

# **FBR** **Quarterly** **Review**

Vol.12, No.4, April-June 2012-13

**A Review of Resource Mobilization Efforts of  
Federal Board of Revenue**



**Federal Board of Revenue**  
Government of Pakistan

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The FBR Quarterly Review, April-June, 2012-13 has been prepared by the Research Team of Strategic Planning and Reform & Statistics Wing.

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## **Foreword**

The FBR Quarterly Review is a regular publication and a prime source of multifaceted analysis carried out on the four taxes administered by FBR. The current issue contains detailed analysis on the resource mobilization efforts of FBR and its other important achievements during FY: 2012-13. FBR has made considerable progress in the areas of broadening of tax base, automation, liquidation of refunds and enforcement, which has been highlighted in the review.

Let me take this opportunity to appreciate the efforts of the research team of the Strategic Planning and Reforms & Statistics Wing, FBR for their research endeavors that are very helpful in policy formulation and its implementation. I hope this research will also cater to the needs of wide array of FBR stakeholders.

We look forward to receiving comments and suggestions from our valued readers for improvement of the future issues of the FBR Quarterly Reviews.

(Tariq Bajwa)  
Secretary Revenue Division/  
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## Abbreviations

FBR	Federal Board of Revenue
DT	Direct Taxes
CD	Customs Duties
GST	General Sales Tax
STM	Sales Tax Import
STD	Sales Tax Domestic
FED	Federal Excise Duties
WHT	Withholding Taxes
VP	Voluntary Payments
CoD	Collection on Demand
AOPs	Association of Persons
NTN	National Tax Number
USAS	Universal Self-Assessment Scheme
PCT	Pakistan Customs Tariff
GDP	Gross Domestic Product
CH	Chapter
RTO	Regional Tax Office
LTU	Large Tax Payers' Unit
FY	Fiscal Year
CFY	Current Fiscal Year
PFY	Previous Fiscal Year
PRA	Punjab Revenue Authority

# **FBR Revenue Collection**

## **An Analysis of FY : 2012-13 Outcome**

### **The Economy**

Pakistan's economy continues to face numerous internal and external shocks from 2007 onwards. The average growth of the economy during the last five years hovered at the rate of 2.9 percent per annum. Acute energy crisis is the main constraint on growth. It is estimated that 2 percent of the Gross Domestic Product (GDP) is wiped out by the power outage in the country. Thus the energy crisis is frustrating the realization of true economic potential. On the other hand agriculture, manufacturing as well as Services sector performed below their capacity so the GDP growth has been stuck at a level, which is half of the level of Pakistan's long-term trend potential of about 6.5 percent per annum and is lower than what is required for sustained increase in employment and income and a reduction in poverty.

The GDP growth during 2012-13 was targeted at 4.3 percent on the back of 4.0 percent growth in Agriculture, 2.5 percent growth in Large Scale Manufacturing (LSM) and 4.6 percent in Services sectors. On the contrary the real GDP growth during 2012-13 stood at 3.6 percent, Agriculture sector recorded a growth of 3.3 percent. The Large Scale Manufacturing sector grew by 2.8 percent and Services sector recorded a growth of 3.7 percent

On a positive note, inflation fell significantly, and LSM showed signs of recovery. Fiscal year 2012-13 started with single digit inflation and is likely to continue during the current financial year. Food and non-food inflation as well as whole sale price index, sensitive price index and core inflation remained in single digit.

### **Taxation structure and revenue collection**

Prudent tax policy is very crucial in putting economy on the right track. Therefore a well planned tax policy of the country develops the economic and industrial base and also contributes toward stimulating industrial activity and growth in the economy. Historically, Pakistan's tax system undermined due to structural weaknesses likes

narrow tax base, tax evasion and administrative weaknesses etc. These structural weaknesses have taken a toll on overall tax collection as the country has witnessed a lowest tax to GDP ratio as compared to developing countries as well as in the region.

Despite the increase in tax revenues, FBR tax to GDP ratio varied between 8.5 to 9.6 percent during the past 12 years mainly due to structural weaknesses. Some sectors are under taxed and some are not taxed at all which reflects the narrow tax base. Major sectors of our economy (agriculture and services) are outside the tax net. Agriculture is contributing 21.4 percent and services sector contributing 57.7 shares in GDP respectively but their contribution in tax revenues is not proportional to their potential. There is a broad consensus that tax to GDP ratio can only be enhanced if all sectors of the economy contribute proportionately toward tax revenue.

As indicated above the fiscal year 2012-13 was a challenging year for the economy as a whole, event like global economic meltdown together with dwindling foreign exchange reserve and contraction in imports has seriously affected the economy. Energy crises played havoc with the manufacturing sector which is a tax base for domestic taxes such as FED and domestic sales tax. The consumption of energy in the industrial sector i.e. electricity and gas are considered to be the primary cause for constraining production activities in a number of industries. According to Economic Survey of Pakistan, 2012-13, energy intensive industries (petroleum, iron and steel, engineering and electrical) shaved off 2 percent from real GDP growth in 2012-13. As a result, growth in the large scale manufacturing sector was dismally low throughout the year; therefore, revenue realization from the manufacturing sector and related businesses has also been badly affected. Almost all the macro economic targets fixed for FY: 2012-13 were missed. Since revenue realization is linked with macroeconomic framework, therefore the adverse impact on the economy has also adversely affected the revenue realization to a great extent during the year. FBR was assigned a challenging revenue target of Rs 2381 billion, requiring a growth of 26.5% over the year 2011-12. FBR collected Rs 1,946.4 billion at the end of FY: 2012-13 with modest growth of 3.4 percent. It may be highlighted that the original target of Rs.2,381 billion was, however, downward revised to Rs. 2007 billion and both the targets have been missed (Table 1). Similarly the tax-GDP ratio also dropped from 9.4% in the preceding year to 8.5% in 2012-13.



**Table 1: A Comparison of Collection vis-avis Target 2012-13**

(Rs. Billion)

Tax Head	Target	Provisional Collection	Achievement of Target (%)
Direct Taxes	779	743.4	95.4
Sales Tax	865	842.5	97.4
Federal Excise	122	121.0	99.2
Customs duty	241	239.5	99.4
All Taxes	2007	1946.4	97.0

Beside economic factors it is worth mentioning that there were some others factors which were exaggerated at the time of fixation of revenue targets and led to failure in achieving the targets at the end of the year. It was estimated at the time of fixation of target for FY: 2012-13 that the Nominal GDP growth will be 16% during the year i.e., real GDP was estimated to grow by 4% and inflation by 12%. Similarly, total as well as dutiable imports were estimated to grow by 14.5% and Large Scale Manufacturing (LSM) by 17.2% in nominal terms.

On the contrary, the actual macroeconomic indicators remained below the expected outcome during 2012-13. For instance, real GDP growth was 3.6% and inflation was 7.8%. As a result, the nominal GDP growth was 11.4% during 2012-13. Similarly, projection for total import and dutiable imports was 14.5%, but imports grew by only 8.4% whereas dutiable imports grew only by 3.3%. Moreover, Large Scale Manufacturing actually grew by 11.2% in nominal terms against estimate of 17.2%.

More importantly the target for 2012-13 was fixed on the basis of Rs. 1,952 billion to be collected by end of June 2012-13 but actually the collection for the year 2012-13 ended up at Rs. 1,883 billion. Thus, the base was eroded by Rs.69 billion right from the beginning of FY: 2012-13.

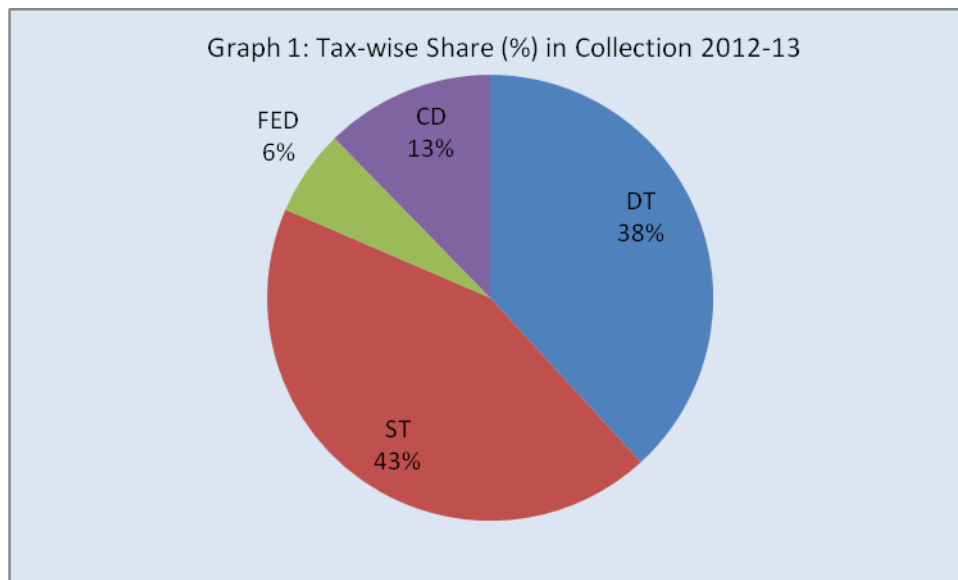
There were a number of other internal factors which further contributed in the shortfall:-

- FBR had to bear deficit of Rs. 34 billion due to shifting of sales tax on services from FBR to PRA, which was integral part of FBR target of Rs. 2381 billion.
- Reduction in rate of sales tax from Rs. 7 to Rs. 4 per unit of electricity in cases of Steel Melters and Re-rolling units resulted in the decline of collection of Sales Tax.
- Suspension of section 153 A, introduced through Finance Act 2012 which was a major documentation measure having revenue impact of approximately Rs.15 billion.

- Reduction in rate of FED on sugar from 8% to 0.5% on quantity cleared locally equal to exported sugar caused lesser collection of FED
- Reduction in sales tax rates on some items (e.g. Steel and Plastic) from 22% and 19.5% to 16% in Budget 2012-13 vastly affected the collection
- Lack of enforcement measures by the field formation
- Stalled audit activities throughout the year due to court interventions and unreal expectation of having windfall through amnesty scheme

### Head-Wise Revenue Collection during 2012-13 and 2011-12

The contribution of four taxes administered by FBR reveals that sales tax which is a leading tax having share of 43% in overall taxes followed by 38% share of direct taxes during 2012-13. On the other hand, customs duty and FED contributed 13% and 6% respectively (Graph-I)



If we look at the performance of these taxes, collection under direct taxes has been Rs. 743.4 billion with 0.7% growth. The growth in sales tax has been 4.7%. Sales tax collection from imports has attained no growth in CFY as compared to PFY. However, sales tax domestic has attained a growth of 10.2% during 2012-13. It is alarming that direct taxes and sales tax are considered to be the future taxes of Pakistan where considerable resources have been (and being) exhausted under the tax reforms programs, the outcome is dimly low and discouraging. On the other hand growth in the collection of customs and federal excise duty has been 10.4% and -1.2 % respectively (Table 2). FED is a fading tax as the base is continuously shrinking. In the Budget FY:

2012-13, the rates of cement were reduced and duty was abolished on most of the petroleum products and perfumery & cosmetics.

**Table 2: Comparison of Net Revenue Collection**

(Rs. Billion)

Revenue Heads	FY: 2012-13	FY: 2011-12	Growth (%)
Direct Taxes	743.4	738.4	0.7
Sales Tax	842.5	804.9	4.7
FED	121.0	122.5	-1.2
Customs	239.5	216.9	10.4
<b>TOTAL TAXES</b>	<b>1,946.4</b>	<b>1,882.7</b>	<b>3.4</b>

The dismal performance of FBR can be further substantiated with another fact that lesser refunds were paid back to the taxpayers during FY: 2012-13. A total of Rs 93.6 billion refunds/rebates have been paid back in 2012-13 as compared to Rs 145.6 billion during FY: 2011-12 with negative growth of 35.7%. Table 3 indicates that except customs duty where 22.6% high refunds/rebate were paid back to importers, rest of the taxes highlight negative growth in refunds during the period under review.

**Table 3: Comparative Position of Refund/ Rebate Payments during FY: 20 12-13 and FY: 2011-12**

(Rs. billion)

Tax Head	Refund / Rebate		Difference	
	2012-13	2011-12	Absolute	Growth (%)
Direct taxes	53.4	91.6	-38.1	-41.7
Sales Tax	29.7	45.3	-15.6	-34.5
Federal Excise	0	0	0	0
Customs Duty	10.4	8.4	1.9	22.6
<b>Total</b>	<b>93.6</b>	<b>145.6</b>	<b>-52.0</b>	<b>-35.7</b>

### Detailed Tax wise Analysis

**Direct Taxes:** The net collection stood at Rs. 743.4 billion reflecting a growth of 0.7% over the corresponding period last year despite 42% lesser refunds have been paid back. An amount of Rs. 53.4 billion refunds has been paid back to the claimants during FY: 2012-13 as against Rs 91.6 billion during FY: 2011-12. It may be recalled that the collection of direct taxes includes income tax and other direct taxes i.e. capital gain tax, worker welfare fund and worker profit participatory fund. The contribution of income tax in total direct taxes is around 97%.

The structure of income tax is based on withholding taxes (WHT), voluntary payments (VP) and collection on demand (CoD). The collection during FY: 2012-13 shows that the share of WHT, VP and CoD in gross collection has been 59%, 33.1% and 12.1% respectively. Details of these components of income tax are presented in Table 4.

**Table 4: Head-wise Performance of Direct Taxes**

(Rs Million)

Heads	2012-13	2011-12	Growth (%)	Share (%)	Share (%)
				2012-13	2011-12
Voluntary Payments	244,920	237,366	3.2	33.1	32.1
Collection on Demand	89,427	129,977	-31.2	12.1	17.6
Deductions at Source (WHT)	436,087	420,457	3.7	59.0	56.9
Miscellaneous	5,574	24,093	-76.9	0.8	3.3
Gross Income Tax	776,008	811,893	-4.4	100.0	100.0
<b>Total Net Direct Taxes</b>	<b>743,409</b>	<b>738,424</b>	<b>0.7</b>		

Source: FBR Data Bank

### Analysis of Components of Income Tax

**Collection Out of Demand (CoD):** This is the performance of the department where assessments are carried out, penalties are imposed against non-filers short filers and under reporting of income tax. In fact CoD covers anti tax evasion activities of the department. The collection from this head has declined by around 31% in FY 2012-13 as compared to FY: 2011-12. The reason for decline is lack of audit for several years and inefficiency to vacate stuck up refunds to the tune of Rs 10 billion. Due to lack of audit, fresh demand has not been created that could translate to collectable arrears.

**Voluntary Payments (VP):** This component includes payments with return and advances. Rs 244.9 billion have been generated during FY: 2012-13 as compared to Rs 237.4 billion in the corresponding period last year. A modest growth of 3.2% has been witnessed in collection from this important component (Table 5). Major component of voluntary payment is advance tax where a sum of Rs 230.2 billion has been collected in FY 2012-13 against Rs 222.4 billion in FY: 2011-12. The collection from this component grew by 3.5%. The second component of VP is payment with returns which has declined by 1.3% during the period under review.

**Table 5: Collection of Income Tax by Voluntary Compliance***(Rs .Million)*

Heads	2012-13	2011-12	Change (%)
Voluntary Payments (A+B)	244,920	237,366	3.2
A) With Returns	14,770	14,968	-1.3
B ) Advance Tax	230,150	222,398	3.5

**Withholding Taxes (WHT):** WHT contributes a major chunk i.e. around 56% in the collection of direct taxes. The WHT collection during FY: 12-13 has been Rs 436 billion against Rs 420 billion during FY: 11-12 indicating a growth of 3.7%. The nine major components of withholding taxes contributed around 91% of total WHT collection. These are: contracts, imports, salary, telephone, export, bank interest/securities, cash withdrawal, dividends and electricity. The highest growth in WHT collection has been from imports (21%), followed by dividends (13%), electricity bills (9.5%), contracts (6.4%) and bank interest (4.5%). The reason for substantial increase in collection from imports was that the rate of WHT on imports was enhanced to 5%.

On the other hand collection from salary, telephone, exports and cash withdrawals has declined during the same period. The decline noted in WHT on salary is due to the reason that basic exemption limit was enhanced from Rs.350,000 to Rs.400,000 and the rate for each slab was reduced in the Budget FY: 2012-13. The rate of tax on cash withdrawal was enhanced to 0.3% in 2012-13 which has adversely impacted the collection from this head.

**Table 6: Deductions at Source:****A Comparison of FY: 12-13 & FY: 11-12 Collection***(Rs .Million)*

Collection Head	Collection		Difference	
	FY 12-13	FY 11-12	Absolute	Percent
Imports	103235	85334	17901	21.0
Salary	50056	57339	-7283	-12.7
Dividends	19191	16986	2205	13.0
Bank Interest & Securities	35339	33824	1515	4.5
Contracts	111516	104766	6750	6.4
Export	23201	23278	-77	-0.3
Cash Withdrawal	12440	12538	-98	-0.8
Electric bills	16026	14635	1391	9.5
Telephone	27102	36921	-9819	-26.6
<b>a. Sub Total</b>	<b>398,106</b>	<b>385,621</b>	<b>12,485</b>	<b>3.2</b>
% Share in total WHT	91.3	91.7		
b. Other WHT	27,099	23,673	3,426	14.5
<b>c. Total WHT</b>	<b>436,087</b>	<b>420,457</b>	<b>15,630</b>	<b>3.7</b>

Source: FBR Data Bank

**Sales Tax:** The sales tax is major revenue generating source of federal tax receipts. It constituted around 43% of the total net revenue collection during the FY 2012-13. The gross and net sales tax collection during the year has been Rs 872.2 billion and Rs 842.5 billion, respectively, showing a growth of 2.6% and 4.7% respectively over the collection of PFY. Of net collection, more than half of total sales tax is contributed by sales tax on imports while the rest originates from STD. Within domestic sales tax collection, major contribution has come from POL products, telecom, natural gas, services, fertilizer, sugar and cigarettes etc. On the other hand, POL products, edible oil, plastic, vehicles, iron & steel and machinery have made major contribution in the collection of sales tax from imports.

**Table 7: Sales Taxes Gross and Net Revenue Receipts:**

(Rs. Million)

Months	FY 12-13		F.Y 11-12		Growth (%)	
	Gross	Net	Gross	Net	Gross	Net
Sales Tax (Imports)	429,842	429,831	430,407	430,398	-0.1	-0.1
Sales Tax (Domestic)	442,372	412,697	419,796	374,501	5.4	10.2
<b>Total</b>	<b>872,214</b>	<b>842,528</b>	<b>850,203</b>	<b>804,899</b>	<b>2.6</b>	<b>4.7</b>

Source: FBR Data Bank

**Sales Tax Domestic Collection:** The overall net collection of STD was Rs.412.7 billion against Rs.374.5 billion in the PFY (Table 8). The net collection grew by 10.2% in FY 2012-13. The month-wise growth trend indicates very healthy growth in six months during the year. A negative growth of 8.5% and 1.3 was recorded in August and October respectively. Similarly, a very low growth of 2.7 and 0.3 was recorded in May and June respectively, which suppressed the overall growth to around 10% in FY 2012-13. Reduction in sales tax rates from 22% and 19.5% to 16% which impacted the collection by Rs. 4 billion can be attributed to lower than expected growth in STD.

**Table 8: Sales Taxes Gross and Net Revenue Receipts**

(Rs. Million)

Months	Net Collection		
	2012-13	2011-12	Growth%
July	27,167	24,364	11.5
August	27,677	30,246	-8.5
September	30,791	26,585	15.8
October	29,493	29,893	-1.3
November	30,806	26,104	18.0
December	36,477	32,262	13.1
January	31,812	29,248	8.8
February	33,407	25,743	29.8
March	36,041	31,039	16.1
April	36,413	29,379	23.9
May	37,913	36,920	2.7
June	54,700	52,718	7.3
<b>Total</b>	<b>410,854</b>	<b>374,501</b>	<b>10.2</b>

**Major Revenue Spinners of STD:** The collection of sales tax has been highly concentrated in few commodities. This is confirmed by the fact that only petroleum products and natural gas contribute more than 50% of the total sales tax domestic. Major 15 items including POL and natural gas constitute around 80% of the total net sales tax from domestic production. Detail of major revenue spinners is presented in Table 9.

**Table 9: Comparison of Sales Tax Domestic (Net) Collection  
by Major Commodity: FY: 12-13 & FY: 11-12**

(Rs Million)

Commodities	2012-13	2011-12	Growth (%) 2012-13	Share (%) 2012-13
POL Products	177,582	149,617	18.7	43.1%
Natural Gas	36,312	28,793	26.1	8.8%
Telecom	18,320	49,050	-62.7	4.4%
Fertilizers	15,615	13,578	15.0	3.8%
Cigarettes	14,523	12,529	15.9	3.5%
Cement	10,909	7,574	44.0	2.6%
Aerated Waters/Beverages	10,750	8,869	21.2	2.6%
Electrical Energy	8,910	9,182	-3.0	2.2%
Sugar	8,307	9,740	-14.7	2.0%
Machinery Parts (Mechanical)	7,430	618	1102.3	1.8%
Services	6,245	16,205	-61.5	1.5%
Margarine	4,899	5,191	-5.6	1.2%
Scraps of Iron of Steel	3,433	3,471	-1.1	0.8%
Motor Cars	3,178	2,415	31.6	0.8%
Liquefied Petroleum Gas (LPG)	2,719	1,560	74.3	0.7%
<b>Sub Total</b>	<b>329,132</b>	<b>318,392</b>	<b>3.4</b>	<b>79.9%</b>
Other sectors	83,565	56,109	48.9	20.1%
<b>Sales Tax (Domestic) Net</b>	<b>412,697</b>	<b>374,501</b>	<b>10.2</b>	<b>100.0%</b>

Source: FBR Data Bank

The **petroleum products** have been the top revenue spinner of sales tax domestic and contributed around 43% in the total sales tax domestic collection during 2012-13. Its net contribution was Rs. 177.6 billion in 2012-13 against Rs. 149.6 billion in 2011-12, recording a growth of 18.7%.

The second major revenue source is **natural gas** which has recorded a growth of 26.1% by collecting Rs 36.3 billion. Main reason of significant growth is the substantial increase in its total sales value which jumped from Rs. 503,122 million in 2011-12 to Rs. 590,097 million with an addition of around Rs. 87 billion. The higher growth has been attained despite increase in input/output ratio to 73% in 2012-13 as compared to 66% in PFY.

A healthy growth of 15% was recorded in STD collection from **fertilizers** during 2012-13. The total sales value of fertilizers increased from Rs.164,323 million in 2011-12 to



Rs.212,829 million in 2012-13 recorded a growth of Rs. 48,506 million or 29.5%. Moreover, the input/output ratio also decreased from 61% to 51% in 2012-13.

The collection from **cigarettes** increased by 15.9% during 2012-13 and in absolute terms about Rs. 2 billion additional revenue was collected as compared to PFY. The total sales of cigarettes increased from Rs. 97,033 million in 2011-12 to Rs. 120,969 million in 2012-13, recording a growth of 24%.

The collection from **cement** jumped from Rs.7.6 billion in 2011-12 to Rs. 11 billion in 2012-13 entailing a substantial growth of 44%. Total sales value in absolute terms has enhanced from Rs. 164,541 million to Rs. 210,753 million with a growth of Rs. 46.2 billion or 28.1% growth. The increase in the sales of cement indicates extensive construction activities in the country.

The collection from the **beverages** recorded a growth of 21.2% in 2012-13 as compared to 2011-12. The reason of increase in collection is due to considerable jump in its sales value. The total sales value increased from Rs. 125,784 million to Rs. 172,603 million in 2012-13, showing an increase by 37%.

The collection from **telecom sector** has exhibited negative growth of 62.7% mainly due to shifting of Punjab related telecom sector to the province.

The collection from **sugar** has declined by 14.7% in 2012-13. The export sales of sugar increased by around 31 billion and moreover, the input/output ratio increased from 20% to 27% in 2012-13 as compared to PFY.

The **electrical energy** is another item which recorded a negative growth of 3% in 2012-13. Major reason of decline seems increase in exempt sales from Rs.8,543 million in 2011-12 to Rs. 29,802 million in 2012-13 and input/output ratio of 108% by the sector.

#### ***Commodity-wise Refunds Analysis***

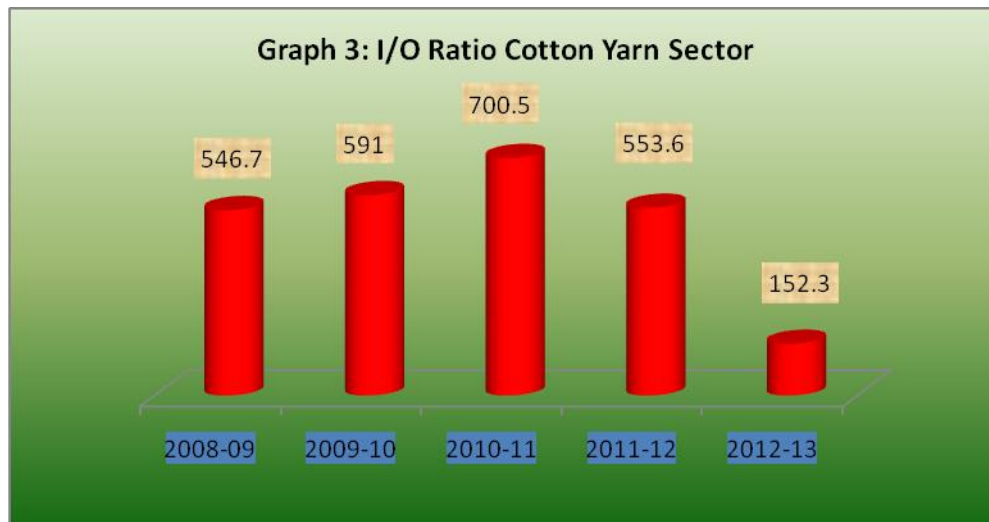
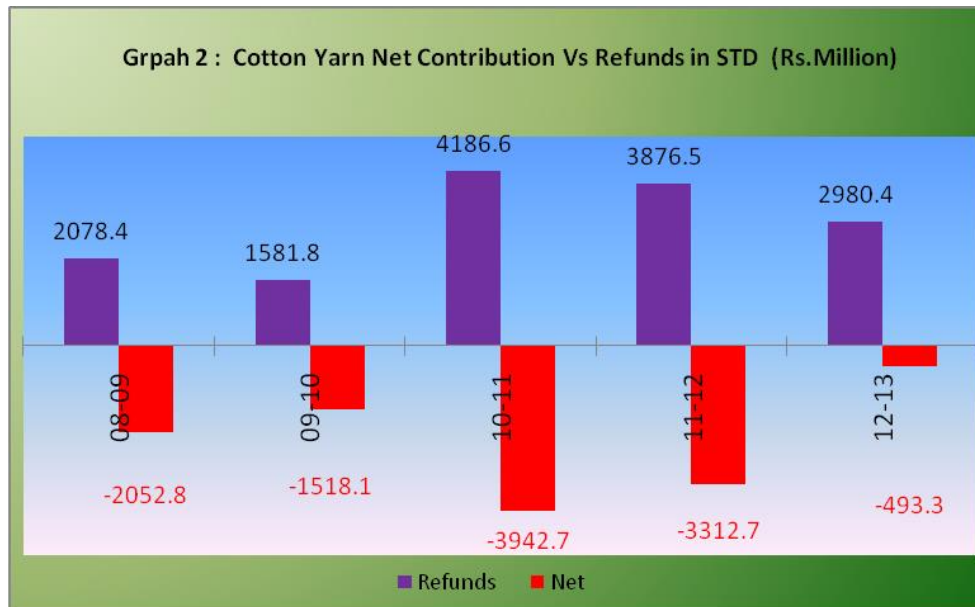
The refund payments to the major sectors has been depicted in Table 10 . Overall Rs.30 billion refunds were paid during FY: 2012-13. The share of top 15 sectors was around 50%. The leading refund payees were **electrical energy, POL products, cotton yarn, iron & steel** and **services** where an amount of Rs. 12.6 billion were paid to these sectors. The share of these five sectors stood at 47% in the total refund payments during the FY 2012-13. The rest 3% related to other sectors.

Further details indicate that **Electrical Energy** sector is the top refund beneficiary sector where Rs. 5.1 billion has been paid back whereas growth in net collection from this sector has been 3% in STD collection. Second major refund payee is **POL** sector with amount of Rs. 3.4 billion and sharing 11.3% in total refunds of STD.

**Table 10: Analysis of Commodity-wise Refunds***(Rs Million)*

S.No.	Commodities	2012-13		Share %	
		Refunds	Net	Refunds	Net
1	Electrical Energy	5,142	8,911	17.3	2.2
2	POL Products	3,353	177,582	11.3	43.1
3	Cotton Yarn	2,987	-500	10.1	-0.12
4	Iron and Steel	648	1,836	2.2	0.4
5	Services	488	6,245	1.6	1.5
6	Miscellaneous / Non Specified commodities	460	1,155	1.5	0.3
7	Natural Gas	423	36,312	1.4	8.8
8	Food Products	389	2,231	1.3	0.5
9	Paper & Paperboard	335	2,306	1.1	0.6
10	Sugar	213	8,307	0.7	2.0
11	Paint & Varnishes	131	1,035	0.4	0.3
12	Confectionary & Bakery Products	90	1,133	0.3	0.3
13	Biscuits	63	2,014	0.2	0.5
14	Scraps of Iron and Steel (Ship Breaking)	58	3,432	0.2	0.8
15	Auto Parts	47	2,529	0.2	0.6
	<b>Sub Total</b>	<b>14,827</b>	<b>254,528</b>	49.9	61.8
	Other sectors	14,848	156,326	50.1	38.2
	<b>Sales Tax (Domestic) Net</b>	<b>29,675</b>	410,854	100.0	100.0

The third major refund seeker is **cotton yarn** sector with around Rs. 3 billion refund payments made during 2012-13. The net contribution in STD collection from this sector is negative Rs. 500 million. The last five years contribution of cotton yarn in net collection of STD is given in Graph-2. It is evident that historically contribution in net collection has been in negative and ranged between Rs. (-) 493.3 million to Rs. (-) 3942.7 million. The input/output ratio has ranged between 152 to 700 during the years 2008-09 to 2012-13 (Graph 3).

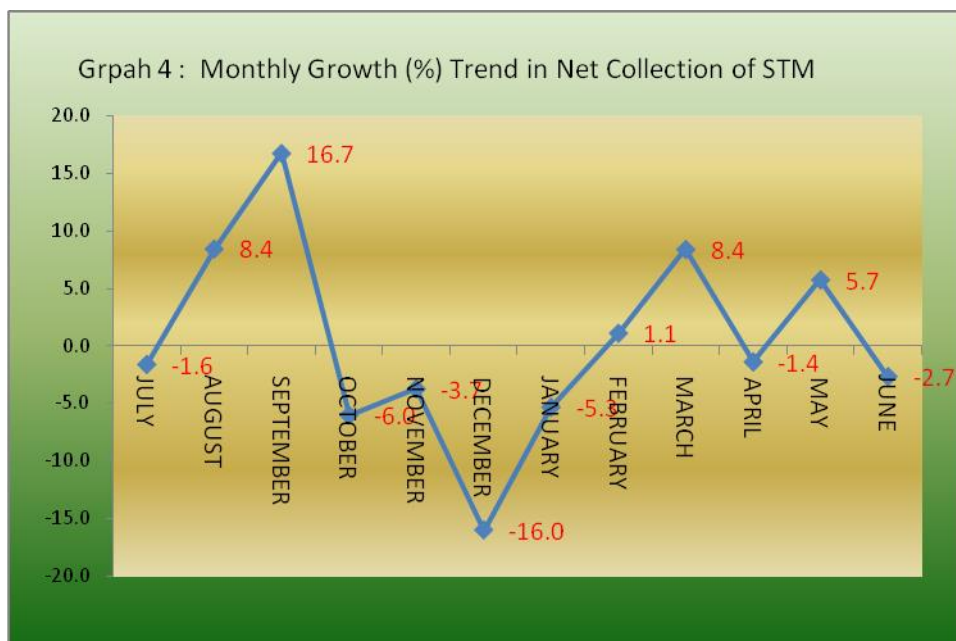


The iron & steel sector was paid Rs. 648 million refunds in 2012-13, followed by services Rs. 488 million, non specified commodities Rs.460 million, natural gas Rs. 423 million, food products Rs. 389 million, paper & paperboard Rs. 335 million, sugar Rs. 213 million, paint & varnishes Rs. 131 million, confectionary & bakery products Rs.90 million, biscuits Rs. 63 million, ship breaking Rs. 58 million and auto parts Rs. 47 million. There are some commodities whose net collection is negative or their share of refunds is higher than their share in net collection, which needs proper monitoring of refund mechanism.

**Sales Tax at Import Stage:** Sales tax on imports is a significant component of federal tax receipts. Like other taxes the performance of sales tax import has not been up to the mark. The share of sales tax (imports) in sales tax net collection and overall federal taxes

was 51% and 22.1% respectively in FY: 2012-13. The base of sales tax (imports) like other indirect taxes is skewed towards few items as around 74% of collection originates from items like POL edible oils vehicles, iron & steel etc..

The net collection of sales tax imports during FY: 2012-13 stood at Rs. 429.8 billion against Rs. 430.4 billion in 2011-12. The month-wise growth trend in STM collection is shown in graph-4. After a dismal start in July 2012, the net collection picked up in August and September with 8.4% and 16.7% growth respectively. Nevertheless, the collection dipped again in October and negative growth continued till January 2013. Once again March and May witnessed a reasonable growth which however, ended up with negative growth of 2.7% in June, 2013.



Major 10 commodities of sales tax import have contributed a major chunk of revenue of sales tax (imports) collection (Table 11). Like sales tax domestic, petroleum is a leading source of sales tax collection at import stage. Its share in sales tax imports is 36.3%. The share of top three items i.e. POL products, edible oil and vehicles is more than 50% of total collection of sales tax imports. Item-wise details indicate that the collection from POL products was Rs. 156.3 billion against Rs.157.3 billion in the previous year. Thus, the growth in net collection was -0.6%.

The collection from edible oil stood at Rs. 32.3 billion in FY: 2012-13 against Rs. 34.9 billion in the PFY. The decline in growth has been to the extent of 7.5%. Similarly collection from vehicles has also recorded negative growth of 4.7%. Other items like plastic resins machinery and fertilizers also recorded a negative growth in net collection by 21.1%, 13.7%, and 44.2% respectively. The major reason for the negative growth was lower imports during 2012-13.

**Table 11: Collection of Sales Tax (Import) from Major Items***(Rs Million)*

Commodities	2012-13	2011-12	Growth (%) 2012-13	Share (%) 2012-13
POL Products	156,324	157,278	-0.6	36.3
Edible Oil	32,261	34,898	-7.6	7.5
Vehicles (Non-Railway)	26,793	28,100	-4.7	6.2
Iron and Steel	21,745	21,809	-0.3	5.1
Plastic Resins etc.	20,598	26,102	-21.1	4.8
Machinery and Mech. Appliances	19,533	22,638	-13.7	4.5
Electrical Machinery	14,515	14,099	3.0	3.4
Fertilizers	10,554	18,900	-44.2	2.5
Organic Chemicals	9,964	9,582	4.0	2.3
Organic/Inorganic Chemicals	6,932	6,470	7.1	1.6
<b>Sub Total</b>	<b>319,219</b>	<b>339,876</b>	<b>-6.1</b>	<b>74.3</b>
<b>Others</b>	<b>110,623</b>	<b>90,530</b>	<b>22.2</b>	<b>25.7</b>
<b>Gross</b>	<b>429,842</b>	<b>430,406</b>	<b>-0.1</b>	<b>100.0</b>
<b>Refund/Rebate</b>	<b>11</b>	<b>8</b>	<b>37.5</b>	
<b>Net</b>	<b>429,831</b>	<b>430,398</b>	<b>-0.0</b>	

***Customs Duty***

Despite large scale tariff rationalization, the customs duty still contributes around 13% to the national exchequer. The base of customs duty is dutiable imports. Any fluctuation in the tax base affects the collection of customs duty. The collection of customs duty is carried out at network of 17 model customs collectorates across the country.

Dutiable imports which are tax base of customs duty constituted around 38% of the total imports during 2012-13. It implies that more than 60% of the total imports have been duty free during 2012-13. In fact, duty free imports grew by 11.8%. This phenomenon can also be viewed in the context of 8.4% growth in the value of total imports during 2012-13 while dutiable imports has gone up by only 3.3% against 5.2% during previous year. The gross and net collection from customs duty has been Rs 249.8 billion and Rs 239.5 billion respectively during 2012-13. The difference between the gross and net collection is the refund/rebate payment. In fact, Rs.10.4 billion has been paid back as refunds/rebates during the year exhibiting a growth 22.6% over last year. The net collection of customs duty yielded a growth of 10.4%.

Month wise collection indicates that healthy growth was maintained in the first five months of the year whereas the months of December, February and June, 2012-13 witnessed negative growth. The decline in December and June, 2013 can be attributable to

reduction in the dutiable imports by 15.5% and 7.4% respectively. As far as drop in the collection during February, 2013 is concerned, increased refunds/rebates payments by more than 50% has affected the collection. The month of March, 2013 and April, 2013 were more productive which led to 10.2% during 2012- 2013.

Month-wise details of customs duty have been given in Table 12.

**Table 12: Gross and Net Revenue Receipts of Customs Duties**

(Rs. Million)

Months	F.Y 12-13		F.Y 11-12		Growth (%) F.Y 12-13	
	Gross	Net	Gross	Net	Gross	Net
July	15,908	15,060	13,201	11,967	20.5	25.8
August	18,882	17,761	15,255	14,175	23.8	25.3
September	19,994	19,481	17,125	16,368	16.8	19.0
October	18,065	16,955	15,455	14,516	16.9	16.8
November	18,722	17,892	16,752	15,826	11.8	13.1
December	21,163	20,229	21,576	20,861	-1.9	-3.0
January	18,838	17,404	17,949	17,205	5.0	1.2
February	17,704	16,553	17,393	16,634	1.8	-0.5
March	29,655	29,069	21,634	20,995	37.1	38.5
April	22,005	20,958	18,251	17,940	20.6	16.8
May	21,469	20,866	20,779	20,517	3.3	1.7
June	27,416	27,231	29,989	29,902	-8.6	-8.9
<b>July-June</b>	<b>249,821</b>	<b>239,459</b>	<b>225,360</b>	<b>216,906</b>	<b>10.9</b>	<b>10.4</b>

The fluctuation in exchange rates vastly affects the collection of customs duty. In fact, the value of dutiable imports inflates when the rupee is depreciated and contract when the rupee is appreciated. In this background, one of the major factors behind 17% growth in the gross collection of customs is the depreciation of Pakistani rupee keeping in view only around 3% growth in dutiable imports. The Pakistan rupee was depreciated against dollar on average by 8.4% during 2012-13. The month-wise details of rupee viz a viz dollar has been presented Table 13.

**Table13 :Monthly and Progressive Average Exchange Rates(Rupee Vs Dollar)**

Months	Monthly			Progressive		
	2012-13	2011-12	Growth (%)	2012-13	2011-12	Growth (%)
July	94.31	86	9.6	94.3129	86.1	9.6
August	94.41	86.65	8.95	94.36	86.36	9.27
September	94.56	87.45	8.13	94.43	86.72	8.88
October	95.30	86.94	9.62	94.65	86.78	9.07
November	95.90	86.71	10.59	94.90	86.76	9.37
December	97.08	89.11	8.95	95.26	87.15	9.30
January	97.39	90.04	8.16	95.56	87.57	9.13
February	97.86	90.56	8.07	95.85	87.94	9.00
March	98.06	90.76	8.04	96.10	88.25	8.89
April	98.28	90.65	8.41	96.32	88.49	8.84
May	98.31	91.10	7.92	96.50	88.73	8.75
June	98.50	93.93	4.86	96.66	89.16	8.41

Source: Pakistan Revenue Automation Ltd

There have been 7 slabs of customs duty rates applicable during 2012-13 ranging from 0%-35%. Apart from these slabs, there are many tariff peaks mostly applied to automobile and alcoholic beverages. There is an escalated tariff in Pakistan i.e. 0-5% applied on primary goods, 10-20% on intermediate goods and 25% & above on finished goods. More than 50% of the gross customs duty has been realized from the items which are subject to customs duty rate of 35% or below. Apart from ad valorem rates, specific rates (applied on quantity) are also applicable. The specific rates are applied to edible oils (Chapter 15).

**Performance of Major Revenue Spinners of Customs:** There is a considerable degree of concentration of collection of customs duty in few items; only five items i.e. vehicles, petroleum products, edible oils, machinery and plastic contributed more than half of the total collection from customs during 2012-13. Similarly, 54% of the total collection of customs duty has been realized from 10 major commodities groups (PCT chapters). The collection of customs duty from these ten leading commodities (Chapters) is highlighted in Table 14.

Automobile (Ch:87) is the top revenue spinner of customs duty. The collection from automobile has dropped by 1.8% during 2012-13 due to decline of 3.5% in the value of dutiable imports. The customs duty mainly emanated from motor cars (87.03) which are mostly subject to tariff peaks. Dutiable imports of motor car etc have declined by 8.9%

which has adversely affected the collection from this head. As a result declined in collection has also adversely affected its share in total customs duty in 2012-13.

Petroleum products have been the second major revenue source of customs duty. Some of the major petroleum items like crude oil, furnace oil, motor spirit, jp-1 etc are exempt from customs duty. Overall imports of petroleum products (CH:27) grew substantially by 16.1% while dutiable imports have recorded growth by 10%. Similarly, the customs duty from POL products grew by 16.2%. The customs duty from petroleum products mainly depends on the level of contribution by High Speed Diesel Oil (HSD). In fact, the value of imports of HSD has improved by 2% while its collection has also recorded growth of 7%. Moreover, abrupt massive increase has been recorded in the dutiable imports under the heading of others (PCT Heading 2710.1999), where the collection has gone up from Rs. 77 million to Rs. 1.4 billion during 2012-13.

Edible oils (CH:15) is the third major source of revenue generation of customs duty. During 2012-13, a growth of 9.9% in the collection from this head was recorded as compared to the collection during FY: 2011-12. On the other hand, the value of dutiable imports was declined by 9.6%. This mismatch is explicable as edible oils are subject to specific rate of customs duty implies that import value is nothing to do with generation of customs duty from edible oils.

The major contribution in the collection of customs duty comes from the imports of palm oils. The collection of palm oil grew by 13% during 2012-13. The major components of palm oil are crude palm oil, palm oil and R.B.D Palm oil. The collection of customs from crude palm oil has dropped by 37% during 2012-13. On the other hand, R.B.D palm oil has recorded massive increase by 46% which has largely not only compensated for the loss due to crude oil but also helped in increasing revenue from edible oil. Moreover, palm oil has also exhibited 11% growth in the collection.

The dutiable imports of mechanical machinery (CH:84) and electrical machinery (CH:85) have grown by 9.1% and 10.5% respectively while collection of customs duty grew by 6.5% and 4.7% respectively.

The collection from plastic items (CH:39) has increased marginally by 0.3%. Its dutiable imports recorded a low growth of 1.3% during 2012-13. As far as iron and steel (CH: 72) is concerned, the collection has declined by 9.7%. In fact, dutiable imports grew by 3.1% but, on the other hand, duty free imports have gone up by more than 30%.



**Table 14: Details of Collection of Customs Duties during 2012-13***(Rs Million)*

Description	2012-13	2011-12	Growth (%)	Share (%) 2012-13	Share (%) 2011-12
1.Vehicles and Parts (87)	42,306	43,090	-1.8	17.0	19.1
2. POL Products (27)	20,399	17,554	16.2	8.2	7.8
3.Edible Oil (15)	20,247	18,417	9.9	8.1	8.2
4.Mechanical Machinery (84)	12,363	11,606	6.5	5.0	5.1
5.Electrical Machinery (85)	10,396	9,928	4.7	4.2	4.4
6.Plastic (39)	8,821	8,807	0.2	3.5	3.9
7.Iron and steel (72)	7,057	7,813	-9.7	2.8	3.5
8..Paper & P. Board (48)	5,173	6,574	-21.3	2.1	2.9
9.Organic Chemical (29)	3,917	3,873	1.1	1.6	1.7
10.Tea and Coffee (9)	3,731	3,548	5.2	1.5	1.6
<b>Sub Total</b>	<b>134,410</b>	<b>131,210</b>	<b>2.4</b>	<b>53.9</b>	<b>58.2</b>
Other	115,411	94,150	22.6	46.2	41.8
<b>Gross</b>	<b>249,821</b>	<b>225,360</b>	<b>10.9</b>	<b>100</b>	<b>100</b>
Refund/Rebate	10,362	8,454	22.6		
<b>Net</b>	<b>239,459</b>	<b>216,906</b>	<b>10.4</b>		

***Federal Excise Duty (FED):***

Federal excise duty has been a fading tax. Over the years, its base has shrunk considerably. Despite this, federal excise is contributing significantly. It contributes around 6% of the federal taxes collected by FBR during 2012-13. Rate structure of FED is a mixture of specific and ad valorem. Federal excise duty is levied at import and domestic stages. Major portion of the receipts emanates from domestic sector. The base of federal excise duty is quite narrow and is limited to only few commodities. In case of federal excise duty, the payment of refunds/rebates is low. Therefore, gross and net collection of FED is broadly the same. In other words, refunds/rebates do not cast any major effect on the net collection of FED.

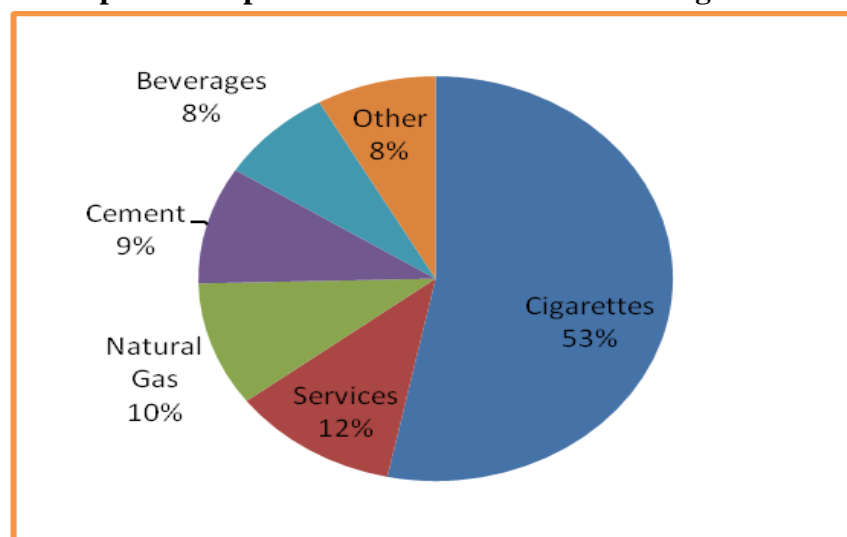
The tax collection of federal excise duty has fetched Rs 121 billion in 2012-13 as compared to Rs 122.5 billion in 2011-12 yielding a negative growth of 1.2%. The major reasons for this decline are tax measures taken in the Budget 2012-13. Apart from that, power and gas outages which disturb the production process has also affected its collection. It is evident from Table 15 that out of 12 months, the collection has recorded a declining trend during 8 months of FY: 2012-13.

**Table 15 : Federal Excise duty Collection During 2012-13***(Rs million)*

Months	F.Y 12-13	F.Y 11-12	Growth (%)
July	6,089	9,668	-37.0
August	8,541	9,867	-13.4
September	7,832	8,900	-12.0
<b>Quarter 1</b>	<b>22,462</b>	<b>28,435</b>	<b>-21.0</b>
October	11,588	8,507	36.2
November	8,974	9,596	-6.5
December	8,894	6,913	28.7
<b>Quarter 2</b>	<b>29,456</b>	<b>25,016</b>	<b>17.7</b>
January	8,919	11,640	-23.4
February	9,899	8,453	17.1
March	10,082	11,261	-10.5
<b>Quarter 3</b>	<b>28,900</b>	<b>31,354</b>	<b>-7.8</b>
April	10,404	10,751	-3.2
May	12,470	13,393	-6.9
June	17,272	13,515	27.8
<b>Quarter 4</b>	<b>38,631</b>	<b>37,659</b>	<b>2.6</b>
<b>July-June</b>	<b>120,964</b>	<b>122,464</b>	<b>-1.2</b>

**Major Revenue Spinners of Federal Excise Duty**

As mentioned earlier, the base of federal excise duty is shrinking and 90% of the collection is shared by only 5 commodities. These include cigarettes 53%, foreign air travel 12%, natural gas 10%, cement 9%, and beverages 8% as evident from Graph 5.

**Graph 5: Composition of FED Collection During 2012-13**

The commodity-wise collection of federal excise duty has been presented in Table 16.

Cigarettes is the most prolific revenue generation source of collection of FED. Cigarettes has contributed more than 50% collection of federal excise duty during 2012-13. The prices of cigarettes are generally increased over the years which cast favorable effect on the collection. The collection of cigarettes has exhibited a growth of 15.9%. The growth in collection is attributable to around 9% growth in the production of cigarettes. Moreover, rationalization of tax rate of federal excise duty for cigarettes during the Budget 2011-13 is partly attributable to the growth in its collection.

Moreover, the collection from services (foreign air travel) has increased significantly during 2012-13. During the Budget 2012-13, the rates of international air travel were rationalized.

The collection of cement has dropped by 13.8% during 2012-13. The reason for decline is reduction in the rate of cement from Rs. 500 per MT 2011-12 to 400 per MT during 2012-13. Moreover, growth in production of cement has been modest during 2012-13.

Similarly, collection from beverages including concentrates has recorded 15.2% growth during 2012-13. This increase can be attributable to around 10% growth in the production. The collection of federal excise duty was strongly affected by the exemptions of perfumery & cosmetics and a number of petroleum products announced in the Budget 2012-13. Moreover, special excise duty was abolished in 2010-11 but spill over during 2011-12 was around Rs. 4.4 billion. Since this source of FED has dried up, therefore, a loss of Rs. 4.4 billion has been recorded in the collection of FED during 2012-13.

**Table 16: FED Collection from Major Commodities**

(Rs. Million)

Heads	FED Collection		Growth (%)
	2012-13	2011-12	
Cigarettes	62,010	53,493	15.9
Services	13,286	10,425	27.4
Natural Gas	11,588	12,032	-3.7
Cement	10,929	12,686	-13.8
Beverages & Concentrates	9,121	7,920	15.2
<b>Sub Total</b>	<b>106,934</b>	<b>96,556</b>	<b>10.7</b>
<b>Other</b>	<b>14,030</b>	<b>25,908</b>	<b>-45.8</b>
<b>Net</b>	<b>120,964</b>	<b>122,464</b>	<b>-1.2</b>

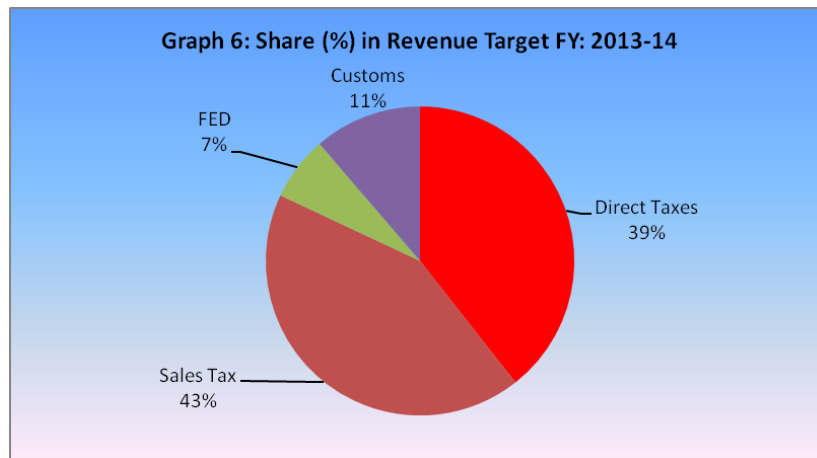
## Revenue Targets FY: 2013-14

The revenue target for FY 2013-14 has been fixed at Rs. 2,475 billion. The target is ambitious and was based on the assumption that FBR will collect Rs. 2,007 billion at the end of FY 2012-13. Whereas, the actual collection stood at Rs. 1,946 billion, thus the base was eroded by Rs. 61 billion from beginning of the year. The required growth is 27.2% over the collection of FY 2012-13. The tax-wise details are shown in table 17 and graph below;

**Table 17: Head-wise Revenue Target FY: 2013-14**

(Rs.Billion)

Heads	Revenue Target 2013-14	Collection 2012-13	Required Growth (%) 2013-14
Direct Taxes	975.7	743.4	31.2
Sales Tax	1,053.5	842.5	25.1
FED	166.8	121.0	37.9
Customs	279.0	239.5	16.5
<b>Total</b>	<b>2,475.0</b>	<b>1946.4</b>	<b>27.2</b>



However, to gear up the resource mobilization efforts a new team has been brought in FBR to work with zeal and determination. With the help of changed management FBR strives to meet the revenue target of Rs. 2,475 billion fixed for Fiscal Year 2013-14.

## Statistical Appendices

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## Net Collection of Federal Taxes 2012-13 Vs. 2011-12

(Rs Million)

MONTHS	M/P	Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
		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)
JULY	M	117,011	10,135	106,876	162,084	49,808	112,276	-45,073	-39,673	-5,400	-27.8	-79.7	-4.8
AUGUST	M	131,144	7,785	123,359	125,424	4,918	120,506	5,720	2,867	2,853	4.6	58.3	2.4
	<b>P</b>	<b>248,155</b>	<b>17,920</b>	<b>230,235</b>	<b>287,508</b>	<b>54,726</b>	<b>232,782</b>	<b>-39,353</b>	<b>-36,806</b>	<b>-2,547</b>	<b>-13.7</b>	<b>-67.3</b>	<b>-1.1</b>
SEPTEMBER	M	187,079	6,305	180,774	154,423	6,400	148,023	32,656	-95	32,751	21.1	-1.5	22.1
<b>1st Quarter</b>		<b>435,234</b>	<b>24,225</b>	<b>411,009</b>	<b>441,931</b>	<b>61,126</b>	<b>380,805</b>	<b>-6,697</b>	<b>-36,901</b>	<b>30,204</b>	<b>-1.5</b>	<b>-60.4</b>	<b>7.9</b>
OCTOBER	M	140,541	5,407	135,134	132,591	6,183	126,408	7,950	-776	8,726	6.0	-12.6	6.9
	<b>P</b>	<b>575,775</b>	<b>29,632</b>	<b>546,143</b>	<b>574,522</b>	<b>67,309</b>	<b>507,213</b>	<b>1,253</b>	<b>-37,677</b>	<b>38,930</b>	<b>0.2</b>	<b>-56.0</b>	<b>7.7</b>
NOVEMBER	M	147,022	7,313	139,709	139,028	7,180	131,848	7,994	133	7,861	5.7	1.9	6.0
	<b>P</b>	<b>722,797</b>	<b>36,945</b>	<b>685,852</b>	<b>713,550</b>	<b>74,489</b>	<b>639,061</b>	<b>9,247</b>	<b>-37,544</b>	<b>46,791</b>	<b>1.3</b>	<b>-50.4</b>	<b>7.3</b>
DECEMBER	M	210,804	7,679	203,125	213,805	12,129	201,676	-3,001	-4,450	1,449	-1.4	-36.7	0.7
<b>2nd Quarter</b>		<b>498,367</b>	<b>20,399</b>	<b>477,968</b>	<b>485,424</b>	<b>25,492</b>	<b>459,932</b>	<b>12,943</b>	<b>-5,093</b>	<b>18,036</b>	<b>2.7</b>	<b>-20.0</b>	<b>3.9</b>
<b>Upto 2nd Qtr</b>		<b>933,601</b>	<b>44,624</b>	<b>888,977</b>	<b>927,355</b>	<b>86,618</b>	<b>840,737</b>	<b>6,246</b>	<b>-41,994</b>	<b>48,240</b>	<b>0.7</b>	<b>-48.5</b>	<b>5.7</b>
JANUARY	M	147,655	14,969	132,686	150,311	14,308	136,003	-2,656	661	-3,317	-1.8	4.6	-2.4
	<b>P</b>	<b>1,081,256</b>	<b>59,593</b>	<b>1,021,663</b>	<b>1,077,666</b>	<b>100,926</b>	<b>976,740</b>	<b>3,590</b>	<b>-41,333</b>	<b>44,923</b>	<b>0.3</b>	<b>-41.0</b>	<b>4.6</b>
FEBRUARY	M	145,928	5,662	140,266	143,362	9,974	133,388	2,566	-4,312	6,878	1.8	-43.2	5.2
	<b>P</b>	<b>1,227,184</b>	<b>65,255</b>	<b>1,161,929</b>	<b>1,221,028</b>	<b>110,900</b>	<b>1,110,128</b>	<b>6,156</b>	<b>-45,645</b>	<b>51,801</b>	<b>0.5</b>	<b>-41.2</b>	<b>4.7</b>
MARCH	M	200,365	10,008	190,357	178,473	8,204	170,269	21,892	1,804	20,088	12.3	22.0	11.8
<b>3rd Quarter</b>		<b>493,948</b>	<b>30,639</b>	<b>463,309</b>	<b>472,146</b>	<b>32,486</b>	<b>439,660</b>	<b>21,802</b>	<b>-1,847</b>	<b>23,649</b>	<b>4.6</b>	<b>-5.7</b>	<b>5.4</b>
<b>Upto 3rd Qtr</b>		<b>1,427,549</b>	<b>75,263</b>	<b>1,352,286</b>	<b>1,399,501</b>	<b>119,104</b>	<b>1,280,397</b>	<b>28,048</b>	<b>-43,841</b>	<b>71,889</b>	<b>2.0</b>	<b>-36.8</b>	<b>5.6</b>
APRIL	M	157,814	5,334	152,480	151,843	6,048	145,795	5,971	-714	6,685	3.9	-11.8	4.6
	<b>P</b>	<b>1,585,363</b>	<b>80,597</b>	<b>1,504,766</b>	<b>1,551,344</b>	<b>125,152</b>	<b>1,426,192</b>	<b>34,019</b>	<b>-44,555</b>	<b>78,574</b>	<b>2.2</b>	<b>-35.6</b>	<b>5.5</b>
MAY	M	178,293	4,344	173,949	191,456	9,692	181,764	-13,163	-5,348	-7,815	-6.9	-55.2	-4.3
	<b>P</b>	<b>1,763,656</b>	<b>84,941</b>	<b>1,678,715</b>	<b>1,742,800</b>	<b>134,844</b>	<b>1,607,956</b>	<b>20,856</b>	<b>-49,903</b>	<b>70,759</b>	<b>1.2</b>	<b>-37.0</b>	<b>4.4</b>
JUNE	M	276,266	8,658	267,608	285,449	10,712	274,737	-9,183	-8,854	-2,054	-3.2	-19.2	-2.6
<b>4th Quarter</b>		<b>598,673</b>	<b>11,536</b>	<b>594,074</b>	<b>628,748</b>	<b>26,452</b>	<b>602,296</b>	<b>-16,338</b>	<b>-8,116</b>	<b>-8,222</b>	<b>-2.6</b>	<b>-30.7</b>	<b>-1.4</b>
<b>Annual</b>		<b>2,026,224</b>	<b>93,600</b>	<b>1,946,360</b>	<b>2,028,251</b>	<b>145,558</b>	<b>1,882,693</b>	<b>11,709</b>	<b>-51,958</b>	<b>56,730</b>	<b>0.6</b>	<b>-35.7</b>	<b>3.4</b>

(\*) M- Monthly, P-Progressive

## DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
		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)
JULY	M	26,878	5,024	21,854	72,547	43,581	28,966	-45,669	-38,557	-7,112	-63.0	-88.5	-24.6
AUGUST	M	33,946	1,588	32,358	33,730	1,661	32,069	216	-73	289	0.6	-4.4	0.9
	<b>P</b>	<b>60,824</b>	<b>6,612</b>	<b>54,212</b>	<b>106,277</b>	<b>45,242</b>	<b>61,035</b>	<b>-45,453</b>	<b>-38,630</b>	<b>-6,823</b>	<b>-42.8</b>	<b>-85.4</b>	<b>-11.2</b>
SEPTEMBER	M	87,379	2,833	84,546	65,262	1,755	63,507	22,117	1,078	21,039	33.9	61.4	33.1
<b>1st Quarter</b>		<b>148,203</b>	<b>9,445</b>	<b>138,758</b>	<b>171,539</b>	<b>46,997</b>	<b>124,542</b>	<b>-23,336</b>	<b>-37,552</b>	<b>14,216</b>	<b>-13.6</b>	<b>-79.9</b>	<b>11.4</b>
OCTOBER	M	48,548	3,244	45,304	42,296	2,637	39,659	6,252	607	5,645	14.8	23.0	14.2
	<b>P</b>	<b>196,751</b>	<b>12,689</b>	<b>184,062</b>	<b>213,835</b>	<b>49,634</b>	<b>164,201</b>	<b>-17,084</b>	<b>-36,945</b>	<b>19,861</b>	<b>-8.0</b>	<b>-74.4</b>	<b>12.1</b>
NOVEMBER	M	51,649	3,209	48,440	47,395	1,974	45,421	4,254	1,235	3,019	9.0	62.6	6.6
	<b>P</b>	<b>248,400</b>	<b>15,898</b>	<b>232,502</b>	<b>261,230</b>	<b>51,608</b>	<b>209,622</b>	<b>-12,830</b>	<b>-35,710</b>	<b>22,880</b>	<b>-4.9</b>	<b>-69.2</b>	<b>10.9</b>
DECEMBER	M	110,300	5,278	105,022	110,200	7,255	102,945	100	-1,977	2,077	0.1	-27.3	2.0
<b>2nd Quarter</b>		<b>210,497</b>	<b>11,731</b>	<b>198,766</b>	<b>199,891</b>	<b>11,866</b>	<b>188,025</b>	<b>10,606</b>	<b>-135</b>	<b>10,741</b>	<b>5.3</b>	<b>-1.1</b>	<b>5.7</b>
<b>Upto 2nd Qtr</b>		<b>358,700</b>	<b>21,176</b>	<b>337,524</b>	<b>371,430</b>	<b>58,863</b>	<b>312,567</b>	<b>-12,730</b>	<b>-37,687</b>	<b>24,957</b>	<b>-3.4</b>	<b>-64.0</b>	<b>8.0</b>
JANUARY	M	47,947	7,786	40,161	49,664	8,084	41,580	-1,717	-298	-1,419	-3.5	-3.7	-3.4
	<b>P</b>	<b>406,647</b>	<b>28,962</b>	<b>377,685</b>	<b>421,094</b>	<b>66,947</b>	<b>354,147</b>	<b>-14,447</b>	<b>-37,985</b>	<b>23,538</b>	<b>-3.4</b>	<b>-56.7</b>	<b>6.6</b>
FEBRUARY	M	51,755	3,012	48,743	56,885	5,650	51,235	-5,130	-2,638	-2,492	-9.0	-46.7	-4.9
	<b>P</b>	<b>458,402</b>	<b>31,974</b>	<b>426,428</b>	<b>477,979</b>	<b>72,597</b>	<b>405,382</b>	<b>-19,577</b>	<b>-40,623</b>	<b>21,046</b>	<b>-4.1</b>	<b>-56.0</b>	<b>5.2</b>
MARCH	M	86,389	7,740	78,649	76,833	3,554	73,279	9,556	4,186	5,370	12.4	117.8	7.3
<b>3rd Quarter</b>		<b>186,091</b>	<b>18,538</b>	<b>167,553</b>	<b>183,382</b>	<b>17,288</b>	<b>166,094</b>	<b>2,709</b>	<b>1,250</b>	<b>1,459</b>	<b>1.5</b>	<b>7.2</b>	<b>0.9</b>
<b>Upto 3rd Qtr</b>		<b>544,791</b>	<b>39,714</b>	<b>505,077</b>	<b>554,812</b>	<b>76,151</b>	<b>478,661</b>	<b>-10,021</b>	<b>-36,437</b>	<b>26,416</b>	<b>-1.8</b>	<b>-47.8</b>	<b>5.5</b>
APRIL	M	51,069	3,325	47,744	53,001	2,763	50,238	-1,932	562	-2,494	-3.6	20.3	-5.0
	<b>P</b>	<b>595,860</b>	<b>43,039</b>	<b>552,821</b>	<b>607,813</b>	<b>78,914</b>	<b>528,899</b>	<b>-11,953</b>	<b>-35,875</b>	<b>23,922</b>	<b>-2.0</b>	<b>-45.5</b>	<b>4.5</b>
MAY	M	64,172	2,511	61,661	77,595	5,474	72,121	-13,423	-2,963	-10,460	-17.3	-54.1	-14.5
	<b>P</b>	<b>660,032</b>	<b>45,550</b>	<b>614,482</b>	<b>685,408</b>	<b>84,388</b>	<b>601,020</b>	<b>-25,376</b>	<b>-38,838</b>	<b>13,462</b>	<b>-3.7</b>	<b>-46.0</b>	<b>2.2</b>
JUNE	M	136,736	7,847	128,889	144,577	7,173	137,404	-7841	674	-8515	-5.4	9.4	--6.2
<b>4th Quarter</b>		<b>241,417</b>	<b>6,803</b>	<b>234,614</b>	<b>275,173</b>	<b>15,410</b>	<b>259,763</b>	<b>-23,158</b>	<b>-1,727</b>	<b>-21,431</b>	<b>-8.4</b>	<b>-11.2</b>	<b>-8.3</b>
<b>Annual</b>		<b>796,806</b>	<b>53,397</b>	<b>739,691</b>	<b>829,985</b>	<b>91,561</b>	<b>738,424</b>	<b>-33,179</b>	<b>-38,164</b>	<b>4,985</b>	<b>-4.3</b>	<b>-41.7</b>	<b>0.7</b>

## INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
		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)
JULY	M	90,133	5,111	85,022	89,537	6,227	83,310	596	-1,116	1,712	0.7	-17.9	2.1
AUGUST	M	97,198	6,197	91,001	91,694	3,257	88,437	5,504	2,940	2,564	6.0	90.3	2.9
	<b>P</b>	<b>187,331</b>	<b>11,308</b>	<b>176,023</b>	<b>181,231</b>	<b>9,484</b>	<b>171,747</b>	<b>6,100</b>	<b>1,824</b>	<b>4,276</b>	<b>3.4</b>	<b>19.2</b>	<b>2.5</b>
SEPTEMBER	M	99,700	3,472	96,228	89,161	4,645	84,516	10,539	-1,173	11,712	11.8	-25.3	13.9
<b>1st Quarter</b>		<b>287,031</b>	<b>14,780</b>	<b>272,251</b>	<b>270,392</b>	<b>14,129</b>	<b>256,263</b>	<b>16,639</b>	<b>651</b>	<b>15,988</b>	<b>6.2</b>	<b>4.6</b>	<b>6.2</b>
OCTOBER	M	91,993	2,163	89,830	90,295	3,546	86,749	1,698	-1,383	3,081	1.9	-39.0	3.6
	<b>P</b>	<b>379,024</b>	<b>16,943</b>	<b>362,081</b>	<b>360,687</b>	<b>17,675</b>	<b>343,012</b>	<b>18,337</b>	<b>-732</b>	<b>19,069</b>	<b>5.1</b>	<b>-4.1</b>	<b>5.6</b>
NOVEMBER	M	95,373	4,104	91,269	91,633	5,206	86,427	3,740	-1,102	4,842	4.1	-21.2	5.6
	<b>P</b>	<b>474,397</b>	<b>21,047</b>	<b>453,350</b>	<b>452,320</b>	<b>22,881</b>	<b>429,439</b>	<b>22,077</b>	<b>-1,834</b>	<b>23,911</b>	<b>4.9</b>	<b>-8.0</b>	<b>5.6</b>
DECEMBER	M	100,504	2,401	98,103	103,605	4,874	98,731	-3,101	-2,473	-628	-3.0	-50.7	-0.6
<b>2nd Quarter</b>		<b>287,870</b>	<b>8,668</b>	<b>279,202</b>	<b>285,533</b>	<b>13,626</b>	<b>271,907</b>	<b>2,337</b>	<b>-4,958</b>	<b>7,295</b>	<b>0.8</b>	<b>-36.4</b>	<b>2.7</b>
<b>Upto 2nd Qtr</b>		<b>574,901</b>	<b>23,448</b>	<b>551,453</b>	<b>555,925</b>	<b>27,755</b>	<b>528,170</b>	<b>18,976</b>	<b>-4,307</b>	<b>23,283</b>	<b>3.4</b>	<b>-15.5</b>	<b>4.4</b>
JANUARY	M	99,708	7,183	92,525	100,647	6,224	94,423	-939	959	-1,898	-0.9	15.4	-2.0
	<b>P</b>	<b>674,609</b>	<b>30,631</b>	<b>643,978</b>	<b>656,572</b>	<b>33,979</b>	<b>622,593</b>	<b>18,037</b>	<b>-3,348</b>	<b>21,385</b>	<b>2.7</b>	<b>-9.9</b>	<b>3.4</b>
FEBRUARY	M	94,173	2,650	91,523	86,477	4,324	82,153	7,696	-1,674	9,370	8.9	-38.7	11.4
	<b>P</b>	<b>768,782</b>	<b>33,281</b>	<b>735,501</b>	<b>743,049</b>	<b>38,303</b>	<b>704,746</b>	<b>25,733</b>	<b>-5,022</b>	<b>30,755</b>	<b>3.5</b>	<b>-13.1</b>	<b>4.4</b>
MARCH	M	113,976	2,268	111,708	101,640	4,650	96,990	12,336	-2,382	14,718	12.1	-51.2	15.2
<b>3rd Quarter</b>		<b>307,857</b>	<b>12,101</b>	<b>295,756</b>	<b>288,764</b>	<b>15,198</b>	<b>273,566</b>	<b>19,093</b>	<b>-3,097</b>	<b>22,190</b>	<b>6.6</b>	<b>-20.4</b>	<b>8.1</b>
<b>Upto 3rd Qtr</b>		<b>882,758</b>	<b>35,549</b>	<b>847,209</b>	<b>844,689</b>	<b>42,953</b>	<b>801,736</b>	<b>38,069</b>	<b>-7,404</b>	<b>45,473</b>	<b>4.5</b>	<b>-17.2</b>	<b>5.7</b>
APRIL	M	106,745	2,009	104,736	98,843	3,286	95,557	7,902	-1,277	9,179	8.0	-38.9	9.6
	<b>P</b>	<b>989,503</b>	<b>37,558</b>	<b>951,945</b>	<b>943,532</b>	<b>46,239</b>	<b>897,293</b>	<b>45,971</b>	<b>-8,681</b>	<b>54,652</b>	<b>4.9</b>	<b>-18.8</b>	<b>6.1</b>
MAY	M	114,121	1,833	112,288	113,861	4,218	109,643	260	-2,385	2,645	0.2	-56.5	2.4
	<b>P</b>	<b>1,103,624</b>	<b>39,391</b>	<b>1,064,233</b>	<b>1,057,393</b>	<b>50,457</b>	<b>1,006,936</b>	<b>46,231</b>	<b>-11,066</b>	<b>57,297</b>	<b>4.4</b>	<b>-21.9</b>	<b>5.7</b>
JUNE	M	136,390	891	135,499	140,872	3,539	137,333	-4,482	-2,648	-1,834	-3.2	-74.8	-1.3
<b>4th Quarter</b>		<b>357,256</b>	<b>4,733</b>	<b>352,523</b>	<b>353,576</b>	<b>11,043</b>	<b>342,533</b>	<b>3,680</b>	<b>-6,310</b>	<b>9,990</b>	<b>1.0</b>	<b>-57.1</b>	<b>2.9</b>
<b>Annual</b>		<b>1,243,014</b>	<b>40,201</b>	<b>1,202,951</b>	<b>1,198,265</b>	<b>53,996</b>	<b>1,144,269</b>	<b>41,749</b>	<b>-13,714</b>	<b>55,463</b>	<b>3.7</b>	<b>-25.5</b>	<b>5.1</b>



## SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
		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)
JULY	M	68,136	4,263	63,873	66,668	4,994	61,674	1,468	-731	2,199	2.2	-14.6	3.6
AUGUST	M	69,775	5,076	64,699	66,572	2,177	64,395	3,203	2,899	304	4.8	133.2	0.5
	<b>P</b>	<b>137,911</b>	<b>9,339</b>	<b>128,572</b>	<b>133,240</b>	<b>7,171</b>	<b>126,069</b>	<b>4,671</b>	<b>2,168</b>	<b>2,503</b>	<b>3.5</b>	<b>30.2</b>	<b>2.0</b>
SEPTEMBER	M	71,800	2,885	68,915	63,136	3,888	59,248	8,664	-1,003	9,667	13.7	-25.8	16.3
<b>1st Quarter</b>		<b>209,711</b>	<b>12,224</b>	<b>197,487</b>	<b>196,376</b>	<b>11,059</b>	<b>185,317</b>	<b>13,335</b>	<b>1,165</b>	<b>12,170</b>	<b>6.8</b>	<b>10.5</b>	<b>6.6</b>
OCTOBER	M	62,278	992	61,286	66,333	2,607	63,726	-4,055	-1,615	-2,440	-6.1	-61.9	-3.8
	<b>P</b>	<b>271,989</b>	<b>13,216</b>	<b>258,773</b>	<b>262,709</b>	<b>13,666</b>	<b>249,043</b>	<b>9,280</b>	<b>-450</b>	<b>9,730</b>	<b>3.5</b>	<b>-3.3</b>	<b>3.9</b>
NOVEMBER	M	67,614	3,211	64,403	65,285	4,279	61,006	2,329	-1,068	3,397	3.6	-25.0	5.6
	<b>P</b>	<b>339,603</b>	<b>16,427</b>	<b>323,176</b>	<b>327,994</b>	<b>17,945</b>	<b>310,049</b>	<b>11,609</b>	<b>-1,518</b>	<b>13,127</b>	<b>3.5</b>	<b>-8.5</b>	<b>4.2</b>
DECEMBER	M	70,506	1,526	68,980	75,115	4,158	70,957	-4,609	-2,632	-1,977	-6.1	-63.3	-2.8
<b>2nd Quarter</b>		<b>200,398</b>	<b>5,729</b>	<b>194,669</b>	<b>206,733</b>	<b>11,044</b>	<b>195,689</b>	<b>-6,335</b>	<b>-5,315</b>	<b>-1,020</b>	<b>-3.1</b>	<b>-48.1</b>	<b>-0.5</b>
<b>Upto 2nd Qtr</b>		<b>410,109</b>	<b>17,953</b>	<b>392,156</b>	<b>403,109</b>	<b>22,103</b>	<b>381,006</b>	<b>7,000</b>	<b>-4,150</b>	<b>11,150</b>	<b>1.7</b>	<b>-18.8</b>	<b>2.9</b>
JANUARY	M	71,938	5,736	66,202	70,839	5,261	65,578	1,099	475	624	1.6	9.0	1.0
	<b>P</b>	<b>482,047</b>	<b>23,689</b>	<b>458,358</b>	<b>473,948</b>	<b>27,364</b>	<b>446,584</b>	<b>8,099</b>	<b>-3,675</b>	<b>11,774</b>	<b>1.7</b>	<b>-13.4</b>	<b>2.6</b>
FEBRUARY	M	66,570	1,498	65,072	60,631	3,565	57,066	5,939	-2,067	8,006	9.8	-58.0	14.0
	<b>P</b>	<b>548,617</b>	<b>25,187</b>	<b>523,430</b>	<b>534,579</b>	<b>30,929</b>	<b>503,650</b>	<b>14,038</b>	<b>-5,742</b>	<b>19,780</b>	<b>2.6</b>	<b>-18.6</b>	<b>3.9</b>
MARCH	M	74,239	1,682	72,557	68,745	4,011	64,734	5,494	-2,329	7,823	8.0	-58.1	12.1
<b>3rd Quarter</b>		<b>212,747</b>	<b>8,916</b>	<b>203,831</b>	<b>200,215</b>	<b>12,837</b>	<b>187,378</b>	<b>12,532</b>	<b>-3,921</b>	<b>16,453</b>	<b>6.3</b>	<b>-30.5</b>	<b>8.8</b>
<b>Upto 3rd Qtr</b>		<b>622,856</b>	<b>26,869</b>	<b>595,987</b>	<b>603,324</b>	<b>34,940</b>	<b>568,384</b>	<b>19,532</b>	<b>-8,071</b>	<b>27,603</b>	<b>3.2</b>	<b>-23.1</b>	<b>4.9</b>
APRIL	M	74,336	962	73,374	69,840	2,975	66,865	4,496	-2,013	6,509	6.4	-67.7	9.7
	<b>P</b>	<b>697,192</b>	<b>27,831</b>	<b>669,361</b>	<b>673,164</b>	<b>37,915</b>	<b>635,249</b>	<b>24,028</b>	<b>-10,084</b>	<b>34,112</b>	<b>3.6</b>	<b>-26.6</b>	<b>5.4</b>
MAY	M	80,181	1,230	78,951	79,672	3,938	75,734	509	-2,708	3,217	0.6	-68.8	4.2
	<b>P</b>	<b>777,373</b>	<b>29,061</b>	<b>748,312</b>	<b>752,836</b>	<b>41,853</b>	<b>710,983</b>	<b>24,537</b>	<b>-12,792</b>	<b>37,329</b>	<b>3.3</b>	<b>-30.6</b>	<b>5.3</b>
JUNE	M	93,660	706	92,954	97,367	3,451	93,916	-3,707	-2,745	-962	-3.8	-79.5	-1.0
<b>4th Quarter</b>		<b>248,177</b>	<b>2,898</b>	<b>245,279</b>	<b>246,879</b>	<b>10,364</b>	<b>236,515</b>	<b>1,298</b>	<b>-7,466</b>	<b>8,764</b>	<b>0.5</b>	<b>-72.0</b>	<b>3.7</b>
<b>Annual</b>		<b>872,214</b>	<b>29,686</b>	<b>842,528</b>	<b>850,203</b>	<b>45,304</b>	<b>804,899</b>	<b>20,830</b>	<b>-15,537</b>	<b>36,367</b>	<b>2.6</b>	<b>-34.5</b>	<b>4.7</b>

## SALES TAX (IMPORTS)

(Rs Million)

		Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
MONTHS	M/P	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)
JULY	M	36,706	0	36,706	37,311	1	37,310	-605	-1	-604	-1.6	-100.0	-1.6
AUGUST	M	37,022	0	37,022	34,150	1	34,149	2,872	-1	2,873	8.4	-100.0	8.4
	<b>P</b>	<b>73,728</b>	<b>0</b>	<b>73,728</b>	<b>71,461</b>	<b>2</b>	<b>71,459</b>	<b>2,267</b>	<b>-2</b>	<b>2,269</b>	<b>3.2</b>	<b>-100.0</b>	<b>3.2</b>
SEPTEMBER	M	38,124	0	38,124	32,665	2	32,663	5,459	-2	5,461	16.7	-100.0	16.7
<b>1st Quarter</b>		<b>111,852</b>	<b>0</b>	<b>111,852</b>	<b>104,126</b>	<b>4</b>	<b>104,122</b>	<b>7,726</b>	<b>-4</b>	<b>7,730</b>	<b>7.4</b>	<b>-100.0</b>	<b>7.4</b>
OCTOBER	M	31,798	5	31,793	33,833	0	33,833	-2,035	5	-2,040	-6.0	#DIV/0!	-6.0
	<b>P</b>	<b>143,650</b>	<b>5</b>	<b>143,645</b>	<b>137,959</b>	<b>4</b>	<b>137,955</b>	<b>5,691</b>	<b>1</b>	<b>5,690</b>	<b>4.1</b>	<b>25.0</b>	<b>4.1</b>
NOVEMBER	M	33,598	1	33,597	34,903	1	34,902	-1,305	0	-1,305	-3.7	0.0	-3.7
	<b>P</b>	<b>177,248</b>	<b>6</b>	<b>177,242</b>	<b>172,862</b>	<b>5</b>	<b>172,857</b>	<b>4,386</b>	<b>1</b>	<b>4,385</b>	<b>2.5</b>	<b>20.0</b>	<b>2.5</b>
DECEMBER	M	32,503	0	32,503	38,696	1	38,695	-6,193	-1	-6,192	-16.0	-100.0	-16.0
<b>2nd Quarter</b>		<b>97,899</b>	<b>6</b>	<b>97,893</b>	<b>107,432</b>	<b>2</b>	<b>107,430</b>	<b>-9,533</b>	<b>4</b>	<b>-9,537</b>	<b>-8.9</b>	<b>200.0</b>	<b>-8.9</b>
<b>Upto 2nd Qtr</b>		<b>209,751</b>	<b>6</b>	<b>209,745</b>	<b>211,558</b>	<b>6</b>	<b>211,552</b>	<b>-1,807</b>	<b>0</b>	<b>-1,807</b>	<b>-0.9</b>	<b>0.0</b>	<b>-0.9</b>
JANUARY	M	34,391	1	34,390	36,331	1	36,330	-1,940	0	-1,940	-5.3	0.0	-5.3
	<b>P</b>	<b>244,142</b>	<b>7</b>	<b>244,135</b>	<b>247,889</b>	<b>7</b>	<b>247,882</b>	<b>-3,747</b>	<b>0</b>	<b>-3,747</b>	<b>-1.5</b>	<b>0.0</b>	<b>-1.5</b>
FEBRUARY	M	31,665	0	31,665	31,323	0	31,323	342	0	342	1.1	#DIV/0!	1.1
	<b>P</b>	<b>275,807</b>	<b>7</b>	<b>275,800</b>	<b>279,212</b>	<b>7</b>	<b>279,205</b>	<b>-3,405</b>	<b>0</b>	<b>-3,405</b>	<b>-1.2</b>	<b>0.0</b>	<b>-1.2</b>
MARCH	M	36,520	4	36,516	33,695		33,695	2,825	4	2,821	8.4	#DIV/0!	8.4
<b>3rd Quarter</b>		<b>102,576</b>	<b>5</b>	<b>102,571</b>	<b>101,349</b>	<b>1</b>	<b>101,348</b>	<b>1,227</b>	<b>4</b>	<b>1,223</b>	<b>1.2</b>	<b>400.0</b>	<b>1.2</b>
<b>Upto 3rd Qtr</b>		<b>312,327</b>	<b>11</b>	<b>312,316</b>	<b>312,907</b>	<b>7</b>	<b>312,900</b>	<b>-580</b>	<b>4</b>	<b>-584</b>	<b>-0.2</b>	<b>57.1</b>	<b>-0.2</b>
APRIL	M	36,961	0	36,961	37,487	1	37,486	-526	-1	-525	-1.4	-100.0	-1.4
	<b>P</b>	<b>349,288</b>	<b>11</b>	<b>349,277</b>	<b>350,394</b>	<b>8</b>	<b>350,386</b>	<b>-1,106</b>	<b>3</b>	<b>-1,109</b>	<b>-0.3</b>	<b>37.5</b>	<b>-0.3</b>
MAY	M	41,038	0	41,038	38,815	1	38,814	2,223	-1	2,224	5.7	-100.0	5.7
	<b>P</b>	<b>390,326</b>	<b>11</b>	<b>390,315</b>	<b>389,209</b>	<b>9</b>	<b>389,200</b>	<b>1,117</b>	<b>2</b>	<b>1,115</b>	<b>0.3</b>	<b>22.2</b>	<b>0.3</b>
JUNE	M	40,097	0	40,097	41,198	0	41,198	-1,101	0	-1,101	-2.7	#DIV/0!	-2.7
<b>4th Quarter</b>		<b>118,096</b>	<b>0</b>	<b>118,096</b>	<b>117,500</b>	<b>2</b>	<b>117,498</b>	<b>596</b>	<b>-2</b>	<b>598</b>	<b>0.5</b>	<b>-100.0</b>	<b>0.5</b>
<b>Annual</b>		<b>429,423</b>	<b>11</b>	<b>429,831</b>	<b>430,407</b>	<b>9</b>	<b>430,398</b>	<b>-565</b>	<b>2</b>	<b>-567</b>	<b>-0.1</b>	<b>22.2</b>	<b>-0.1</b>

## SALES TAX (DOMESTIC)

(Rs Million)

		Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
MONTHS	M/P	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)
JULY	M	31,430	4,263	27,167	29,357	4,993	24,364	2,073	-730	2,803	7.1	-14.6	11.5
AUGUST	M	32,753	5,076	27,677	32,422	2,176	30,246	331	2,900	-2,569	1.0	133.3	-8.5
	<b>P</b>	<b>64,183</b>	<b>9,339</b>	<b>54,844</b>	<b>61,779</b>	<b>7,169</b>	<b>54,610</b>	<b>2,404</b>	<b>2,170</b>	<b>234</b>	<b>3.9</b>	<b>30.3</b>	<b>0.4</b>
SEPTEMBER	M	33,676	2,885	30,791	30,471	3,886	26,585	3,205	-1,001	4,206	10.5	-25.8	15.8
<b>1st Quarter</b>		<b>97,859</b>	<b>12,224</b>	<b>85,635</b>	<b>92,250</b>	<b>11,055</b>	<b>81,195</b>	<b>5,609</b>	<b>1,169</b>	<b>4,440</b>	<b>6.1</b>	<b>10.6</b>	<b>5.5</b>
OCTOBER	M	30,480	987	29,493	32,500	2,607	29,893	-2,020	-1,620	-400	-6.2	-62.1	-1.3
	<b>P</b>	<b>128,339</b>	<b>13,211</b>	<b>115,128</b>	<b>124,750</b>	<b>13,662</b>	<b>111,088</b>	<b>3,589</b>	<b>-451</b>	<b>4,040</b>	<b>2.9</b>	<b>-3.3</b>	<b>3.6</b>
NOVEMBER	M	34,016	3,210	30,806	30,382	4,278	26,104	3,634	-1,068	4,702	12.0	-25.0	18.0
	<b>P</b>	<b>162,355</b>	<b>16,421</b>	<b>145,934</b>	<b>155,132</b>	<b>17,940</b>	<b>137,192</b>	<b>7,223</b>	<b>-1,519</b>	<b>8,742</b>	<b>4.7</b>	<b>-8.5</b>	<b>6.4</b>
DECEMBER	M	38,003	1,526	36,477	36,419	4,157	32,262	1,584	-2,631	4,215	4.3	-63.3	13.1
<b>2nd Quarter</b>		<b>102,499</b>	<b>5,723</b>	<b>96,776</b>	<b>99,301</b>	<b>11,042</b>	<b>88,259</b>	<b>3,198</b>	<b>-5,319</b>	<b>8,517</b>	<b>3.2</b>	<b>-48.2</b>	<b>9.7</b>
<b>Upto 2nd Qtr</b>		<b>200,358</b>	<b>17,947</b>	<b>182,411</b>	<b>191,551</b>	<b>22,097</b>	<b>169,454</b>	<b>8,807</b>	<b>-4,150</b>	<b>12,957</b>	<b>4.6</b>	<b>-18.8</b>	<b>7.6</b>
JANUARY	M	37,547	5,735	31,812	34,508	5,260	29,248	3,039	475	2,564	8.8	9.0	8.8
	<b>P</b>	<b>237,905</b>	<b>23,682</b>	<b>214,223</b>	<b>226,059</b>	<b>27,357</b>	<b>198,702</b>	<b>11,846</b>	<b>-3,675</b>	<b>15,521</b>	<b>5.2</b>	<b>-13.4</b>	<b>7.8</b>
FEBRUARY	M	34,905	1,498	33,407	29,308	3,565	25,743	5,597	-2,067	7,664	19.1	-58.0	29.8
	<b>P</b>	<b>272,810</b>	<b>25,180</b>	<b>247,630</b>	<b>255,367</b>	<b>30,922</b>	<b>224,445</b>	<b>17,443</b>	<b>-5,742</b>	<b>23,185</b>	<b>6.8</b>	<b>-18.6</b>	<b>10.3</b>
MARCH	M	37,719	1,678	36,041	35,050	4,011	31,039	2,669	-2,333	5,002	7.6	-58.2	16.1
<b>3rd Quarter</b>		<b>110,171</b>	<b>8,911</b>	<b>101,260</b>	<b>98,866</b>	<b>12,836</b>	<b>86,030</b>	<b>11,305</b>	<b>-3,925</b>	<b>15,230</b>	<b>11.4</b>	<b>-30.6</b>	<b>17.7</b>
<b>Upto 3rd Qtr</b>		<b>310,529</b>	<b>26,858</b>	<b>283,671</b>	<b>290,417</b>	<b>34,933</b>	<b>255,484</b>	<b>20,112</b>	<b>-8,075</b>	<b>28,187</b>	<b>6.9</b>	<b>-23.1</b>	<b>11.0</b>
APRIL	M	37,375	962	36,413	32,353	2,974	29,379	5,022	-2,012	7,034	15.5	-67.7	23.9
	<b>P</b>	<b>347,904</b>	<b>27,820</b>	<b>320,084</b>	<b>322,770</b>	<b>37,907</b>	<b>284,863</b>	<b>25,134</b>	<b>-10,087</b>	<b>35,221</b>	<b>7.8</b>	<b>-26.6</b>	<b>12.4</b>
MAY	M	39,143	1,230	37,913	40,857	3,937	36,920	-1,714	-2,707	993	-4.2	-68.8	2.7
	<b>P</b>	<b>387,047</b>	<b>29,050</b>	<b>357,997</b>	<b>363,627</b>	<b>41,844</b>	<b>321,783</b>	<b>23,420</b>	<b>-12,794</b>	<b>36,214</b>	<b>6.4</b>	<b>-30.6</b>	<b>11.3</b>
JUNE	M	53,563	706	52,857	56,169	3,451	52,718	-2,606	-2,745	139	-4.6	-79.5	0.3
<b>4th Quarter</b>		<b>130,081</b>	<b>2,898</b>	<b>127,183</b>	<b>129,379</b>	<b>10,362</b>	<b>119,017</b>	<b>702</b>	<b>-7,464</b>	<b>8,166</b>	<b>0.5</b>	<b>-72.0</b>	<b>6.9</b>
<b>Annual</b>		<b>442,372</b>	<b>29,675</b>	<b>412,697</b>	<b>419,796</b>	<b>45,295</b>	<b>374,501</b>	<b>22,576</b>	<b>-15,620</b>	<b>38,196</b>	<b>5.4</b>	<b>-34.5</b>	<b>10.2</b>

## FEDERAL EXCISE

(Rs Million)

		Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
MONTHS	M/P	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)
JULY	M	6,089	0	6,089	9,668		9,668	-3,579	0	-3,579	-37.0	-	-37.0
AUGUST	M	8,541	0	8,541	9,867		9,867	-1,326	0	-1,326	-13.4	-	-13.4
	<b>P</b>	<b>14,630</b>	<b>0</b>	<b>14,630</b>	<b>19,535</b>	<b>0</b>	<b>19,535</b>	<b>-4,905</b>	<b>0</b>	<b>-4,905</b>	<b>-25.1</b>	<b>-</b>	<b>-25.1</b>
SEPTEMBER	M	7,906	74	7,832	8,900	0	8,900	-994	74	-1,068	-11.2	0.0	-12.0
<b>1st Quarter</b>		<b>22,536</b>	<b>74</b>	<b>22,462</b>	<b>28,435</b>	<b>0</b>	<b>28,435</b>	<b>-5,899</b>	<b>74</b>	<b>-5,973</b>	<b>-20.7</b>	<b>0.0</b>	<b>-21.0</b>
OCTOBER	M	11,650	62	11,588	8,507	0	8,507	3,143	62	3,081	36.9	-	36.2
	<b>P</b>	<b>34,186</b>	<b>136</b>	<b>34,050</b>	<b>36,942</b>	<b>0</b>	<b>36,942</b>	<b>-2,756</b>	<b>136</b>	<b>-2,892</b>	<b>-7.5</b>	<b>-</b>	<b>-7.8</b>
NOVEMBER	M	9,037	63	8,974	9,596	0	9,596	-559	63	-622	-5.8	-	-6.5
	<b>P</b>	<b>43,223</b>	<b>199</b>	<b>43,024</b>	<b>46,538</b>	<b>0</b>	<b>46,538</b>	<b>-3,315</b>	<b>199</b>	<b>-3,514</b>	<b>-7.1</b>	<b>-</b>	<b>-7.6</b>
DECEMBER	M	8,835	-59	8,894	6,914	1	6,913	1,921	-60	1,981	27.8	0.0	28.7
<b>2nd Quarter</b>		<b>29,522</b>	<b>66</b>	<b>29,456</b>	<b>25,017</b>	<b>1</b>	<b>25,016</b>	<b>4,505</b>	<b>65</b>	<b>4,440</b>	<b>18.0</b>	<b>0.0</b>	<b>17.7</b>
<b>Upto 2nd Qtr</b>		<b>52,058</b>	<b>140</b>	<b>51,918</b>	<b>53,452</b>	<b>1</b>	<b>53,451</b>	<b>-1,394</b>	<b>139</b>	<b>-1,533</b>	<b>-2.6</b>	<b>0.0</b>	<b>-2.9</b>
JANUARY	M	8,932	13	8,919	11,859	219	11,640	-2,927	-206	-2,721	-24.7	-	-23.4
	<b>P</b>	<b>60,990</b>	<b>153</b>	<b>60,837</b>	<b>65,311</b>	<b>220</b>	<b>65,091</b>	<b>-4,321</b>	<b>-67</b>	<b>-4,254</b>	<b>-6.6</b>	<b>-</b>	<b>-6.5</b>
FEBRUARY	M	9,899	0	9,899	8,453	0	8,453	1,446	0	1,446	17.1	-	17.1
	<b>P</b>	<b>70,889</b>	<b>153</b>	<b>70,736</b>	<b>73,764</b>	<b>220</b>	<b>73,544</b>	<b>-2,875</b>	<b>-67</b>	<b>-2,808</b>	<b>-3.9</b>	<b>-</b>	<b>-3.8</b>
MARCH	M	10,082	0	10,082	11,261	0	11,261	-1,179	0	-1,179	-10.5	0.0	-10.5
<b>3rd Quarter</b>		<b>28,913</b>	<b>13</b>	<b>28,900</b>	<b>31,573</b>	<b>219</b>	<b>31,354</b>	<b>-2,660</b>	<b>-206</b>	<b>-2,454</b>	<b>-8.4</b>	<b>0.0</b>	<b>-7.8</b>
<b>Upto 3rd Qtr</b>		<b>80,971</b>	<b>153</b>	<b>80,818</b>	<b>85,025</b>	<b>220</b>	<b>84,805</b>	<b>-4,054</b>	<b>-67</b>	<b>-3,987</b>	<b>-4.8</b>	<b>0.0</b>	<b>-4.7</b>
APRIL	M	10,404	0	10,404	10,752	0	10,752	-348	0	-348	-3.2	-	-3.2
	<b>P</b>	<b>91,375</b>	<b>153</b>	<b>91,222</b>	<b>95,777</b>	<b>220</b>	<b>95,557</b>	<b>-4,402</b>	<b>-67</b>	<b>-4,335</b>	<b>-4.6</b>	<b>-</b>	<b>-4.5</b>
MAY	M	12,470	0	12,470	13,410	18	13,392	-940	-18	-922	-7.0	-	-6.9
	<b>P</b>	<b>103,845</b>	<b>153</b>	<b>103,692</b>	<b>109,187</b>	<b>238</b>	<b>108,949</b>	<b>-5,342</b>	<b>-85</b>	<b>-5,257</b>	<b>-4.9</b>	<b>-</b>	<b>-4.8</b>
JUNE	M	15,757	0	15,757	13,516	1	13,515	2,241	-1	2,242	16.6	0.0	16.6
<b>4th Quarter</b>		<b>38,631</b>	<b>0</b>	<b>38,631</b>	<b>37,678</b>	<b>19</b>	<b>37,659</b>	<b>953</b>	<b>-19</b>	<b>972</b>	<b>2.5</b>	<b>0.0</b>	<b>2.6</b>
<b>Annual</b>		<b>121,117</b>	<b>153</b>	<b>120,964</b>	<b>122,703</b>	<b>239</b>	<b>122,464</b>	<b>-1,586</b>	<b>-86</b>	<b>-1,500</b>	<b>-1.3</b>	<b>0.0</b>	<b>-1.2</b>

# CUSTOMS

(Rs Million)

		Collection											
		FY 2012-13			FY 2011-12			COMPARISON			Growth (%)		
MONTHS	M/P	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)
JULY	M	15,908	848	15,060	13,201	1,233	11,968	2,707	-385	3,092	20.5	-31.2	25.8
AUGUST	M	18,882	1,121	17,761	15,255	1,080	14,175	3,627	41	3,586	23.8	3.8	25.3
	<b>P</b>	<b>34,790</b>	<b>1,969</b>	<b>32,821</b>	<b>28,456</b>	<b>2,313</b>	<b>26,143</b>	<b>6,334</b>	<b>-344</b>	<b>6,678</b>	<b>22.3</b>	<b>-14.9</b>	<b>25.5</b>
SEPTEMBER	M	19,994	513	19,481	17,125	757	16,368	2,869	-244	3,113	16.8	-32.2	19.0
<b>1st Quarter</b>		<b>54,784</b>	<b>2,482</b>	<b>52,302</b>	<b>45,581</b>	<b>3,070</b>	<b>42,511</b>	<b>9,203</b>	<b>-588</b>	<b>9,791</b>	<b>20.2</b>	<b>-19.2</b>	<b>23.0</b>
OCTOBER	M	18,065	1,109	16,956	15,455	939	14,516	2,610	170	2,440	16.9	18.1	16.8
	<b>P</b>	<b>72,849</b>	<b>3,591</b>	<b>69,258</b>	<b>61,036</b>	<b>4,009</b>	<b>57,027</b>	<b>11,813</b>	<b>-418</b>	<b>12,231</b>	<b>19.4</b>	<b>-10.4</b>	<b>21.4</b>
NOVEMBER	M	18,722	830	17,892	16,752	927	15,825	1,970	-97	2,067	11.8	-10.5	13.1
	<b>P</b>	<b>91,571</b>	<b>4,421</b>	<b>87,150</b>	<b>77,788</b>	<b>4,936</b>	<b>72,852</b>	<b>13,783</b>	<b>-515</b>	<b>14,298</b>	<b>17.7</b>	<b>-10.4</b>	<b>19.6</b>
DECEMBER	M	21,163	934	20,229	21,576	715	20,861	-413	219	-632	-1.9	30.6	-3.0
<b>2nd Quarter</b>		<b>57,950</b>	<b>2,873</b>	<b>55,077</b>	<b>53,783</b>	<b>2,581</b>	<b>51,202</b>	<b>4,167</b>	<b>292</b>	<b>3,875</b>	<b>7.7</b>	<b>11.3</b>	<b>7.6</b>
<b>Upto 2nd Qtr</b>		<b>112,734</b>	<b>5,355</b>	<b>107,379</b>	<b>99,364</b>	<b>5,651</b>	<b>93,713</b>	<b>13,370</b>	<b>-296</b>	<b>13,666</b>	<b>13.5</b>	<b>-5.2</b>	<b>14.6</b>
JANUARY	M	18,838	1,434	17,404	17,949	744	17,205	889	690	199	5.0	92.7	1.2
	<b>P</b>	<b>131,572</b>	<b>6,789</b>	<b>124,783</b>	<b>117,313</b>	<b>6,395</b>	<b>110,918</b>	<b>14,259</b>	<b>394</b>	<b>13,865</b>	<b>12.2</b>	<b>6.2</b>	<b>12.5</b>
FEBRUARY	M	17,704	1,152	16,552	17,393	759	16,634	311	393	-82	1.8	51.8	-0.5
	<b>P</b>	<b>149,276</b>	<b>7,941</b>	<b>141,335</b>	<b>134,706</b>	<b>7,154</b>	<b>127,552</b>	<b>14,570</b>	<b>787</b>	<b>13,783</b>	<b>10.8</b>	<b>11.0</b>	<b>10.8</b>
MARCH	M	29,655	586	29,069	21,634	639	20,995	8,021	-53	8,074	37.1	-8.3	38.5
<b>3rd Quarter</b>		<b>66,197</b>	<b>3,172</b>	<b>63,025</b>	<b>56,976</b>	<b>2,142</b>	<b>54,834</b>	<b>9,221</b>	<b>1,030</b>	<b>8,191</b>	<b>16.2</b>	<b>48.1</b>	<b>14.9</b>
<b>Upto 3rd Qtr</b>		<b>178,931</b>	<b>8,527</b>	<b>170,404</b>	<b>156,340</b>	<b>7,793</b>	<b>148,547</b>	<b>22,591</b>	<b>734</b>	<b>21,857</b>	<b>14.4</b>	<b>9.4</b>	<b>14.7</b>
APRIL	M	22,005	1,047	20,958	18,251	311	17,940	3,754	736	3,018	20.6	236.7	16.8
	<b>P</b>	<b>200,936</b>	<b>9,574</b>	<b>191,362</b>	<b>174,591</b>	<b>8,104</b>	<b>166,487</b>	<b>26,345</b>	<b>1,470</b>	<b>24,875</b>	<b>15.1</b>	<b>18.1</b>	<b>14.9</b>
MAY	M	21,470	603	20,867	20,779	262	20,517	691	341	350	3.3	-	1.7
	<b>P</b>	<b>222,406</b>	<b>10,177</b>	<b>212,229</b>	<b>195,370</b>	<b>8,366</b>	<b>187,004</b>	<b>27,036</b>	<b>1,811</b>	<b>25,225</b>	<b>13.8</b>	<b>-</b>	<b>13.5</b>
JUNE	M	27,416	185	27,231	29,989	87	29,902	-2,573	98	-2,671	-8.6	0.0	-8.9
<b>4th Quarter</b>		<b>70,890</b>	<b>1,835</b>	<b>69,055</b>	<b>69,019</b>	<b>660</b>	<b>68,359</b>	<b>1,871</b>	<b>1,175</b>	<b>696</b>	<b>2.7</b>	<b>0.0</b>	<b>1.0</b>
<b>Annual</b>		<b>249,821</b>	<b>10,362</b>	<b>239,459</b>	<b>225,359</b>	<b>8,453</b>	<b>216,906</b>	<b>24,462</b>	<b>1,909</b>	<b>22,553</b>	<b>10.9</b>	<b>0.0</b>	<b>10.4</b>

## FEDERAL TAX RECEIPTS (NET) 1948-49 to 2012-13

Rs. Million

Years	Direct Taxes	ST (total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1948-49	50	0	-	-	45	216	311
<b>1949-50</b>	<b>90</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>319</b>	<b>448</b>
1950-51	100	0	-	-	54	631	785
1951-52	133	116	116	-	71	631	951
1952-53	162	141	141	-	92	487	882
1953-54	166	110	110	-	147	278	701
1954-55	185	141	141	-	141	308	775
1955-56	208	167	167	-	144	446	965
1956-57	197	191	191	-	149	347	884
1957-58	229	220	220	-	174	355	978
1958-59	413	263	263	-	236	369	1,281
<b>1959-60</b>	<b>303</b>	<b>270</b>	<b>270</b>	<b>-</b>	<b>248</b>	<b>357</b>	<b>1,178</b>
1960-61	322	362	362	-	288	428	1,400
1961-62	383	378	378	-	297	507	1,565
1962-63	428	423	423	-	386	523	1,760
1963-64	472	512	512	-	559	540	2,083
1964-65	555	588	588	-	636	719	2,498
1965-66	583	613	613	-	787	703	2,686
1966-67	615	684	684	-	1,187	813	3,299
1967-68	643	401	401	-	1,385	784	3,213
1968-69	742	485	485	-	1,522	1,153	3,902
<b>1969-70</b>	<b>958</b>	<b>522</b>	<b>522</b>	<b>-</b>	<b>1,890</b>	<b>1,240</b>	<b>4,610</b>
1970-71	949	608	608	-	2,020	1,407	4,984
1971-72	1,257	482	482	-	2,111	1,312	5,162
1972-73	1,195	461	461	-	2,211	2,641	6,508
1973-74	1,257	692	692	-	2,895	4,175	9,019
1974-75	1,447	1,074	1,074	-	3,670	4,746	10,937
1975-76	2,244	1,200	1,200	-	4,585	5,164	13,193
1976-77	2,734	1,363	1,363	-	5,429	6,138	15,664
1977-78	2,909	1,590	1,590	-	6,299	8,390	19,188
1978-79	3,424	1,935	1,935	-	6,916	10,124	22,399
<b>1979-80</b>	<b>5,333</b>	<b>2,410</b>	<b>2,410</b>	<b>-</b>	<b>9,701</b>	<b>12,572</b>	<b>30,016</b>

## FEDERAL TAX RECEIPTS (NET) 1948-49 to 2012-13

Rs. Million

Years	Direct Taxes	ST (total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1980-81	7,182	2,893	2,893	-	10,413	14,276	34,764
1981-82	8,486	3,251	2,651	600	11,740	15,074	38,551
1982-83	8,634	3,489	2,774	715	12,675	18,510	43,308
1983-84	8,788	4,624	3,651	973	15,387	21,532	50,331
1984-85	9,312	4,674	3,541	1,133	15,053	23,371	52,410
1985-86	9,782	4,928	3,567	1,361	15,149	29,343	59,202
1986-87	10,568	6,409	4,574	1,835	14,960	33,364	65,301
1987-88	11,841	8,743	5,172	3,571	16,840	38,001	75,425
1988-89	13,920	14,700	7,514	7,186	19,399	42,362	90,381
<b>1989-90</b>	<b>15,642</b>	<b>18,574</b>	<b>8,639</b>	<b>9,935</b>	<b>21,433</b>	<b>48,584</b>	<b>104,233</b>
1990-91	19,870	17,008	7,788	9,220	23,087	50,528	110,493
1991-92	28,851	20,799	9,969	10,830	28,305	61,821	139,776
1992-93	36,771	23,521	11,057	12,464	31,546	61,400	153,238
1993-94	43,452	30,379	14,304	16,075	34,520	64,240	172,591
1994-95	61,660	43,574	23,260	20,314	43,691	77,653	226,578
1995-96	78,165	49,841	28,090	21,751	51,115	88,916	268,037
1996-97	85,060	55,668	35,889	19,779	55,265	86,094	282,087
1997-98	103,182	53,942	29,705	24,237	62,011	74,496	293,631
1998-99	110,207	72,105	43,010	29,095	60,905	65,292	308,509
<b>1999-00</b>	<b>112,950</b>	<b>116,711</b>	<b>67,261</b>	<b>49,450</b>	<b>55,784</b>	<b>61,659</b>	<b>347,104</b>
2000-01	124,585	153,565	88,554	65,011	49,080	65,047	392,277
2001-02	142,505	166,561	92,779	73,782	47,186	47,818	404,070
2002-03	151,898	195,139	105,605	89,534	44,754	68,836	460,627
2003-04	165,079	219,167	125,875	93,292	45,552	91,045	520,843
2004-05	183,372	238,537	144,845	93,692	53,104	115,374	590,387
2005-06	224,988	294,798	171,445	123,353	55,272	138,384	713,442
2006-07	333,737	309,396	175,909	133,487	71,804	132,299	847,236
2007-08	387,861	377,430	196,034	181,396	92,137	150,663	1,008,091
2008-09	443,548	451,744	203,715	248,029	117,455	148,403	1,161,150
<b>2009-10</b>	<b>525,977</b>	<b>516,348</b>	<b>247,246</b>	<b>269,102</b>	<b>124,784</b>	<b>160,273</b>	<b>1,327,382</b>
2010-11	602,451	633,357	308,648	324,709	137,353	184,853	1,558,014
2011-12	738,424	804,899	430,399	374,500	122,464	216,906	1,882,693
<b>2012-13</b>	<b>743,409</b>	<b>842,528</b>	<b>429,831</b>	<b>412,697</b>	<b>120,964</b>	<b>239,459</b>	<b>1,946,360</b>

### Tax GDP Ratio Pakistan

Years	Tax Collection (Rs. Million)	GDP (mp) (Rs. Million)	Tax/GDP Ratio
2005-06	713,442	8,216,160	8.7
2006-07	847,236	9,239,786	9.2
2007-08	1,008,091	10,637,772	9.5
2008-09	1,161,150	13,199,707	8.8
2009-10	1,327,382	14,866,996	8.9
2010-11	1,558,014	18,284,860	8.5
2011-12	1,882,693	20,090,862	9.4
2012-13	1,946,360	22,909,079	8.5



**BUDGET ESTIMATES 1997-98 TO 2012-13**

(Rs. Million)

<b>Years</b>	<b>Direct Taxes</b>	<b>Sales Tax</b>	<b>FED</b>	<b>Customs</b>	<b>Total</b>
<b>1997-98</b>	101,793	54,086	63,028	78,710	<b>297,617</b>
<b>1998-99</b>	112,000	72,650	62,000	61,300	<b>307,950</b>
<b>1999-00</b>	109,900	120,000	57,000	64,800	<b>351,700</b>
<b>2000-01</b>	133,900	155,800	52,200	64,600	<b>406,500</b>
<b>2001-02</b>	146,500	170,100	47,100	50,500	<b>414,200</b>
<b>2002-03</b>	148,400	204,000	47,500	59,000	<b>458,900</b>
<b>2003-04</b>	161,500	218,400	43,500	86,600	<b>510,000</b>
<b>2004-05</b>	182,700	239,500	52,800	115,000	<b>590,000</b>
<b>2005-06</b>	215,000	281,500	58,500	135,000	<b>690,000</b>
<b>2006-07</b>	333,736	309,396	71,804	132,299	<b>847,235</b>
<b>2007-08</b>	387,819	376,931	92,177	150,589	<b>1,007,516</b>
<b>2008-09</b>	461,000	457,000	116,000	145,000	<b>1,179,000</b>
<b>2009-10</b>	540,400	540,300	134,400	164,900	<b>1,380,000</b>
<b>2010-11</b>	626,900	654,600	132,900	173,300	<b>1,587,700</b>
<b>2011-12</b>	745,000	852,000	140,000	215,000	<b>1,952,000</b>
<b>2012-13</b>	779,000	865,000	122,000	241,000	<b>2,007,000</b>

## Major Revenue Spinners (Direct Taxes)

(Rs. Million)

Revenue Heads	2007-08	Share (%)	2008-09	Share (%)	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)
<b>1. Out of Demand</b>	<b>42,779</b>	<b>10.3</b>	<b>77,166</b>	<b>16.0</b>	<b>98,529</b>	<b>17.0</b>	<b>72,182</b>	<b>11.1</b>	<b>129,976</b>	<b>15.7</b>	<b>89,426</b>	<b>11.4</b>
a) Arrear Demand	6147	14.4	16,260	21.1	19,829	20.1	15,259	21.1	16,529	12.7	9,138	1.2
b) Current Demand	36632	85.6	60,906	78.9	78,700	79.9	56,923	78.9	113,447	87.3	80,288	10.2
<b>2. Voluntary Payments</b>	<b>145,616</b>	<b>35.2</b>	<b>141,680</b>	<b>29.4</b>	<b>165,801</b>	<b>28.6</b>	<b>196,065</b>	<b>30.2</b>	<b>237,366</b>	<b>28.6</b>	<b>244,921</b>	<b>31.2</b>
i) With Return	9199	6.3	14,484	10.2	9,500	5.7	11,852	6.0	14,968	6.3	14,771	1.9
ii) Advance Tax	136417	93.7	127,196	89.8	156,301	94.3	184,213	94.0	222,398	93.7	230,150	29.3
<b>3. Total Withholding Taxes</b>	<b>205,144</b>	<b>49.6</b>	<b>242,137</b>	<b>50.2</b>	<b>295,249</b>	<b>50.9</b>	<b>357,836</b>	<b>55.1</b>	<b>420,457</b>	<b>50.7</b>	<b>436,088</b>	<b>55.5</b>
1. Contracts	77,166	37.6	84,099	34.7	91,656	31.0	99,319	27.8	104,766	24.9	111,516	14.2
2. Imports	27,675	13.5	30,102	12.4	50,253	17.0	66,399	18.6	85,334	20.3	103,236	13.1
3. Salaries	22,651	11.0	26,991	11.1	34,073	11.5	45,581	12.7	57,339	13.6	50,056	6.4
4. Bank interest	14,084	6.9	16,119	6.7	19,937	6.8	23,584	6.6	33,824	8.0	35,339	4.5
5. Telephone/Mobile Phones	18,146	8.8	21,726	9.0	23,115	7.8	27,566	7.7	36,921	8.8	27,102	3.4
6. Exports	11,502	5.6	14,361	5.9	16,669	5.6	24,061	6.7	23,277	5.5	23,201	3.0
7. Dividends	6,483	3.2	6,565	2.7	9,283	3.1	12,003	3.4	16,986	4.0	19,191	2.4
8. Electricity bills	5,894	2.9	12,721	5.3	15,471	5.2	14,313	4.0	14,636	3.5	16,026	2.0
9. Cash withdrawal	4,098	2.0	11,338	4.7	12,886	4.4	10,630	3.0	12,538	3.0	12,440	1.6
Sub Total (withholding major heads)	187,699	91.5	224,022	92.5	273,343	92.6	323,456	90.4	385,621	91.7	398,107	50.6
Other Withholding	17,445	8.5	18,115	7.5	21,906	7.4	34,380	9.6	35,383	8.4	37,982	4.8
<b>4. Misc</b>	<b>242</b>	<b>0.1</b>	<b>255</b>	<b>0.1</b>	<b>119</b>	<b>0.0</b>	<b>3,018</b>	<b>0.5</b>	<b>24,093</b>	<b>2.9</b>	<b>5,574</b>	<b>0.7</b>
<b>Gross Income Tax(1+2+3+4)</b>	<b>393,781</b>	<b>95.2</b>	<b>461,238</b>	<b>95.6</b>	<b>559,698</b>	<b>96.5</b>	<b>629,101</b>	<b>96.9</b>	<b>811,892</b>	<b>97.8</b>	<b>776,009</b>	<b>98.2</b>
Refunds	25822		38,798		54,204		46,678		91,561		53,397	
<b>Net Income Tax</b>	<b>367,959</b>		<b>422,440</b>		<b>505,494</b>		<b>582,423</b>		<b>720,331</b>		<b>722,612</b>	
<b>Other DT</b>	<b>19902</b>	<b>4.8</b>	<b>21,107</b>	<b>4.4</b>	<b>20,482</b>	<b>3.5</b>	<b>20,027</b>	<b>3.1</b>	<b>18,092</b>	<b>2.2</b>	<b>20,797</b>	<b>1.8</b>
<b>Gross DT</b>	<b>413,683</b>	<b>100.0</b>	<b>482,345</b>	<b>100.0</b>	<b>580,180</b>	<b>100.0</b>	<b>649,128</b>	<b>100.0</b>	<b>829,985</b>	<b>100.0</b>	<b>796,806</b>	<b>100.0</b>
Refund DT	25,822		38,798		54,204		46,678		91,561		53,397	
<b>Net DT</b>	<b>387,861</b>		<b>443,547</b>		<b>525,976</b>		<b>602,450</b>		<b>738,424</b>		<b>743,409</b>	

## Major Revenue Spinners Sales Tax Domestic(Net)

(Rs. Million)

S.No.	Commodities	2007-08	Share (%)	2008-09	Share (%)	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)
1	POL Products	57,160	31.5	106,811	43.1	116,167	43.2	153,276	47.2	150,379	39.9	177,582	43.2
2	Services provided by Telecom.	45,106	24.9	50,099	20.2	44,709	16.6	52,658	16.2	49,131	13.0	18,320	4.5
3	Natural Gas	13,220	7.3	18,800	7.6	17,187	6.4	17,190	5.3	29,240	7.8	36,312	8.8
4	Services	6,192	3.4	6,460	2.6	16,796	6.2	20,655	6.4	17,410	4.6	6,245	1.5
5	Fertilizers	2,035	1.1	48	0.0	92	0.0	3,796	1.2	13,197	3.5	15,615	3.8
6	Sugar	1,217	0.7	12,102	4.9	9,377	3.5	7,275	2.2	12,731	3.4	8,307	2.0
7	Cigarettes	7,861	4.3	9,644	3.9	10,933	4.1	11,527	3.5	12,522	3.3	10,909	2.7
8	Electrical Energy	2,369	1.3	8,145	3.3	5,901	2.2	8,191	2.5	9,841	2.6	8,910	2.2
9	Aerated Waters / Beverages	4,411	2.4	5,097	2.1	6,987	2.6	8,342	2.6	8,432	2.2	10,750	2.6
10	Cement	3,578	2.0	4,697	1.9	3,966.00	1.5	4,862	1.5	8,049	2.1	10,909	2.7
11	Tea	2,879	1.6	3,671	1.5	4,767	1.8	5,671	1.7	1,069	0.3	403	0.1
12	Scraps of Iron or Steel (Ship Breaking)	252	0.1	538	0.2	1,942	0.7	2,160	0.7	3,644	1.0	3,433	0.8
13	Motor Cars	1,619	0.9	1,804	0.7	2,856	1.1	2,503	0.8	2,394	0.6	3,178	0.8
14	Auto Parts	2,009	1.1	1,682	0.7	2,305	0.9	2,483	0.8	2,310	0.6	2,529	0.6
15	Iron & Steel Products	4,236	2.3	1,794	0.7	285	0.1	4,370	1.3	2,585	0.7	1,836	0.4
	<b>Sub Total</b>	<b>147,899</b>	<b>81.5</b>	<b>227,916</b>	<b>91.9</b>	<b>241,680</b>	<b>89.8</b>	<b>304,959</b>	<b>93.9</b>	<b>322,934</b>	<b>85.7</b>	<b>315,238</b>	<b>76.4</b>
	Other sectors	33,497	18.5	20,113	8.1	27,422	10.2	19,750	6.1	53,830	14.3	97,459	23.6
	<b>Sales Tax (Dom) Net</b>	<b>181,396</b>	<b>100.0</b>	<b>248,029</b>	<b>100.0</b>	<b>269,102</b>	<b>100.0</b>	<b>324,709</b>	<b>100.0</b>	<b>376,764</b>	<b>100.0</b>	<b>412,697</b>	<b>100.0</b>

### Major Revenue Spinners Sales Tax (Imports)

(Rs. Million)

S.No	Ch	Commodities	2007-08	Share (%)	2008-09	Share (%)	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)
1	27	POL Products	74,266	37.9	76,081	37.3	99,514	40.2	110,543	35.8	157,278	36.5	156,324	36.3
2	15	Edible Oil	15,440	7.9	17,824	8.7	18,709	7.6	28,598	9.3	34,898	8.1	32,261	7.5
3	87	Vehicles (Non-Railway)	13,538	6.9	10,736	5.3	16,089	6.5	19,795	6.4	28,100	6.5	26,793	6.2
4	39	Plastic Resins etc.	14,627	7.5	16,606	8.1	18,779	7.6	24,575	8.0	26,102	6.1	20,598	4.8
5	84	Machinery and Mechanical Appliances	7,383	3.8	6,813	3.3	8,137	3.3	12,640	4.1	22,638	5.3	19,533	4.5
6	72	Iron and Steel	11,573	5.9	15,117	7.4	17,541	7.1	19,010	6.2	21,809	5.1	21,745	5.1
7	31	Fertilisers	1,776	0.9	30	0.0	11	0.0	1,769	0.6	18,900	4.4	10,554	2.5
8	85	Electrical Machinery	6,964	3.6	5,883	2.9	6,506	2.6	9,664	3.1	14,099	3.3	14,515	3.4
9	29	Organic Chemicals	5,313	2.7	5,917	2.9	6,778	2.7	8,374	2.7	9,582	2.2	9,964	2.3
10	12	Oil Seeds and Oleaginous Fruit etc	3,783	1.9	3,763	1.8	6,419	2.6	6,437	2.1	8,858	2.1	6,212	1.4
11	48	Paper & Paperboard	4,835	2.5	5,829	2.9	4,909	2.0	7,964	2.6	7,377	1.7	5,879	1.4
12	28	Organic/Inorganic Chemicals	1,271	0.6	1,419	0.7	1,598	0.6	2,204	0.7	6,470	1.5	6,932	1.6
13	38	Misc Chemical Products	3,199	1.6	3,195	1.6	3,539	1.4	5,369	1.7	6,436	1.5	6,501	1.5
14	40	Rubber Products	2,514	1.3	2,460	1.2	3,303	1.3	5,397	1.7	6,102	1.4	5,716	1.3
15	09	Tea & Coffee	2,468	1.3	3,575	1.8	4,465	1.8	5,879	1.9	5,654	1.3	3,744	0.9
<b>Sub Total</b>			<b>168,951</b>	<b>86.1</b>	<b>175,247</b>	<b>86.0</b>	<b>216,297</b>	<b>87.5</b>	<b>268,217</b>	<b>86.9</b>	<b>374,303</b>	<b>87.0</b>	<b>347,271</b>	<b>80.7</b>
<b>Others</b>			<b>27,172</b>	<b>13.9</b>	<b>28,532</b>	<b>14.0</b>	<b>30,976</b>	<b>12.5</b>	<b>40,477</b>	<b>13.1</b>	<b>56,103</b>	<b>13.0</b>	<b>82,571</b>	<b>19.2</b>
<b>Gross</b>			<b>196,123</b>	<b>100.0</b>	<b>203,778</b>	<b>100.0</b>	<b>247,273</b>	<b>100.0</b>	<b>308,694</b>	<b>100.0</b>	<b>430,406</b>	<b>100.0</b>	<b>429,842</b>	<b>100.0</b>
<b>Refund/Rebate</b>			89		63		26		46		8		11	
<b>Net</b>			<b>196034</b>		<b>203,715</b>		<b>247,247</b>		<b>308648</b>		<b>430399</b>		<b>429,831</b>	

### Major Revenue Spinners (Federal Excise Duty)

(Rs. Million)

S.No.	Commodities	2007-08 Share (%)	2008-09 Share (%)	2009-10 Share (%)	2010-11 Share (%)	2011-12 Share (%)	2012-13 Share (%)
1	Cigarettes	28,538 31.0	36,860 31.4	44,748 35.9	47,070 34.3	53,492 43.6	62,010 51.8
2	Natural Gas	5,866 6.4	5,701 4.9	6,205 5.0	11,656 8.5	12,032 9.8	11,588 9.7
3	Cement	15,094 16.4	17,618 15.0	15,764 12.6	15,469 11.3	12,686 10.3	10,929 9.1
4	Services	12,418 13.5	17,485 14.9	16,062 12.9	11,056 8.0	10,425 8.5	13,286 11.1
5	Beverages	7,241 7.9	10,587 9.0	11,374 9.1	9,148 6.7	7,920 6.5	9,121 7.6
6	POL Products	3,181 3.5	4,121 3.5	4,799 3.8	5,110 3.7	5,839 4.8	177 0.1
7	1% Special Excise Duty	10,908 11.8	14,159 12.0	16,084 12.9	24,614 17.9	4,440 3.6	- -
	<b>Sub- Total</b>	<b>83,246 90.3</b>	<b>106,531 90.6</b>	<b>115,036 92.2</b>	<b>124,123 90.4</b>	<b>106,834 87.1</b>	107,111 89.6
	<b>All Other</b>	<b>8,929 9.7</b>	<b>10,999 9.4</b>	<b>9,773 7.8</b>	<b>13,233 9.6</b>	<b>15,869 12.9</b>	12,491 10.4
	<b>Gross</b>	<b>92,175 100.0</b>	<b>117,530 100.0</b>	<b>124,809 100.0</b>	<b>137,356 100.0</b>	<b>122,703 100.0</b>	<b>121,117 100.0</b>
	<b>Refund</b>	<b>38</b>	<b>75</b>	<b>25</b>	<b>3</b>	<b>239</b>	<b>153</b>
	<b>Net</b>	<b>92,137</b>	<b>117,455</b>	<b>124,784</b>	<b>137,353</b>	<b>122,464</b>	<b>120964</b>

### Major Revenue Spinners (Customs Duties)

(Rs. Million)

S.No	Ch	Commodities	2007-08	Share (%)	2008-09	Share (%)	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)
1	87	Vehicles	25,810	15.8	17,554	11.2	25,234	15.2	28,097	14.5	43,090	19.1	42,306	17.0
2	27	POL Products	24,032	14.7	19,369	12.4	19,021	11.5	21,402	11.1	17,554	7.8	20,399	8.2
3	15	Edible Oil	17,213	10.6	17,134	11.0	15,512	9.3	17,263	8.9	18,417	8.2	20,247	8.1
4	84	Mechanical Appliances	11,634	7.1	13,794	8.8	10,468	6.3	10,929	5.7	11,606	5.1	12,363	5.0
5	85	Electrical Machinery	13,568	8.3	13,334	8.5	9,443	5.7	9,528	4.9	9,928	4.4	10,396	4.2
6	39	Plastic Resins etc.	6,379	3.9	6,784	4.3	7,219	4.3	8,832	4.6	8,807	3.9	8,821	3.5
7	72	Iron and Steel	6,198	3.8	7,887	5.1	8,370	5.0	7,574	3.9	7,813	3.5	7,057	2.8
8	48	Paper & Paperboard	4,390	2.7	5,120	3.3	4,860	2.9	7,277	3.8	6,574	2.9	5,173	2.1
9	54	Textile Materials	1,569	1.0	1,782	1.1	2,331	1.4	4,453	2.3	4,289	1.9	3,396	1.4
10	29	Organic Chemicals	3,586	2.2	3,743	2.4	3,794	2.3	3,923	2.0	3,873	1.7	3,917	1.6
11	09	Tea & Coffee	1,860	1.1	2,193	1.4	2,736	1.6	3,542	1.8	3,548	1.6	3,731	1.5
12	55	Staple Fibres	1,087	0.7	1,341	0.9	1,742	1.0	3,213	1.7	3,328	1.5	3,127	1.3
13	04	Dairy Produce, Eggs, Honey	713	0.4	1,010	0.6	1,371	0.8	2,769	1.4	2,479	1.1	2,235	0.9
14	32	Dyes and Paints	2,005	1.2	2,238	1.4	2,418	1.5	2,681	1.4	2,538	1.1	2,671	1.1
15	69	Ceramic Products	1,433	0.9	2,029	1.3	1,899	1.1	2,024	1.0	2,414	1.1	2,223	0.9
<b>Sub Total</b>			<b>121,477</b>	<b>74.5</b>	<b>115,311</b>	<b>73.9</b>	<b>116,418</b>	<b>70.1</b>	<b>133,507</b>	<b>69.0</b>	<b>146,258</b>	<b>64.9</b>	148,062	59.3
<b>Others</b>			<b>41,594</b>	<b>25.5</b>	<b>40,738</b>	<b>26.1</b>	<b>49,637</b>	<b>29.9</b>	<b>59,873</b>	<b>31.0</b>	<b>79,102</b>	<b>35.1</b>	101,759	40.7
<b>Gross</b>			<b>163,071</b>	<b>100.0</b>	<b>156,049</b>	<b>100.0</b>	<b>166,056</b>	<b>100.0</b>	<b>193,380</b>	<b>100.0</b>	<b>225,360</b>	<b>100.0</b>	<b>249,821</b>	<b>100.0</b>
<b>Refund/rebate</b>			12,408		7,646		5,783		8,527		8,454		10,362	
<b>Net</b>			<b>150,663</b>		<b>148,403</b>		<b>160,273</b>		<b>184,853</b>		<b>216,906</b>		<b>239,459</b>	

## Month-wise Net Collection

### ALL TAXES

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
JULY	23,357	30,675	34,601	46,178	50,941	72,463	74,680	77,148	112,276	106,876
AUGUST	30,128	34,188	44,924	46,333	60,139	78,815	86,189	99,940	120,506	123,359
SEPTEMBER	40,577	60,846	72,531	91,426	94,056	110,813	102,990	116,407	148,023	180,774
OCTOBER	41,988	40,922	49,175	53,313	66,388	92,182	107,957	103,547	126,408	135,134
NOVEMBER	33,755	38,490	47,553	59,026	68,543	74,809	87,859	103,032	131,848	139,709
DECEMBER	60,623	57,369	75,125	114,236	95,009	124,752	122,503	161,580	201,676	203,125
JANUARY	43,746	41,252	45,921	52,160	77,542	76,629	112,487	108,413	136,003	132,686
FEBRUARY	39,263	37,241	49,482	52,426	72,766	77,524	96,744	105,910	133,388	140,266
MARCH	39,958	60,288	70,510	81,899	94,545	107,123	118,190	144,172	170,269	190,357
APRIL	43,854	49,841	57,157	59,485	83,663	85,824	116,948	129,686	145,795	153,197
MAY	43,282	49,432	63,590	65,774	92,611	94,870	110,260	159,623	181,764	173,269
JUNE	80,312	89,843	102,873	124,980	151,889	165,346	190,575	248,556	274,737	267,608
<b>Total</b>	<b>520,843</b>	<b>590,387</b>	<b>713,442</b>	<b>847,236</b>	<b>1,008,092</b>	<b>1,161,150</b>	<b>1,327,382</b>	<b>1,558,014</b>	<b>1,882,693</b>	<b>1,946,360</b>

## DIRECT TAXES

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
JULY	6,174	6,215	7,620	10,086	14,110	18,469	17,470	18,102	28,966	21,854
AUGUST	6,777	6,656	9,015	11,110	15,007	22,154	26,421	26,006	32,069	32,358
SEPTEMBER	12,627	28,863	31,551	45,280	48,415	47,612	41,455	51,610	63,507	84,546
OCTOBER	12,300	6,754	11,105	16,066	17,161	25,573	43,641	34,218	39,659	45,304
NOVEMBER	8,500	7,376	10,163	13,925	18,720	22,920	26,896	32,668	45,421	48,440
DECEMBER	23,618	22,523	34,860	76,232	51,182	73,608	55,518	78,273	102,945	105,022
JANUARY	12,200	9,067	10,070	12,457	27,071	24,999	45,677	36,860	41,580	40,161
FEBRUARY	10,180	8,870	10,519	13,780	25,018	23,649	35,230	37,206	51,235	48,743
MARCH	12,043	23,149	27,793	38,865	40,955	48,596	50,039	66,674	73,279	78,649
APRIL	14,300	13,472	14,888	15,080	26,915	25,361	45,965	49,635	50,238	48,461
MAY	14,640	13,464	14,363	19,825	28,211	32,317	36,679	46,995	72,121	60,982
JUNE	31,720	36,963	43,041	61,031	75,097	78,290	100,986	124,204	137,404	128,889
<b>Total</b>	<b>165,079</b>	<b>183,372</b>	<b>224,988</b>	<b>333,737</b>	<b>387,862</b>	<b>443,548</b>	<b>525,977</b>	<b>602,451</b>	<b>738,424</b>	<b>743,409</b>



## INDIRECT TAXES

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
JULY	17,183	24,460	26,981	36,092	36,831	53,994	57,210	59,046	83,310	85,022
AUGUST	23,351	27,532	35,909	35,223	45,132	56,661	59,768	73,934	88,437	91,001
SEPTEMBER	27,950	31,983	40,980	46,146	45,641	63,201	61,535	64,797	84,516	96,228
OCTOBER	29,688	34,168	38,070	37,247	49,227	66,609	64,316	69,329	86,749	89,830
NOVEMBER	25,255	31,114	37,390	45,101	49,823	51,889	60,963	70,364	86,427	91,269
DECEMBER	37,005	34,846	40,265	38,004	43,827	51,144	66,985	83,307	98,731	98,103
JANUARY	31,546	32,185	35,851	39,703	50,471	51,630	66,810	71,553	94,423	92,525
FEBRUARY	29,083	28,371	38,963	38,646	47,748	53,875	61,514	68,704	82,153	91,523
MARCH	27,915	37,139	42,717	43,034	53,590	58,527	68,151	77,498	96,990	111,708
APRIL	29,554	36,369	42,269	44,405	56,748	60,463	70,983	80,051	95,557	104,736
MAY	28,642	35,968	49,227	45,949	64,400	62,553	73,581	112,628	109,643	112,287
JUNE	48,592	52,880	59,832	63,949	76,792	87,056	89,589	124,352	137,333	138,719
<b>Total</b>	<b>355,764</b>	<b>407,015</b>	<b>488,454</b>	<b>513,499</b>	<b>620,230</b>	<b>717,602</b>	<b>801,405</b>	<b>955,563</b>	<b>1,144,269</b>	<b>1,202,951</b>

**SALES TAX (TOTAL)**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
JULY	10,253	14,787	15,740	24,024	26,234	33,471	38,431	40,800	61,674	63,873
AUGUST	14,771	16,101	22,779	20,915	28,847	36,624	39,045	51,568	64,395	64,699
SEPTEMBER	16,573	19,462	24,466	30,646	27,671	40,137	39,582	41,333	59,248	68,915
OCTOBER	18,893	19,715	23,576	21,974	31,506	42,345	42,131	46,784	63,726	61,286
NOVEMBER	16,656	19,319	23,547	28,130	29,740	33,597	39,849	46,207	61,006	64,403
DECEMBER	23,596	19,967	22,631	20,548	25,318	31,006	43,834	55,911	70,957	68,980
JANUARY	19,690	19,250	22,188	24,786	29,907	32,865	44,986	46,579	65,578	66,202
FEBRUARY	19,591	16,571	23,591	23,716	28,838	35,395	41,166	44,994	57,066	65,072
MARCH	15,665	20,207	23,885	24,076	30,552	35,699	42,134	48,495	64,734	72,557
APRIL	17,324	21,432	26,144	26,977	35,041	38,073	46,159	52,300	66,865	73,374
MAY	17,705	20,943	30,546	27,425	39,441	40,163	47,916	78,681	75,734	78,951
JUNE	28,450	30,783	35,705	36,179	44,335	52,369	51,115	79,705	93,916	94,216
<b>Total</b>	<b>219,167</b>	<b>238,537</b>	<b>294,798</b>	<b>309,396</b>	<b>377,430</b>	<b>451,744</b>	<b>516,348</b>	<b>633,357</b>	<b>804,899</b>	<b>842,528</b>

**SALES TAX (IMPORTS)**

(Rs. Million)

<b>MONTHS</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
JULY	8,192	10,614	11,082	15,109	15,298	17,873	17,077	20,667	37,310	36,706
AUGUST	9,597	11,272	13,587	14,849	15,993	17,453	18,084	22,820	34,149	37,022
SEPTEMBER	9,471	11,287	14,356	14,783	16,262	20,410	16,959	20,470	32,663	38,124
OCTOBER	10,918	11,349	14,264	11,429	17,530	22,322	21,124	25,136	33,833	31,793
NOVEMBER	8,552	11,812	13,116	16,367	17,845	14,220	16,633	22,197	34,902	33,597
DECEMBER	12,397	13,005	14,343	12,775	12,142	11,454	19,400	30,761	38,695	32,503
JANUARY	11,759	11,573	12,260	12,702	17,403	14,758	23,078	25,610	36,330	34,390
FEBRUARY	9,262	11,055	13,091	13,620	13,545	14,525	17,029	20,816	31,323	31,665
MARCH	11,234	14,026	15,008	14,098	15,689	14,263	23,513	23,503	33,695	36,516
APRIL	11,686	12,547	13,755	15,466	16,256	17,312	23,044	25,337	37,486	36,961
MAY	10,387	12,943	17,156	16,561	19,366	17,316	25,942	38,311	38,814	41,038
JUNE	12,420	13,362	19,427	18,150	18,705	21,809	25,363	33,020	41,198	39,516
<b>Total</b>	<b>125,875</b>	<b>144,845</b>	<b>171,445</b>	<b>175,909</b>	<b>196,034</b>	<b>203,715</b>	<b>247,246</b>	<b>308,648</b>	<b>430,398</b>	<b>429,831</b>

**SALES TAX (DOMESTIC)**

(Rs. Million)

<b>MONTHS</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
JULY	2,061	4,173	4,658	8,915	10,936	15,598	21,354	20,133	24,364	27,167
AUGUST	5,174	4,829	9,192	6,066	12,854	19,171	20,961	28,748	30,246	27,677
SEPTEMBER	7,102	8,175	10,110	15,863	11,409	19,727	22,623	20,863	26,585	30,791
OCTOBER	7,975	8,366	9,312	10,545	13,976	20,023	21,007	21,648	29,893	29,493
NOVEMBER	8,104	7,507	10,431	11,763	11,895	19,377	23,216	24,010	26,104	30,806
DECEMBER	11,199	6,962	8,288	7,773	13,176	19,552	24,434	25,150	32,262	36,477
JANUARY	7,931	7,677	9,928	12,084	12,504	18,107	21,908	20,969	29,248	31,812
FEBRUARY	10,329	5,516	10,500	10,096	15,293	20,870	24,137	24,178	25,743	33,407
MARCH	4,431	6,181	8,877	9,978	14,863	21,436	18,621	24,992	31,039	36,041
APRIL	5,638	8,885	12,389	11,511	18,785	20,761	23,115	26,963	29,379	36,413
MAY	7,318	8,000	13,390	10,864	20,075	22,847	21,974	40,370	36,920	37,913
JUNE	16,030	17,421	16,278	18,029	25,630	30,560	25,752	46,685	52,718	54,700
<b>Total</b>	<b>93,292</b>	<b>93,692</b>	<b>123,353</b>	<b>133,487</b>	<b>181,396</b>	<b>248,029</b>	<b>269,102</b>	<b>324,709</b>	<b>374,501</b>	<b>412,697</b>

**FEDERAL EXCISE**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
JULY	1,997	3,128	2,858	3,992	1,859	8,187	9,313	7,293	9,668	6,089
AUGUST	3,206	3,855	4,061	4,597	6,555	8,940	9,589	10,322	9,867	8,541
SEPTEMBER	3,796	4,247	5,320	5,397	7,462	8,334	9,488	9,296	8,900	7,832
OCTOBER	3,872	4,274	4,641	5,471	7,548	10,604	9,585	10,242	8,507	11,588
NOVEMBER	3,004	3,778	4,116	5,519	8,304	8,549	10,023	10,779	9,596	8,974
DECEMBER	3,556	4,276	4,364	5,857	7,793	8,944	8,658	10,215	6,913	8,894
JANUARY	3,627	4,221	4,141	5,321	6,785	8,095	9,076	10,564	11,640	8,919
FEBRUARY	3,212	3,737	4,882	5,588	7,711	9,009	8,944	9,761	8,453	9,899
MARCH	4,173	4,815	5,263	5,979	7,782	10,338	9,732	10,616	11,261	10,082
APRIL	4,853	5,276	5,705	7,015	8,770	10,592	10,775	13,088	10,752	10,404
MAY	4,334	5,445	6,187	7,318	10,013	10,973	11,658	16,246	13,392	12,470
JUNE	5,922	6,052	3,734	9,750	11,555	14,890	17,943	18,931	13,515	17,272
<b>Total</b>	<b>45,552</b>	<b>53,104</b>	<b>55,272</b>	<b>71,804</b>	<b>92,137</b>	<b>117,455</b>	<b>124,784</b>	<b>137,353</b>	<b>122,464</b>	<b>120,964</b>

## CUSTOMS

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
JULY	4,933	6,545	8,383	8,076	8,738	12,336	9,466	10,953	11,968	15,060
AUGUST	5,374	7,576	9,069	9,711	9,730	11,097	11,134	12,044	14,175	17,761
SEPTEMBER	7,581	8,274	11,194	10,103	10,508	14,730	12,465	14,168	16,368	19,481
OCTOBER	6,923	10,179	9,853	9,802	10,173	13,660	12,600	12,303	14,516	16,956
NOVEMBER	5,595	8,017	9,727	11,452	11,779	9,743	11,091	13,378	15,825	17,892
DECEMBER	9,853	10,603	13,270	11,599	10,716	11,194	14,493	17,181	20,861	20,229
JANUARY	8,229	8,714	9,522	9,596	13,779	10,670	12,748	14,410	17,205	17,404
FEBRUARY	6,280	8,063	10,490	9,342	11,199	9,471	11,404	13,949	16,634	16,552
MARCH	8,077	12,117	13,569	12,979	15,256	12,490	16,285	18,387	20,995	29,069
APRIL	7,377	9,661	10,420	10,413	12,937	11,798	14,049	14,663	17,940	20,958
MAY	6,603	9,580	12,494	11,206	14,946	11,417	14,007	17,701	20,517	20,867
JUNE	14,220	16,045	20,393	18,020	20,902	19,797	20,531	25,716	29,902	27,231
<b>Total</b>	<b>91,045</b>	<b>115,374</b>	<b>138,384</b>	<b>132,299</b>	<b>150,663</b>	<b>148,403</b>	<b>160,273</b>	<b>184,853</b>	<b>216,906</b>	<b>239,459</b>

