



YEAR BOOK 2017-2018



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

The Revenue Division Year Book 2017-18 has been prepared by the Research Team of Strategic Planning 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*

Major Activities



FBR Chairperson Rukhsana Yasmin addressing the chartered accountants in Corporate Regional Tax Office (CRTO) Lahore.



TRC Meeting April 2018



Meeting with World Bank Officials December 2017



Mr. Rt. Hon. Grag Hnds UK Minister Trade & Investment Visited FBR HQs on 18-9-2017



Presentation to the Participants of National Management Course April 2018



Participants of National Management Course April 2018

Foreword

FBR has been able to collect Rs. 3,842 billion during FY 2017-18, attaining a growth of around 14.1%. In absolute terms collection is higher by Rs. 474.2billion as compared to the previous year. The revenue target has been met to the extent of around 98%. The growth of revenue remained higher in 1st half as compared to last half, it slowed down in 3rd and 4th quarter. The slowing down was primarily due to decline of sales tax collection from main sectors like electrical energy, cement, sugar, aerated water/beverage, food products etc. More specifically, the drag came from decline of voluntary payments, while, withholding taxes and collection on demand increased considerably compared to last year. Moreover, growth in indirect taxes remained buoyant, in line with the expanding economic activity.

The FBR tax-GDP ratio, which was at 9.0% in FY 2013-14, has improved to 11.2% in FY 2017-18. Moreover, during FY 2017-18, the broadening of tax bas efforts continued more vigorously and 240,667 notices were issued and 100,414 returns were enforced.

The efforts of the research team of Strategic Planning Reforms & Statistics Wing are commendable in bringing out this issue of Revenue Division Year Book. However, any suggestions and comments for the improvement of this publication will be highly appreciated.

*(Rukhsana Yasmin)
Secretary Revenue Division
Chairperson, FBR*

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Abbreviation

BTB	Broadening of Tax Base
CD	Customs Duty
CH	Chapter
CIR	Commissioner Inland Revenues
COD	Collection on Demand
DT	Direct Tax
FY	Fiscal Year
HRM	Human Resource Management
IR	Inland Revenue
PFY	Previous Financial Year
POL	Petroleum, Oil & Lubricants
PRAL	Pakistan Revenue Automation Limited
RTO	Regional Tax Office
SPR&S	Strategic Planning Reforms & Statistics
ST	Sales Tax
STD	Sales Tax Domestic
STM	Sales Tax Import
WHT	Withholding Tax

Chapter 1

The Structure of the Revenue Organization

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

To remove further impediments in the exercise of administrative powers of a Secretary to the Government and for 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 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.

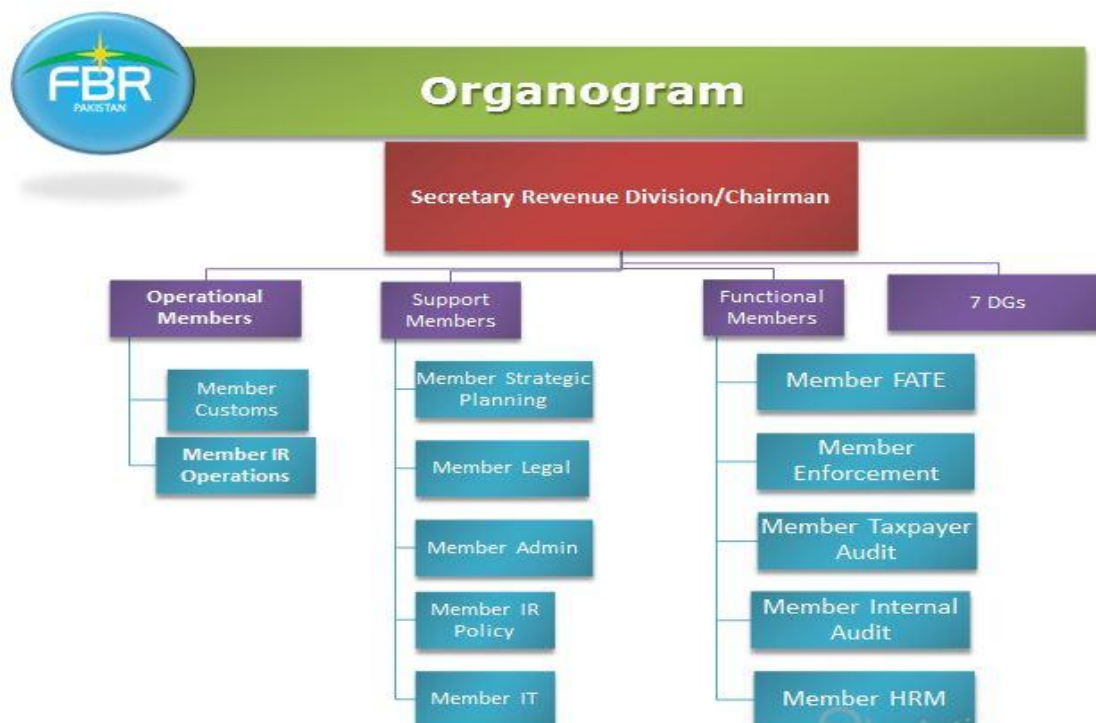
Functions of Revenue Division/ FBR

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 avoidance of double-taxation treaties with other countries;
- Liaise with all Ministries, Chambers of Commerce 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 Secretaries. The Revenue Division is distributed along four broad functional categories. Besides this top tier, senior management also includes various Director Generals and Chief Collectors.



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	18-01-2017
18)	Dr. Muhammad Irshad	19-01-2017	30-06-2017
19)	Mr. Tariq Mahmood Pasha	04-07-2017	02-07-2018
20)	Ms. Rukhsana Yasmin	02-07-2018	to date

Chairmen, CBR/FBR

1)	Mr. M. Zulfikar	11.10.1971	17.11.1973
2)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
3)	Mr. M. Zulfikar	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	18-01-2017
22)	Dr. Muhammad Irshad	19-01-2017	30-06-2017
23)	Mr. Tariq Mahmood Pasha	04-07-2017	02-07-2018
24)	Ms. Rukhsana Yasmin	02-07-2018	to date

Chapter 2

FBR Revenue Collection vis-à-vis Target

FBR has collected Rs. **3,842 billion** during FY 2017-18 against **Rs. 3,368** billion during FY 2016-17 denoting a growth of **around 14.1%**. The growth attained during FY 2017-18 seems encouraging when compared with growth of 8.2% during FY 2016-17. An additional amount of around Rs.474.3 billion has been collected over the collection of previous year. During FY 2017-18, the original revenue target was Rs 4,013 billion which was revised to Rs.3,935 billion. The collection of FY 2017-18 exhibits that revised revenue target has been achieved to the extent of around **98%**. The customs duty surpassed its target by 1.4% and direct taxes, sales tax and FED missed the targets by 1.7%, 3.6% and 8.5% respectively (Table 1).

Table 1: A Comparison of Collection 2017-18 vis-a-vis Target

(Rs. Billion)

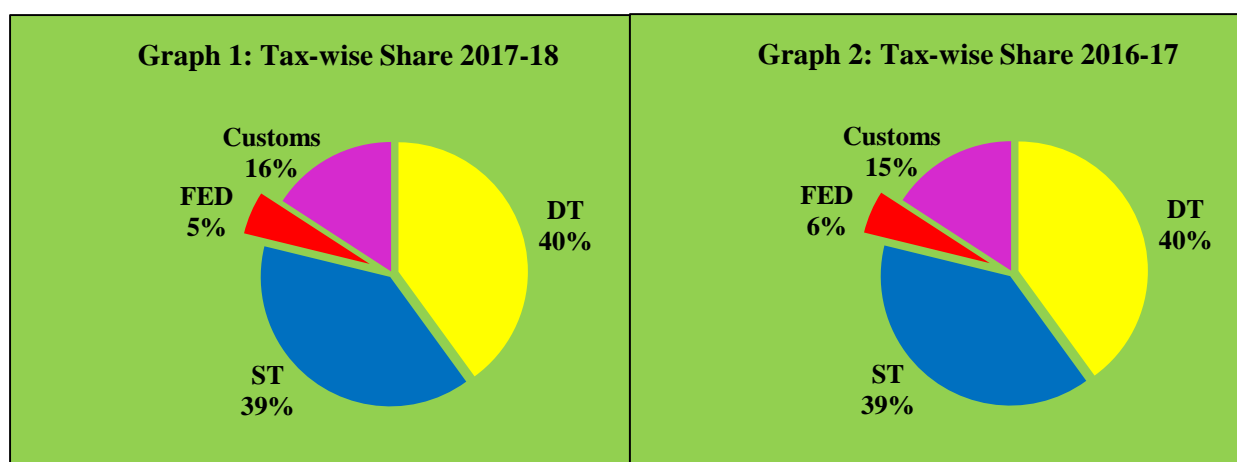
Tax Head	Original Target	Revised Target	Provisional Collection	Achievement of Target (%)
Direct Taxes	1,594.9	1,563.0	1,536.6	98.3
Sales Tax	1,605.2	1,547.0	1,491.3	96.4
Federal Excise	231.5	225.0	205.9	91.5
Customs duty	581.4	600.0	608.3	101.4
All Taxes	4,013	3,935.0	3,842.1	97.6

During FY 2017-18 the overall growth in net tax collection has been 14.1% (Table 2). The collection of customs duty with 22.5% growth was on the top, followed by direct taxes with 14.3% and sales tax 12.2%. FED collection remained below the double digit growth.

Table 2: Comparison of Net Revenue Collection FY 2017-18 Vs. FY 2016-17*(Rs. Billion)*

Revenue Heads	FY: 2017-18	FY: 2016-17	Growth	
			Absolute	(%)
Direct Taxes	1,536.6	1,344.2	192.4	14.3
Sales Tax	1,491.3	1,329.0	162.3	12.2
FED	205.9	197.9	8.0	4.0
Customs	608.3	496.8	111.6	22.5
TOTAL	3,842.1	3,367.9	474.3	14.1

The direct taxes are the top source of FBR revenue with 40 percent share, sales tax is the second major source with 39% share. The share of customs duty is gradually increasing and has reached from 10.8% in FY 2013-14 to around 16% in FY 2017-18. The share of direct taxes needs to be increased further to make our taxes more progressive as well as equitable and to further reduce reliance on indirect taxes.



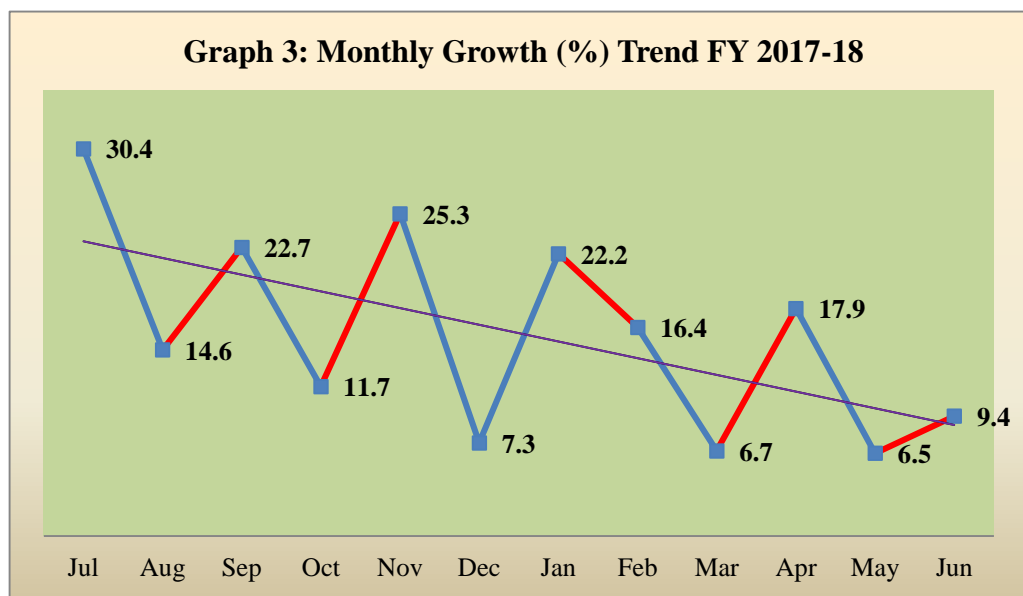
The monthly growth trend during the year has not been stable; starting with more than 30% growth in July 2107, fell to 14.6% in August and again rose to 22.7% in September (Table 3). In the months of October, December, March, May and June the growth remained comparatively low. Similarly, the quarterly growth trend indicates a healthy growth in first quarter 22%, but this trend could be maintained during next three quarters and the last quarter ended with just 10.5% growth.

Table 3: Month-wise Comparative Net Collection FY 2017-18 Vs. FY 2016-17

(Rs. Million)

Months	FY 2017-18	FY 2016-17	Difference	
			Absolute	Percentage
July	206,607	158,398	48,209	30.4
August	237,275	207,003	30,272	14.6
September	321,074	261,720	59,354	22.7
Quarter-1	764,956	627,121	137,835	22.0
October	269,580	241,243	28,337	11.7
November	271,045	216,273	54,772	25.3
December	416,068	387,700	28,368	7.3
Quarter-2	956,693	845,216	111,477	13.2
January	273,497	223,856	49,641	22.2
February	262,464	225,486	36,978	16.4
March	370,224	347,001	23,223	6.7
Quarter-3	906,185	796,343	109,842	13.8
April	294,666	249,957	44,709	17.9
May	352,501	330,960	21,541	6.5
June	567,132	518,277	48,855	9.4
Quarter-4	1,214,299	1,099,194	115,105	10.5
Total	3,842,133	3,367,874	474,259	14.1

The volatility in monthly growth trend is visible from graph 3 below.



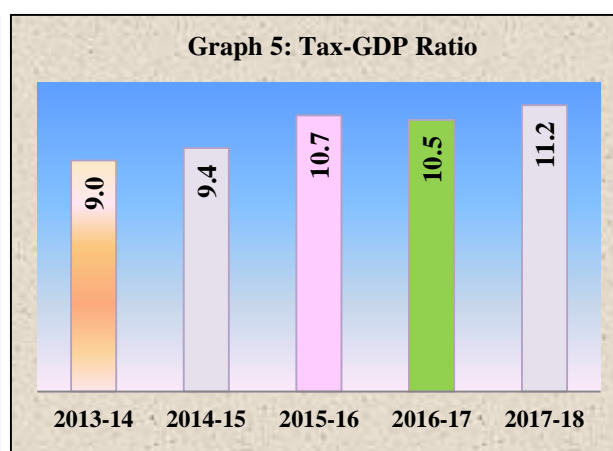
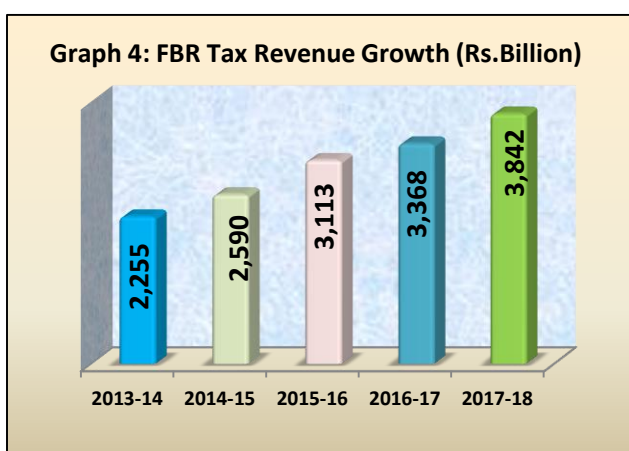
FBR Revenue and Tax-GDP Ratio during Last Five Years

The overall FBR revenue collection during last five years has increased from Rs.2,255 billion in FY 2013-14 to Rs.3,842.1 billion in FY 2017-18. Five year's average growth has been 14.6 percent (Table 4). The five years average growth in customs duty has been around 21%, followed by direct taxes around 16%, FED (11.4%) and sales tax (12.3%).

Table 4: Head-wise Five years Net Collection and Growth

	DT	STT	STM	STD	FED	CD	Total
Net Collection (Rs. Billion)							
2013-14	877.3	996.4	495.3	501.1	138.1	242.8	2,254.5
2014-15	1,033.7	1,087.8	556.6	531.2	162.2	306.2	2,590.0
2015-16	1,217.5	1,302.4	683.5	618.9	188.1	404.6	3,112.5
2016-17	1,344.2	1,329.0	702.6	626.4	197.9	496.8	3,367.9
2017-18	1,536.6	1,491.3	814.7	676.6	205.9	608.3	3,842.1
<i>Net Addition</i>	<i>659.3</i>	<i>494.9</i>	<i>319.4</i>	<i>175.5</i>	<i>67.8</i>	<i>365.5</i>	<i>1,587.6</i>
Growth %							
2013-14	18.0	18.3	15.2	21.4	14.2	1.4	15.8
2014-15	17.8	9.2	12.4	6.0	17.5	26.1	14.9
2015-16	17.8	19.7	22.8	16.5	15.9	32.1	20.2
2016-17	10.4	2.0	2.8	1.2	5.2	22.8	8.2
2017-18	14.3	12.2	16.0	8.0	4.0	22.4	14.1
<i>Avg. Growth</i>	<i>15.7</i>	<i>12.3</i>	<i>13.8</i>	<i>10.6</i>	<i>11.4</i>	<i>21.0</i>	<i>14.6</i>

The tax-GDP ratio of Pakistan is very low as compared to the world standards. Although some progress has been made during last five years but still more efforts are required to enhance country's tax-GDP ratio to a reasonable level. During FY 2013-14 FBR's tax-GDP ratio was 9.0% which has reached to 11.2% in FY 2017-18. The year-wise net collection and tax-GDP ratio is depicted in Graph 4 and 5.



Refunds/Rebates

During FY 2017-18 the refunds of around Rs. 155 billion have been paid, as compared to around Rs.87 billion paid in FY 2016-17. The refund amount paid during FY 2017-18 is 67.8 billion higher as compared to PFY thus attaining a growth of 78%. Tax-wise refund payments during FY 2017-18 are shown in Table 5.

**Table 5: Comparative Position of Refunds/ Rebates Payments:
FY 2017-18 Vs. FY 2016-17**

(Rs. Million)

Tax Head	Refund / Rebate		Difference	
	FY 2017-18	FY 2016-17	Absolute	Growth (%)
Direct taxes	69,487.0	49,975.0	19,512.0	39.0
Sales Tax	70,505.0	25,866.0	44,639.0	172.6
Federal Excise	2.0	2.0	0.0	0.0
Customs Duty	14,744.0	11,095.0	3,649.0	32.9
Total	154,738.0	86,938.0	67,800.0	78.0

Analysis of Head-wise Revenue Collection: FY 2017-18

Direct Taxes:

Direct taxes have contributed 40 % to the total tax collected during FY 2017-18. Net collection stood at Rs. 1,536.6 billion reflecting a growth of 14.3% over the last year. An amount of Rs. 69.5 billion has been paid back as refund to the claimants in FY 2017-18 as against Rs. 50 billion during FY 2016-17. The collection of income tax comprises of withholding taxes (WHT), Advance Tax / Payments with Returns 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. 17.7 billion and Rs.85.1 billion respectively during FY 2017-18 (Table 6). The collection from current demand has grown by more than 17% showing vigorous departmental efforts.

Table 6: Collection on Demand (CoD) FY 2017-18*(Rs. Million)*

Heads	FY 2017-18	FY 2016-17	Growth (%)
Arrear	17,693	19,937	-11.3
U/s 146(B) (TASIS 2008)	1,310	164	698.2
Current	85,130	72,718	17.1
Total CoD	104,133	92,819	12.2

Advance Tax / Payments with Returns: This component includes payments with returns and advances. In this head an amount of Rs 377.4 billion has been collected during FY 2017-18 as compared to Rs 370.5 billion in the FY 2016-17. Major component of this mode of payment is the Advance Tax where a sum of Rs 335.8 billion has been collected against Rs. 325.1 billion in FY 2016-17 registering a growth of 3.3% (Table 7). The second component is payment with returns, which has shown a negative growth of 8.3% during the period under review.

**Table 7: Advance Tax / Payments with Returns:
A Comparison FY 2017-18 Vs. FY 2016-17**

(Rs .Million)

Heads	FY 2017-18	FY 2016-17	Growth (%)
With Returns	41,643	45,394	-8.3
Advance Tax	335,791	325,112	3.3
Total	377,434	370,506	1.9

Withholding Taxes (WHT): WHT contributes a major chunk i.e. 65% to the total collection of income tax. The WHT collection during FY 2017-18 has been Rs. 1047 billion against Rs. 944 billion indicating a growth of around 10.9% (Table 8). The nine major components of withholding taxes that contributed around 87% to the total WHT collection are: contracts, imports, salary,

telephone, dividends, bank interest, cash withdrawal, electricity and exports. As far as growth is concerned, collection from salary grew by around 20%, contracts (9.1%), dividends (16.9%), imports (11%), cash withdrawal (11.5%) and electricity (30.9%).

**Table 8: Collection from Major Revenue Spinners of Withholding Taxes
FY 2017-18 Vs FY 2016-17**

(Rs. Million)

Collection Heads	FY 2017-18	FY 2016-17	Difference (Absolute)	Growth (%)
Contracts	283,156	259,539	23,617	9.1
Imports	218,759	197,041	21,718	11.0
Salary	133,362	111,188	22,175	19.9
Dividends	57,847	49,489	8,358	16.9
Telephone	47,382	51,773	-4,391	-8.5
Bank Interest	45,646	42,595	3,051	7.2
Cash Withdrawals	34,003	30,487	3,516	11.5
Electricity	33,832	25,840	7,992	30.9
Export	28,279	24,252	4,027	16.6
Technical Fee	26,060	24,333	1,727	7.1
Sub-Total (10 major items)	908,326	816,536	91,790	11.2
Share in Total WHT (%)	86.7	86.5		

The highest contributor in withholding taxes is contracts with 27% share, followed by imports (20.9%) and salary (12.7%). Further break-up reveals that the share of only two heads of WHT i.e. contract and imports is around 48% and further addition of withholding tax on salary raises the share of these three items to more than 60% of the total withholding taxes, showing high reliance on few heads. More diversification in WHT is needed which is possible through finding out new avenues.

Sales Tax:

During FY 2017-18, sales tax remains second in top revenue generating sources of federal taxes receipts after direct taxes. It constitutes around 39% of the total net revenue collection. Collection during FY 2017-18 has been around Rs. 1,491 billion against around Rs.1,329 billion in the PFY. Overall sales tax collection grew by 12.2% and around Rs. 162 billion of additional amount has been collected during FY 2017-18 as compared to the collection of previous year. The revenue target of sales tax has been met to the extent of around 96% of the assigned target of Rs. 1,547 billion for FY 2017-18.

Domestic sales tax collection grew by 8%, whereas collection of sales tax on imports increased by 16%. Details of collection of these two components are shown in Table 9.

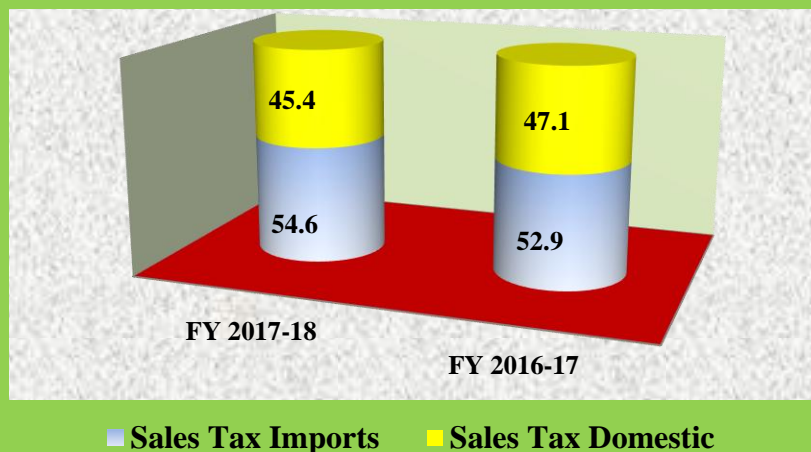
Table 9: Collection of Sales Taxes FY 2017-18 Vs. FY 2016-17

(Rs. Million)

Tax-Head	Net Collection		Growth	
	FY 2017-18	FY 2016-17	Absolute	%
Sales Tax Imports	814,656	702,565	112,091	16.0
Sales Tax Domestic	676,638	626,399	50,239	8.0
Sales Tax (Total)	1,491,294	1,328,964	162,330	12.2

Within sales tax, the share of sales tax on imports is around 55% and that of domestic sales tax is around 45% during 2017-18 (Graph 6). This composition is changing and the share of STM is slowly rising as compared to sales tax domestic during last couple of years. The declining share of STD is not a good omen for revenue mobilization efforts. Therefore, the concerned wing needs to review the causes and take necessary measures to enhance STD revenue.

Graph 6: Share of STD and STM in Sales Tax Total



The sales tax monthly growth trend remained highly volatile, on the one hand in the months of July, September, January and April the growth was 23.3%, 30%, 32.9%, 25.3% and 19.2% respectively. On the other hand a very low growth was recorded in August (1.3%), March (5.6%) and June (-) 20.6%. In the month of June 2018 in absolute terms the collection was lower by Rs. 37 billion as compared to June 2017. Negative growth to the tune of 20.6% in the month of June is highly unexpected collection trend. Further bifurcation indicates that the sales tax domestic has performed more poorly as compared to sales tax imports. The collection of sales tax domestic recorded 9.1% negative growth in June 2018. However, the growth of sales tax imports in the month of June 2018 was just 1.6%, which was also not desirable.

Graph 7: Monthly Growth (%) Trends in Collection of Sales tax 2017-18



Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs. 676.6 billion against Rs. 626.4 billion in the PFY and the net collection grew by 8%. In absolute terms Rs. 50.2 billion additional amount of revenue has been collected in FY 2017-18 as compared to PFY.

Major Revenue Spinners of STD: The collection of sales tax domestic is concentrated in few commodities. The major commodities are petroleum products, electrical energy, cement, sugar, aerated water/beverages and cigarettes, which shared around 68% of sales tax domestic revenue. The detail of major ten items has been shown in Table 10.

The collection from POL products, the top revenue generating source, with 41.8% share, grew by 25.3% during FY 2017-18. The collection from natural gas, iron & steel, cigarettes and other withholding agents recorded a growth of 73.7%, 21%, 16.9% and 10.5% respectively during the period under review. On the other hand negative growth was recorded in cement, electrical energy, sugar and food products.

**Table 10: Net Collection of GST (Domestic) from Major Revenue Spinners
FY 2017-18 Vs. FY 2016-17**

(Rs Million)

Commodities/Items	Net Collection			Share (%)	
	FY 2017-18	FY 2016-17	Growth (%)	FY 2017-18	FY 2016-17
POL Products	283,034	225,826	25.3	41.8	36.1
Electrical Energy	45,277	45,701	-0.9	6.7	7.3
Withholding agents	26,009	23,541	10.5	3.8	3.8
Cement	24,098	29,730	-18.9	3.6	4.7
Cigarettes	20,527	17,562	16.9	3.0	2.8
Natural Gas	20,316	11,698	73.7	3.0	1.9
Sugar	19,871	23,449	-15.3	2.9	3.7
Aerated Waters/Beverage	17,653	18,682	-5.5	2.6	3.0
Food Products	15,190	15,584	-2.5	2.2	2.5
Iron & Steel Products	14,935	12,348	21.0	2.2	2.0
Major Ten Commodities	486,910	424,121	14.8	72.0	67.7
Other	189,728	202,279	-6.2	28.0	32.3
All Commodities	676,638	626,400	8.0	100.0	100.0

Sales Tax at Import Stage: Sales tax on imports is a significant component of federal tax receipts. The share of STM in total sales tax net collection has reached to around 55%. The net collection of STM during FY 2017-18 stood at Rs. 814.6 billion against Rs. 702.6 billion in FY

2016-17, registering a growth of 16%. The growth in STM collection is attributable to around 21% growth in the import value during FY 2017-18.

Top 10 commodities of sales tax import have contributed the major chunk i.e. 80.1% in STM collection (Table 11). The detailed data indicates that around 57.4% of STM is contributed by POL products (Ch:27), machinery (Ch:84 & 85), iron & steel (Ch:72) and vehicles(Ch:87). Like sales tax (domestic), petroleum is the leading source of sales tax collection at import stage as well. Its share in collection from sales tax imports is around 32%. During FY 2017-18 collection from POL products was Rs.264 billion against Rs. 212 billion during FY 2016-17 reflecting a growth of around 25%.

**Table 11: Major Revenue Spinners (Sales Tax Imports)
FY 2017-18 Vs. FY 2016-17**

Ch.	Commodities	July-June			Share (%)	
		2017-18	2016-17	Growth (%)	2017-18	2016-17
27	POL Products	264,209	211,959	24.7	32.4	30.2
84	Machinery & Mechanical Appliances	68,631	62,869	9.2	8.4	8.9
72	Iron and Steel	68,313	55,310	23.5	8.4	7.9
87	Vehicles (Non-Railway)	66,751	53,139	25.6	8.2	7.6
85	Electrical Machinery	51,737	49,993	3.5	6.3	7.1
39	Plastic Resins etc.	45,147	35,577	26.9	5.5	5.1
15	Edible Oil	40,976	34,876	17.5	5.0	5.0
29	Organic Chemicals	17,554	13,376	31.2	2.2	1.9
12	Oil Seeds and Oleaginous Fruit; Misc	16,107	13,255	21.5	2.0	1.9
9	Tea & Coffee	13,289	12,080	10.0	1.6	1.7
	Sub Total	652,715	542,434	20.3	80.1	77.2
	Others	162,055	160,296	1.1	19.9	22.8
	Gross	814,770	702,730	15.9	100.0	100.0
	Refund/Rebate	114	165	(30.8)		
	Net	814,656	702,565	16.0		

Customs Duty

Customs duty constitutes around 26% and 16% of the indirect taxes and federal taxes respectively. The share of customs duties in FBR collection is gradually increasing. The net collection from customs duty during FY 2017-18 has been Rs 608.3 billion indicating growth of 22.5%. The healthy growth in customs collection has helped the overall FBR revenues positively.

Customs Duty from Major Revenue Spinners

It is evident from Table 12 that around 59% of customs duty collection has been contributed by 10 major commodities grouped in PCT Chapters. All the major revenue spinners have exhibited positive growth in the collection during FY 2017-18. Vehicles (Non-Railway) (Ch: 87) the leading revenue spinner, has contributed 15.6% to the customs duty during FY 2016-17 and recorded a robust growth of 24%.

**Table 12 : Major Revenue Spinners of Customs Duties
FY 2017-18 Vs. FY 2016-17**

(Rs Million)

PCT Chapter	Description	Collection of Customs Duties			Contribution in Customs Duties (%)	
		2017-18	2016-17	Growth(%)	2017-18	2016-17
87	Vehicles (Non-Railway)	97,094	78,313	24.0	15.6	15.4
27	POL Products	70,650	60,921	16.0	11.3	12.0
72	Iron & Steel	41,442	33,228	24.7	6.7	6.5
84	Machinery & Mechanical Appliances	38,985	35,628	9.4	6.3	7.0
85	Electrical Machinery	30,931	26,093	18.5	5.0	5.1
15	Edible Oil	28,205	24,944	13.1	4.5	4.9
69	Ceramic Products	21,793	17,042	27.9	3.5	3.4
39	Plastic Resins etc	12,188	7,656	59.2	2.0	1.5
73	Articles of Iron & Steel	11,824	11,613	1.8	1.9	2.3
48	Paper & Paperboards	11,738	9,591	22.4	1.9	1.9
	Sub Total	364,850	305,029	19.6	58.6	60.1
	Other	258,219	202,838	27.3	41.4	39.9
	Gross	623,069	507,867	22.7	100.0	100.0
	Refund/Rebate	14,744	11,095	32.9		
	Net	608,325	496,772	22.5		

The POL products are the second major contributor of customs duty. During FY 2017-18 collection from POL grew by just 16% against 25.7% growth in dutiable imports. The collection from iron & steel, third major source of Customs revenue, recorded a growth of around 25%. Growth in the collection from machinery & mechanical appliances has been 9.4%. The collection from electrical machinery (Ch: 85) recorded positive growth of around 19%, edible oil 13.1%, ceramic products 28%, plastic resins 59.2%, articles of iron & steel 1.8% and paper & paper board 22.4%.

Federal Excise Duty (FED)

FED constitutes 8.9% of indirect taxes and 5.5% of the federal taxes collected by FBR. Collection from federal excise duties has registered a growth of just 4% during 2017-18 as compared to the collection of last year. Net FED collection stood at Rs. 205.9 billion in FY 2017-18 against Rs. 197.9 billion FED collected during the last year.

Monthly and quarterly growth trend in FED collection remained inconsistent. In the months of July, August and September, the growth was excellent, however, in the next three months, the growth became negative. Similarly, in the third quarter collection improved significantly but again fell in the last quarter (Table 13).

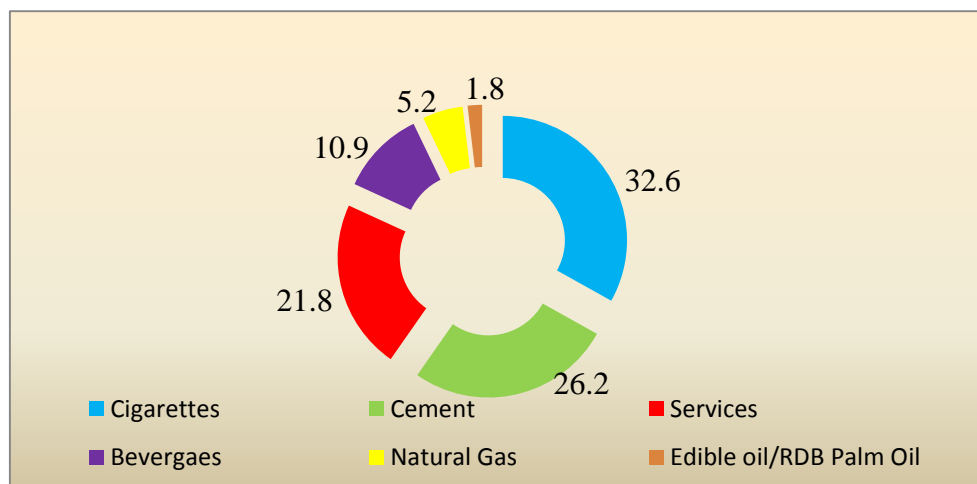
Table 13: Month-wise Comparative Net Collection FY 2017-18 Vs. FY 2016-17

(Rs. Million)

Months	FY 2017-18	FY 2016-17	Difference	
			Absolute	Percentage
July	8,361	6,110	2,251	36.8
August	12,064	9,455	2,609	27.6
September	18,387	15,492	2,895	18.7
Quarter-1	38,812	31,057	7,755	25.0
October	13,494	15,414	-1,920	-12.5
November	15,889	16,680	-791	-4.7
December	21,892	22,274	-382	-1.7
Quarter-2	51,275	54,368	-3,093	-5.7
January	13,498	10,419	3,079	29.6
February	17,565	12,463	5,102	40.9
March	23,131	18,846	4,285	22.7
Quarter-3	54,194	41,728	12,466	29.9
April	19,081	16,876	2,205	13.1
May	19,770	24,996	-5,226	-20.9
June	22,745	28,886	-6,141	-21.3
Quarter-4	61,596	70,758	-9,162	-12.9
Total	205,877	197,911	7,966	4.0

More than 98% collection of FED is realized from 6 major items. The cigarette is on top with around 33% share, followed by cement 26.2%, services 21.8%, beverages around 11%, natural gas 5.2% and edible oil 1.8%.

Graph8: Share (%) of 6 Major items in FED Collection FY 2017-18



The performance of cigarettes, services, beverages and natural gas has not been satisfactory. On the other hand collection from cement and edible oil grew by 46.65 and 45.7% during FY 2017-18.

**Table 14: FED Collection from Major Commodities
FY: 2017-18 and FY: 2016-17**

(Rs Million)

S No.	Commodities	2017-18	2016-17	Growth (%)
1	Cigarettes & Tobacco	67,139	66,324	1.2
2	Cement	53,961	36,820	46.6
3	Services	44,860	46,971	-4.5
4	Beverages & Concentrates	22,349	22,457	-0.5
5	Natural Gas	10,686	11,295	-5.4
6	Edible oil & RDB Palm Oil	3,808	2,613	45.7
	Sub Total	202,803	186,480	8.8
	Others	3,077	11,433	-73.1
	Gross	205,880	197,913	4.0
	Refund	2	2	0.0
	Net	205,878	197,911	4.0

FBR's Revenue Targets FY: 2018-19

Revenue target for FY 2018-19 has been fixed at Rs. 4,435 billion. Required growth is 15.4% over the collection of Rs. 3,842.1 billion during FY 2017-18 (Table 15). In absolute terms, Rs. 592.9 billion additional amount needs to be collected in FY 2018-19 to meet the target.

Table 15: Revenue Target 2018-19

(Rs. Billion)

Revenue Target FY 2018-19	Provisional Collection FY 2017-18	Required Growth (%)
4,435.0	3,842.1	15.4

STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period 2017-18 & 2016-17

Provisional Collection of Federal Taxes 2017-18 Vs. 2016-17

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	222,440	15,833	206,607	170,380	11,982	158,398	52,060	3,851	48,209	30.6	32.1	30.4
AUGUST	M	264,991	27,716	237,275	217,347	10,344	207,003	47,644	17,372	30,272	21.9	167.9	14.6
	P	487,431	43,549	443,882	387,727	22,326	365,401	99,704	21,223	78,481	25.7	95.1	21.5
SEPTEMBER	M	328,904	7,830	321,074	265,253	3,533	261,720	63,651	4,297	59,354	24.0	121.6	22.7
1st Quarter		816,335	51,379	764,956	652,980	25,859	627,121	163,355	25,520	137,835	25.0	98.7	22.0
OCTOBER	M	273,255	3,675	269,580	243,096	1,853	241,243	30,159	1,822	28,337	12.4	98.3	11.7
	P	1,089,590	55,054	1,034,536	896,076	27,712	868,364	193,514	27,342	166,172	21.6	98.7	19.1
NOVEMBER	M	290,173	19,128	271,045	240,044	23,771	216,273	50,129	-4,643	54,772	20.9	-19.5	25.3
	P	1,379,763	74,182	1,305,581	1,136,120	51,483	1,084,637	243,643	22,699	220,944	21.4	44.1	20.4
DECEMBER	M	421,615	5,547	416,068	396,099	8,399	387,700	25,516	-2,852	28,368	6.4	-34.0	7.3
2nd Quarter		985,043	28,350	956,693	879,239	34,023	845,216	105,804	-5,673	111,477	12.0	-16.7	13.2
Upto 2nd Qtr		1,801,378	79,729	1,721,649	1,532,219	59,882	1,472,337	269,159	19,847	249,312	17.6	33.1	16.9
JANUARY	M	281,785	8,288	273,497	230,069	6,213	223,856	51,716	2,075	49,641	22.5	33.4	22.2
	P	2,083,163	88,017	1,995,146	1,762,288	66,095	1,696,193	320,875	21,922	298,953	18.2	33.2	17.6
FEBRUARY	M	270,341	7,877	262,464	230,479	4,993	225,486	39,862	2,884	36,978	17.3	57.8	16.4
	P	2,353,504	95,894	2,257,610	1,992,767	71,088	1,921,679	360,737	24,806	335,931	18.1	34.9	17.5
MARCH	M	375,019	4,795	370,224	350,829	3,828	347,001	24,190	967	23,223	6.9	25.3	6.7
3rd Quarter		927,145	20,960	906,185	811,377	15,034	796,343	115,768	5,926	109,842	14.3	39.4	13.8
Upto 3rd Qtr		2,728,523	100,689	2,627,834	2,343,596	74,916	2,268,680	384,927	25,773	359,154	16.4	34.4	15.8
APRIL	M	306,844	12,178	294,666	252,082	2,125	249,957	54,762	10,053	44,709	21.7	473.1	17.9
	P	3,035,367	112,867	2,922,500	2,595,678	77,041	2,518,637	439,689	35,826	403,863	16.9	46.5	16.0
MAY	M	360,652	8,151	352,501	336,174	5,214	330,960	24,478	2,937	21,541	7.3	56.3	6.5
	P	3,396,019	121,018	3,275,001	2,931,852	82,255	2,849,597	464,167	38,763	425,404	15.8	47.1	14.9
JUNE	M	600,852	33,720	567,132	522,960	4,683	518,277	77,892	29,037	48,855	14.9	620.1	9.4
4th Quarter		1,268,348	54,049	1,214,299	1,111,216	12,022	1,099,194	157,132	42,027	115,105	14.1	349.6	10.5
Annual		3,996,871	154,738	3,842,133	3,454,812	86,938	3,367,874	542,059	67,800	474,259	15.7	78.0	14.1

DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	80,533	12,284	68,249	61,617	10,946	50,671	18,916	1,338	17,578	30.7	12.2	34.7
AUGUST	M	87,712	4,184	83,528	74,853	5,773	69,080	12,859	-1,589	14,448	17.2	-27.5	20.9
	P	168,245	16,468	151,777	136,470	16,719	119,751	31,775	-251	32,026	23.3	-1.5	26.7
SEPTEMBER	M	134,524	3,444	131,080	116,285	2,344	113,941	18,239	1,100	17,139	15.7	46.9	15.0
1st Quarter		302,769	19,912	282,857	252,755	19,063	233,692	50,014	849	49,165	19.8	4.5	21.0
OCTOBER	M	94,731	1,404	93,327	89,462	826	88,636	5,269	578	4,691	5.9	70.0	5.3
	P	397,500	21,316	376,184	342,217	19,889	322,328	55,283	1,427	53,856	16.2	7.2	16.7
NOVEMBER	M	105,072	6,199	98,873	82,684	1,564	81,120	22,388	4,635	17,753	27.1	296.4	21.9
	P	502,572	27,515	475,057	424,901	21,453	403,448	77,671	6,062	71,609	18.3	28.3	17.7
DECEMBER	M	193,098	4,622	188,476	195,672	7,625	188,047	-2,574	-3,003	429	-1.3	-39.4	0.2
2nd Quarter		392,901	12,225	380,676	367,818	10,015	357,803	25,083	2,210	22,873	6.8	22.1	6.4
Upto 2nd Qtr		695,670	32,137	663,533	620,573	29,078	591,495	75,097	3,059	72,038	12.1	10.5	12.2
JANUARY	M	101,644	5,938	95,706	86,993	5,253	81,740	14,651	685	13,966	16.8	13.0	17.1
	P	797,314	38,075	759,239	707,566	34,331	673,235	89,748	3,744	86,004	12.7	10.9	12.8
FEBRUARY	M	96,104	6,473	89,631	83,012	2,993	80,019	13,092	3,480	9,612	15.8	116.3	12.0
	P	893,418	44,548	848,870	790,578	37,324	753,254	102,840	7,224	95,616	13.0	19.4	12.7
MARCH	M	155,902	3,378	152,524	149,847	2,605	147,242	6,055	773	5,282	4.0	29.7	3.6
3rd Quarter		353,650	15,789	337,861	319,852	10,851	309,001	33,798	4,938	28,860	10.6	45.5	9.3
Upto 3rd Qtr		1,049,320	47,926	1,001,394	940,425	39,929	900,496	108,895	7,997	100,898	11.6	20.0	11.2
APRIL	M	105,750	10,739	95,011	79,490	1,083	78,407	26,260	9,656	16,604	33.0	891.6	21.2
	P	1,155,070	58,665	1,096,405	1,019,915	41,012	978,903	135,155	17,653	117,502	13.3	43.0	12.0
MAY	M	132,752	6,961	125,791	121,388	4,304	117,084	11,364	2,657	8,707	9.4	61.7	7.4
	P	1,287,822	65,626	1,222,196	1,141,303	45,316	1,095,987	146,519	20,310	126,209	12.8	44.8	11.5
JUNE	M	318,302	3,861	314,441	252,896	4,657	248,239	65,406	-796	66,202	25.9	-17.1	26.7
4th Quarter		556,804	21,561	535,243	453,774	10,044	443,730	103,030	11,517	91,513	22.7	114.7	20.6
Annual		1,606,124	69,487	1,536,637	1,394,199	49,973	1,344,226	211,925	19,514	192,411	15.2	39.0	14.3

INDIRECT TAXES

(Rs Million)

MONTHS	M/P												
		FY 2017-18			FY 2016-17			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	141,907	3,549	138,358	108,763	1,036	107,727	33,144	2,513	30,631	30.5	242.6	28.4
AUGUST	M	177,279	23,532	153,747	142,494	4,571	137,923	34,785	18,961	15,824	24.4	414.8	11.5
	P	319,186	27,081	292,105	251,257	5,607	245,650	67,929	21,474	46,455	27.0	383.0	18.9
SEPTEMBER	M	194,380	4,386	189,994	148,968	1,189	147,779	45,412	3,197	42,215	30.5	268.9	28.6
1st Quarter		513,566	31,467	482,099	400,225	6,796	393,429	113,341	24,671	88,670	28.3	363.0	22.5
OCTOBER	M	178,524	2,271	176,253	153,634	1,027	152,607	24,890	1,244	23,646	16.2	121.1	15.5
	P	692,090	33,738	658,352	553,859	7,823	546,036	138,231	25,915	112,316	25.0	331.3	20.6
NOVEMBER	M	185,101	12,929	172,172	157,360	22,207	135,153	27,741	-9,278	37,019	17.6	-41.8	27.4
	P	877,191	46,667	830,524	711,219	30,030	681,189	165,972	16,637	149,335	23.3	55.4	21.9
DECEMBER	M	228,517	925	227,592	200,427	774	199,653	28,090	151	27,939	14.0	19.5	14.0
2nd Quarter		592,142	16,125	576,017	511,421	24,008	487,413	80,721	-7,883	88,604	15.8	-32.8	18.2
Upto 2nd Qtr		1,105,708	47,592	1,058,116	911,646	30,804	880,842	194,062	16,788	177,274	21.3	54.5	20.1
JANUARY	M	180,141	2,350	177,791	143,076	960	142,116	37,065	1,390	35,675	25.9	144.8	25.1
	P	1,285,849	49,942	1,235,907	1,054,722	31,764	1,022,958	231,127	18,178	212,949	21.9	57.2	20.8
FEBRUARY	M	174,237	1,404	172,833	147,467	2,000	145,467	26,770	-596	27,366	18.2	-29.8	18.8
	P	1,460,086	51,346	1,408,740	1,202,189	33,764	1,168,425	257,897	17,582	240,315	21.5	52.1	20.6
MARCH	M	219,117	1,417	217,700	200,982	1,223	199,759	18,135	194	17,941	9.0	15.9	9.0
3rd Quarter		1,679,203	52,763	1,626,440	1,403,171	34,987	1,368,184	276,032	17,776	258,256	19.7	50.8	16.6
Upto 3rd Qtr		2,784,911	100,355	2,684,556	2,314,817	65,791	2,249,026	470,094	34,564	435,530	20.3	52.5	18.9
APRIL	M	201,094	1,439	199,655	172,592	1,042	171,550	28,502	397	28,105	16.5	38.1	16.4
	P	2,986,005	101,794	2,884,211	2,487,409	66,833	2,420,576	498,596	34,961	463,635	20.0	52.3	18.6
MAY	M	227,900	1,190	226,710	214,786	910	213,876	13,114	280	12,834	6.1	30.8	6.0
	P	3,213,905	102,984	3,110,921	2,702,195	67,743	2,634,252	511,710	35,241	476,469	18.9	52.0	17.1
JUNE	M	282,550	29,859	252,691	270,064	26	270,038	12,486	29,833	-17,347	4.6	114,742.3	-6.4
4th Quarter		711,544	32,488	679,056	657,442	1,978	655,464	54,102	30,510	23,592	8.2	1,542.5	3.6
Annual		3,496,455	132,843	3,363,612	2,972,259	67,769	2,904,490	524,196	65,074	459,122	17.6	96.0	13.9

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	92,079	1,972	90,107	73,080	20	73,060	18,999	1,952	17,047	26.0	9,760.0	23.3
AUGUST	M	119,047	21,739	97,308	94,244	3,531	90,713	24,803	18,208	6,595	26.3	515.7	7.3
	P	211,126	23,711	187,415	167,324	3,551	163,773	43,802	20,160	23,642	26.2	567.7	14.4
SEPTEMBER	M	130,852	3,852	127,000	97,739	14	97,725	33,113	3,838	29,275	33.9	27,414.3	30.0
1st Quarter		341,978	27,563	314,415	265,063	3,565	261,498	76,915	23,998	52,917	29.0	673.2	20.2
OCTOBER	M	117,125	825	116,300	103,021	28	102,993	14,104	797	13,307	13.7	2,846.4	12.9
	P	459,103	28,388	430,715	368,084	3,593	364,491	91,019	24,795	66,224	24.7	690.1	18.2
NOVEMBER	M	119,438	11,755	107,683	102,238	21,201	81,037	17,200	-9,446	26,646	16.8	-44.6	32.9
	P	578,541	40,143	538,398	470,322	24,794	445,528	108,219	15,349	92,870	23.0	61.9	20.8
DECEMBER	M	148,130	20	148,110	131,948	37	131,911	16,182	-17	16,199	12.3	-45.9	12.3
2nd Quarter		384,693	12,600	372,093	337,207	21,266	315,941	47,486	-8,666	56,152	14.1	-40.8	17.8
Upto 2nd Qtr		726,671	40,163	686,508	602,270	24,831	577,439	124,401	15,332	109,069	20.7	61.7	18.9
JANUARY	M	116,737	650	116,087	92,643	16	92,627	24,094	634	23,460	26.0	3,962.5	25.3
	P	843,408	40,813	802,595	694,913	24,847	670,066	148,495	15,966	132,529	21.4	64.3	19.8
FEBRUARY	M	111,625	5	111,620	96,390	909	95,481	15,235	-904	16,139	15.8	-99.4	16.9
	P	955,033	40,818	914,215	791,303	25,756	765,547	163,730	15,062	148,668	20.7	58.5	19.4
MARCH	M	139,530	20	139,510	132,116	3	132,113	7,414	17	7,397	5.6	566.7	5.6
3rd Quarter		367,892	675	367,217	321,149	928	320,221	46,743	-253	46,996	14.6	-27.3	14.7
Upto 3rd Qtr		1,094,563	40,838	1,053,725	923,419	25,759	897,660	171,144	15,079	156,065	18.5	58.5	17.4
APRIL	M	132,890	-2	132,892	111,493	17	111,476	21,397	-19	21,416	19.2	-111.8	19.2
	P	1,227,453	40,836	1,186,617	1,034,912	25,776	1,009,136	192,541	15,060	177,481	18.6	58.4	17.6
MAY	M	152,324	16	152,308	141,354	68	141,286	10,970	-52	11,022	7.8	-76.5	7.8
	P	1,379,777	40,852	1,338,925	1,176,266	25,844	1,150,422	203,511	15,008	188,503	17.3	58.1	16.4
JUNE	M	182,021	29,652	152,369	178,566	23	178,543	3,455	29,629	-26,174	1.9	128,821.7	-14.7
4th Quarter		467,235	29,666	437,569	431,413	108	431,305	35,822	29,558	6,264	8.3	27,368.5	1.5
Annual		1,561,798	70,504	1,491,294	1,354,832	25,867	1,328,965	206,966	44,637	162,329	15.3	172.6	12.2

SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	63,055	1	63,054	45,464	3	45,461	17,591	-2	22,927	38.7	-66.7	50.4
AUGUST	M	68,395	7	68,388	54,122	29	54,093	14,273	-22	77,349	26.4	-75.9	143.0
	P	131,450	8	131,442	99,586	32	99,554	31,864	-24	31,888	32.0	-75.0	32.0
SEPTEMBER	M	61,293	6	61,287	48,883	7	48,876	12,410	-1	12,411	25.4	-14.3	25.4
1st Quarter		192,743	14	192,729	148,469	39	148,430	44,274	-25	44,299	29.8	-64.1	29.8
OCTOBER	M	65,854	20	65,834	51,085	11	51,074	14,769	9	14,760	28.9	81.8	28.9
	P	258,597	34	258,563	199,554	50	199,504	59,043	-16	59,059	29.6	-32.0	29.6
NOVEMBER	M	65,035	37	64,998	57,199	33	57,166	7,836	4	7,832	13.7	12.1	13.7
	P	323,632	71	323,561	256,753	83	256,670	66,879	-12	66,891	26.0	-14.5	26.1
DECEMBER	M	67,277	4	67,273	62,616	22	62,594	4,661	-18	4,679	7.4	-81.8	7.5
2nd Quarter		198,166	61	198,105	170,900	66	170,834	27,266	-5	27,271	16.0	-7.6	16.0
Upto 2nd Qtr		390,909	75	390,834	319,369	105	319,264	71,540	-30	71,570	22.4	-28.6	22.4
JANUARY	M	69,066	4	69,062	54,725	4	54,721	14,341	0	14,341	26.2	0.0	26.2
	P	459,975	79	459,896	374,094	109	373,985	85,881	-30	85,911	23.0	-27.5	23.0
FEBRUARY	M	61,530	2	61,528	53,338	4	53,334	8,192	-2	8,194	15.4	-50.0	15.4
	P	521,505	81	521,424	427,432	113	427,319	94,073	-32	94,105	22.0	-28.3	22.0
MARCH	M	66,671	20	66,651	68,411	3	68,408	-1,740	17	-1,757	-2.5	566.7	-2.6
3rd Quarter		197,267	26	197,241	176,474	11	176,463	20,793	15	20,778	11.8	136.4	11.8
Upto 3rd Qtr		588,176	101	588,075	495,843	116	495,727	92,333	-15	92,348	18.6	-12.9	18.6
APRIL	M	70,537	1	70,536	65,329	12	65,317	5,208	-11	5,219	8.0	-91.7	8.0
	P	658,713	102	658,611	561,172	128	561,044	97,541	-26	97,567	17.4	-20.3	17.4
MAY	M	78,673	7	78,666	69,465	38	69,427	9,208	-31	9,239	13.3	-81.6	13.3
	P	737,386	109	737,277	630,637	166	630,471	106,749	-57	106,806	16.9	-34.3	16.9
JUNE	M	77,384	5	77,379	72,094	0	72,094	5,290	5	5,285	7.3	-	7.3
4th Quarter		226,594	13	226,581	206,888	50	206,838	19,706	-37	19,743	9.5	-74.0	9.5
Annual		814,770	114	814,656	702,731	166	702,565	112,039	-52	112,091	15.9	-31.3	16.0

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	29,024	1,971	27,053	27,616	17	27,599	1,408	1,954	-546	5.1	11,494.1	-2.0
AUGUST	M	50,652	21,732	28,920	40,122	3,502	36,620	10,530	18,230	-7,700	26.2	520.6	-21.0
	P	79,676	23,703	55,973	67,738	3,519	64,219	11,938	20,184	-8,246	17.6	573.6	-12.8
SEPTEMBER	M	69,559	3,846	65,713	48,856	7	48,849	20,703	3,839	16,864	42.4	54,842.9	34.5
1st Quarter		149,235	27,549	121,686	116,594	3,526	113,068	32,641	24,023	8,618	28.0	681.3	7.6
OCTOBER	M	51,271	805	50,466	51,936	17	51,919	-665	788	-1,453	-1.3	4,635.3	-2.8
	P	200,506	28,354	172,152	168,530	3,543	164,987	31,976	24,811	7,165	19.0	700.3	4.3
NOVEMBER	M	54,403	11,718	42,685	45,039	21,168	23,871	9,364	-9,450	18,814	20.8	-44.6	78.8
	P	254,909	40,072	214,837	213,569	24,711	188,858	41,340	15,361	25,979	19.4	62.2	13.8
DECEMBER	M	80,853	16	80,837	69,332	15	69,317	11,521	1	11,520	16.6	6.7	16.6
2nd Quarter		186,527	12,539	173,988	166,307	21,200	145,107	20,220	-8,661	28,881	12.2	-40.9	19.9
Upto 2nd Qtr		335,762	40,088	295,674	282,901	24,726	258,175	52,861	15,362	37,499	18.7	62.1	14.5
JANUARY	M	47,671	646	47,025	37,918	12	37,906	9,753	634	9,119	25.7	5,283.3	24.1
	P	383,433	40,734	342,699	320,819	24,738	296,081	62,614	15,996	46,618	19.5	64.7	15.7
FEBRUARY	M	50,095	3	50,092	43,052	905	42,147	7,043	-902	7,945	16.4	-99.7	18.9
	P	433,528	40,737	392,791	363,871	25,643	338,228	69,657	15,094	54,563	19.1	58.9	16.1
MARCH	M	72,859	0	72,859	63,705	0	63,705	9,154	0	9,154	14.4	-	14.4
3rd Quarter		170,625	649	169,976	144,675	917	143,758	25,950	-268	26,218	17.9	-29.2	18.2
Upto 3rd Qtr		506,387	40,737	465,650	427,576	25,643	401,933	78,811	15,094	63,717	18.4	58.9	15.9
APRIL	M	62,353	-3	62,356	46,164	5	46,159	16,189	-8	16,197	35.1	-160.0	35.1
	P	568,740	40,734	528,006	473,740	25,648	448,092	95,000	15,086	79,914	20.1	58.8	17.8
MAY	M	73,651	9	73,642	71,889	30	71,859	1,762	-21	1,783	2.5	-70.0	2.5
	P	642,391	40,743	601,648	545,629	25,678	519,951	96,762	15,065	81,697	17.7	58.7	15.7
JUNE	M	104,637	29,647	74,990	106,472	23	106,449	-1,835	29,624	-31,459	-1.7	128,800.0	-29.6
4th Quarter		240,641	29,653	210,988	224,525	58	224,467	16,116	29,595	-13,479	7.2	51,025.9	-6.0
Annual		747,028	70,390	676,638	652,101	25,701	626,400	94,927	44,689	50,238	14.6	173.9	8.0

FEDERAL EXCISE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	8,361	0	8,361	6,110	0	6,110	2,251	0	2,251	36.8	-	36.8
AUGUST	M	12,064	0	12,064	9,455	0	9,455	2,609	0	2,609	27.6	-	27.6
	P	20,425	0	20,425	15,565	0	15,565	4,860	0	4,860	31.2	-	31.2
SEPTEMBER	M	18,387	0	18,387	15,492	0	15,492	2,895	0	2,895	18.7	-	18.7
1st Quarter		38,812	0	38,812	31,057	0	31,057	7,755	0	7,755	25.0	-	25.0
OCTOBER	M	13,494	0	13,494	15,414	0	15,414	-1,920	0	-1,920	-12.5	-	-12.5
	P	52,306	0	52,306	46,471	0	46,471	5,835	0	5,835	12.6	-	12.6
NOVEMBER	M	15,891	2	15,889	16,680	0	16,680	-789	2	-791	-4.7	-	-4.7
	P	68,197	2	68,195	63,151	0	63,151	5,046	2	5,044	8.0	-	8.0
DECEMBER	M	21,892	0	21,892	22,274	0	22,274	-382	0	-382	-1.7	-	-1.7
2nd Quarter		51,277	2	51,275	54,368	0	54,368	-3,091	2	-3,093	-5.7	-	-5.7
Upto 2nd Qtr		90,089	2	90,087	85,425	0	85,425	4,664	2	4,662	5.5	-	5.5
JANUARY	M	13,498	0	13,498	10,419	0	10,419	3,079	0	3,079	29.6	-	29.6
	P	103,587	2	103,585	95,844	0	95,844	7,743	2	7,741	8.1	-	8.1
FEBRUARY	M	17,565	0	17,565	12,464	1	12,463	5,101	-1	5,102	40.9	-100.0	40.9
	P	121,152	2	121,150	108,308	1	108,307	12,844	1	12,843	11.9	100.0	11.9
MARCH	M	23,131	0	23,131	18,846	0	18,846	4,285	0	4,285	22.7	-	22.7
3rd Quarter		54,194	0	54,194	41,729	1	41,728	12,465	-1	12,466	29.9	-100.0	29.9
Upto 3rd Qtr		144,283	2	144,281	127,154	1	127,153	17,129	1	17,128	13.5	100.0	13.5
APRIL	M	19,081	0	19,081	16,876	0	16,876	2,205	0	2,205	13.1	-	13.1
	P	163,364	2	163,362	144,030	1	144,029	19,334	1	19,333	13.4	100.0	13.4
MAY	M	19,770	0	19,770	24,996	0	24,996	-5,226	0	-5,226	-20.9	-	-20.9
	P	183,134	2	183,132	169,026	1	169,025	14,108	1	14,107	8.3	100.0	8.3
JUNE	M	22,745	0	22,745	28,886	0	28,886	-6,141	0	-6,141	-21.3	-	-21.3
4th Quarter		61,596	0	61,596	70,758	0	70,758	-9,162	0	-9,162	-12.9	-	-12.9
Annual		205,879	2	205,877	197,912	1	197,911	7,967	1	7,966	4.0	100.0	4.0

CUSTOMS

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	41,467	1,577	39,890	29,573	1,016	28,557	11,894	561	11,333	40.2	55.2	39.7
AUGUST	M	46,168	1,793	44,375	38,795	1,040	37,755	7,373	753	6,620	19.0	72.4	17.5
	P	87,635	3,370	84,265	68,368	2,056	66,312	19,267	1,314	17,953	28.2	63.9	27.1
SEPTEMBER	M	45,141	534	44,607	35,737	1,175	34,562	9,404	-641	10,045	26.3	-54.6	29.1
1st Quarter		132,776	3,904	128,872	104,105	3,231	100,874	28,671	673	27,998	27.5	20.8	27.8
OCTOBER	M	47,905	1,446	46,459	35,199	999	34,200	12,706	447	12,259	36.1	-	35.8
	P	180,681	5,350	175,331	139,304	4,230	135,074	41,377	1,120	40,257	29.7	-	29.8
NOVEMBER	M	49,772	1,172	48,600	38,442	1,006	37,436	11,330	166	11,164	29.5	16.5	29.8
	P	230,453	6,522	223,931	177,746	5,236	172,510	52,707	1,286	51,421	29.7	24.6	29.8
DECEMBER	M	58,495	905	57,590	46,205	737	45,468	12,290	168	12,122	26.6	22.8	26.7
2nd Quarter		156,172	3,523	152,649	119,846	2,742	117,104	36,326	781	35,545	30.3	28.5	30.4
Upto 2nd Qtr		288,948	7,427	281,521	223,951	5,973	217,978	64,997	1,454	63,543	29.0	24.3	29.2
JANUARY	M	49,906	1,700	48,206	40,014	944	39,070	9,892	756	9,136	24.7	-	23.4
	P	338,854	9,127	329,727	263,965	6,917	257,048	74,889	2,210	72,679	28.4	-	28.3
FEBRUARY	M	45,047	1,399	43,648	38,613	1,090	37,523	6,434	309	6,125	16.7	28.3	16.3
	P	383,901	10,526	373,375	302,578	8,007	294,571	81,323	2,519	78,804	26.9	31.5	26.8
MARCH	M	56,456	1,397	55,059	50,020	1,220	48,800	6,436	177	6,259	12.9	14.5	12.8
3rd Quarter		151,409	4,496	146,913	128,647	3,254	125,393	22,762	1,242	21,520	17.7	38.2	17.2
Upto 3rd Qtr		440,357	11,923	428,434	352,598	9,227	343,371	87,759	2,696	85,063	24.9	29.2	24.8
APRIL	M	49,123	1,441	47,682	44,223	1,025	43,198	4,900	416	4,484	11.1	40.6	10.4
	P	489,480	13,364	476,116	396,821	10,252	386,569	92,659	3,112	89,547	23.4	30.4	23.2
MAY	M	55,806	1,174	54,632	48,436	842	47,594	7,370	332	7,038	15.2	39.4	14.8
	P	545,286	14,538	530,748	445,257	11,094	434,163	100,029	3,444	96,585	22.5	31.0	22.2
JUNE	M	77,784	207	77,577	62,612	3	62,609	15,172	204	14,968	24.2	6,800.0	23.9
4th Quarter		182,713	2,822	179,891	155,271	1,870	153,401	27,442	952	26,490	17.7	50.9	17.3
Annual		623,070	14,745	608,325	507,869	11,097	496,772	115,201	3,648	111,553	22.7	32.9	22.5

Inland Revenue

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			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	180,973	14,256	166,717	140,807	10,966	129,841	40,166	3,290	36,876	28.5	30.0	28.4
AUGUST	M	218,823	25,923	192,900	178,552	9,304	169,248	40,271	16,619	23,652	22.6	178.6	14.0
	P	399,796	40,179	359,617	319,359	20,270	299,089	80,437	19,909	60,528	25.2	98.2	20.2
SEPTEMBER	M	283,763	7,296	276,467	229,516	2,358	227,158	54,247	4,938	49,309	23.6	209.4	21.7
1st Quarter		683,559	47,475	636,084	548,875	22,628	526,247	134,684	24,847	109,837	24.5	109.8	20.9
OCTOBER	M	225,350	2,229	223,121	207,897	854	207,043	17,453	1,375	16,078	8.4	161.0	7.8
	P	908,909	49,704	859,205	756,772	23,482	733,290	152,137	26,222	125,915	20.1	111.7	17.2
NOVEMBER	M	240,401	17,956	222,445	201,602	22,765	178,837	38,799	-4,809	43,608	19.2	-21.1	24.4
	P	1,149,310	67,660	1,081,650	958,374	46,247	912,127	190,936	21,413	169,523	19.9	46.3	18.6
DECEMBER	M	363,120	4,642	358,478	349,894	7,662	342,232	13,226	-3,020	16,246	3.8	-39.4	4.7
2nd Quarter		828,871	24,827	804,044	759,393	31,281	728,112	69,478	-6,454	75,932	9.1	-20.6	10.4
Upto 2nd Qtr		1,512,430	72,302	1,440,128	1,308,268	53,909	1,254,359	204,162	18,393	185,769	15.6	34.1	14.8
JANUARY	M	231,879	6,588	225,291	190,055	5,269	184,786	41,824	1,319	40,505	22.0	25.0	21.9
	P	1,744,309	78,890	1,665,419	1,498,323	59,178	1,439,145	245,986	19,712	226,274	16.4	33.3	15.7
FEBRUARY	M	225,294	6,478	218,816	191,866	3,903	187,963	33,428	2,575	30,853	17.4	66.0	16.4
	P	1,969,603	85,368	1,884,235	1,690,189	63,081	1,627,108	279,414	22,287	257,127	16.5	35.3	15.8
MARCH	M	318,563	3,398	315,165	300,809	2,608	298,201	17,754	790	16,964	5.9	30.3	5.7
3rd Quarter		775,736	16,464	759,272	682,730	11,780	670,950	93,006	4,684	88,322	13.6	39.8	13.2
Upto 3rd Qtr		2,288,166	88,766	2,199,400	1,990,998	65,689	1,925,309	297,168	23,077	274,091	14.9	35.1	14.2
APRIL	M	257,721	10,737	246,984	207,859	1,100	206,759	49,862	9,637	40,225	24.0	876.1	19.5
	P	2,545,887	99,503	2,446,384	2,198,857	66,789	2,132,068	347,030	32,714	314,316	15.8	49.0	14.7
MAY	M	304,846	6,977	297,869	287,738	4,372	283,366	17,108	2,605	14,503	5.9	59.6	5.1
	P	2,850,733	106,480	2,744,253	2,486,595	71,161	2,415,434	364,138	35,319	328,819	14.6	49.6	13.6
JUNE	M	523,068	33,513	489,555	460,348	4,680	455,668	62,720	28,833	33,887	13.6	616.1	7.4
4th Quarter		1,085,635	51,227	1,034,408	955,945	10,152	945,793	129,690	41,075	88,615	13.6	404.6	9.4
Annual		3,373,801	139,993	3,233,808	2,946,943	75,841	2,871,102	426,858	64,152	362,706	14.5	84.6	12.6