

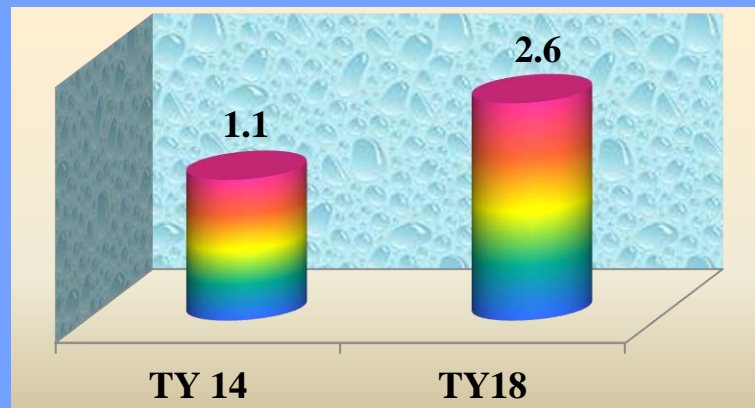
FBR

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 H1 2017-18. Revenues from direct taxes and sales tax showed considerable growth. Customs revenue has once again grown significantly during H1 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.

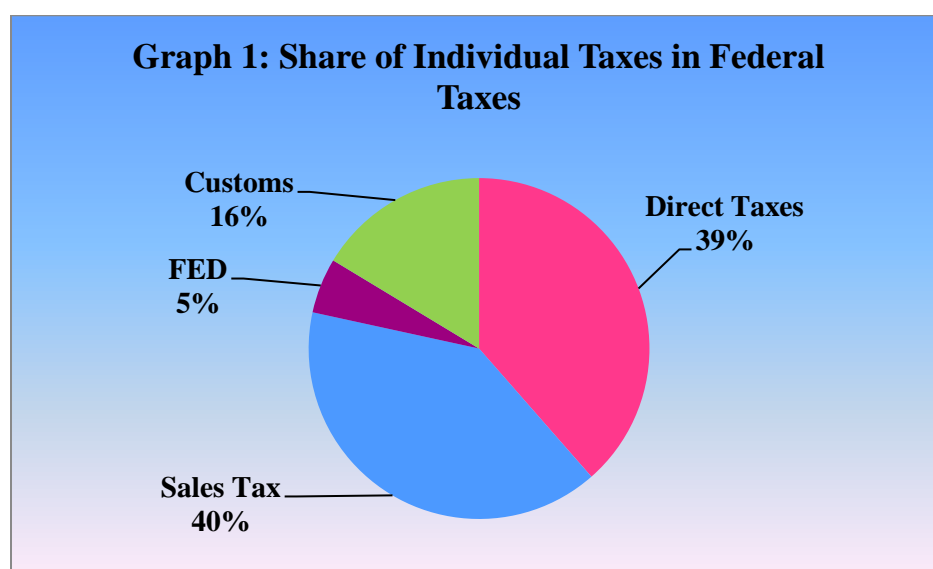
Table 1: Net Collection Vis-à-Vis Targets for H1: 2017-18

(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

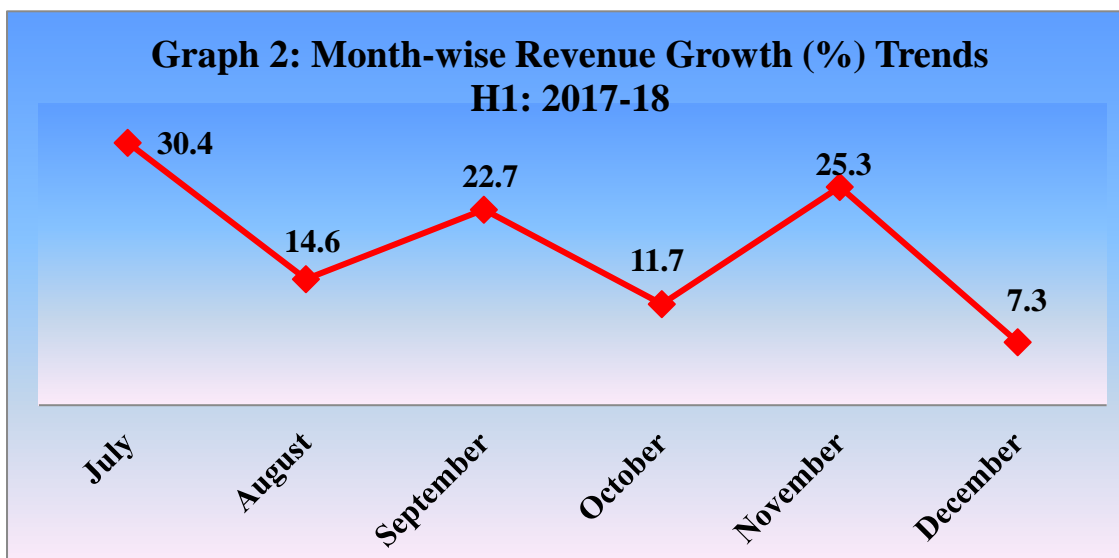
(Rs. Million)

| 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%.

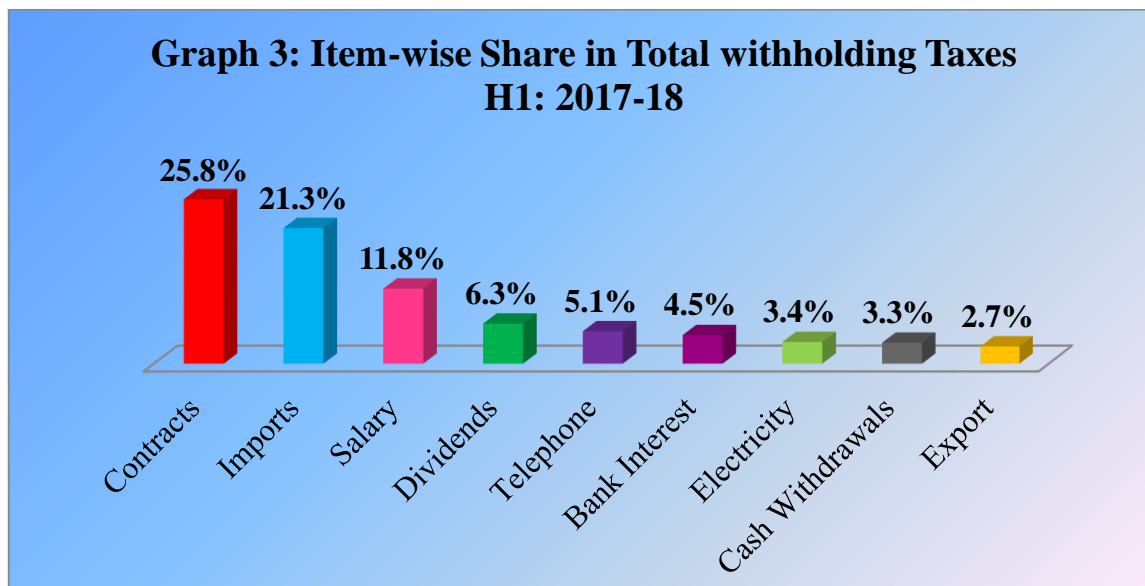
**Table 7: Half-Yearly Collection from Major Revenue Spinners
of Withholding Taxes**

(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)

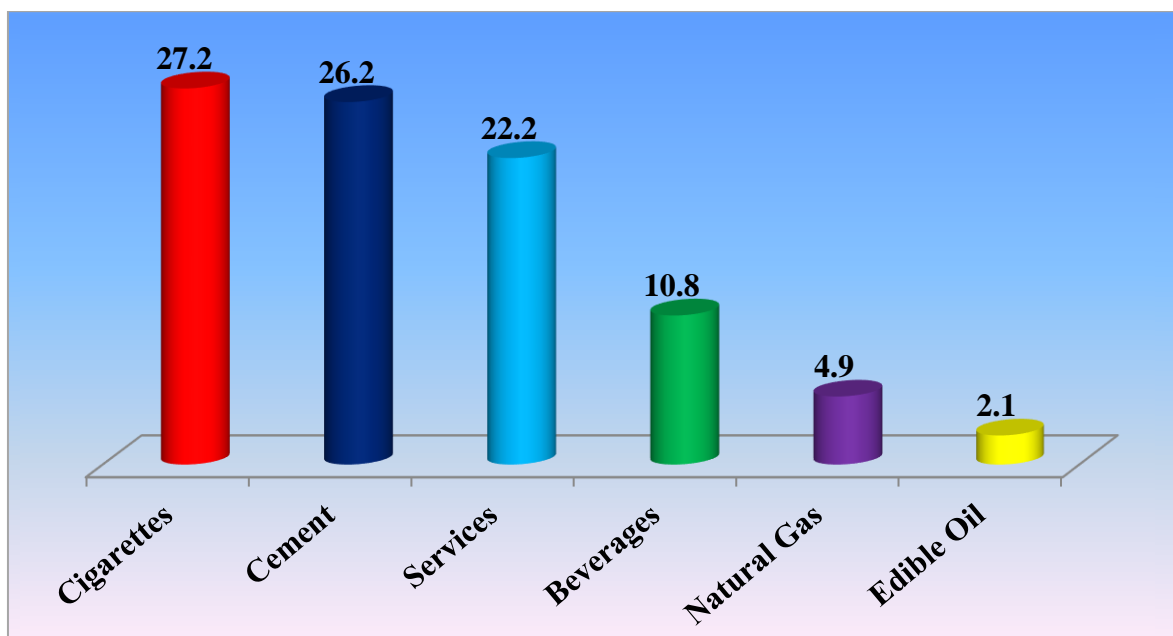
| Ch | Description | Collection of Customs Duties | | | Share (%) | |
|----|----------------------------|------------------------------|----------------|-------------|--------------|--------------|
| | | H1:2017-18 | H1:2016-17 | Growth (%) | H1:2017-18 | H1:2016-17 |
| 87 | Vehicles | 48,931 | 33,163 | 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 | | | | | | |