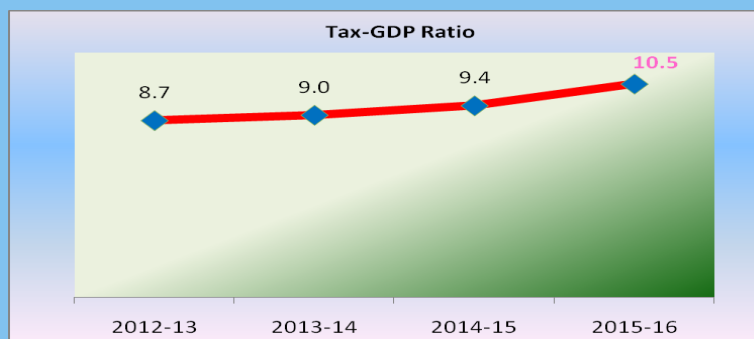


FBR Quarterly Review

Vol. 15, No. 4. April-June 2015-16

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



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Foreword

It is highly heartening that FBR despite several challenges has attained a healthy growth of more than 20% in revenue receipts during FY 2015-16 and revenue target has been achieved to the extent of 100.4%. An additional amount of Rs.525 billion has been collected over the collection of Rs. 2,590 realized in FY 2014-15. Resultantly, the tax-GDP ratio has increased to 10.5% in FY 2015-16 from 9.4% in the previous fiscal year. The current issue of FBR Quarterly Review provides an update on FBR resource mobilization efforts. The analysis of tax revenues during FY 2015-16 presents an insight into various components of federal taxes. An update on Broadening of Tax Base has also been included in the current issue. Moreover, month-to-month tax receipts during 2015-16 as compared to corresponding period last year have also been provided.

The efforts of the research team of Strategic Planning Reform & Statistics Wing are commendable in bringing out this issue of FBR Quarterly Review. Suggestions and comments for improvement of this publication will be highly appreciated.

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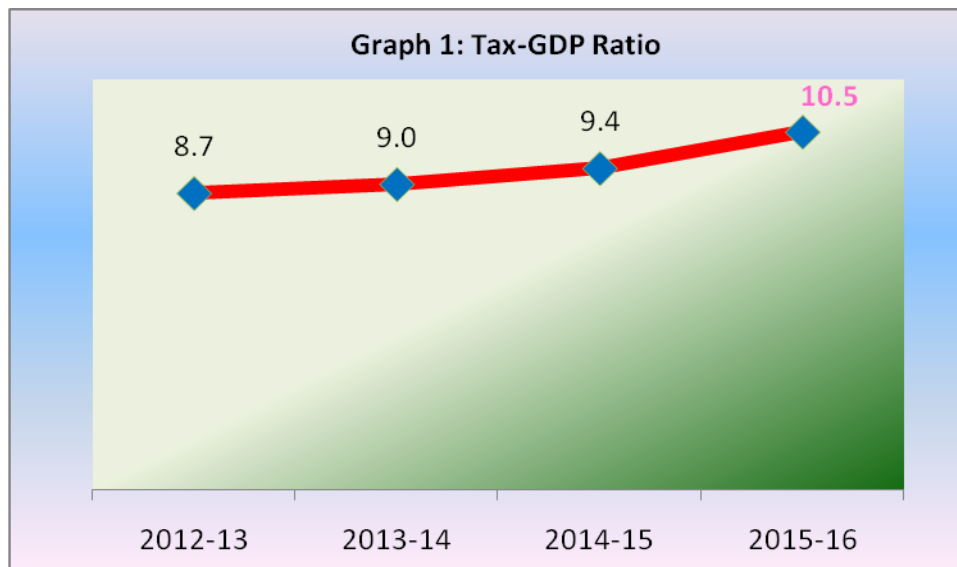
Abbreviations

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

I. FBR Revenue Collection vis-à-vis Target FY 2015-16¹

FBR has collected Rs. 3,115 billion as provisional collection during FY 2015-16 against Rs. 2,590 billion during FY 2014-15 entailing a growth of 20.3%. The revenue target for FY 2015-16 of Rs 3,104 billion has been achieved to the extent of 100.4%. This is historic occasion as the revenue collection has crossed Rs. 3 trillion mark for the first time in the history of the country. An additional amount of Rs.525 billion has been collected over the collection of Rs. 2,590 realized in FY 2014-15, which is highest ever increase in a single year.

Furthermore, the tax-GDP ratio has jumped from 9.4% in 2014-15 to 10.5% in 2015-16. The 1.1% increase in tax-GDP ratio in a single year reflects marked improvement over the previous few years. The graph-1 shows the rising trend in the tax-GDP ratio during last three years.



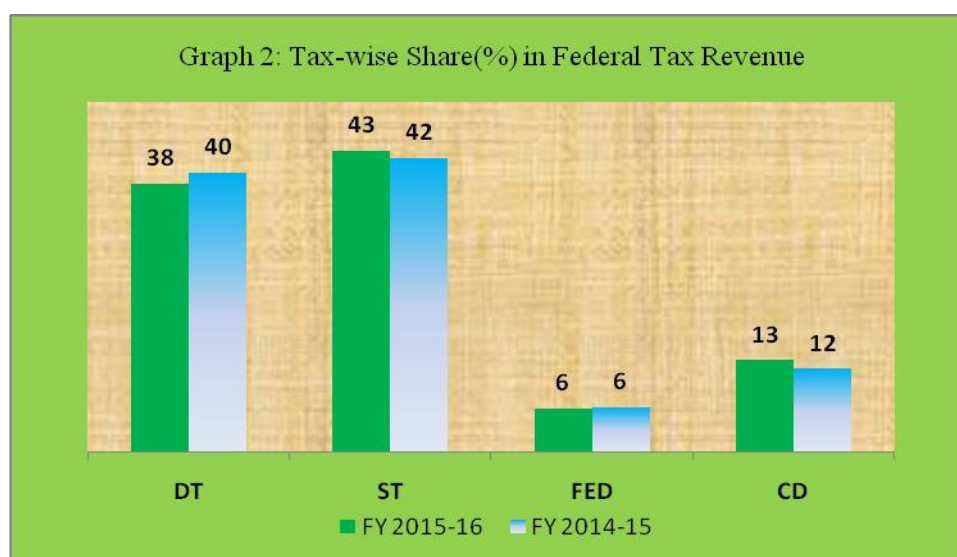
During FY 2015-16 the growth in tax revenue is mainly driven by customs duties and sales tax imports. The custom duties have recorded a very healthy growth of 32.6%, followed by sales tax (21.7%), income tax (15.6%) and FED (17.5%).

¹ The tax collection figures for FY 2015-16 are provisional and subject to reconciliation.

Table 1: Comparison of Net Revenue Collection FY 2015-16 Vs. FY 2014-15*(Rs. Billion)*

Revenue Heads	FY 2015-16	FY 2014-15	Growth	
			Absolute	(%)
Direct Taxes	1,194.6	1,033.7	160.9	15.6
Sales Tax	1,323.7	1,087.8	235.9	21.7
FED	190.6	162.2	28.4	17.5
Customs	406.2	306.2	100.0	32.6
TOTAL	3,115.1	2,589.9	525.2	20.3

Among the individual taxes, sales tax is the top revenue generation source of the federal tax revenue collection. Sales tax has emerged as major contributor with 43% share to the federal tax collection followed by direct taxes 38%, customs duty 13% and FED 6% during FY 2015-16 (Graph 2). The share of customs duty has increased from 12% FY 2014-15 to 13% in FY 2015-16.



According to month-wise and quarterly growth trends, new fiscal year started with healthy growth of around 20% in July, but it sharply plummeted to less than 2% in August, however rose again to 14.8% in September. The overall growth achieved during quarter-1 was 11.6% (Table 2). However, in the second quarter the collection started picking up and the month of October recorded a growth of 22.4%, followed by November 24.4% and December 24.3%. The second quarter ended with a growth of 23.8%. As far as, third quarter collection is concerned, the collection grew by 19% as compared to corresponding period of last year. In the 4th quarter the growth trend remained healthy with around 24% higher collection as compared to corresponding

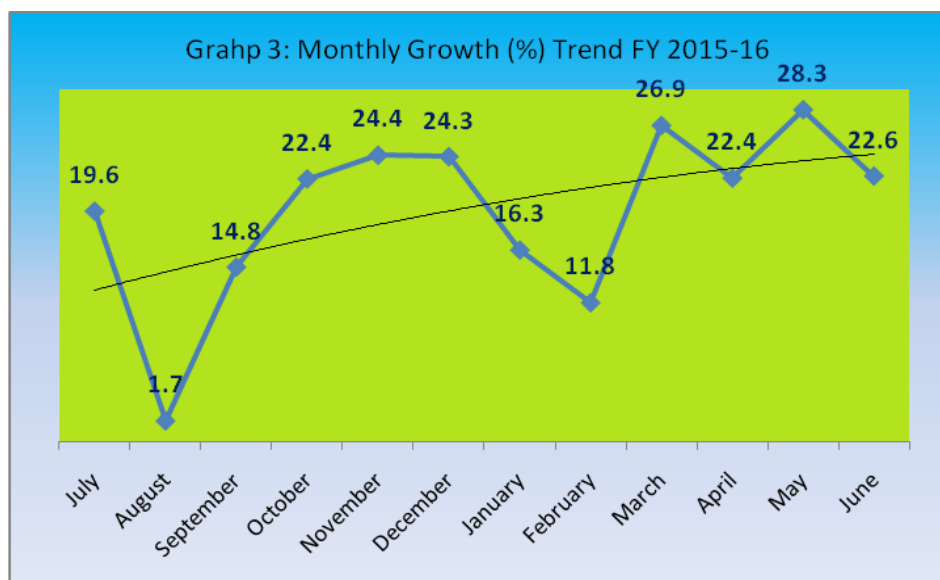
period last year. Nonetheless, the overall collection during FY 2015-16 recorded a growth of 20.3%.

Table 2: Month-wise Comparative Net Collection FY 2015-16 Vs. FY 2014-15

(Rs. Million)

Months	FY 2015-16	FY 2014-15	Difference	
			Absolute	Percentage
July	148,642	124,260	24,382	19.6
August	182,025	178,926	3,099	1.7
September	269,537	234,697	34,840	14.8
Quarter-1	600,204	537,883	62,321	11.6
October	223,783	182,864	40,919	22.4
November	225,031	180,905	44,126	24.4
December	335,898	270,285	65,613	24.3
Quarter-2	784,712	634,054	150,658	23.8
January	201,678	173,395	28,283	16.3
February	215,498	192,731	22,767	11.8
March	300,915	237,070	63,845	26.9
Quarter-3	718,091	603,196	114,895	19.0
April	243,061	198,511	44,550	22.4
May	300,807	234,511	66,296	28.3
June	468,187	381,823	86,364	22.6
Quarter-4	1,012,055	814,845	197,210	24.3
Total	3,115,054	2,589,978	525,084	20.3

The monthly growth trend in the FBR revenue collection is reflected in the (graph 3).



The tax-wise revenue targets vs. collection for FY 2015-16 has been presented in Table 3. The targets of customs duties and sales tax have been surpassed by 116.6% and 7.6%, whereas the targets of direct taxes and FED have been missed. FBR has been allocated a target of Rs 3,621 billion for FY: 2016-17 which is around 16% higher than the collection in FY 2015-16.

Table 3: A Comparison of Collection 2015-16 Vis-a-Vis Target FY 2015-16

(Rs. Billion)

Tax Head	Target	Provisional Collection	Achievement of Target (%)
Direct Taxes	1,324.0	1,194.6	90.2
Sales Tax	1,230.3	1,323.7	107.6
Federal Excise	200.9	190.6	94.9
Customs duty	348.5	406.2	116.6
All Taxes	3,103.7	3,115.1	100.4

Refunds/Rebates

During FY 2015-16, 37.6% lesser refunds have been paid as compared to the corresponding period last year. The tax-wise refund payments during FY 2015-16 have been shown in Table 4 while month-wise stock of refund is shown in Table 5:

**Table 4: Comparative Position of Refunds/ Rebates Payments:
FY 2015-16 Vs. FY 2014-15**

(Rs. million)

Tax Head	Refund / Rebate		Difference	
	FY 2015-16	FY 2014-15	Absolute	Growth (%)
Direct taxes	27,069	62,326	-35,257	-56.6
Sales Tax	32,820	43,783	-10,963	-25.0
Federal Excise	0	16	-16	-100.0
Customs Duty	11,994	9,091	2,903	31.9
Total	71,883	115,216	-43,333	-37.6

Table 5: Month-wise Stock of Refund at the end of Month

Heads	Income Tax		Sales Tax		Customs Duty	
	No. of cases	Amount (Rs.Million)	No. of cases	Amount (Rs.Million)	No. of cases	Amount (Rs.Million)
April 2016	35,743	88,229	70,547	119,199	385,303	16,137
May 2016	36,336	85,535	74,274	128,170	363,736	15,336
June 2016	36,846	63,336	77,427	131,239	345,837	14,825

Analysis of Head-wise Revenue Collection: FY 2015-16***Direct Taxes:***

The direct taxes have contributed 38% to the total tax receipts collected during FY 2015-16. The net collection stood at Rs. 1,194.6 billion reflecting a growth of 15.6% over the corresponding period last year. An amount of Rs. 27.1 billion has been paid back as refund to the claimants as against Rs. 62.3 billion during PFY. The collection of income tax comprises of withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD).

Analysis of Components of Income Tax

Collection on Demand (CoD): This part of the collection is very important as it reflects departmental efforts in revenue collection. The collection from arrear demand and current demand has been Rs. 15.3 billion and Rs.72.6 billion during 2015-16 (Table 6). It is imperative to mention that the field formations have been facing issues like; teething problems in Iris program especially jurisdiction issues confronting tax officers and; litigation issues confronting field formations in liquidating arrear demand.

Table 6: Collection on Demand (CoD) FY 2015-16

(Rs. Million)

Heads	FY 2015-16	FY 2014-15	Growth (%)
Arrear	15,254	23,611	-35.4
Current	72,629	91,884	-21
Total CoD	87,883	115,495	-23.9

Voluntary Payments (VP): This component includes payments with return and advances. In this head an amount of Rs 340.7 billion has been generated during FY 2015-16 as compared to Rs 287.6 billion in the PFY. Collection from VP has recorded a growth of 18.5% (Table 7). Major component of voluntary payment is advance tax where a sum of Rs 302.3 billion has been collected against Rs.270 billion in the corresponding period last year. The collection from advance tax has grown by 12.1%. The second component of VP is payment with returns, which has shown a substantial growth i.e. 114.7% during the period under review. This shows better efforts, effective enforcement and skillful persuasion by the field formations making taxpayers to comply with tax laws, file tax returns and pay their due share of tax in the form of advance tax and tax with returns.

Table 7: Voluntary Payments (VP): A Comparison FY 2015-16 Vs. FY 2014-15

(Rs. Million)

Heads	FY 2015-16	FY 2014-15	Growth (%)
With Return	38,464	17,915	114.7
Advance Tax	302,268	269,693	12.1
Total VP	340,731	287,608	18.5

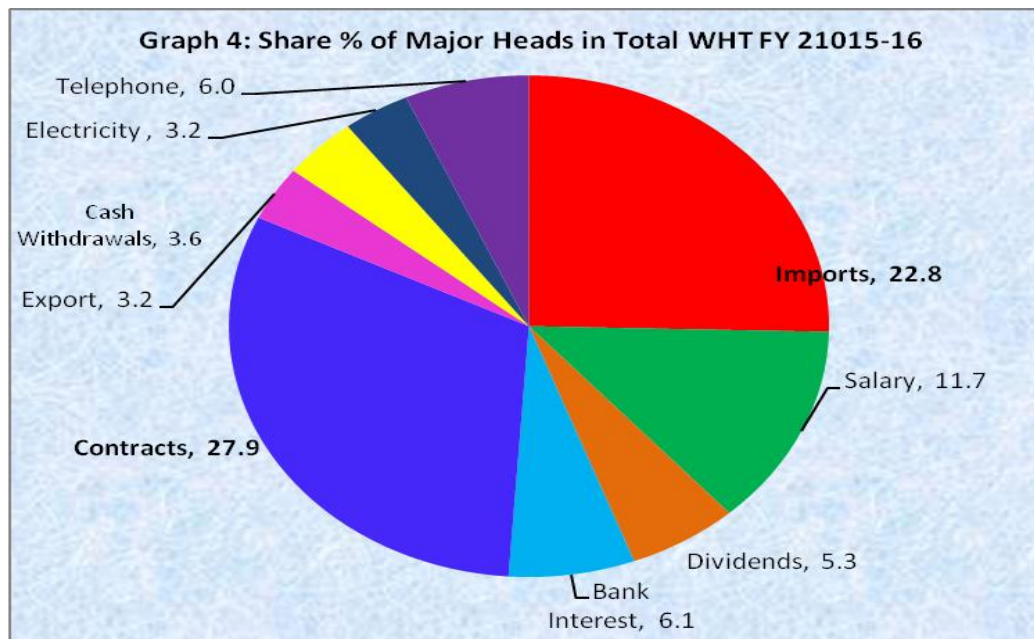
Withholding Taxes (WHT): WHT contributes a major chunk i.e. around 68% to the collection of income tax. The WHT collection during FY 2015-16 has been Rs. 831.4 billion against Rs. 691.2 billion indicating a growth of around 20.3% (Table 8). The nine major components of

withholding taxes that contributed around 85% to total WHT collection are: contracts, imports, salary, telephone, export, bank interest/securities, cash withdrawal, dividends and electricity. As far as growth is concerned, collection from dividends grew by 43%, followed by contracts (24.5%), cash withdrawal (23%), imports (22%) and salary (16.1%).

**Table 8: Collection from Major Revenue Spinners
of Withholding Taxes FY 2015-16 Vs FY 2014-15**

(Rs. Million)				
Collection Heads	FY 2015-16	FY 2014-15	Difference (Absolute)	Growth (%)
Imports	179,729	147,352	32,377	22.0
Salary	92,252	79,460	12,792	16.1
Dividends	42,042	29,400	12,643	43.0
Bank Interest	48,200	49,785	-1,585	-3.2
Contracts	220,036	176,783	43,252	24.5
Export	24,898	26,231	-1,333	-5.1
Cash Withdrawals	28,619	23,276	5,343	23.0
Electricity	25,526	27,541	-2,015	-7.3
Telephone	47,653	44,676	2,978	6.7
Sub-Total (9 major items)	708,956	604,504	104,452	17.3
Share in Total WHT (%)	85.3	87.5		
Other WHT	122,474	86,676	35,798	41.3
Total WHT	831,431	691,181	140,250	20.3

The highest contributor in withholding taxes is contracts (26.5%) followed by imports (21.6%) and salary (11.1%). The shares of other major items are reflected in graph 4. Further break-up reveals that the share of only two items i.e. contract and imports is around 48% and the addition of salary item raises the share of these three items to nearly 60% in total withholding taxes, showing high reliance on few items.



Sales Tax: The sales tax is the top revenue generating source of federal tax receipts. It constitutes around 43% of the total net revenue collection. The collection during 2015-16 has been around Rs. 1,324 billion against Rs. 1,088 billion in the corresponding period of last year. The overall sales tax collection grew by 21.7% and around Rs.236 billion additional amount has been collected during 2015-16 as compared to the collection of previous year. The collection of sales tax domestic grew by 19.7%, whereas, sales tax imports increased by 23.6%. Details of collection of these two components are depicted in Table 9.

Table 9: Collection of Sales Tax FY 2015-16 Vs. FY 2014-15

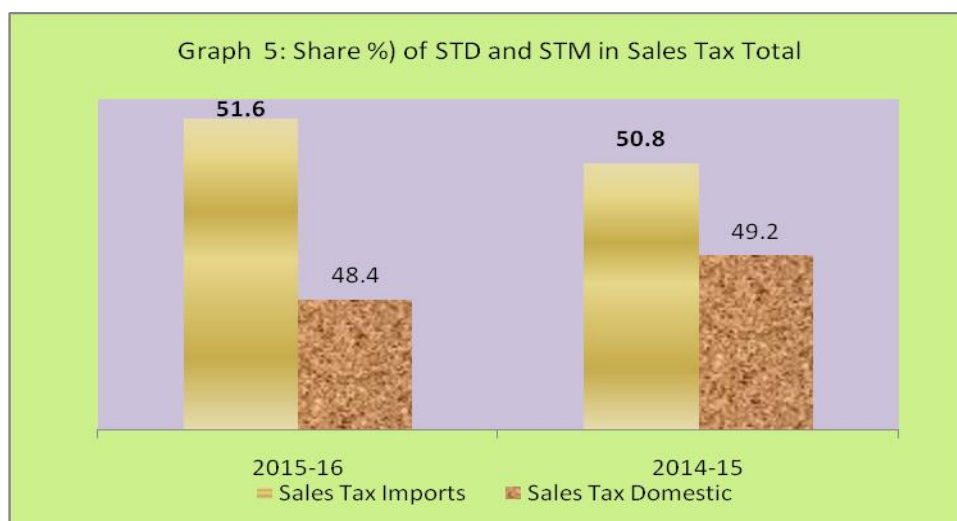
(Rs. Million)

Tax-Head	Net Collection		Growth	
	FY 2015-16	FY 2014-15	Absolute	%
Sales Tax Imports	683,518	553,028	130,490	23.6
Sales Tax Domestic	640,167	534,762	105,405	19.7
Sales Tax (Total)	1,323,685	1,087,790	235,895	21.7

As a whole, the revenue target has been met to the extent of 107.6%, around 7 billion higher than the assigned target of Rs. 1,230.3 billion for FY 215-16.

Within sales tax, the share of sales tax imports is around 52% and that of sales tax domestic is around 48% during 2015-16 (Graph 5). During last two years the composition has slightly

changed as the share of STM has gone up from 50.8% to 51.6% and share of STD has gone down from 49.2% to 48.4%.



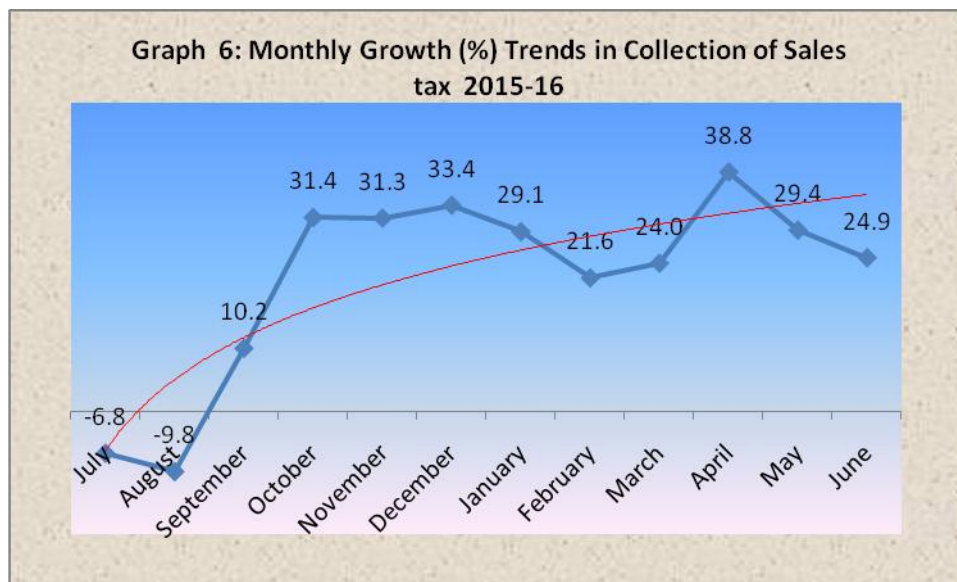
Monthly growth behavior of sales tax collection indicates a negative growth in first two months during 2015-16, however, from September onwards collection started picking up and a healthy growth was recorded in the remaining months of the year (table 10).

Table 10: Month-wise Comparative Sales Tax Net Collection FY 2015-16 Vs. FY 2014-15

(Rs. Million)

Months	FY 2015-16	FY 2014-15	Difference	
			Absolute	Percentage
July	64,670	69,416	-4,746	-6.8
August	86,833	96,296	-9,463	-9.8
September	101,922	92,494	9,428	10.2
Quarter-1	253,425	258,206	-4,781	-1.9
October	104,640	79,633	25,007	31.4
November	108,898	82,925	25,973	31.3
December	124,060	92,993	31,067	33.4
Quarter-2	337,598	255,551	82,047	32.1
January	93,814	72,663	21,151	29.1
February	100,743	82,843	17,900	21.6
March	112,941	91,086	21,855	24.0
Quarter-3	307,498	246,592	60,906	24.7
April	115,106	82,923	32,183	38.8
May	135,510	104,749	30,761	29.4
June	174,548	139,769	34,779	24.9
Quarter-4	425,164	327,441	97,723	29.8
Total	1,323,685	1,087,790	235,895	21.7

The Graph 6 reflects the monthly growth trend in the collection of sales tax during 2015-16. Despite a negative growth in first two months the overall growth in sales tax collection ended up at around 22%.



Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs.640.2 billion against Rs.534.8 billion in the PFY and the net collection grew by 19.7%. In absolute terms Rs.105.4 billion additional amount of revenue has been collected in 2015-16 as compared to PFY.

Major Revenue Spinners of STD: The collection of sales tax domestic is concentrated in few commodities. This is confirmed by the fact that four commodities i.e. petroleum products, electrical energy, cement, fertilizers, aerated water and cigarettes contribute around 60% to the total sales tax domestic. The share of major 10 commodities is 70% in the total net sales tax domestic. The detail of major ten items has been shown in Table 11.

**Table 11: Net Collection of GST (Domestic) from Major Revenue Spinners
FY 2015-16 Vs. FY 2014-15**

Commodities/Items	Net Collection			Share (%)	
	FY 2015-16	FY 2014-15	Growth (%)	FY 2015-16	FY 2014-15
POL Products	269,764	242,185	11.4	42.1	45.3
Electrical Energy	37,379	24,445	52.9	5.8	4.6
Cement	28,326	23,290	21.6	4.4	4.4
Aerated Water/beverages	13,172	8,847	48.9	2.1	1.7
Cigarettes	23,767	20,981	13.3	3.7	3.9
Fertilizer	11,480	22,513	-49.0	1.8	4.2
Natural Gas	18,241	14,426	26.4	2.8	2.7
Food Products	15,105	12,318	22.6	2.4	2.3
Sugar	15,473	10,865	42.4	2.4	2.0
Services	15,733	8,042	95.6	2.5	1.5
Major Ten Commodities	448,440	387,912	15.6	70.1	72.5
Other	191,727	146,850	30.6	29.9	27.5
All Commodities	640,167	534,762	19.7	100.0	100.0

Out of ten major items, except fertilizers all other major items have registered a positive double digits growth during 2015-16. In terms of growth, services were on the top with 96% growth, followed by electrical energy (52.9%), aerated water (48.9%), sugar (42.4%) and natural gas (26.4%). The collection of other items like cement, food products and cigarettes grew by 21.6%, 22.6% and 13.3% respectively.

The POL is the top most contributor with 42.1% share in sales tax domestic collection followed by electrical energy (5.8%) and cement (4.4%) during FY 2015-16. It is pertinent to mention that during 2015-16, the share of POL products has declined from 45.3% in 2014-15 to 42.1%. On the other hand, the share of electrical energy has increased from 4.6% in 2014-15 to 5.8% in 2015-16. The share of cement remained constant at 4.4% during last two years.

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 is around 52%. The net collection of sales tax imports during FY: 2015-16 stood at Rs. 683.5 billion against Rs. 553 billion in FY: 2014-15 entailing a growth of 23.6% despite negligible growth in the overall

imports of the country. Apart from imports, customs duties is also a base for determination of sales tax on imports. Thus, robust growths in the collection of customs has contributed significantly to the growth in the sales tax collection during FY 2015-16.

Major 10 commodities of sales tax import have contributed a major chunk i.e. 72% in sales tax (imports) collection (Table 13). The detailed data indicates that 60% of sales tax imports is contributed by POL products (Ch:27), iron & steel(Ch:72), machinery(Ch:84 & 85) and vehicles(Ch:87).

Like sales tax domestic, petroleum is a leading source of sales tax collection at import stage as well. Its share in sales tax imports is around 32%. The collection from POL products was Rs. 219 billion during July-June, 2015-16 against Rs.166 billion in the corresponding period of previous year. The collection increased by 32% despite 28% decline in the imports of POL products. Since customs duty is also a base of sales tax, higher revenue in POL Products in customs substantially improved the collection of sales tax import related to petroleum product. Moreover, the imports of petroleum gases (PCT 2711) increased excessively by 245% resulting in 255% growth in sales tax.

The collection from iron and steel grew significantly by 28.6% partly attributable to 13.2% growth in its import. Moreover, excessive growth in customs duty during 2015-16 has also contributed in increased collection of sales tax imports. The collection from machinery, vehicles, plastics, organic chemicals & tea and coffee exhibited growth in the collection of sales tax driven by growths in their respective value of imports. On the other hand, the collection from fertilizers dropped by 6.3% mainly due to decline in 6.1% in the value of imports of fertilizers. On the other hand, oilseed recorded negative growth in sales tax imports by 14% while imports grew by 6.9%.

Table:12 Major Revenue Spinners(Sales Tax (Imports) FY 2015-16 Vs. FY 2014-15*(Rs in Million)*

Ch.	Commodities	July-June			Share (%)	
		2015-16	2014-15	Growth (%)	2015-16	2014-15
27	POL Products	219,097	166,014	32.0	32.0	30.0
72	Iron and Steel	53,959	41,949	28.6	7.9	7.6
84	Machinery & Mechanical Appliances	50,627	38,039	33.1	7.4	6.9
85	Electrical Machinery	42,338	35,385	19.6	6.2	6.4
87	Vehicles (Non-Railway)	42,183	34,258	23.1	6.2	6.2
39	Plastic Resins etc.	33,456	30,737	8.8	4.9	5.6
29	Organic Chemicals	13,281	13,030	1.9	1.9	2.4
31	Fertilizers	12,820	13,677	-6.3	1.9	2.5
9	Tea & Coffee	11,446	7,293	56.9	1.7	1.3
12	Oil Seeds	10,938	12,722	-14.0	1.6	2.3
	Sub Total	490,145	393,104	24.7	71.7	71.1
	Others	193,479	159,981	20.9	28.3	28.9
	Gross	683,624	553,085	23.6	100.0	100.0
	Refund/Rebate	106	57	86.0		
	Net	683,518	553,028	23.6		

Customs Duty

Customs duty constitutes around 21% and 13% of the indirect taxes and federal taxes respectively. The gross and net collection from customs duty during July-June, 2015-16 has been Rs 418.2 billion and Rs. 406.2 billion entailing growths of 32.6% each. This massive growth has cast healthy influence on the overall growth of the federal taxes and contributed substantially in historic achievement of country's target for 2015-16. The major reasons of this robust growth are 28.3% rise in dutiable imports mainly due to measures like withdrawal of SROs, upward revision of tariff slab from 1% to 2% during Budget 2015-16 etc. Moreover, effective rate of duty has also increased from 11.7% to 12.1% during 2015-16.

Customs Duty from Major Revenue Spinners

It is evident from Table 14 that around 59% of customs duty has emanated from 10 major commodities grouped in PCT Chapters. It is encouraging that all these major revenue spinners have exhibited positive growths in the collection except electrical machinery.

Automobile (Ch: 87,) the leading revenue spinner, has contributed 14.8% to the customs duty during July-June: 2015-16 and recorded a robust growth of 25.4%. This growth can be attributable to 25.4% growth in its dutiable imports.

The POL products are the second major contributor of customs duty. The collection of customs from POL (Ch:27) has exhibited a massive growth of 55.6% during 2015-16. This growth is mainly driven by around 171.9% growth in the dutiable imports and bringing items like motor spirit and crude oil from 0% to 2% and 5% in for furnace oil during 2015-16.

Iron and steel (Ch: 72) has been the third major revenue source of customs during July-June 2015-16. A massive growth of 182.2% was manifested by customs duty in iron & steel while 12.3% in its dutiable imports. On other hand, duty free imports of iron and steel have also increased by 15.8%. This implies that tariff rationalization of iron and steel has played pivotal role in the increased collection of customs duties. Similarly, the collection from articles of iron and steel (Ch: 73) has also increased revenue significantly i.e. by 53.9% mainly due to 16.8% surge in the dutiable imports.

The mechanical machinery (Ch:84) is the 4th major source of customs duty. The collection of customs duty from mechanical machinery has grown by 29.1% as compared to 9.3% during 2015-16.

The collection of customs duty from edible oil (Ch:15) has grown by 22.3%. Edible oil is mainly subject to specific rate of customs duty. On the other hand, electrical machinery (CH:85) recorded negative growth by 5.3% while dutiable imports grew by 7% during the period under review.

The collection from plastic (Ch: 39) has also increased by 19.8% against 8% growth in the dutiable imports. Similarly, the collection of CD from paper & paper board (Ch:48) has increased by 8.9%, which is attributable to 5.8% growth in dutiable imports. Moreover, the collection from ceramic (Ch:69) has recorded a robust growth of 61.3% mainly due to growth of 34.1% in dutiable imports.

Table 13: Major Revenue Spinners of Customs Duties FY 2015-16 Vs. FY 2014-15*(Rs. Million)*

PCT Chapter	Description	Collection of Customs Duties			Contribution in Customs Duties (%)	
		2015-16	2014-15	Growth (%)	2015-16	2014-15
87	Vehicles	61,947	49,409	25.4	14.8	15.7
27	POL Products	37,992	24,413	55.6	9.1	7.7
72	Iron and Steel	30,230	10,713	182.2	7.2	3.4
84	Mechanical Machinery	26,191	20,289	29.1	6.3	6.4
15	Edible Oil	25,910	21,183	22.3	6.2	6.7
85	Electrical Machinery	21,382	22,584	-5.3	5.1	7.2
39	Plastic	15,813	13,198	19.8	3.8	4.2
73	Articles of Iron and Steel	9,911	6,441	53.9	2.4	2.0
48	Paper and Paperboard	8,889	8,161	8.9	2.1	2.6
69	Ceramic Products	7,543	4,676	61.3	1.8	1.5
	Sub-Total	245,808	181,067	35.8	58.8	57.4
	Others	172,366	134,244	28.4	41.2	42.6
	Gross	418,174	315,311	32.6	100.0	100.0
	Refund/Rebate	11,994	9,091	31.9		
	Net	406,180	306,220	32.6		

Federal Excise Duty (FED)

FED constitutes around 10% of indirect taxes and around 6% of the federal taxes collected by FBR. The collection from federal excise duties has registered a growth of 17.5% during 2015-16 as compared to the corresponding period last year. The net revenue stood at Rs. 190.6 billion in FY 2015-16 against Rs.162.3 billion during the corresponding period last year. The revenue target of FED has been missed by around 5%.

The monthly growth trend in FED collection remained inconsistent. In the months of June and December it touched the highest marks of 47.9% and 41.2% respectively whereas it was negative in the months of August and January (Graph 7 and Table 14). The months of October and April the growth showed the growth in collection at around 6%.

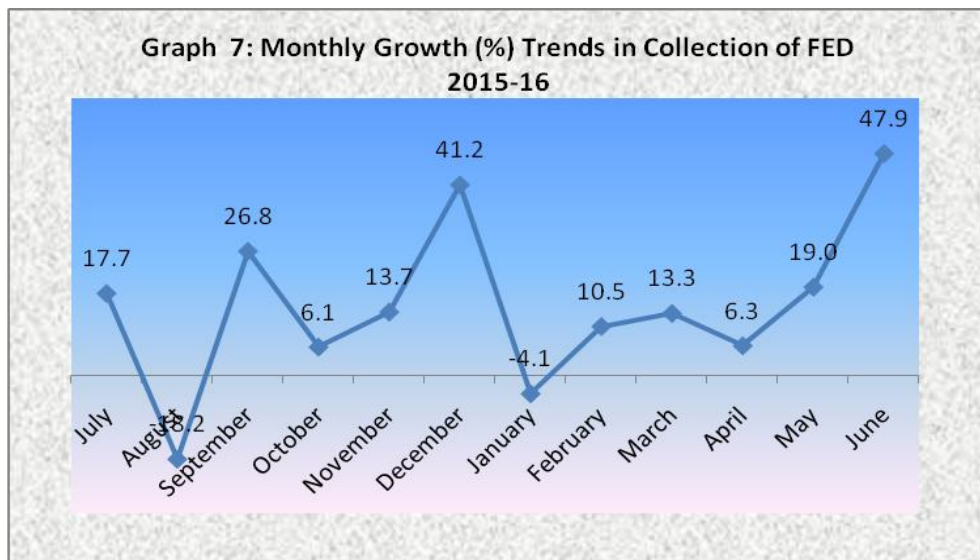


Table 14: Month-wise Comparative FED Net Collection FY 2015-16 Vs. FY 2014-15

(Rs. Million)

Months	FY 2015-16	FY 2014-15	Difference	
			Absolute	Percentage
July	4,338	3,687	651	17.7
August	8,114	9,918	-1,804	-18.2
September	15,032	11,855	3,177	26.8
Quarter-1	27,484	25,460	2,024	7.9
October	15,370	14,492	878	6.1
November	12,455	10,958	1,497	13.7
December	18,416	13,046	5,370	41.2
Quarter-2	46,241	38,496	7,745	20.1
January	11,151	11,622	-471	-4.1
February	14,540	13,157	1,383	10.5
March	17,682	15,601	2,081	13.3
Quarter-3	43,373	40,380	2,993	7.4
April	16,281	15,311	970	6.3
May	23,958	20,128	3,830	19.0
June	33,243	22,473	10,770	47.9
Quarter-4	73,482	57,912	15,570	26.9
Total	190,580	162,248	28,332	17.5

Prosecution for tax crimes:

The information regarding prosecution for tax crimes during the current financial year up to end of June 2016 is given in Table 15.

Table 15: Prosecution cases for tax offences from July 2015 - June 2016(*)

Description	Total
No of prosecution cases filed	253
No. of Convictions	23
No. of custodial sentences	20
No. of court fines	21

(*) provisional

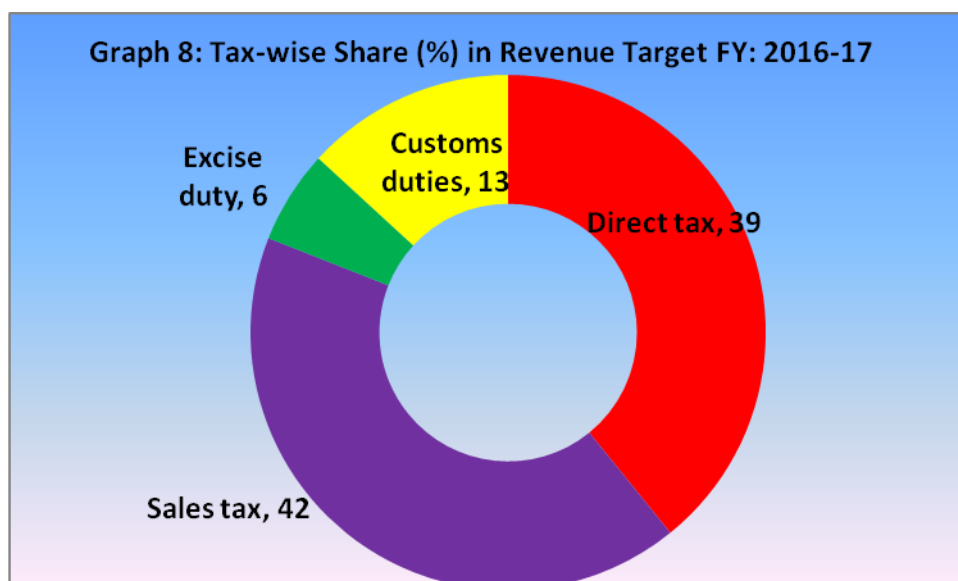
FBR's Revenue Targets FY: 2016-17

The revenue target for FY 2016-17 has been fixed at Rs. 3621 billion. The required growth is around 16% over the actual collection of Rs.3115 billion during FY 2015-16. In absolute terms, around Rs. 506 billion additional revenue will be collected in 2016-17. The tax-wise details are shown in Table 16 and graph-4 below;

Table 16: Revenue Target FY 2016-17

Rs. Billion

Tax Heads	Revenue Target FY 2016-17	Provisional Collection FY 2015-16	Required Growth (%)
Direct Taxes	1,418.0	1,194.6	19.0
Sales Tax	1,514.0	1,323.7	14.4
FED	212.0	190.6	11.2
Customs	477.0	406.2	17.5
Total	3,621.0	3,115.1	16.4



II. Broadening of Tax Base: An Update

By
Imran Latif Minhas²

Tax collection and civilization has progressed together. The need for revenue grew as the people started living in groups for common good. In the words of an American jurist "*Taxes are what we pay for a civilized society.*"³ On other end of spectrum are detractors like Thomas Paine who remarked "*What was once plunder, assumed the softer name of revenue*". The two extremes emerging from these quotes suggest that while taxes are a requirement of a civilized society they tend to develop abhorrence due to overburdening nature, hence the need for a judicious system of taxation.

A tax system cannot elicit trust of the public unless it levies taxes judiciously. No one with a taxable income should escape tax and incidence of taxation equitably distributed. i.e. *obtain just contribution from those best able to bear it and to avoid placing onerous burdens upon the mass of our people.*⁴ This goal could be achieved if the tax base i.e. number of persons on tax roll, expands with the passage of time.

Developed or developing countries pursue expansion of tax base alike. Reduction in tax rates though reduces the incidence of tax on lower and middle income earners, it also results in decline in revenue collection which is not desirable. The available remedy is to increase the number of taxpayers so as to spread the incidence of tax judiciously. Once people realize that they are not singled out or squeezed to protect a particular group, they would willingly pay due taxes. A broad tax base reflects the fiscal management and status of tax compliance in an economy. Australia with 85%, USA 77% and UK 48% of population on tax roll are examples of tax compliant economies.

The narrow tax base of Pakistan is a cause of concern for the fiscal planners of the country as well as the donor agencies. The situation worsened when at state level there were reservations against grant of aid unless "*Pakistan collect taxes from its own elite.*" Pakistan has a labour force of 5.6 million people whereas it has only 3.6 million taxpayers⁵ which constitute

² The Author is Chief BTB, FBR HQs

³ OLIVER WENDELL HOLMES, *Compania General de Tabacas de Filipines v. Collector of the Internal Revenue*, 1904

⁴ FRANKLIN D. ROOSEVELT, Message to Congress on Tax Revision, Jun. 19, 1935.

⁵ IMF Country report No. 16/2 on Pakistan, January 2016

approximately 2% of total population. The status of tax base is low when compared with the neighboring and developed countries as presented in Table 1 below.

Table 1⁶			
Country	Population	Total taxpayers	%
Australia	22.32	19.05	85
U.S.A.	314 M	242 M	77
U.K.	63 M	30 M	48
Japan	127.82	22 M	17.2
Indonesia	241.60	20.17	8.3
India	1,237 M	35 M	2.8
Pakistan	179 M	3.6 M	2

It was in this background that the task of Broadening of Tax Base (BTB) was taken up in right earnest in the year 2013. Under the project, FBR was tasked to issue notices to 300,000 new taxpayers in three years i.e. up to June 2016. The BTB campaign officially commenced on 19.07.2013 under the supervision of a Commissioner BTB- FBR (HQ). As the work expanded, the BTB wing was placed under the command of a Director General (BS-21) w.e.f. 21.07.2014.

For the purposes of BTB, data of 5.6 million financial transactions was collected from different sources (Table 2) and analyzed at the head office. The existing taxpayers were identified on the basis of CNIC; the data of non NTN holders was sent to NADRA for verification of addresses. Notices u/s 114 of the Income Tax Ordinance 2001 were issued from the HQ . For this purpose an authority "Commissioner BTB (HQ) was created who was delegated powers to issue notices u/s 114 of the Income Tax Ordinance 2001. A special software " National Data Ware House (NDW) " was developed to monitor working of BTB units. Data of all notices issued was uploaded in the jurisdiction of respective Commissioners BTB who distributed the work load among BTB officers. The field offices were also encouraged to identify new cases within respective jurisdiction.

⁶ Data extracted from ; *World Development Report 2014 , Risk and Opportunity-* (A publication of World Bank for population figures); *FBR/PRAL, IRS-USA data book 2014, Income Tax Liabilities Statistics 2011-12 to 2014-15 HMRC and Mail on line India dated 27.05.2015 and; A comparative analysis of tax administration in Asia and the Pacific -a publication of ADB, April 2014.*

Table 2: Financial Data Collected and Analyzed at HQs	
Source	Persons
Motor Vehicles Registration Authorities of Various cities	975,771
Car Manufacturers	271,746
Commercial/Industrial electricity subscribers	2,090,829
Sui Gas	2,323
Immovable Property (Registration Authority)	588,843
Private Construction Companies	42,050
Cell Phones	301,773
Professionals (Doctors/Engineers/Lawyers)	221,806
School/College Fee	20,253
NADRA	608,801
Salary cases	60,035
Banks	187,165
Pakistan Engineering Council	198,692
Withholding Statements	53,219
Total	5,623,306

The strategy adopted for BTB campaign proved to be successful as evident from the results provided in Table 3 below. An important thing to note is that of the 465,165 notices issued (jointly by FBR HQ and field formations) proceedings were finalized in 234,167 cases by way of enforcement of returns and finalization of proceedings u/s 122C of the Income Tax Ordinance 2001. Disposal of 50% cases exhibits continuity of policies and untiring efforts put in by the field formations during three years of campaign.

Table 3: BTB Performance Statistics as on 30-6-2016

S.No.	Task	Achievement
1	Notices Issued u/s 114 of the Income Tax Ordinance 2001	465,165
2	Income Tax Returns enforced	132,505
3	Tax paid with returns	Rs. 1,769 million
4	Orders passed u/s 122 C of the Income Tax Ordinance 2001	101,662
5	Tax demand raised	Rs. 36,473.5 Million
6	Tax demand recovered	Rs. 921.2 Million

It is important to note how the current BTB campaign was different from like activities in the past and what strategy was adopted to improve upon the working in the past. Firstly there was no coordination between the FBR and the field formations in the past. All offices used to call information from a single source. The data was seldom shared with other offices. In case of FBR,

the data collected at HQ was passed on to all field offices which was finally passed on to the enforcement unit which was least equipped to process the data due to lack of IT expertise, availability of funds and shortage of staff. Often disputes of jurisdiction would arise as the data passed on to the field offices was based on residential addresses whereas jurisdictions in field offices are primarily determined on the basis of economic activity. These issues were addressed by centralizing collection and analysis of third party information at the FBR HQ. The data was analysed through dedicated team of officers of IRS and PRAL. In order to pre-empt disputes of jurisdiction an authority of Commissioner BTB-FBR (HQ) was established for issuance of notices u/s 114 of the Income Tax ordinance 2001. In this was the workload and financial burden of processing the information and issuing notices was shared by the HQ. At each RTO and at stations where multiple RTOs/LTUs existed , one Commissioner BTB was posted to pre-empt any disputes of jurisdiction.

Secondly, there was no continuity of work and absence of proper follow up. Multiple tasks are performed in the Enforcement unit. The primary task of collection of revenue to achieve the targets has to be the first priority. Developing a case for BTB requires proper follow up which was not possible for an officer performing multiple duties. For the current BTB campaign the task of BTB was assigned to dedicated BTB officers under each Commissioner BTB. As a result they were able to follow up and conclude the case initiated at each office.

The strategy adopted for BTB project has met with success as evident from the performance statistics. The World Bank mission of March 2016 under Multi Donor Trust Fund for Accelerating Growth and Reforms (TAGR) , examined the working of BTB wing and lauded its performance. It was termed as an excellent initiative which the authorities should support.

The lesson learnt from three years of working of BTB is simple i.e. continuity of policies, follow up of activities and support to the field formations. Given the importance attached to the expansion of tax base as highlighted above, BTB is likely to be a priority area of discussions/monitoring in the coming days. A plan for future course of action has been chalked out which aims at developing coordination the field formations and optimal use of Information Technology. The continuation of strategy for BTB is justified by the results tabulated above. The BTB wing is determined to continue working with same zeal to contribute towards expansion of tax base of the country.

STATISTICAL APPENDIX

II.

FEDERAL TAX RECEIPTS (NET) 1948-49 to 2015-16

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

FEDERAL TAX RECEIPTS (NET) 1948-49 to 2014-15

Rs. Million

Years	Direct Taxes	ST (total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1980-81	7,182	2,893	2,893	-	10,413	14,276	34,764
1981-82	8,486	3,251	2,651	600	11,740	15,074	38,551
1982-83	8,634	3,489	2,774	715	12,675	18,510	43,308
1983-84	8,788	4,624	3,651	973	15,387	21,532	50,331
1984-85	9,312	4,674	3,541	1,133	15,053	23,371	52,410
1985-86	9,782	4,928	3,567	1,361	15,149	29,343	59,202
1986-87	10,568	6,409	4,574	1,835	14,960	33,364	65,301
1987-88	11,841	8,743	5,172	3,571	16,840	38,001	75,425
1988-89	13,920	14,700	7,514	7,186	19,399	42,362	90,381
1989-90	15,642	18,574	8,639	9,935	21,433	48,584	104,233
1990-91	19,870	17,008	7,788	9,220	23,087	50,528	110,493
1991-92	28,851	20,799	9,969	10,830	28,305	61,821	139,776
1992-93	36,771	23,521	11,057	12,464	31,546	61,400	153,238
1993-94	43,452	30,379	14,304	16,075	34,520	64,240	172,591
1994-95	61,660	43,574	23,260	20,314	43,691	77,653	226,578
1995-96	78,165	49,841	28,090	21,751	51,115	88,916	268,037
1996-97	85,060	55,668	35,889	19,779	55,265	86,094	282,087
1997-98	103,182	53,942	29,705	24,237	62,011	74,496	293,631
1998-99	110,207	72,105	43,010	29,095	60,905	65,292	308,509
1999-00	112,950	116,711	67,261	49,450	55,784	61,659	347,104
2000-01	124,585	153,565	88,554	65,011	49,080	65,047	392,277
2001-02	142,505	166,561	92,779	73,782	47,186	47,818	404,070
2002-03	151,898	195,139	105,605	89,534	44,754	68,836	460,627
2003-04	165,079	219,167	125,875	93,292	45,552	91,045	520,843
2004-05	183,372	238,537	144,845	93,692	53,104	115,374	590,387
2005-06	224,988	294,798	171,445	123,353	55,272	138,384	713,442
2006-07	333,737	309,396	175,909	133,487	71,804	132,299	847,236
2007-08	387,861	377,430	196,034	181,396	92,137	150,663	1,008,091
2008-09	443,548	451,744	203,715	248,029	117,455	148,403	1,161,150
2009-10	525,977	516,348	247,246	269,102	124,784	160,273	1,327,382
2010-11	602,451	633,357	308,648	324,709	137,353	184,853	1,558,014
2011-12	738,424	804,899	430,399	374,500	122,464	216,906	1,882,693
2012-13	743,409	842,528	429,831	412,697	120,964	239,459	1,946,360
2013-14	887,726	996,382	495,330	501,052	138,084	242,811	2,254,532
2014-15	1,033,720	1,087,790	556,628	531,162	162,248	306,220	2,589,978
2015-16	1,194,608	1,323,685	683,518	640,167	190,580	406,180	3,115,054

Tax GDP Ratio Pakistan

Years	Tax Collection (Rs. Million)	GDP (mp) (Rs. Million)	Tax/GDP Ratio
2005-06	713,442	8,216,160	8.7
2006-07	847,236	9,239,786	9.2
2007-08	1,008,091	10,637,772	9.5
2008-09	1,161,150	13,199,707	8.8
2009-10	1,327,382	14,866,996	8.9
2010-11	1,558,014	18,284,860	8.5
2011-12	1,882,693	20,090,862	9.4
2012-13	1,946,360	22,909,079	8.7
2013-14	2,254,531	25,068,059	9.0
2014-15	2,589,978	27,383,722	9.4
2015-16	3,115,054	29,597,905	10.5

BUDGET ESTIMATES 1997-98 TO 2015-16

(Rs. Million)

Years	Direct Taxes	Sales Tax	FED	Customs	Total
1997-98	101,793	54,086	63,028	78,710	297,617
1998-99	112,000	72,650	62,000	61,300	307,950
1999-00	109,900	120,000	57,000	64,800	351,700
2000-01	133,900	155,800	52,200	64,600	406,500
2001-02	146,500	170,100	47,100	50,500	414,200
2002-03	148,400	204,000	47,500	59,000	458,900
2003-04	161,500	218,400	43,500	86,600	510,000
2004-05	182,700	239,500	52,800	115,000	590,000
2005-06	215,000	281,500	58,500	135,000	690,000
2006-07	333,736	309,396	71,804	132,299	847,235
2007-08	387,819	376,931	92,177	150,589	1,007,516
2008-09	461,000	457,000	116,000	145,000	1,179,000
2009-10	540,400	540,300	134,400	164,900	1,380,000
2010-11	626,900	654,600	132,900	173,300	1,587,700
2011-12	745,000	852,000	140,000	215,000	1,952,000
2012-13	779,000	865,000	122,000	241,000	2,007,000
2013-14	891,000	1,005,000	138,000	241,000	2,275,000
2014-15	1,109,000	1,082,000	159,000	255,000	2,605,000
2015-16	1,324,000	1,230,300	200,900	348,500	3,103,700

Comparative Statements of
Month – to – Month and Progressive
Collection for the period 2015-16 & 2014-15

Provisional Collection of Federal Taxes 2015-16 Vs. 2014-15

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	168,639	19,997	148,642	134,159	9,899	124,260	34,480	10,098	24,382	25.7	102.0	19.6
AUGUST	M	190,925	8,900	182,025	188,808	9,882	178,926	2,117	-982	3,099	1.1	-9.9	1.7
	P	359,564	28,897	330,667	322,967	19,781	303,186	36,597	9,116	27,481	11.3	46.1	9.1
SEPTEMBER	M	280,978	11,441	269,537	245,852	11,155	234,697	35,126	286	34,840	14.3	2.6	14.8
1st Quarter		640,542	40,338	600,204	568,819	30,936	537,883	71,723	9,402	62,321	12.6	30.4	11.6
OCTOBER	M	226,141	2,358	223,783	192,372	9,508	182,864	33,769	-7,150	40,919	17.6	-75.2	22.4
	P	866,683	42,696	823,987	761,191	40,444	720,747	105,492	2,252	103,240	13.9	5.6	14.3
NOVEMBER	M	228,747	3,716	225,031	188,679	7,774	180,905	40,068	-4,058	44,126	21.2	-52.2	24.4
	P	1,095,430	46,412	1,049,018	949,870	48,218	901,652	145,560	-1,806	147,366	15.3	-3.7	16.3
DECEMBER	M	339,266	3,379	335,887	280,575	10,290	270,285	58,691	-6,911	65,602	20.9	-67.2	24.3
2nd Quarter		794,154	9,453	784,701	661,626	27,572	634,054	132,528	-18,119	150,647	20.0	-65.7	23.8
Upto 2nd Qtr		1,434,696	49,791	1,384,905	1,230,445	58,508	1,171,937	204,251	-8,717	212,968	16.6	-14.9	18.2
JANUARY	M	203,230	1,552	201,678	179,570	6,175	173,395	23,660	-4,623	28,283	13.2	-74.9	16.3
	P	1,637,926	51,343	1,586,583	1,410,015	64,683	1,345,332	227,911	-13,340	241,251	16.2	-20.6	17.9
FEBRUARY	M	219,199	3,697	215,502	200,851	8,120	192,731	18,348	-4,423	22,771	9.1	-54.5	11.8
	P	1,857,125	55,040	1,802,085	1,610,866	72,803	1,538,063	246,259	-17,763	264,022	15.3	-24.4	17.2
MARCH	M	306,231	5,316	300,915	254,275	17,205	237,070	51,956	-11,889	63,845	20.4	-69.1	26.9
3rd Quarter		728,660	10,565	718,095	634,696	31,500	603,196	93,964	-20,935	114,899	14.8	-66.5	19.0
Upto 3rd Qtr		2,163,356	60,356	2,103,000	1,865,141	90,008	1,775,133	298,215	-29,652	327,867	16.0	-32.9	18.5
APRIL	M	247,721	4,660	243,061	218,410	19,899	198,511	29,311	-15,239	44,550	13.4	-76.6	22.4
	P	2,411,077	65,016	2,346,061	2,083,551	109,907	1,973,644	327,526	-44,891	372,417	15.7	-40.8	18.9
MAY	M	306,294	5,487	300,807	239,304	4,793	234,511	66,990	694	66,296	28.0	14.5	28.3
	P	2,717,371	70,503	2,646,868	2,322,855	114,700	2,208,155	394,516	-44,197	438,713	17.0	-38.5	19.9
JUNE	M	469,421	1,235	468,186	382,339	516	381,823	87,082	719	86,363	22.8	139.3	22.6
4th Quarter		1,023,436	11,382	1,012,054	840,053	25,208	814,845	183,383	-13,826	197,209	21.8	-54.8	24.2
Annual		3,186,792	71,738	3,115,054	2,705,194	115,216	2,589,978	481,598	-43,478	525,076	17.8	-37.7	20.3

(*) M- Monthly, P-Progressive

DIRECT TAXES

(Rs Million)

MONTHS	MP	Collection											
		FY 2015-16			FY 2014-15			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	66,771	9,159	57,612	42,096	7,718	34,378	24,675	1,441	23,234	58.6	18.7	67.6
AUGUST	M	64,787	4,528	60,259	58,141	7,105	51,036	6,646	-2,577	9,223	11.4	-36.3	18.1
	P	131,558	13,687	117,871	100,237	14,823	85,414	31,321	-1,136	32,457	31.2	-7.7	38.0
SEPTEMBER	M	124,033	2,232	121,801	108,185	3,905	104,280	15,848	-1,673	17,521	14.6	-42.8	16.8
1st Quarter		255,591	15,919	239,672	208,422	18,728	189,694	47,169	-2,809	49,978	22.6	-15.0	26.3
OCTOBER	M	73,990	364	73,626	68,502	1,589	66,913	5,488	-1,225	6,713	8.0	-77.1	10.0
	P	329,581	16,283	313,298	276,924	20,317	256,607	52,657	-4,034	56,691	19.0	-19.9	22.1
NOVEMBER	M	74,045	575	73,470	68,344	3,249	65,095	5,701	-2,674	8,375	8.3	-82.3	12.9
	P	403,626	16,858	386,768	345,268	23,566	321,702	58,358	-6,708	65,066	16.9	-28.5	20.2
DECEMBER	M	156,633	2,626	154,007	144,159	6,934	137,225	12,474	-4,308	16,782	8.7	-62.1	12.2
2nd Quarter		304,668	3,565	301,103	281,005	11,772	269,233	23,663	-8,207	31,870	8.4	-69.7	11.8
Upto 2nd Qtr		560,259	19,484	540,775	489,427	30,500	458,927	70,832	-11,016	81,848	14.5	-36.1	17.8
JANUARY	M	65,526	887	64,639	68,670	2,921	65,749	-3,144	-2,034	-1,110	-4.6	-69.6	-1.7
	P	625,785	20,371	605,414	558,097	33,421	524,676	67,688	-13,050	80,738	12.1	-39.0	15.4
FEBRUARY	M	72,066	1,046	71,020	79,283	4,660	74,623	-7,217	-3,614	-3,603	-9.1	-77.6	-4.8
	P	697,851	21,417	676,434	637,380	38,081	599,299	60,471	-16,664	77,135	9.5	-43.8	12.9
MARCH	M	133,740	417	133,323	114,909	12,690	102,219	18,831	-12,273	31,104	16.4	-96.7	30.4
3rd Quarter		271,332	2,350	268,982	262,862	20,271	242,591	8,470	-17,921	26,391	3.2	-88.4	10.9
Upto 3rd Qtr		831,591	21,834	809,757	752,289	50,771	701,518	79,302	-28,937	108,239	10.5	-57.0	15.4
APRIL	M	79,410	1,169	78,241	85,169	10,759	74,410	-5,759	-9,590	3,831	-6.8	-89.1	5.1
	P	911,001	23,003	887,998	837,458	61,530	775,928	73,543	-38,527	112,070	8.8	-62.6	14.4
MAY	M	110,697	3,644	107,053	80,352	384	79,968	30,345	3,260	27,085	37.8	849.0	33.9
	P	1,021,698	26,647	995,051	917,810	61,914	855,896	103,888	-35,267	139,155	11.3	-57.0	16.3
JUNE	M	199,833	276	199,557	178,236	412	177,824	21,597	-136	21,733	12.1	-33.0	12.2
4th Quarter		389,940	5,089	384,851	343,757	11,555	332,202	46,183	-6,466	52,649	13.4	-56.0	15.8
Annual		1,221,531	26,923	1,194,608	1,096,046	62,326	1,033,720	125,485	-35,403	160,888	11.4	-56.8	15.6

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	74,523	9,853	64,670	70,461	1,045	69,416	4,062	8,808	-4,746	5.8	842.9	-6.8
AUGUST	M	90,035	3,202	86,833	97,990	1,694	96,296	-7,955	1,508	-9,463	-8.1	89.0	-9.8
	P	164,558	13,055	151,503	168,451	2,739	165,712	-3,893	10,316	-14,209	-2.3	376.6	-8.6
SEPTEMBER	M	110,355	8,433	101,922	98,684	6,190	92,494	11,671	2,243	9,428	11.8	36.2	10.2
1st Quarter		274,913	21,488	253,425	267,135	8,929	258,206	7,778	12,559	-4,781	2.9	140.7	-1.9
OCTOBER	M	105,858	1,218	104,640	86,802	7,169	79,633	19,056	-5,951	25,007	22.0	-83.0	31.4
	P	380,771	22,706	358,065	353,937	16,098	337,839	26,834	6,608	20,226	7.6	41.0	6.0
NOVEMBER	M	111,248	2,350	108,898	86,717	3,792	82,925	24,531	-1,442	25,973	28.3	-38.0	31.3
	P	492,019	25,056	466,963	440,654	19,890	420,764	51,365	5,166	46,199	11.7	26.0	11.0
DECEMBER	M	124,100	40	124,060	95,786	2,793	92,993	28,314	-2,753	31,067	29.6	-98.6	33.4
2nd Quarter		341,206	3,608	337,598	269,305	13,754	255,551	71,901	-10,146	82,047	26.7	-73.8	32.1
Upto 2nd Qtr		616,119	25,096	591,023	536,440	22,683	513,757	79,679	2,413	77,266	14.9	10.6	15.0
JANUARY	M	93,818	4	93,814	75,112	2,449	72,663	18,706	-2,445	21,151	24.9	-99.8	29.1
	P	709,937	25,100	684,837	611,552	25,132	586,420	98,385	-32	98,417	16.1	-0.1	16.8
FEBRUARY	M	102,207	1,464	100,743	85,415	2,572	82,843	16,792	-1,108	17,900	19.7	-43.1	21.6
	P	812,144	26,564	785,580	696,967	27,704	669,263	115,177	-1,140	116,317	16.5	-4.1	17.4
MARCH	M	116,707	3,766	112,941	94,983	3,897	91,086	21,724	-131	21,855	22.9	-3.4	24.0
3rd Quarter		312,732	5,234	307,498	255,510	8,918	246,592	57,222	-3,684	60,906	22.4	-41.3	24.7
Upto 3rd Qtr		928,851	30,330	898,521	791,950	31,601	760,349	136,901	-1,271	138,172	17.3	-4.0	18.2
APRIL	M	117,625	2,519	115,106	91,497	8,574	82,923	26,128	-6,055	32,183	28.6	-70.6	38.8
	P	1,046,476	32,849	1,013,627	883,447	40,175	843,272	163,029	-7,326	170,355	18.5	-18.2	20.2
MAY	M	135,475	-35	135,510	108,357	3,608	104,749	27,118	-3,643	30,761	25.0	-101.0	29.4
	P	1,181,951	32,814	1,149,137	991,804	43,783	948,021	190,147	-10,969	201,116	19.2	-25.1	21.2
JUNE	M	174,555	7	174,548	139,769	0	139,769	34,786	7	34,779	24.9	#DIV/0!	24.9
4th Quarter		427,655	2,491	425,164	339,623	12,182	327,441	88,032	-9,691	97,723	25.9	-79.6	29.8
Annual		1,356,506	32,821	1,323,685	1,131,573	43,783	1,087,790	224,933	-10,962	235,895	19.9	-25.0	21.7

SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	43,246	1	43,245	38,305	1	38,304	4,941	0	4,941	12.9	0.0	12.9
AUGUST	M	50,818	0	50,818	51,690	4	51,686	-872	-4	-868	-1.7	-100.0	-1.7
	P	94,064	1	94,063	89,995	5	89,990	4,069	-4	4,073	4.5	-80.0	4.5
SEPTEMBER	M	58,100	0	58,100	52,200	2	52,198	5,900	-2	5,902	11.3	-100.0	11.3
1st Quarter		152,164	1	152,163	142,195	7	142,188	9,969	-6	9,975	7.0	-85.7	7.0
OCTOBER	M	56,847	0	56,847	45,218	0	45,218	11,629	0	11,629	25.7	#DIV/0!	25.7
	P	209,011	1	209,010	187,413	7	187,406	21,598	-6	21,604	11.5	-85.7	11.5
NOVEMBER	M	54,356	56	54,300	43,407	46	43,361	10,949	10	10,939	25.2	21.7	25.2
	P	263,367	57	263,310	230,820	53	230,767	32,547	4	32,543	14.1	7.5	14.1
DECEMBER	M	57,108	40	57,068	43,999	0	43,999	13,109	40	13,069	29.8	#DIV/0!	29.7
2nd Quarter		168,311	96	168,215	132,624	46	132,578	35,687	50	35,637	26.9	108.7	26.9
Upto 2nd Qtr		320,475	97	320,378	274,819	53	274,766	45,656	44	45,612	16.6	83.0	16.6
JANUARY	M	47,369	0	47,369	38,850	0	38,850	8,519	0	8,519	21.9	#DIV/0!	21.9
	P	367,844	97	367,747	313,669	53	313,616	54,175	44	54,131	17.3	83.0	17.3
FEBRUARY	M	52,520	1	52,519	42,568	3	42,565	9,952	-2	9,954	23.4	-66.7	23.4
	P	420,364	98	420,266	356,237	56	356,181	64,127	42	64,085	18.0	75.0	18.0
MARCH	M	60,077	2	60,075	44,500	1	44,499	15,577	1	15,576	35.0	100.0	35.0
3rd Quarter		159,966	3	159,963	125,918	4	125,914	34,048	-1	34,049	27.0	-25.0	27.0
Upto 3rd Qtr		480,441	100	480,341	400,737	57	400,680	79,704	43	79,661	19.9	75.4	19.9
APRIL	M	65,147	3	65,144	46,661		46,661	18,486	3	18,483	39.6	#DIV/0!	39.6
	P	545,588	103	545,485	447,398	57	447,341	98,190	46	98,144	21.9	80.7	21.9
MAY	M	68,384	2	68,382	53,878		53,878	14,506	2	14,504	26.9	#DIV/0!	26.9
	P	613,972	105	613,867	501,276	57	501,219	112,696	48	112,648	22.5	84.2	22.5
JUNE	M	69,651		69,651	51,809		51,809	17,842	0	17,842	34.4	#DIV/0!	34.4
4th Quarter		203,182	5	203,177	152,348	0	152,348	50,834	5	50,829	33.4	#DIV/0!	33.4
Annual		683,623	105	683,518	553,085	57	553,028	130,538	48	130,490	23.6	84.2	23.6

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	31,277	9,852	21,425	32,156	1,044	31,112	-879	8,808	-9,687	-2.7	843.7	-31.1
AUGUST	M	39,217	3,202	36,015	46,300	1,690	44,610	-7,083	1,512	-8,595	-15.3	89.5	-19.1
	P	70,494	13,054	57,440	78,456	2,734	75,722	-7,962	10,320	-18,282	-10.1	377.5	-24.1
SEPTEMBER	M	52,255	8,433	43,822	46,484	6,188	40,296	5,771	2,245	3,526	12.4	36.3	8.8
1st Quarter		122,749	21,487	101,262	124,940	8,922	116,018	-2,191	12,565	-14,756	-1.8	140.8	-12.7
OCTOBER	M	49,011	1,218	47,793	41,584	7,169	34,415	7,427	-5,951	13,378	17.9	-83.0	38.9
	P	171,760	22,705	149,055	166,524	16,091	150,433	5,236	6,614	-1,378	3.1	41.1	-0.9
NOVEMBER	M	56,892	2,294	54,598	43,310	3,746	39,564	13,582	-1,452	15,034	31.4	-38.8	38.0
	P	228,652	24,999	203,653	209,834	19,837	189,997	18,818	5,162	13,656	9.0	26.0	7.2
DECEMBER	M	66,992	0	66,992	51,787	2,793	48,994	15,205	-2,793	17,998	29.4	-100.0	36.7
2nd Quarter		172,895	3,512	169,383	136,681	13,708	122,973	36,214	-10,196	46,410	26.5	-74.4	37.7
Upto 2nd Qtr		295,644	24,999	270,645	261,621	22,630	238,991	34,023	2,369	31,654	13.0	10.5	13.2
JANUARY	M	46,449	4	46,445	36,262	2,449	33,813	10,187	-2,445	12,632	28.1	-99.8	37.4
	P	342,093	25,003	317,090	297,883	25,079	272,804	44,210	-76	44,286	14.8	-0.3	16.2
FEBRUARY	M	49,687	1,463	48,224	42,847	2,569	40,278	6,840	-1,106	7,946	16.0	-43.1	19.7
	P	391,780	26,466	365,314	340,730	27,648	313,082	51,050	-1,182	52,232	15.0	-4.3	16.7
MARCH	M	56,630	3,764	52,866	50,483	3,896	46,587	6,147	-132	6,279	12.2	-3.4	13.5
3rd Quarter		152,766	5,231	147,535	129,592	8,914	120,678	23,174	-3,683	26,857	17.9	-41.3	22.3
Upto 3rd Qtr		448,410	30,230	418,180	391,213	31,544	359,669	57,197	-1,314	58,511	14.6	-4.2	16.3
APRIL	M	52,478	2,516	49,962	44,836	8,574	36,262	7,642	-6,058	13,700	17.0	-70.7	37.8
	P	500,888	32,746	468,142	436,049	40,118	395,931	64,839	-7,372	72,211	14.9	-18.4	18.2
MAY	M	67,091	-37	67,128	54,479	3,608	50,871	12,612	-3,645	16,257	23.2	-101.0	32.0
	P	567,979	32,709	535,270	490,528	43,726	446,802	77,451	-11,017	88,468	15.8	-25.2	19.8
JUNE	M	104,904	7	104,897	87,960	0	87,960	16,944	7	16,937	19.3	#DIV/0!	19.3
4th Quarter		224,473	2,486	221,987	187,275	12,182	175,093	37,198	-9,696	46,894	19.9	-79.6	26.8
Annual		672,883	32,716	640,167	578,488	43,726	534,762	94,395	-11,010	105,405	16.3	-25.2	19.7

FEDERAL EXCISE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	4,338	0	4,338	3,687	0	3,687	651	0	651	17.7	-	17.7
AUGUST	M	8,114	0	8,114	9,918	0	9,918	-1,804	0	-1,804	-18.2	-	-18.2
	P	12,452	0	12,452	13,605	0	13,605	-1,153	0	-1,153	-8.5	-	-8.5
SEPTEMBER	M	15,032	0	15,032	11,855	0	11,855	3,177	0	3,177	26.8	#DIV/0!	26.8
1st Quarter		27,484	0	27,484	25,460	0	25,460	2,024	0	2,024	7.9	#DIV/0!	7.9
OCTOBER	M	15,370		15,370	14,492		14,492	878	0	878	6.1	-	6.1
	P	42,854	0	42,854	39,952	0	39,952	2,902	0	2,902	7.3	-	7.3
NOVEMBER	M	12,455	0	12,455	10,958	0	10,958	1,497	0	1,497	13.7	-	13.7
	P	55,309	0	55,309	50,910	0	50,910	4,399	0	4,399	8.6	-	8.6
DECEMBER	M	18,416	0	18,416	13,046	0	13,046	5,370	0	5,370	41.2	#DIV/0!	41.2
2nd Quarter		46,241	0	46,241	38,496	0	38,496	7,745	0	7,745	20.1	#DIV/0!	20.1
Upto 2nd Qtr		73,725	0	73,725	63,956	0	63,956	9,769	0	9,769	15.3	#DIV/0!	15.3
JANUARY	M	11,151	0	11,151	11,622	0	11,622	-471	0	-471	-4.1	#DIV/0!	-4.1
	P	84,876	0	84,876	75,578	0	75,578	9,298	0	9,298	12.3	#DIV/0!	12.3
FEBRUARY	M	14,540	0	14,540	13,157	0	13,157	1,383	0	1,383	10.5	-	10.5
	P	99,416	0	99,416	88,735	0	88,735	10,681	0	10,681	12.0	-	12.0
MARCH	M	17,682	0	17,682	15,601	0	15,601	2,081	0	2,081	13.3	#DIV/0!	13.3
3rd Quarter		43,373	0	43,373	40,380	0	40,380	2,993	0	2,993	7.4	#DIV/0!	7.4
Upto 3rd Qtr		117,098	0	117,098	104,336	0	104,336	12,762	0	12,762	12.2	#DIV/0!	12.2
APRIL	M	16,281	0	16,281	15,311	0	15,311	970	0	970	6.3	#DIV/0!	6.3
	P	133,379	0	133,379	119,647	0	119,647	13,732	0	13,732	11.5	#DIV/0!	11.5
MAY	M	23,958	0	23,958	20,128	0	20,128	3,830	0	3,830	19.0	-	19.0
	P	157,337	0	157,337	139,775	0	139,775	17,562	0	17,562	12.6	-	12.6
JUNE	M	33,243	0	33,243	22,489	16	22,473	10,754	-16	10,770	47.8	-100.0	47.9
4th Quarter		73,482	0	73,482	57,928	16	57,912	15,554	-16	15,570	26.9	-100.0	26.9
Annual		190,580	0	190,580	162,264	16	162,248	28,316	-16	28,332	17.5	-100.0	17.5

CUSTOMS

(Rs Million)

MONTHS	M/P	Collection											
		FY 2015-16			FY 2014-15			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	23,007	985	22,022	17,915	1,136	16,779	5,092	-151	5,243	28.4	-13.3	31.2
AUGUST	M	27,989	1,170	26,819	22,759	1,083	21,676	5,230	87	5,143	23.0	8.0	23.7
	P	50,996	2,155	48,841	40,674	2,219	38,455	10,322	-64	10,386	25.4	-2.9	27.0
SEPTEMBER	M	31,558	776	30,782	27,128	1,060	26,068	4,430	-284	4,714	16.3	-26.8	18.1
1st Quarter		82,554	2,931	79,623	67,802	3,279	64,523	14,752	-348	15,100	21.8	-10.6	23.4
OCTOBER	M	30,923	776	30,147	22,576	750	21,826	8,347	26	8,321	37.0	-	38.1
	P	113,477	3,707	109,770	90,378	4,029	86,349	23,099	-322	23,421	25.6	-	27.1
NOVEMBER	M	30,999	791	30,208	22,660	733	21,927	8,339	58	8,281	36.8	7.9	37.8
	P	144,476	4,498	139,978	113,038	4,762	108,276	31,438	-264	31,702	27.8	-5.5	29.3
DECEMBER	M	40,117	713	39,404	27,584	563	27,021	12,533	150	12,383	45.4	26.6	45.8
2nd Quarter		102,039	2,280	99,759	72,820	2,046	70,774	29,219	234	28,985	40.1	11.4	41.0
Upto 2nd Qtr		184,593	5,211	179,382	140,622	5,325	135,297	43,971	-114	44,085	31.3	-2.1	32.6
JANUARY	M	32,735	661	32,074	24,166	805	23,361	8,569	-144	8,713	35.5	-17.9	37.3
	P	217,328	5,872	211,456	164,788	6,130	158,658	52,540	-258	52,798	31.9	-4.2	33.3
FEBRUARY	M	30,386	1,187	29,199	22,996	888	22,108	7,390	299	7,091	32.1	33.7	32.1
	P	247,714	7,059	240,655	187,784	7,018	180,766	59,930	41	59,889	31.9	0.6	33.1
MARCH	M	38,102	1,133	36,969	28,782	618	28,164	9,320	515	8,805	32.4	83.3	31.3
3rd Quarter		101,223	2,981	98,242	75,944	2,311	73,633	25,279	670	24,609	33.3	29.0	33.4
Upto 3rd Qtr		285,816	8,192	277,624	216,566	7,636	208,930	69,250	556	68,694	32.0	7.3	32.9
APRIL	M	34,405	972	33,433	26,433	566	25,867	7,972	406	7,566	30.2	71.7	29.2
	P	320,221	9,164	311,057	242,999	8,202	234,797	77,222	962	76,260	31.8	11.7	32.5
MAY	M	36,164	1,878	34,286	30,467	801	29,666	5,697	1,077	4,620	18.7	134.5	15.6
	P	356,385	11,042	345,343	273,466	9,003	264,463	82,919	2,039	80,880	30.3	22.6	30.6
JUNE	M	61,790	952	60,838	41,845	88	41,757	19,945	864	19,081	47.7	981.8	45.7
4th Quarter		132,359	3,802	128,557	98,745	1,455	97,290	33,614	2,347	31,267	34.0	161.3	32.1
Annual		418,175	11,994	406,180	315,311	9,091	306,220	102,864	2,903	99,961	32.6	31.9	32.6

Month-wise Net Collection
A L L T A X E S

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	23,357	30,675	34,601	46,178	50,941	72,463	74,680	77,148	112,276	106,876	124,257	124,260	148,642
AUGUST	30,128	34,188	44,924	46,333	60,139	78,815	86,189	99,940	120,506	123,359	147,221	178,926	182,025
EPTEMBER	40,577	60,846	72,531	91,426	94,056	110,813	102,990	116,407	148,023	180,774	203,878	234,697	269,537
OCTOBER	41,988	40,922	49,175	53,313	66,388	92,182	107,957	103,547	126,408	135,134	153,326	182,864	223,783
NOVEMBER	33,755	38,490	47,553	59,026	68,543	74,809	87,859	103,032	131,848	139,709	171,194	180,905	225,031
DECEMBER	60,623	57,369	75,125	114,236	95,009	124,752	122,503	161,580	201,676	203,125	231,540	270,285	335,887
JANUARY	43,746	41,252	45,921	52,160	77,542	76,629	112,487	108,413	136,003	132,686	165,917	173,395	201,678
FEBRUARY	39,263	37,241	49,482	52,426	72,766	77,524	96,744	105,910	133,388	140,266	163,248	192,731	215,501
MARCH	39,958	60,288	70,510	81,899	94,545	107,123	118,190	144,172	170,269	190,357	214,118	237,070	300,915
APRIL	43,854	49,841	57,157	59,485	83,663	85,824	116,948	129,686	145,795	153,197	170,220	198,511	243,061
MAY	43,282	49,432	63,590	65,774	92,611	94,870	110,260	159,623	181,764	173,269	208,186	234,511	300,807
JUNE	80,312	89,843	102,873	124,980	151,889	165,346	190,575	248,556	274,737	267,608	301,426	381,823	468,187
Total	520,843	590,387	713,442	847,236	1,008,092	1,161,150	1,327,382	1,558,014	1,882,693	1,946,360	2,254,531	2,589,978	3,115,054

DIRECT TAXES

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	6,174	6,215	7,620	10,086	14,110	18,469	17,470	18,102	28,966	21,854	30,745	34,378	57,612
AUGUST	6,777	6,656	9,015	11,110	15,007	22,154	26,421	26,006	32,069	32,358	44,574	51,036	60,259
SEPTEMBER	12,627	28,863	31,551	45,280	48,415	47,612	41,455	51,610	63,507	84,546	86,410	104,280	121,801
OCTOBER	12,300	6,754	11,105	16,066	17,161	25,573	43,641	34,218	39,659	45,304	50,466	66,913	73,626
NOVEMBER	8,500	7,376	10,163	13,925	18,720	22,920	26,896	32,668	45,421	48,440	58,790	65,095	73,470
DECEMBER	23,618	22,523	34,860	76,232	51,182	73,608	55,518	78,273	102,945	105,022	110,998	137,225	154,007
JANUARY	12,200	9,067	10,070	12,457	27,071	24,999	45,677	36,860	41,580	40,161	56,918	65,749	64,639
FEBRUARY	10,180	8,870	10,519	13,780	25,018	23,649	35,230	37,206	51,235	48,743	61,151	74,623	71,020
MARCH	12,043	23,149	27,793	38,865	40,955	48,596	50,039	66,674	73,279	78,649	98,777	102,219	133,323
APRIL	14,300	13,472	14,888	15,080	26,915	25,361	45,965	49,635	50,238	48,461	59,235	74,410	78,241
MAY	14,640	13,464	14,363	19,825	28,211	32,317	36,679	46,995	72,121	60,982	77,798	79,968	107,053
JUNE	31,720	36,963	43,041	61,031	75,097	78,290	100,986	124,204	137,404	128,889	141,393	177,824	199,557
Total	165,079	183,372	224,988	333,737	387,862	443,548	525,977	602,451	738,424	743,409	887,255	1,033,720	1,194,608

SALES TAX (TOTAL)

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	10,253	14,787	15,740	24,024	26,234	33,471	38,431	40,800	61,674	63,873	70,113	69,416	64,670
AUGUST	14,771	16,101	22,779	20,915	28,847	36,624	39,045	51,568	64,395	64,699	77,732	96,296	86,833
SEPTEMBER	16,573	19,462	24,466	30,646	27,671	40,137	39,582	41,333	59,248	68,915	87,991	92,494	101,922
OCTOBER	18,893	19,715	23,576	21,974	31,506	42,345	42,131	46,784	63,726	61,286	75,954	79,633	104,640
NOVEMBER	16,656	19,319	23,547	28,130	29,740	33,597	39,849	46,207	61,006	64,403	83,171	82,925	108,898
DECEMBER	23,596	19,967	22,631	20,548	25,318	31,006	43,834	55,911	70,957	68,980	86,723	92,993	124,060
JANUARY	19,690	19,250	22,188	24,786	29,907	32,865	44,986	46,579	65,578	66,202	80,169	72,663	93,814
FEBRUARY	19,591	16,571	23,591	23,716	28,838	35,395	41,166	44,994	57,066	65,072	73,755	82,843	100,743
MARCH	15,665	20,207	23,885	24,076	30,552	35,699	42,134	48,495	64,734	72,557	81,185	91,086	112,941
APRIL	17,324	21,432	26,144	26,977	35,041	38,073	46,159	52,300	66,865	73,374	78,366	82,923	115,106
MAY	17,705	20,943	30,546	27,425	39,441	40,163	47,916	78,681	75,734	78,951	93,343	104,749	135,510
JUNE	28,450	30,783	35,705	36,179	44,335	52,369	51,115	79,705	93,916	94,216	113,608	139,769	174,549
Total	219,167	238,537	294,798	309,396	377,430	451,744	516,348	633,357	804,899	842,528	1,002,110	1,087,790	1,323,686

SALES TAX (IMPORTS)

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	8,192	10,614	11,082	15,109	15,298	17,873	17,077	20,667	37,310	36,706	37,916	38,304	43,245
AUGUST	9,597	11,272	13,587	14,849	15,993	17,453	18,084	22,820	34,149	37,022	40,148	51,686	50,818
SEPTEMBER	9,471	11,287	14,356	14,783	16,262	20,410	16,959	20,470	32,663	38,124	43,592	52,198	58,100
OCTOBER	10,918	11,349	14,264	11,429	17,530	22,322	21,124	25,136	33,833	31,793	40,597	45,218	56,847
NOVEMBER	8,552	11,812	13,116	16,367	17,845	14,220	16,633	22,197	34,902	33,597	44,263	43,361	54,300
DECEMBER	12,397	13,005	14,343	12,775	12,142	11,454	19,400	30,761	38,695	32,503	40,164	43,999	57,068
JANUARY	11,759	11,573	12,260	12,702	17,403	14,758	23,078	25,610	36,330	34,390	41,782	38,850	47,369
FEBRUARY	9,262	11,055	13,091	13,620	13,545	14,525	17,029	20,816	31,323	31,665	35,702	42,565	52,519
MARCH	11,234	14,026	15,008	14,098	15,689	14,263	23,513	23,503	33,695	36,516	35,615	44,499	60,075
APRIL	11,686	12,547	13,755	15,466	16,256	17,312	23,044	25,337	37,486	36,961	41,497	46,661	65,144
MAY	10,387	12,943	17,156	16,561	19,366	17,316	25,942	38,311	38,814	41,038	47,162	53,878	68,382
JUNE	12,420	13,362	19,427	18,150	18,705	21,809	25,363	33,020	41,198	39,516	46,892	55,409	69,651
Total	125,875	144,845	171,445	175,909	196,034	203,715	247,246	308,648	430,398	429,831	495,330	556,628	683,518

SALES TAX (DOMESTIC)

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	2,061	4,173	4,658	8,915	10,936	15,598	21,354	20,133	24,364	27,167	32,197	31,112	21,425
AUGUST	5,174	4,829	9,192	6,066	12,854	19,171	20,961	28,748	30,246	27,677	37,584	44,610	36,015
SEPTEMBER	7,102	8,175	10,110	15,863	11,409	19,727	22,623	20,863	26,585	30,791	44,399	40,296	43,822
OCTOBER	7,975	8,366	9,312	10,545	13,976	20,023	21,007	21,648	29,893	29,493	35,357	34,415	47,793
NOVEMBER	8,104	7,507	10,431	11,763	11,895	19,377	23,216	24,010	26,104	30,806	38,908	39,564	54,598
DECEMBER	11,199	6,962	8,288	7,773	13,176	19,552	24,434	25,150	32,262	36,477	46,559	48,994	66,992
JANUARY	7,931	7,677	9,928	12,084	12,504	18,107	21,908	20,969	29,248	31,812	38,387	33,813	46,445
FEBRUARY	10,329	5,516	10,500	10,096	15,293	20,870	24,137	24,178	25,743	33,407	38,053	40,278	48,224
MARCH	4,431	6,181	8,877	9,978	14,863	21,436	18,621	24,992	31,039	36,041	45,570	46,587	52,866
APRIL	5,638	8,885	12,389	11,511	18,785	20,761	23,115	26,963	29,379	36,413	36,869	36,262	49,962
MAY	7,318	8,000	13,390	10,864	20,075	22,847	21,974	40,370	36,920	37,913	46,181	50,871	67,128
JUNE	16,030	17,421	16,278	18,029	25,630	30,560	25,752	46,685	52,718	54,700	60,988	84,360	104,897
Total	93,292	93,692	123,353	133,487	181,396	248,029	269,102	324,709	374,501	412,697	501,052	531,162	640,167

FEDERAL EXCISE

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	1,997	3,128	2,858	3,992	1,859	8,187	9,313	7,293	9,668	6,089	7,114	3,687	4,338
AUGUST	3,206	3,855	4,061	4,597	6,555	8,940	9,589	10,322	9,867	8,541	8,913	9,918	8,114
SEPTEMBER	3,796	4,247	5,320	5,397	7,462	8,334	9,488	9,296	8,900	7,832	9,353	11,855	15,032
OCTOBER	3,872	4,274	4,641	5,471	7,548	10,604	9,585	10,242	8,507	11,588	10,457	14,492	15,370
NOVEMBER	3,004	3,778	4,116	5,519	8,304	8,549	10,023	10,779	9,596	8,974	10,498	10,958	12,455
DECEMBER	3,556	4,276	4,364	5,857	7,793	8,944	8,658	10,215	6,913	8,894	11,326	13,046	18,416
JANUARY	3,627	4,221	4,141	5,321	6,785	8,095	9,076	10,564	11,640	8,919	9,899	11,622	11,151
FEBRUARY	3,212	3,737	4,882	5,588	7,711	9,009	8,944	9,761	8,453	9,899	10,467	13,157	14,540
MARCH	4,173	4,815	5,263	5,979	7,782	10,338	9,732	10,616	11,261	10,082	11,787	15,601	17,682
APRIL	4,853	5,276	5,705	7,015	8,770	10,592	10,775	13,088	10,752	10,404	14,211	15,311	16,281
MAY	4,334	5,445	6,187	7,318	10,013	10,973	11,658	16,246	13,392	12,470	15,876	20,128	23,958
JUNE	5,922	6,052	3,734	9,750	11,555	14,890	17,943	18,931	13,515	17,272	18,183	22,473	33,243
Total	45,552	53,104	55,272	71,804	92,137	117,455	124,784	137,353	122,464	120,964	138,084	162,248	190,580

CUSTOMS

(Rs Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
JULY	4,933	6,545	8,383	8,076	8,738	12,336	9,466	10,953	11,968	15,060	16,285	16,779	22,022
AUGUST	5,374	7,576	9,069	9,711	9,730	11,097	11,134	12,044	14,175	17,761	16,002	21,676	26,819
SEPTEMBER	7,581	8,274	11,194	10,103	10,508	14,730	12,465	14,168	16,368	19,481	20,124	26,068	30,782
OCTOBER	6,923	10,179	9,853	9,802	10,173	13,660	12,600	12,303	14,516	16,956	16,449	21,826	30,147
NOVEMBER	5,595	8,017	9,727	11,452	11,779	9,743	11,091	13,378	15,825	17,892	18,735	21,927	30,208
DECEMBER	9,853	10,603	13,270	11,599	10,716	11,194	14,493	17,181	20,861	20,229	22,493	27,021	39,404
JANUARY	8,229	8,714	9,522	9,596	13,779	10,670	12,748	14,410	17,205	17,404	18,931	23,361	32,074
FEBRUARY	6,280	8,063	10,490	9,342	11,199	9,471	11,404	13,949	16,634	16,552	17,875	22,108	29,199
MARCH	8,077	12,117	13,569	12,979	15,256	12,490	16,285	18,387	20,995	29,069	22,369	28,164	36,969
APRIL	7,377	9,661	10,420	10,413	12,937	11,798	14,049	14,663	17,940	20,958	18,408	25,867	33,433
MAY	6,603	9,580	12,494	11,206	14,946	11,417	14,007	17,701	20,517	20,867	21,169	29,666	34,286
JUNE	14,220	16,045	20,393	18,020	20,902	19,797	20,531	25,716	29,902	27,231	33,970	41,757	60,838
Total	91,045	115,374	138,384	132,299	150,663	148,403	160,273	184,853	216,906	239,459	242,810	306,220	406,180

