	20.7	40.7	19.4	430,909	100
	P	3,532,633	181,855	3,350,778	2,730,096	165,052	2,565,044	802,537	16,803	785,734	29.4	10.2	30.6	3,350,778	100
FEBRUARY	M	466,889	15,594	451,295	376,769	27,676	349,093	90,120	-12,082	102,202	23.9	-43.7	29.3	451,295	100
	P	3,999,522	197,449	3,802,073	3,106,865	192,728	2,914,137	892,657	4,721	887,936	28.7	2.4	30.5	3,802,073	100
MARCH	M	605,399	31,845	573,554	510,122	29,366	480,756	95,277	2,479	92,798	18.7	8.4	19.3	573,554	100
3rd Quarter		1,536,524	80,766	1,455,758	1,271,467	80,721	1,190,746	265,057	45	265,012	20.8	0.1	22.3	1,455,758	100
Upto 3rd Qtr		4,604,921	229,294	4,375,627	3,616,987	222,094	3,394,893	987,934	7,200	980,734	27.3	3.2	28.9	4,375,627	100
APRIL	M	515,037	34,894	480,143	403,277	20,059	383,218	111,760	14,835	96,925	27.7	74	25.3	480,143	100
	P	5,119,958	264,188	4,855,770	4,020,264	242,153	3,778,111	1,099,694	22,035	1,077,659	27.4	9.1	28.5	4,855,770	100
MAY	M	523,847	31,422	492,425	407,496	22,783	384,713	116,351	8,639	107,712	28.6	37.9	28	511,000	96.4
	P	5,643,805	295,610	5,348,195	4,427,760	264,936	4,162,824	1,216,045	30,674	1,185,371	27.5	11.6	28.5	5,366,770	99.7
JUNE	M	883,612	83,311	800,301	643,830	61,657	582,173	239,782	21,654	218,128	37.2	35.1	37.5	733,230	109.1
4th Quarter		1,922,496	149,627	1,772,869	1,454,603	104,499	1,350,104	467,893	45,128	422,765	32.2	43.2	31.3	1,724,373	102.8
Annual		6,527,417	378,921	6,148,496	5,071,590	326,593	4,744,997	1,455,827	52,328	1,403,499	28.7	16.0	29.6	6,100,000	100.8

**DIRECT TAXES**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	136,294	616	135,678	100,711	3,090	97,621	35,583	-2,474	38,057	35.3	-80.1	39	135,678	100
AUGUST	M	122,969	37	122,932	93,168	776	92,392	29,801	-739	30,540	32	-95.2	33.1	122,932	100
	P	259,263	653	258,610	193,879	3,866	190,013	65,384	-3,213	68,597	33.7	-83.1	36.1	258,610	100
SEPTEMBER	M	222,820	0	222,820	181,890	7,972	173,918	40,930	-7,972	48,902	22.5	-100	28.1	222,820	100
1st Quarter		482,083	653	481,430	375,769	11,838	363,931	106,314	-11,185	117,499	28.3	-94.5	32.3	481,430	100
OCTOBER	M	144,660	2,090	142,570	109,675	3,385	106,290	34,985	-1,295	36,280	31.9	-38.3	34.1	142,570	100
	P	626,743	2,743	624,000	485,444	15,223	470,221	141,299	-12,480	153,779	29.1	-82	32.7	624,000	100
NOVEMBER	M	140,679	2,307	138,372	111,252	3,241	108,011	29,427	-934	30,361	26.5	-28.8	28.1	138,372	100
	P	767,422	5,050	762,372	596,696	18,464	578,232	170,726	-13,414	184,140	28.6	-72.6	31.8	762,372	100
DECEMBER	M	259,079	92	258,987	272,282	21,303	250,979	-13,203	-21,211	8,008	-4.8	-99.6	3.2	258,987	100
2nd Quarter		544,418	4,489	539,929	493,209	27,929	465,280	51,209	-23,440	74,649	10.4	-83.9	16	539,929	100
Upto 2nd Qtr		1,026,501	5,142	1,021,359	868,978	39,767	829,211	157,523	-34,625	192,148	18.1	-87.1	23.2	1,021,359	100
JANUARY	M	159,788	2,697	157,091	120,787	5,182	115,605	39,001	-2,485	41,486	32.3	-48	35.9	157,091	100
	P	1,186,289	7,839	1,178,450	989,765	44,949	944,816	196,524	-37,110	233,634	19.9	-82.6	24.7	1,178,450	100
FEBRUARY	M	142,167	0	142,167	118,787	7,511	111,276	23,380	-7,511	30,891	19.7	-100	27.8	142,167	100
	P	1,328,456	7,839	1,320,617	1,108,552	52,460	1,056,092	219,904	-44,621	264,525	19.8	-85.1	25	1,320,617	100
MARCH	M	258,247	0	258,247	198,765	8,476	190,289	59,482	-8,476	67,958	29.9	-100	35.7	258,247	100
3rd Quarter		560,202	2,697	557,505	438,339	21,169	417,170	121,863	-18,472	140,335	27.8	-87.3	33.6	557,505	100
Upto 3rd Qtr		1,586,703	7,839	1,578,864	1,307,317	60,936	1,246,381	279,386	-53,097	332,483	21.4	-87.1	26.7	1,578,864	100
APRIL	M	167,515	2,645	164,870	117,259	4,264	112,995	50,256	-1,619	51,875	42.9	-38	45.9	164,870	100
	P	1,754,218	10,484	1,743,734	1,424,576	65,200	1,359,376	329,642	-54,716	384,358	23.1	-83.9	28.3	1,743,734	100
MAY	M	152,480	2,421	150,059	112,548	4,196	108,352	39,932	-1,775	41,707	35.5	-42.3	38.5	166,000	90.4
	P	1,906,698	12,905	1,893,793	1,537,124	69,396	1,467,728	369,574	-56,491	426,065	24	-81.4	29	1,909,734	99.2
JUNE	M	432,439	41,316	391,123	285,409	21,882	263,527	147,030	19,434	127,596	51.5	88.8	48.4	317,266	123.3
4th Quarter		752,434	46,382	706,052	515,216	30,342	484,874	237,218	16,040	221,178	46.0	52.9	45.6	648,136	108.9
Annual		2,339,137	54,221	2,284,916	1,822,533	91,278	1,731,255	516,604	-37,057	553,661	28.3	-40.6	32.0	2,227,000	102.6



# INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	300,597	20,203	280,394	205,451	12,620	192,831	95,146	7,583	87,563	46.3	60.1	45.4	280,394	100
AUGUST	M	337,686	14,255	323,431	218,188	14,403	203,785	119,498	-148	119,646	54.8	-1	58.7	323,431	100
	P	638,283	34,458	603,825	423,639	27,023	396,616	214,644	7,435	207,209	50.7	27.5	52.2	603,825	100
SEPTEMBER	M	337,723	26,542	311,181	261,471	17,891	243,580	76,252	8,651	67,601	29.2	48.4	27.8	311,181	100
1st Quarter		976,006	61,000	915,006	685,110	44,914	640,196	290,896	16,086	274,810	42.5	35.8	42.9	915,006	100
OCTOBER	M	330,969	27,043	303,926	245,567	15,755	229,812	85,402	11,288	74,114	34.8	71.6	32.2	303,926	100
	P	1,306,975	88,043	1,218,932	930,677	60,669	870,008	376,298	27,374	348,924	40.4	45.1	40.1	1,218,932	100
NOVEMBER	M	368,839	30,819	338,020	256,108	18,726	237,382	112,731	12,093	100,638	44	64.6	42.4	338,020	100
	P	1,675,814	118,862	1,556,952	1,186,785	79,395	1,107,390	489,029	39,467	449,562	41.2	49.7	40.6	1,556,952	100
DECEMBER	M	366,082	24,524	341,558	289,757	22,211	267,546	76,325	2,313	74,012	26.3	10.4	27.7	341,558	100
2nd Quarter		1,065,890	82,386	983,504	791,432	56,692	734,740	274,458	25,694	248,764	34.7	45.3	33.9	983,504	100
Upto 2nd Qtr		2,041,896	143,386	1,898,510	1,476,542	101,606	1,374,936	565,354	41,780	523,574	38.3	41.1	38.1	1,898,510	100
JANUARY	M	304,448	30,630	273,818	263,789	18,497	245,292	40,659	12,133	28,526	15.4	65.6	11.6	273,818	100
	P	2,346,344	174,016	2,172,328	1,740,331	120,103	1,620,228	606,013	53,913	552,100	34.8	44.9	34.1	2,172,328	100
FEBRUARY	M	324,722	15,594	309,128	257,982	20,165	237,817	66,740	-4,571	71,311	25.9	-22.7	30	309,128	100
	P	2,671,066	189,610	2,481,456	1,998,313	140,268	1,858,045	672,753	49,342	623,411	33.7	35.2	33.6	2,481,456	100
MARCH	M	347,152	31,845	315,307	311,357	20,890	290,467	35,795	10,955	24,840	11.5	52.4	8.6	315,307	100
3rd Quarter		976,322	78,069	898,253	833,128	59,552	773,576	143,194	18,517	124,677	17.2	31.1	16.1	898,253	100
Upto 3rd Qtr		3,018,218	221,455	2,796,763	2,309,670	161,158	2,148,512	708,548	60,297	648,251	30.7	37.4	30.2	2,796,763	100
APRIL	M	347,522	32,249	315,273	286,018	15,795	270,223	61,504	16,454	45,050	21.5	104.2	16.7	315,273	100
	P	3,365,740	253,704	3,112,036	2,595,688	176,953	2,418,735	770,052	76,751	693,301	29.7	43.4	28.7	3,112,036	100
MAY	M	371,367	29,001	342,366	294,948	18,587	276,361	76,419	10,414	66,005	25.9	56	23.9	345,000	99.2
	P	3,737,107	282,705	3,454,402	2,890,636	195,540	2,695,096	846,471	87,165	759,306	29.3	44.6	28.2	3,457,036	99.9
JUNE	M	451,173	41,995	409,178	358,421	39,775	318,646	92,752	2,220	90,532	25.9	5.6	28.4	415,964	98.4
4th Quarter		1,170,062	103,245	1,066,817	939,387	74,157	865,230	230,675	29,088	201,587	24.6	39.2	23.3	1,076,237	99.1
Annual		4,188,280	324,700	3,863,580	3,249,057	235,315	3,013,742	939,223	89,385	849,838	28.9	38.0	28.2	3,873,000	99.8

**SALES TAX (TOTAL)**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	210,112	17,307	192,805	139,325	12,406	126,919	70,787	4,901	65,886	50.8	39.5	51.9	192,805	100
AUGUST	M	235,123	11,999	223,124	152,432	13,880	138,552	82,691	-1,881	84,572	54.2	-13.6	61	223,124	100
	P	445,235	29,306	415,929	291,757	26,286	265,471	153,478	3,020	150,458	52.6	11.5	56.7	415,929	100
SEPTEMBER	M	231,861	22,511	209,350	182,888	17,609	165,279	48,973	4,902	44,071	26.8	27.8	26.7	209,350	100
1st Quarter		677,096	51,817	625,279	474,645	43,895	430,750	202,451	7,922	194,529	42.7	18	45.2	625,279	100
OCTOBER	M	227,914	22,861	205,053	169,738	15,137	154,601	58,176	7,724	50,452	34.3	51	32.6	205,053	100
	P	905,010	74,678	830,332	644,383	59,032	585,351	260,627	15,646	244,981	40.4	26.5	41.9	830,332	100
NOVEMBER	M	245,961	27,598	218,363	174,349	17,266	157,083	71,612	10,332	61,280	41.1	59.8	39	218,363	100
	P	1,150,971	102,276	1,048,695	818,732	76,298	742,434	332,239	25,978	306,261	40.6	34	41.3	1,048,695	100
DECEMBER	M	247,509	21,219	226,290	193,414	21,681	171,733	54,095	-462	54,557	28	-2.1	31.8	226,290	100
2nd Quarter		721,384	71,678	649,706	537,501	54,084	483,417	183,883	17,594	166,289	34.2	32.5	34.4	649,706	100
Upto 2nd Qtr		1,398,480	123,495	1,274,985	1,012,146	97,979	914,167	386,334	25,516	360,818	38.2	26	39.5	1,274,985	100
JANUARY	M	205,748	28,139	177,609	178,913	18,231	160,682	26,835	9,908	16,927	15	54.3	10.5	177,609	100
	P	1,604,228	151,634	1,452,594	1,191,059	116,210	1,074,849	413,169	35,424	377,745	34.7	30.5	35.1	1,452,594	100
FEBRUARY	M	221,662	13,261	208,401	172,401	18,173	154,228	49,261	-4,912	54,173	28.6	-27	35.1	208,401	100
	P	1,825,890	164,895	1,660,995	1,363,460	134,383	1,229,077	462,430	30,512	431,918	33.9	22.7	35.1	1,660,995	100
MARCH	M	231,551	29,799	201,752	207,284	20,587	186,697	24,267	9,212	15,055	11.7	44.7	8.1	201,752	100
3rd Quarter		658,961	71,199	587,762	558,598	56,991	501,607	100,363	14,208	86,155	18	24.9	17.2	587,762	100
Upto 3rd Qtr		2,057,441	194,694	1,862,747	1,570,744	154,970	1,415,774	486,697	39,724	446,973	31	25.6	31.6	1,862,747	100
APRIL	M	231,710	30,251	201,459	190,905	15,112	175,793	40,805	15,139	25,666	21.4	100.2	14.6	201,459	100
	P	2,289,151	224,945	2,064,206	1,761,649	170,082	1,591,567	527,502	54,863	472,639	29.9	32.3	29.7	2,064,206	100
MAY	M	244,509	27,079	217,430	200,341	17,369	182,972	44,168	9,710	34,458	22	55.9	18.8	227,000	95.8
	P	2,533,660	252,024	2,281,636	1,961,990	187,451	1,774,539	571,670	64,573	507,097	29.1	34.4	28.6	2,291,206	99.6
JUNE	M	286,968	36,376	250,592	234,663	20,897	213,766	52,305	15,479	36,826	22.3	74.1	17.2	284,794	88.0
4th Quarter		763,187	93,706	669,481	625,909	53,378	572,531	137,278	40,328	96,950	21.9	75.6	16.9	713,253	93.9
Annual		2,820,628	288,400	2,532,228	2,196,653	208,348	1,988,305	623,975	80,052	543,923	28.4	38.4	27.4	2,576,000	98.3

**SALES TAX (IMPORTS)**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	126,914	0	126,914	74,037	0	74,037	52,877	0	52,877	71.4	-	71.4		
AUGUST	M	150,798	0	150,798	67,865	0	67,865	82,933	0	82,933	122.2	-	122.2		
	P	277,712	0	277,712	141,902	0	141,902	135,810	0	135,810	95.7	-	95.7		
SEPTEMBER	M	147,688	0	147,688	86,160	0	86,160	61,528	0	61,528	71.4	-	71.4		
1st Quarter		425,400	0	425,400	228,062	0	228,062	197,338	0	197,338	86.5	-	86.5		
OCTOBER	M	147,829	0	147,829	80,038	0	80,038	67,791	0	67,791	84.7	-	84.7		
	P	573,229	0	573,229	308,100	0	308,100	265,129	0	265,129	86.1	-	86.1		
NOVEMBER	M	161,331	0	161,331	85,113	0	85,113	76,218	0	76,218	89.5	-	89.5		
	P	734,560	0	734,560	393,213	0	393,213	341,347	0	341,347	86.8	-	86.8		
DECEMBER	M	157,738	0	157,738	97,136	0	97,136	60,602	0	60,602	62.4	-	62.4		
2nd Quarter		466,898	0	466,898	262,287	0	262,287	204,611	0	204,611	78	-	78		
Upto 2nd Qtr		892,298	0	892,298	490,349	0	490,349	401,949	0	401,949	82	-	82		
JANUARY	M	136,088	0	136,088	96,869	0	96,869	39,219	0	39,219	40.5	-	40.5		
	P	1,028,386	0	1,028,386	587,218	0	587,218	441,168	0	441,168	75.1	-	75.1		
FEBRUARY	M	144,738	0	144,738	90,366	0	90,366	54,372	0	54,372	60.2	-	60.2		
	P	1,173,124	0	1,173,124	677,584	0	677,584	495,540	0	495,540	73.1	-	73.1		
MARCH	M	143,008	0	143,008	113,587	0	113,587	29,421	0	29,421	25.9	-	25.9		
3rd Quarter		423,834	0	423,834	300,822	0	300,822	123,012	0	123,012	40.9	-	40.9		
Upto 3rd Qtr		1,316,132	0	1,316,132	791,171	0	791,171	524,961	0	524,961	66.4	-	66.4		
APRIL	M	152,655	0	152,655	104,806	0	104,806	47,849	0	47,849	45.7	-	45.7		
	P	1,468,787	0	1,468,787	895,977	0	895,977	572,810	0	572,810	63.9	-	63.9		
MAY	M	167,497	0	167,497	103,930	0	103,930	63,567	0	63,567	61.2	-	61.2		
	P	1,636,284	0	1,636,284	999,907	0	999,907	636,377	0	636,377	63.6	-	63.6		
JUNE	M	104,408	0	104,408	116,051	46	116,005	-11,643	-46	-11,597	-10.0		-10.0		
4th Quarter		424,560	0	424,560	324,787	46	324,741	99,773	-46	99,819	30.7		30.7		
Annual		1,740,692	0	1,740,692	1,115,958	46	1,115,912	624,734	-46	624,780	56.0		56.0		

**SALES TAX (DOMESTIC)**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	83,198	17,307	65,891	65,288	12,406	52,882	17,910	4,901	13,009	27.4	39.5	24.6		
AUGUST	M	84,325	11,999	72,326	84,567	13,880	70,687	-242	-1,881	1,639	-0.3	-13.6	2.3		
	P	167,523	29,306	138,217	149,855	26,286	123,569	17,668	3,020	14,648	11.8	11.5	11.9		
SEPTEMBER	M	84,173	22,511	61,662	96,728	17,609	79,119	-12,555	4,902	-17,457	-13	27.8	-22.1		
1st Quarter		251,696	51,817	199,879	246,583	43,895	202,688	5,113	7,922	-2,809	2.1	18	-1.4		
OCTOBER	M	80,085	22,861	57,224	89,700	15,137	74,563	-9,615	7,724	-17,339	-10.7	51	-23.3		
	P	331,781	74,678	257,103	336,283	59,032	277,251	-4,502	15,646	-20,148	-1.3	26.5	-7.3		
NOVEMBER	M	84,630	27,598	57,032	89,236	17,266	71,970	-4,606	10,332	-14,938	-5.2	59.8	-20.8		
	P	416,411	102,276	314,135	425,519	76,298	349,221	-9,108	25,978	-35,086	-2.1	34	-10		
DECEMBER	M	89,771	21,219	68,552	96,278	21,681	74,597	-6,507	-462	-6,045	-6.8	-2.1	-8.1		
2nd Quarter		254,486	71,678	182,808	275,214	54,084	221,130	-20,728	17,594	-38,322	-7.5	32.5	-17.3		
Upto 2nd Qtr		506,182	123,495	382,687	521,797	97,979	423,818	-15,615	25,516	-41,131	-3	26	-9.7		
JANUARY	M	69,660	28,139	41,521	82,044	18,231	63,813	-12,384	9,908	-22,292	-15.1	54.3	-34.9		
	P	575,842	151,634	424,208	603,841	116,210	487,631	-27,999	35,424	-63,423	-4.6	30.5	-13		
FEBRUARY	M	76,924	13,261	63,663	82,035	18,173	63,862	-5,111	-4,912	-199	-6.2	-27	-0.3		
	P	652,766	164,895	487,871	685,876	134,383	551,493	-33,110	30,512	-63,622	-4.8	22.7	-11.5		
MARCH	M	88,543	29,799	58,744	93,697	20,587	73,110	-5,154	9,212	-14,366	-5.5	44.7	-19.6		
3rd Quarter		235,127	71,199	163,928	257,776	56,991	200,785	-22,649	14,208	-36,857	-8.8	24.9	-18.4		
Upto 3rd Qtr		741,309	194,694	546,615	779,573	154,970	624,603	-38,264	39,724	-77,988	-4.9	25.6	-12.5		
APRIL	M	79,055	30,251	48,804	86,099	15,112	70,987	-7,044	15,139	-22,183	-8.2	100.2	-31.2		
	P	820,364	224,945	595,419	865,672	170,082	695,590	-45,308	54,863	-100,171	-5.2	32.3	-14.4		
MAY	M	77,012	27,079	49,933	96,411	17,369	79,042	-19,399	9,710	-29,109	-20.1	55.9	-36.8		
	P	897,376	252,024	645,352	962,083	187,451	774,632	-64,707	64,573	-129,280	-6.7	34.4	-16.7		
JUNE	M	182,560	36,376	146,184	118,612	20,851	97,761	63,948.0	15,525.0	48,423.0	53.9	74.5	49.5		
4th Quarter		338,627	93,706	244,921	301,122	53,332	247,790	37,505.0	40,374.0	-2,869.0	12.5	75.7	-1.2		
Annual		1,079,936	288,400	791,536	1,080,695	208,302	872,393	-759.0	80,098.0	-80,857.0	-0.1	38.5	-9.3		

**FEDERAL EXCISE DUTY**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	22,409	1	22,408	18,051	0	18,051	4,358	1	4,357	24.1	-	24.1	22,408	100
AUGUST	M	23,442	0	23,442	19,309	0	19,309	4,133	0	4,133	21.4	-	21.4	23,442	100
	P	45,851	1	45,850	37,360	0	37,360	8,491	1	8,490	22.7	-	22.7	45,850	100
SEPTEMBER	M	25,077	0	25,077	18,880	0	18,880	6,197	0	6,197	32.8	-	32.8	25,077	100
1st Quarter		70,928	1	70,927	56,240	0	56,240	14,688	1	14,687	26.1	-	26.1	70,927	100
OCTOBER	M	25,844	0	25,844	22,284	0	22,284	3,560	0	3,560	16	-	16	25,844	100
	P	96,772	1	96,771	78,524	0	78,524	18,248	1	18,247	23.2	-	23.2	96,771	100
NOVEMBER	M	24,842	1	24,841	22,780	0	22,780	2,062	1	2,061	9.1	-	9	24,841	100
	P	121,614	2	121,612	101,304	0	101,304	20,310	2	20,308	20	-	20	121,612	100
DECEMBER	M	24,732	0	24,732	23,050	0	23,050	1,682	0	1,682	7.3	-	7.3	24,732	100
2nd Quarter		75,418	1	75,417	68,114	0	68,114	7,304	1	7,303	10.7	-	10.7	75,417	100
Upto 2nd Qtr		146,346	2	146,344	124,354	0	124,354	21,992	2	21,990	17.7	-	17.7	146,344	100
JANUARY	M	25,121	2	25,119	21,204	0	21,204	3,917	2	3,915	18.5	-	18.5	25,119	100
	P	171,467	4	171,463	145,558	0	145,558	25,909	4	25,905	17.8	-	17.8	171,463	100
FEBRUARY	M	25,473	0	25,473	23,383	0	23,383	2,090	0	2,090	8.9	-	8.9	25,473	100
	P	196,940	4	196,936	168,941	0	168,941	27,999	4	27,995	16.6	-	16.6	196,936	100
MARCH	M	28,029	0	28,029	22,745	0	22,745	5,284	0	5,284	23.2	-	23.2	28,029	100
3rd Quarter		78,623	2	78,621	67,332	0	67,332	11,291	2	11,289	16.8	-	16.8	78,621	100
Upto 3rd Qtr		224,969	4	224,965	191,686	0	191,686	33,283	4	33,279	17.4	-	17.4	224,965	100
APRIL	M	31,083	0	31,083	27,576	0	27,576	3,507	0	3,507	12.7	-	12.7	31,083	100
	P	256,052	4	256,048	219,262	0	219,262	36,790	4	36,786	16.8	-	16.8	256,048	100
MAY	M	32,898	0	32,898	28,652	0	28,652	4,246	0	4,246	14.8	-	14.8	38,000	86.6
	P	288,950	4	288,946	247,914	0	247,914	41,036	4	41,032	16.6	-	16.6	294,048	98.3
JUNE	M	31,708	-4	31,712	29,132	0	29,132	2,576	-4	2,580	8.8	-	8.9	42,952	73.8
4th Quarter		95,689	-4	95,693	85,360	0	85,360	10,329	-4	10,333	12.1	-	12.1	112,035	85.4
Annual		320,658	0	320,658	277,046	0	277,046	43,612	0	43,612	15.7	-	15.7	337,000	95.2

**CUSTOMS DUTY**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)			Target	Achieved (%)
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net		
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	68,076	2,895	65,181	48,075	214	47,861	20,001	2,681	17,320	41.6	1,252.80	36.2	65,181	100
AUGUST	M	79,121	2,256	76,865	46,447	523	45,924	32,674	1,733	30,941	70.3	331.4	67.4	76,865	100
	P	147,197	5,151	142,046	94,522	737	93,785	52,675	4,414	48,261	55.7	598.9	51.5	142,046	100
SEPTEMBER	M	80,785	4,031	76,754	59,703	282	59,421	21,082	3,749	17,333	35.3	1,329.40	29.2	76,754	100
1st Quarter		227,982	9,182	218,800	154,225	1,019	153,206	73,757	8,163	65,594	47.8	801.1	42.8	218,800	100
OCTOBER	M	77,211	4,182	73,029	53,545	618	52,927	23,666	3,564	20,102	44.2	576.7	38	73,029	100
	P	305,193	13,364	291,829	207,770	1,637	206,133	97,423	11,727	85,696	46.9	716.4	41.6	291,829	100
NOVEMBER	M	98,036	3,220	94,816	58,979	1,460	57,519	39,057	1,760	37,297	66.2	120.5	64.8	94,816	100
	P	403,229	16,584	386,645	266,749	3,097	263,652	136,480	13,487	122,993	51.2	435.5	46.6	386,645	100
DECEMBER	M	93,841	3,305	90,536	73,293	530	72,763	20,548	2,775	17,773	28	523.6	24.4	90,536	100
2nd Quarter		269,088	10,707	258,381	185,817	2,608	183,209	83,271	8,099	75,172	44.8	310.5	41	258,381	100
Upto 2nd Qtr		497,070	19,889	477,181	340,042	3,627	336,415	157,028	16,262	140,766	46.2	448.4	41.8	477,181	100
JANUARY	M	73,579	2,489	71,090	63,672	266	63,406	9,907	2,223	7,684	15.6	835.7	12.1	71,090	100
	P	570,649	22,378	548,271	403,714	3,893	399,821	166,935	18,485	148,450	41.3	474.8	37.1	548,271	100
FEBRUARY	M	77,587	2,333	75,254	62,198	1,992	60,206	15,389	341	15,048	24.7	17.1	25	75,254	100
	P	648,236	24,711	623,525	465,912	5,885	460,027	182,324	18,826	163,498	39.1	319.9	35.5	623,525	100
MARCH	M	87,572	2,046	85,526	81,328	303	81,025	6,244	1,743	4,501	7.7	575.2	5.6	85,526	100
3rd Quarter		238,738	6,868	231,870	207,198	2,561	204,637	31,540	4,307	27,233	15.2	168.2	13.3	231,870	100
Upto 3rd Qtr		735,808	26,757	709,051	547,240	6,188	541,052	188,568	20,569	167,999	34.5	332.4	31.1	709,051	100
APRIL	M	84,729	1,998	82,731	67,537	683	66,854	17,192	1,315	15,877	25.5	192.5	23.7	82,731	100
	P	820,537	28,755	791,782	614,777	6,871	607,906	205,760	21,884	183,876	33.5	318.5	30.2	791,782	100
MAY	M	93,960	1,922	92,038	65,955	1,218	64,737	28,005	704	27,301	42.5	57.8	42.2	80,000	115
	P	914,497	30,677	883,820	680,732	8,089	672,643	233,765	22,588	211,177	34.3	279.2	31.4	871,782	101.4
JUNE	M	132,497	5,623	126,874	94,626	18,878	75,748	37,871	-13,255	51,126	40.0	-70.2	67.5	88,218	143.8
4th Quarter		311,186	9,543	301,643	228,118	20,779	207,339	83,068	-11,236	94,304	36.4	-54.1	45.5	250,949	120.2
Annual		1,046,994	36,300	1,010,694	775,358	26,967	748,391	271,636	9,333	262,303	35.0	34.6	35.0	960,000	105.3



**INLAND REVENUE**

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2021-22			FY 2020-21			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
JULY	M	368,815	17,924	350,891	258,087	15,496	242,591	110,728	2,428	108,300	42.9	15.7	44.6	350,891	100
AUGUST	M	381,534	12,036	369,498	264,909	14,656	250,253	116,625	-2,620	119,245	44	-17.9	47.6	369,498	100
	P	750,349	29,960	720,389	522,996	30,152	492,844	227,353	-192	227,545	43.5	-0.6	46.2	720,389	100
SEPTEMBER	M	479,758	22,511	457,247	383,658	25,581	358,077	96,100	-3,070	99,170	25	-12	27.7	457,247	100
1st Quarter		1,230,107	52,471	1,177,636	906,654	55,733	850,921	323,453	-3,262	326,715	35.7	-5.9	38.4	1,177,636	100
OCTOBER	M	398,418	24,951	373,467	301,697	18,522	283,175	96,721	6,429	90,292	32.1	34.7	31.9	373,467	100
	P	1,628,525	77,422	1,551,103	1,208,351	74,255	1,134,096	420,174	3,167	417,007	34.8	4.3	36.8	1,551,103	100
NOVEMBER	M	411,482	29,906	381,576	308,381	20,507	287,874	103,101	9,399	93,702	33.4	45.8	32.5	381,576	100
	P	2,040,007	107,328	1,932,679	1,516,732	94,762	1,421,970	523,275	12,566	510,709	34.5	13.3	35.9	1,932,679	100
DECEMBER	M	531,320	21,311	510,009	488,746	42,984	445,762	42,574	-21,673	64,247	8.7	-50.4	14.4	510,009	100
2nd Quarter		1,341,220	76,168	1,265,052	1,098,824	82,013	1,016,811	242,396	-5,845	248,241	22.1	-7.1	24.4	1,265,052	100
Upto 2nd Qtr		2,571,327	128,639	2,442,688	2,005,478	137,746	1,867,732	565,849	-9,107	574,956	28.2	-6.6	30.8	2,442,688	100
JANUARY	M	390,657	30,838	359,819	320,904	23,413	297,491	69,753	7,425	62,328	21.7	31.7	21	359,819	100
	P	2,961,984	159,477	2,802,507	2,326,382	161,159	2,165,223	635,602	-1,682	637,284	27.3	-1	29.4	2,802,507	100
FEBRUARY	M	389,302	13,261	376,041	314,571	25,684	288,887	74,731	-12,423	87,154	23.8	-48.4	30.2	376,041	100
	P	3,351,286	172,738	3,178,548	2,640,953	186,843	2,454,110	710,333	-14,105	724,438	26.9	-7.5	29.5	3,178,548	100
MARCH	M	517,827	29,799	488,028	428,794	29,063	399,731	89,033	736	88,297	20.8	2.5	22.1	488,028	100
3rd Quarter		1,297,786	73,898	1,223,888	1,064,269	78,160	986,109	233,517	-4,262	237,779	21.9	-5.5	24.1	1,223,888	100
Upto 3rd Qtr		3,869,113	202,537	3,666,576	3,069,747	215,906	2,853,841	799,366	-13,369	812,735	26	-6.2	28.5	3,666,576	100
APRIL	M	430,308	32,896	397,412	335,740	19,376	316,364	94,568	13,520	81,048	28.2	69.8	25.6	397,412	100
	P	4,299,421	235,433	4,063,988	3,405,487	235,282	3,170,205	893,934	151	893,783	26.2	0.1	28.2	4,063,988	100
MAY	M	429,887	29,500	400,387	341,541	21,565	319,976	88,346	7,935	80,411	25.9	36.8	25.1	431,000	92.9
	P	4,729,308	264,933	4,464,375	3,747,028	256,847	3,490,181	982,280	8,086	974,194	26.2	3.1	27.9	4,494,988	99.3
JUNE	M	751,115	77,688	673,427	549,204	42,779	506,425	201,911	34,909	167,002	36.8	81.6	33.0	645,012	104.4
4th Quarter		1,611,310	140,084	1,471,226	1,226,485	83,720	1,142,765	384,825	56,364	328,461	31.4	67.3	28.7	1,473,424	99.9
Annual		5,480,423	342,621	5,137,802	4,296,232	299,626	3,996,606	1,184,191	42,995	1,141,196	27.6	14.3	28.6	5,140,000	99.9