



# YEAR BOOK

## 2013-2014



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

## ***Strategic Planning Reform & Statistic Wing, FBR***

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### ***Our Vision***

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

### ***Our Mission***

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

### ***Our Values***

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

## Foreword

Revenue Division Year Book is a regular annual publication issued by Federal Board of Revenue. This edition of Revenue Division's Year Book 2013-14 is eleventh in the series.

The current edition of Year Book provides an update on FBR resource mobilization efforts. The in-depth analysis of data for the period July-June 2013-14 gives an insight into various constituents of federal taxes. Moreover, an appendix of tax-wise and month-wise provisional tax collection has also been added.

I appreciate the hard work put in by the SPR&S Wing for bringing out the yearly publication. The valuable comments/suggestions of the esteemed readers are welcome.

**(Tariq Bajwa)**  
Secretary Revenue  
Division/  
Chairman, FBR

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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 31<sup>st</sup> August 1960 when on the recommendations of the Administrative Re-organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline its functions. Consequently, the post of Chairman, CBR was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government, and 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) Senior Member IR (Policy)
- iii) Member IR (Operations)

### **B. Functional**

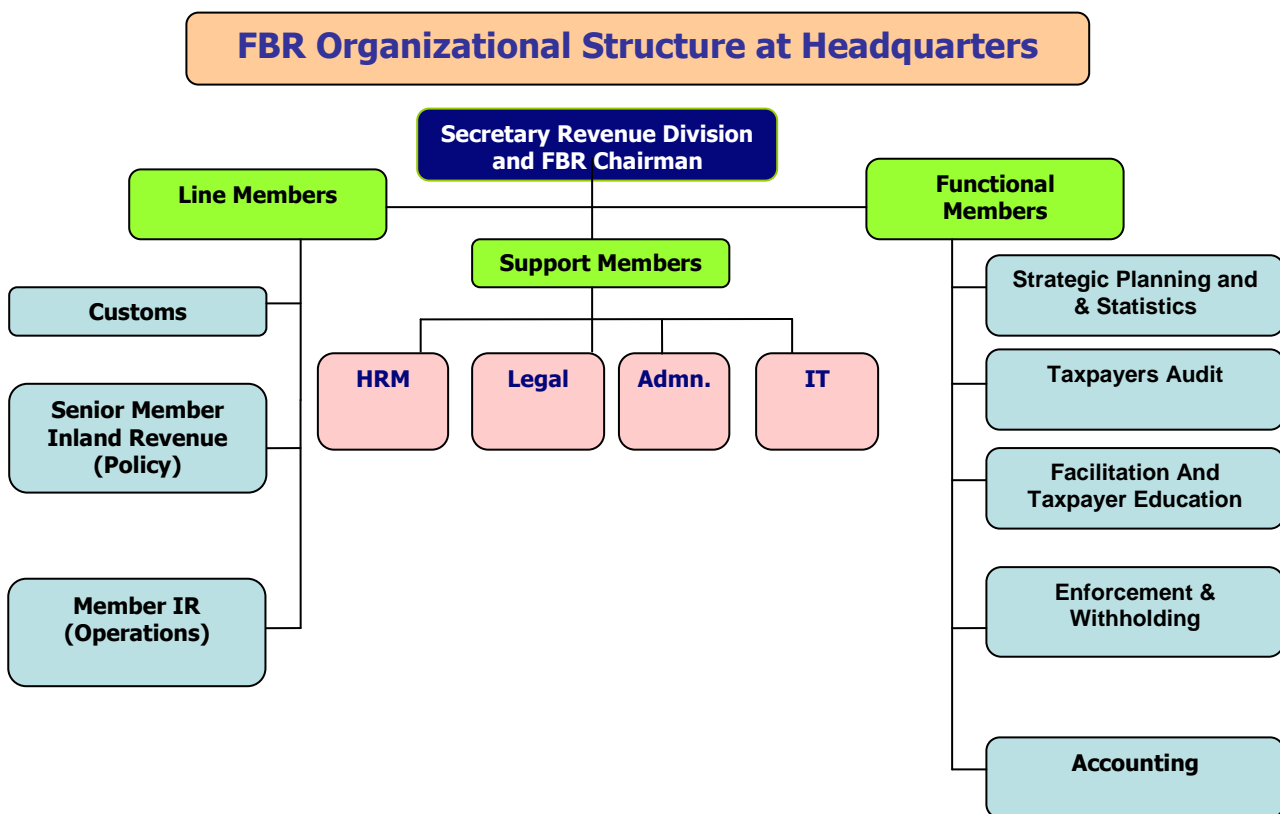
- i. Strategic Planning and Statistics
- ii. Taxpayers Audit
- iii. Facilitation and Taxpayers Education
- iv. Enforcement & Withholding
- v. Accounting
- vi. Information Technology

### **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

***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*

There has been turned around in Pakistan economy during FY:2013-14. The economy has attained over 4% growth in the GDP which is highest since 2008-09. This achievement is mainly due to persuasion of a comprehensive reforms agenda by the Government in various economic sectors of the economy.

On the revenue front FBR has collected 2266 billion provisional collection during the outgoing fiscal year 2013-14 as against Rs 1946 billion during 2012-13. Thus a positive growth of 16% has been attained. As a result the Tax GDP ratio has enhanced to 8.9% from 8.5% which itself a healthy indicator of the government reform agenda. However, the target of Rs 2275 billion has been achieved by round 99%.

It may be recalled that FBR was allocated an ambitious target of Rs 2475 billion for FY: 2013-14. The target was based on the assumptions that FBR revenue collection would be Rs 2050 billion during 2012-13 (Base year) and high trajectory growth of macroeconomic indicators forecasted for FY 2013-14. On the contrary the base year collection stood at 1946 billion. The base was eroded by Rs Rs 104 billion. Thus correction was made accordingly and the target was fixed at Rs Rs 2345 billion and further corrected to Rs 2275 billion.

Table 1 below highlights the tax-wise target and collection during the year under review.

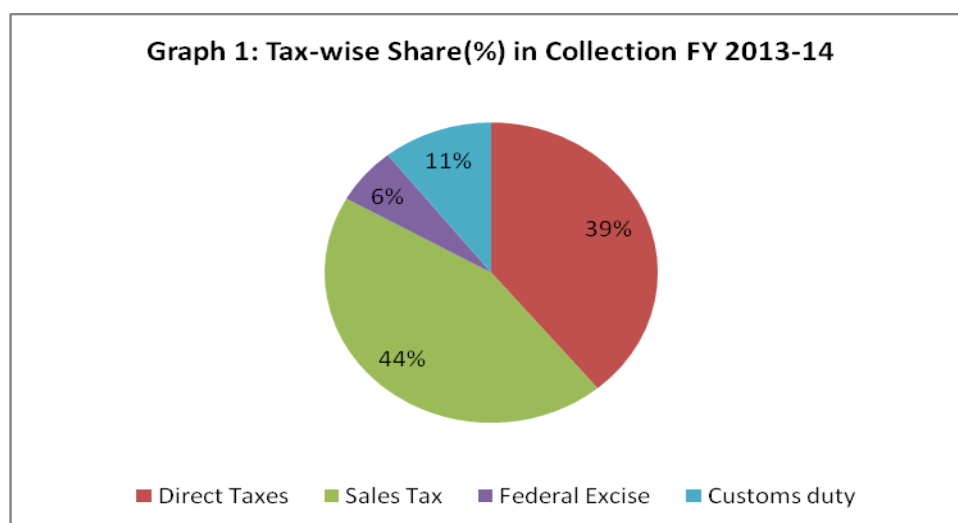
**Table 1: A Comparison of Collection vis-avis Target 2013-14**

*(Rs. Billion)*

Tax Head	Original Target	Revised Target	Provisional Collection (*)	Achievement of Target (%)	
				Original	Revised
Direct Taxes	975	891	884.1	90.7	99.2
Sales Tax	1054.1	1005	1002.1	95.1	99.7
Federal Excise	166.9	138	139.1	83.3	100.8
Customs duty	279	241	241	86.4	100.0
<b>All Taxes</b>	<b>2475</b>	<b>2275</b>	<b>2266.3</b>	<b>91.6</b>	<b>99.6</b>

(\*) The collection for 2013-14 is purely provisional and subject to reconciliation.

The tax-wise share is shown in graph-1. Major share goes to sales tax i.e. 44%, followed by direct taxes 39%, customs 11% and FED 6% in FY 2013-14.



### Analysis of Head-wise Revenue Collection

In total collection of Rs. 2,266.3 contribution of direct taxes has been Rs. 884.1 billion with 18.9% growth. The growth in the collection of sales tax has been 18.5%, customs only 0.6% and FED by 15%. The head-wise provisional collection of FY: 2013-14 is given below (Table 2).

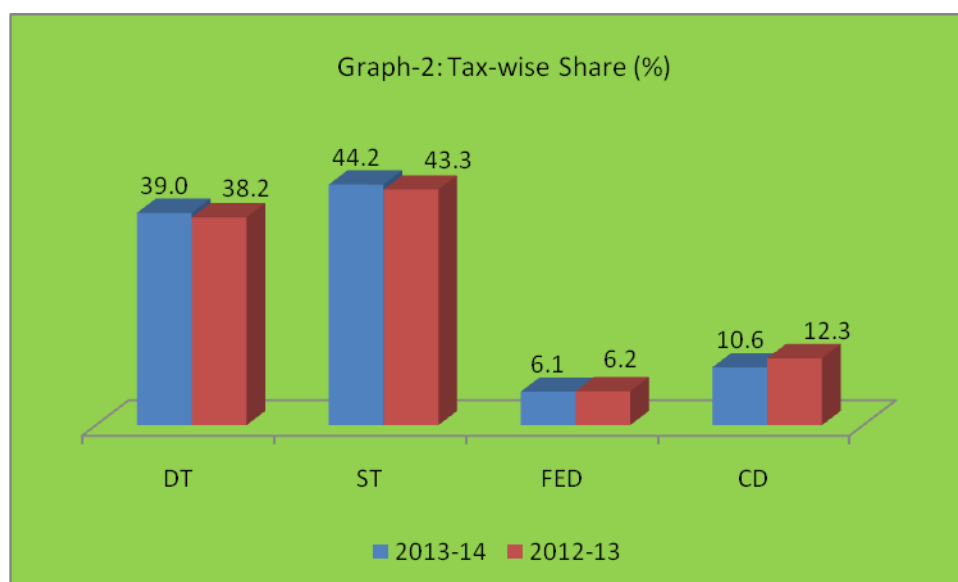
**Table 2: Comparison of Net Revenue Collection**

(Rs. Billion)

Revenue Heads	FY: 2013-14	FY: 2012-13	Growth	
			Absolute	(%)
Direct Taxes	884.1	743.4	140.7	18.9
Sales Tax	1002.1	842.5	159.6	18.5
FED	139.1	121.0	18.1	15.0
Customs	241.0	239.5	1.5	0.6
<b>TOTAL TAXES</b>	<b>2,266.3</b>	<b>1,946.4</b>	<b>319.9</b>	<b>16.4</b>

In absolute terms Rs. 319.9 billion higher amount has been collected as compared to FY 2012-13. Performance of direct taxes and sales tax has been excellent as Rs. 140.7 billion and 159.6 billion additional amount has been collected during FY: 2013-14 respectively. Under the head of FED Rs. 18.1 billion higher revenue was realized whereas, customs duty did not performed well and just Rs. 1.5 billion additional amount was collected as compared to last fiscal year.

The share of direct taxes in total federal taxes has increased from 38.2% in 2012-13 to 39% in 2013-14 (Graph 2). Similarly, share of sales tax has also increased from 43.3% to 44.2%. On the other hand share of custom duty has declined from 12.3% in 2012-13 to 10.6% in 2013-14.



### Refunds/Rebates

The tax-wise refund payments during FY 2013-14 have been shown in the following table;

**Table 3: Comparative Position of Refunds/ Rebates  
Payments during FY: 20 13-14 and FY: 2012-13**

(Rs. billion)

Tax Head	Refund / Rebate		Difference	
	2013-14	2012-13	Absolute	Growth (%)
Direct taxes	63.7	53.4	10.3	19.3
Sales Tax	32.4	29.7	2.7	9.1
Federal Excise	0	0	0	0.0
Customs Duty	8.7	10.4	-1.7	-16.3
<b>Total</b>	<b>104.8</b>	<b>93.5</b>	<b>11.3</b>	<b>12.1</b>

### Detailed Tax wise Analysis

**Direct Taxes:** The direct taxes have contributed 39% in the total tax receipts collected during FY: 2013-14. Historically the share of direct taxes in total federal tax receipts has increased from around 15% in 1989-90 to 39% in FY: 2013-14. The net collection stood at Rs. 884.1 billion reflecting a growth of 18.9% over the corresponding period last year. An amount of Rs. 63.7 billion has been paid back as refund to the claimants as against Rs. 53.4 billion during FY: 2012-13.

It may be recalled that the collection of direct taxes includes income tax and other direct taxes i.e. capital value 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: 2013-14 shows that the share of WHT, VP and COD in gross collection has been 62.5%, 28.4% and 8.7% respectively. Details of these components of income tax collection are presented in Table 4.

**Table 4: Head-wise Performance of Direct Taxes  
A Comparison of FY: 13-14 & FY: 12-13 Collection**

*(Rs Million)*

Heads	2013-14	2012-13	Growth (%)	Share (%)	Share (%)
				2013-14	2012-13
<b>Collection on Demand</b>	<b>80,582</b>	<b>89,427</b>	<b>-9.9</b>	<b>8.7</b>	<b>11.5</b>
<b>Voluntary Payments</b>	<b>262,598</b>	<b>244,920</b>	<b>7.2</b>	<b>28.4</b>	<b>31.6</b>
<b>Deductions at Source (WHT)</b>	<b>578,413</b>	<b>436,087</b>	<b>32.6</b>	<b>62.5</b>	<b>56.2</b>
Miscellaneous	4,016	5,574	-28.0	0.4	0.7
Gross Income Tax	925,609	776,008	19.3	100.0	100.0
Other DT	22103	20,797	6.3		
<b>Total Gross Direct Taxes</b>	<b>947,712</b>	<b>796,805</b>	<b>18.9</b>		
Refunds	63,711	53,397	19.3		
<b>Total Net Direct Taxes</b>	<b>884,001</b>	<b>743,408</b>	<b>18.9</b>		

*Source: FBR Data Bank*

### **Analysis of Components of Income Tax**

**Collection Out of Demand (CoD):** The collection from this head has declined by around 9.9% in FY 2013-14 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 in to collection.

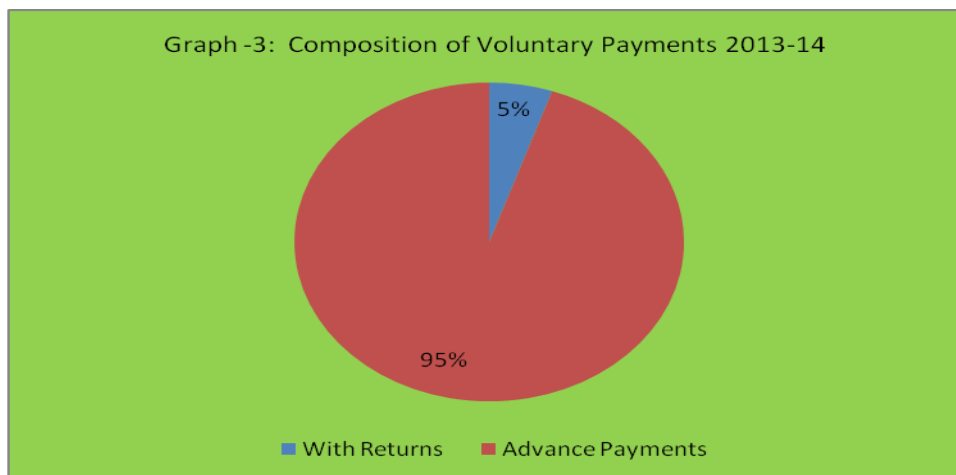
**Voluntary Payments (VP):** This component includes payments with return and advances. Rs 262.6 billion have been generated during FY: 2013-14 as compared to Rs 244.9 billion in the corresponding period last year. Collection from VP has recorded a growth 7.2% (Table 5). Major component of voluntary payment is advance tax where a sum of Rs 248.8 billion has been collected in FY 2013-14 against Rs 230.1 billion in FY: 2012-13. The collection from advance tax has grown by 8.1%. The second component of VP is payment with returns, which has declined by

6.8% during the period under review. This shows lack of enforcement on the part of authorities. Deterrence should be created by effective audit and stringent enforcement.

**Table 5: Collection of Income Tax by Voluntary Compliance**  
**A Comparison of FY: 13-14 & FY: 12-13 Collection**

(Rs .Million)

Heads	2013-14	2012-13	Change (%)
Voluntary Payments (A+B)	262,598	244,920	7.2
A) With Returns	13,761	14,771	-6.8
B ) Advance Tax	248,837	230,150	8.1



**Withholding Taxes (WHT):** WHT contributes a major chunk i.e. around 63% in the collection of direct taxes. The WHT collection during FY: 13-14 has been Rs. 578.4 against Rs. 436 billion during FY: 12-13 indicating a growth of 32.6%. The nine major components of withholding taxes contributed around 88% 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 telephone (92%), followed by cash withdrawal (53%), salary (29%), dividends (26%), electric bills (23.3%) and contracts (22.5%). The reason behind vibrant growth is effective monitoring of WHT by creating special monitoring units and rationalization of withholding tax rates.

**Table 6: Deductions at Source:**  
**A Comparison of FY: 13-14 & FY: 12-13 Collection**  
*(Rs .Million)*

Collection Head	Collection		Difference	
	FY 13-14	FY 12-13	Absolute	Percent
<b>Imports</b>	123,808	103,235	20573	19.9
<b>Salary</b>	64,552	50,056	14496	29.0
<b>Dividends</b>	24,182	19,191	4991	26.0
<b>Bank Interest &amp; Securities</b>	40,475	35,339	5136	14.5
<b>Contracts</b>	136,647	111,516	25131	22.5
<b>Export</b>	26,731	23,201	3530	15.2
<b>Cash Withdrawal</b>	19,063	12,440	6623	53.2
<b>Electric bills</b>	19,758	16,026	3732	23.3
<b>Telephone</b>	51,974	27,102	24872	91.8
<b>a. Sub Total</b>	<b>507,190</b>	<b>398,106</b>	<b>12,485</b>	<b>27.4</b>
% Share in total WHT	87.7	91.3		
b. Other WHT	71,223	37,981	33,242	87.5
<b>c. Total WHT</b>	<b>578,413</b>	<b>436,087</b>	<b>142,326</b>	<b>32.6</b>
Share (%) in Gross I. Tax	62.5	56.2		

*Source: FBR Data Bank*

**Sales Tax:** The sales tax is the top revenue generating source of federal tax receipts. It constitutes 44% of the total net revenue collection. The gross and net sales tax collection during the year has been Rs 1,034.5 billion and Rs 1,002.1 billion showing growths of 18.6% and 18.9% respectively over the collection of PFY. This significant performance can be attributable to the increased tax rate of sale tax from 16% in 2012-13 to 17% in 2013-14.

Of total net collection of sales tax, more than half of total sales tax is contributed by sales tax on domestic while the rest originated from imports during 2013-14. Details of collection of these two components are depicted in (Table-7)

**Table 7 : Sales Taxes Gross and Net Revenue Receipts***(Rs. In Million)*

Heads	FY 2013-14		FY 2012-13		Growth (%)	
	Gross	Net	Gross	Net	Gross	Net
Sales Tax (Imports)	495,351	495,330	429,843	429,831	15.2	15.2
Sales Tax (Domestic)	539,143	506,780	442,372	412,697	21.9	22.8
<b>Total</b>	<b>1,034,494</b>	<b>1,002,110</b>	<b>872,215</b>	<b>842,528</b>	<b>18.6</b>	<b>18.9</b>

*Source: FBR Data Bank*

**Sales Tax Domestic Collection:** The overall net collection of Sales Tax Domestic (STD) was Rs.506.8 billion against Rs.412.7 billion in the PFY. The net collection grew by 22.8% in FY 2013-14. The sales tax domestic contributed around 51% of the total sales tax during 2013-14.

**Major Revenue Spinners of STD:** The collection of sales tax has been highly concentrated in few commodities. This is confirmed by the fact that only petroleum products and natural gas contribute around 53% of the total sales tax domestic. Major 10 items including POL and natural gas shared 73% of the total net sales tax domestic. It is evident from (Table 8) that all the major ten items exhibited positive growths except natural gas.

**Table 8: Comparison of Sales Tax Domestic (Net) Collection by Major Commodities During FY: 2013-14 & FY: 2012-13***(Rs Million)*

Commodities	2013-14	2012-13	Growth (%)	Share (%) 2013-14
POL Products	231,003	180,588	27.9	43.8
Natural Gas	31,615	36,821	-14.1	8.9
Fertilizers	24,034	19,939	20.5	4.8
Cement	20,106	11,457	75.5	2.8
Electrical Energy	19,945	10,064	98.2	2.4
Cigarettes	17,672	14,535	21.6	3.5
Aerated Waters/Beverages	13,536	10,686	26.7	2.6
Sugar	9,189	8,545	7.5	2.1
Tea	8,352	5,302	57.5	1.3
Food Products	4,931	3,134	57.3	0.8
<b>Sub Total</b>	<b>380,383</b>	<b>301,071</b>	<b>26.3</b>	<b>73.0</b>
Other sectors	126,397	111,626	13.2	27.0
<b>Sales Tax (Domestic) Net</b>	<b>506,780</b>	<b>412,697</b>	<b>22.8</b>	<b>100.0</b>

*Source: FBR Data Bank*



The petroleum products have been the top revenue spinner of sales tax domestic and contributed around 44% in the total sales tax domestic collection during 2013-14. The collection stood at Rs. 231 billion in 2013-14 against Rs. 180.6 billion in 2012-13, recording a growth of 27.9%.

The second major revenue source is natural gas which has reflected a decline of 8.9% by collecting Rs 31.6 billion during 2013-14. Main reason of this decline is the higher input-output ratio of 77.3% during 2013-14 against 72.6% during 2012-13. Moreover, higher refunds of more than Rs. 4 billion have been paid as compared to previous year which has also affected the net collection of sale tax domestic.

A healthy growth of 20.5% was recorded in STD collection from fertilizers during 2013-14. The production of fertilizer has increased by around 18% which has cast favorable impact on the collection of sales tax from fertilizer.

The collection from cement recorded a robust growth of 75.5%. Although the production has increased by only 1%, but input-output ratio has also declined from 70.3% to 61.3% during 2013-14.

A massive growth of 98.2% in the collection has been attained in electrical energy during 2013-14. The refunds payments during 2013-14 have declined one billion which has improved the net collection. Moreover, the input-out ratio has also declined from 107.7% in 2012-13 to 105.2% in 2013-14.

The collection from cigarettes has increased by 21.6% during 2013-14. The input-output ratio has declined during the period.

The collection from the beverages recorded a growth of 26.7% in 2013-14 as compared to 2012-13. This growth can be attributable to the growths in the production of soft drinks and juices by 22.1% and 11.1% respectively.

The collection from sugar has grown by 7.5% in 2013-14 against 10% growth in the production of sugar during 2013-14. The increased input-out ratio during 2013-14 as compared to previous year has affected collection of sugar.

The collection from tea has recorded significant growth of 57.5% during 2013-14 as compared to the previous fiscal year. The growth can be attributable to 13.4% increase in the production of tea during the period under review.

***Sales Tax at Import Stage:*** Sales tax on imports is a significant component of federal tax receipts. The share of sales tax (imports) in total sales tax net collection has been around

49% in FY: 2013-14. The net collection of sales tax imports during FY: 2013-14 stood at Rs. 495.3 billion against Rs. 429.8 billion in 2012-13.

Major 10 commodities of sales tax import have contributed a major chunk of revenue of sales tax (imports) collection (Table 9). Like sales tax domestic, petroleum is a leading source of sales tax collection at import stage. Its share in sales tax imports is 34.2%. The share of top three items i.e. POL products, edible oil and plastic is around 47% of total collection of sales tax imports. Item-wise details indicate that the collection from POL products was Rs. 169.6 billion against Rs.156.3 billion in the previous year. Thus, the growth in net collection was 8.5%. On the other hand, the import value of POL products grew by 2.9%.

The collection from edible oil stood at Rs. 33.9 billion in FY: 2013-14 against Rs. 32.3 billion in the PFY. The growth in collection has been 4.9% against 6% growth in value of import of edible oils. The collection of plastic exhibited 35.1% due to 26% growth in the import value during 2013-14.

The collection from vehicles has also recorded negative growth of 2.8% as compared to 6.7% decline in value of imports. Other items like mechanical machinery, iron & steel, electrical machinery, fertilizers etc. recorded positive growths in the collection due to growths in their respective import values.

**Table 9 : Collection of Sales Tax (Import) from Major Items**

*(Rs. in Million)*

<b>Commodities</b>	<b>2013-14</b>	<b>2012-13</b>	<b>Growth (%) 2013-14</b>	<b>Share (%) 2013-14</b>
POL Products	169,551	156,324	8.5	34.2
Edible Oil	33,854	32,261	4.9	6.8
Plastic Resins etc.	27,834	20,598	35.1	5.6
Iron and Steel	27,595	21,745	26.9	5.6
Mechanical Machinery	26,096	19,533	33.6	5.3
Vehicles (Non-Railway)	26,035	26,793	-2.8	5.3
Electrical Machinery	18,769	14,515	29.3	3.8
Organic Chemicals	13,300	9,964	33.5	2.7
Fertilizers	12,842	10,554	21.7	2.6
Misc Chemical Products	9,008	6,501	38.6	1.8
<b>Sub Total</b>	<b>364,884</b>	<b>318,788</b>	<b>14.5</b>	<b>73.7</b>
<b>Others</b>	<b>130,467</b>	<b>111,055</b>	<b>17.5</b>	<b>26.3</b>
<b>Gross</b>	<b>495,351</b>	<b>429,843</b>	<b>15.2</b>	<b>100.0</b>
<b>Refund/Rebate</b>	<b>21</b>	<b>12</b>	<b>75.0</b>	
<b>Net</b>	<b>495,330</b>	<b>429,831</b>	<b>15.2</b>	

### ***Customs Duty***

The Customs duty contributed around 17.4% and 10.6% in the indirect taxes and federal taxes respectively during 2013-14. The base of customs duty is dutiable imports. Any fluctuation in the tax base affects the collection of customs duty.

Dutiable imports constituted around 38% of the total imports during 2013-14. It reflects high level of exemptions of imports from customs duty. The duty free imports grew by 5.9% while dutiable imports have grown by 7.6%. The gross and net collection from customs duty has been Rs 249.7 billion and Rs 241 billion respectively during 2013-14. The difference between the gross and net collection is the refund/rebate payment. In fact, Rs.8.7 billion has been paid back as refunds/rebates during the year. The net collection of customs duty yielded a growth of around 1%. One of the major reasons of this low growth is appreciation of rupees against dollar.

***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, edible oils, petroleum, machinery and plastic contributed around 45% of the total collection from customs during 2013-14. Similarly, 52.3% of the total collection of customs duty has been realized from 10 major commodities groups (PCT chapters). The collection of customs duty from these ten leading commodities (Chapters) is highlighted in (Table 10).

Automobile (Ch:87) is the top revenue spinner of customs duty. The collection from automobile has dropped by 14.2% during 2013-14 due to decline of 6.7% in the value of dutiable imports. The customs duty mainly emanated from motor cars (87.03) which are mostly subject to tariff peaks. Dutiable imports of motor car etc have declined by 17.6% which has adversely affected the collection from this head by 19%. As a result declined in collection has also dropped the share of vehicles in total customs duty collection from 16.9% to 14.5% in total customs duty in 2013-14.

Edible oils (CH:15) is the second major source of revenue generation of customs duty. During 2013-14, a growth of 2% in the collection from edible oils was recorded as compared to the collection during FY: 2012-13. On the other hand, the value of dutiable imports was declined by 5.7%. The edible oils are mostly subject to specific rate of duty; therefore, the growth in the value of dutiable imports has no impact on revenue collection.

Petroleum products have been the 3<sup>rd</sup> major revenue source of customs duty. Some of the major petroleum items like crude oil, furnace oil, motor spirit etc are exempt from customs duty. The dutiable imports have recorded negative growth by 16.1%. Similarly, the customs duty from POL products has dropped by 17.8%. The customs duty from petroleum products mainly depends on the level of contribution by High Speed Diesel Oil (HSD). In

fact, the value of dutiable imports of HSD has declined by 13.1%% while its collection has also dropped by 18%.

The dutiable imports of mechanical machinery (CH:84) and electrical machinery (CH:85) have grown by 10.8% and 2.7% respectively while collection of customs duty grew by 11.2% and 8.9% respectively.

The collection from plastic items (CH:39) has increased significantly by 25.3%. This growth is mainly attributable to growth of 26.3% in dutiable imports during 2013-14. As far as iron and steel (CH: 72) is concerned, the collection has declined by 17.5% against decline in dutiable imports by 10.8%. The remaining items of major spinners have recorded positive growths in the collection due to growths in their respective dutiable imports.

**Table 10 : Details of Collection of Customs Duties during 2013-14**

(Rs Million)

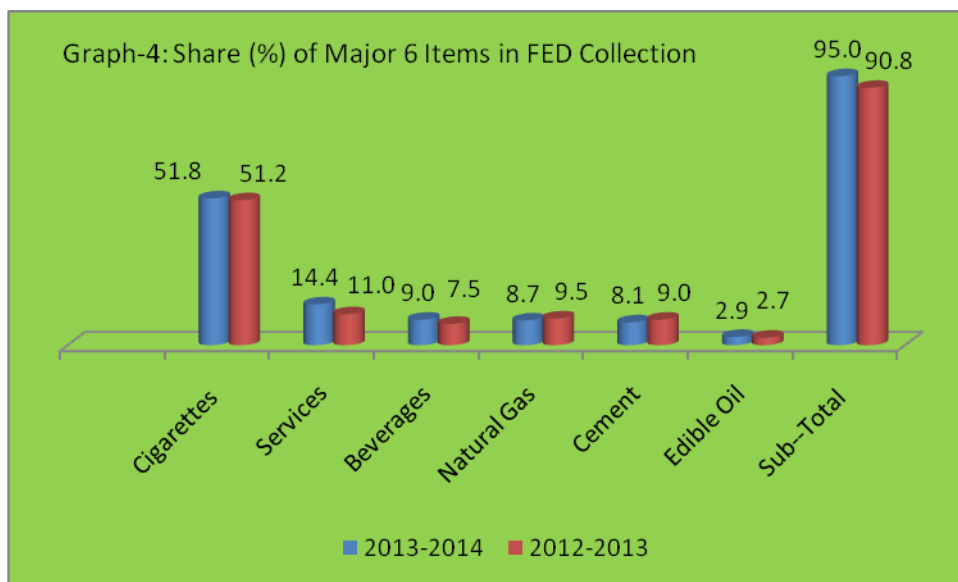
Description	2013-14	2012-13	Growth (%)	Share (%) 2013-14	Share (%) 2012-13
1.Vehicles and Parts (87)	36,314	42,306	-14.2	14.5	16.9
2.Edible Oil (15)	20,659	20,247	2.0	8.3	8.1
3. POL Products (27)	16,761	20,399	-17.8	6.7	8.2
4.Mechanical Machinery (84)	13,742	12,363	11.2	5.5	4.9
5.Electrical Machinery (85)	11,326	10,396	8.9	4.5	4.2
6.Plastic (39)	11,056	8,821	25.3	4.4	3.5
7.Paper & P. Board (48)	5,900	5,173	14.1	2.4	2.1
8.Iron and steel (72)	5,820	7,057	-17.5	2.3	2.8
9.Textile Materials	4,826	3,396	42.1	1.9	1.4
10.Organic Chemical (29)	4,337	3,917	10.7	1.7	1.6
<b>Sub Total</b>	<b>130,741</b>	<b>134,075</b>	<b>-2.5</b>	<b>52.3</b>	<b>53.7</b>
Other	118,989	115,746	2.8	47.6	46.3
<b>Gross</b>	<b>249,730</b>	<b>249,821</b>	<b>0.0</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate	8,732	10,362	-15.7		
<b>Net</b>	<b>240,998</b>	<b>239,459</b>	<b>0.6</b>		

### ***Federal Excise Duty (FED)***

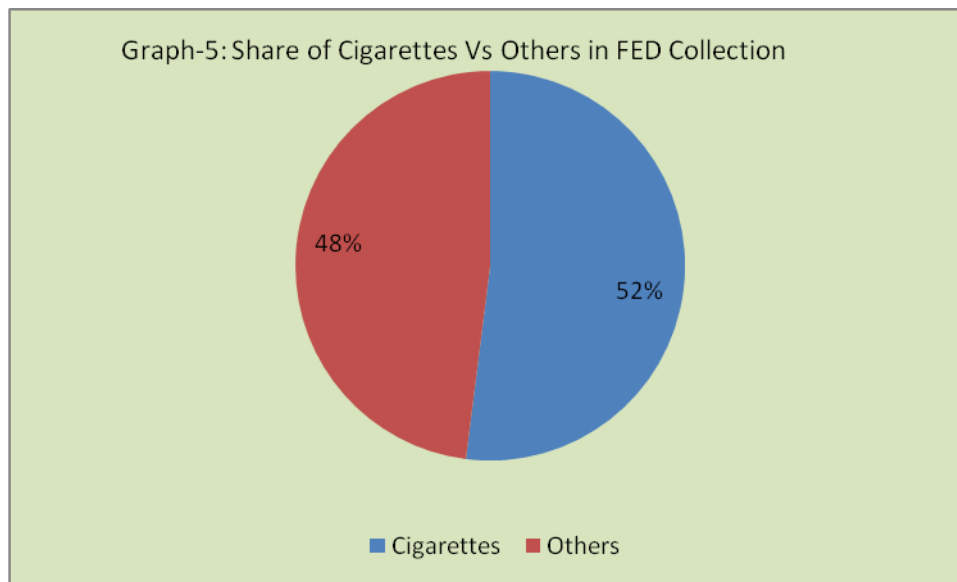
Federal excise duty is levied at import and domestic stages. Major portion of the receipts emanates from domestic sector. The base of the federal excise duty is quite narrow and is limited to few commodities. Federal excise duty has contributed around 6% of total tax collection during 2013-14. The realized tax collection has been Rs 139.1 billion in 2013-14 against Rs.121 billion in 2012-13 yielding a growth of 15%.

### ***Analysis of Major Commodities of FED***

Among major items, cigarette has been the top revenue generator with around 52% share in total FED collection, followed by services (14.4%), beverages (9%), natural gas (8.7%), cement (8.1%) and edible oil (2.9%) (Graph 4). Only six major spinners of FED contributed 95% of the total FED collection.



According to further details cigarette is the most prolific revenue generation source of collection of FED. Top five items contribute 95% of total FED revenue and the share of cigarettes is 52% (Graph- 5).



The overall FED revenue grew by 15% during FY 2013-14 over the collection of FY 2012-13 (table 11). A cursory look on head-wise collection shows that revenue from services recorded a healthy growth of around 51%, followed by beverages (37.2%), edible oil (27.4%) and cigarettes (16.3%).

**Table 11: FED Collection from Major Commodities  
FY: 13-14 and FY: 12-13**

(Rs Million)

SNo.	Commodities	2013-2014	2012-2013	Growth (%)
1	Cigarettes	72,088.8	62,010.3	16.3
2	Services	20,030.7	13,285.8	50.8
3	Beverages	12,517.6	9,121.1	37.2
4	Natural Gas	12,129.6	11,448.9	5.9
5	Cement	11,210.9	10,928.5	2.6
6	Edible Oil	4,099.6	3,218.5	27.4
	<b>Sub--Total</b>	<b>132,077.2</b>	<b>110,013.1</b>	<b>20.1</b>
	Others	7,009.0	11,104.1	-36.9
	Gross	139,086.2	121,117.2	14.8
	Refund	2.0	153.3	-98.7
	<b>Net</b>	<b>139,084.2</b>	<b>120,963.9</b>	<b>15.0</b>

# **STATISTICAL APPENDIX**

Comparative Statements of

Month – to – Month and Progressive

Collection for the period 2013-14 & 2012-13

## Collection of Federal Taxes 2013-14 Vs. 2012-13

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	135,502	11,245	124,257	117,011	10,135	106,876	18,491	1,110	17,381	15.8	11.0	16.3
AUGUST	M	156,216	8,995	147,221	131,144	7,785	123,359	25,072	1,210	23,862	19.1	15.5	19.3
	P	291,718	20,240	271,478	248,155	17,920	230,235	43,563	2,320	41,243	17.6	12.9	17.9
SEPTEMBER	M	210,148	6,271	203,877	187,079	6,305	180,774	23,069	-34	23,103	12.3	-0.5	12.8
1st Quarter		501,866	26,511	475,355	435,234	24,225	411,009	66,632	2,286	64,346	15.3	9.4	15.7
OCTOBER	M	160,142	6,815	153,327	140,541	5,407	135,134	19,601	1,408	18,193	13.9	26.0	13.5
	P	662,008	33,326	628,682	575,775	29,632	546,143	86,233	3,694	82,539	15.0	12.5	15.1
NOVEMBER	M	181,845	10,651	171,194	147,022	7,313	139,709	34,823	3,338	31,485	23.7	45.6	22.5
	P	843,853	43,977	799,876	722,797	36,945	685,852	121,056	7,032	114,024	16.7	19.0	16.6
DECEMBER	M	244,085	12,545	231,540	210,804	7,679	203,125	33,281	4,866	28,415	15.8	63.4	14.0
2nd Quarter		586,072	30,011	556,061	498,367	20,399	477,968	87,705	9,612	78,093	17.6	47.1	16.3
Upto 2nd Qtr		1,087,938	56,522	1,031,416	933,601	44,624	888,977	154,337	11,898	142,439	16.5	26.7	16.0
JANUARY	M	177,788	11,871	165,917	147,654	14,969	132,685	30,134	-3,098	33,232	20.4	-20.7	25.0
	P	1,265,726	68,393	1,197,333	1,081,255	59,593	1,021,662	184,471	8,800	175,671	17.1	14.8	17.2
FEBRUARY	M	168,657	5,409	163,248	145,928	5,662	140,266	22,729	-253	22,982	15.6	-4.5	16.4
	P	1,434,383	73,802	1,360,581	1,227,183	65,255	1,161,928	207,200	8,547	198,653	16.9	13.1	17.1
MARCH	M	221,811	7,693	214,118	200,365	10,008	190,357	21,446	-2,315	23,761	10.7	-23.1	12.5
3rd Quarter		568,256	24,973	543,283	493,947	30,639	463,308	74,309	-5,666	79,975	15.0	-18.5	17.3
Upto 3rd Qtr		1,656,194	81,495	1,574,699	1,427,548	75,263	1,352,285	228,646	6,232	222,414	16.0	8.3	16.4
APRIL	M	178,098	7,878	170,220	158,532	5,334	153,198	19,566	2,544	17,022	12.3	47.7	11.1
	P	1,834,292	89,373	1,744,919	1,586,080	80,597	1,505,483	248,212	8,776	239,436	15.6	10.9	15.9
MAY	M	219,742	11,556	208,186	177,613	4,344	173,269	42,129	7,212	34,917	23.7	166.0	20.2
	P	2,054,034	100,929	1,953,105	1,763,693	84,941	1,678,752	290,341	15,988	274,353	16.5	18.8	16.3
JUNE	M	317,101	3,895	313,206	276,266	8,658	267,608	40,835	-4,763	45,598	14.8	-55.0	17.0
4th Quarter		714,941	23,329	691,612	612,411	18,336	594,075	102,530	4,993	97,537	16.7	27.2	16.4
Annual		2,371,137	104,826	2,266,311	2,039,961	93,601	1,946,360	331,176	11,225	319,951	16.2	12.0	16.4

(\*) M- Monthly, P-Progressive



## DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	38,923	8,178	30,745	26,878	5,024	21,854	12,045	3,154	8,891	44.8	62.8	40.7
AUGUST	M	47,123	2,549	44,574	33,946	1,588	32,358	13,177	961	12,216	38.8	60.5	37.8
	P	86,046	10,727	75,319	60,824	6,612	54,212	25,222	4,115	21,107	41.5	62.2	38.9
SEPTEMBER	M	89,591	3,181	86,410	87,379	2,833	84,546	2,212	348	1,864	2.5	12.3	2.2
1st Quarter		175,637	13,908	161,729	148,203	9,445	138,758	27,434	4,463	22,971	18.5	47.3	16.6
OCTOBER	M	53,513	3,047	50,466	48,548	3,244	45,304	4,965	-197	5,162	10.2	-6.1	11.4
	P	229,150	16,955	212,195	196,751	12,689	184,062	32,399	4,266	28,133	16.5	33.6	15.3
NOVEMBER	M	66,308	7,518	58,790	51,649	3,209	48,440	14,659	4,309	10,350	28.4	134.3	21.4
	P	295,458	24,473	270,985	248,400	15,898	232,502	47,058	8,575	38,483	18.9	53.9	16.6
DECEMBER	M	119,048	8,050	110,998	110,300	5,278	105,022	8,748	2,772	5,976	7.9	52.5	5.7
2nd Quarter		238,869	18,615	220,254	210,497	11,731	198,766	28,372	6,884	21,488	13.5	58.7	10.8
Upto 2nd Qtr		414,506	32,523	381,983	358,700	21,176	337,524	55,806	11,347	44,459	15.6	53.6	13.2
JANUARY	M	64,493	7,575	56,918	47,946	7,786	40,160	16,547	-211	16,758	34.5	-2.7	41.7
	P	478,999	40,098	438,901	406,646	28,962	377,684	72,353	11,136	61,217	17.8	38.5	16.2
FEBRUARY	M	64,031	2,880	61,151	51,755	3,012	48,743	12,276	-132	12,408	23.7	-4.4	25.5
	P	543,030	42,978	500,052	458,401	31,974	426,427	84,629	11,004	73,625	18.5	34.4	17.3
MARCH	M	103,996	5,219	98,777	86,389	7,740	78,649	17,607	-2,521	20,128	20.4	-32.6	25.6
3rd Quarter		232,520	15,674	216,846	186,090	18,538	167,552	46,430	-2,864	49,294	25.0	-15.4	29.4
Upto 3rd Qtr		647,026	48,197	598,829	544,790	39,714	505,076	102,236	8,483	93,753	18.8	21.4	18.6
APRIL	M	61,921	2,686	59,235	51,787	3,325	48,462	10,134	-639	10,773	19.6	-19.2	22.2
	P	708,947	50,883	658,064	596,577	43,039	553,538	112,370	7,844	104,526	18.8	18.2	18.9
MAY	M	87,053	9,255	77,798	63,493	2,511	60,982	23,560	6,744	16,816	37.1	268.6	27.6
	P	796,000	60,138	735,862	660,070	45,550	614,520	135,930	14,588	121,342	20.6	32.0	19.7
JUNE	M	151,824	3,568	148,256	136,736	7,847	128,889	15,088	-4,279	19,367	11.0	-54.5	15.0
4th Quarter		300,798	15,509	285,289	252,016	13,683	238,333	48,782	1,826	46,956	19.4	13.3	19.7
Annual		947,824	63,706	884,118	796,806	53,397	743,409	151,018	10,309	140,709	19.0	19.3	18.9

# INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	96,579	3,067	93,512	90,133	5,111	85,022	6,446	-2,044	8,490	7.2	-40.0	10.0
AUGUST	M	109,093	6,446	102,647	97,198	6,197	91,001	11,895	249	11,646	12.2	4.0	12.8
	P	205,672	9,513	196,159	187,331	11,308	176,023	18,341	-1,795	20,136	9.8	-15.9	11.4
SEPTEMBER	M	120,557	3,090	117,467	99,700	3,472	96,228	20,857	-382	21,239	20.9	-11.0	22.1
1st Quarter		326,229	12,603	313,626	287,031	14,780	272,251	39,198	-2,177	41,375	13.7	-14.7	15.2
OCTOBER	M	106,629	3,768	102,861	91,993	2,163	89,830	14,636	1,605	13,031	15.9	74.2	14.5
	P	432,858	16,371	416,487	379,024	16,943	362,081	53,834	-572	54,406	14.2	-3.4	15.0
NOVEMBER	M	115,537	3,133	112,404	95,373	4,104	91,269	20,164.0	-971.0	21,135.0	21.1	-23.7	23.2
	P	548,395	19,504	528,891	474,397	21,047	453,350	-474,397	-21,047	-	-100.0	-100.0	-100.0
DECEMBER	M	125,037	4,495	120,542	100,504	2,401	98,103	24,533	2,094	22,439	24.4	87.2	22.9
2nd Quarter		347,203	11,396	335,807	287,870	8,668	279,202	59,333	2,728	56,605	20.6	31.5	20.3
Upto 2nd Qtr		673,432	23,999	649,433	574,901	23,448	551,453	98,531	551	97,980	17.1	2.3	17.8
JANUARY	M	113,295	4,296	108,999	99,708	7,183	92,525	13,587	-2,887	16,474	13.6	-40.2	17.8
	P	786,727	28,295	758,432	674,609	30,631	643,978	112,118	-2,336	114,454	16.6	-7.6	17.8
FEBRUARY	M	104,626	2,529	102,097	94,173	2,650	91,523	10,453.0	-121.0	10,574.0	11.1	-4.6	11.6
	P	891,353	30,824	860,529	768,782	33,281	735,501	122,571	-2,457	125,028	15.9	-7.4	17.0
MARCH	M	117,815	2,474	115,341	113,976	2,268	111,708	3,839	206	3,633	3.4	9.1	3.3
3rd Quarter		335,736	9,299	326,437	307,857	12,101	295,756	27,879	-2,802	30,681	9.1	-23.2	10.4
Upto 3rd Qtr		1,009,168	33,298	975,870	882,758	35,549	847,209	126,410	-2,251	128,661	14.3	-6.3	15.2
APRIL	M	116,177	5,192	110,985	106,745	2,009	104,736	9,432	3,183	6,249	8.8	158.4	6.0
	P	1,125,345	38,490	1,086,855	989,503	37,558	951,945	135,842	932	134,910	13.7	2.5	14.2
MAY	M	132,689	2,301	130,388	114,120	1,833	112,287	18,569	468	18,101	16.3	25.5	16.1
	P	1,258,034	40,791	1,217,243	1,103,623	39,391	1,064,232	154,411	1,400	153,011	14.0	3.6	14.4
JUNE	M	165,277	327	164,950	139,530	811	138,719	25,747	-484	26,231	18.5	-59.7	18.9
4th Quarter		414,143	7,820	406,323	360,395	4,653	355,742	53,748	3,167	50,581	14.9	68.1	14.2
Annual		1,423,311	41,118	1,382,193	1,243,153	40,202	1,202,951	180,158	916	179,242	14.5	2.3	14.9

## SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	72,649	2,536	70,113	68,136	4,263	63,873	4,513	-1,727	6,240	6.6	-40.5	9.8
AUGUST	M	82,820	5,088	77,732	69,775	5,076	64,699	13,045	12	13,033	18.7	0.2	20.1
	P	155,469	7,624	147,845	137,911	9,339	128,572	17,558	-1,715	19,273	12.7	-18.4	15.0
SEPTEMBER	M	90,522	2,531	87,991	71,800	2,885	68,915	18,722	-354	19,076	26.1	-12.3	27.7
1st Quarter		245,991	10,155	235,836	209,711	12,224	197,487	36,280	-2,069	38,349	17.3	-16.9	19.4
OCTOBER	M	78,550	2,596	75,954	62,278	992	61,286	16,272	1,604	14,668	26.1	161.7	23.9
	P	324,541	12,751	311,790	271,989	13,216	258,773	52,552	-465	53,017	19.3	-3.5	20.5
NOVEMBER	M	85,683	2,512	83,171	67,614	3,211	64,403	18,069	-699	18,768	26.7	-21.8	29.1
	P	410,224	15,263	394,961	339,603	16,427	323,176	70,621	-1,164	71,785	20.8	-7.1	22.2
DECEMBER	M	90,437	3,714	86,723	70,506	1,526	68,980	19,931	2,188	17,743	28.3	143.4	25.7
2nd Quarter		254,670	8,822	245,848	200,398	5,729	194,669	54,272	3,093	51,179	27.1	54.0	26.3
Upto 2nd Qtr		500,661	18,977	481,684	410,109	17,953	392,156	90,552	1,024	89,528	22.1	5.7	22.8
JANUARY	M	83,548	3,379	80,169	71,938	5,736	66,202	11,610	-2,357	13,967	16.1	-41.1	21.1
	P	584,209	22,356	561,853	482,047	23,689	458,358	102,162	-1,333	103,495	21.2	-5.6	22.6
FEBRUARY	M	75,469	1,714	73,755	66,570	1,498	65,072	8,899	216	8,683	13.4	14.4	13.3
	P	659,678	24,070	635,608	548,617	25,187	523,430	111,061	-1,117	112,178	20.2	-4.4	21.4
MARCH	M	83,012	1,827	81,185	74,239	1,682	72,557	8,773	145	8,628	11.8	8.6	11.9
3rd Quarter		242,029	6,920	235,109	212,747	8,916	203,831	29,282	-1,996	31,278	13.8	-22.4	15.3
Upto 3rd Qtr		742,690	25,897	716,793	622,856	26,869	595,987	119,834	-972	120,806	19.2	-3.6	20.3
APRIL	M	82,992	4,626	78,366	74,336	962	73,374	8,656	3,664	4,992	11.6	380.9	6.8
	P	825,682	30,523	795,159	697,192	27,831	669,361	128,490	2,692	125,798	18.4	9.7	18.8
MAY	M	95,090	1,747	93,343	80,181	1,230	78,951	14,909	517	14,392	18.6	42.0	18.2
	P	920,772	32,270	888,502	777,373	29,061	748,312	143,399	3,209	140,190	18.4	11.0	18.7
JUNE	M	113,722	114	113,608	94,842	626	94,216	18,880	-512	19,392	19.9	-81.8	20.6
4th Quarter		291,804	6,487	285,317	249,359	2,818	246,541	42,445	3,669	38,776	17.0	130.2	15.7
Annual		1,034,494	32,384	1,002,110	872,215	29,687	842,528	162,279	2,697	159,582	18.6	9.1	18.9

## SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	37,918	2	37,916	36,706	0	36,706	1,212	2	1,210	3.3	#DIV/0!	3.3
AUGUST	M	40,148	0	40,148	37,022	0	37,022	3,126	0	3,126	8.4	#DIV/0!	8.4
	P	78,066	2	78,064	73,728	0	73,728	4,338	2	4,336	5.9	#DIV/0!	5.9
SEPTEMBER	M	43,594	2	43,592	38,124	0	38,124	5,470	2	5,468	14.3	#DIV/0!	14.3
1st Quarter		121,660	4	121,656	111,852	0	111,852	9,808	4	9,804	8.8	#DIV/0!	8.8
OCTOBER	M	40,601	4	40,597	31,798	5	31,793	8,803	-1	8,804	27.7	-20.0	27.7
	P	162,261	8	162,253	143,650	5	143,645	18,611	3	18,608	13.0	60.0	13.0
NOVEMBER	M	44,263		44,263	33,598	1	33,597	10,665	-1	10,666	31.7	-100.0	31.7
	P	206,524	8	206,516	177,248	6	177,242	29,276	2	29,274	16.5	33.3	16.5
DECEMBER	M	40,165	1	40,164	32,503	0	32,503	7,662	1	7,661	23.6	#DIV/0!	23.6
2nd Quarter		125,029	5	125,024	97,899	6	97,893	27,130	-1	27,131	27.7	-16.7	27.7
Upto 2nd Qtr		246,689	9	246,680	209,751	6	209,745	36,938	3	36,935	17.6	50.0	17.6
JANUARY	M	41,784	2	41,782	34,391	1	34,390	7,393	1	7,392	21.5	100.0	21.5
	P	288,473	11	288,462	244,142	7	244,135	44,331	4	44,327	18.2	57.1	18.2
FEBRUARY	M	35,704	2	35,702	31,665	0	31,665	4,039	2	4,037	12.8	#DIV/0!	12.7
	P	324,177	13	324,164	275,807	7	275,800	48,370	6	48,364	17.5	85.7	17.5
MARCH	M	35,615	0	35,615	36,520	4	36,516	-905	-4	-901	-2.5	-100.0	-2.5
3rd Quarter		113,103	4	113,099	102,576	5	102,571	10,527	-1	10,528	10.3	-20.0	10.3
Upto 3rd Qtr		359,792	13	359,779	312,327	11	312,316	47,465	2	47,463	15.2	18.2	15.2
APRIL	M	41,498	1	41,497	36,961	0	36,961	4,537	1	4,536	12.3	#DIV/0!	12.3
	P	401,290	14	401,276	349,288	11	349,277	52,002	3	51,999	14.9	27.3	14.9
MAY	M	47,164	2	47,162	41,039	1	41,038	6,125	1	6,124	14.9	100.0	14.9
	P	448,454	16	448,438	390,327	12	390,315	58,127	4	58,123	14.9	33.3	14.9
JUNE	M	46,897	5	46,892	39,516	0	39,516	7,381	5	7,376	18.7	#DIV/0!	18.7
4th Quarter		135,559	8	135,551	117,516	1	117,515	18,043	7	18,036	15.4	700.0	15.3
Annual		495,351	21	495,330	429,843	12	429,831	65,508	9	65,499	15.2	75.0	15.2

## SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	34,731	2,534	32,197	31,430	4,263	27,167	3,301	-1,729	5,030	10.5	-40.6	18.5
AUGUST	M	42,672	5,088	37,584	32,753	5,076	27,677	9,919	12	9,907	30.3	0.2	35.8
	P	77,403	7,622	69,781	64,183	9,339	54,844	13,220	-1,717	14,937	20.6	-18.4	27.2
SEPTEMBER	M	46,928	2,529	44,399	33,676	2,885	30,791	13,252	-356	13,608	39.4	-12.3	44.2
1st Quarter		124,331	10,151	114,180	97,859	12,224	85,635	26,472	-2,073	28,545	27.1	-17.0	33.3
OCTOBER	M	37,949	2,592	35,357	30,480	987	29,493	7,469	1,605	5,864	24.5	162.6	19.9
	P	162,280	12,743	149,537	128,339	13,211	115,128	33,941	-468	34,409	26.4	-3.5	29.9
NOVEMBER	M	41,420	2,512	38,908	34,016	3,210	30,806	7,404	-698	8,102	21.8	-21.7	26.3
	P	203,700	15,255	188,445	162,355	16,421	145,934	41,345	-1,166	42,511	25.5	-7.1	29.1
DECEMBER	M	50,272	3,713	46,559	38,003	1,526	36,477	12,269	2,187	10,082	32.3	143.3	27.6
2nd Quarter		129,641	8,817	120,824	102,499	5,723	96,776	27,142	3,094	24,048	26.5	54.1	24.8
Upto 2nd Qtr		253,972	18,968	235,004	200,358	17,947	182,411	53,614	1,021	52,593	26.8	5.7	28.8
JANUARY	M	41,764	3,377	38,387	37,547	5,735	31,812	4,217	-2,358	6,575	11.2	-41.1	20.7
	P	295,736	22,345	273,391	237,905	23,682	214,223	57,831	-1,337	59,168	24.3	-5.6	27.6
FEBRUARY	M	39,765	1,712	38,053	34,905	1,498	33,407	4,860	214	4,646	13.9	14.3	13.9
	P	335,501	24,057	311,444	272,810	25,180	247,630	62,691	-1,123	63,814	23.0	-4.5	25.8
MARCH	M	47,397	1,827	45,570	37,719	1,678	36,041	9,678	149	9,529	25.7	8.9	26.4
3rd Quarter		128,926	6,916	122,010	110,171	8,911	101,260	18,755	-1,995	20,750	17.0	-22.4	20.5
Upto 3rd Qtr		382,898	25,884	357,014	310,529	26,858	283,671	72,369	-974	73,343	23.3	-3.6	25.9
APRIL	M	41,494	4,625	36,869	37,375	962	36,413	4,119	3,663	456	11.0	380.8	1.3
	P	424,392	30,509	393,883	347,904	27,820	320,084	76,488	2,689	73,799	22.0	9.7	23.1
MAY	M	47,926	1,745	46,181	39,142	1,229	37,913	8,784	516	8,268	22.4	42.0	21.8
	P	472,318	32,254	440,064	387,046	29,049	357,997	85,272	3,205	82,067	22.0	11.0	22.9
JUNE	M	66,825	109	66,716	55,326	626	54,700	11,499	-517	12,016	20.8	-82.6	22.0
4th Quarter		156,245	6,479	149,766	131,843	2,817	129,026	24,402	3,662	20,740	18.5	130.0	16.1
Annual		539,143	32,363	506,780	442,372	29,675	412,697	96,771	2,688	94,083	21.9	9.1	22.8

# FEDERAL EXCISE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	7,115	1	7,114	6,089	0	6,089	1,026	1	1,025	16.9	-	16.8
AUGUST	M	8,913	0	8,913	8,541	0	8,541	372	0	372	4.4	-	4.4
	P	16,028	1	16,027	14,630	0	14,630	1,398	1	1,397	9.6	-	9.5
SEPTEMBER	M	9,353	0	9,353	7,906	74	7,832	1,447	-74	1,521	18.3	-100.0	19.4
1st Quarter		25,381	1	25,380	22,536	74	22,462	2,845	-73	2,918	12.6	-98.6	13.0
OCTOBER	M	10,457		10,457	11,650	62	11,588	-1,193	-62	-1,131	-10.2	-	-9.8
	P	35,838	1	35,837	34,186	136	34,050	1,652	-135	1,787	4.8	-	5.2
NOVEMBER	M	10,498	0	10,498	9,037	63	8,974	1,461	-63	1,524	16.2	-	17.0
	P	46,336	1	46,335	43,223	199	43,024	3,113	-198	3,311	7.2	-	7.7
DECEMBER	M	11,327	1	11,326	8,835	-59	8,894	2,492	60	2,432	28.2	-101.7	27.3
2nd Quarter		32,282	1	32,281	29,522	66	29,456	2,760	-65	2,825	9.3	-98.5	9.6
Upto 2nd Qtr		57,663	2	57,661	52,058	140	51,918	5,605	-138	5,743	10.8	-98.6	11.1
JANUARY	M	9,899	0	9,899	8,932	13	8,919	967	-13	980	10.8	-	11.0
	P	67,562	2	67,560	60,990	153	60,837	6,572	-151	6,723	10.8	-	11.1
FEBRUARY	M	10,467	0	10,467	9,899	0	9,899	568	0	568	5.7	-	5.7
	P	78,029	2	78,027	70,889	153	70,736	7,140	-151	7,291	10.1	-	10.3
MARCH	M	11,787	0	11,787	10,082	0	10,082	1,705	0	1,705	16.9	#DIV/0!	16.9
3rd Quarter		32,153	0	32,153	28,913	13	28,900	3,240	-13	3,253	11.2	-100.0	11.3
Upto 3rd Qtr		89,816	2	89,814	80,971	153	80,818	8,845	-151	8,996	10.9	-98.7	11.1
APRIL	M	14,211	0	14,211	10,404	0	10,404	3,807	0	3,807	36.6	-	36.6
	P	104,027	2	104,025	91,375	153	91,222	12,652	-151	12,803	13.8	-	14.0
MAY	M	15,876	0	15,876	12,470	0	12,470	3,406	0	3,406	27.3	-	27.3
	P	119,903	2	119,901	103,845	153	103,692	16,058	-151	16,209	15.5	-	15.6
JUNE	M	19,184	0	19,184	17,272	0	17,272	1,912	0	1,912	11.1	#DIV/0!	11.1
4th Quarter		49,271	0	49,271	40,146	0	40,146	9,125	0	9,125	22.7	#DIV/0!	22.7
Annual		139,087	2	139,085	121,117	153	120,964	17,970	-151	18,121	14.8	-98.7	15.0

# CUSTOMS

(Rs Million)

MONTHS	M/P	Collection											
		FY 2013-14			FY 2012-13			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	16,815	530	16,285	15,908	848	15,060	907	-318	1,225	5.7	-37.5	8.1
AUGUST	M	17,360	1,358	16,002	18,882	1,121	17,761	-1,522	237	-1,759	-8.1	21.1	-9.9
	P	34,175	1,888	32,287	34,790	1,969	32,821	-615	-81	-534	-1.8	-4.1	-1.6
SEPTEMBER	M	20,682	559	20,123	19,994	513	19,481	688	46	642	3.4	9.0	3.3
1st Quarter		54,857	2,447	52,410	54,784	2,482	52,302	73	-35	108	0.1	-1.4	0.2
OCTOBER	M	17,622	1,172	16,450	18,065	1,109	16,956	-443	63	-506	-2.5	5.7	-3.0
	P	72,479	3,619	68,860	72,849	3,591	69,258	-370	28	-398	-0.5	0.8	-0.6
NOVEMBER	M	19,356	621	18,735	18,722	830	17,892	634	-209	843	3.4	-25.2	4.7
	P	91,835	4,240	87,595	91,571	4,421	87,150	264	-181	445	0.3	-4.1	0.5
DECEMBER	M	23,273	780	22,493	21,163	934	20,229	2,110	-154	2,264	10.0	-16.5	11.2
2nd Quarter		60,251	2,573	57,678	57,950	2,873	55,077	2,301	-300	2,601	4.0	-10.4	4.7
Upto 2nd Qtr		115,108	5,020	110,088	112,734	5,355	107,379	2,374	-335	2,709	2.1	-6.3	2.5
JANUARY	M	19,848	917	18,931	18,838	1,434	17,404	1,010	-517	1,527	5.4	-36.1	8.8
	P	134,956	5,937	129,019	131,572	6,789	124,783	3,384	-852	4,236	2.6	-12.5	3.4
FEBRUARY	M	18,690	815	17,875	17,704	1,152	16,552	986	-337	1,323	5.6	-29.3	8.0
	P	153,646	6,752	146,894	149,276	7,941	141,335	4,370	-1,189	5,559	2.9	-15.0	3.9
MARCH	M	23,016	647	22,369	29,655	586	29,069	-6,639	61	-6,700	-22.4	10.4	-23.0
3rd Quarter		61,554	2,379	59,175	66,197	3,172	63,025	-4,643	-793	-3,850	-7.0	-25.0	-6.1
Upto 3rd Qtr		176,662	7,399	169,263	178,931	8,527	170,404	-2,269	-1,128	-1,141	-1.3	-13.2	-0.7
APRIL	M	18,974	566	18,408	22,005	1,047	20,958	-3,031	-481	-2,550	-13.8	-45.9	-12.2
	P	195,636	7,965	187,671	200,936	9,574	191,362	-5,300	-1,609	-3,691	-2.6	-16.8	-1.9
MAY	M	21,723	554	21,169	21,469	603	20,866	254	-49	303	1.2	-8.1	1.5
	P	217,359	8,519	208,840	222,405	10,177	212,228	-5,046	-1,658	-3,388	-2.3	-16.3	-1.6
JUNE	M	32,371	213	32,158	27,416	185	27,231	4,955	28	4,927	18.1	15.1	18.1
4th Quarter		73,068	1,333	71,735	70,890	1,835	69,055	2,178	-502	2,680	3.1	-27.4	3.9
Annual		249,730	8,732	240,998	249,821	10,362	239,459	-91	-1,630	1,539	0.0	-15.7	0.6