



# YEAR BOOK 2015-2016



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

The Revenue Division Yearbook 2015-16 has been prepared by the Research Team of Strategic Planning and Reform & Statistics Wing.

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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*



*FM Addressing Post Budget Conference*



**The Secretary Revenue Division and Chairman FBR Mr. Nisar Muhammad Khan formally inaugurated Large Taxpayers Unit-II, Karachi on 1st March 2016**





*A Meeting held at FBR HQs*

## Foreword

*The FY 2015-16 has been excellent as FBR has comfortably managed to surpass the revenue target despite several challenges. A healthy growth of more than 20% in revenue receipts has been achieved. In absolute terms an additional amount of Rs.522 billion has been collected over the collection of Rs. 2,590 realized in FY 2014-15. Resultantly, the tax-GDP ratio has increased from 9.4% in the previous fiscal year to 10.5% in the current FY 2015-16. The current issue of Revenue Division Yearbook 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 Revenue Division Yearbook. However, any suggestions and comments for improvement of this publication will be highly appreciated.*

**(Nisar Muhammad)**  
Secretary Revenue Division/  
Chairman, FBR



## *Table of Contents*

	<i>Pages</i>
Foreword	vii
Chapter 1: The Structure of Revenue Organization	1
Chapter 2: FBR Revenue Collection vis-à-vis Target	5
Chapter 3: An Update on Broadening of Tax Base	21
<i>Statistical Appendix</i>	25

## *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) Member IR (Policy)
- iii) Member IR (Operations)

### **B. Functional**

- i. Strategic Planning, Reforms and Statistics
- ii. Taxpayers Audit
- iii. Facilitation and Taxpayers Education
- iv. Accounting

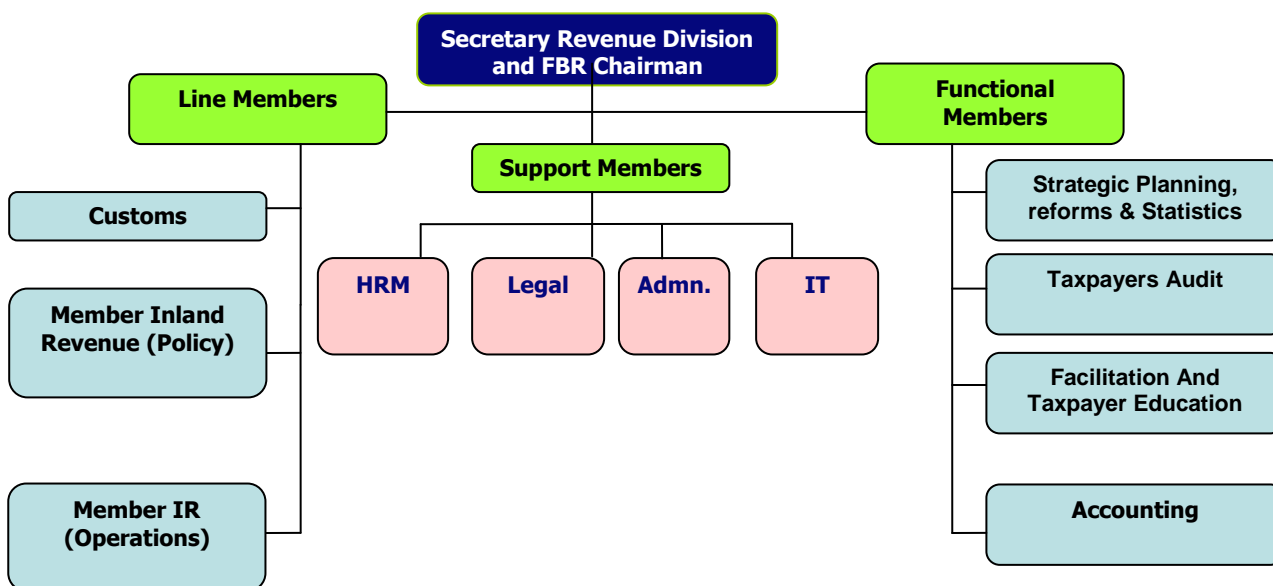
### **C. Support**

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

### **D. Revenue Division**

- i). Additional Secretary

## FBR Organizational Structure at Headquarters



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

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

### ***Finance Secretaries/ Ex-Officio Chairmen, CBR***

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

### ***Secretary General Revenue Division/ Chairman, CBR/ FBR***

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

1)	Mr. Sajjad Hasan	03.10.1991	03.11.1992
2)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
3)	Qazi M. Alimullah	03.05.1993	17.07.1993
4)	Mr. Javed Talat	26.07.1993	01.07.1994
5)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
6)	Mian Iqbal Farid	07.11.1998	06.11.1999
7)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
8)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
9)	Mr. M. Abdullah Yusuf	12.03.2004	14.06.2006
10)	Mr. Ahmad Waqar	23.07.2008	17.05.2009
11)	Mr. Sohail Ahmed	19.03.2010	24.12.2010
12)	Mr. Salman Siddique	24.12.2010	21.01-2012
13)	Mr. Mumtaz Haider Rizvi	21.01.2012	10-07-2012
14)	Mr. Ali Arshad Hakeem	10-07-2012	09-04-2013
15)	Mr. Ansar Javed	10-04-2013	30-06-2013
16)	Mr. Tariq Bajwa	02-07-2013	17-11-2015
17)	Mr. Nisar Muhammad	17-11-2015	

***Chairmen, CBR/FBR***

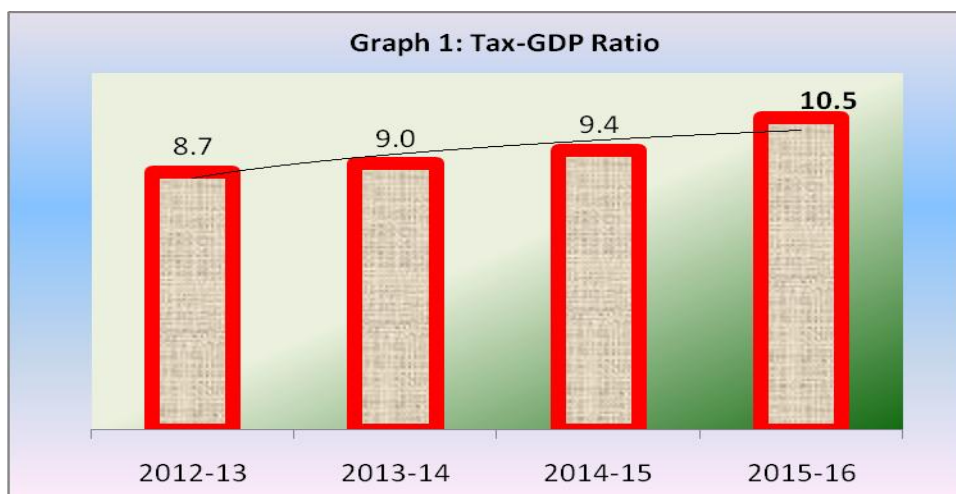
1)	Mr. M. Zulfiqar	11.10.1971	17.11.1973
2)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
3)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
4)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
5)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
6)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
7)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
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	17-11-2015
21)	Mr. Nisar Muhammad	17-11-2015	

## Chapter 2

### FBR Revenue Collection vis-à-vis Target<sup>1</sup>

FBR has collected Rs. 3,112 billion as provisional collection during FY 2015-16 against Rs. 2,590 billion during FY 2014-15 entailing a growth of 20.2%. The revenue target for FY 2015-16 of Rs 3,104 billion has been achieved to the extent of 100.3%. 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.522 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.

Resultant to this performance the tax-GDP ratio has increased 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%), FED (17.4%) and income tax (15.3%).

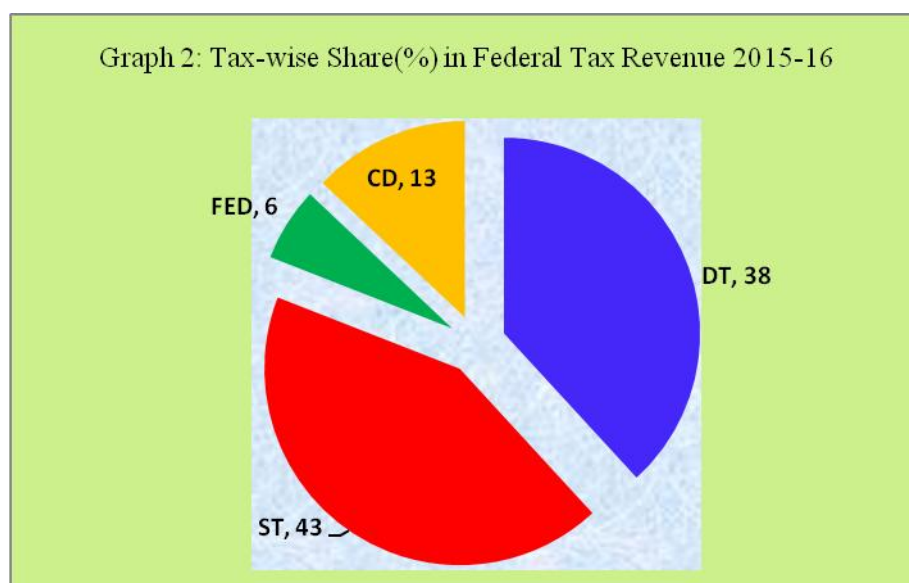
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<sup>1</sup> The tax collection figures for FY 2015-16 are provisional and subject to final reconciliation.

**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	1,191.6	1,033.7	157.9	15.3
Sales Tax	1,323.7	1,087.8	235.9	21.7
FED	190.5	162.2	28.3	17.4
Customs	406.2	306.2	100.0	32.6
<b>TOTAL</b>	<b>3,112.0</b>	<b>2,589.9</b>	<b>522.1</b>	<b>20.2</b>

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 in 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% in 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, and rising back 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



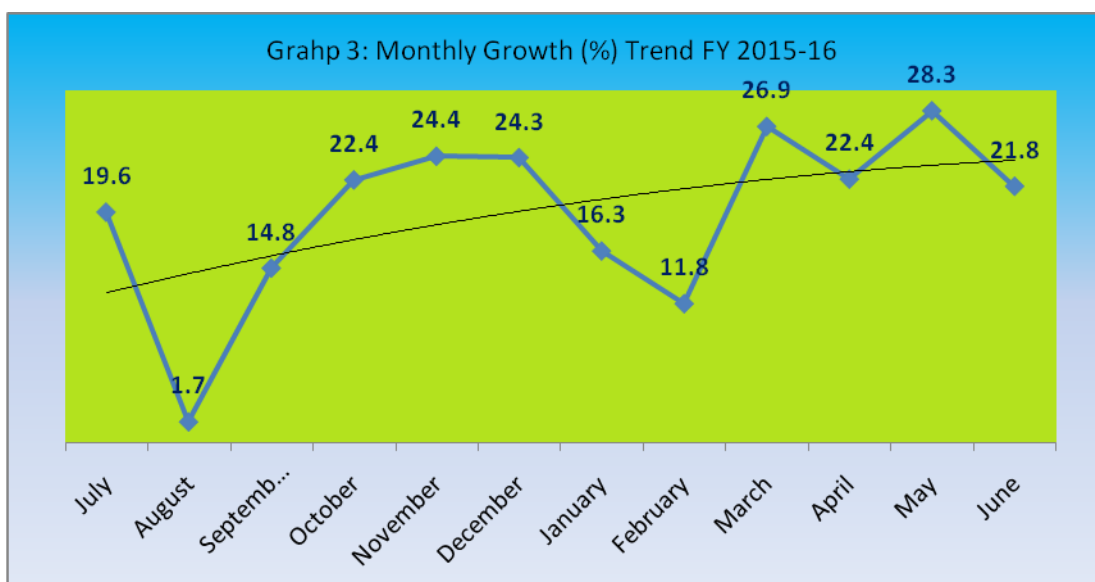
quarter ended with a growth of 23.8%. As far as, third quarter collection is concerned, the collection grew by 19% as compared to corresponding period of last year. In the 4<sup>th</sup> quarter the growth trend remained healthy with around 24% higher collection as compared to corresponding period last year. Nonetheless, the overall collection during FY 2015-16 recorded a growth of 20.2%.

**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
<b>Quarter-1</b>	<b>600,204</b>	<b>537,883</b>	<b>62,321</b>	<b>11.6</b>
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
<b>Quarter-2</b>	<b>784,712</b>	<b>634,054</b>	<b>150,658</b>	<b>23.8</b>
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
<b>Quarter-3</b>	<b>718,091</b>	<b>603,196</b>	<b>114,895</b>	<b>19</b>
April	243,061	198,511	44,550	22.4
May	300,807	234,511	66,296	28.3
June	465,181	381,823	83,357	21.8
<b>Quarter-4</b>	<b>1,009,048</b>	<b>814,845</b>	<b>194,203</b>	<b>23.8</b>
<b>Total</b>	<b>3,112,048</b>	<b>2,589,978</b>	<b>522,070</b>	<b>20.2</b>

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 have been presented in Table 3. The targets of customs duties and sales tax have been surpassed by 116.6% and 7.6% respectively, whereas the targets of both direct taxes and FED have been missed. FBR has now 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)

<b>Tax Head</b>	<b>Target</b>	<b>Provisional Collection</b>	<b>Achievement of Target (%)</b>
Direct Taxes	1,324.0	1,191.6	90.0
Sales Tax	1,230.3	1,323.7	107.6
Federal Excise Duty	200.9	190.6	94.9
Customs duty	348.5	406.2	116.6
<b>All Taxes</b>	<b>3,103.7</b>	<b>3,112.1</b>	<b>100.3</b>

### **Refunds/Rebates**

During FY 2015-16 the refunds of around Rs. 72 billion have been paid, as compared to the Rs.115 billion paid in corresponding period last year. The tax-wise refund payments during FY 2015-16 have been shown in Table 4.

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

(Rs. million)

<b>Tax Head</b>	<b>Refund / Rebate</b>		<b>Difference</b>	
	<b>FY 2015-16</b>	<b>FY 2014-15</b>	<b>Absolute</b>	<b>Growth (%)</b>
Direct taxes	26,923	62,326	-35,403	-56.8
Sales Tax	32,820	43,783	-10,963	-25
Federal Excise	0	16	-16	-100
Customs Duty	11,994	9,091	2,903	31.9
<b>Total</b>	<b>71,737</b>	<b>115,216</b>	<b>-43,479</b>	<b>-37.7</b>

## 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. 1,191.6 billion reflecting a growth of 15.3% over the corresponding period last year. An amount of Rs. 26.9 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 carries great importance 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 respectively (Table 5). It is imperative to mention here that certain issues, faced by the offices of the field formations, that effected revenue collection under this head during the financial year were: officers jurisdiction related teething problems in newly installed Iris programs and arrears stuck-up in litigation at various levels.

**Table 5: 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
<b>Total CoD</b>	<b>87,883</b>	<b>115,495</b>	<b>-23.9</b>

**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 6). 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 6: 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
<b>Total VP</b>	<b>340,731</b>	<b>287,608</b>	<b>18.5</b>

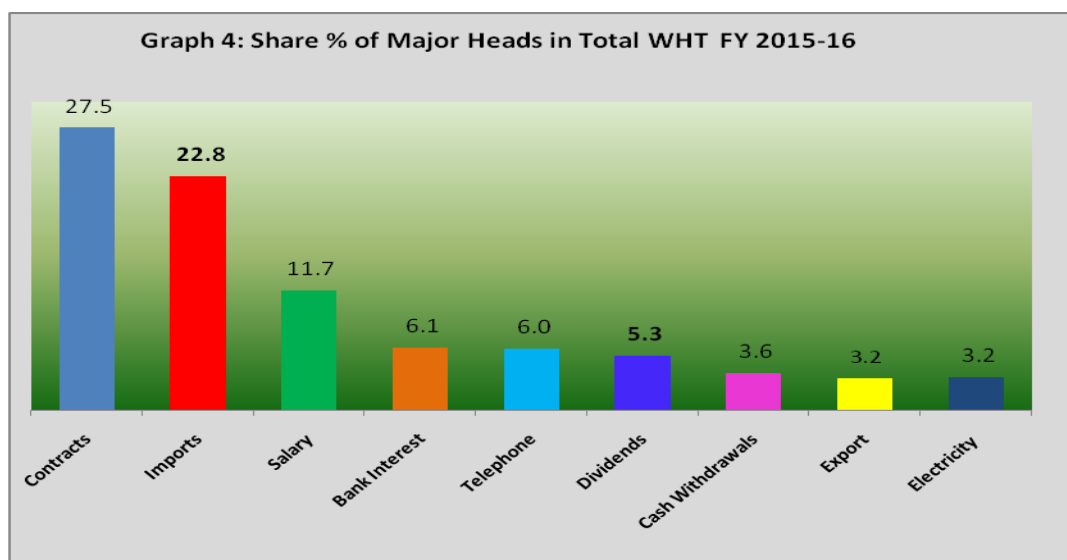
**Withholding Taxes (WHT):** WHT contributes a major chunk i.e. around 68% to the collection of income tax. The WHT collection during FY 2015-16 has been Rs. 831.4 billion against Rs. 691.2 billion indicating a growth of around 20.3% (Table 7). The nine major components of withholding taxes that contributed 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 7: 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	217,036	176,783	40,253	22.8
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
<b>Sub-Total (9 major items)</b>	<b>708,956</b>	<b>604,504</b>	<b>104,452</b>	<b>17.3</b>
Share in Total WHT (%)	85.3	87.5		

The highest contributor in withholding taxes is contracts with 27.9% share, followed by imports (22.8%) and salary (11.7%). 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 50% and the addition of salary item raises the share of these three items to more than 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 8.

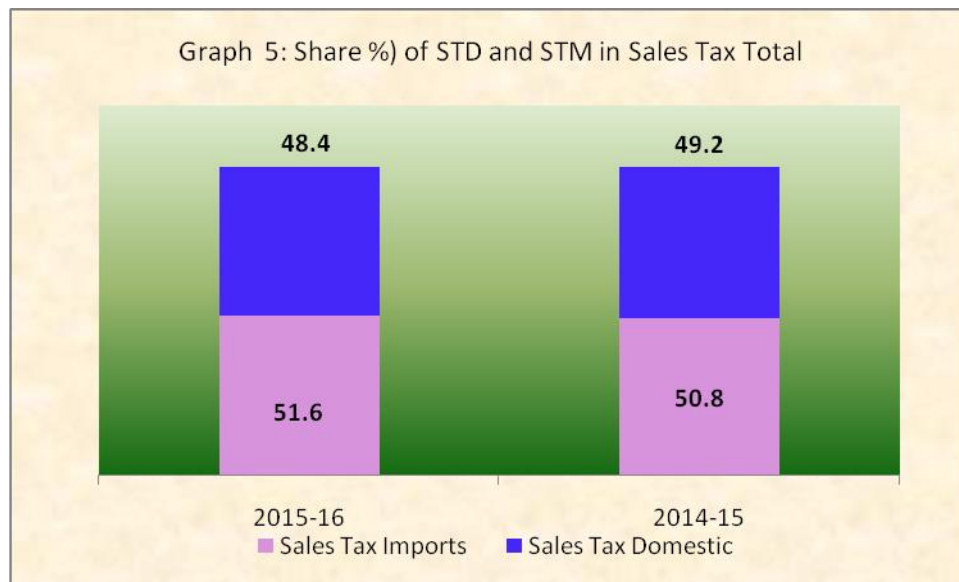
**Table 8: Collection of Sales Tax FY 2015-16 Vs. FY 2014-15**

(Rs. Million)

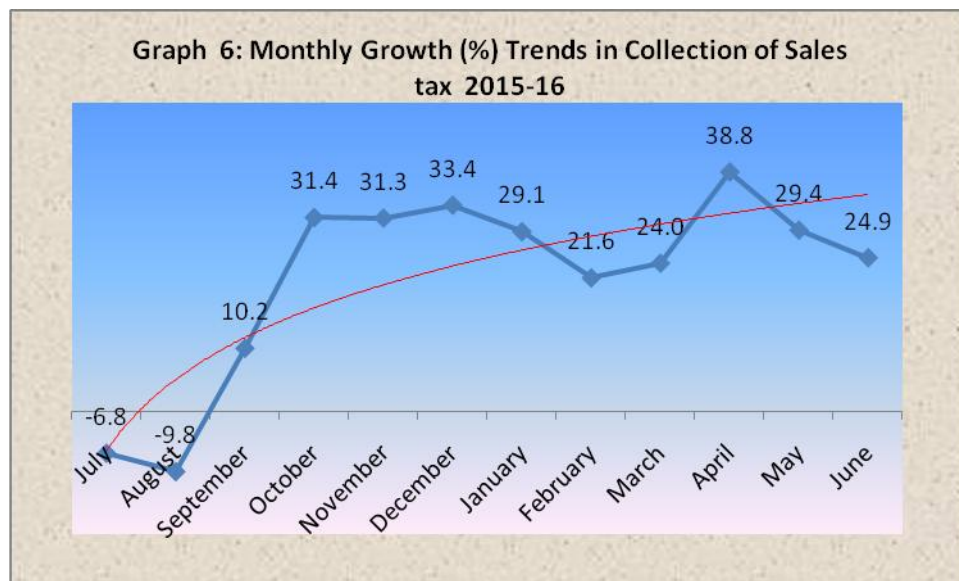
Tax-Head	Net Collection		Growth	
	FY 2015-16	FY 2014-15	Absolute	%
Sales Tax Imports	683,518	553,028	130,490	23.6
Sales Tax Domestic	640,167	534,762	105,405	19.7
<b>Sales Tax (Total)</b>	<b>1,323,685</b>	<b>1,087,790</b>	<b>235,895</b>	<b>21.7</b>

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 2015-16.

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 (Graph 6).



**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 9.

**Table 9: 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
<b>Major Ten Commodities</b>	<b>448,440</b>	<b>387,912</b>	<b>15.6</b>	<b>70.1</b>	<b>72.5</b>
Other	191,727	146,850	30.6	29.9	27.5
<b>All Commodities</b>	<b>640,167</b>	<b>534,762</b>	<b>19.7</b>	<b>100.0</b>	<b>100.0</b>

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 contributors 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 214-15 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 are also a basis for determination of sales tax on imports. Thus, robust growth 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 10). 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 6.1% decline 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:10 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
	<b>Sub Total</b>	<b>490,145</b>	<b>393,104</b>	<b>24.7</b>	<b>71.7</b>	<b>71.1</b>
	Others	193,479	159,981	20.9	28.3	28.9
	<b>Gross</b>	<b>683,624</b>	<b>553,085</b>	<b>23.6</b>	<b>100.0</b>	<b>100.0</b>
	Refund/Rebate	106	57	86.0		
	<b>Net</b>	<b>683,518</b>	<b>553,028</b>	<b>23.6</b>		

***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 11 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 4<sup>th</sup> 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 11: Major Revenue Spinners of Customs Duties FY 2015-16 Vs. FY 2014-15***(Rs. Million)*

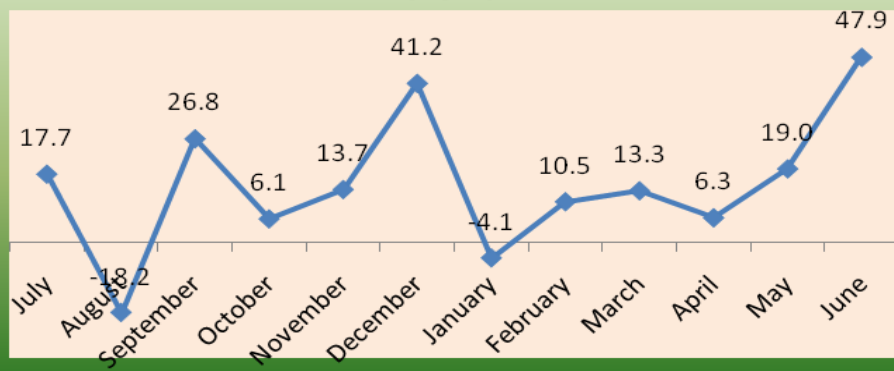
PCT Chapter	Description	Collection of Customs Duties			Contribution in Customs Duties (%)	
		2015-16	2014-15	Growth (%)	2015-16	2014-15
87	Vehicles	61,947	49,409	25.4	14.8	15.7
27	POL Products	37,992	24,413	55.6	9.1	7.7
72	Iron and Steel	30,230	10,713	182.2	7.2	3.4
84	Mechanical Machinery	26,191	20,289	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
	<b>Sub-Total</b>	<b>245,808</b>	<b>181,067</b>	<b>35.8</b>	<b>58.8</b>	<b>57.4</b>
	Others	172,366	134,244	28.4	41.2	42.6
	<b>Gross</b>	<b>418,174</b>	<b>315,311</b>	<b>32.6</b>	<b>100.0</b>	<b>100.0</b>
	<b>Refund/Rebate</b>	<b>11,994</b>	<b>9,091</b>	<b>31.9</b>		
	<b>Net</b>	<b>406,180</b>	<b>306,220</b>	<b>32.6</b>		

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

FED constitutes around 10% of indirect taxes and 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 December and June it touched the highest marks of 41.2% and 47.9% respectively whereas it was negative in the months of August and January (Graph 7). The months of October and April the growth showed the growth in collection at around 6%.

**Graph 7: Monthly Growth (%) Trends in Collection of FED  
2015-16**



### **FBR's Revenue Targets FY: 2016-17**

The revenue target for FY 2016-17 has been fixed at Rs. 3,621 billion. The required growth is around 16% over the provisional collection of Rs.3,112 billion achieved during FY 2015-16 (Table 12). In absolute terms, around Rs. 509 billion additional amount will be collected in 2016-17.

**Table 12: Revenue Target FY 2016-17**

Rs. Billion			
<b>Tax Heads</b>	<b>Revenue Target FY 2016-17</b>	<b>Provisional Collection FY 2015-16</b>	<b>Required Growth (%)</b>
<b>Total</b>	<b>3,621.0</b>	<b>3,112.0</b>	<b>16.4</b>



## Chapter 3

### Broadening of Tax Base: An Update<sup>2</sup>

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.*"<sup>3</sup> 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.*<sup>4</sup> 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

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<sup>2</sup> The Author is Mr. Imran Latif Minhas (Chief BTB), FBR HQs

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

<sup>4</sup> FRANKLIN D. ROOSEVELT, Message to Congress on Tax Revision, Jun. 19, 1935.

million people whereas it has only 3.6 million taxpayers <sup>5</sup> which constitute 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.

<b>Table 1<sup>6</sup></b>			
<b>Country</b>	<b>Population</b>	<b>Total taxpayers</b>	<b>%</b>
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.

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

<sup>6</sup> 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.*

<b>Table 2: Financial Data Collected and Analyzed at HQs</b>	
<b>Source</b>	<b>Persons</b>
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
<b>Total</b>	<b>5,623,306</b>

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**

<b>S.No.</b>	<b>Task</b>	<b>Achievement</b>
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 analyzed 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**

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	466,415	1,235	465,180	382,339	516	381,823	84,076	719	83,357	22.0	139.3	21.8
4th Quarter		1,020,430	11,382	1,009,048	840,053	25,208	814,845	180,377	-13,826	194,203	21.5	-54.8	23.8
Annual		3,183,786	71,738	3,112,048	2,705,194	115,216	2,589,978	478,592	-43,478	522,070	17.7	-37.7	20.2

(\*) 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	196,827	276	196,551	178,236	412	177,824	18,591	-136	18,727	10.4	-33.0	10.5
4th Quarter		386,934	5,089	381,845	343,757	11,555	332,202	43,177	-6,466	49,643	12.6	-56.0	14.9
Annual		1,218,525	26,923	1,191,602	1,096,046	62,326	1,033,720	122,479	-35,403	157,882	11.2	-56.8	15.3



**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

