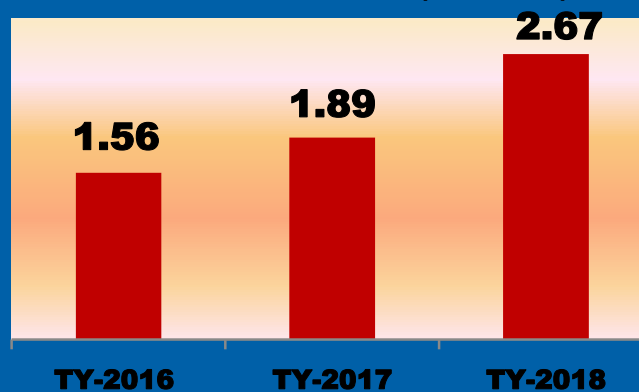




YEAR BOOK 2018-2019



Income Tax Returns (in Million)



GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
REVENUE DIVISION
ISLAMABAD

The Revenue Division Year Book 2018-19 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*

Major Activities FY 2018-19



FM's Press Conference at FBR HQs



ADB Officials Meeting with the State Minister for Revenue Mr. Hammad Azhar



First meeting of Policy Board at FBR HQs



Ex-FM Meeting with FBR Senior Officers (April 2019)



A Chinese Delegation visited FBR HQs



Traders in a Meeting with Chairman FBR



Chinese Ambassador Meeting with Chairman FBR



World Bank Team Meets Chairman FBR



Member (SPR&S) and Chief (TAGR) Workshop on Domestic Resource Mobilization

NMC Participants visited FBR HQs





Dr. Ikramul Haq (A Tax Expert and Lawyer) Addresses the FBR Officers





ICB Students Visit FBR Hqs



NUST University Students Visit FBR HQs



Certificate Distribution Ceremony of “Training of Trainers” (Master Trainers) for e-office implementation

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Foreword

FBR has been able to collect Rs. 3,828.5 billion during FY 2018-19, which is 0.4% lesser than the collection of previous fiscal year. The revenue target has been met to the extent of around 92%. The growth of revenue remained higher in 1st half as compared to last half. The lower collection is attributed to the factors like suspension of withholding tax by Honorable Supreme Court on telcos, reduced government spending, reduced rates on salary income and import compression.

*The target for FY 2019-20 i.e. **Rs.5,503.0 billion** requiring around 43% growth, is highly challenging, which would be possible only through extraordinary concerted efforts by the senior FBR management and field formations.*

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.

Chairman
Federal Board of Revenue

Abbreviation

BTB	Broadening of Tax Base
CD	Customs Duty
CH	Chapter
CIR	Commissionner Inland Revenues
COD	Collection on Demand
DT	Direct Tax
FY	Fiscal Year
TY	Tax 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

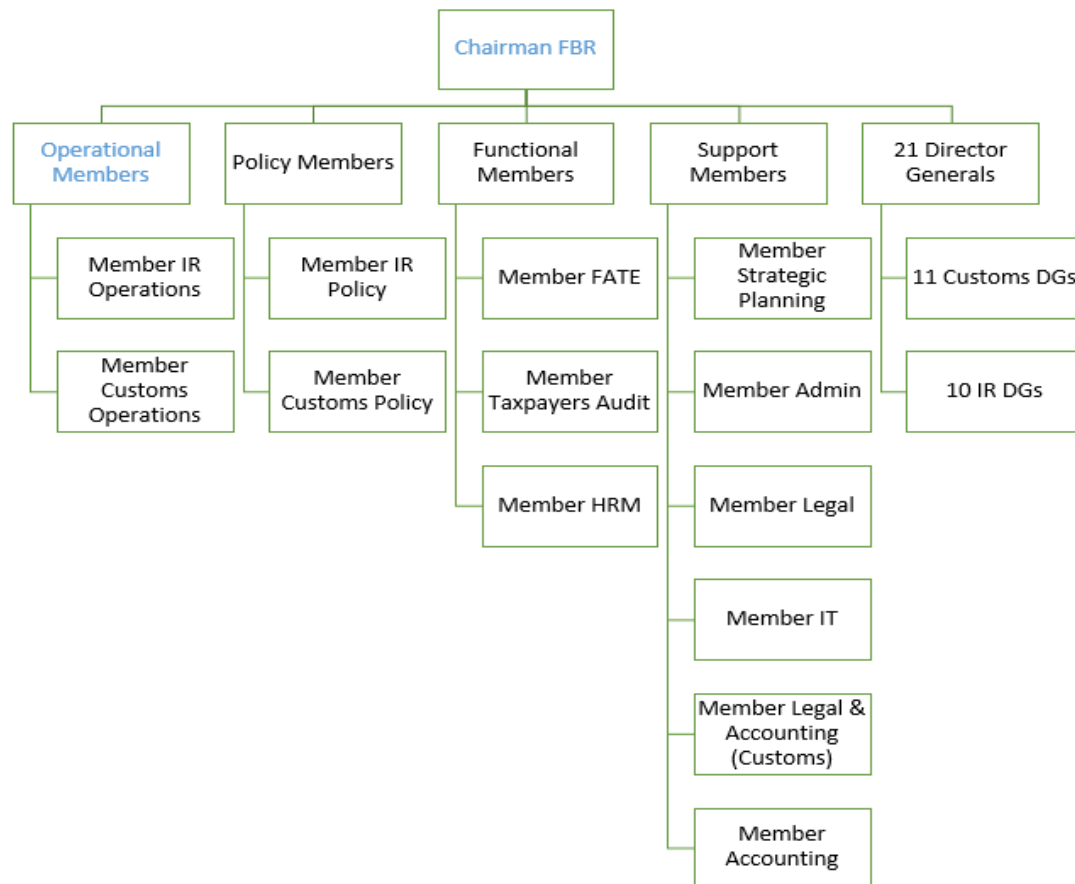
In the present setup, the Chairman/Secretary, Revenue Division, FBR is assisted by the following Members and Additional Secretaries. The Revenue Division is distributed along four broad functional categories. Besides this top tier, senior management also includes various Director Generals and Chief Collectors.

In the existing setup, the Chairman, FBR, being the executive head of the Board and has the responsibility for:

- (i) formulation and administration of fiscal policies,
- (ii) levy and collection of federal taxes and
- (iii) quasi-judicial function of hearing of appeals.

Chairman responsibilities also involve interaction with the offices of the President, the Prime Minister, all economic Ministries as well as trade and industry.

Organogram of FBR



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	29.08.2018
21)	Mr. Mohammad Jehanzeb Khan	29.08.2008	10.05.2019
22)	Mr. Mohammad Younus Dagha	10.05.2019	29.05.2019
23)	Mr. Naveed Kamran Baloch	29.05.2019	to date

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
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23)	Mr. Tariq Mahmood Pasha	04.07.2017	02.07.2018
24)	Ms. Rukhsana Yasmin	02.07.2018	29.08.2018
25)	Mr. Mohammad Jehanzeb Khan	29.08.2018	10.05.2019
26)	Syed Muhammmad Shabbar Zaidi	10.05.2019	to date

Chapter 2

FBR Revenue Collection vis-à-vis Target

FBR has collected Rs. **3,828.5 billion** during FY 2018-19 against **Rs. 3,843.8** billion during FY 2017-18 indicating a negative growth of **0.4%**. The revised revenue target of Rs. 4,150 billion has been achieved to the extent of **92.3%**. The direct taxes, sales tax, FED and customs missed their respective targets by 12.9%, 2.1%, 10.5% and 6.7% respectively (Table 1).

Table 1: A Comparison of Collection FY 2018-19 vis-a-vis Target

(Rs. Billion)

Tax Head	Target			Collection	Achievement (%) of Target			Absolute Difference
	Original Target	1st Revision	2nd Revision		Original Target	Ist Revised Target	2nd Revised Target	2nd Revision
Direct Taxes	1,735	1,727	1,659	1,445.5	83.3	83.7	87.1	-213.5
Sales Tax	1,700	1,670	1,490	1,459.2	85.8	87.4	97.9	-30.8
Federal Excise	265	266	266	238.2	89.9	89.5	89.5	-27.8
Customs duty	735	735	735	685.6	93.3	93.3	93.3	-49.4
All Taxes	4,435	4,398	4,150	3,828.5	86.3	87.1	92.3	-321.5

During FY 2018-19, FBR has missed the target by around Rs. 321.5 billion mainly for the following major reasons;

(Rs. Billion)

- Petroleum (-) 96
- Telecom - Suspension of Withholding Tax by Honorable Supreme Court (-) 55
- Reduced Government Spending (-) 80
- Import compression (Withholding at import stage) (-) 16
- Reduced rates on salary income announced in the Budget 2018-19 (-) 50
- Reduction in Customs Duty (-) 50

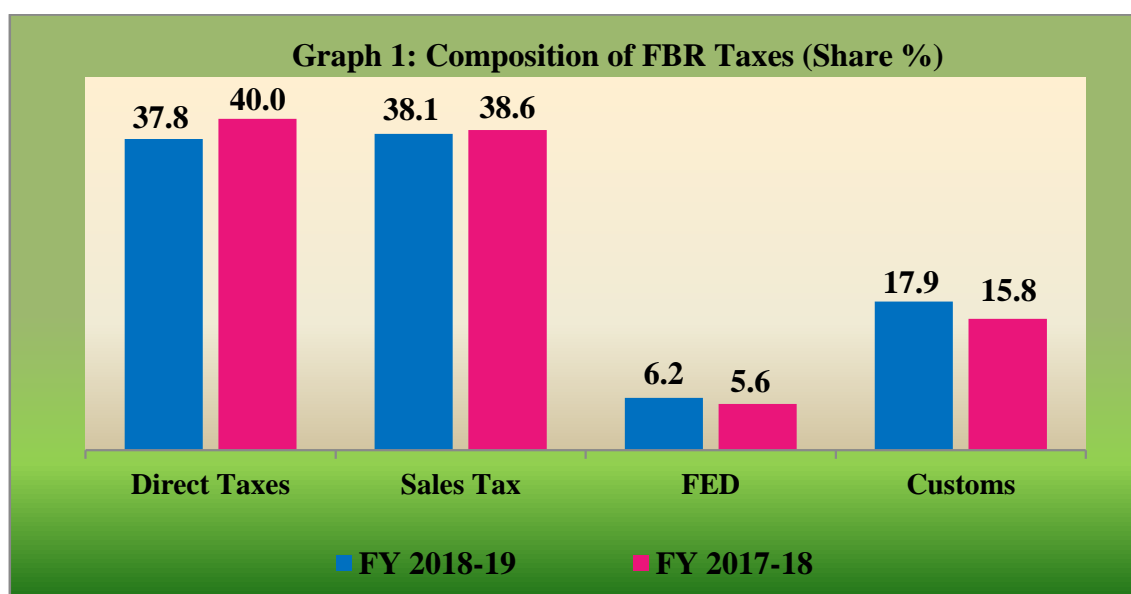
During FY 2018-19 the overall growth in net tax collection has been (-) 0.4% (Table 2). The collection of FED grew by around 11.6% and customs by 12.7% during FY 2018-19, whereas the sales tax and direct taxes recorded a negative growth of 1.8% and 5.9% respectively.

Table 2: Comparison of Net Revenue Collection FY 2018-19 Vs. FY 2017-18

(Rs. Billion)

Tax Head	FY: 2018-19	FY: 2017-18	Growth	
			Absolute	(%)
Direct Taxes	1,445.5	1,536.6	-91.1	-5.9
Sales Tax	1,459.2	1,485.3	-26.1	-1.8
FED	238.2	213.5	24.7	11.6
Customs	685.6	608.4	77.2	12.7
TOTAL	3,828.5	3,843.8	-15.3	-0.4

As per the collection FY 2018-19 the sales tax is the top revenue generator with 38.1% share followed by direct taxes with 37.8%, customs 17.9% and FED 6.2% (Graph 1). During FY 2018-19 the share of customs duty and FED has increased, whereas the share of direct taxes and sales tax has decreased slightly.



The overall growth in collection remained dismal during FY 2018-19. The overall collection ended at (-) 0.4%, which is Rs. 15.3 billion lesser than the collection of FY 2017-18 (Table 3). It is

pertinent to mention that last time the negative growth (-2.6%) was recorded in 1967-68 in the FBR revenue collection.

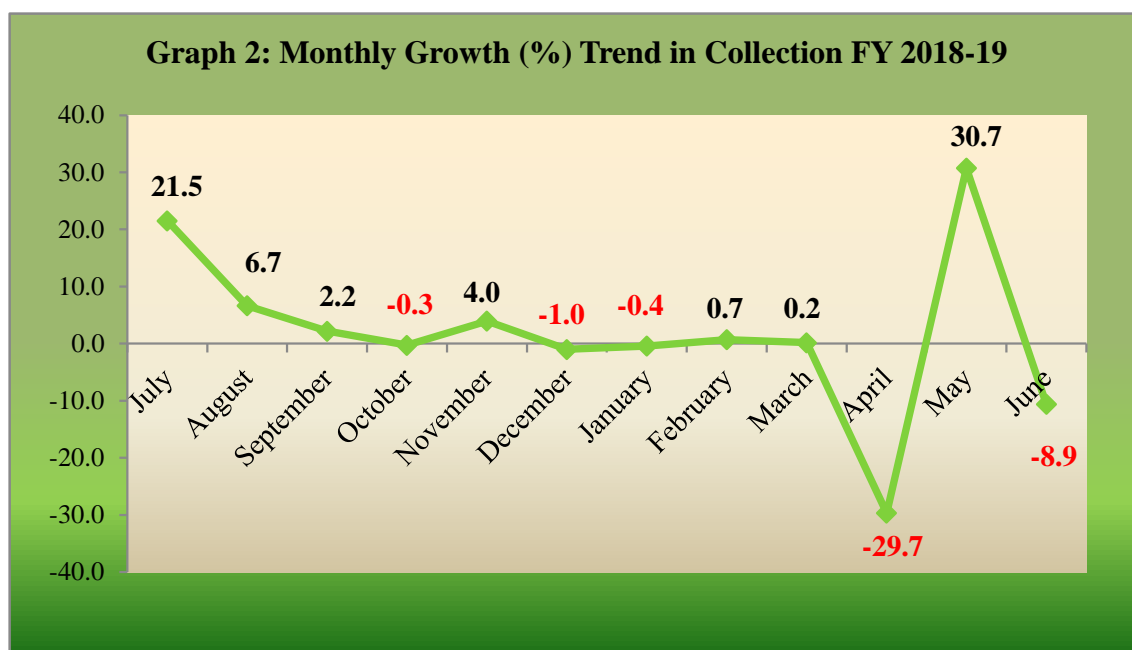
A look on the monthly growth trend indicates a very good increase in July 2018 and May 2019 but during the remaining ten months either growth was below the double digit or negative. As a whole during the year negative growth in revenue was recorded during five months as compared to corresponding months of the previous year, which is in fact very unusual behavior (Graph 2). The revenue performance during April and June have been very poor with around (-) 30.7 % and (-) 8.9 % negative growth.

Table 3: Month-wise Comparative Net Collection FY 2018-19 Vs. FY 2017-18

(Rs. Million)

Months	FY 2018-19	FY 2017-18	Difference	
			Absolute	Percentage
July	251,087	206,607	44,480	21.5
August	253,077	237,275	15,802	6.7
September	328,088	321,074	7,014	2.2
Quarter-1	832,252	764,956	67,296	8.8
October	268,868	269,580	-712	-0.3
November	281,757	271,045	10,712	4.0
December	411,933	416,068	-4,135	-1.0
Quarter-2	962,558	956,693	5,865	0.6
January	272,370	273,497	-1,127	-0.4
February	264,345	262,464	1,881	0.7
March	370,866	370,224	642	0.2
Quarter-3	907,581	906,185	1,396	0.2
April	277,610	394,666	-117,056	-29.7
May	330,124	252,501	77,623	30.7
June	518,357	568,754	-50,397	-8.9
Quarter-4	1,126,091	1,215,921	-89,830	-7.4
Total	3,828,482	3,843,755	-15,273	-0.4

Following graph 2 reflects monthly growth trends during FY 2018-19:



Refunds/Rebates

During FY 2018-19 the refunds of around Rs. 121.6 billion have been paid, as compared to around Rs.154.7 billion paid in FY 2017-18. The refund amount paid during FY 2018-19 is 33.1 billion lesser as compared to PFY. Tax-wise refund payments during FY 2018-19 are shown in Table 4.

**Table 4: Comparative Position of Refunds/ Rebates Payments:
FY 2018-19 Vs. FY 2017-18**

(Rs. Million)

Tax Head	Refund / Rebate		Difference	
	FY 2018-19	FY 2017-18	Absolute	Growth (%)
Direct taxes	83,897	69,461	14,436	20.8
Sales Tax	21,163	70,504	-49,341	-70.0
Federal Excise	0	6	-6	-100.0
Customs Duty	16,570	14,751	1,819	12.3
Total	121,630	154,722	-33,092	-21.4

Analysis of Head-wise Revenue Collection: FY 2018-19

Direct Taxes:

Direct taxes have contributed 37.8% to the total tax collected during FY 2018-19. Net collection stood at around Rs. 1,445.4 billion reflecting a growth of (-) 5.9 % over the PFY collection of Rs. 1,536.6 billion. An amount of Rs. 83.9 billion has been paid back as refund to the claimants in FY 2018-19 as against Rs. 69.5 billion during FY 2017-18. The collection of income tax comprises of withholding taxes (WHT), Advance Tax / Payments with Returns and collection on demand (COD). Major reasons of shortfall in the collection of direct taxes during FY 2018-19 are following;

- The impact of income tax incentives announced in the Budget 2018-19 like reduced income tax rates on salary
- Suspension of Withholding Tax on Telecom by Honourable Supreme Court
- Import compression
- Abolition of tax on cash withdrawal from filers

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. 18.7 billion and Rs.84.2 billion respectively during FY 2018-19 (Table 5). The collection from current demand has grown by (-) 1.1.

Table 5 Collection on Demand (CoD) FY 2018-19

(Rs. Million)

Heads	FY 2018-19	FY 2017-18	Growth (%)
Arrear	18,665	17,693	5.5
U/s 146(B)	106	82	29.3
Current	84,156	85,130	-1.1
Total CoD	102,927	102,905	0.0

Source: DRS/PRAL

Advance Tax / Payments with Returns: This component includes payments with returns and advances. In this head an amount of about Rs. 384 billion has been collected during FY 2018-19 as compared to Rs 374 billion in the FY 2017-18. Major component of this mode of payment is the Advance Tax where a sum of Rs 344.2 billion has been collected against Rs. 335.8 billion in FY 2017-18 registering a growth of 2.5% (Table 6). The second component is payment with returns, where a sum of Rs 39.3 billion has been collected during FY 2018-19 against Rs. 38.1 billion in FY 2017-18 registering a growth of 3.0%.

**Table 6: Advance Tax / Payments with Returns:
A Comparison FY 2018-19 Vs. FY 2017-18**

(Rs .Million)

Heads	FY 2018-19	FY 2017-18
With Returns	39,264	38,127
Advance Tax	344,234	335,791
Total	383,498	373,918

Source: DRS/PRAL

Income tax Returns

The trend for filing of income tax returns has not been satisfactory in Pakistan. Keeping in view very low compliance, FBR had initiated a Broadening of Tax Base (BTB) drive few years ago, which has not started paying dividends in shape of growth in the number of filers. The income tax returns which were just 1.5 million in TY 2016 have crossed the two million mark first time in the history of FBR. During TY 2017 the number of income tax filers reached to 1.9 million and in TY 2018 2.2 million (Table 7). During TY 2018 the number of return filers increased by 17.1% or 316,526 in absolute terms. This performance in terms of number of returns is satisfactory but payment with returns has a meager growth of 3.0%, which is the matter of concern. The desk audit of filed returns can be helpful increasing the amount paid with returns.

Table 7: INCOME TAX RETURNS

Category	TY 2016	TY 2017	TY 2018	Growth (TY 18 / TY 17)	
				%	Absolute
Individual	1,472,657	1,797,903	2,559,953	42.4	762,050
AOP	52,821	56,779	63,057	11.1	6,278
Company	35,504	38,417	43,246	12.6	4,829
Total	1,560,982	1,893,099	2,666,256	40.8	773,157

Source: PRAL

Withholding Taxes (WHT): WHT contributes a major chunk i.e. 67% to the total collection of income tax. The WHT collection during FY 2018-19 has been Rs. 960.7 billion against Rs. 1047 billion indicating a negative growth of 8.2% (Table 8). The nine major components of withholding taxes that contributed around 80% 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 bank interest grew by around 27%, exports (22%), electricity bills (5%), imports (1%) and rest of the items recorded a negative growth in collection.

Table 8: Collection from Major Revenue Spinners of Withholding Taxes FY 2018-19 Vs FY 2017-18

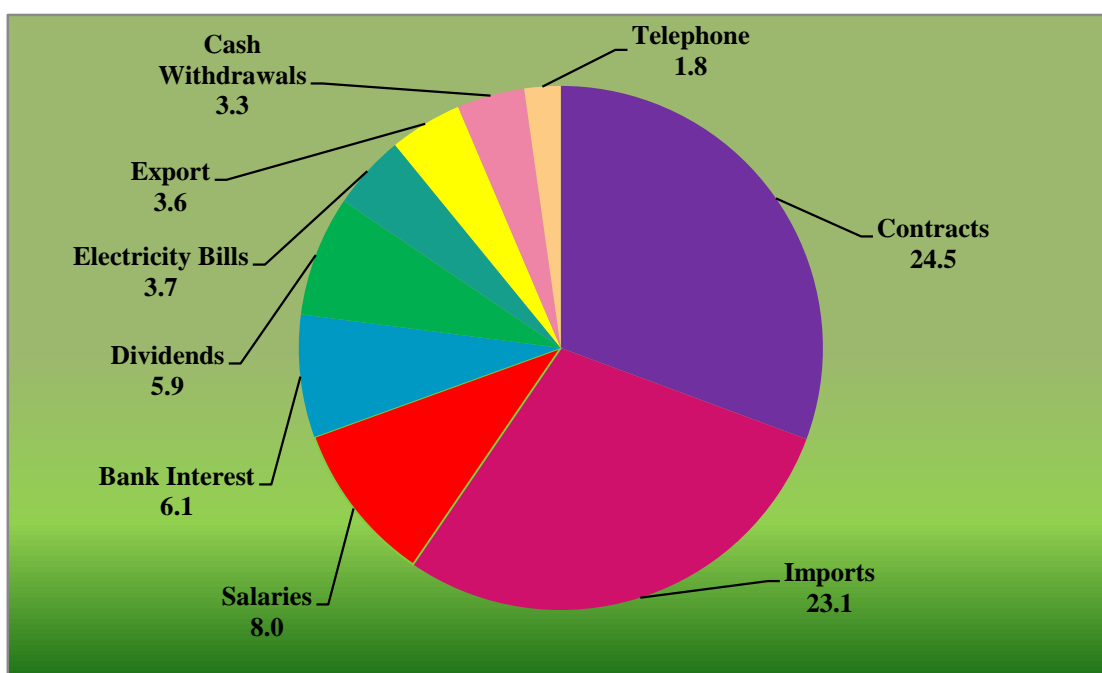
(Rs. Million)

Collection Heads	FY 2018-19	FY 2017-18	Difference (Absolute)	Growth (%)
Contracts	235,476	249,889	-14,413	-5.8
Imports	221,835	218,691	3,144	1.4
Salaries	76,441	133,362	-56,921	-42.7
Bank Interest	58,134	45,646	12,488	27.4
Dividends	57,056	57,847	-791	-1.4
Electricity Bills	35,558	33,832	1,726	5.1
Export	34,448	28,279	6,169	21.8
Cash Withdrawals	32,069	34,356	-2,287	-6.7
Telephone	17,187	47,382	-30,195	-63.7
Sub-Total (09 major items)	768,204	849,284	-81,080	-9.5
Share in Total WHT (%)	80%	81%		

The highest contributor in withholding taxes is contracts with 24.5% share, followed by imports (23.1%) and salary (8%). 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 55% of the total withholding taxes, showing high reliance on few heads. Higher reliance on withholding taxes and within withholding taxes a high concentration on few items makes the income tax revenues vulnerable.

Moreover, taxing the already taxed, is a regressive approach which creates burden on the compliant taxpayers hence, FBR is focusing on working out a plan to diversify the base of income tax in the country.

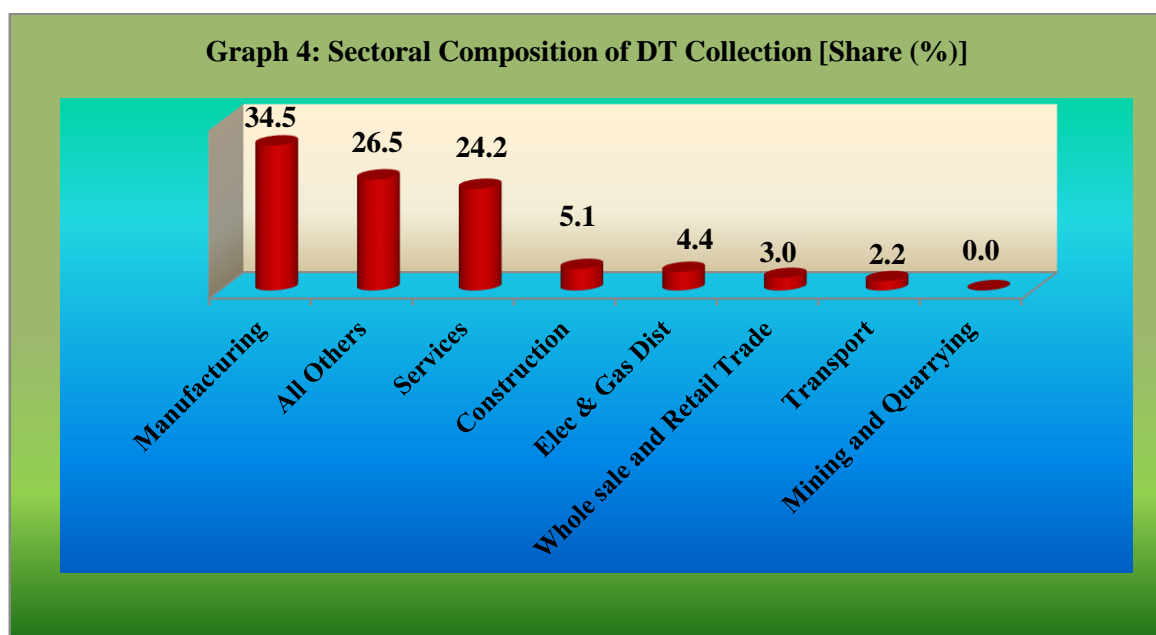
Graph 3: Composition of Withholding Taxes



Sectoral Analysis of Direct Taxes

The direct taxes are collected from manufacturing, services, construction, whole sale & retail trade, transport and mining and quarrying. Major contributor is manufacturing sector with around 34.5% share in DT collection. Second major contributor is the services sector with around 24.2% share in collection (Graph 4). The share of whole sale & retail trade and transport sector is 2.9%

and 2.3%, which in fact very low against the existing potential in the country. The BTB drive should focus on these sectors to enhance tax compliance.



Further break-up of sectoral collection reveals that construction, automobile, beverages, cement, iron & steel, sugar and telecom sectors recorded a healthy growth during FY 2018-19 (Table 9). On the other hand collection from cigarettes, fertilizers, petroleum (refineries), hotels & restaurants, doctors and engineers and travelling agencies was lesser than PFY collection. The collection from whole sale grew by just 0.2%, which may not match with the vast spread business activities all over the country.

Table 9: Sector-wise Net Collection of Direct Taxes

(Rs. Million)

Sectors	FY 2018-19	FY 2017-18	Growth (%)
1. Construction	73,895.4	88,454.3	-16.5
2. Electricity and gas Distribution	63,943.1	58,414.9	9.5
3. Manufacturing	499,298.7	501,810.6	-0.5
a) Automobile	31,093.4	34,496.6	-9.9
b) Beverages	32,847.9	40,749.3	-19.4
c) Cement	8,915.1	16,445.0	-45.8
d) Cigarettes	6,080.4	4,984.4	22.0
e) Edible oil	7,552.7	8,213.6	-8.0
f) Fertilizer	22,701.4	13,297.3	70.7
g) Iron and steel	15,389.8	20,717.7	-25.7
h) Petroleum (by Refineries)	111,548.5	79,303.9	40.7
i) Sugar	6,888.8	9,305.2	-26.0
j) Telecom	45,575.0	70,994.6	-35.8
k) Textile	32,620.8	35,326.1	-7.7
l) Others	178,084.9	167,976.9	6.0
4. Mining and Quarrying	575.0	409.4	40.4
5. Services	350,316.8	381,724.9	-8.2
a) Accountants	3,047.9	2,762.1	10.3
b) Banking/Financial Institutions	152,207.3	177,407.8	-14.2
c) Doctors	2,835.3	1,207.3	134.8
d) Engineers	5,241.1	2,918.7	79.6
e) Hotels and Restaurants	8,162.8	6,150.0	32.7
f) Insurance	11,238.3	12,963.8	-13.3
g) Travelling Agencies	2,124.8	1,839.1	15.5
h) Others	165,459.3	176,476.1	-6.2
6. Transport	31,927.3	35,202.6	-9.3
7. Whole sale and Retail Trade	42,850.7	45,341.9	-5.5
a) Large Retail Trade	7,940.2	9,032.5	-12.1
b) Small Retail Trade	9,730.9	11,080.6	-12.2
c) Whole Sale Trade	25,179.6	25,228.8	-0.2
8. All Others	382,701.0	425,224.4	-10.0

Source: National MPR, DRS

Sales Tax:

During FY 2018-19, sales tax remained top revenue generating sources of federal taxes receipts after direct taxes. It constitutes around 38.1% of the total net revenue collection. Collection during FY 2018-19 has been around Rs. 1,459.2 billion against around Rs. 1,485.3 billion in the PFY. Overall sales tax collection grew by (-) 1.8% and around Rs. 26.1 billion of lesser amount has been collected during FY 2018-19 as compared to the collection of previous year. The downward revised target of sales tax has been met to the extent of around 97.9%. Major reasons of shortfall in the collection of sales tax domestic and imports during FY 2018-19 are following;

- A sharp reduction in the GST rate on Petroleum Products on both import and domestic stages
- Reduced GST on Natural Gas
- Import compression

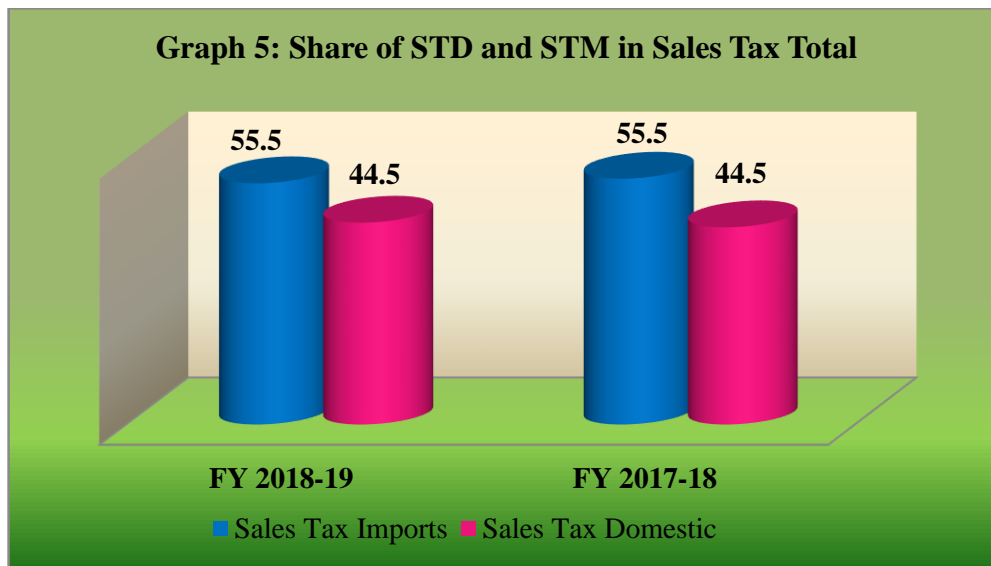
Domestic sales tax collection recorded a negative growth of 1.9%, whereas collection of sales tax on imports recorded a negative growth of 1.7%. Details of collection of these two components are shown in Table 10.

Table 10: Collection of Sales Taxes FY 2018-19 Vs. FY 2017-18

(Rs. Million)

Tax-Head	Net Collection		Growth	
	FY 2018-19	FY 2017-18	Absolute	%
Sales Tax Imports	810,357	824,219	-13,862	-1.7
Sales Tax Domestic	648,856	661,087	-12,231	-1.9
Sales Tax (Total)	1,459,213	1,485,306	-26,093	-1.8

Within sales tax, the share of sales tax on imports is 55.5% and that of domestic sales tax is around 44.5% during 2018-19 (Graph 5).



Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs. 648.9 billion against Rs. 661.1 billion in the PFY and the net collection grew by (-) 1.9%. In absolute terms Rs. 12.2 billion less amount of revenue has been collected in FY 2018-19 as compared to PFY.

Sectoral Analysis of Sales Tax Domestic: The collection of sales tax domestic is concentrated in few commodities. The major commodities are petroleum products, electrical energy, withholding agents, sugar, cigarettes, cement, food products, aerated water/beverage, iron & steel products and motor cars, which shared around 70.1% of sales tax domestic revenue. The detail of major ten items has been shown in Table 11.

The POL products the top revenue generating source, with 38.3% share, its collection grew by 4.9% during FY 2018-19. The collection from sugar, cigarettes, withholding agents, food products and electrical energy recorded a growth of 31.8%, 12.6%, 9.9%, 9.6% and 7.5% respectively during the period under review. On the other hand negative growth was recorded in cement, aerated waters, iron & steel and motor cars.

**Table 11: Net Collection of GST (Domestic) from Major Revenue Spinners
FY 2018-19 Vs. FY 2017-18**

(Rs Million)

Commodities/Items	Net Collection			Share (%)	
	FY 2018-19	FY 2017-18	Growth (%)	FY 2018-19	FY 2017-18
POL Products	248,511	236,814	4.9	38.3	35.8
Electrical Energy	57,898	53,852	7.5	8.9	8.1
Withholding agents	29,831	27,134	9.9	4.6	4.1
Sugar	26,611	20,193	31.8	4.1	3.1
Cigarettes	23,109	20,527	12.6	3.6	3.1
Cement	21,633	24,103	-10.2	3.3	3.6
Food Products	17,557	16,022	9.6	2.7	2.4
Aerated Waters/Beverage	12,193	17,666	-31.0	1.9	2.7
Iron & Steel Products	11,444	15,439	-25.9	1.8	2.3
Motor Cars	6,304	9,418	-33.1	1.0	1.4
Major Ten Commodities	455,091	441,168	3.2	70.1	66.7
Other	193,765	219,919	-11.9	29.9	33.3
All Commodities	648,856	661,087	-1.9	100.0	100.0

Sales Tax at Import Stage Collection: 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 55.5%. The net collection of STM during FY 2018-19 stood at Rs. 810.4 billion against Rs. 824.2 billion in FY 2017-18, registering a negative growth of 1.7%.

Sectoral Analysis of Sales Tax at Import Stage: Top 10 commodities of sales tax import have contributed a major chunk i.e. 76.5% in STM collection (Table 12). The detailed data indicates that more than 59.6% 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 sales tax imports is around 27.3%. During FY 2018-19 collection from POL products was Rs.221 billion against Rs. 264 billion during FY 2017-18 reflecting a growth of (-) 16.2%.

**Table 12: Major Revenue Spinners (Sales Tax Imports)
FY 2018-19 Vs. FY 2017-18**

(Rs. in Million)

Ch	Commodities	Collection			Share (%)	
		FY 2018-19	FY 2017-18	Growth (%)	FY 2018-19	FY 2017-18
27	POL Products	221,322	264,209	-16.2	27.3	32.1
84	Machinery & Mechanical Appliances	72,229	68,631	5.2	8.9	8.3
72	Iron and Steel	69,552	68,313	1.8	8.6	8.3
87	Vehicles (Non-Railway)	62,993	66,751	-5.6	7.8	8.1
85	Electrical Machinery	57,097	51,737	10.4	7.0	6.3
39	Plastic Resins etc.	52,110	45,147	15.4	6.4	5.5
15	Edible Oil	41,612	40,976	1.6	5.1	5.0
29	Organic Chemicals	20,165	17,554	14.9	2.5	2.1
9	Coffee, tea, mate and spices	6,863	13,289	-48.4	0.8	1.6
12	Oil seeds and oleaginous fruit, misc grains, seeds	16,631	16,107	3.3	2.1	2.0
	Sub Total	620,574	652,715	-4.9	76.6	79.2
	Others	189,863	171,618	10.6	23.4	20.8
	Gross	810,437	824,333	-1.7	100.0	100.0
	Refund/Rebate	80	114	-29.8		
	Net	810,357	824,219	-1.7		

Customs Duty

Customs duty constitutes around 28.7% and 17.9% 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 2018-19 has been around Rs 685.6 billion indicating growth of 12.7%. The healthy growth in customs collection has helped the overall FBR revenues positively.

Sectoral Analysis of Customs Duty

It is evident from Table 13 that around 56% of customs duty collection has been contributed by 10 major commodities grouped in PCT Chapters. All the major revenue spinners, except vehicle, have exhibited positive growth in the collection during FY 2018-19. Vehicles (Non-Railway) (Ch: 87) the leading revenue spinner, has contributed 11.6% to the customs duty during FY 2018-19.

**Table 13: Major Revenue Spinners of Customs Duties
FY 2018-19 Vs. FY 2017-18**

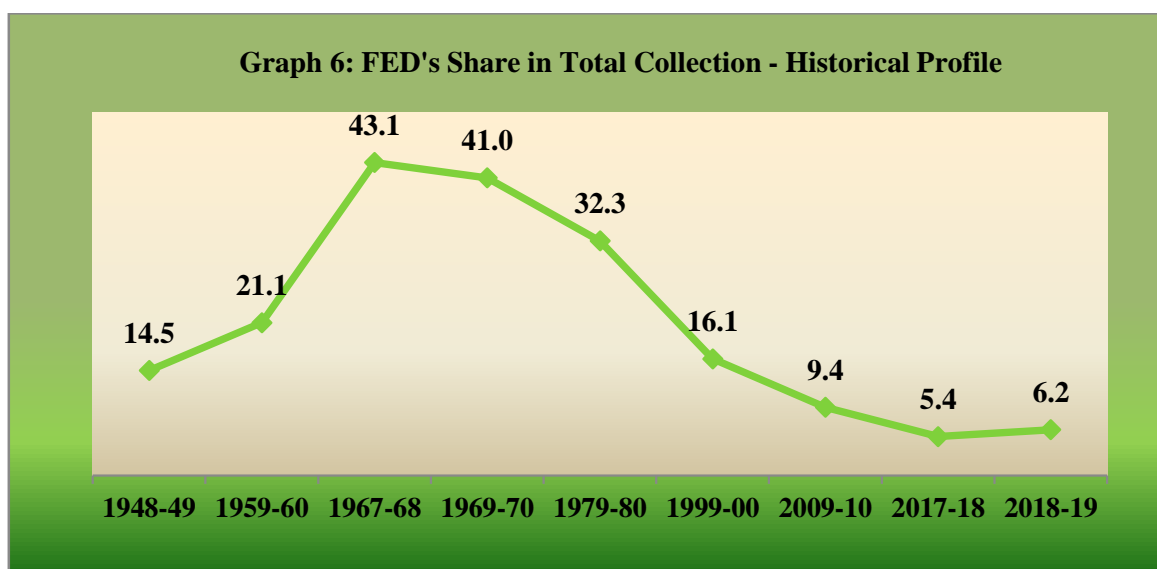
(Rs Million)

Ch	Description	Collection			Share (%)	
		FY 2018-19	FY 2017-18	Growth (%)	FY 2018-19	FY 2017-18
87	Vehicles (Non-Railway)	81,459	97,094	-16.1	11.6	15.6
27	POL Products	79,367	70,650	12.3	11.3	11.3
72	Iron & Steel	47,193	41,442	13.9	6.7	6.7
84	Machinery & Mechanical Appliances	42,484	38,985	9.0	6.1	6.3
85	Electrical Machinery	42,240	30,931	36.6	6.0	5.0
15	Edible Oil	31,652	28,205	12.2	4.5	4.5
39	Plastic Resins etc	25,455	21,793	16.8	3.6	3.5
48	Paper & Paperboards	15,131	11,738	28.9	2.2	1.9
73	Articles of Iron & Steel	13,193	11,824	11.6	1.9	1.9
9	Coffee, tea, mate and spices	12,043	8,353	44.2	1.7	1.3
	Sub Total	390,217	361,015	8.1	55.6	57.9
	Other	311,928	262,109	19.0	44.4	42.1
	Gross	702,145	623,124	12.7	100.0	100.0
	Refund/Rebate	16,570	14,751	12.3		
	Net	685,575	608,373	12.7		

The POL products are the second major contributor of customs duty. During FY 2017-18 collection from POL grew by just 12.3%. The collection from iron & steel, third major source of Customs revenue, recorded a growth of around 13.9%. Growth in the collection from machinery & mechanical appliances has been 9.0%. The collection from electrical machinery (Ch: 85) recorded a growth of around 36.6%, edible oil 12.2% and paper & paper board 28.9%.

Federal Excise Duty (FED)

Historically FED has been an important source of FBR revenues, starting with 14.5% share 1948-49, reaching at its peak with 43.1% in 1967-68 and afterwards a declining trend continues (Graph 6). In 2008-09 contribution of FED was 10.1% which has now decreased to 6.2% in 2018-19. Major revenue spinners in FED include cigarettes, cement and beverages. The purpose of imposing federal excise duties is not only to collect tax revenues but also to discourage the use of some unhealthy materials like cigarettes. In coordination with health ministry other unhealthy items could be identified for the purpose of levying the FED in coming years to discourage their consumption.



A look on the last five years FED revenue data indicates an ordinary performance. Its five years average share in FBR collection remained 6.0% and five years average growth was just 11.6% (Table 14).

Table 14: FED Performance during last five years

Years	Collection (Rs. Billion)	Share % in FBR Revenues	Yearly Growth %
2014-15	162.2	6.3	17.5
2015-16	188.1	6.0	16.0
2016-17	197.9	5.9	5.2
2017-18	213.5	5.6	7.9
2018-19	238.2	6.2	11.6
5 Years Average	-	6.0	11.6

Currently FED constitutes 10.0% of indirect taxes and 6.2% of the federal taxes collected by FBR. Collection from federal excise duties has registered a growth of 11.6% during 2018-19 as compared to the collection of last year. Net FED collection stood at Rs. 238.2 billion in FY 2018-19 against Rs. 213.5 billion FED collected during the last year.

Sectoral Analysis of FED Revenues

The major sectors which contribute in FED revenues are tobacco, cement, beverages, natural gas and edible oil and some of the services. The tobacco (cigarette) is the top source of FED collection with around 38% share in FED revenue. The collection from cigarettes grew by around 36% during FY 2018-19. The second major sector is the cement which contributes about 24% in FED revenue. The collection grew by just 6.7% during the period under review. Other three items which recorded a positive growth are edible oil (48%), Rape, Colza and Mustard Oil (127.6%) and POL products (930.2%). On the other hand services, natural gas and vehicles recorded a negative growth which affected negatively the overall FED collection during FY 2018-19.

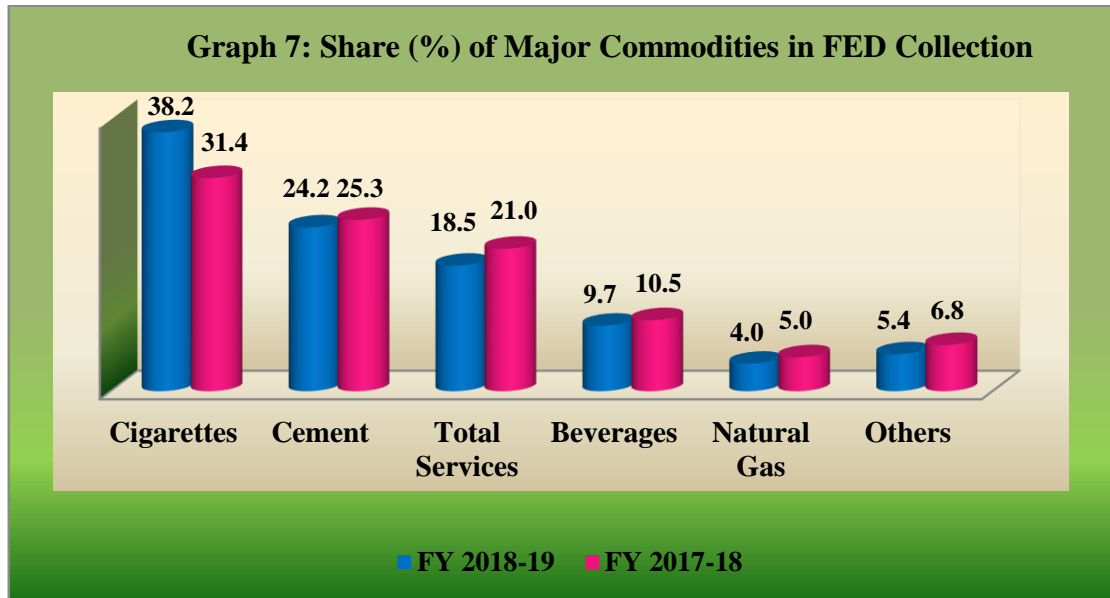
Table 15: Major Contributors in FED Collection

(Rs Million)

S. No.	Commodities	FY 2018-19	FY 2017-18	Growth (%)
1	Cigarettes	90,981	67,139	35.5
2	Cement	57,561	53,960	6.7
3	Total Services	44,085	44,860	-1.7
4	Beverages	22,989	22,349	2.9
5	Natural Gas	9,628	10,659	-9.7
6	Edible Oil	5,635	3,808	48.0
7	Vehicles Motor (Imp)	1,687	2,367	-28.8
8	Rape, Colza and Mustard Oil	1,211	532	127.6
9	POL Products	831	81	930.2
10	Perfumery & Cosmetics	678	490	38.5
	Sub--Total	235,286	206,245	14.1
	Others	2,900	7,254	-60.0
	Gross	238,186	213,499	11.6
	Refund	0	6	-100.0
	Net	238,186	213,493	11.6

Nearly 94.6% of FED collection is realized from five items. The share of cigarettes has increased from 31.4% in FY 2017-18 to around 38.2% in FY 2018-19, whereas shares of cement, services, beverages have declined as compared to PFY (Graph 7). There is a high concentration of FED

collection on very few items which is the matter of concern. Why the FED collection is lower from other sectors like gas, beverages and services? The concerned quarter needs to analyze the FED base, potential, current revenues in order to broad the base and optimize FED revenues from all the sectors as per their potential. It is very important amid challenging FED target of Rs.384 billion for FY 2019-20 requiring a growth of around 61.2% in the collection. The FED wing has to respond accordingly to meet the challenging target.



It is expected that tax policy measures introduced in TY 2020 regarding FED will significantly improve collection in this area. FBR would need to increase monitoring of FED production, especially cigarettes coming from non-tariff areas. It is also expected that implementation of Track and Trace System for tobacco products will also bolster FED collection from tobacco sector.

FBR's Revenue Targets FY: 2019-20

Revenue target for FY 2019-20 has been fixed at Rs. 5,503.0 billion. Required growth is 43.7% over the collection of Rs. 3,828.5 billion during FY 2018-19 (Table 16). In absolute terms, Rs. 1,674.5 billion additional amount would be collected in FY 2019-20.

Table 16: Revenue Target 2019-20

(Rs. Billion)

Revenue Target FY 2019-20	Collection FY 2018-19	Required Growth (%)
5,503.0	3,828.5	43.7

II. STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period FY 2018-19 & FY 2017-18

Collection of Federal Taxes 2018-19 Vs. 2017-18

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	262,927	11,840	251,087	222,440	15,833	206,607	40,487	-3,993	44,480	18.2	-25.2	21.5
AUGUST	M	256,890	3,813	253,077	264,991	27,716	237,275	-8,101	-23,903	15,802	-3.1	-86.2	6.7
	P	519,817	15,653	504,164	487,431	43,549	443,882	32,386	-27,896	60,282	6.6	-64.1	13.6
SEPTEMBER	M	342,236	14,148	328,088	328,904	7,830	321,074	13,332	6,318	7,014	4.1	80.7	2.2
1st Quarter		862,053	29,801	832,252	816,335	51,379	764,956	45,718	-21,578	67,296	5.6	-42.0	8.8
OCTOBER	M	273,729	4,861	268,868	273,255	3,675	269,580	474	1,186	-712	0.2	32.3	-0.3
	P	1,135,782	34,662	1,101,120	1,089,590	55,054	1,034,536	46,192	-20,392	66,584	4.2	-37.0	6.4
NOVEMBER	M	295,360	13,603	281,757	290,173	19,128	271,045	5,187	-5,525	10,712	1.8	-28.9	4.0
	P	1,431,142	48,265	1,382,877	1,379,763	74,182	1,305,581	51,379	-25,917	77,296	3.7	-34.9	5.9
DECEMBER	M	418,803	6,870	411,933	421,615	5,547	416,068	-2,812	1,323	-4,135	-0.7	23.9	-1.0
2nd Quarter		987,892	25,334	962,558	985,043	28,350	956,693	2,849	-3,016	5,865	0.3	-10.6	0.6
Upto 2nd Qtr		1,849,945	55,135	1,794,810	1,801,378	79,729	1,721,649	48,567	-24,594	73,161	2.7	-30.8	4.2
JANUARY	M	288,390	16,020	272,370	281,785	8,288	273,497	6,605	7,732	-1,127	2.3	93.3	-0.4
	P	2,138,335	71,155	2,067,180	2,083,163	88,017	1,995,146	55,172	-16,862	72,034	2.6	-19.2	3.6
FEBRUARY	M	277,245	12,900	264,345	270,341	7,877	262,464	6,904	5,023	1,881	2.6	63.8	0.7
	P	2,415,580	84,055	2,331,525	2,353,504	95,894	2,257,610	62,076	-11,839	73,915	2.6	-12.3	3.3
MARCH	M	389,545	18,679	370,866	375,019	4,795	370,224	14,526	13,884	642	3.9	289.6	0.2
3rd Quarter		955,180	47,599	907,581	927,145	20,960	906,185	28,035	26,639	1,396	3.0	127.1	0.2
Upto 3rd Qtr		2,805,125	102,734	2,702,391	2,728,523	100,689	2,627,834	76,602	2,045	74,557	2.8	2.0	2.8
APRIL	M	286,851	9,241	277,610	306,844	12,178	294,666	-19,993	-2,937	-17,056	-6.5	-24.1	-5.8
	P	3,091,976	111,975	2,980,001	3,035,367	112,867	2,922,500	56,609	-892	57,501	1.9	-0.8	2.0
MAY	M	335,518	5,393	330,125	360,652	8,151	352,501	-25,134	-2,758	-22,376	-7.0	-33.8	-6.3
	P	3,427,494	117,368	3,310,126	3,396,019	121,018	3,275,001	31,475	-3,650	35,125	0.9	-3.0	1.1
JUNE	M	522,618	4,262	518,356	602,458	33,704	568,754	-79,840	-29,442	-50,398	-13.3	-87.4	-8.9
4th Quarter		1,144,987	18,896	1,126,091	1,269,954	54,033	1,215,921	-124,967	-35,137	-89,830	-9.8	-65.0	-7.4
Annual		3,950,112	121,630	3,828,482	3,998,477	154,722	3,843,755	-48,365	-33,092	-15,273	-1.2	-21.4	-0.4

DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	104,216	10,199	94,017	80,533	12,284	68,249	23,683	-2,085	25,768	29.4	-17.0	37.8
AUGUST	M	79,263	2,048	77,215	87,712	4,184	83,528	-8,449	-2,136	-6,313	-9.6	-51.1	-7.6
	P	183,479	12,247	171,232	168,245	16,468	151,777	15,234	-4,221	19,455	9.1	-25.6	12.8
SEPTEMBER	M	140,532	13,225	127,307	134,524	3,444	131,080	6,008	9,781	-3,773	4.5	284.0	-2.9
1st Quarter		324,011	25,472	298,539	302,769	19,912	282,857	21,242	5,560	15,682	7.0	27.9	5.5
OCTOBER	M	81,427	2,038	79,389	94,731	1,404	93,327	-13,304	634	-13,938	-14.0	45.2	-14.9
	P	405,438	27,510	377,928	397,500	21,316	376,184	7,938	6,194	1,744	2.0	29.1	0.5
NOVEMBER	M	102,425	3,563	98,862	105,072	6,199	98,873	-2,647	-2,636	-11	-2.5	-42.5	0.0
	P	507,863	31,073	476,790	502,572	27,515	475,057	5,291	3,558	1,733	1.1	12.9	0.4
DECEMBER	M	192,134	500	191,634	193,098	4,622	188,476	-964	-4,122	3,158	-0.5	-89.2	1.7
2nd Quarter		375,986	6,101	369,885	392,901	12,225	380,676	-16,915	-6,124	-10,791	-4.3	-50.1	-2.8
Upto 2nd Qtr		699,997	31,573	668,424	695,670	32,137	663,533	4,327	-564	4,891	0.6	-1.8	0.7
JANUARY	M	105,043	14,322	90,721	101,644	5,938	95,706	3,399	8,384	-4,985	3.3	141.2	-5.2
	P	805,040	45,895	759,145	797,314	38,075	759,239	7,726	7,820	-94	1.0	20.5	0.0
FEBRUARY	M	91,422	11,586	79,836	96,104	6,473	89,631	-4,682	5,113	-9,795	-4.9	79.0	-10.9
	P	896,462	57,481	838,981	893,418	44,548	848,870	3,044	12,933	-9,889	0.3	29.0	-1.2
MARCH	M	165,038	10,777	154,261	155,902	3,378	152,524	9,136	7,399	1,737	5.9	219.0	1.1
3rd Quarter		361,503	36,685	324,818	353,650	15,789	337,861	7,853	20,896	-13,043	2.2	132.3	-3.9
Upto 3rd Qtr		1,061,500	68,258	993,242	1,049,320	47,926	1,001,394	12,180	20,332	-8,152	1.2	42.4	-0.8
APRIL	M	86,305	7,807	78,498	105,750	10,739	95,011	-19,445	-2,932	-16,513	-18.4	-27.3	-17.4
	P	1,147,805	76,065	1,071,740	1,155,070	58,665	1,096,405	-7,265	17,400	-24,665	-0.6	29.7	-2.2
MAY	M	116,147	4,168	111,979	132,752	6,961	125,791	-16,605	-2,793	-13,812	-12.5	-40.1	-11.0
	P	1,263,952	80,233	1,183,719	1,287,822	65,626	1,222,196	-23,870	14,607	-38,477	-1.9	22.3	-3.1
JUNE	M	265,453	3,664	261,789	318,222	3,835	314,387	-52,769	-171	-52,598	-16.6	-4.5	-16.7
4th Quarter		467,905	15,639	452,266	556,724	21,535	535,189	-88,819	-5,896	-82,923	-16.0	-27.4	-15.5
Annual		1,529,405	83,897	1,445,508	1,606,044	69,461	1,536,583	-76,639	14,436	-91,075	-4.8	20.8	-5.9

INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	158,711	1,641	157,070	141,907	3,549	138,358	16,804	-1,908	18,712	11.8	-53.8	13.5
AUGUST	M	177,627	1,765	175,862	177,279	23,532	153,747	348	-21,767	22,115	0.2	-92.5	14.4
	P	336,338	3,406	332,932	319,186	27,081	292,105	17,152	-23,675	40,827	5.4	-87.4	14.0
SEPTEMBER	M	201,704	923	200,781	194,380	4,386	189,994	7,324	-3,463	10,787	3.8	-79.0	5.7
1st Quarter		538,042	4,329	533,713	513,566	31,467	482,099	24,476	-27,138	51,614	4.8	-86.2	10.7
OCTOBER	M	192,302	2,823	189,479	178,524	2,271	176,253	13,778	552	13,226	7.7	24.3	7.5
	P	730,344	7,152	723,192	692,090	33,738	658,352	38,254	-26,586	64,840	5.5	-78.8	9.8
NOVEMBER	M	192,935	10,040	182,895	185,101	12,929	172,172	7,834	-2,889	10,723	4.2	-22.3	6.2
	P	923,279	17,192	906,087	877,191	46,667	830,524	46,088	-29,475	75,563	5.3	-63.2	9.1
DECEMBER	M	226,669	6,370	220,299	228,517	925	227,592	-1,848	5,445	-7,293	-0.8	588.6	-3.2
2nd Quarter		611,906	19,233	592,673	592,142	16,125	576,017	19,764	3,108	16,656	3.3	19.3	2.9
Upto 2nd Qtr		1,149,948	23,562	1,126,386	1,105,708	47,592	1,058,116	44,240	-24,030	68,270	4.0	-50.5	6.5
JANUARY	M	183,347	1,698	181,649	180,141	2,350	177,791	3,206	-652	3,858	1.8	-27.7	2.2
	P	1,333,295	25,260	1,308,035	1,285,849	49,942	1,235,907	47,446	-24,682	72,128	3.7	-49.4	5.8
FEBRUARY	M	185,823	1,314	184,509	174,237	1,404	172,833	11,586	-90	11,676	6.6	-6.4	6.8
	P	1,519,118	26,574	1,492,544	1,460,086	51,346	1,408,740	59,032	-24,772	83,804	4.0	-48.2	5.9
MARCH	M	224,507	7,902	216,605	219,117	1,417	217,700	5,390	6,485	-1,095	2.5	457.7	-0.5
3rd Quarter		1,743,625	34,476	582,763	1,679,203	52,763	568,324	64,422	-18,287	14,439	3.8	-34.7	2.5
Upto 3rd Qtr		2,893,573	58,038	1,709,149	2,784,911	100,355	1,626,440	108,662	-42,317	82,709	3.9	-42.2	5.1
APRIL	M	200,546	1,434	199,112	201,094	1,439	199,655	-548	-5	-543	-0.3	-0.3	-0.3
	P	3,094,119	59,472	1,908,261	2,986,005	101,794	1,826,095	108,114	-42,322	82,166	3.6	-41.6	4.5
MAY	M	219,371	1,225	218,146	227,900	1,190	226,710	-8,529	35	-8,564	-3.7	2.9	-3.8
	P	3,313,490	60,697	2,126,407	3,213,905	102,984	2,052,805	99,585	-42,287	73,602	3.1	-41.1	3.6
JUNE	M	257,165	598	256,567	284,236	29,869	254,367	-27,071	-29,271	2,200	-9.5	-98.0	0.9
4th Quarter		677,082	3,257	673,825	713,230	32,498	680,732	-36,148	-29,241	-6,907	-5.1	-90.0	-1.0
Annual		3,570,655	61,295	2,382,974	3,498,141	132,853	2,307,172	72,514	-71,558	75,802	2.1	-53.9	3.3

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	97,663	12	97,651	92,079	1,972	90,107	5,584	-1,960	7,544	6.1	-99.4	8.4
AUGUST	M	110,753	6	110,747	119,047	21,739	97,308	-8,294	-21,733	13,439	-7.0	-100.0	13.8
	P	208,416	18	208,398	211,126	23,711	187,415	-2,710	-23,693	20,983	-1.3	-99.9	11.2
SEPTEMBER	M	126,690	13	126,677	130,852	3,852	127,000	-4,162	-3,839	-323	-3.2	-99.7	-0.3
1st Quarter		335,106	31	335,075	341,978	27,563	314,415	-6,872	-27,532	20,660	-2.0	-99.9	6.6
OCTOBER	M	116,529	18	116,511	117,125	825	116,300	-596	-807	211	-0.5	-97.8	0.2
	P	451,635	49	451,586	459,103	28,388	430,715	-7,468	-28,339	20,871	-1.6	-99.8	4.8
NOVEMBER	M	115,868	8,760	107,108	119,438	11,755	107,683	-3,570	-2,995	-575	-3.0	-25.5	-0.5
	P	567,503	8,809	558,694	578,541	40,143	538,398	-11,038	-31,334	20,296	-1.9	-78.1	3.8
DECEMBER	M	134,479	5,161	129,318	148,130	20	148,110	-13,651	5,141	-18,792	-9.2	25,705.0	-12.7
2nd Quarter		366,876	13,939	352,937	384,693	12,600	372,093	-17,817	1,339	-19,156	-4.6	10.6	-5.1
Upto 2nd Qtr		701,982	13,970	688,012	726,671	40,163	686,508	-24,689	-26,193	1,504	-3.4	-65.2	0.2
JANUARY	M	109,897	17	109,880	116,737	650	116,087	-6,840	-633	-6,207	-5.9	-97.4	-5.3
	P	811,879	13,987	797,892	843,408	40,813	802,595	-31,529	-26,826	-4,703	-3.7	-65.7	-0.6
FEBRUARY	M	112,239	0	112,239	111,625	5	111,620	614	-5	619	0.6	-100.0	0.6
	P	924,118	13,987	910,131	955,033	40,818	914,215	-30,915	-26,831	-4,084	-3.2	-65.7	-0.4
MARCH	M	136,753	7,175	129,578	139,530	20	139,510	-2,777	7,155	-9,932	-2.0	35,775.0	-7.1
3rd Quarter		358,889	7,192	351,697	367,892	675	367,217	-9,003	6,517	-15,520	-2.4	965.5	-4.2
Upto 3rd Qtr		1,060,871	21,162	1,039,709	1,094,563	40,838	1,053,725	-33,692	-19,676	-14,016	-3.1	-48.2	-1.3
APRIL	M	125,603	0	125,603	132,890	-2	132,892	-7,287	2	-7,289	-5.5	-100.0	-5.5
	P	1,186,474	21,162	1,165,312	1,227,453	40,836	1,186,617	-40,979	-19,674	-21,305	-3.3	-48.2	-1.8
MAY	M	139,780	0	139,780	152,324	16	152,308	-12,544	-16	-12,528	-8.2	-100.0	-8.2
	P	1,326,254	21,162	1,305,092	1,379,777	40,852	1,338,925	-53,523	-19,690	-33,833	-3.9	-48.2	-2.5
JUNE	M	154,122	1	154,121	176,033	29,652	146,381	-21,911	-29,651	7,740	-12.4	-100.0	5.3
4th Quarter		419,505	1	419,504	461,247	29,666	431,581	-41,742	-29,665	-12,077	-9.0	-100.0	-2.8
Annual		1,480,376	21,163	1,459,213	1,555,810	70,504	1,485,306	-75,434	-49,341	-26,093	-4.8	-70.0	-1.8

SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	68,308	12	68,296	63,055	1	63,054	5,253	11	5,242	8.3	1,100.0	8.3
AUGUST	M	64,902	6	64,896	68,395	7	68,388	-3,493	-1	-3,492	-5.1	-14.3	-5.1
	P	133,210	18	133,192	131,450	8	131,442	1,760	10	1,750	1.3	125.0	1.3
SEPTEMBER	M	60,188	13	60,175	61,293	6	61,287	-1,105	7	-1,112	-1.8	116.7	-1.8
1st Quarter		193,398	31	193,367	192,743	14	192,729	655	17	638	0.3	121.4	0.3
OCTOBER	M	66,342	14	66,328	65,854	20	65,834	488	-6	494	0.7	-30.0	0.8
	P	259,740	45	259,695	258,597	34	258,563	1,143	11	1,132	0.4	32.4	0.4
NOVEMBER	M	62,480	15	62,465	65,035	37	64,998	-2,555	-22	-2,533	-3.9	-59.5	-3.9
	P	322,220	60	322,160	323,632	71	323,561	-1,412	-11	-1,401	-0.4	-15.5	-0.4
DECEMBER	M	63,635	2	63,633	67,277	4	67,273	-3,642	-2	-3,640	-5.4	-50.0	-5.4
2nd Quarter		192,457	31	192,426	198,166	61	198,105	-5,709	-30	-5,679	-2.9	-49.2	-2.9
Upto 2nd Qtr		385,855	62	385,793	390,909	75	390,834	-5,054	-13	-5,041	-1.3	-17.3	-1.3
JANUARY	M	69,329	17	69,312	69,066	4	69,062	263	13	250	0.4	325.0	0.4
	P	455,184	79	455,105	459,975	79	459,896	-4,791	0	-4,791	-1.0	0.0	-1.0
FEBRUARY	M	63,219	0	63,219	61,530	2	61,528	1,689	-2	1,691	2.7	-100.0	2.7
	P	518,403	79	518,324	521,505	81	521,424	-3,102	-2	-3,100	-0.6	-2.5	-0.6
MARCH	M	63,533	0	63,533	66,671	20	66,651	-3,138	-20	-3,118	-4.7	-100.0	-4.7
3rd Quarter		196,081	17	196,064	197,267	26	197,241	-1,186	-9	-1,177	-0.6	-34.6	-0.6
Upto 3rd Qtr		581,936	79	581,857	588,176	101	588,075	-6,240	-22	-6,218	-1.1	-21.8	-1.1
APRIL	M	70,105	0	70,105	70,537	1	70,536	-432	-1	-431	-0.6	-100.0	-0.6
	P	652,041	79	651,962	658,713	102	658,611	-6,672	-23	-6,649	-1.0	-22.5	-1.0
MAY	M	71,824	0	71,824	78,673	7	78,666	-6,849	-7	-6,842	-8.7	-100.0	-8.7
	P	723,865	79	723,786	737,386	109	737,277	-13,521	-30	-13,491	-1.8	-27.5	-1.8
JUNE	M	86,572	1	86,571	86,947	5	86,942	-375	-4	-371	-0.4	-80.0	-0.4
4th Quarter		228,501	1	228,500	236,157	13	236,144	-7,656	-12	-7,644	-3.2	-92.3	-3.2
Annual		810,437	80	810,357	824,333	114	824,219	-13,896	-34	-13,862	-1.7	-29.8	-1.7

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	29,355	0	29,355	29,024	1,971	27,053	331	-1,971	2,302	1.1	-100.0	8.5
AUGUST	M	45,851	0	45,851	50,652	21,732	28,920	-4,801	-21,732	16,931	-9.5	-100.0	58.5
	P	75,206	0	75,206	79,676	23,703	55,973	-4,470	-23,703	19,233	-5.6	-100.0	34.4
SEPTEMBER	M	66,502	0	66,502	69,559	3,846	65,713	-3,057	-3,846	789	-4.4	-100.0	1.2
1st Quarter		141,708	0	141,708	149,235	27,549	121,686	-7,527	-27,549	20,022	-5.0	-100.0	16.5
OCTOBER	M	50,187	4	50,183	51,271	805	50,466	-1,084	-801	-283	-2.1	-99.5	-0.6
	P	191,895	4	191,891	200,506	28,354	172,152	-8,611	-28,350	19,739	-4.3	-100.0	11.5
NOVEMBER	M	53,388	8,745	44,643	54,403	11,718	42,685	-1,015	-2,973	1,958	-1.9	-25.4	4.6
	P	245,283	8,749	236,534	254,909	40,072	214,837	-9,626	-31,323	21,697	-3.8	-78.2	10.1
DECEMBER	M	70,844	5,159	65,685	80,853	16	80,837	-10,009	5,143	-15,152	-12.4	32,143.8	-18.7
2nd Quarter		174,419	13,908	160,511	186,527	12,539	173,988	-12,108	1,369	-13,477	-6.5	10.9	-7.7
Upto 2nd Qtr		316,127	13,908	302,219	335,762	40,088	295,674	-19,635	-26,180	6,545	-5.8	-65.3	2.2
JANUARY	M	40,568	0	40,568	47,671	646	47,025	-7,103	-646	-6,457	-14.9	-100.0	-13.7
	P	356,695	13,908	342,787	383,433	40,734	342,699	-26,738	-26,826	88	-7.0	-65.9	0.0
FEBRUARY	M	49,020	0	49,020	50,095	3	50,092	-1,075	-3	-1,072	-2.1	-100.0	-2.1
	P	405,715	13,908	391,807	433,528	40,737	392,791	-27,813	-26,829	-984	-6.4	-65.9	-0.3
MARCH	M	73,220	7,175	66,045	72,859	0	72,859	361	7,175	-6,814	0.5	-	-9.4
3rd Quarter		162,808	7,175	155,633	170,625	649	169,976	-7,817	6,526	-14,343	-4.6	1,005.5	-8.4
Upto 3rd Qtr		478,935	21,083	457,852	506,387	40,737	465,650	-27,452	-19,654	-7,798	-5.4	-48.2	-1.7
APRIL	M	55,498	0	55,498	62,353	-3	62,356	-6,855	3	-6,858	-11.0	-100.0	-11.0
	P	534,433	21,083	513,350	568,740	40,734	528,006	-34,307	-19,651	-14,656	-6.0	-48.2	-2.8
MAY	M	67,956	0	67,956	73,651	9	73,642	-5,695	-9	-5,686	-7.7	-100.0	-7.7
	P	602,389	21,083	581,306	642,391	40,743	601,648	-40,002	-19,660	-20,342	-6.2	-48.3	-3.4
JUNE	M	67,550	0	67,550	89,086	29,647	59,439	-21,536	-29,647	8,111	-24.2	-100.0	13.6
4th Quarter		191,004	0	191,004	225,090	29,653	195,437	-34,086	-29,653	-4,433	-15.1	-100.0	-2.3
Annual		669,939	21,083	648,856	731,477	70,390	661,087	-61,538	-49,307	-12,231	-8.4	-70.0	-1.9

FEDERAL EXCISE DUTY

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	9,230	0	9,230	8,361	0	8,361	869	0	869	10.4	-	10.4
AUGUST	M	11,908	0	11,908	12,064	0	12,064	-156	0	-156	-1.3	-	-1.3
	P	21,138	0	21,138	20,425	0	20,425	713	0	713	3.5	-	3.5
SEPTEMBER	M	20,957	0	20,957	18,387	0	18,387	2,570	0	2,570	14.0	-	14.0
1st Quarter		42,095	0	42,095	38,812	0	38,812	3,283	0	3,283	8.5	-	8.5
OCTOBER	M	16,430	0	16,430	13,494	0	13,494	2,936	0	2,936	21.8	-	21.8
	P	58,525	0	58,525	52,306	0	52,306	6,219	0	6,219	11.9	-	11.9
NOVEMBER	M	18,361	0	18,361	15,891	2	15,889	2,470	-2	2,472	15.5	-100.0	15.6
	P	76,886	0	76,886	68,197	2	68,195	8,689	-2	8,691	12.7	-100.0	12.7
DECEMBER	M	25,450	0	25,450	21,892	0	21,892	3,558	0	3,558	16.3	-	16.3
2nd Quarter		60,241	0	60,241	51,277	2	51,275	8,964	-2	8,966	17.5	-100.0	17.5
Upto 2nd Qtr		102,336	0	102,336	90,089	2	90,087	12,247	-2	12,249	13.6	-100.0	13.6
JANUARY	M	15,206	0	15,206	13,498	0	13,498	1,708	0	1,708	12.7	-	12.7
	P	117,542	0	117,542	103,587	2	103,585	13,955	-2	13,957	13.5	-100.0	13.5
FEBRUARY	M	20,742	0	20,742	17,565	0	17,565	3,177	0	3,177	18.1	-	18.1
	P	138,284	0	138,284	121,152	2	121,150	17,132	-2	17,134	14.1	-100.0	14.1
MARCH	M	24,647	0	24,647	23,131	0	23,131	1,516	0	1,516	6.6	-	6.6
3rd Quarter		60,595	0	60,595	54,194	0	54,194	6,401	0	6,401	11.8	-	11.8
Upto 3rd Qtr		162,931	0	162,931	144,283	2	144,281	18,648	-2	18,650	12.9	-100.0	12.9
APRIL	M	21,102	0	21,102	19,081	0	19,081	2,021	0	2,021	10.6	-	10.6
	P	184,033	0	184,033	163,364	2	163,362	20,669	-2	20,671	12.7	-100.0	12.7
MAY	M	22,193	0	22,193	19,770	0	19,770	2,423	0	2,423	12.3	-	12.3
	P	206,226	0	206,226	183,134	2	183,132	23,092	-2	23,094	12.6	-100.0	12.6
JUNE	M	31,960	0	31,960	30,365	4	30,361	1,595	-4	1,599	5.3	-100.0	5.3
4th Quarter		75,255	0	75,255	69,216	4	69,212	6,039	-4	6,043	8.7	-100.0	8.7
Annual		238,186	0	238,186	213,499	6	213,493	24,687	-6	24,693	11.6	-100.0	11.6

CUSTOMS DUTY

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	51,818	1,629	50,189	41,467	1,577	39,890	10,351	52	10,299	25.0	3.3	25.8
AUGUST	M	54,966	1,759	53,207	46,168	1,793	44,375	8,798	-34	8,832	19.1	-1.9	19.9
	P	106,784	3,388	103,396	87,635	3,370	84,265	19,149	18	19,131	21.9	0.5	22.7
SEPTEMBER	M	54,057	910	53,147	45,141	534	44,607	8,916	376	8,540	19.8	70.4	19.1
1st Quarter		160,841	4,298	156,543	132,776	3,904	128,872	28,065	394	27,671	21.1	10.1	21.5
OCTOBER	M	59,343	2,805	56,538	47,905	1,446	46,459	11,438	1,359	10,079	23.9	94.0	21.7
	P	220,184	7,103	213,081	180,681	5,350	175,331	39,503	1,753	37,750	21.9	32.8	21.5
NOVEMBER	M	58,706	1,280	57,426	49,772	1,172	48,600	8,934	108	8,826	17.9	9.2	18.2
	P	278,890	8,383	270,507	230,453	6,522	223,931	48,437	1,861	46,576	21.0	28.5	20.8
DECEMBER	M	66,740	1,209	65,531	58,495	905	57,590	8,245	304	7,941	14.1	33.6	13.8
2nd Quarter		184,789	5,294	179,495	156,172	3,523	152,649	28,617	1,771	26,846	18.3	50.3	17.6
Upto 2nd Qtr		345,630	9,592	336,038	288,948	7,427	281,521	56,682	2,165	54,517	19.6	29.2	19.4
JANUARY	M	58,244	1,681	56,563	49,906	1,700	48,206	8,338	-19	8,357	16.7	-1.1	17.3
	P	403,874	11,273	392,601	338,854	9,127	329,727	65,020	2,146	62,874	19.2	23.5	19.1
FEBRUARY	M	52,842	1,314	51,528	45,047	1,399	43,648	7,795	-85	7,880	17.3	-6.1	18.1
	P	456,716	12,587	444,129	383,901	10,526	373,375	72,815	2,061	70,754	19.0	19.6	18.9
MARCH	M	63,107	727	62,380	56,456	1,397	55,059	6,651	-670	7,321	11.8	-48.0	13.3
3rd Quarter		174,193	3,722	170,471	151,409	4,496	146,913	22,784	-774	23,558	15.0	-17.2	16.0
Upto 3rd Qtr		519,823	13,314	506,509	440,357	11,923	428,434	79,466	1,391	78,075	18.0	11.7	18.2
APRIL	M	53,841	1,434	52,407	49,123	1,441	47,682	4,718	-7	4,725	9.6	-0.5	9.9
	P	573,664	14,748	558,916	489,480	13,364	476,116	84,184	1,384	82,800	17.2	10.4	17.4
MAY	M	57,398	1,225	56,173	55,806	1,174	54,632	1,592	51	1,541	2.9	4.3	2.8
	P	631,062	15,973	615,089	545,286	14,538	530,748	85,776	1,435	84,341	15.7	9.9	15.9
JUNE	M	71,083	597	70,486	77,838	213	77,625	-6,755	384	-7,139	-8.7	180.3	-9.2
4th Quarter		182,322	3,256	179,066	182,767	2,828	179,939	-445	428	-873	-0.2	15.1	-0.5
Annual		702,145	16,570	685,575	623,124	14,751	608,373	79,021	1,819	77,202	12.7	12.3	12.7

INLAND REVENUE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2018-19			FY 2017-18			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	211,109	10,211	200,898	180,973	14,256	166,717	30,136	-4,045	34,181	16.7	-28.4	20.5
AUGUST	M	201,924	2,054	199,870	218,823	25,923	192,900	-16,899	-23,869	6,970	-7.7	-92.1	3.6
	P	413,033	12,265	400,768	399,796	40,179	359,617	13,237	-27,914	41,151	3.3	-69.5	11.4
SEPTEMBER	M	288,179	13,238	274,941	283,763	7,296	276,467	4,416	5,942	-1,526	1.6	81.4	-0.6
1st Quarter		701,212	25,503	675,709	683,559	47,475	636,084	17,653	-21,972	39,625	2.6	-46.3	6.2
OCTOBER	M	214,386	2,056	212,330	225,350	2,229	223,121	-10,964	-173	-10,791	-4.9	-7.8	-4.8
	P	915,598	27,559	888,039	908,909	49,704	859,205	6,689	-22,145	28,834	0.7	-44.6	3.4
NOVEMBER	M	236,654	12,323	224,331	240,401	17,956	222,445	-3,747	-5,633	1,886	-1.6	-31.4	0.8
	P	1,152,252	39,882	1,112,370	1,149,310	67,660	1,081,650	2,942	-27,778	30,720	0.3	-41.1	2.8
DECEMBER	M	352,063	5,661	346,402	363,120	4,642	358,478	-11,057	1,019	-12,076	-3.0	22.0	-3.4
2nd Quarter		803,103	20,040	783,063	828,871	24,827	804,044	-25,768	-4,787	-20,981	-3.1	-19.3	-2.6
Upto 2nd Qtr		1,504,315	45,543	1,458,772	1,512,430	72,302	1,440,128	-8,115	-26,759	18,644	-0.5	-37.0	1.3
JANUARY	M	230,146	14,339	215,807	231,879	6,588	225,291	-1,733	7,751	-9,484	-0.7	117.7	-4.2
	P	1,734,461	59,882	1,674,579	1,744,309	78,890	1,665,419	-9,848	-19,008	9,160	-0.6	-24.1	0.6
FEBRUARY	M	224,403	11,586	212,817	225,294	6,478	218,816	-891	5,108	-5,999	-0.4	78.9	-2.7
	P	1,958,864	71,468	1,887,396	1,969,603	85,368	1,884,235	-10,739	-13,900	3,161	-0.5	-16.3	0.2
MARCH	M	326,438	17,952	308,486	318,563	3,398	315,165	7,875	14,554	-6,679	2.5	428.3	-2.1
3rd Quarter		780,987	43,877	737,110	775,736	16,464	759,272	5,251	27,413	-22,162	0.7	166.5	-2.9
Upto 3rd Qtr		2,285,302	89,420	2,195,882	2,288,166	88,766	2,199,400	-2,864	654	-3,518	-0.1	0.7	-0.2
APRIL	M	233,010	7,807	225,203	257,721	10,737	246,984	-24,711	-2,930	-21,781	-9.6	-27.3	-8.8
	P	2,518,312	97,227	2,421,085	2,545,887	99,503	2,446,384	-27,575	-2,276	-25,299	-1.1	-2.3	-1.0
MAY	M	278,120	4,168	273,952	304,846	6,977	297,869	-26,726	-2,809	-23,917	-8.8	-40.3	-8.0
	P	2,796,432	101,395	2,695,037	2,850,733	106,480	2,744,253	-54,301	-5,085	-49,216	-1.9	-4.8	-1.8
JUNE	M	451,535	3,665	447,870	524,620	33,491	491,129	-73,085	-29,826	-43,259	-13.9	-89.1	-8.8
4th Quarter		962,665	15,640	947,025	1,087,187	51,205	1,035,982	-124,522	-35,565	-88,957	-11.5	-69.5	-8.6
Annual		3,247,967	105,060	3,142,907	3,375,353	139,971	3,235,382	-127,386	-34,911	-92,475	-3.8	-24.9	-2.9