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**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, January-March, 2012-13 has been prepared by the Research Team of Strategic Planning Reforms & Statistics Wing.

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Abbreviations

| | |
|-------|-----------------------------------|
| AOPs | Association of Persons |
| BPR | Business Process Reengineering |
| CD | Customs Duties |
| CFY | Current Fiscal Year |
| CoD | Collection on Demand |
| DT | Direct Taxes |
| FBR | Federal Board of Revenue |
| FED | Federal Excise Duties |
| FY | Fiscal Year |
| GST | General Sales Tax |
| H1 | Half Year 1 |
| H2 | Half Year 2 |
| LTU | Large Tax Payers' Unit |
| MCC | Model Customs Collectorate |
| NTN | National Tax Number |
| PCT | Pakistan Customs Tariff |
| PAYE | Pay As you Earn |
| Q1CFY | Quarter 1 Current Fiscal Year |
| Q1CFY | Quarter 1 Current Fiscal Year |
| STD | Sales Tax Domestic |
| STM | Sales Tax Import |
| TARP | Tax Administration Reform Project |
| USAS | Universal Self-Assessment Scheme |
| VP | Voluntary Payments |
| VAT | Value Added Tax |
| WHT | Withholding Taxes |

Foreword

It is encouraging that FBR has been able to collect Rs. 1,352 billion during July-March 2012-13 as compared to Rs 1,280 billion collected in the corresponding period last year. Thus, an additional amount of Rs. 72 billion has been added over the net collection of last year. The performance of FBR is satisfactory when viewed in the context of economic slowdown and deteriorating law & order situation in the country. FBR has geared up its efforts to generate more revenues to cover the deficit faced in previous quarters.

The current issue of FBR Quarterly Review presents a detailed analysis of revenue collection and sectoral performance. The publication also includes research article on “Cost of Collection”, highlighting various aspects and issues involved.

I appreciate the valuable efforts put in by the research team of Strategic Planning, Reforms & Statistics Wing in bringing out this issue of FBR Quarterly Review. We look forward to receiving valuable comments and suggestions for improving the research efforts.

(Ansar Javed)
Chairman, FBR

I

FBR Tax Collection:

An Analysis of the Tax Revenues: July-March, 2012-13

FBR Revenue Position

The economy of Pakistan has entered into third quarter of current FY 2012-13 along with persistence key challenges to macroeconomic management emanated from both the internal and external sectors. On the revenue side FBR has generated Rs.1352 billion at the end of third quarter 2012-13 and attained lower growth of 5.6% over previous year's collection. One of the major reasons of this sluggishness is the lower economic activities and anemic investment. Slow implementation of tax reforms, a host of tax exemptions and leakages in the tax system were other factors behind lower revenue collection.

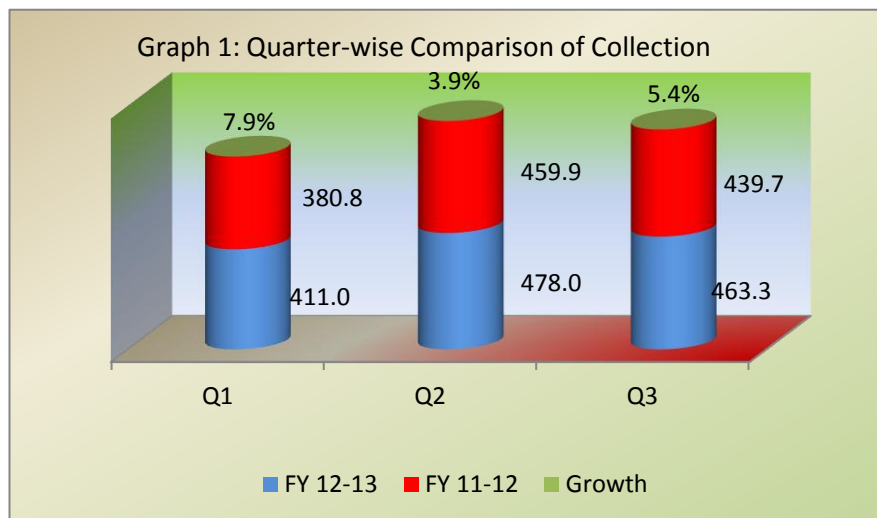
The tax-wise performance indicates that except FED, all other taxes have registered a positive growth during first three quarters of CFY. The collection of customs has grown by 14.7%, followed by direct taxes 5.5% and sales tax by 4.9%.

Table 1: Head-wise Revenue Collection: July-March 2012-13 Vs 2011-12

(Rs. Billion)

| Tax Heads | Target | Collection | | | Target Achieved (%) |
|--------------|----------------|----------------|----------------|------------|---------------------|
| | | FY 12-13 | FY 11-12 | Growth (%) | |
| Direct taxes | 565.3 | 505.1 | 478.7 | 5.5 | 89.4 |
| Sales Tax | 658.4 | 596.0 | 568.4 | 4.9 | 90.5 |
| FED | 84.1 | 80.8 | 84.8 | -4.7 | 96.1 |
| Customs | 170.2 | 170.4 | 148.5 | 14.7 | 100.1 |
| Total | 1,478.0 | 1,352.3 | 1,280.4 | 5.6 | 91.5 |

Quarter-wise collection trend shows that Quarter-1 of CFY has been best with around 8% growth realized in collection as compared to Q1 previous year (Graph 1). Rest of the quarters could not maintain even 8% growth attained in first quarter. In Quarter-2 and Quarter-3 the attained growth was 3.9% and 5.4% respectively.



Detailed Analysis of Individual Taxes

Direct Taxes: The performance of direct taxes during first and second quarter remained better; however, in third quarter the pace of growth touched to the lowest level of 0.9%. The collection increased by 11.5% and 5.7% in 1st and 2nd quarters respectively (Table 2). The overall growth stood at 5.5% during July-March 2012-13. In absolute terms, Rs. 505.1 billion net amount have been collected against Rs. 478.6 billion in the corresponding period last year.

Table 2: Net Revenue Receipts of Direct Taxes: A Comparison
(Rs. Billion)

| Period | Net Collection | | Growth (%) |
|-------------------|----------------|--------------|------------|
| | FY 12-13 | FY 11-12 | |
| Quarter-I | 138.8 | 124.5 | 11.5 |
| Quarter-II | 198.7 | 188.0 | 5.7 |
| Quarter III | 167.6 | 166.1 | 0.9 |
| July-March | 505.1 | 478.6 | 5.5 |

Analysis of Components of Direct Taxes

The components of direct taxes are collection on demand (CoD), voluntary payments (VP) in the shape of tax with returns, advance tax and withholding taxes (WHT). The performance of these heads has been discussed in detail.

Table 3: Direct Taxes Collection July-March*(Rs. Million)*

| Revenue Heads | FY 12-13 | FY 11-12 | Growth (%) |
|---------------------------------|-----------------|-----------------|-------------------|
| Collection on Demand | 47,560 | 73,414 | -35.2 |
| Arrear | 6,680 | 6,035 | 10.7 |
| Current | 40,880 | 67,379 | -39.3 |
| Voluntary payment | 181,728 | 161,568 | 12.5 |
| With Returns | 14,229 | 13,270 | 7.2 |
| Advance Tax | 167,499 | 148,298 | 12.9 |
| Withholding Tax | 299,825 | 286,486 | 4.7 |
| Misc | 2,706 | 23,245 | -88.4 |
| Total Income Tax (Gross) | 531,818 | 544,713 | -2.4 |
| Refund | 39,715 | 76,234 | -47.9 |
| Income Tax (Net) | 492,103 | 468,479 | 5.0 |
| Other Direct Taxes | 12,973 | 10,183 | 27.4 |
| Total Direct Taxes (Net) | 505,076 | 478,661 | 5.5 |

The collection under CoD, an important component of income tax, has declined drastically. During July-March 2012-13 total CoD collection dropped by 35.2%. More importantly the negative growth in current demand was 39.3%, which apparently shows lack of departmental efforts for conducting timely and effective audits. In absolute terms Rs. 26.5 billion lesser amount was collected as compared to first nine months of PFY. The second component i.e. the arrear demand has been comparatively better and around 11% growth was realized. A substantial fall in CoD collection raises the question about the departmental efficiency and capacity.

The second major component of income tax is the voluntary compliance; comprising of collection with returns and advance payments. The collection from VP recorded a growth of 12.5% during July-March 2012-13 and around Rs. 20 billion additional amount has been realized as compared to last year. Advance taxes grew by 12.9% but with returns only by 7.3%. It shows more reliance on advance payments and lesser focus on tax paid with returns.

WHT continues to be the leading source of direct tax receipts. The WHT collection during July-March, 2012-13 has been Rs. 299.8 billion against Rs. 286.4 billion during PFY, indicating a growth of just 4.7%. The major contributors of withholding taxes are contracts, imports, salary, telephone, export, bank interest, electricity, dividends and cash withdrawal as given in Table 4.

The highest growth in WHT collection has been from electricity bills (23.3%) followed by bank interest (13.8%), imports (12.5%) and contracts (8.5%).

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. Similarly, the shifting of major services, including telecom, from federal to provinces also affected the collection adversely. The growth in the collection from dividends was very low due to less declaration of dividends by the companies for recession in the economy.

Table 4: Collection from Leading WHT Heads

(Rs Million)

| Collection Head | July- March | | Difference | |
|---------------------------------------|----------------|----------------|---------------|------------|
| | FY 12-13 | FY 11-12 | Absolute | Percent |
| Imports | 69724 | 61955 | 7769 | 12.5 |
| Salary | 33503 | 37456 | -3953 | -10.6 |
| Dividends | 11969 | 11927 | 42 | 0.4 |
| Bank Interest & Securities | 26177 | 22997 | 3180 | 13.8 |
| Contracts | 76736 | 70740 | 5996 | 8.5 |
| Export | 16491 | 16668 | -177 | -1.1 |
| Cash Withdrawal | 9089 | 8963 | 126 | 1.4 |
| Electric bills | 12237 | 9926 | 2311 | 23.3 |
| Telephone | 16800 | 22181 | -5381 | -24.3 |
| a. Sub Total | 272,726 | 262,813 | 9,913 | 3.8 |
| % Share in total WHT | 91 | 92 | | |
| b. Other WHT | 27,099 | 23,673 | 3,797 | 14.5 |
| c. Total WHT | 299,825 | 286,486 | 13,339 | 4.7 |
| Share (%) in Gross I. Tax | 56 | 53 | | |

Detailed Analysis of Indirect Taxes

The indirect taxes are comprised of three components: sales tax (GST), federal excise duties, and customs duties. The major contribution in indirect taxes is made by sales tax followed customs and federal excise duties. The tax-wise performance have been highlighted in the following paras.

Sales Tax: Sales Tax is the leading source of federal tax receipts. It has contributed around 44% of the total net revenue collection of federal taxes during the first nine months of FY: 12-13. The net collection has been Rs. 596.4 billion, showing growth of 4.9% over the corresponding period of PFY. The share of ST(M) in total sales tax has been 52.4% and rest of the 47.6% has

contributed by ST(D). The net collection of sales tax has grown by more than 30% in each quarters of CFY as compared to corresponding period last year.

Table 5: Sales Tax Collection: A Comparison: July-March 202-13 Vs 2011-12

(Rs .Billion)

| Heads | Net Collection | | Growth (%) | Share (%) FY: 12-13 |
|--------------------------|----------------|--------------|------------|---------------------|
| | FY: 12-13 | FY:11-12 | | |
| Sales Tax (Imports) | 312.3 | 312.9 | -0.2 | 52.4 |
| Sales Tax (Domestic) | 283.7 | 255.5 | 11.0 | 47.6 |
| Sales Tax (Total) | 596.0 | 568.4 | 4.9 | 100.0 |

Sales Tax (Domestic) Collection and Major Revenue Spinners:

The overall net collection of sales tax domestic during July-March 2012-13 stood at 283.7 billion against Rs. 255.5 billion in the corresponding period last year. The net collection grew by 11%. The quarter-wise data indicates that collection has picked up in third quarter with around 18% growth as compared to growth attained in first and second quarters by 5.5% and 9.7% respectively. The growth momentum of third quarter if maintained or enhanced can be helpful to reduce the revenue shortfall faced in first two quarters of CFY.

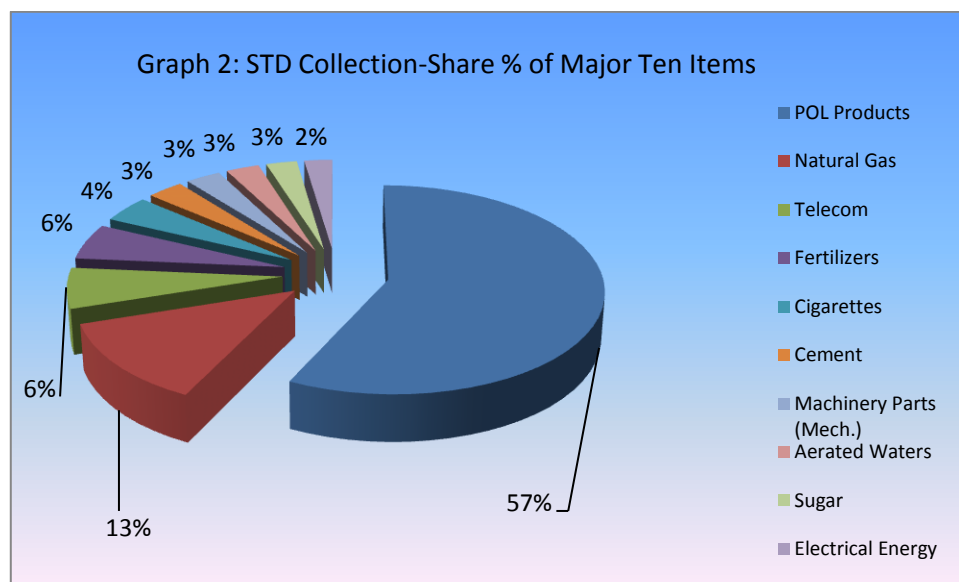
The commodity-wise detail of domestic sales tax collection during July-March 2012-13 confirms that a significant growth has been witnessed in cement, natural gas, and POL products (Table 6). Telecom services recorded a negative growth of 54.4% mainly because of shifting of services to provinces. The collection of sales tax is skewed towards few items and only major ten items shared around 79%. Major contributor is POL products with 44.9% followed by natural gas with 10% share in gross collection of sales tax domestic (Graph 2).

Table 6: Sales Tax (Domestic) Net Collection Ten Major Items

(Rs.Million)

| PCT | Commodity Groups | ST (Domestic) Collection | | |
|------------------|------------------------------|--------------------------|----------------|-------------|
| | | JM: 12-13 | JM: 11-12 | Growth (%) |
| 1 | POL Products | 127,447 | 108,822 | 17.1 |
| 2 | Natural Gas | 28,478 | 18,435 | 54.5 |
| 3 | Services provided by telecom | 14,086 | 30,875 | -54.4 |
| 4 | Fertilizers | 12,499 | 12,344 | 1.3 |
| 5 | Cigarettes | 9,325 | 8,211 | 13.6 |
| 6 | Cement | 6,850 | 4,154 | 64.9 |
| 7 | Machinery Parts (Mechanical) | 6,597 | 479 | 1277.2 |
| 8 | Aerated Waters | 6,222 | 5,457 | 14.0 |
| 9 | Sugar | 5,819 | 7,068 | -17.7 |
| 10 | Electrical Energy | 5,245 | 5,036 | 4.2 |
| Sub Total | | 222,568 | 200,881 | 10.8 |
| Other | | 61,103 | 54,603 | 11.9 |
| Total | | 283,671 | 255,484 | 11.0 |

JM: July-March



Sales Tax at Import Stage:

The net collection of sales tax at import stage stood at Rs. 312.3 billion against Rs. 312.9 billion in the corresponding period last year, thus leading to a negative growth of 0.2%. The quarter-wise growth in collection of STM has been 7.4%, (-) 8.9% and 1.2% respectively. The overall growth in July-March period stood at (-) 0.2% mainly due to the declining dutiable imports. The negative growth in STM has affected badly the overall federal tax revenues in CFY. Although the collection from sales tax at import stage is dependent on imports, the lower imports would automatically reduce the STM collection and conversely higher imports would positively affect

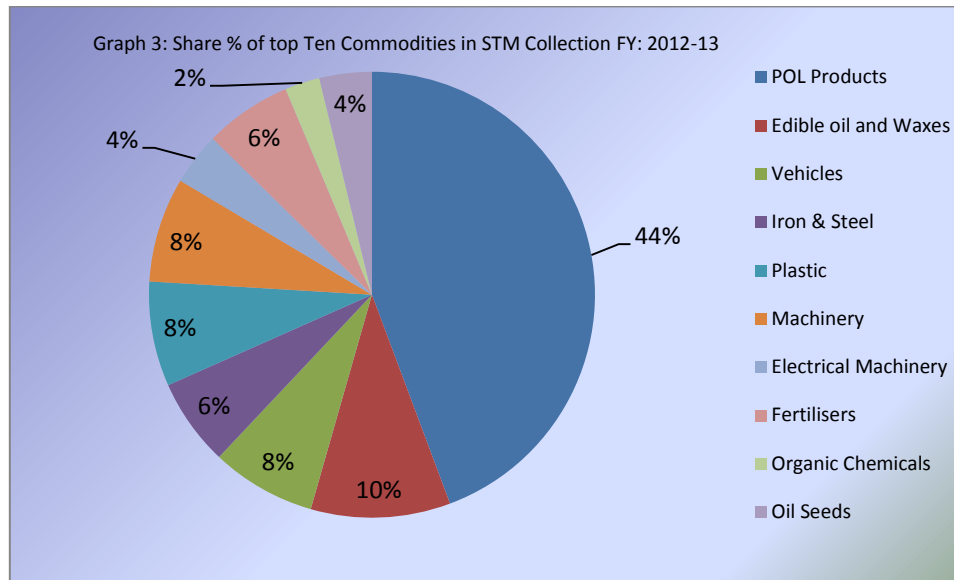
the STM revenue. Nonetheless, more vigilance and monitoring by MCC staff can be helpful in enhancing the revenues.

Commodity-wise details reveal that top ten major commodities have contributed 80% in sales tax imports (Graph 3). POL products are at top with 35% share in STM collection, followed by vehicles, plastic & machinery sharing 6% each. Except POL products and vehicles all other major items recorded a negative growth in collection during July-March 2012-13.

Table 7: Major Revenue Spinners of Sales Tax at Import Stage
(Rs. Million)

| PCT | Tariff Description | ST (Imports) Collection | | |
|-----|----------------------|-------------------------|----------------|-------------|
| | | JM: 12-13 | JM: 11-12 | Growth (%) |
| 27 | POL Products | 116,845 | 111,425 | 4.9 |
| 15 | Edible oil and Waxes | 24,719 | 24,858 | -0.6 |
| 87 | Vehicles | 19,603 | 19,531 | 0.4 |
| 72 | Iron & Steel | 14,722 | 15,612 | -5.7 |
| 39 | Plastic | 14,575 | 20,095 | -27.5 |
| 84 | Machinery | 13,950 | 17,304 | -19.4 |
| 85 | Electrical Machinery | 9,368 | 10,525 | -11.0 |
| 31 | Fertilizers | 7,967 | 16,149 | -50.7 |
| 29 | Organic Chemicals | 6,732 | 6,832 | -1.5 |
| 12 | Oil Seeds | 5,692 | 8,083 | -29.6 |
| | Sub-total | 234,173 | 250,414 | -6.5 |
| | Others | 78,154 | 63,382 | 23.3 |
| | Grand Total: | 312,327 | 312,906 | -0.2 |
| | Refunds | 10 | 6 | 66.7 |
| | Net | 312,317 | 312,900 | -0.2 |

JM: July-March



Customs Duties: The customs duty is the 3rd major revenue source of the federal taxes collected by FBR. The share of customs duties in indirect taxes and total federal taxes has been around 20.1% and 12.6% respectively. An amount of Rs. 63 billion as collection has been realized during July-March, 2012-13 against around Rs. 55 billion in PFY. The collection is 15% higher than the collection of last year.

The commodity-wise information presented in Table 7 reveals that 10 major commodities contributed more than half of the gross receipts from customs. Auto sector is the top revenue generation source of customs duties. The collection from automobile has improved by 6.9% mainly due to 1.4% growth in dutiable imports. Edible is the second major revenue source of customs duty. It grew by 13.6%. The decline in the collection of crude palm oil has recorded 35% due to reduction in its imported quantity.

POL products classified in PCT chapter (27) have exhibited a growth of about 3.3% in collection of customs duties against growth of around 12% in dutiable imports. As far as mechanical and electrical machinery is concerned, their collection grew by 4.1% and 1.1% due to growths in their dutiable imports by 6.8% and 11.9%. Similarly, the collection from tea improved by 9.2% due to 10.6% growth in the dutiable imports during July-March, 2012-13. On the other hand, the plastic has exhibited decline of 3.7% in the collection against 2.7% decrease in the dutiable imports. The collection from organic chemical grew marginally against 1.4% growth in the dutiable imports.

**Table 7: Growth in Collection of customs Duties
During FY:2012-13 and FY: 2011-12**

| PCT Ch. | Tariff Description | Growth During July-March (%) | | |
|---------------------|---------------------------|------------------------------|---------------------|-------------------|
| | | Value of Imports | Dutiable Imports | Customs Duties |
| 87 | Vehicles | -3.4 | 1.4 | 6.9 |
| 15 | Edible oil and Waxes | -2.8 | -2.3 | 13.6 |
| 27 | POL Products | 7.8 | 12.3 | 3.3 |
| 84 | Machinery & Mechanical | 41.7 | 6.8 | 4.1 |
| 85 | Electrical Machinery | 12.0 | 11.9 | 1.1 |
| 39 | Plastic Resins,etc. | 0.6 | -2.7 | -3.7 |
| 72 | Iron & Steel | 19.3 | 7.5 | -9.9 |
| 48 | Paper and Paperboard | -10.9 | -15.0 | -27.5 |
| 9 | Tea & Coffee | 13 | 10.6 | 9.2 |
| 29 | Organic chemicals | 1.6 | 1.4 | 0.1 |
| | Sub Total | 9.4 | 4.2 | 2.9 |
| | Other | 8.9 | 1.3 | 31.6 |
| Grand Total: | | 9.2 | 3.4 | 14.4 |

Federal Excise: The collection from federal excise duties has registered a negative growth of 4.9% during July-March: 2012-13. The net revenue stood at Rs.80.7 billion against Rs.84.8 billion during the corresponding period last year. The major reason for negative growth is the fact that FED is a fading tax as the base has been shrunk continuously for the last few years. In the Budget FY: 2012-13 and 2011-12 the rates of cement and beverages were reduced and duty was abolished on most of the petroleum products and perfumery & cosmetics.

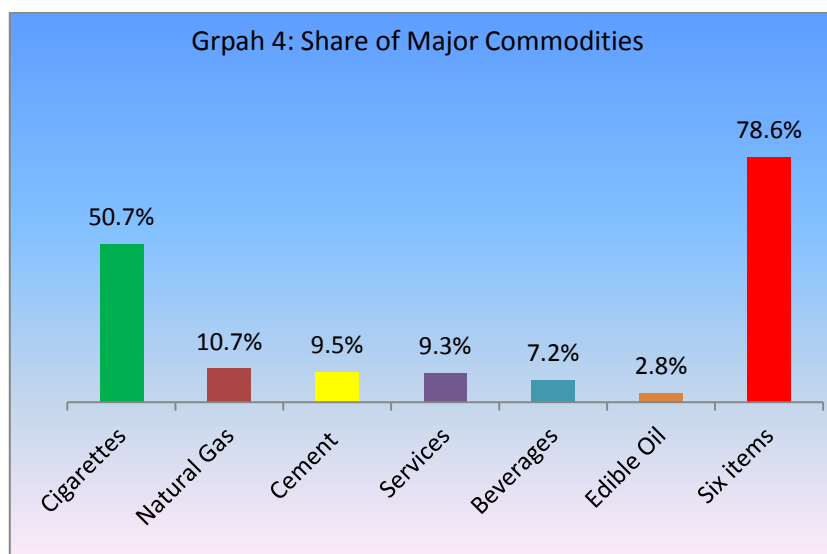
The commodity-wise collection of major revenue spinners provides a comparison between JM: 12-13 against JM: 11-12 (Table 8). The collection from cigarettes exhibited a growth of 13.8% followed by beverages (10%) and services (6.9%). On the other hand collection from cement and natural gas registered negative growth. The decline in collection of cement is attributable to the reduction of FED rate from Rs. 500 P/MT to Rs. 400 P/ MT in Budget FY: 2012-13.

Table 8: FED Collection from Major Commodities July-March: 2012-13 Vs 2011-12

(Rs. Million)

| Commodities | FY 12-13 | FY 11-12 | Difference | |
|------------------|---------------|---------------|---------------|-------------|
| | | | Absolute | Percent |
| Cigarettes | 40,922 | 35,945 | 4,977 | 13.8 |
| Natural Gas | 8,659 | 8,821 | -162 | -1.8 |
| Cement | 7,670 | 8,871 | -1,201 | -13.5 |
| Services | 7,512 | 7,027 | 485 | 6.9 |
| Beverages | 5,771 | 5,248 | 523 | 10.0 |
| Edible Oil | 2,250 | 731 | 1,519 | 207.8 |
| Sub Total | 72,784 | 66,643 | 6,141 | 9.2 |
| Other | 7,866 | 18,162 | -10,296 | -56.7 |
| Total | 80,650 | 84,805 | -4,155 | -4.9 |

The six revenue spinners of FED that have contributed major part of FED are cigarettes, cement, beverages, natural gas, edible oil and services (Graph 4). The combined share of these six items has been around 79% during July-March 2012-13. The major amount is contributed by one item i.e. cigarettes Rs. 41 billion out of Rs. 80.7 billion FED collection.



II

Cost of Federal Tax Collection –An Indicator of Efficiency of Tax Administration

By

Mir Ahmad Khan¹

Introduction

The governments largely rely on the tax revenues for providing services and facilities to the public. The tax administration collects tax revenues, interpret, enforce tax laws and facilitate taxpayers. A substantial body of opinion of tax economist supports the view that tax administration is crucially important in the taxation system. According to Bird & Zolt (2003), increasing tax revenue requires effective tax administration. Tax revenues yield is influenced by both tax policy and tax administration (Shome 1995).

The administrative cost of collecting tax revenues is a significant part of theory and policy of taxation in the tax literature. There is an operating cost of any tax system. The operating cost has two broad kinds. Firstly, the expenditure spent on the tax revenue collection is generally known as cost of collection and secondly, cost borne by the taxpayers in disposal of his duties as a taxpayer is called compliance cost².

The cost of collection is the expenditure incurred on collection of federal taxes³ relative to federal tax receipts. Notwithstanding the presence of discrete bases of expenditures and revenue, it is widely regarded as an important parameter for gauging the efficiency of revenue collecting organization.

Purpose of the Article

The purpose of this article is to find the cost of collection in Pakistan, issues involved and explore the various aspects of cost of collection as an efficiency indicator of tax administration and compare with the international standards.

Cost of Collection as an Efficiency Indicator

One of the criteria of a good system is low administration and compliance cost (Shukla 2000). The improvement in the efficiency i.e. downward trends in the cost of collection manifests improvement in the efficiency of tax administration while upward trends confirming the

¹The author is Second Secretary (SPR&S) , FBR and views in this article are those of the author and do not necessarily represent FBR or FBR's view/policy.

²The compliance cost is not covered in this article due to vastness and significance of the subject. A full-fledged article will be given in one of the forthcoming issues of FBR Quarterly Reviews.

³The cost of collection in this article covers only the cost of collection of federal taxes collected by FBR.

efficiency loss. Undoubtedly, cost of collection is regarded as an efficiency indicator. There are many limitations of cost of collection because a number of factors cast influence on the calculations which is not directly related to it. For instance, change in the tax rates, abrupt change in the microeconomic situation like floods, unusual excessive expenditure, withdrawal of exemption or broadening of effective base and legislative issues can strongly impact cost of collection. Further, it does not take it into account large tax gap where potential is not being actualized.

Cost of Collection in Pakistan

The cost of collection in Pakistan has been in the range of 0.81-0.89% in the last five years. It means that FBR is spending 80-90 Paisas on the collection of every Rs. 100 rupees. Year-wise cost of collection for the last five years is presented in Table 1.

Table 1: Cost of Tax Collection in Pakistan

| Fiscal Year | Cost of Collection (%) |
|--------------------|-------------------------------|
| 2007-08 | 0.89 |
| 2008-09 | 0.83 |
| 2009-10 | 0.87 |
| 2010-11 | 0.86 |
| 2011-12 | 0.81 |

There are four broad components of expenditure for FBR's tax collection. These include expenditures on inland Revenue, Customs, Developmental expenditure, FBR(HQ) and Revenue Division. The expenditures and tax collection regarding inland revenue and customs are separately available but there is an issue of separating combined expenditure into two bodies related to Revenue Division, Developmental expenditure and FBR (HQ). If this combined expenditure is set aside and expenditure of each body is divided by its tax collection reveals that cost of collection is comparatively higher for customs has been higher than the inland revenue. In fact, cost of collection for customs has been on average 2% while 0.42% in case of inland revenue in the last five years. There is an explanation of higher customs cost of collection. The import related taxes other than customs are also collected by the customs departments where no extra expenditure allocation made to customs collectorates. During 2011-12, 32% of the collection was contributed by customs collectorates for inland revenue. If combined miscellaneous expenditures on both bodies are taken into account, it forms 0.23% of the total tax collection.

Interestingly, the cost of collection is reasonably low in Pakistan as compared to many

countries. Even though low cost of collection manifests efficiency but it also acts as constraint to revenue maximization through compliance. In this respect, paucity of logistics, insufficient infrastructure, and meager investment in human resource development are the key elements hindering further growth in revenues.

Table 2 reveals that only around 0.1% of the GDP is being spent on the collection of tax revenues in Pakistan.

Table 2: Comparison of Tax GDP Ratio and Cost to GDP Ratio

| Year | Tax-GDP Ratio (%) | Tax Collection Cost to GDP Ratio (%) |
|-------------|--------------------------|---|
| 2007-08 | 9.5 | 0.08 |
| 2008-09 | 8.8 | 0.07 |
| 2009-10 | 8.9 | 0.08 |
| 2010-11 | 8.5 | 0.07 |
| 2011-12 | 9.4 | 0.08 |

Cross Country Comparison

It is extremely difficult to compare the cost of tax collection in many countries. There is a broad division between the developed and developing countries. There are different systems in different countries. Even tax systems in different regions provided variety of tax systems with varied bases and tax rates. Moreover, tax culture is extremely different. Box-1 provides details about the complexities and difficulties while making comparisons.

Box I. International Comparison of Cost of Collection Ratios

Analytical work undertaken in conducting comparisons of cost of collection ratios has revealed that there are many factors to explain the marked variations in the ratio observed from country to country. The more significant factors are described below:-

- **Difference in tax rates and structure:** Rates of tax and the actual structure of taxes all will have a bearing on aggregate revenue and, to a lesser extent, cost considerations. For example, comparisons of the ratio involving high-taxing countries (e.g. those where tax burdens regularly exceed 40% of GDP) and low taxing countries (e.g. those where tax burdens are less than 20%) are hardly realistic given their widely varying tax burdens.
- **Difference in the range of nature of taxes administered by federal revenue authorities:** There are a number of differences that can arise here. In some countries, more than one major tax authority may operate at the national level (e.g. as in India, Cyprus and Malta), or taxes at the federal level are predominantly of a direct tax nature, while indirect taxes are administered largely by separate regional/state authorities (e.g. the United States). In other countries, one national authority will collect taxes for all levels of government, i.e. federal regional and local governments (a number of EU countries).
- **Collection of social insurance contributions, etc.:** There are significant variations from country to country in the collection of social security contributions. A few countries (e.g. Australia, New Zealand) do not have separate regions of mandatory social contributions while others make separate provision for them and have them collected by the main tax revenue collection agency. Some countries have collected by a separate government agency. Given that social contributions are a major source of tax revenue for many countries, the inclusion/exclusion of social contributions in the revenue base for 'cost of collection' calculation purposes can have a significant bearing on the computed ratios.
- **Difference in the range of functions undertaken:** The range of functions undertaken by revenue bodies can vary from country to country. For example, in some countries the revenue body is also responsible for carrying out activities not directly related to tax administration (e.g. administration of customs laws, the administration of certain welfare benefits), while in others some tax-related functions are not carried out by the revenue body (e.g. enforced debt collection). Ideally, these sorts of differences should be allowed for in any cross-country comparisons undertaken of relative aggregate costs and related ratios.
- **Lack of a common measurement methodology:** There is no universally accepted methodology for the measurement of administrative costs. Revenue bodies that publish a cost of collection ratio generally do not reveal precise details of the measurement approach adopted for their calculations. In relation to administrative costs, the treatment of employee pension costs, accommodation costs, interest paid on overpaid taxes, the use of cash and non-cash methods (e.g. by means of a float) to recompense financial institutions for collecting tax payments, and capital equipment purchases are some of the potentially significant areas where the measurement approaches adopted may vary. The ratio is also influenced by the selection of the revenue based i.e. 'gross' or 'net' (after refunds) revenue collections figure for its computation. For example, the US Internal Revenue Service (IRS), which has one of the lowest reported cost of collection ratios for any national revenue body, and the Irish Revenue Authority, both use 'gross' revenue as the basis of their reported computation, while most other authorities use a 'net' figure. As result, for both countries the reported ratio is around 10-12 % lower than if it were computed on a 'Net' revenue basis. (NB: For this series, calculations are made on the basis of 'net revenue' collections).

Source: Tax Administration in OECD Countries: Comparative Information Series(2011)

In this background, apple to apple comparison seems impossible. However, OECD has calculated cost of collection for a number of countries which provide an insight of level of cost of tax collection. The estimate of 2011 for OECD falls in the range of 0.33% to 1.72%. Poland spends the highest i.e. 1.72% of collection while Switzerland spends the lowest of 0.33% (Table 1). Moreover, according to Bird & Zolt (2003), the actual cost of the collecting taxes in developed countries is roughly 1 percent of tax revenues and may be substantially higher for developing countries. It is evident from Table 3 that cost of the collection in most of the OECD countries is comparatively higher than Pakistan.

Table 3: Country-wise Cost of Collection (%)

| SNO | Countries | Cost of Collection |
|-----|----------------|--------------------|
| 1 | Poland | 1.72 |
| 2 | Japan | 1.71 |
| 3 | Czech Rep. | 1.46 |
| 4 | Portugal | 1.44 |
| 5 | Belgium | 1.4 |
| 6 | Canada | 1.33 |
| 7 | France | 1.31 |
| 8 | Hungary | 1.2 |
| 9 | Italy | 1.2 |
| 10 | United Kingdom | 1.14 |
| 11 | Luxembourg | 1.13 |
| 12 | Netherlands | 1.11 |
| 13 | Ireland | 1.08 |
| 14 | Australia | 1.02 |
| 15 | Spain | 0.97 |
| 16 | Turkey | 0.93 |
| 17 | Chile | 0.90 |
| 18 | Slovenia | 0.90 |
| 19 | New Zealand | 0.88 |
| 20 | Finland | 0.87 |
| 21 | Austria | 0.85 |
| 22 | Korea | 0.84 |
| 23 | Germany | 0.79 |
| 24 | Israel | 0.79 |
| 25 | Denmark | 0.67 |
| 26 | United States | 0.61 |
| 27 | Mexico | 0.58 |
| 28 | Norway | 0.50 |
| 29 | Estonia | 0.40 |
| 30 | Sweden | 0.40 |
| 31 | Iceland | 0.32 |
| 32 | Switzerland | 0.31 |

Source: OECD Website

Palil (2010) has provided the estimate of tax collection for Sri Lanka 0.63% which is quite lower than Pakistan.

Other Issues Related to Cost of Collection in Pakistan

- i) **Taxpayers VS Tax Administrator.** It is evident from Table 4 that number of taxpayers per tax administrator is small. This number is near to Turkey (65) and Egypt (71). On the other hand, this number is quite small as compared to Philippines (937), Canada (631) and Australia (621). As far as composition of employees of FBR is concerned, there is a large number of unskilled staff. The officers to staff ratio in FBR is tilted in favour of staff. Martinez (2006) rightly pointed out that the composition of the FBR staff is very problematic and the FBR is seriously overstaffed at the lower ranks and understaffed in key functional areas, such as audit. In the face of self-assessment in vogue in domestic taxes, there is a need of increasing auditors and skilled staff for maximum revenue generation.

**Table 5: Active Taxpayers per tax administrator,
Selected countries**

| Country | Taxpayers/official |
|-------------|--------------------|
| Pakistan | 64 |
| Turkey | 65 |
| Egypt | 71 |
| Indonesia | 100 |
| Sri Lanka | 232 |
| Australia | 621 |
| Canada | 631 |
| Philippines | 937 |
| Brazil | NA |
| India | NA |

Source: Martinenz (2006)

- ii) **Excessive Exemptions and SRO Culture:** Apart from huge cost of exemptions in term of revenue foregone, there is another cost of time consumption. The application of tax become difficult and takes more time the treatment of exempted goods for checking exemptions/SROs while ensuring due revenue deposited in national exchequer. The tax administrator has to check for exemption while collecting tax revenues.

- iii) **Meager Resources:** Despite best efforts, the tax-GDP ratio is low. The government has to allocate most of the budget to the payment of debt servicing, defense etc. In this scenario, modernization of FBR requires funds. In fact, more resources are required by the government for better enforcement and improved compliance. Hence, the government has to look for donors like World Bank and IMF. In this scenario, it is always difficult to adopt a indigenous course of action according to the requirements.

- iv) **Higher Threshold:** Before 2004-05, thresholds of sales tax for retailers and manufacturers were one million rupees and 0.5 million rupees respectively. Due to their lower contribution by small retailers and manufacturers, threshold was increased to five million rupees during 2004-05. It was justifiable, to a great extent, in view of cost and benefit considering in collecting revenues from small businesses where a large workforce is required and cost of administering tax is extremely higher. If the government takes the decision of lowering threshold, extra expenditures and efforts will be required for proper revenue realization by the tax machinery.

v) **Non Availability of Recent data of expenditure for Sales Tax and Income Tax**

After the formation of Inland Revenue, expenditures are compiled for RTOs and LTUs where all the domestic taxes are collected. The data for collection is available for individual taxes of inland revenue but expenditure are not available separately. This has created impediment in calculation of cost of collection of individual taxes of inland revenue.

Conclusion

It is well established that cost of tax collection is low in Pakistan as compared to a number of the countries. It implies that taxation system is reasonable on this score and reflects administrative efficiency to some extent. It does not mean that everything is going well on part of tax administration. On the other hand, outcome of the resource mobilization efforts is low as tax-GDP is quite low. In this context, cost of collection is a weak indicator of efficiency of tax administration due to various limitations and irrelevancies.

There are various issues with taxation system of Pakistan like huge exemptions, wider tax gap, low tax-GDP ratio, less effective audit and penalty system etc. If these issues are settled, tax revenues will improve significantly which will further bring down cost of collection. Improvement in revenue collection through reduced cost of collection should then be viewed as a by-product of effective management of human and physical resources. More resources are required for modernization and enforcement. Similarly, skilled personnel will have to be increased. There is a need to modernize the taxation system and more funds are required to be allocated for human resource development.

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STATISTICAL APPENDIX

Comparative Statements of
Month – to – Month and Progressive
Collection of
Federal Taxes 2012-13

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 |
| | P | 248,155 | 17,920 | 230,235 | 287,508 | 54,726 | 232,782 | -39,353 | -36,806 | -2,547 | -13.7 | -67.3 | -1.1 |
| 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 |
| 1st Quarter | | 435,234 | 24,225 | 411,009 | 441,931 | 61,126 | 380,805 | -6,697 | -36,901 | 30,204 | -1.5 | -60.4 | 7.9 |
| 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 |
| | P | 575,775 | 29,632 | 546,143 | 574,522 | 67,309 | 507,213 | 1,253 | -37,677 | 38,930 | 0.2 | -56.0 | 7.7 |
| 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 |
| | P | 722,797 | 36,945 | 685,852 | 713,550 | 74,489 | 639,061 | 9,247 | -37,544 | 46,791 | 1.3 | -50.4 | 7.3 |
| 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 |
| 2nd Quarter | | 498,367 | 20,399 | 477,968 | 485,424 | 25,492 | 459,932 | 12,943 | -5,093 | 18,036 | 2.7 | -20.0 | 3.9 |
| Upto 2nd Qtr | | 933,601 | 44,624 | 888,977 | 927,355 | 86,618 | 840,737 | 6,246 | -41,994 | 48,240 | 0.7 | -48.5 | 5.7 |
| 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 |
| | P | 1,081,256 | 59,593 | 1,021,663 | 1,077,666 | 100,926 | 976,740 | 3,590 | -41,333 | 44,923 | 0.3 | -41.0 | 4.6 |
| 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 |
| | P | 1,227,184 | 65,255 | 1,161,929 | 1,221,028 | 110,900 | 1,110,128 | 6,156 | -45,645 | 51,801 | 0.5 | -41.2 | 4.7 |
| MARCH | M | 200,363 | 10,006 | 190,357 | 178,473 | 8,204 | 170,269 | 21,890 | 1,802 | 20,088 | 12.3 | 22.0 | 11.8 |
| 3rd Quarter | | 493,946 | 30,637 | 463,309 | 472,146 | 32,486 | 439,660 | 21,800 | -1,849 | 23,649 | 4.6 | -5.7 | 5.4 |
| Upto 3rd Qtr | | 1,427,547 | 75,261 | 1,352,286 | 1,399,501 | 119,104 | 1,280,397 | 28,046 | -43,843 | 71,889 | 2.0 | -36.8 | 5.6 |
| APRIL | M | | | | 151,843 | 6,048 | 145,795 | | | | | | |
| | P | | | | 1,551,344 | 125,152 | 1,426,192 | | | | | | |
| MAY | M | | | | 191,456 | 9,692 | 181,764 | | | | | | |
| | P | | | | 1,742,800 | 134,844 | 1,607,956 | | | | | | |
| JUNE | M | | | | 285,449 | 10,712 | 274,737 | | | | | | |
| 4th Quarter | | | | | 628,748 | 26,452 | 602,296 | | | | | | |
| Annual | | | | | 2,028,251 | 145,558 | 1,882,693 | | | | | | |

(*) M- Monthly, P-Progressive

DIRECT TAXES

| | | Collection | | | | | | | | | | | |
|--------------|-----|------------|---------|---------|------------|---------|---------|------------|---------|--------|------------|---------|-------|
| MONTHS | M/P | 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 |
| | P | 60,824 | 6,612 | 54,212 | 106,277 | 45,242 | 61,035 | -45,453 | -38,630 | -6,823 | -42.8 | -85.4 | -11.2 |
| 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 |
| 1st Quarter | | 148,203 | 9,445 | 138,758 | 171,539 | 46,997 | 124,542 | -23,336 | -37,552 | 14,216 | -13.6 | -79.9 | 11.4 |
| 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 |
| | P | 196,751 | 12,689 | 184,062 | 213,835 | 49,634 | 164,201 | -17,084 | -36,945 | 19,861 | -8.0 | -74.4 | 12.1 |
| 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 |
| | P | 248,400 | 15,898 | 232,502 | 261,230 | 51,608 | 209,622 | -12,830 | -35,710 | 22,880 | -4.9 | -69.2 | 10.9 |
| 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 |
| 2nd Quarter | | 210,497 | 11,731 | 198,766 | 199,891 | 11,866 | 188,025 | 10,606 | -135 | 10,741 | 5.3 | -1.1 | 5.7 |
| Upto 2nd Qtr | | 358,700 | 21,176 | 337,524 | 371,430 | 58,863 | 312,567 | -12,730 | -37,687 | 24,957 | -3.4 | -64.0 | 8.0 |
| 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 |
| | P | 406,647 | 28,962 | 377,685 | 421,094 | 66,947 | 354,147 | -14,447 | -37,985 | 23,538 | -3.4 | -56.7 | 6.6 |
| 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 |
| | P | 458,402 | 31,974 | 426,428 | 477,979 | 72,597 | 405,382 | -19,577 | -40,623 | 21,046 | -4.1 | -56.0 | 5.2 |
| 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 |
| 3rd Quarter | | 186,091 | 18,538 | 167,553 | 183,382 | 17,288 | 166,094 | 2,709 | 1,250 | 1,459 | 1.5 | 7.2 | 0.9 |
| Upto 3rd Qtr | | 544,791 | 39,714 | 505,077 | 554,812 | 76,151 | 478,661 | -10,021 | -36,437 | 26,416 | -1.8 | -47.8 | 5.5 |
| APRIL | M | | | | 53,001 | 2,763 | 50,238 | | | | | | |
| | P | | | | 607,813 | 78,914 | 528,899 | | | | | | |
| MAY | M | | | | 77,595 | 5,474 | 72,121 | | | | | | |
| | P | | | | 685,408 | 84,388 | 601,020 | | | | | | |
| JUNE | M | | | | 144,577 | 7,173 | 137,404 | | | | | | |
| 4th Quarter | | | | | 275,173 | 15,410 | 259,763 | | | | | | |
| Annual | | | | | 829,985 | 91,561 | 738,424 | | | | | | |

INDIRECT TAXES

| 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 |
| | P | 187,331 | 11,308 | 176,023 | 181,231 | 9,484 | 171,747 | 6,100 | 1,824 | 4,276 | 3.4 | 19.2 | 2.5 |
| 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 |
| 1st Quarter | | 287,031 | 14,780 | 272,251 | 270,392 | 14,129 | 256,263 | 16,639 | 651 | 15,988 | 6.2 | 4.6 | 6.2 |
| 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 |
| | P | 379,024 | 16,943 | 362,081 | 360,687 | 17,675 | 343,012 | 18,337 | -732 | 19,069 | 5.1 | -4.1 | 5.6 |
| 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 |
| | P | 474,397 | 21,047 | 453,350 | 452,320 | 22,881 | 429,439 | 22,077 | -1,834 | 23,911 | 4.9 | -8.0 | 5.6 |
| 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 |
| 2nd Quarter | | 287,870 | 8,668 | 279,202 | 285,533 | 13,626 | 271,907 | 2,337 | -4,958 | 7,295 | 0.8 | -36.4 | 2.7 |
| Upto 2nd Qtr | | 574,901 | 23,448 | 551,453 | 555,925 | 27,755 | 528,170 | 18,976 | -4,307 | 23,283 | 3.4 | -15.5 | 4.4 |
| JANUARY | M | 99,708 | 7,183 | 92,525 | 100,647 | 6,224 | 94,423 | -939 | 959 | -1,898 | -0.9 | 15.4 | -2.0 |
| | P | 674,609 | 30,631 | 643,978 | 656,572 | 33,979 | 622,593 | 18,037 | -3,348 | 21,385 | 2.7 | -9.9 | 3.4 |
| 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 |
| | P | 768,782 | 33,281 | 735,501 | 743,049 | 38,303 | 704,746 | 25,733 | -5,022 | 30,755 | 3.5 | -13.1 | 4.4 |
| MARCH | M | 113,974 | 2,266 | 111,708 | 101,640 | 4,650 | 96,990 | 12,334 | -2,384 | 14,718 | 12.1 | -51.3 | 15.2 |
| 3rd Quarter | | 307,855 | 12,099 | 295,756 | 288,764 | 15,198 | 273,566 | 19,091 | -3,099 | 22,190 | 6.6 | -20.4 | 8.1 |
| Upto 3rd Qtr | | 882,756 | 35,547 | 847,209 | 844,689 | 42,953 | 801,736 | 38,067 | -7,406 | 45,473 | 4.5 | -17.2 | 5.7 |
| APRIL | M | | | | 98,843 | 3,286 | 95,557 | | | | | | |
| | P | | | | 943,532 | 46,239 | 897,293 | | | | | | |
| MAY | M | | | | 113,861 | 4,218 | 109,643 | | | | | | |
| | P | | | | 1,057,393 | 50,457 | 1,006,936 | | | | | | |
| JUNE | M | | | | 140,872 | 3,539 | 137,333 | | | | | | |
| 4th Quarter | | | | | 353,576 | 11,043 | 342,533 | | | | | | |
| Annual | | | | | 1,198,265 | 53,996 | 1,144,269 | | | | | | |

SALES TAX (TOTAL)

| | | Collection | | | | | | | | | | | |
|--------------|-----|------------|---------|---------|------------|---------|---------|------------|---------|--------|------------|---------|------|
| MONTHS | M/P | 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 |
| | P | 137,911 | 9,339 | 128,572 | 133,240 | 7,171 | 126,069 | 4,671 | 2,168 | 2,503 | 3.5 | 30.2 | 2.0 |
| 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 |
| 1st Quarter | | 209,711 | 12,224 | 197,487 | 196,376 | 11,059 | 185,317 | 13,335 | 1,165 | 12,170 | 6.8 | 10.5 | 6.6 |
| 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 |
| | P | 271,989 | 13,216 | 258,773 | 262,709 | 13,666 | 249,043 | 9,280 | -450 | 9,730 | 3.5 | -3.3 | 3.9 |
| 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 |
| | P | 339,603 | 16,427 | 323,176 | 327,994 | 17,945 | 310,049 | 11,609 | -1,518 | 13,127 | 3.5 | -8.5 | 4.2 |
| 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 |
| 2nd Quarter | | 200,398 | 5,729 | 194,669 | 206,733 | 11,044 | 195,689 | -6,335 | -5,315 | -1,020 | -3.1 | -48.1 | -0.5 |
| Upto 2nd Qtr | | 410,109 | 17,953 | 392,156 | 403,109 | 22,103 | 381,006 | 7,000 | -4,150 | 11,150 | 1.7 | -18.8 | 2.9 |
| JANUARY | M | 71,938 | 5,736 | 66,202 | 70,839 | 5,261 | 65,578 | 1,099 | 475 | 624 | 1.6 | 9.0 | 1.0 |
| | P | 482,047 | 23,689 | 458,358 | 473,948 | 27,364 | 446,584 | 8,099 | -3,675 | 11,774 | 1.7 | -13.4 | 2.6 |
| 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 |
| | P | 548,617 | 25,187 | 523,430 | 534,579 | 30,929 | 503,650 | 14,038 | -5,742 | 19,780 | 2.6 | -18.6 | 3.9 |
| MARCH | M | 74,238 | 1,681 | 72,557 | 68,745 | 4,011 | 64,734 | 5,493 | -2,330 | 7,823 | 8.0 | -58.1 | 12.1 |
| 3rd Quarter | | 212,746 | 8,915 | 203,831 | 200,215 | 12,837 | 187,378 | 12,531 | -3,922 | 16,453 | 6.3 | -30.6 | 8.8 |
| Upto 3rd Qtr | | 622,855 | 26,868 | 595,987 | 603,324 | 34,940 | 568,384 | 19,531 | -8,072 | 27,603 | 3.2 | -23.1 | 4.9 |
| APRIL | M | | | | 69,840 | 2,975 | 66,865 | | | | | | |
| | P | | | | 673,164 | 37,915 | 635,249 | | | | | | |
| MAY | M | | | | 79,672 | 3,938 | 75,734 | | | | | | |
| | P | | | | 752,836 | 41,853 | 710,983 | | | | | | |
| JUNE | M | | | | 97,367 | 3,451 | 93,916 | | | | | | |
| 4th Quarter | | | | | 246,879 | 10,364 | 236,515 | | | | | | |
| Annual | | | | | 850,203 | 45,304 | 804,899 | | | | | | |

SALES TAX (IMPORTS)

| | | Collection | | | | | | | | | | | |
|--------------|-----|------------|---------|---------|------------|---------|---------|------------|---------|--------|------------|---------|-------|
| MONTHS | | 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 | 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 |
| | P | 73,728 | 0 | 73,728 | 71,461 | 2 | 71,459 | 2,267 | -2 | 2,269 | 3.2 | -100.0 | 3.2 |
| SEPTEMBER | M | 38,124 | 0 | 38,124 | 32,665 | 2 | 32,663 | 5,459 | -2 | 5,461 | 16.7 | -100.0 | 16.7 |
| 1st Quarter | | 111,852 | 0 | 111,852 | 104,126 | 4 | 104,122 | 7,726 | -4 | 7,730 | 7.4 | -100.0 | 7.4 |
| OCTOBER | M | 31,798 | 5 | 31,793 | 33,833 | 0 | 33,833 | -2,035 | 5 | -2,040 | -6.0 | #DIV/0! | -6.0 |
| | P | 143,650 | 5 | 143,645 | 137,959 | 4 | 137,955 | 5,691 | 1 | 5,690 | 4.1 | 25.0 | 4.1 |
| NOVEMBER | M | 33,598 | 1 | 33,597 | 34,903 | 1 | 34,902 | -1,305 | 0 | -1,305 | -3.7 | 0.0 | -3.7 |
| | P | 177,248 | 6 | 177,242 | 172,862 | 5 | 172,857 | 4,386 | 1 | 4,385 | 2.5 | 20.0 | 2.5 |
| DECEMBER | M | 32,503 | 0 | 32,503 | 38,696 | 1 | 38,695 | -6,193 | -1 | -6,192 | -16.0 | -100.0 | -16.0 |
| 2nd Quarter | | 97,899 | 6 | 97,893 | 107,432 | 2 | 107,430 | -9,533 | 4 | -9,537 | -8.9 | 200.0 | -8.9 |
| Upto 2nd Qtr | | 209,751 | 6 | 209,745 | 211,558 | 6 | 211,552 | -1,807 | 0 | -1,807 | -0.9 | 0.0 | -0.9 |
| JANUARY | M | 34,391 | 1 | 34,390 | 36,331 | 1 | 36,330 | -1,940 | 0 | -1,940 | -5.3 | 0.0 | -5.3 |
| | P | 244,142 | 7 | 244,135 | 247,889 | 7 | 247,882 | -3,747 | 0 | -3,747 | -1.5 | 0.0 | -1.5 |
| FEBRUARY | M | 31,665 | 0 | 31,665 | 31,323 | 0 | 31,323 | 342 | 0 | 342 | 1.1 | #DIV/0! | 1.1 |
| | P | 275,807 | 7 | 275,800 | 279,212 | 7 | 279,205 | -3,405 | 0 | -3,405 | -1.2 | 0.0 | -1.2 |
| MARCH | M | 36,519 | 3 | 36,516 | 33,695 | | 33,695 | 2,824 | 3 | 2,821 | 8.4 | #DIV/0! | 8.4 |
| 3rd Quarter | | 102,575 | 4 | 102,571 | 101,349 | 1 | 101,348 | 1,226 | 3 | 1,223 | 1.2 | 300.0 | 1.2 |
| Upto 3rd Qtr | | 312,326 | 10 | 312,316 | 312,907 | 7 | 312,900 | -581 | 3 | -584 | -0.2 | 42.9 | -0.2 |
| APRIL | M | | | | 37,487 | 1 | 37,486 | | | | | | |
| | P | | | | 350,394 | 8 | 350,386 | | | | | | |
| MAY | M | | | | 38,815 | 1 | 38,814 | | | | | | |
| | P | | | | 389,209 | 9 | 389,200 | | | | | | |
| JUNE | M | | | | 41,198 | 0 | 41,198 | | | | | | |
| 4th Quarter | | | | | 117,500 | 2 | 117,498 | | | | | | |
| Annual | | | | | 430,407 | 9 | 430,398 | | | | | | |

SALES TAX (DOMESTIC)

| 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 | 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 |
| | P | 64,183 | 9,339 | 54,844 | 61,779 | 7,169 | 54,610 | 2,404 | 2,170 | 234 | 3.9 | 30.3 | 0.4 |
| 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 |
| 1st Quarter | | 97,859 | 12,224 | 85,635 | 92,250 | 11,055 | 81,195 | 5,609 | 1,169 | 4,440 | 6.1 | 10.6 | 5.5 |
| OCTOBER | M | 30,480 | 987 | 29,493 | 32,500 | 2,607 | 29,893 | -2,020 | -1,620 | -400 | -6.2 | -62.1 | -1.3 |
| | P | 128,339 | 13,211 | 115,128 | 124,750 | 13,662 | 111,088 | 3,589 | -451 | 4,040 | 2.9 | -3.3 | 3.6 |
| 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 |
| | P | 162,355 | 16,421 | 145,934 | 155,132 | 17,940 | 137,192 | 7,223 | -1,519 | 8,742 | 4.7 | -8.5 | 6.4 |
| 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 |
| 2nd Quarter | | 102,499 | 5,723 | 96,776 | 99,301 | 11,042 | 88,259 | 3,198 | -5,319 | 8,517 | 3.2 | -48.2 | 9.7 |
| Upto 2nd Qtr | | 200,358 | 17,947 | 182,411 | 191,551 | 22,097 | 169,454 | 8,807 | -4,150 | 12,957 | 4.6 | -18.8 | 7.6 |
| 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 |
| | P | 237,905 | 23,682 | 214,223 | 226,059 | 27,357 | 198,702 | 11,846 | -3,675 | 15,521 | 5.2 | -13.4 | 7.8 |
| 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 |
| | P | 272,810 | 25,180 | 247,630 | 255,367 | 30,922 | 224,445 | 17,443 | -5,742 | 23,185 | 6.8 | -18.6 | 10.3 |
| 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 |
| 3rd Quarter | | 110,171 | 8,911 | 101,260 | 98,866 | 12,836 | 86,030 | 11,305 | -3,925 | 15,230 | 11.4 | -30.6 | 17.7 |
| Upto 3rd Qtr | | 310,529 | 26,858 | 283,671 | 290,417 | 34,933 | 255,484 | 20,112 | -8,075 | 28,187 | 6.9 | -23.1 | 11.0 |
| APRIL | M | | | | 32,353 | 2,974 | 29,379 | | | | | | |
| | P | | | | 322,770 | 37,907 | 284,863 | | | | | | |
| MAY | M | | | | 40,857 | 3,937 | 36,920 | | | | | | |
| | P | | | | 363,627 | 41,844 | 321,783 | | | | | | |
| JUNE | M | | | | 56,169 | 3,451 | 52,718 | | | | | | |
| 4th Quarter | | | | | 129,379 | 10,362 | 119,017 | | | | | | |
| Annual | | | | | 419,796 | 45,295 | 374,501 | | | | | | |

Federal Excise Duty

| Collection | | | | | | | | | | | | | |
|--------------|-----|------------|---------|--------|------------|---------|---------|------------|---------|--------|------------|---------|-------|
| MONTHS | M/P | 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 | 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 |
| | P | 14,630 | 0 | 14,630 | 19,535 | 0 | 19,535 | -4,905 | 0 | -4,905 | -25.1 | - | -25.1 |
| SEPTEMBER | M | 7,906 | 74 | 7,832 | 8,900 | 0 | 8,900 | -994 | 74 | -1,068 | -11.2 | 0.0 | -12.0 |
| 1st Quarter | | 22,536 | 74 | 22,462 | 28,435 | 0 | 28,435 | -5,899 | 74 | -5,973 | -20.7 | 0.0 | -21.0 |
| OCTOBER | M | 11,650 | 62 | 11,588 | 8,507 | 0 | 8,507 | 3,143 | 62 | 3,081 | 36.9 | - | 36.2 |
| | P | 34,186 | 136 | 34,050 | 36,942 | 0 | 36,942 | -2,756 | 136 | -2,892 | -7.5 | - | -7.8 |
| NOVEMBER | M | 9,037 | 63 | 8,974 | 9,596 | 0 | 9,596 | -559 | 63 | -622 | -5.8 | - | -6.5 |
| | P | 43,223 | 199 | 43,024 | 46,538 | 0 | 46,538 | -3,315 | 199 | -3,514 | -7.1 | - | -7.6 |
| DECEMBER | M | 8,835 | -59 | 8,894 | 6,914 | 1 | 6,913 | 1,921 | -60 | 1,981 | 27.8 | 0.0 | 28.7 |
| 2nd Quarter | | 29,522 | 66 | 29,456 | 25,017 | 1 | 25,016 | 4,505 | 65 | 4,440 | 18.0 | 0.0 | 17.7 |
| Upto 2nd Qtr | | 52,058 | 140 | 51,918 | 53,452 | 1 | 53,451 | -1,394 | 139 | -1,533 | -2.6 | 0.0 | -2.9 |
| JANUARY | M | 8,932 | 13 | 8,919 | 11,859 | 219 | 11,640 | -2,927 | -206 | -2,721 | -24.7 | - | -23.4 |
| | P | 60,990 | 153 | 60,837 | 65,311 | 220 | 65,091 | -4,321 | -67 | -4,254 | -6.6 | - | -6.5 |
| FEBRUARY | M | 9,899 | 0 | 9,899 | 8,453 | 0 | 8,453 | 1,446 | 0 | 1,446 | 17.1 | - | 17.1 |
| | P | 70,889 | 153 | 70,736 | 73,764 | 220 | 73,544 | -2,875 | -67 | -2,808 | -3.9 | - | -3.8 |
| MARCH | M | 10,082 | 0 | 10,082 | 11,261 | 0 | 11,261 | -1,179 | 0 | -1,179 | -10.5 | 0.0 | -10.5 |
| 3rd Quarter | | 28,913 | 13 | 28,900 | 31,573 | 219 | 31,354 | -2,660 | -206 | -2,454 | -8.4 | 0.0 | -7.8 |
| Upto 3rd Qtr | | 80,971 | 153 | 80,818 | 85,025 | 220 | 84,805 | -4,054 | -67 | -3,987 | -4.8 | 0.0 | -4.7 |
| APRIL | M | | | | 10,752 | 0 | 10,752 | | | | | | |
| | P | | | | 95,777 | 220 | 95,557 | | | | | | |
| MAY | M | | | | 13,410 | 18 | 13,392 | | | | | | |
| | P | | | | 109,187 | 238 | 108,949 | | | | | | |
| JUNE | M | | | | 13,516 | 1 | 13,515 | | | | | | |
| 4th Quarter | | | | | 37,678 | 19 | 37,659 | | | | | | |
| Annual | | | | | 122,703 | 239 | 122,464 | | | | | | |

CUSTOMS

| 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 | 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 |
| | P | 34,790 | 1,969 | 32,821 | 28,456 | 2,313 | 26,143 | 6,334 | -344 | 6,678 | 22.3 | -14.9 | 25.5 |
| SEPTEMBER | M | 19,994 | 513 | 19,481 | 17,125 | 757 | 16,368 | 2,869 | -244 | 3,113 | 16.8 | -32.2 | 19.0 |
| 1st Quarter | | 54,784 | 2,482 | 52,302 | 45,581 | 3,070 | 42,511 | 9,203 | -588 | 9,791 | 20.2 | -19.2 | 23.0 |
| OCTOBER | M | 18,065 | 1,109 | 16,956 | 15,455 | 939 | 14,516 | 2,610 | 170 | 2,440 | 16.9 | 18.1 | 16.8 |
| | P | 72,849 | 3,591 | 69,258 | 61,036 | 4,009 | 57,027 | 11,813 | -418 | 12,231 | 19.4 | -10.4 | 21.4 |
| NOVEMBER | M | 18,722 | 830 | 17,892 | 16,752 | 927 | 15,825 | 1,970 | -97 | 2,067 | 11.8 | -10.5 | 13.1 |
| | P | 91,571 | 4,421 | 87,150 | 77,788 | 4,936 | 72,852 | 13,783 | -515 | 14,298 | 17.7 | -10.4 | 19.6 |
| DECEMBER | M | 21,163 | 934 | 20,229 | 21,576 | 715 | 20,861 | -413 | 219 | -632 | -1.9 | 30.6 | -3.0 |
| 2nd Quarter | | 57,950 | 2,873 | 55,077 | 53,783 | 2,581 | 51,202 | 4,167 | 292 | 3,875 | 7.7 | 11.3 | 7.6 |
| Upto 2nd Qtr | | 112,734 | 5,355 | 107,379 | 99,364 | 5,651 | 93,713 | 13,370 | -296 | 13,666 | 13.5 | -5.2 | 14.6 |
| JANUARY | M | 18,838 | 1,434 | 17,404 | 17,949 | 744 | 17,205 | 889 | 690 | 199 | 5.0 | 92.7 | 1.2 |
| | P | 131,572 | 6,789 | 124,783 | 117,313 | 6,395 | 110,918 | 14,259 | 394 | 13,865 | 12.2 | 6.2 | 12.5 |
| FEBRUARY | M | 17,704 | 1,152 | 16,552 | 17,393 | 759 | 16,634 | 311 | 393 | -82 | 1.8 | 51.8 | -0.5 |
| | P | 149,276 | 7,941 | 141,335 | 134,706 | 7,154 | 127,552 | 14,570 | 787 | 13,783 | 10.8 | 11.0 | 10.8 |
| MARCH | M | 29,654 | 585 | 29,069 | 21,634 | 639 | 20,995 | 8,020 | -54 | 8,074 | 37.1 | -8.5 | 38.5 |
| 3rd Quarter | | 66,196 | 3,171 | 63,025 | 56,976 | 2,142 | 54,834 | 9,220 | 1,029 | 8,191 | 16.2 | 48.0 | 14.9 |
| Upto 3rd Qtr | | 178,930 | 8,526 | 170,404 | 156,340 | 7,793 | 148,547 | 22,590 | 733 | 21,857 | 14.4 | 9.4 | 14.7 |
| APRIL | M | | | | 18,251 | 311 | 17,940 | | | | | | |
| | P | | | | 174,591 | 8,104 | 166,487 | | | | | | |
| MAY | M | | | | 20,779 | 262 | 20,517 | | | | | | |
| | P | | | | 195,370 | 8,366 | 187,004 | | | | | | |
| JUNE | M | | | | 29,989 | 87 | 29,902 | | | | | | |
| 4th Quarter | | | | | 69,019 | 660 | 68,359 | | | | | | |
| Annual | | | | | 225,359 | 8,453 | 216,906 | | | | | | |

