



YEAR BOOK 2012-2013



**GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
REVENUE DIVISION
ISLAMABAD**

Strategic Planning Reform & Statistic Wing, FBR

The Revenue Division Year Book 2012-13 has been prepared by the Research Team of the Strategic Planning, Reform and Statistics Wing:

- 1. Nisar Muhammad**
Member (SPR&S)
- 2. Umar Wahid**
Chief (SPR&S)
- 3. Muhammad Imtiaz khan**
Secretary (SPR&S)
- 4. Mir Ahmed Khan**
Second Secretary (SPR&S)
- 5. Naeem Ahmed**
Second Secretary (SPR&S)

Contact:

Nisar Muhammad

Member, Strategic Planning Reform & Statistics

e-mail: membersps@fbr.gov.pk

Phone: (051)-9219665

Fax: (051)-9206802

Mr. Umar Wahid

Chief, Strategic Planning Reform & Statistics

e-mail: umar2wahid@yahoo.com

Phone: (051)-9203308

Fax: (051)-9203308

Our Vision

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

Our Mission

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

Our Values

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

Foreword

Federal Board of Revenue has collected Rs 1,939 billion during Fiscal Year 2012-13. In absolute terms an additional amount of Rs. 57 billion has been collected over the collection of Fiscal Year 2011-12. The performance of FBR was not up to the mark as only 3% growth has been attained over the corresponding period. The original as well as revised targets of Rs. 2381 billion and Rs. 2007 billion respectively have been missed by a wide margin during 2012-13. The current edition of Revenue Division's Year Book 2012-13, tenth in the series, presents detailed analysis of the resource mobilization efforts of FBR highlighting factors behind the dismal performance.

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. 2475 billion fixed for Fiscal Year 2013-14.

The efforts of SPR&S research team is appreciated for preparation and publication of Revenue Division Year Book 2012-13. The valuable comments of the esteemed readers are welcomed.

(Tariq Bajwa)
Secretary Revenue
Division/
Chairman, FBR

September, 2013

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Chapter 1

The Structure of the Revenue Organization

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

To remove further impediments in the exercise of administrative powers of a Secretary to the Government, and effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. It was abolished in January 1995, and CBR reverted back to the pre-1991 position. However, it was again re-established on December 01, 1998. The Revenue Division continues to exist since then. In the wake of restructuring of its functions a new Act was promulgated under which it has been renamed as Federal Board of Revenue (FBR) since July, 2007.

Functions of Revenue Division/ FBR

In the existing setup, the Chairman, FBR, being the executive head of the Federal Board of Revenue, has the following responsibilities:

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

Organizational Set-up

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

A. Operations/Policy

- i) Customs
- ii) Member IR (Policy)
- iii) Member IR (Operations)

B. Functional

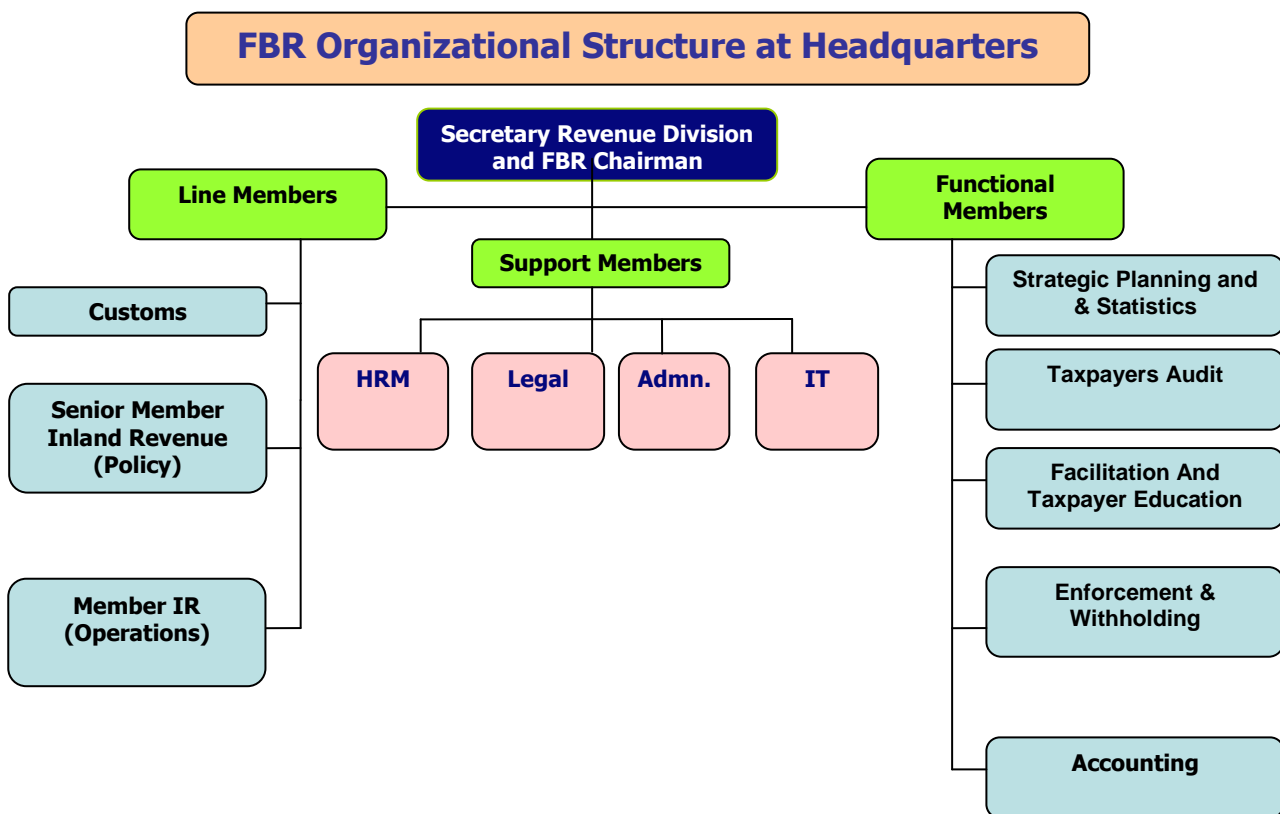
- i. Strategic Planning and Statistics
- ii. Taxpayers Audit
- iii. Facilitation and Taxpayers Education
- iv. Enforcement & Withholding
- v. Accounting
- vi. Information Technology

C. Support

- i. Legal
- ii. Administration
- iii. HRM

D. Revenue Division

- i). Additional Secretary



Note: - Various Director Generals positions other than above are also part of the top Management Team.

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

Finance Secretaries/ Ex-Officio Chairmen, CBR

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

Secretary General Revenue Division/ Chairman, CBR/ FBR

1)	Mr. M. Abdullah Yusuf	14.06.2006	23/07/2008
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Secretary Revenue Division/ Chairmen, CBR/FBR

1)	Mr. Sajjad Hasan	03.10.1991	03.11.1992
2)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
3)	Qazi M. Alimullah	03.05.1993	17.07.1993
4)	Mr. Javed Talat	26.07.1993	01.07.1994
5)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
6)	Mian Iqbal Farid	07.11.1998	06.11.1999
7)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
8)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
9)	Mr. M. Abdullah Yusuf	12.03.2004	14.06.2006
10)	Mr. Ahmad Waqar	23.07.2008	17.05.2009
11)	Mr. Sohail Ahmed	19.03.2010	24.12.2010
12)	Mr. Salman Siddique	24.12.2010	21.01-2012
13)	Mr. Mumtaz Haider Rizvi	21.01.2012	10-07-2012
14)	Mr. Ali Arshad Hakeem	10-07-2012	09-04-2013
15)	Mr. Ansar Javed	10-04-2013	30-06-2013
16)	Mr. Tariq Bajwa	02- 07-2013	

Chairmen, CBR/FBR

1)	Mr. M. Zulfiqar	11.10.1971	17.11.1973
2)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
3)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
4)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
5)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
6)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
7)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
8)	Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
9)	Mr. Ahadullah Akmal	16.08.1990	24.07.1991
10)	Mr. Sajjad Hasan	24.07.1991	03.10.1991
11)	Mr. Alvi Abdul Rahim	13.07.1995	28.08.1996
12)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
13)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
14)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
15)	Mr. Sohail Ahmad	18.05.2009	24.12.2010
16)	Mr. Salman Siddique	24.12.2010	21.01.2012
17)	Mr. Mumtaz Haider Rizvi	21.01.2012	10-07-2012
18)	Mr. Ali Arshad Hakeem	10-07-2012	09-04-2013
19)	Mr. Ansar Javed	10-04-2013	30-06-2013
20)	Mr. Tariq Bajwa	02-07-2013	

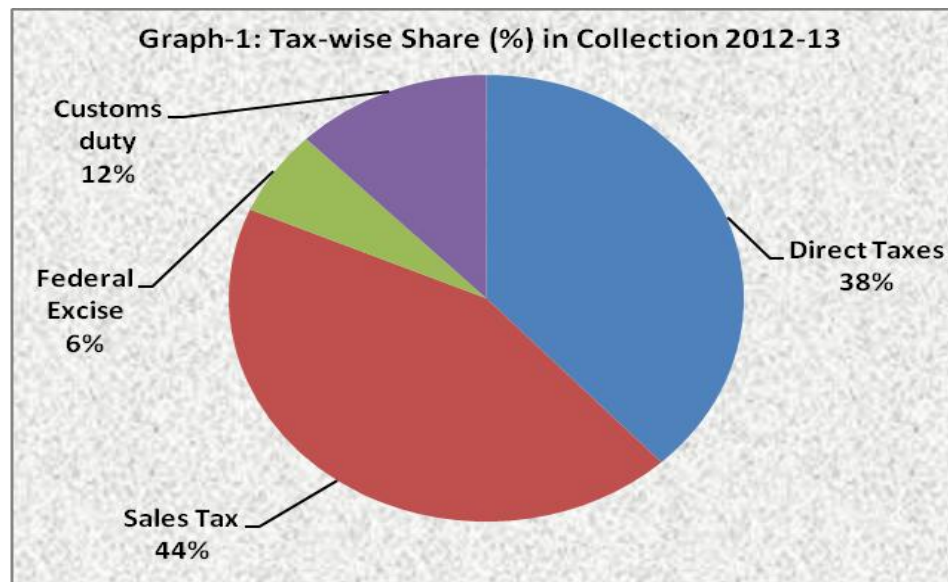
Chapter 2

FBR Revenue Collection vis-à-vis Target

The Fiscal Year 2012-13 has been challenging for Pakistan economy and FBR. The revenue target set for FY 2012-13 was gigantic and its achievement was very difficult amid severe energy crisis and law & order situation in the country. The target was linked with expected growth in GDP, the rate of inflation, tax buoyancy and other key economic indicators such as growth in the Large Scale Manufacturing sector and imports. To reach the target, 26.5 percent growth was required over the actual collection of Rs. 1,882.7 billion during Fiscal Year 2011-12. The original target of Rs.2381 billion was however downward revised to Rs. 2007 billion. FBR has collected Rs. 1,939.4 billion. In absolute terms an additional amount of Rs. 57 billion has been collected over the collection of past fiscal year. The growth in net revenue collection has been 3.0 percent over the collection of FY: 2011-12 which is lowest during last 13 years. Similarly the tax-GDP ratio dropped from 9.1% in the preceding year to 8.5% in 2012-13. Table 1 below highlights the tax-wise target and collection during the year under review.

Table 1: A Comparison of Collection vis-avis Target 2012-13
(Rs. Billion)

Tax Head	Target	Provisional Collection	Achievement of Target (%)
Direct Taxes	779	739.7	95.0
Sales Tax	865	841.3	97.3
Federal Excise	122	119.4	97.9
Customs duty	241	239.0	99.2
All Taxes	2007	1939.4	96.6



Both the original target of Rs 2381 billion and revised target of Rs 2007 billion have been missed by wide margin. There were three major factors behind the dismal performance of FBR: external, internal and leadership/HRM factors. The reasons of shortfall have been discussed below:-

External Factors

The assumption for setting target for 2012-13 was too ambitious. 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%.

Electricity and gas outages and law & order situation also affected economic growth adversely. So the assumptions on which the whole edifice of revenue collection was based remained much below the expectations

Internal Factors

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
- Reduction in the rate of Income Tax on salary income
- Lack of enforcement measures by the field formation
- Stalled audit activities throughout the year due to court interventions and in expectation of having windfall through amnesty scheme
- Lack of motivation in the workforce because of management issues in FBR

Analysis of Head-wise Revenue Collection

In total collection of Rs. 1,939.4 contribution of direct taxes has been Rs. 739.7 billion with 0.2% growth. The growth in the collection of sales tax has been 4.5%, customs 10.2% and FED by -2.5%. The head-wise provisional collection of FY: 2012-13 is given below (Table 2).

Table 2: Comparison of Net Revenue Collection

(Rs. Billion)

Revenue Heads	FY: 2012-13	FY: 2011-12	Growth (%)
Direct Taxes	739.7	738.4	0.2
Sales Tax	841.3	804.9	4.5
FED	119.4	122.5	-2.5
Customs	239.0	216.9	10.2
TOTAL TAXES	1,939.4	1,882.7	3.0

Except custom duty all other taxes have performed below expectations. FED is fading tax as the base is continuously shrinking. In the Budget FY: 2012-13 and 2011-12 the rates of FED on cement and beverages were reduced and duty was abolished on most of the petroleum products and perfumery & cosmetics. Similarly collection under direct taxes has been 739.7 billion which is higher by 0.2% as compared to the corresponding period of last year. An amount of Rs. 841.3 billion has been collected under sales tax head during FY: 2012-13 indicating a growth of 4.5% over the collection of Rs. 804.9 billion in the comparable period of last year. Sales tax collection from imports has attained no growth in CFY as compared to PFY. However, sales tax domestic has attained a growth of 9.7% during the July-June 2012-13.

As far as customs duty is concerned, around Rs. 239 billion has been collected during the year 2012-13. The collection has recorded a growth of 10.2% over the collection of Rs 216.9 billion in the corresponding period of last year.

Refunds/Rebates

The tax-wise refund payments during FY 2012-13 have been depicted in the following table;

**Table 3: Comparative Position of Refunds/ Rebates
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	46.5	91.6	-45.0	-49.2
Sales Tax	29.7	45.3	-15.6	-34.3
Federal Excise	0	0	0	0
Customs Duty	10.4	8.4	1.9	22.6
Total	86.8	145.3	-58.7	-40.4

Detailed Tax wise Analysis

Direct Taxes: The direct taxes have contributed 38% in the total tax receipts collected during FY: 12-13. The net collection stood at Rs. 739.7 billion reflecting a growth of 0.2% over the corresponding period last year. An amount of Rs. 46.5 billion has been paid back as refund to the claimants as against Rs 91.6 billion during FY: 11-12.

The share of direct taxes in total federal tax receipts has increased from around 15% in 1989-90 to 32% in FY: 2000-01 and has touched 38% in FY: 12-13 (Graph 1). 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 participation 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 collection are presented in Table 4.

Table 4: Head-wise Performance of Direct Taxes*(Rs Million)*

Heads	2012-13	2011-12	Growth (%)	Share (%) 2012-13	Share (%) 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
Total Net Direct Taxes	739,691	738,424	0.2		

*Source: FBR Data Bank***Analysis of Components of Income Tax**

Collection Out of Demand (CoD): The collection from this head has declined by around 31% in FY 2012-13 as compared to PFY. The reason for decline is lack of audit for several years and huge demand stuck up in litigation. Due to lack of audit, fresh demand has not been created that could translate to collection.

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 meager 3.2% growth 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 59% 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 certain items and persons which were previously granted the benefit of reduced rates.

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 amount of daily cash withdrawal not subject to withholding tax was enhanced to Rs 50,000 from Rs.25,000 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
a. Sub Total	398,106	385,621	12,485	3.2
% Share in total WHT	91.3	91.7		
b. Other WHT	27,099	23,673	3,426	14.5
c. Total WHT	436,087	420,457	15,630	3.7
Share (%) in Gross I. Tax	56.2	51.8		

Source: FBR Data Bank

Sales Tax: Sales tax is major revenue generating source of federal tax receipts. It constitutes around 44% of the total net revenue collection during the FY 2012-13. The gross and net sales tax

collection during the year has been Rs 871 billion and Rs 841.3 billion, respectively, showing a growth of 2.5% and 4.5% 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 domestic sales. 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 resins, 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)	430,423	430,412	430,406	430,399	0.0	0.0
Sales Tax (Domestic)	440,610	410,854	419,795	374,500	5.0	9.7
Total	871,033	841,266	850,201	804,899	2.5	4.5

Source: FBR Data Bank

Sales Tax Domestic Collection and Major Revenue Spinners: 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 8.

**Table 8: 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%
Sub Total	329,132	318,392	3.4	79.9%
Other sectors	82,891	56,109	47.7	20.1%
Sales Tax (Domestic) Net	412,023	374,501	10.0	100.0%

Source: FBR Data Bank

Petroleum has been the top revenue generation source of sales tax domestic and contributed around 43% of the total sales tax domestic during 2012-13. Its collection has grown by 18.7%. The collection from natural gas has grown by 26.1, fertilizers (15%), cigarettes (15.9%), cement (44.%) and beverages (21.2%).

The collection from telecom sector has exhibited negative growth of 62.7% mainly due to shifting of Punjab related collection from telecom sector to the provincial revenue authority. The collection from sugar and electrical energy has declined by 14.7% and 3% respectively. The major reasons for overall sales tax collection being lower than expected growth were the reduction in rates from 22% and 19.5% to 16% which impacted the collection by Rs. 4 billion. Sales tax on black tea was reduced from 16% to 5% and resultantly Rs. 5.2 billion lesser collection was realized. Transfer of sales tax on services to Punjab Revenue Authority (PRA) was one of the major reasons of lesser realization of sales tax as its impact was to the extent of Rs. 34 billion. Around Rs. 1.5 billion loss was due to imposition of concessionary rate of 0.5% instead of 8% on sugar. Reduced rate of Rs. 4/unit instead of Rs. 7 per unit electricity on iron & steel also impacted the collection negatively. Moreover, heavy input tax adjustment claimed against sales tax on services during 2012-13 collected by SRB and PRA was to the extent of Rs. 8.1 billion.

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 at import has not been up to the mark. The net collection stood at Rs. 430.4 billion in 2012-13 against Rs. 430.3 billion in 2011-12. The collection grew by zero percent over the collection of previous year. Major 10 commodities of sales tax import have contributed 76% of the total sales tax collection (Table 9).

Like sales tax domestic, petroleum is also a leading source of sales tax collection at import stage. Its share in sales tax on imports is 36.3%. The share of top three items is more than 50% of total collection of sales tax on imports. Like other major items the collection of sales tax from petroleum reflected a negative growth of 0.6%.

The collection from edible oils has declined by 7.6%, vehicles (-4.7%), plastic resins (-21.1%), machinery (-13.7%) and fertilizers 44.2% during 2012-13 mainly due to lower imports.

Table 9: 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
Fertilisers	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
Sub Total	319,219	339,876	-6.1	74.2
Others	111,204	90,530	22.8	25.8
Gross	430,423	430,406	0.0	100.0
Refund/Rebate	11	8	37.5	
Net	430,412	430,398	-0.0	

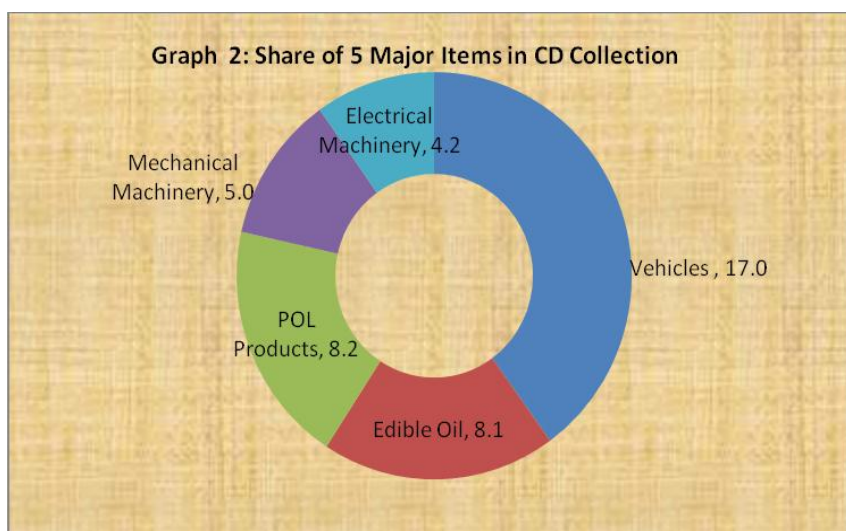
Customs Duty

Customs duty is levied on dutiable imports and contributes significantly to the national exchequer. Its share in federal tax collection has been 12% during 2012-13. The gross and net collection of customs duty has been Rs 249.4 billion and Rs 239 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 2012-13. The net collection of customs duty yielded a growth of 10.2%.

Table 10: Collection from major commodities of Customs duty during 2012-13
(Rs Million)

Commodities	2012-13	2011-12	Growth(%) 2012-13	Share (%) 2012-13
Vehicles	42,306	43,090	-1.8	17.0
Edible Oil	20,247	18,417	9.9	8.1
POL Products	20,399	17,554	16.2	8.2
Mechanical Machinery	12,363	11,606	6.5	5.0
Electrical Machinery	10,396	9,928	4.7	4.2
Plastic Resins etc.	8,821	8,807	0.2	3.5
Iron and Steel	7,057	7,813	-9.7	2.8
Paper & Paperboard	5,173	6,574	-21.3	2.1
Organic Chemicals	3,917	3,873	1.1	1.6
Tea & Coffee	3,731	3,548	5.2	1.5
Sub Total	134,410	131,210	2.4	53.9
Others	114,969	94,150	22.1	46.1
Gross	249,379	225,360	10.7	100.0
Refund/rebate	10,362	8,454	22.6	
Net	239,017	216,906	10.2	

Performance of Major Revenue Spinners of Customs: There is a considerable degree of concentration of collection of customs duty in few items i.e. vehicles, petroleum products, edible oils, mechanical machinery and electrical machinery which contributed 42.4% of the total CD collection during 2012-13 (Graph 2).



Top ten commodities contribute around 54% in total collection of customs duty. The collection from these ten leading commodities (Chapters) is highlighted in Table 10.

Automobile (Ch: 87) is the top revenue spinner which constituted 17% of the total customs duty collected during 2012-13. The collection from this source has declined by 1.8%. Petroleum products are the second major revenue source. Collection from petroleum products grew by 16.2%, followed by edible oils (9.9%), mechanical machinery (6.5%), tea & coffee (5.2%) and electrical machinery (4.7%).

Federal Excise Duty (FED)

Federal excise duty is levied at import and domestic stages. Major portion of the receipts emanates from domestic sector. The base of the federal excise duty is quite narrow and is limited to few commodities. Federal excise duty has contributed around 7% of total tax collection during 2012-13. The realized tax collection has been Rs 119.4 billion in 2012-13 against Rs 122.5 billion collected in 2011-12 yielding a negative growth of 2.4%.

Analysis of Major Commodities of FED

Among major items, cigarette has been the top most revenue generator with 52% share in total FED collection, followed by services (11%), natural gas (10%), beverages (9%), edible oil (8%), and cement (3%). Only eight major spinners of FED contributed 92% of the total FED collection.

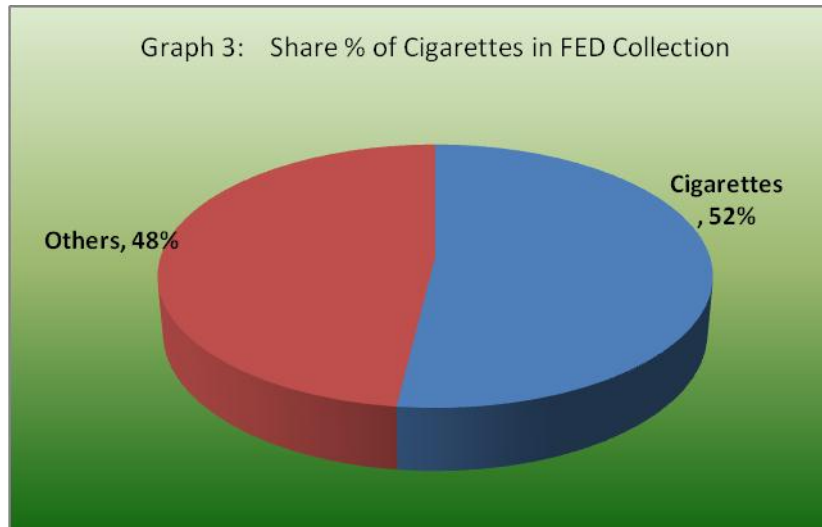
**Table 11: FED Collection from Major Commodities
FY: 12-13 and FY: 11-12**

(Rs Million)

Commodities	2012-13	2011-12	Growth (%) 2012-13	Share (%) 2012-13
Cigarettes	62,010	53,493	15.9	52%
Total Services	13,286	10,425	27.4	11%
Natural Gas	11,588	12,032	-3.7	10%
Beverages	10,929	12,686	-13.8	9%
Edible Oil	9,121	7,920	15.2	8%
Cement	3,025	813	272.1	3%
Perfumery & Cosmetics	223	2,436	-90.8	0%
POL Products	177	5,839	-97.0	0%
Sub- Total	110,359	105,644	4.5	92%
All Other	9,243	17,059	-45.8	8%
Gross	119,602	122,703	-2.5	100%
Refund	153	239	-36.0	
Net	119,449	122,464	-2.5	

The collection from cigarettes has exhibited a growth of 15.9%, services by 27.4% and edible oil 15.2% during 2012-13. On the other hand, during the same period collection from beverages and natural gas declined by 13.8% and 3.7% respectively.

Like other indirect taxes the base of FED is also skewed towards very few items. Cigarette is the most prolific revenue generation source of collection of FED. Top five items contribute 90% of total FED revenue and the share of only cigarettes is 52% (Graph- 3). Moreover, the share of cigarettes has gone up from 44% in 2011-12 to 52% in 2012-13.



STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period 2012-13 & 2011-12

Provisional 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	200,365	10,008	190,357	178,473	8,204	170,269	21,892	1,804	20,088	12.3	22.0	11.8
3rd Quarter		493,948	30,639	463,309	472,146	32,486	439,660	21,802	-1,847	23,649	4.6	-5.7	5.4
Upto 3rd Qtr		1,427,549	75,263	1,352,286	1,399,501	119,104	1,280,397	28,048	-43,841	71,889	2.0	-36.8	5.6
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
	P	1,585,363	80,597	1,504,766	1,551,344	125,152	1,426,192	34,019	-44,555	78,574	2.2	-35.6	5.5
MAY	M	179,813	4,344	173,949	191,456	9,692	181,764	-13,163	-5,348	-7,815	-6.9	-55.2	-4.3
	P	1,763,656	84,941	1,678,712	1,742,800	134,844	1,607,956	20,856	-49,903	70,759	1.2	-37.0	4.4
JUNE	M	262,566	1,858	260,708	285,449	10,712	274,737	-22,883	-8,854	14,029	-8.0	-82.7	-5.1
4th Quarter		598,673	11,536	587,137	628,748	26,452	602,296	-30,075	-14,916	15,159	-4.8	-56.4	-2.5
Annual		2,026,224	86,801	1,939,423	2,028,251	145,558	1,882,693	-2,027	-58,757	56,730	-0.1	-40.4	3.0

(*) 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
	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	51,069	3,325	47,744	53,001	2,763	50,238	-1,932	562	-2,494	-3.6	20.3	-5.0
	P	595,860	43,039	552,821	607,813	78,914	528,899	-11,953	-35,875	23,922	-2.0	-45.5	4.5
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
	P	660,032	45,550	614,482	685,408	84,388	601,020	-23,855	-38,838	14,983	-3.5	-46.0	2.2
JUNE	M	124,716	967	125,209	144,577	7,173	137,404	-19,917	-6,322	13,595	-13.8	-88.1	-8.9
4th Quarter		241,417	6,803	234,614	275,173	15,410	259,763	-33,751	-8,723	25,028	-12.3	-55.9	-9.7
Annual		786,208	46,517	739,691	829,985	91,561	738,424	-43,777	-45,044	1,267	-5.3	-49.3	0.2

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
	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	113,976	2,268	111,708	101,640	4,650	96,990	12,336	-2,382	14,718	12.1	-51.2	15.2
3rd Quarter		307,857	12,101	295,756	288,764	15,198	273,566	19,093	-3,097	22,190	6.6	-20.4	8.1
Upto 3rd Qtr		882,758	35,549	847,209	844,689	42,953	801,736	38,069	-7,404	45,473	4.5	-17.2	5.7
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
	P	989,503	37,558	951,945	943,532	46,239	897,293	45,971	-8,681	54,652	4.9	-18.8	6.1
MAY	M	114,120	1,833	112,288	113,861	4,218	109,643	260	-2,385	2,645	0.2	-56.5	2.4
	P	1,103,623	39,391	1,064,232	1,057,393	50,457	1,006,936	46,230	-11,066	57,296	4.4	-21.9	5.7
JUNE	M	139,112	893	138,219	140,872	3,539	137,333	-1,760	-2,646	886	-3.2	-74.8	-1.3
4th Quarter		359,977	4,735	355,242	353,576	11,043	342,533	3,680	-6,310	9,990	1.0	-57.1	2.9
Annual		1,242,735	40,284	1,202,451	1,198,265	53,996	1,144,269	41,749	-13,714	55,463	3.5	-25.4	4.8

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
	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	74,239	1,682	72,557	68,745	4,011	64,734	5,494	-2,329	7,823	8.0	-58.1	12.1
3rd Quarter		212,747	8,916	203,831	200,215	12,837	187,378	12,532	-3,921	16,453	6.3	-30.5	8.8
Upto 3rd Qtr		622,856	26,869	595,987	603,324	34,940	568,384	19,532	-8,071	27,603	3.2	-23.1	4.9
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
	P	697,192	27,831	669,361	673,164	37,915	635,249	24,028	-10,084	34,112	3.6	-26.6	5.4
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
	P	777,373	29,061	748,312	752,836	41,853	710,983	24,537	-12,792	37,329	3.3	-30.6	5.3
JUNE	M	93,660	706	92,954	97,367	3,451	93,916	-3,707	-2,745	-962	-3.8	-79.5	-1.0
4th Quarter		248,177	2,898	245,279	246,879	10,364	236,515	1,298	-7,466	8,764	0.5	-72.0	3.7
Annual		871,033	29,767	841,266	850,203	45,304	804,899	20,830	-15,537	36,367	2.5	-34.3	4.5

SALES TAX (IMPORTS)

(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	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	36,520	4	36,516	33,695		33,695	2,825	4	2,821	8.4	#DIV/0!	8.4
3rd Quarter		102,576	5	102,571	101,349	1	101,348	1,227	4	1,223	1.2	400.0	1.2
Upto 3rd Qtr		312,327	11	312,316	312,907	7	312,900	-580	4	-584	-0.2	57.1	-0.2
APRIL	M	36,961	0	36,961	37,487	1	37,486	-526	-1	-525	-1.4	-100.0	-1.4
	P	349,288	11	349,277	350,394	8	350,386	-1,106	3	-1,109	-0.3	37.5	-0.3
MAY	M	41,039	0	41,038	38,815	1	38,814	2,224	0	2,224	5.7	0.0	5.7
	P	390,327	12	390,315	389,209	9	389,200	1,117	2	1,115	0.3	33.3	0.3
JUNE	M	40,097	0	40,097	41,198	0	41,198	-1,101	0	-1,101	-2.7	#DIV/0!	-2.7
4th Quarter		118,096	0	118,096	117,500	2	117,498	596	-2	598	0.5	-100.0	0.5
Annual		430,423	11	430,412	430,407	9	430,398	16	2	14	0.0	22.2	0.0

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SALES TAX (DOMESTIC)

(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	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	37,375	962	36,413	32,353	2,974	29,379	5,022	-2,012	7,034	15.5	-67.7	23.9
	P	347,904	27,820	320,084	322,770	37,907	284,863	25,134	-10,087	35,221	7.8	-26.6	12.4
MAY	M	39,142	1,229	37,913	40,857	3,937	36,920	-1,715	-2,708	993	-4.2	-68.8	2.7
	P	387,046	29,049	357,997	363,627	41,844	321,783	23,419	-12,795	36,214	6.4	-30.6	11.3
JUNE	M	53,563	706	52,857	56,169	3,451	52,718	-2,606	-2,745	139	-4.6	-79.5	0.3
4th Quarter		130,081	2,898	127,183	129,379	10,362	119,017	702	-7,464	8,166	0.5	-72.0	6.9
Annual		440,610	29,756	410,854	419,796	45,295	374,501	20,814	-15,539	36,353	5.0	-34.3	9.7

FEDERAL EXCISE

(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	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	10,404	0	10,404	10,752	0	10,752	-348	0	-348	-3.2	-	-3.2
	P	91,375	153	91,222	95,777	220	95,557	-4,402	-67	-4,335	-4.6	-	-4.5
MAY	M	12,470	0	12,470	13,410	18	13,392	-940	-18	-922	-7.0	-	-6.9
	P	103,845	153	103,692	109,187	238	108,949	-5,342	-85	-5,257	-4.9	-	-4.8
JUNE	M	15,757	0	15,757	13,516	1	13,515	2,241	-1	2,242	16.6	0.0	16.6
4th Quarter		38,631	0	38,631	37,678	19	37,659	953	-19	972	2.5	0.0	2.9
Annual		119,602	153	119,449	122,703	239	122,464	-3101	-86	-3,015	-2.5	0.0	2.5

CUSTOMS

(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	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	29,655	586	29,069	21,634	639	20,995	8,021	-53	8,074	37.1	-8.3	38.5
3rd Quarter		66,197	3,172	63,025	56,976	2,142	54,834	9,221	1,030	8,191	16.2	48.1	14.9
Upto 3rd Qtr		178,931	8,527	170,404	156,340	7,793	148,547	22,591	734	21,857	14.4	9.4	14.7
APRIL	M	22,005	1,047	20,958	18,251	311	17,940	3,754	736	3,018	20.6	236.7	16.8
	P	200,936	9,574	191,362	174,591	8,104	166,487	26,345	1,470	24,875	15.1	18.1	14.9
MAY	M	21,470	603	20,867	20,779	262	20,517	691	341	350	3.3	-	1.7
	P	222,406	10,177	212,229	195,370	8,366	187,004	27,036	1,811	25,225	13.8	-	13.5
JUNE	M	26,973	185	26,788	29,989	87	29,902	-3,016	98	-3,114	-10.1	0.0	-10.4
4th Quarter		70,448	1,835	68,613	69,019	660	68,359	1,429	1,175	254	2.1	0.0	0.4
Annual		249,379	10,362	239,017	225,359	8,453	216,906	24,020	1,909	22,111	10.7	0.0	10.2

