

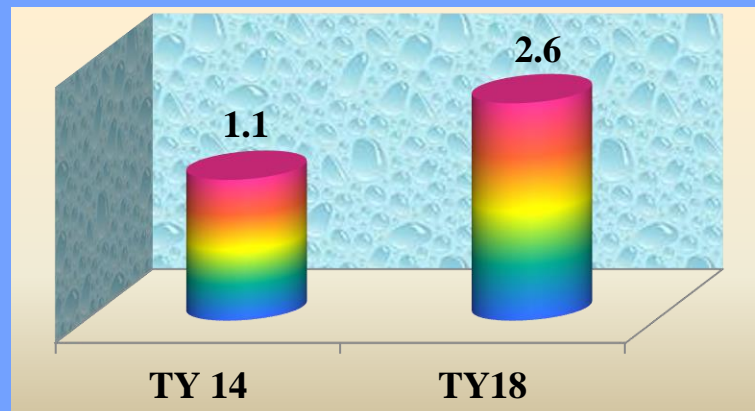
FBR

Biannual Review

Vol. 17, No. 1, July-December 2017-18

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

Growth in Income Tax Returns (million)



**FEDERAL BOARD OF REVENUE
GOVERNMENT OF PAKISTAN
ISLAMABAD – PAKISTAN**

The Biannual Review July-December 2017-18 has been prepared by the Research Team of Strategic Planning Reform & Statistics Wing.

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Foreword

FBR has been able to collect net tax revenue of Rs. 1,721.6 billion, yielding 16.9% growth over the collection of Rs. 1,472.3 billion during HI 2017-18. Revenues from direct taxes and sales tax showed considerable growth. Customs revenue has once again grown significantly during HI 2017-18. The targets for first half of 2017-18 have been achieved to the extent of 97.5% which needs to be addressed. To compensate for the revenue loss of first half of CFY, more diligent efforts and monitoring would be required particularly in the collection of the direct taxes. FBR is working on key areas to make the revenue grow more as tax revenues are direly needed for the purpose of poverty alleviation and economic development. Therefore, our field formations are well prepared to fetch maximum revenues in the second half of CFY.

Nonetheless, the reforms program has gradually started paying the dividends in shape of awareness, improved compliance, promotion of tax culture and higher tax-GDP ratio. It is hoped that the outcome of such reform initiatives would improve further in the shape of higher tax revenues and tax-GDP ratio in coming years.

The current issue of the FBR Biannual Review provides an update on FBR revenue generating efforts. The in-depth analysis of data for the first half of 2017-18 provides an insight into various components of federal taxes. The Biannual Review also presents an update on policy and administrative reform measures introduced in the recent years along with current and future plans.

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

(Tariq Mahmood Pasha)
Secretary Revenue Division/
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Abbreviations

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

I. FBR Revenue Collection vis-à-vis Target H1: 2017-18

FBR has collected Rs. 1,721.6 billion during H1: 2017-18 against Rs. 1,472.3 billion entailing a growth of 16.9%. The revenue target for H1: 2017-18 of Rs. 1,766.1 billion has been achieved to the extent of 97.5%. Table 1 highlights the tax-wise target and collection during H1: 2017-18.

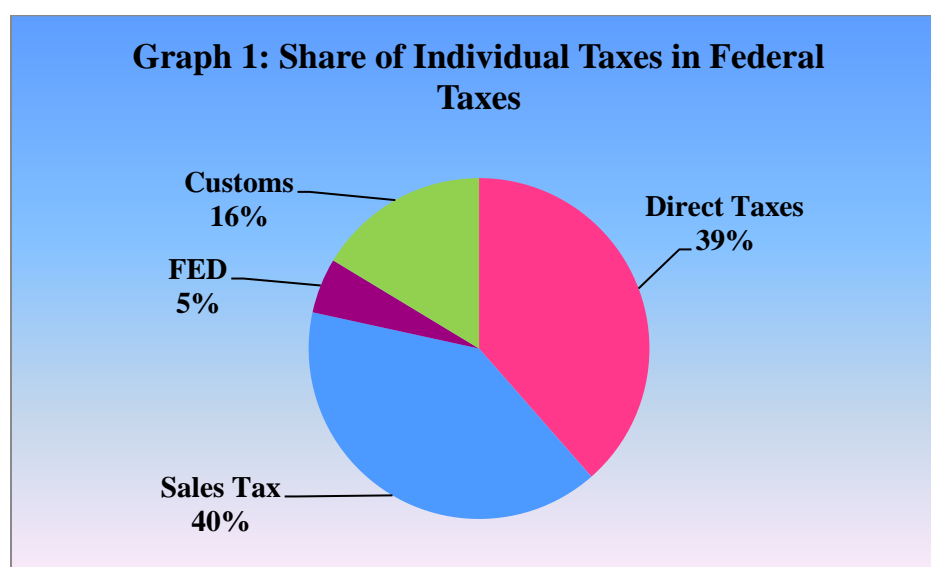
Table 1: Net Collection Vis-à-Vis Targets for H1: 2017-18

(Rs. Billion)

Tax Heads	Target	Collection		Growth (%)	Target Achieved
		H1:2017-18	H1:2016-17		
Direct Taxes	694.3	663.5	591.5	12.2	95.6
Sales Tax	712.2	686.5	577.4	18.9	96.4
FED	94.9	90.1	85.4	5.5	94.9
Customs	264.7	281.5	218.0	29.1	106.3
Half Year	1766.1	1721.6	1472.3	16.9	97.5

The sales tax contributed 40% to the Federal Tax collection followed by direct taxes 39%, customs 16% and FED 5% during H1: 2017-18 (Graph 1). The share of customs has increased from 16.4% in H1: 2017-18 to 18.7% in H1: 2018-19 and the share of FED has slightly increased from 5.2% in H1: 2017-18 to 5.7% in H1: 2018-19.

Graph 1: Share of Individual Taxes in Federal Taxes



Analysis of Head-wise Revenue Collection H1: 2017-18

During CFY, FBR was given a target of Rs. 4,013 billion, which has been brought down slightly to a level of Rs. 3,935 billion due to relief measures given in the CFY. This target is around 16.8% higher than the collection of FY: 2016-17. During first half of CFY Rs. 1,721.6 billion has been collected, reflecting an addition of Rs. 249.3 billion or 16.93% higher than the collection realized during the H1: 2016-17. The customs duty has recorded a healthy growth of 29.1%, followed by Sales (18.9%), direct taxes (12.2%) and FED (5.5%). The customs revenues have surpassed half early revenue target by 6.3%. Direct taxes, Sales Tax and FED need more attention as the half yearly targets have been missed by around 4.4%, 3.6% and 5.1% respectively.

Table 2: Month-wise Comparative Net Collection H1: 2017-18

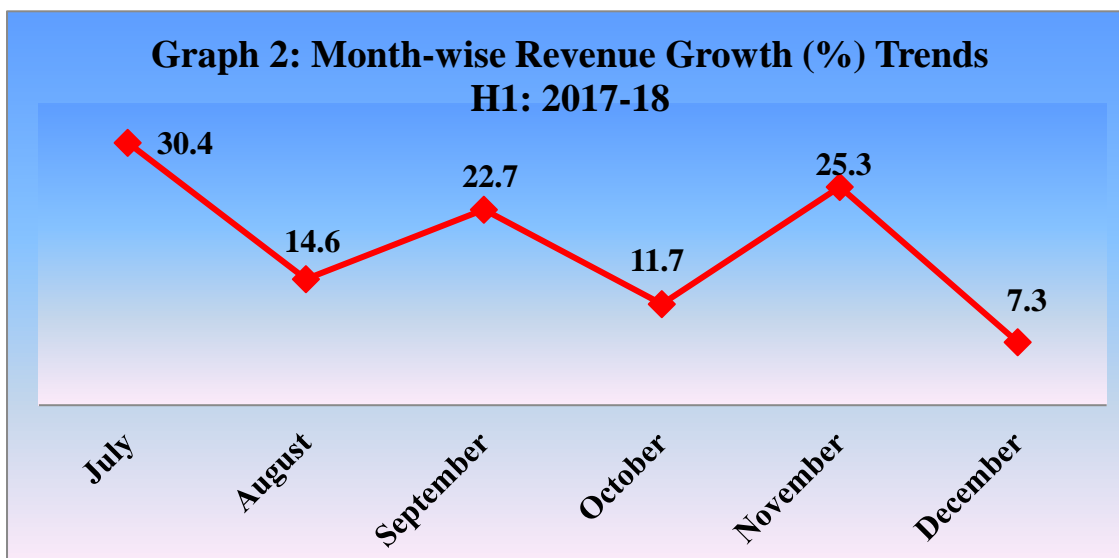
(Rs. Million)

Months	H1: 2017-18	H1: 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
July-December	1,721,649	1,472,337	249,312	16.9

According to month-wise and quarterly growth trends highlighted in Table 2 above, new fiscal year started with a massive growth of 30.4% in July but it sharply plummeted to 14.6% in August and rouse again to 22.7% in September. The overall growth achieved during quarter-1 was 22.0%. However, the performance in the second quarter could not pick up the pace and growth was 11.7% in October, slightly on higher side, i.e., 25.3% in November and 7.3% in December. As a result, the second quarter ended up with a growth of only 13.2% and

an overall growth of 16.9% during first six months of CFY. The monthly growth trend has also been depicted in the following graph:

Graph 2: Month-wise Revenue Growth (%) Trends H1: 2017-18



Refunds/Rebates

Overall refund payments have been 33.1% higher than the refund issued in the corresponding period last year. The tax-wise refund payments during H1: 2017-18 have been shown in Table 3:

**Table 3: Comparative Position of Refunds/ Rebates Payments:
H1: 2017-18 Vs. H1: 2016-17**

(Rs. Billion)

Heads	Refunds/ Rebates		Difference	
	H1:2017-18	H1:2016-17	Absolute	Growth (%)
Direct Taxes	32.1	29.1	3.0	10.3
Sales Tax	40.2	24.8	15.4	62.1
Federal Excise	0.0	0.0	0.0	0.0
Customs	7.4	6.0	1.4	23.3
All Taxes	79.7	59.9	19.8	33.1

Detailed Tax wise Analysis

Direct Taxes:

The direct taxes have contributed 39% in the total tax receipts collected during H1: 2017-18. The net collection stood at Rs. 663.5 billion reflecting a growth of 12.2% over the corresponding period last year. An amount of Rs. 32.1 billion has been paid back as refund to the claimants against Rs. 29.1 billion during FY: 2016-17.

The collection of income tax comprises of withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD). The share of WHT, VP and COD in gross collection has been 69.3%, 24.6% and 5.7% respectively. Details of these components of direct taxes collection are presented in Table 4.

Table 4: Head-wise Collection of Direct Taxes for H1:2017-18

(Rs Million)

Heads	H1:2017-18	H1:2016-17	Growth (%)	Share (%)	
				H1:2017-18	H1:2016-17
Collection on Demand	40,088	31,846	25.9	5.7	5.1
Voluntary Payments	174,231	172,182	1.2	24.6	27.7
Deductions at Source (WHT)	491,476	415,091	18.4	69.3	66.7
Miscellaneous	2,976	2,849	4.5	0.4	0.5
Gross Income Tax	708,771	621,968	14.0	100.0	100.0
Other DT	-13,101	-1,394	839.8		
Total Gross Direct Taxes	695,670	620,574	12.1		
Refunds	32,137	29,079	10.5		
Total Net Direct Taxes	663,533	591,495	12.2		

Analysis of Components of Income Tax

Collection on Demand (CoD): This part of the collection reflects departmental efforts to fetch revenue. The collection from this head has increased by around

26% in H1: 2017-18 as compared to PFY (Table 5). In absolute terms, around Rs. 8.2 billion additional amounts has been collected from CoD during July-December 2017-18 as compared to H1: PFY. The collection from arrear demand has recorded negative growth of 0.3%, while current demand has recorded a positive growth of 41.6%. This underlines the need to boost departmental efforts in liquidation of arrears demand. However, the field formations are facing certain issues due to which CoD has been affected, which include stays granted by the appellate fora involving huge revenue, thus blocking the liquidation of arrears.

Table 5: Collection on Demand (CoD) for H1: 2017-18

(Rs. Million)

Heads	H1:2017-18	H1:2016-17	Growth (%)
Arrears	12,137	12,171	-0.3
U/s 146 (B)	82	0	-
Current	27,869	19,675	41.6
Total CoD	40,088	31,846	25.9

Voluntary Payments (VP): This component includes payments with return and advances. Rs 174.2 billion have been generated during H1: 2017-18 as compared to Rs 172.2 billion in the corresponding period last year. Collection from VP has recorded a growth of 1.2% (Table 6). Major component of voluntary payment is advance tax where a sum of Rs 143.5 billion has been collected against Rs 138.8 billion in the corresponding period last year. The collection from advance tax has grown by 3.4%. The second component of VP is payment with returns, which has shown a negative growth i.e. -7.9% during the period under review.

Table 6: Voluntary Payments (VP): A Comparison for H1: 2017-18

(Rs. Million)

Heads	H1:2017-18	H1:2016-17	Growth (%)
With Return	30,707	33,351	-7.9
Advance Tax	143,524	138,831	3.4
Total VP	174,231	172,182	1.2

Withholding Taxes (WHT): WHT contributes a major chunk i.e. around 69.3% in the collection of income tax. The WHT collection during H1: 2017-18 has been Rs. 491.5 billion against Rs. 415.1 billion during H1: 2016-17 indicating a growth of 18.4%. The nine major components of withholding taxes contributed around 18.9% of total WHT collection. These are: imports, salary, dividends, bank interest/securities, contracts, export, cash withdrawals, electricity and telephone. As far as growth is concerned, collection from dividends grew by 36.0%, electricity 31.0%, salary 26.0%, exports 22.0%, bank interest 15.6%, cash withdrawals 14.3% and imports by 13.3%. The only negative growth recorded was in telephone with -2.0%.

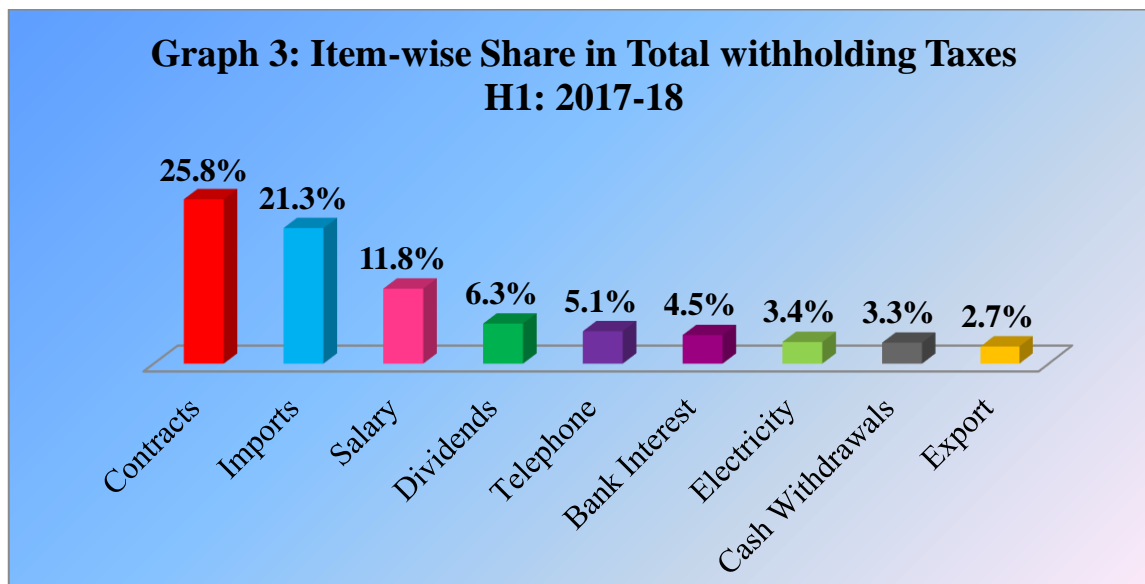
**Table 7: Half-Yearly Collection from Major Revenue Spinners
of Withholding Taxes**

(Rs. Million)

Collection Heads	H1:2017-18	H1:2016-17	Difference (Absolute)	Growth (%)	Share (%)
Contracts	126,988	104,320	22,668	21.7	25.8
Imports	104,830	92,542	12,288	13.3	21.3
Salary	57,805	45,867	11,938	26	11.8
Dividends	30,808	22,660	8,148	36	6.3
Telephone	25,051	25,570	-519	-2	5.1
Bank Interest	22,255	19,254	3,001	15.6	4.5
Electricity	16,567	12,651	3,916	31	3.4
Cash Withdrawals	16,104	14,088	2,016	14.3	3.3
Export	13,420	10,996	2,424	22	2.7
Sub-Total (9 major items)	413,828	347,948	65,880	18.9	84.2
Share in Total WHT	84.2	83.8	-	-	-
Other WHT	77,648	67,143	10,505	15.6	15.8
Total WHT	491,476	415,091	76,385	18.4	100
Share in Gross I. Tax	69.3	66.7			

Nine items contributed around 84.2% in total withholding taxes. The highest contributions in WHT collection has been from contracts (25.8%) and imports (21.3%), followed by salary (11.8%) as depicted in Graph 3 below:

Graph 3: Item-wise Share in Total withholding Taxes H1: 2017-18



Sales Tax:

Sales tax is the top revenue generating source of federal tax receipts. It constitutes 39.2% of the total net revenue collection. The collection during July-December 2017-18 has been Rs. 686.5 billion against Rs. 577.4 billion in the corresponding period of last year. The overall sales tax collection grew by around 18.9%. The collection of sales tax domestic grew by just 14.5%, whereas, sales tax imports increased by 22.4%. Within sales tax, the share of sales tax imports is 56.9% and the rest 43.1% is contributed by sales tax domestic. Details of collection of these two components are depicted in (Table-8).

Table 8: Collection of Sales Tax for H1:2017-18

(Rs. Million)

Tax-Head	Net Collection		Growth	
	H1:2017-18	H1:2016-17	Absolute	%
Sales Tax Imports	390,834	319,264	71,570	22.4
Sales Tax Domestic	295,674	258,175	37,499	14.5
Sales Tax (Total)	686,508	577,439	109,069	18.9

Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs. 295.7 billion against Rs. 258.2 billion in the H1: PFY and the net collection grew by 14.5%. The share of sales tax domestic has slightly decreased to 43.1% from 44.7% in the H1: PFY.

Major Revenue Spinners of STD: The collection of sales tax has been highly concentrated in few commodities. This is confirmed by the fact that only five items including; petroleum products, electrical energy, withholding agents, sugar and cement contribute more than 64% of the total sales tax domestic. Ten major items shared 70% of the total net sales tax domestic. The detail of ten major items has been shown in Table 9 below:

Table 9: Net Collection of GST (Domestic) from Major Revenue Spinners H1: 2017-18

(Rs. Million)

Commodities/Items	Net Collection			Share (%)	
	H1:2017-18	H1:2016-17	Growth (%)	H1:2017-18	H1:2016-17
POL Products	134,395	99,704	34.8	45.5	38.6
Electrical Energy	28,783	23,140	24.4	9.7	9.0
Sugar	9,267	8,590	7.9	3.1	3.3
Aerated Waters/Beverage	8,983	8,768	2.5	3.0	3.4
Cigarettes	7,588	7,242	4.8	2.6	2.8
Food Products	6,956	6,126	13.6	2.4	2.4
Iron & Steel Products	3,901	1,730	125.5	1.3	0.7
Auto Parts	2,365	1,568	50.9	0.8	0.6
Concentrates (Beverage)	2,356	1,835	28.4	0.8	0.7
M.S. Products (Mild Steel)	2,126	1,757	21.0	0.7	0.7
Major Ten Commodities	206,721	160,460	28.8	69.9	62.2
Other	88,953	97,715	-9.0	30.1	37.8
All Commodities	295,674	258,175	14.5	100.0	100.0

All the top ten major items registered positive growth during July-December 2017-18 in the midst of Iron & Steel on top with 125.5% growth, followed by Auto Parts (51%), POL Products (34.8%), Concentrates (28.4%) and electrical energy (24.4%).

Sales Tax at Import Stage: Sales tax on imports is a significant component of federal tax receipts. The share of sales tax (imports) in total sales tax net collection is 56.9%. The sales tax (imports) collection showed a positive growth of 22.4% in H1: 2017-18 compared to H1: 2016-17. The net collection of sales tax imports during H1: 2017-18 stood at Rs. 390.8 billion against Rs. 319.3 billion in H1: 2016-17. Ten major commodities of sales tax import have contributed a major chunk i.e. 81.1% in sales tax (imports) collection (Table 10). POL Products have been a leading source of sales tax collection at import stage with a share of 34.1%. All the top ten commodities have depicted a positive growth. In terms of growth, vehicles (non railway) has been on top with growth of 37.5%, followed by iron & steel 36.2%, Organic Chemicals 35.8%, POL products 34.1% and Oil Seeds has 28.8%. Details of major revenue spinners of sales tax (imports) have been given in the table below:-

Table:10 Major Revenue Spinners Sales Tax(Imports) for H1: 2017-18

(Rs Million)

Ch	Commodities	Collection			Share (%)	
		H1:2017-18	H1:2016-17	Growth (%)	H1:2017-18	H1:2016-17
27	POL Products	128,408	95,786	34.1	32.8	30
87	Vehicles (Non-Railway)	32,804	23,856	37.5	8.4	7.5
72	Iron and Steel	32,297	23,707	36.2	8.3	7.4
84	Machinery & Mechanical	29,684	28,482	4.2	7.6	8.9
85	Electrical Machinery	24,426	24,373	0.2	6.2	7.6
39	Plastic Resins etc.	20,412	16,294	25.3	5.2	5.1
15	Animals or vegetable fats & oils	20,321	15,495	31.1	5.2	4.9
29	Organic Chemicals	7,874	5,798	35.8	2.0	1.8
12	Oil seeds	7,864	6,105	28.8	2.0	1.9
09	Coffee, tea, mate & spices	6,493	5,857	10.9	1.7	1.8
40	Rubber & articles thereof	6,426	5,473	17.4	1.6	1.7
	Sub Total	317,009	251,226	26.2	81.1	78.7
	Others	73,900	68,144	8.4	18.9	21.3
	Gross	390,909	319,370	22.4	100.0	100.0
	Refund/Rebate	75.2	105.5	-28.7		
	Net	390,834	319,264	22.4		

Customs Duty

Customs duty constitutes 26.6% and 16.4% of the indirect taxes and federal taxes respectively. The gross and net collection from customs duty during July-December, 2017-18 has been Rs 289.0 billion and Rs. 282.0 billion entailing growths of 29.0% and 29.2% respectively. If this trend continues the full year, target of customs revenues is likely to be achieved easily. However, more efforts by customs authorities and vigilance regarding under invoicing, under valuation, and smuggling can enable the customs revenue to surpass annual target with higher margin which can compensate to some extent the expected loss from other heads.

The base of customs duties is dutiable imports and it grew by 69.2% during the first 6 months of 2017-18. The dutiable imports of major items like Oil seeds, iron & steel, vehicles (non railway) and organic chemicals have grown by 52.0%, 46.9%, 37.7% and 24.6% respectively. The substantial jump in import value enabled the customs duties to grow by around 29% during H1: 2017-18.

Customs Duty from Major Revenue Spinners

It is evident from Table 11 that a major chunk of customs duty has been emanated from 10 major commodities grouped in PCT Chapters. Out of ten major items, nine have exhibited a positive growth in customs collection. Edible fruits and nuts has been on top from growth perspective, while automobile (Ch: 87), the leading revenue spinner, has recorded 47.5% growth during H1: 2017-18. Moreover, its share in customs collection has also increased from about 14.8% to 16.9% during the period under review.

The POL Products with 10.5% share, is the second major contributor of customs duty. The collection of customs from POL (Ch: 27) has exhibited a growth of 12.7% during H1: 2017-18. This growth is mainly driven by around 24.3% growth in the dutiable oil imports.

The collection of customs from iron & steel (Ch: 72) has grown by 40.3% against 46.9% increase in dutiable imports during H1: 2017-18. A growth of 1% was manifested by customs duty in nuclear reactor, boiler and machinery (Ch: 84) despite 18.8% negative growth observed in its dutiable imports. The collection from electrical machinery & equipment has increased by 7.3% despite decrease in dutiable imports by 28.2%. The collection from

vegetable oil and fat (Ch: 15) and plastic & articles (Ch: 39) has gone up by 26.3% and around 24% respectively. The collection from edible fruits & nuts (Ch: 08) has also increased by 73.4% against 10.8% growth in the dutiable imports.

The collection of CD from rubber and articles has also jumped by around 43% due to 19.5% growth in dutiable imports. Moreover, the collection from ceramic products (Ch: 69) has recorded a growth of around 43% against 13.2% increase in its dutiable imports.

Table11: Major Revenue Spinners of Customs Duties for H1:2017-18

(Rs. Million)

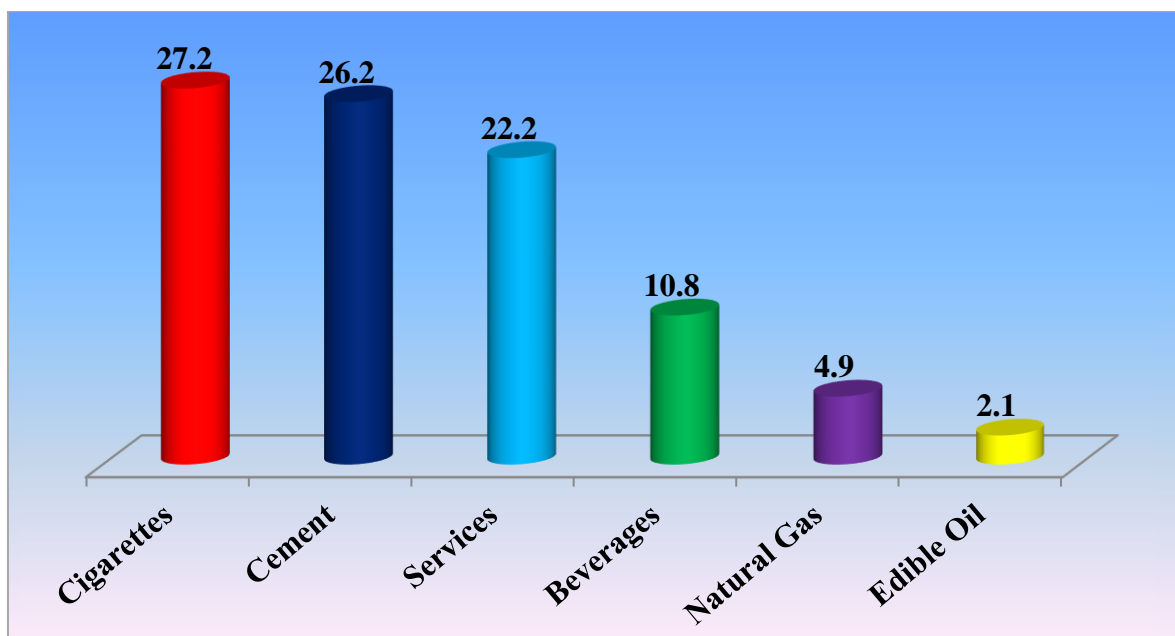
Ch	Description	Collection of Customs Duties			Share (%)	
		H1:2017-18	H1:2016-17	Growth (%)	H1:2017-18	H1:2016-17
87	Vehicles	48,931	33,163	47.5	16.9	14.8
27	POL Products	30,256	26,852	12.7	10.5	12.0
72	Iron and Steel	19,833	14,139	40.3	6.9	6.3
84	Mechanical Machinery	16,780	16,610	1.0	5.8	7.4
85	Electrical Machinery	14,533	13,545	7.3	5.0	6.0
15	Edible oil	14,453	11,444	26.3	5.0	5.1
39	Plastic Resins etc.	9,690	7,818	23.9	3.4	3.5
8	Edible fruits and nuts	6,850	3,950	73.4	2.4	1.8
73	Articles of Iron and Steel	5,772	5,839	-1.1	2.0	2.6
40	Rubber and articles	5,715	3,997	43.0	2.0	1.8
	Sub-Total	172,813	137,357	25.8	59.8	61.3
	Others	116,135	86,594	34.1	40.2	38.7
	Gross	288,948	223,951	29.0	100.0	100.0
	Refund/Rebate	7,427	5,973	24.3		
	Net	281,521	217,978	29.2		

Federal Excise Duty (FED)

FED constitutes around 8.5% of indirect taxes and 5.2% of the total FBR taxes. The collection from federal excise duties has registered a growth of 5.5% during H1:2017-18 as compared to the corresponding period last year. The net revenue stood at Rs. 90.1 billion during H1:2017-18 against Rs. 85.4 billion during the corresponding period last year. The half yearly revenue target has been achieved to the extent of 95%. In absolute terms around Rs. 4.8 billion lesser amounts have been collected as compared to target of FED set for July-December 2017-18. During second half of CFY Rs. 135 billion or 60% of the yearly target, has to be collected to avoid the shortfall.

The share of six major revenue spinners of FED has been around 93.4% during July-December, 2017-18. Cigarette is the top most revenue generating source of FED and it alone contributed 27.2% of the collection of FED. Other major items include cement, services, beverages, natural gas and edible oils. The composition of FED during July-December, 2017-18 is depicted in Graph 4 below:

Graph 4: Share (%) of 6 Major items in FED Collection



Major growth has been recorded in the collection from Edible Oil and Cement which grew by 49.1% and 46.0% during the period under review. The collection from Vehicles and Services recorded a growth of 22.5% and 1.7% respectively. On the other hand, negative growth has been witnessed in the collection of Natural Gas, Cigarettes and Beverages. The collection

from major revenue spinners during first 6 months of 2017-18 as compared to corresponding period last year has been presented in Table 12 below:

Table 12: FED Collection from Major Commodities for H1:2017-18

(Rs. Million)

Commodities	Collection		Difference	
	H1:2017-18	H1:2016-17	Absolute	Percent
Cigarettes	24,478	27,763	-3,285	-11.8
Cement	23,597	16,158	7,439	46.0
Total Services	19,961	19,624	337	1.7
Beverages	9,746	10,002	-256	-2.6
Natural Gas	4,453	5,889	-1,436	-24.4
Edible Oil	1,903	1,276	627.113	49.1
Sub Total	84,137	80,712	3,425	4.2
Others	18,199	9,375	8,824	94.1
Grand Total	102,336	90,087	12,249	13.6

Conclusion

Despite many challenges FBR has been able to collect Rs. 1,721.6 billion, which is Rs. 249.3 billion higher than the tax collected in the corresponding period last year. In the remaining half of CFY, FBR has to collect Rs. 2,213.4 billion or 56.3% of the annual target.

II. STATISTICAL TABLES

Comparative Statements of

Month – to – Month and Progressive

Collection for the period HI: 2017-18 & HI: 2016-17

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				230,069	6,213	223,856						
	P				1,762,288	66,095	1,696,193						
FEBRUARY	M				230,479	4,993	225,486						
	P				1,992,767	71,088	1,921,679						
MARCH	M				350,829	3,828	347,001						
3rd Quarter					811,377	15,034	796,343						
Upto 3rd Qtr					2,343,596	74,916	2,268,680						
APRIL	M				252,082	2,125	249,957						
	P				2,595,678	77,041	2,518,637						
MAY	M				336,174	5,214	330,960						
	P				2,931,852	82,255	2,849,597						
JUNE	M				522,960	4,683	518,277						
4th Quarter					1,111,216	12,022	1,099,194						
Annual					3,454,812	86,938	3,367,874						

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				86,993	5,253	81,740						
	P				707,566	34,331	673,235						
FEBRUARY	M				83,012	2,993	80,019						
	P				790,578	37,324	753,254						
MARCH	M				149,847	2,605	147,242						
3rd Quarter					319,852	10,851	309,001						
Upto 3rd Qtr					940,425	39,929	900,496						
APRIL	M				79,490	1,083	78,407						
	P				1,019,915	41,012	978,903						
MAY	M				121,388	4,304	117,084						
	P				1,141,303	45,316	1,095,987						
JUNE	M				252,896	4,657	248,239						
4th Quarter					453,774	10,044	443,730						
Annual					1,394,199	49,973	1,344,226						

INDIRECT 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	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				143,076	960	142,116						
	P				1,054,722	31,764	1,022,958						
FEBRUARY	M				147,467	2,000	145,467						
	P				1,202,189	33,764	1,168,425						
MARCH	M				200,982	1,223	199,759						
3rd Quarter					1,403,171	34,987	487,342						
Upto 3rd Qtr					2,314,817	65,791	1,368,184						
APRIL	M				172,592	1,042	171,550						
	P				2,487,409	66,833	1,539,734						
MAY	M				214,786	910	213,876						
	P				2,702,195	67,743	1,753,610						
JUNE	M				270,064	26	270,038						
4th Quarter					657,442	1,978	655,464						
Annual					2,972,259	67,769	2,023,648						

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				92,643	16	92,627						
	P				694,913	24,847	670,066						
FEBRUARY	M				96,390	909	95,481						
	P				791,303	25,756	765,547						
MARCH	M				132,116	3	132,113						
3rd Quarter					321,149	928	320,221						
Upto 3rd Qtr					923,419	25,759	897,660						
APRIL	M				111,493	17	111,476						
	P				1,034,912	25,776	1,009,136						
MAY	M				141,354	68	141,286						
	P				1,176,266	25,844	1,150,422						
JUNE	M				178,566	23	178,543						
4th Quarter					431,413	108	431,305						
Annual					1,354,832	25,867	1,328,965						

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	17,593	38.7	-66.7	38.7
AUGUST	M	68,395	7	68,388	54,122	29	54,093	14,273	-22	14,295	26.4	-75.9	26.4
	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				54,725	4	54,721						
	P				374,094	109	373,985						
FEBRUARY	M				53,338	4	53,334						
	P				427,432	113	427,319						
MARCH	M				68,411	3	68,408						
3rd Quarter					176,474	11	176,463						
Upto 3rd Qtr					495,843	116	495,727						
APRIL	M				65,329	12	65,317						
	P				561,172	128	561,044						
MAY	M				69,465	38	69,427						
	P				630,637	166	630,471						
JUNE	M				72,094	0	72,094						
4th Quarter					206,888	50	206,838						
Annual					702,731	166	702,565						

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				37,918	12	37,906						
	P				320,819	24,738	296,081						
FEBRUARY	M				43,052	905	42,147						
	P				363,871	25,643	338,228						
MARCH	M				63,705	0	63,705						
3rd Quarter					144,675	917	143,758						
Upto 3rd Qtr					427,576	25,643	401,933						
APRIL	M				46,164	5	46,159						
	P				473,740	25,648	448,092						
MAY	M				71,889	30	71,859						
	P				545,629	25,678	519,951						
JUNE	M				106,472	23	106,449						
4th Quarter					224,525	58	224,467						
Annual					652,101	25,701	626,400						

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				10,419	0	10,419						
	P				95,844	0	95,844						
FEBRUARY	M				12,464	1	12,463						
	P				108,308	1	108,307						
MARCH	M				18,846	0	18,846						
3rd Quarter					41,729	1	41,728						
Upto 3rd Qtr					127,154	1	127,153						
APRIL	M				16,876	0	16,876						
	P				144,030	1	144,029						
MAY	M				24,996	0	24,996						
	P				169,026	1	169,025						
JUNE	M				28,886	0	28,886						
4th Quarter					70,758	0	70,758						
Annual					197,912	1	197,911						

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	44.7	35.8
	P	180,681	5,350	175,331	139,304	4,230	135,074	41,377	1,120	40,257	29.7	26.5	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				40,014	944	39,070						
	P				263,965	6,917	257,048						
FEBRUARY	M				38,613	1,090	37,523						
	P				302,578	8,007	294,571						
MARCH	M				50,020	1,220	48,800						
3rd Quarter					128,647	3,254	125,393						
Upto 3rd Qtr					352,598	9,227	343,371						
APRIL	M				44,223	1,025	43,198						
	P				396,821	10,252	386,569						
MAY	M				48,436	842	47,594						
	P				445,257	11,094	434,163						
JUNE	M				62,612	3	62,609						
4th Quarter					155,271	1,870	153,401						
Annual					507,869	11,097	496,772						

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				190,055	5,269	184,786						
	P				1,498,323	59,178	1,439,145						
FEBRUARY	M				191,866	3,903	187,963						
	P				1,690,189	63,081	1,627,108						
MARCH	M				300,809	2,608	298,201						
3rd Quarter					682,730	11,780	670,950						
Upto 3rd Qtr					1,990,998	65,689	1,925,309						
APRIL	M				207,859	1,100	206,759						
	P				2,198,857	66,789	2,132,068						
MAY	M				287,738	4,372	283,366						
	P				2,486,595	71,161	2,415,434						
JUNE	M				460,348	4,680	455,668						
4th Quarter					955,945	10,152	945,793						
Annual					2,946,943	75,841	2,871,102						