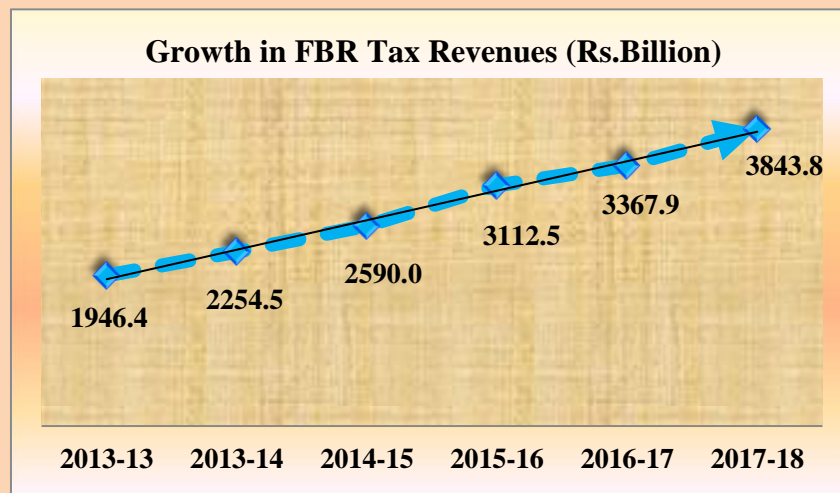


FBR

Biannual Review

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



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

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

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Table of Contents

	<i>Pages</i>
Foreword	v
Abbreviations	vi
I FBR Revenue Collection Vis-a-Vis Target FY: 2017-18	1
Analysis of Head-wise Revenue Collection FY: 2017-18	5
• Direct Taxes	5
• Sales Tax	8
• Customs	13
• Federal Excise Duty	14
FBR's Revenue Targets FY: 2018-19	17
II Taxation on transport sector of Pakistan; a critical analysis on tax net and tax gaps	18
III Statistical Appendix	36

Foreword

The economy of Pakistan despite several challenges has witnessed a smooth upward trend in tax-to-GDP ratio since 2012-13 which has reached 11.2 percent in 2017-18. This growth trend has also been reflected in the FBR tax revenues during the same period. The FBR revenues during last six years increased substantially and overall increase has been to the tune of Rs. 1.7 trillion. The six years average growth has been around 12.8 percent.

FY 2017-18 has also been successful as FBR collected around Rs. 476 billion higher amount of federal taxes as compared to the previous year. The revenue target has been met to the extent of around 98%. The missing of target with small margin is linked with the relief measures taken in POL products, fertilizers, zero-rated sectors, pesticides and PM Textile package, aiming at boosting the economic activity in the country further leading to higher GDP growth, job creation and increase in revenues in the medium and long term. The tax-to-GDP ratio which was just 8.7% in 2012-13, is hovering around 11.2% in 2017-18.

This issue along with analysis of federal taxes also includes an update on FBR reforms and achievements. A detailed statistical appendix showing tax-wise historical collection, ten years net collection and average share, tax-to-GDP ratio and tax-wise major commodities has also been included.

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

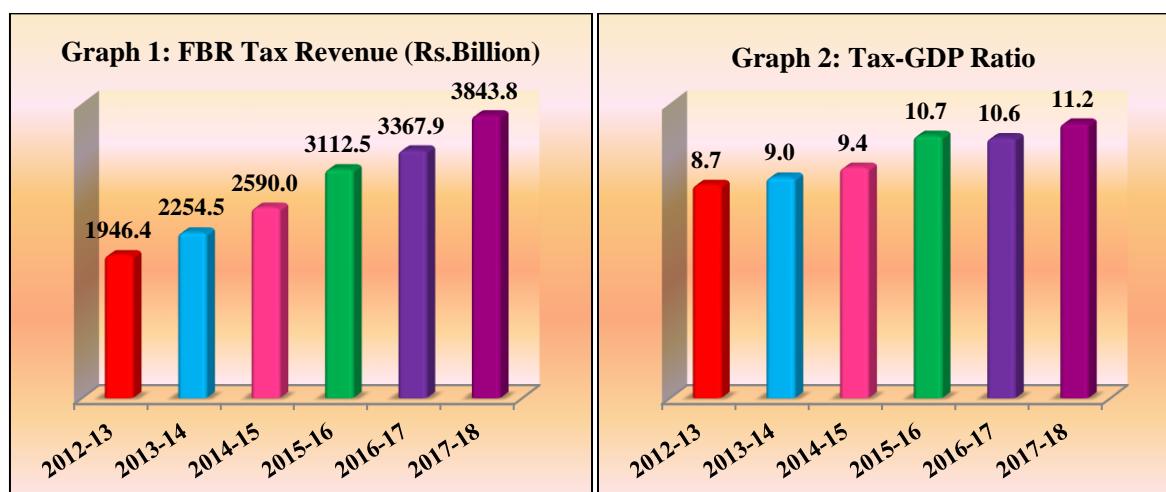
(Tariq Mahmood Pasha)
Secretary Revenue Division/
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Abbreviations

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

Introduction

In the FY 2012-13, before the reforms program, the revenue collection was growing by just 3.4% and tax-to-GDP ratio was at 8.5%. The major inhibiting factors were; the stalled tax audit system, non-existing tax culture, evasion and avoidance of taxes by all the potential taxpayers. Moreover, tax exemptions and aberrations in the form of special procedures and presumptive modes of taxation were distorting the system, making it inequitable and difficult to administer. However, the policy and administrative reforms measures taken by FBR has been helpful to address the said issues program. The reforms program has started paying dividends in shape of higher tax revenues, an efficient, modern, transparent and taxpayer friendly revenue organization. The revenue collection, a major task, of FBR has witnessed a substantial increase during last six years. The net collection jumped from Rs. 1,946.4 billion in 2012-13 to Rs. 3,843.8 billion in FY 2017-18, registering an overall growth of around 97.5%. In absolute terms revenue collection has been increased by Rs. 1.7 trillion. The tax-GDP ratio of the country has reached to 11.2% in FY 2017-18. The year-wise net collection and tax-GDP ratio is depicted in Graph 1 and 2.



FBR Revenue Collection vis-à-vis Target FY: 2017-18

FBR has collected Rs. **3,844 billion** during FY 2017-18 against **Rs. 3,368 billion** during FY 2016-17 denoting a growth of **around 14.1%**. The growth attained during FY 2017-18 seems encouraging when compared with growth of 8.2% during FY 2016-17. An additional amount of around Rs.475.9 billion has been collected over the collection of previous year. During FY

2017-18, the original revenue target was Rs 4,013 billion which was revised to Rs. 3,935 billion. The collection of FY 2017-18 exhibits that revised revenue target has been achieved to the extent of around 98%. The customs duty surpassed its target by 1.4% and direct taxes, sales tax and FED missed the targets by 1.7%, 4.0% and 5.1% respectively (Table 1).

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

(Rs. Billion)

Tax Head	Original Target	Revised Target	Collection	Achievement of Target (%)
Direct Taxes	1,594.9	1,563.0	1,536.6	98.3
Sales Tax	1,605.2	1,547.0	1,485.3	96.0
Federal Excise	231.5	225.0	213.5	94.9
Customs duty	581.4	600.0	608.4	101.4
All Taxes	4,013.0	3,935.0	3,843.8	97.7

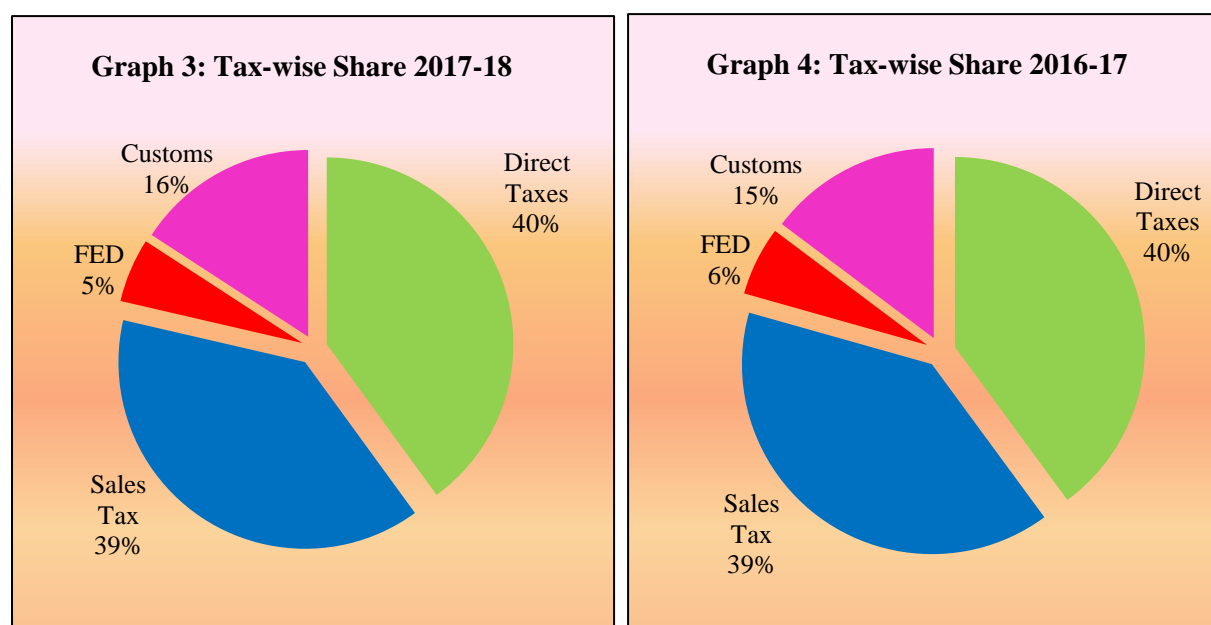
During FY 2017-18 the overall growth in net tax collection has been 14.1% (Table 2). The collection of customs duty with 22.5% growth was on the top, followed by direct taxes with 14.3% and sales tax 11.8%. FED collection remained below the double digit growth.

Table 2: Comparison of Net Revenue Collection FY 2017-18 Vs. FY 2016-17

(Rs. Billion)

Revenue Heads	FY: 2017-18	FY: 2016-17	Growth	
			Absolute	(%)
Direct Taxes	1,536.6	1,344.2	192.4	14.3
Sales Tax	1,485.3	1,329.0	156.3	11.8
FED	213.5	197.9	15.6	7.9
Customs	608.4	496.8	111.6	22.5
TOTAL	3,843.8	3,367.9	475.9	14.1

The direct taxes are the top source of FBR revenue with 40 percent share, sales tax is the second major source with 39% share. The share of customs duty is gradually increasing and has reached from 15% in FY 2016-17 to 16% in FY 2017-18. The share of direct taxes needs to be increased further to make our taxes more progressive as well as equitable and to further reduce reliance on indirect taxes.



According to month-wise and quarterly growth trends, FY 2017-18 started with growth of around 30.4% in July, afterward going down to 14.6% in August, but it jumped to 22.7% in September. The overall growth achieved during quarter-1 was 22% (Table 2).

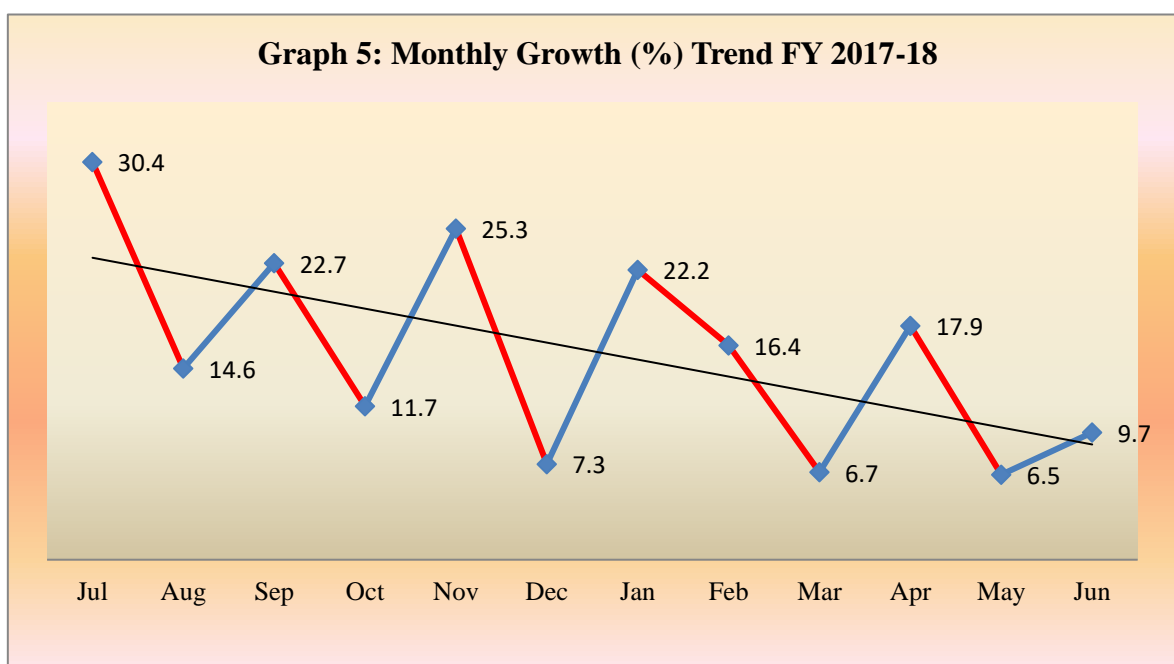
However, in the second quarter the collection started with the lower level of 11.7% in October, rising sharply to 25.3% in November, then dropping to quarter's lowest level of 7.3% in December. As far as third quarter's collection is concerned, the collection grew by 13.8% as compared to corresponding period of last year. In the 4th quarter, the collection grew by 10.6%. The overall collection during FY 2017-18 recorded a growth of 14.1%.

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

(Rs. Million)

Months	FY 2017-18	FY 2016-17	Difference	
			Absolute	Percentage
July	206,607	158,398	48,209	30.4
August	237,275	207,003	30,272	14.6
September	321,074	261,720	59,354	22.7
Quarter-1	764,956	627,121	137,835	22.0
October	269,580	241,243	28,337	11.7
November	271,045	216,273	54,772	25.3
December	416,068	387,700	28,368	7.3
Quarter-2	956,693	845,216	111,477	13.2
January	273,497	223,856	49,641	22.2
February	262,464	225,486	36,978	16.4
March	370,224	347,001	23,223	6.7
Quarter-3	906,185	796,343	109,842	13.8
April	294,666	249,957	44,709	17.9
May	352,501	330,960	21,541	6.5
June	568,754	518,277	50,477	9.7
Quarter-4	1,215,921	1,099,194	116,727	10.6
Total	3,843,755	3,367,874	475,881	14.1

The volatility in monthly growth trend is visible from graph 5 below:



The monthly growth trend during the whole year remained volatile and it was at the lowest mark of 6.5% in May and touched highest mark in July with 30.4% growth.

Refunds/Rebates

During FY 2017-18 the refunds of around Rs. 155 billion have been paid, as compared to around Rs.87 billion paid in FY 2016-17. The refund amount paid during FY 2017-18 is 67.8 billion higher as compared to PFY thus attaining a growth of 78%. Tax-wise refund payments during FY 2017-18 are shown in Table 4 below:

**Table 4: Comparative Position of Refunds/ Rebates Payments:
FY 2017-18 Vs. FY 2016-17**

(Rs. Million)

Tax Head	Refund / Rebate		Difference	
	FY 2017-18	FY 2016-17	Absolute	Growth (%)
Direct taxes	69,461	49,975	19,486	39.0
Sales Tax	70,504	25,866	44,638	172.6
Federal Excise	6	2	4	200.0
Customs Duty	14,751	11,095	3,656	33.0
Total	154,722	86,938	67,784	78.0

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

Direct Taxes:

Direct taxes have contributed 40% to the total tax collected during FY 2017-18. Net collection stood at Rs. 1,536.6 billion reflecting a growth of 14.3% over the last year. An amount of Rs. 69.5 billion has been paid back as refund to the claimants in FY 2017-18 as against Rs. 50 billion during FY 2016-17. The collection of income tax comprises of withholding taxes (WHT), Advance Tax / Payments with Returns and collection on demand (COD).

Analysis of Components of Income Tax

Collection on Demand (CoD): This part of the collection carries great importance as it reflects departmental efforts in revenue collection. The collection from arrear demand and current demand has been Rs. 17.7 billion and Rs.85.1 billion respectively during FY 2017-18 (Table 6). The collection from current demand has grown by more than 17% showing vigorous departmental efforts.

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

(Rs. Million)

Heads	FY 2017-18	FY 2016-17	Growth (%)
Arrear	17,693	19,937	-11.3
U/s 146(B) (TASIS 2008)	82	164	-50.0
Current	85,130	72,718	17.1
Total CoD	102,905	92,819	10.9

Advance Tax / Payments with Returns: This component includes payments with returns and advances. In this head an amount of Rs 467.0 billion has been collected during FY 2017-18 as compared to Rs 370.5 billion in the FY 2016-17. Major component of this mode of payment is the Advance Tax where a sum of Rs 335.8 billion has been collected against Rs. 325.1 billion in FY 2016-17 registering a growth of 3.3% (Table 6). The second component is payment with returns, which has shown a healthy growth of 189.1% during the period under review.

**Table 6: Advance Tax / Payments with Returns:
A Comparison FY 2017-18 Vs. FY 2016-17**

(Rs .Million)

Heads	FY 2017-18	FY 2016-17	Growth (%)
With Returns	131,216	45,394	189.1
Advance Tax	335,791	325,112	3.3
Total	467,007	370,506	26.0

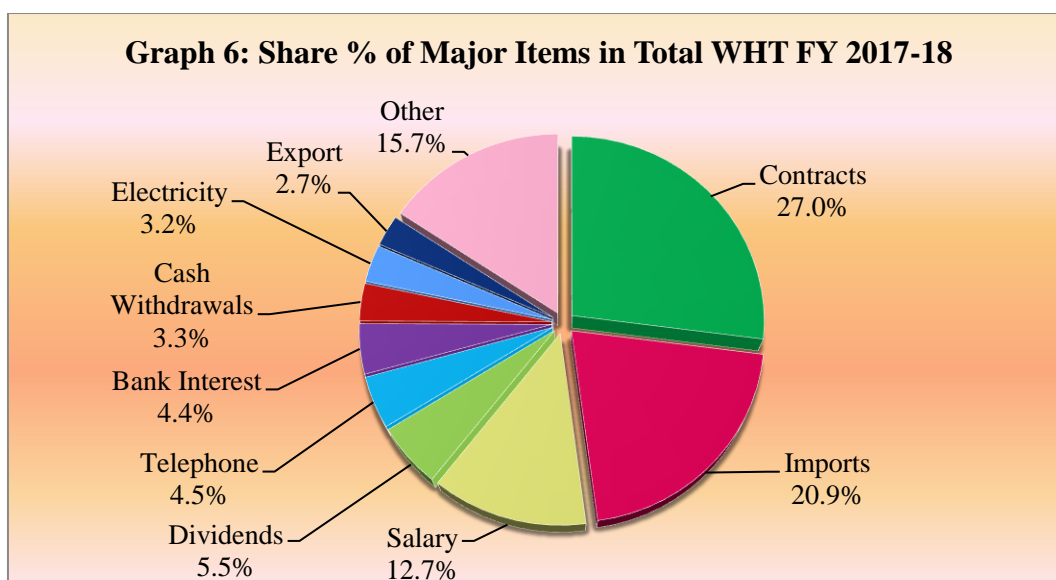
Withholding Taxes (WHT): WHT contributes a major chunk i.e. 69.4% to the total collection of income tax. The WHT collection during FY 2017-18 has been Rs. 1047 billion against Rs. 944 billion indicating a growth of around 10.9% (Table 7). The nine major components of withholding taxes that contributed around 84.3% to the total WHT collection are: contracts, imports, salary, dividends, telephone, bank interest, cash withdrawal, electricity and exports. As far as growth is concerned, collection from electricity grew by around 30.9%, salary (19.9%), dividends (16.9%), export (16.6%), imports (11.0%), cash withdrawal (11.0%), contracts (9.0%), bank interest (7.2%) and telephone (-8.5%).

**Table 7: Collection from Major Revenue Spinners of Withholding Taxes
FY 2017-18 Vs FY 2016-17**

(Rs. Million)

Collection Heads	FY 2017-18	FY 2016-17	Difference (Absolute)	Growth (%)
Contracts	282,899	259,539	23,360	9.0
Imports	218,691	197,041	21,650	11.0
Salary	133,362	111,188	22,174	19.9
Dividends	57,847	49,489	8,358	16.9
Telephone	47,382	51,773	-4,391	-8.5
Bank Interest	45,646	42,595	3,051	7.2
Cash Withdrawals	34,356	30,944	3,412	11.0
Electricity	33,832	25,840	7,992	30.9
Export	28,279	24,252	4,027	16.6
Sub-Total (9 major items)	882,294	792,661	89,633	11.3
Share in Total WHT (%)	84.3	84.0		

The highest contributor in withholding taxes is contracts with 27.0% share, followed by imports (20.9%) and salary (12.7%). Further break-up reveals that the share of only two heads of WHT i.e. contract and imports is around 48% and further addition of withholding tax on salary raises the share of these three items to more than 60% of the total withholding taxes, showing high reliance on few heads. More diversification in WHT is needed which is possible through finding out new avenues.



Sales Tax:

During FY 2017-18, sales tax remains second top revenue generating sources of federal taxes receipts after direct taxes. It constitutes around 39% of the total net revenue collection. Collection during FY 2017-18 has been around Rs. 1,485 billion against around Rs. 1,329 billion in the PFY. Overall sales tax collection grew by 11.8% and around Rs. 156 billion of additional amount has been collected during FY 2017-18 as compared to the collection of previous year. The revenue target of sales tax has been met to the extent of around 96% of the assigned target of Rs. 1,547 billion for FY 2017-18.

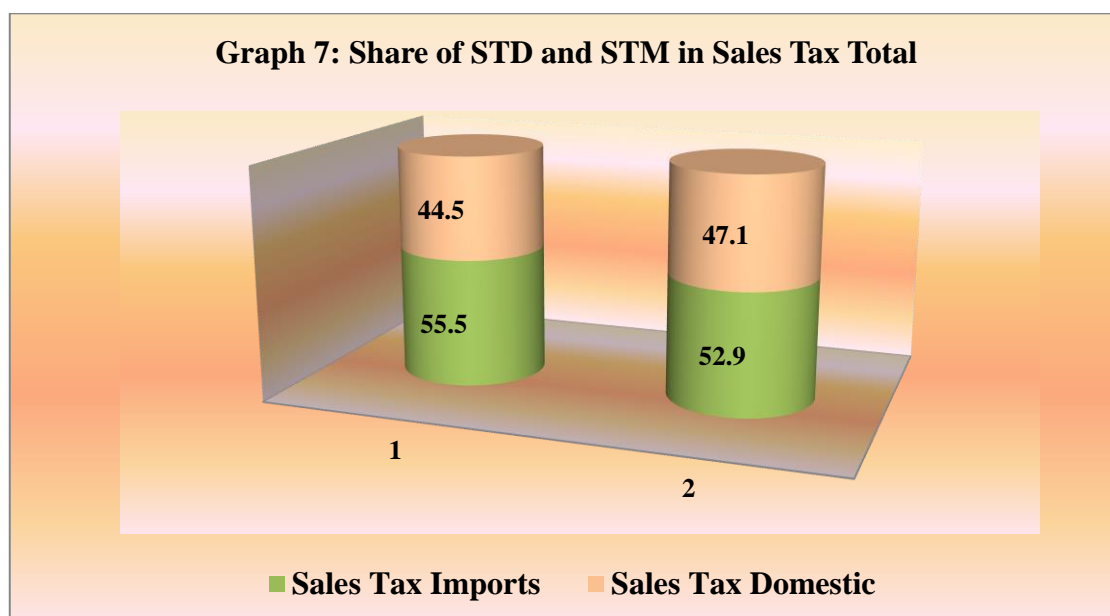
Domestic sales tax collection grew by 5.5%, whereas collection of sales tax on imports increased by 17.3%. Details of collection of these two components are shown in Table 8.

Table 8: Collection of Sales Taxes FY 2017-18 Vs. FY 2016-17

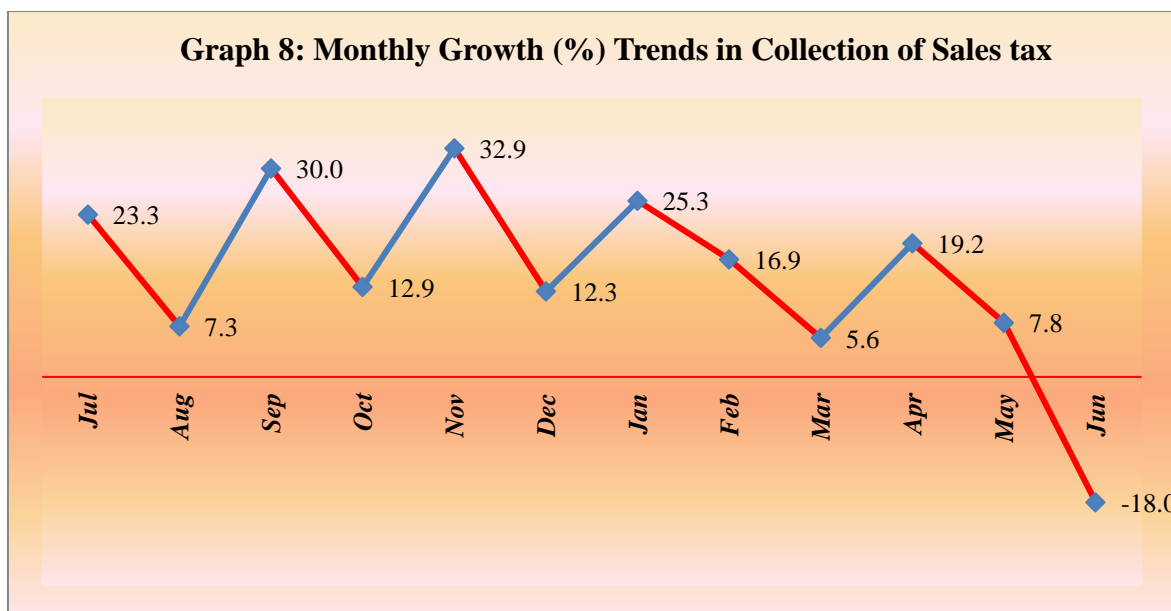
(Rs. Million)

Tax-Head	Net Collection		Growth	
	FY 2017-18	FY 2016-17	Absolute	%
Sales Tax Imports	824,219	702,565	121,654	17.3
Sales Tax Domestic	661,087	626,400	34,687	5.5
Sales Tax (Total)	1,485,306	1,328,965	156,341	11.8

Within sales tax, the share of sales tax on imports is around 55.5% and that of domestic sales tax is around 44.5% during 2017-18 (Graph 7). This composition is changing and the share of STM is slowly rising as compared to sales tax domestic during last couple of years. The declining share of STD is not a good omen for revenue mobilization efforts. Therefore, the concerned wing needs to review the causes and take necessary measures to enhance STD revenue.



The sales tax monthly growth trend remained highly volatile, on the one hand in the months of July, September, November, January and April the growth was 23.3%, 30.0%, 32.9%, 25.3% and 19.2% respectively. On the other hand a very low growth was recorded in August (7.3%), March (5.6%), May (7.8%) and June (-18) (Graph 8). In the month of June 2018 in absolute terms the collection was lower by Rs. 32 billion as compared to June 2017. Negative growth to the tune of 18% in the month of June is highly unexpected collection trend. Further bifurcation indicates that the sales tax domestic has performed more poorly as compared to sales tax imports. The collection of sales tax domestic recorded 44% negative growth in June 2018. However, the growth of sales tax imports in the month of June 2018 was 20.6%, which was satisfactory.



Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs. 661.1 billion against Rs. 626.4 billion in the PFY and the net collection grew by 5.5%. In absolute terms Rs. 34.7 billion additional amount of revenue has been collected in FY 2017-18 as compared to PFY.

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

The collection from POL products, the top revenue generating source, with 36.1% share, grew by 25.3% during FY 2017-18. The collection from withholding agents, cigarettes, natural gas, sugar, aerated water/beverages food products iron & steel products recorded a growth of 10.5%, 16.9%, 73.7% and 21.0% respectively during the period under review. On the other hand negative growth was recorded in electrical energy, cement, sugar, aerated water & beverages and food products.

Table 9: Net Collection of GST (Domestic) from Major Revenue Spinners
FY 2017-18 Vs. FY 2016-17

(Rs Million)

Commodities/Items	Net Collection			Share (%)	
	FY 2017-18	FY 2016-17	Growth (%)	FY 2017-18	FY 2016-17
POL Products	283,034	225,826	25.3	42.8	36.1
Electrical Energy	45,277	45,701	-0.9	6.8	7.3
Withholding agents	26,009	23,541	10.5	3.9	3.8
Cement	24,098	29,730	-18.9	3.6	4.7
Cigarettes	20,527	17,562	16.9	3.1	2.8
Natural Gas	20,316	11,698	73.7	3.1	1.9
Sugar	19,871	23,449	-15.3	3.0	3.7
Aerated Waters/Beverage	17,653	18,682	-5.5	2.7	3.0
Food Products	15,190	15,584	-2.5	2.3	2.5
Iron & Steel Products	14,935	12,348	21.0	2.3	2.0
Major Ten Commodities	486,910	424,121	14.8	73.7	67.7
Other	174,177	202,279	-13.9	26.3	32.3
All Commodities	661,087	626,400	5.5	100.0	100.0

Sales Tax at Import Stage: Sales tax on imports is a significant component of federal tax receipts. The share of STM in total sales tax net collection has reached to around 55.5%. The net collection of STM during FY 2017-18 stood at Rs. 824.2 billion against Rs. 702.6 billion in FY 2016-17, registering a growth of 17.3%. The growth in STM collection is attributable to heavy growth in the import value during FY 2017-18.

Top 10 commodities of sales tax import have contributed the major chunk i.e. 79.2% in STM collection (Table 11). The detailed data indicates that around 56.8% of STM is contributed by POL products (Ch: 27), machinery (Ch: 84 & 85), iron & steel (Ch: 72) and vehicles(Ch: 87). Like sales tax (domestic), petroleum is the leading source of sales tax collection at import stage as well. Its share in collection from sales tax imports is around 32.1%. During FY 2017-

18, collection from POL products was Rs.264 billion against Rs. 212 billion during FY 2016-17 reflecting a growth of around 25%.

The collection from organic chemicals grew significantly by 31.2%. The collection from plastic resins, vehicles, POL products, iron & steel, oil seeds, edible oil, tea & coffee, machinery & mechanical appliances and electrical machinery exhibited growth in the collection of sales tax driven by growths in their respective value of imports. The top ten major revenue spinners for sales tax imports during FY 2017-18 and FY 2016-17 have been shown in Table 10 below:

Table 10: Major Revenue Spinners (Sales Tax Imports)
FY 2017-18 Vs. FY 2016-17

(Rs. in Million)

Ch	Commodities	Collection			Share (%)	
		FY 2017-18	FY 2016-17	Growth (%)	FY 2017-18	FY 2016-17
27	POL Products	264,209	211,959	24.7	32.1	30.2
84	Machinery & Mechanical Appliances	68,631	62,869	9.2	8.3	8.9
72	Iron and Steel	68,313	55,310	23.5	8.3	7.9
87	Vehicles (Non-Railway)	66,751	53,139	25.6	8.1	7.6
85	Electrical Machinery	51,737	49,993	3.5	6.3	7.1
39	Plastic Resins etc.	45,147	35,577	26.9	5.5	5.1
15	Edible Oil	40,976	34,876	17.5	5.0	5.0
29	Organic Chemicals	17,554	13,376	31.2	2.1	1.9
12	Oil Seeds and Oleaginous Fruit; Misc	16,107	13,255	21.5	2.0	1.9
9	Tea & Coffee	13,289	12,080	10.0	1.6	1.7
	Sub Total	652,714	542,434	20.3	79.2	77.2
	Others	171,619	160,296	7.1	20.8	22.8
	Gross	824,333	702,730	17.3	100.0	100.0
	Refund/Rebate	114	165	-30.9		
	Net	824,219	702,565	17.3		

Customs Duty

Customs duty constitutes around 26.4% and 15.8% of the indirect taxes and federal taxes respectively. The share of customs duties in FBR collection is gradually increasing. The net collection from customs duty during FY 2017-18 has been Rs 608.4 billion indicating growth of 22.5%. The healthy growth in customs collection has helped the overall FBR revenues positively.

Customs Duty from Major Revenue Spinners

It is evident from Table 11 that around 59% of customs duty has emanated from 10 major commodities grouped in PCT Chapters. It is encouraging that all these major revenue spinners have exhibited positive growth in the collection.

Vehicles (Non-Railway) (Ch: 87) the leading revenue spinner, has contributed 15.6% to the customs duty during July-June: 2016-17 and recorded a robust growth of 24.0%.

The POL products are the second major contributors of customs duty. The collection of Plastic Resins has exhibited a massive growth of 59.6%. The collection of customs from POL (Ch: 27) has exhibited a growth of 16.0% during 2017-18. Iron & Steel (Ch: 72) has been the third major revenue source of customs during July-June 2017-18. A massive growth of 24.7% was manifested by customs duty in iron & steel. This implies that tariff rationalization of iron and steel has played pivotal role in the increased collection of customs duties.

Similarly, the collection from Machinery & Mechanical Appliances (Ch: 84) has also increased revenue significantly i.e. by 9.4%. The Electrical Machinery (Ch: 85) is the 5th major source of customs duty. The collection of customs duty from Electrical Machinery has grown by 18.5% as compared to FY 2016-17 figures.

The collection of customs duty from Edible Oil (Ch: 15) has increased by 13.1%. Edible oil is mainly subjected to specific rate of customs duty. On the other hand, ceramic products (Ch: 69) recorded positive growth by 27.9% while dutiable. The collection from plastic resins

(Ch: 39) has also increased significantly by 59.2%. Moreover, the collection from Articles of Iron & Steel (Ch: 73) has recorded a nominal growth of 1.8%.

**Table 11 : Major Revenue Spinners of Customs Duties
FY 2017-18 Vs. FY 2016-17**

(Rs Million)

Ch	Description	Collection		Growth (%)	Share (%)	
		FY 2017-18	FY 2016-17		FY 2017-18	FY 2016-17
87	Vehicles (Non-Railway)	97,094	78,313	24.0	15.6	15.4
27	POL Products	70,650	60,921	16.0	11.3	12.0
72	Iron & Steel	41,442	33,228	24.7	6.7	6.5
84	Machinery & Mechanical Appliances	38,985	35,628	9.4	6.3	7.0
85	Electrical Machinery	30,931	26,093	18.5	5.0	5.1
15	Edible Oil	28,205	24,944	13.1	4.5	4.9
69	Ceramic Products	21,793	17,042	27.9	3.5	3.4
39	Plastic Resins etc	12,188	7,656	59.2	2.0	1.5
73	Articles of Iron & Steel	11,824	11,613	1.8	1.9	2.3
48	Paper & Paperboards	11,738	9,591	22.4	1.9	1.9
	Sub Total	364,850	305,029	19.6	58.6	60.1
	Other	258,274	202,838	27.3	41.4	39.9
	Gross	623,124	507,867	22.7	100.0	100.0
	Refund/Rebate	14,751	11,095	33.0		
	Net	608,373	496,772	22.5		

Federal Excise Duty (FED)

FED constitutes 9.3% of indirect taxes and 5.6% of the federal taxes collected by FBR. Collection from federal excise duties has registered a growth of just 7.9% during 2017-18 as compared to the collection of last year. Net FED collection stood at Rs. 213.5 billion in FY 2017-18 against Rs. 197.9 billion FED collected during the last year.

Monthly and quarterly growth trend in FED collection remained inconsistent. In the months of July, August and September, the growth was excellent, however, in the next three months, the growth became negative. Similarly, in the third quarter collection improved significantly but again fell in the last quarter (Table 12).

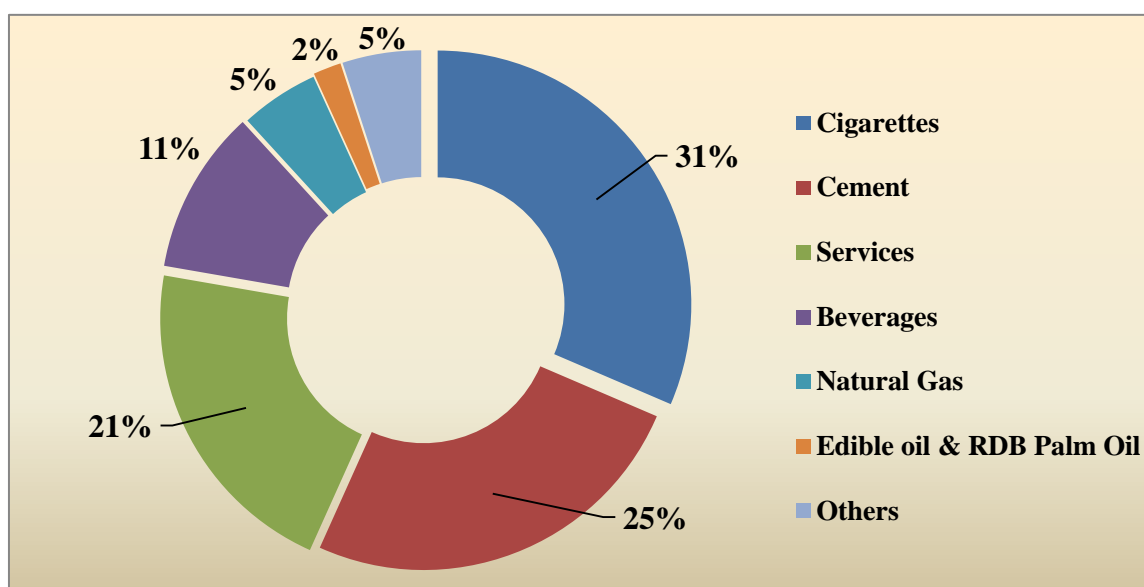
Table 12: Month-wise Comparative FED Collection FY 2017-18 Vs. FY 2016-17

(Rs. Million)

Months	FY 2017-18	FY 2016-17	Difference	
			Absolute	Percentage
July	8,361	6,110	2,251	36.8
August	12,064	9,455	2,609	27.6
September	18,387	15,492	2,895	18.7
Quarter-1	38,812	31,057	7,755	25.0
October	13,494	15,414	-1,920	-12.5
November	15,889	16,680	-791	-4.7
December	21,892	22,274	-382	-1.7
Quarter-2	51,275	54,368	-3,093	-5.7
January	13,498	10,419	3,079	29.6
February	17,565	12,463	5,102	40.9
March	23,131	18,846	4,285	22.7
Quarter-3	54,194	41,728	12,466	29.9
April	19,081	16,876	2,205	13.1
May	19,770	24,996	-5,226	-20.9
June	30,361	28,886	1,475	5.1
Quarter-4	69,212	70,758	-1,546	-2.2
Total	213,493	197,911	15,582	7.9

More than 95% collection of FED is realized from 6 major items. The cigarette is on top with around 31% share, followed by cement 25%, services 21%, beverages around 11%, natural gas 5% and edible oil 2%.

Graph 9: Share (%) of 6 Major items in FED Collection FY 2017-18



The performance of cigarettes, services, beverages and natural gas has not been satisfactory. On the other hand collection from cement and edible oil grew by 46.6 and 45.7% during FY 2017-18 respectively.

**Table 13: FED Collection from Major Commodities
FY: 2017-18 and FY: 2016-17**

(Rs Million)

S No.	Commodities	FY 2017-18	FY 2016-17	Growth (%)
1	Cigarettes & Tobacco	67,139	66,324	1.2
2	Cement	53,961	36,820	46.6
3	Services	44,860	46,971	-4.5
4	Beverages & Concentrates	22,349	22,457	-0.5
5	Natural Gas	10,660	11,295	-5.6
6	Edible oil & RDB Palm Oil	3,808	2,613	45.7
	Sub Total	202,777	186,480	8.7
	Others	10,722	11,433	-6.2
	Gross	213,499	197,913	7.9
	Refund	6	2	200.0
	Net	213,493	197,911	7.9

FBR's Revenue Targets FY: 2018-19

Revenue target for FY 2018-19 has been fixed at Rs. 4,435 billion. Required growth is 15.4% over the collection of Rs. 3,843.8 billion during FY 2017-18 (Table 15). In absolute terms, Rs. 591.2 billion additional amount needs to be collected in FY 2018-19 to meet the target.

Table 14: Revenue Target 2018-19

(Rs. Billion)

Revenue Target FY 2018-19	Collection FY 2017-18	Required Growth (%)
4,435.0	3,843.8	15.4

II. TAXATION ON TRANSPORT SECTOR OF PAKISTAN; A CRITICAL ANALYSIS ON TAX NET AND TAX GAPS¹

By Saqib Mahmood ²

Hafiz Muhammad Mohsin Ikram ³

ABSTRACT

The article investigates the gaps in taxation on transport sector. Being one of the emerging industries all over the world, with its innovations and technological advancements, the industry has huge potential of tax revenues. However, such potential has not been explored completely yet in Pakistan. The enquiry has been conducted to find out the possible reasons behind the low tax collections. The tax gaps have been identified through simple mathematical calculations using the secondary data obtained from different reliable Government organizations. The outcomes of investigation shows that such tax gaps are due to registration anomaly with authorities like Federal Board of Revenue (FBR), Securities and Exchange Commission of Pakistan (SECP) and Pakistan Revenue Automation Limited (PRAL), in addition to the non-functionality of many of the companies due to certain reasons.

Key Words: Tax Revenues, Tax Gaps, Registration Abnormality.

INTRODUCTION

Transportation is vital to a nation's economy. It is basically the movement of people and goods from one location to another. History reveals that the economic wealth and military power of a people or a nation have been closely related to efficient modes of transportation. Transportation systems and the routes have greatly influenced both how and where people live. Reliable transportation allows a population to expand throughout a country's territory and to live comfortably in remote areas far from factories and farms. The growth and expansion of the country are directly proportional to the means of transportation

¹ **Disclaimer:** This article was published to encourage research by the Officers of the SPR&S Wing, FBR and is written in the personal capacity of the author. The views, thoughts, and opinions expressed in this article belong solely to the author, and not necessarily reflect the views of the Federal Board of Revenue, or any other Government Department

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available in that country. The transportation industry is the one of the largest industry in the world. It includes the manufacture and distribution of vehicles, the production and distribution of fuel, and the provision of transportation services. In the 1990s, approximately 11 percent of the U.S. gross domestic product and an estimated 10 percent of all jobs in the United States were related to the transportation industry (www.123helpme.com, 2017).

Growth of Transport Sector in 2015

According to (GOP, 2015-16), air transport maintained growth in double digit and recorded at 10.05 percent against 20.94 percent last year. Similarly road transport and storage grew at 2.75 percent and 4.58 percent against the growth of 4.59 percent and 2.44 percent last year, respectively.

BACKGROUND

History of Public and Private Transport in Pakistan

If we look back towards the evolution of transport sector in Pakistan, we come across a number of policy and administrative initiatives taken by Federal and Provincial Governments that changed the overall look of the transport sector and caused it to be where it stands now. Some major initiatives taken towards the transition of transport sector in the past are discussed below:

National Conservation Strategy (1992)

The National Conservation Strategy (NCS) was the first complete plan to provide a basic structure for tackling the explicit ecological apprehension of Pakistan designed by the Government of Pakistan (GOP, 1992). The strategy recognized the various ecological consequences of use of modern transport means, and main focus was on energy and air pollution problems. While the role of public transport in reducing the impact on the environment were acknowledged, at the same time, fuel efficient cars were encouraged by providing incentives in the form of tax and customs duty relief.

Transport Sector Development Initiative (1999)

The Transport Sector Development Initiative (TSDI) was a shared effort between the Government of Pakistan, World Bank and the private sector to build up a widespread transportation policy (TSDI, 2001). The TSDI initiatives were heavily outlined by an observation that privatization of public transport may prove more efficient and cost effective.

It is eminent that the stress on privatization can be seen in all transport documents prepared with the association of international institutions. These policies and recommendations were later replicated by the National Transport Research Centre's transport policy in 2001.

Public Transport Policies in 2000s

In 2000s, the Federal Planning Commission developed a draft Transport Policy (GOP, 2000). This document also suggested that bus-based public transport system would be the transport solution for urban cities in Pakistan. This policy was the first to recommend reserving special bus lanes at grade-separated road infrastructure.

The Ten Year Medium Term Development Framework (MTDF) was prepared by the Planning Commission to be put into practice between 2001 and 2011. The MTDF stated that the “development of an efficient public transport system primarily based on buses needs to be linked to mass transit systems, with light rail as an option” (GOP, 2005). The latest endeavor to devise a National Transport Policy was started at the end of 2003, through procedural aid from the Asian Development Bank (ADB & GOP, 2003).

In 2005, the Government of the Punjab, Transport Department, engaged international consultants named MVA Asia Ltd to devise a mass transit system (GOP, 2006). The study recommended a rail-based four-line network labeled the Lahore Rapid Mass Transit System (LRMTS). This rail system was anticipated on the conjecture that air-conditioned franchised buses introduced in the past became successful due to the increase in the living standard of the growing population. Consequently, there was an increased willingness in people to pay for a better service.

In 2005, the Government of Punjab planned a Medium Term Development Framework to be executed in 2006 to 2009. Under this agenda, urban development strategy objective covers the establishment of an Urban Commission for preparing a widespread urban strategy. It was planned that a Provincial Urban Transport Policy (PUTP) would be developed to channelize the upcoming widespread Urban Transport Strategy for Lahore (Imran, 2009).

This historical examination demonstrates that a number of policy papers were shaped at the national, provincial, and local levels that deal with public transport indirectly or directly in Pakistan. These strategy documents always stressed the need for the development of public transport in Pakistan (Imran, 2009).

LITERATURE REVIEW

During the past four to five decades, there has been a considerable amount of studies conducted on taxation on transport sector at governmental levels as well as institutional levels. It has been understood that such industry requires to be taxed at its heavy revenues so that the revenue obtained from the industry through tax can be utilized in its growth, as increase in the income tax collection also depends on the growth of the industry whether it is transport industry / sector or any other industry / sector. Research shows that the improvement in transport of the country results in improved tax collection from it (Venables, 2004). In many countries of Europe, CO₂ emissions have become the leading basis of assessment for car taxes (Kalinowska, Keser, & Kunert, 2009). Transport Supply in the twenty-first century is, in both physical and financial terms, a major global industry, an employer of large numbers of people, the consumer of vast amount of raw material, and it takes up a lot of personal time in its use (Galbraith, 2010). Study reveals that in California, there is a Private Railroad Taxation Law which gives directions and procedures to streamline the taxation procedures to be levied on railroad cargos and passenger transit trains (Gau, 2017).

The question is how such improvements can be done in a country like Pakistan where there is a mixed topography of mountainous land, rivers and vast plains spread over all of the country which needs efficient transport system to connect these areas to each other. Such system will include road system, aerial route system, railway system and maritime transport system. Different organizations are playing their due role for building most feasible and efficient infrastructure network including expressways, National Highways Authority, Pakistan Railways and Pakistan International Airlines etc. But due to their hundred percent controls in Government hands, the innovations and development is very slow. Such transport system has lot of tax gaps which need to be addressed critically so as to fulfill those gaps to bring the sector into the tax net efficiently.

Transport Figures Related to Pakistan

Pakistan has total length of roads at around 263,356 kilometers, out of which Punjab consists of 107,718, Sindh 81,624, Khyber Pakhtunkhwa 42,945, Baluchistan 29,490 GB & AJK 1,579 kms respectively (GOP, 2015-16). Around 16 million vehicles are using these roads daily. Out of these 16 million vehicles, around 1.35 million vehicles are transport

vehicles. These vehicles are either associated with some travel agency or they are being managed by individuals as public transport or private cabs. Following table shows average number of vehicles using the roads daily from year 2011-12 to 2015-16.

Table 1: Total number of Road Vehicles registered in Pakistan

MOTOR VEHICLES ON ROAD-LCV+HCV											
(In 000 Nos.)											
Year	M. Cab/ Taxi	Motor Rickshaw	D.Van	Pickup	Jeep	Station Wagon	Buses	Trucks	Oil Tankers	Others	Total
2011-12	158.7	102.4	176.6	141.3	78.6	178.3	129.2	212.3	10.6	51.7	1239.7
2012-13	160.7	120.5	180	150.2	78.7	180.1	130.2	220.5	10.8	62.0	1293.7
2013-14	168.8	108	181	150	60	185	140	240	11	66.6	1310.4
2014-15	178	112	190	158	64	191	148	252	11	69.6	1373.6
2015-16	186.5	118.1	191.4	166.3	54.2	192	150.6	263.8	12.1	77.4	1412.4
Total	852.7	561	919	765.8	335.5	926.4	698	1188.6	55.5	327.3	

Source: Ministry of Communication (NTRC)

It should be noted that the number of vehicle registrations are showing an increasing trend. This trend has resulted in expansion of transport sector.

TAXATION ON TRANSPORT SECTOR IN PAKISTAN

As mentioned earlier, transport sector is one of the main economy accelerators; therefore, there is a dire need to set the standards to upgrade it from time to time. In this way government can make it a big source of revenues. Income tax Ordinance, 2001 with collaboration of different versions of Finance Act provides the basis for taxable treatment and framework for transport vehicles and its categories, which are changed now and again depending upon the policy changes for the transport sector. The detail of such basis is given as under:

1. Tax on Goods Transport Vehicles

According to Income Tax ordinance, 2001 – Section 234 Sub Section (1), the rates of collection of tax for goods transport vehicles is as follows:

Table 2: Tax on Goods Transport Vehicles

S. No.	Taxpayer's Status	per kilogram of the laden weight
(a)	Filer	Rs. 2.50
(b)	Non Filer	Rs. 4.00

Source: Income Tax ordinance, 2001 (updated upto 30.06.2017)

The above mentioned treatment was replaced by Finance Act, 2015 and the new treatment of five rupees per kilogram of the laden weight (without exception of filer and non filer) has been introduced. Sub section (1A) further clarifies that in the case of goods transport vehicles with laden weight of 8,120 kilograms or more, advance tax after a period of ten years from the date of first registration of vehicle in Pakistan shall be collected at the rate of twelve hundred rupees per annum.

2. Tax on Passengers Transport Vehicles Paying For Hire

Income Tax ordinance, 2001 – Section 234 Sub Section (2) deals with the tax on passenger transport vehicles paying for hire. In the case of passenger transport vehicles plying for hire with registered seating capacity of four or more persons but less than ten persons, ten or more persons but less than twenty persons and twenty persons or more Rs. 25 Rs. 60 and Rs. 500 per seat per annum respectively has been set as standard for tax collection purpose. This classification is shown in the table given below with updated version as substituted by the Finance Act, 2015:

Table 3: Tax on Passengers Transport Vehicles Paying For Hire

S. No.	Capacity	per seat per annum
(a)	Four or more persons but less than ten persons.	Rs. 25
(b)	Ten or more persons but less than twenty persons.	Rs. 60
(c)	Twenty persons or more.	Rs. 500

Source: Income Tax ordinance, 2001 (updated upto 30.06.2017)

3. Tax on Private Transport Vehicles

Tax treatment for private transport vehicles has been discussed in the sub section (3) of the Section 234 of Income Tax Ordinance, 2001. Following classification has been decided for private transport vehicles after substituting the amendments by the Finance Act, 2015 for discrimination between filer and non filer so that non filers are encouraged to file their returns.

Table 4: Tax on Private Transport Vehicles

S. No.	Engine capacity	for filers	for non-filer
1	Up to 1000cc	Rs. 1,000	Rs. 1,000
2	1001cc to 1199cc	Rs. 1,800	Rs. 3,000
3	1200cc to 1299cc	Rs. 2,000	Rs. 4,000
4	1300cc to 1499cc	Rs. 3,000	Rs. 6,000
5	1500cc to 1599cc	Rs. 4,000	Rs. 9,000
6	1600cc to 1999cc	Rs. 6,000	Rs. 12,000
7	2000cc and above	Rs. 12,000	Rs. 24,000

Source: Income Tax ordinance, 2001 (updated upto 30.06.2017)

4. Lump Sum Tax Payment / Life Time Token Money

The taxable treatment for lump sum payment or life time token payment by the transport vehicle owner has been described in the sub section (4) of Section 234 of Income Tax Ordinance, 2001, where following amended treatment has been introduced by the Finance Act, 2015:

Table 5: Lump Sum Tax Payment / Life Time Token Money

S. No.	Engine capacity	Tax collection
(a)	Up to 1000cc	Rs. 7,500
(b)	1001cc to 1199cc	Rs. 12,500
(c)	1200cc to 1299cc	Rs. 17,500
(d)	1300cc to 1599cc	Rs. 30,000
(e)	1600cc to 1999cc	Rs. 40,000
(f)	2000cc and above	Rs. 80,000

Source: Income Tax ordinance, 2001 (updated upto 30.06.2017)

5. Maximum Limit of Tax

In respect of old and used automotive vehicles specified in Notification No. S.R.O. 932(I)/2004, dated the 20th November, 2004, the tax under section 148 of the Income Tax Ordinance, 2001, shall not exceed the following amounts against their categories of vehicles:

Table 6: Maximum Limit of Tax

S. No.	Vehicles meant for transport of persons	Income tax in Pak Rupees
1	Up to 800CC	Rs.29,852
2	From 801CC to 1000CC	Rs.34,497
3	From 1001CC to 1300CC	Rs.67,282
4	From 1301CC to 1600CC	Rs.105,061
5	From 1601CC to 1800CC	Rs.120,256

Source: Income Tax ordinance, 2001 (updated upto 30.06.2017)

CONTRIBUTION BY THE TRANSPORT SECTOR IN TAX

Transport sector being a vital contributor to tax revenues has shown growth at par with the growth in their parent heads over the last five years. The tax wise details of contribution by the transport sector are discussed below.

Direct Tax:

Income Tax has been the top contributor in the tax collection over the years. Within income tax, four heads of income tax, namely, goods transport vehicles, passenger transport vehicles, private motor cars (all dealt U/s 234 of Income Tax Ordinance) and transport services (U/s 153(1)(b)) mainly contribute in the transport sector. The tax collected under these heads over the last five years has been satisfactory and ever increasing. The details of these heads are given in the table below:

Table 7: Taxation on Transport Sector in Direct Tax

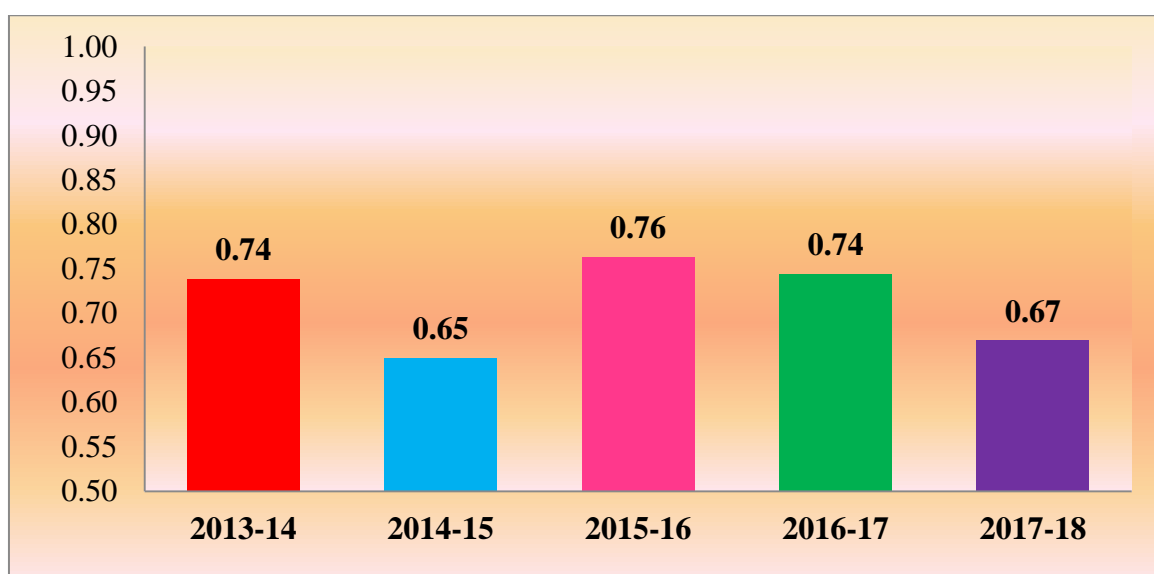
(Rs. in Million)

Heads of Collection	U/s 234 (On goods transport vehicles)	U/s 234 (On passenger transport vehicles)	U/s 234 (On private motor cars)	U/s 153(1)(b) (On Transport Services)	Total
2013-14	1,796.4	1,281.2	3,281.2	122.3	6,481.1
2014-15	1,663.0	1,265.8	3,652.8	138.3	6,719.9
2015-16	3,735.3	1,917.6	3,304.0	334.4	9,291.3
2016-17	4,911.1	1,977.9	2,680.4	432.7	10,002.2
2017-18	4,847.0	1,966.0	3,050.6	422.5	10,286.1

Source: FBR Yearbooks

The share of taxes collected from transport sector within income tax, which was around has been around 0.6% to 0.8% throughout the years from 2013-14 to 2017-18 as shown in the following graph: -

Figure 1: Share of Transport Sector in Direct Tax



Source: FBR Year Books

Sales Tax:

Within sales tax, two heads, namely assembling of motor vehicles and vehicles (others contributes in sales tax domestic. While, vehicles other than railway, aircraft, spacecraft, and parts and ships, boats and floating structures contributes towards tax collection under sales tax import. The details of tax collection from these commodities under both heads and their shares in total sales tax collection are given below:

Table 8: Taxation on Transport Sector in Sales Tax (Domestic)

(Rs. in million)

Commodities	Assembling Of Motor Vehicles	Vehicles (Others)	Total
2013-14	308.6	159.3	467.9
2014-15	302.0	185.0	486.9
2015-16	575.2	348.8	924.1
2016-17	518.2	407.5	925.6
2017-18	377.8	449.6	827.4

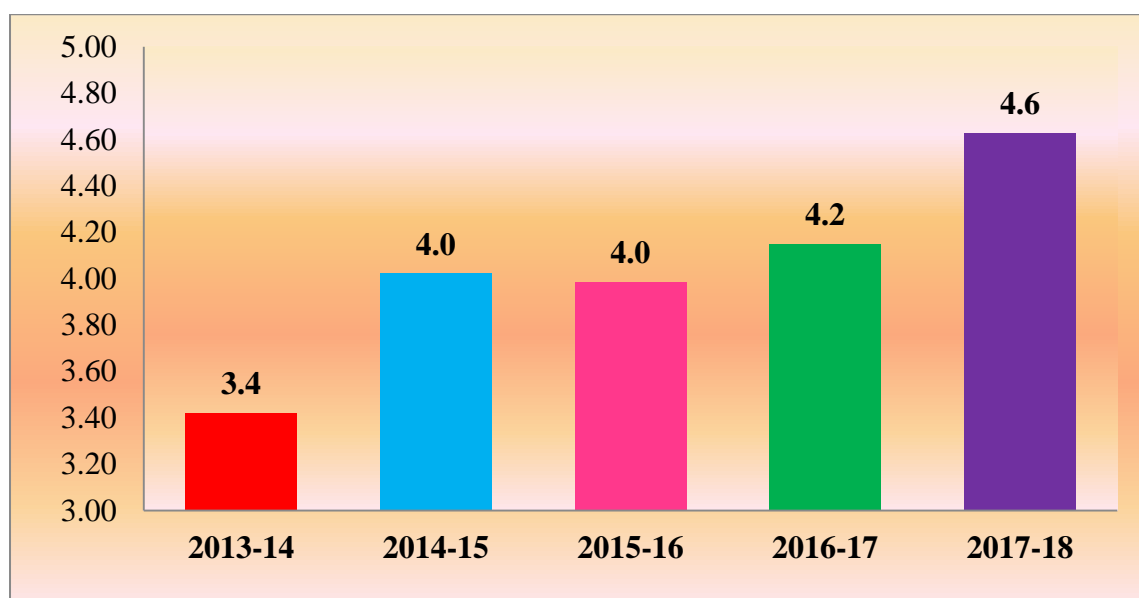
Source: FBR Year Books

Table 9: Taxation on Transport Sector in Sales Tax (Import)

(Rs. in million)

Commodities	Vehicles other than railway (Ch 87)	Aircraft, spacecraft, and parts (Ch 88)	Ships, boats and floating structures (Ch 89)	Total
2013-14	26,035.1	1,157.6	6,411.4	33,604.2
2014-15	34,258.3	926.3	8,089.9	43,274.6
2015-16	42,182.8	349.0	8,431.6	50,963.4
2016-17	53,139.0	926.4	179.2	54,244.5
2017-18	66,751.2	935.3	212.9	67,899.4

Source: FBR Year Books

Figure 2: Share of Transport Sector in Sales Tax

Source: FBR Year Books

Federal Excise Duty (FED):

Under the head of Federal Excise Duty, vehicle motors, Aviation Corporation on air tickets and international travel by air contributes to transport sector. The share of transport sector in FED, which was around 14.8% in 2013-14, has been increasing and reached to the

level of 22.1% in 2017-18. International travel by air has been the top source of tax in transport sector under FED. The details of figures of collection from the above mentioned heads of transport sector and their shares in overall FED are given below:

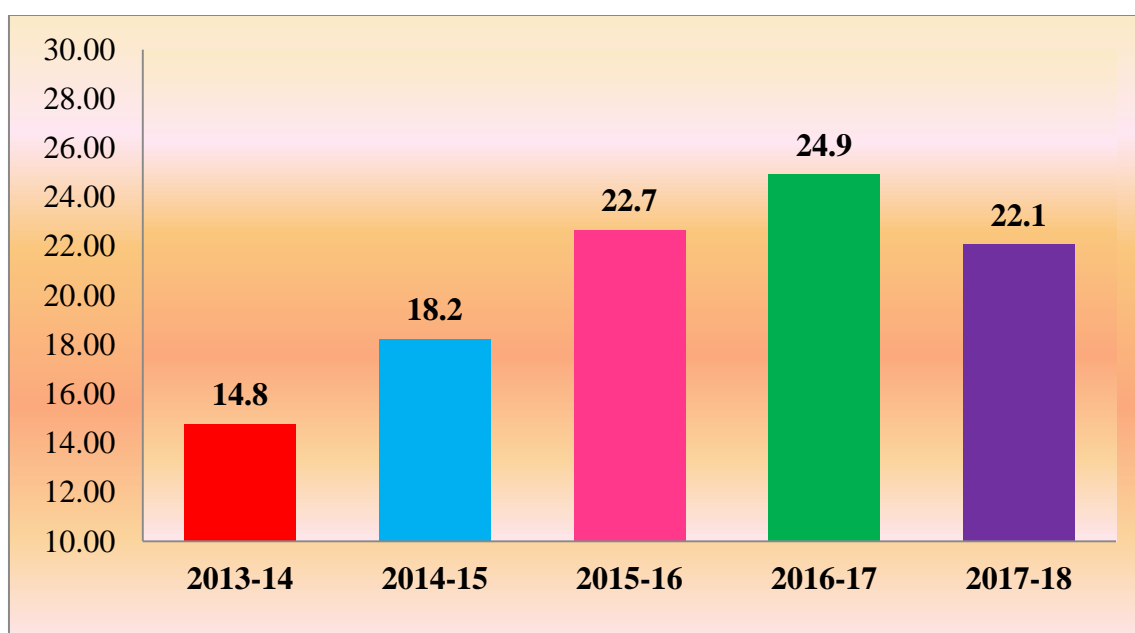
Table 10: Taxation on Transport Sector in Federal Excise Duties

(Rs. Million)

Commodities	Vehicles Motors (Import)	Aviation Corporation on Air Ticket	International Travel By Air	Total
2013-14	1,060.6	590.5	18,750.8	20,401.9
2014-15	1,695.9	223.0	27,657.4	29,576.3
2015-16	1,945.1	-	40,687.4	42,632.5
2016-17	2,442.0	-	46,871.9	49,313.9
2017-18	2,367.4	-	44,756.1	47,123.5

Source: FBR Year Books

Figure 3: Share of Transport Sector in FED



Source: FBR Year Books

Customs Duty:

In Customs duty, transport sector comprises of vehicles other than railway, aircraft, spacecraft and parts and ships boats and structures. Details of collections from these heads over the last five years and the share of transport sector in overall Customs Duty is given as under:

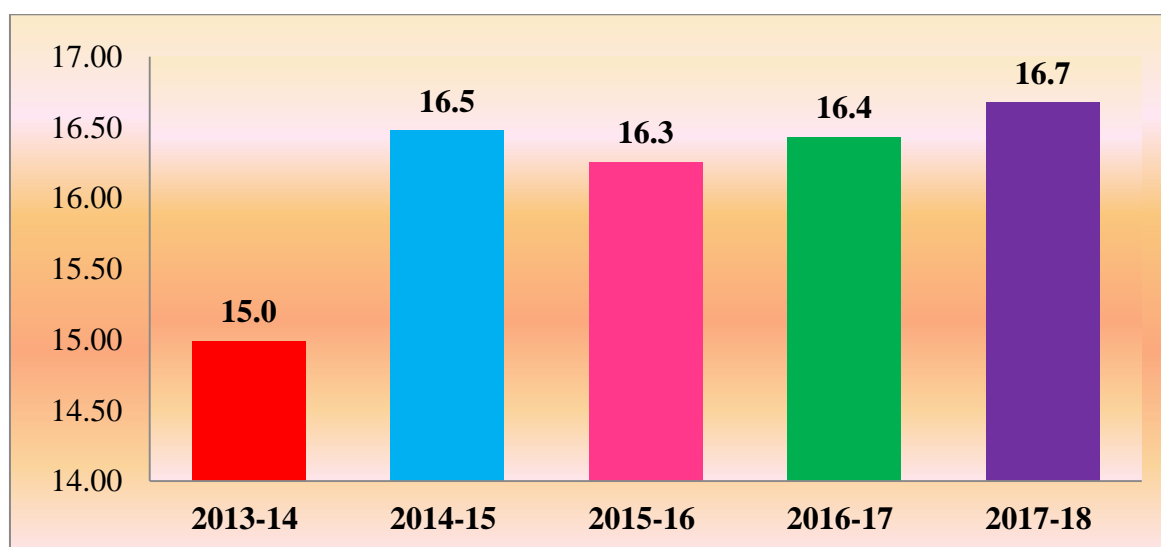
Table 11: Taxation on Transport Sector in Customs Duty

(Rs in million)

Name of Commodity	Vehicles other than railway (Ch 87)	Aircraft, spacecraft, and parts (Ch 88)	Ships, boats and floating structures (Ch 89)	Total
2013-14	36,314.4	36.1	43.3	36,393.9
2014-15	49,408.9	283.2	762.5	50,454.6
2015-16	61,946.6	895.9	2,928.0	65,770.6
2016-17	78,313.0	1,609.1	1,706.7	81,628.7
2017-18	97,094.3	1,540.6	2,802.5	101,437.5

Source: FBR Year Books

Figure 4: Share of Transport Sector in Customs Duty



Source: FBR Year Books

TAX GAPS ON INCOME, SALES AND EXCISE STAGE

According to Securities and Exchange Commission of Pakistan (SECP), there are almost 1600 companies registered under the head of Transport & Allied Companies. These companies include service providers, importers, manufacturers and other related types of businesses. They are enjoying all the rights of a legally registered company and having business in various cities including cargos and shipping outside the country through airways. If their registration is verified from Federal Board of Revenue, one would be amazed that only 1200 of such companies are registered with FBR in the head of income tax, sales tax and federal excise duty payers. Out of These 1200 companies, only about 780 companies are paying taxes in the given heads. Their annual payments for the year 2015-16 are given in the table below:

Table 12: Description of projection of revenues with full efficiency of collection

Description	Income Tax (Rs. In mln)	Sales Tax (Rs. In mln)	Federal Excise (Rs. In mln)
780 companies' tax payments	24,607.9	4,123.3	38,185.2
Average of One company's tax payments	31.5	5.2	48.9
remaining 820 companies' tax payments	25,869.9	4,334.8	40,143.4
Projection for payments by 1600 companies	50,477.8	8,458.1	78,328.7

Source: PRAL, FBR

The above table clearly shows that about more than half of the payments can be collected in the three heads of taxes from the transport sector just by mandatory registering the companies properly with FBR and regularizing the tax collection from them.

REASONS FOR SHORTFALL IN THE SECTOR

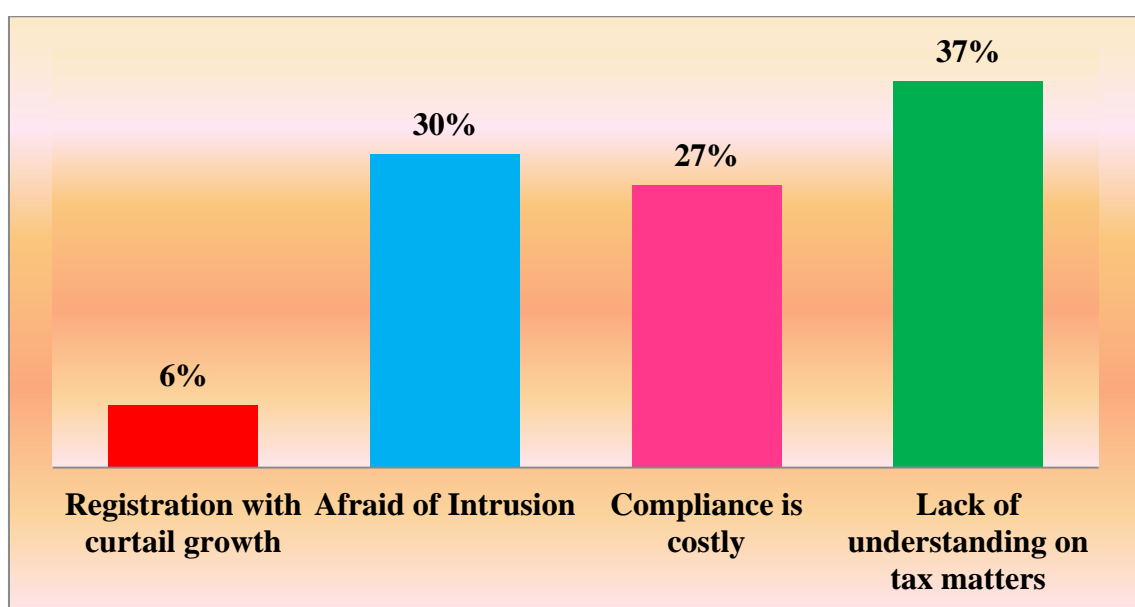
The analysis shows that there are few considerable reasons due to which the estimated revenues cannot be collected and the sector output related to tax revenues always remains on the lower side. The structural factors, such as uneducated ownerships, lack of capital, undocumented dealings and shipments do not allow the transport companies to be registered.

Most of them avoid sales tax collection by issuing flying vouchers / receipts to facilitate their customers. Moreover, the exempted supplies, imports should also be taken into consideration towards low revenues. One of the main reasons could be that the companies that are not paying taxes had registered initially with FBR and PRAL, but due to economic instability, they quit business. In addition to that, there are many unregistered companies in the Pakistan Revenue Automation Limited (the source of data for income, sales and federal excise for FBR). A report was given by Sustainable Development Policy Institute (SDPI, 2013) to understand why people are hesitant to get them registered with FBR.

According to SDPI, there are following reasons for not registering with FBR.

1. Registration will hold back growth
2. Afraid of Intrusion
3. Compliance is costly
4. Lack understanding on tax matters

Figure 5: Reasons for non-registration



Source: SDPI, 2013

According to the statistics, 37% of the companies are not registered with FBR because their owners are not educated and hence, do not understand the tax matters. Whereas 30% say that they are afraid of interruption by Tax authorities. About 27% respondents think that compliance with Tax authorities is costly. Whereas 6% of the companies think that

registration with tax collection authorities will restrict their growth. Few of the transport companies could be involved in tax evasion by posting their falsified income statements. Improper record of taxes can also bring ambiguity.

DISCUSSION & RECOMMENDATIONS

Reciprocity theory says that one of the effective methods of promoting tax morale is to promote through procedural justice, legitimacy, and identification (Kornhauser, 2006). The theory emphasizes on the structural reforms and efficient justification of tax implication on the individuals that satisfies them and gives them confidence in tax collection authorities. Compliance costs are non-governmental costs and cannot be separated from administrative costs of paying taxes as both together are responsible in making the taxation system. Another survey of Western Australia found that out of 288 respondents, 60 respondents said that compliance is too costly in terms of time and money, 34 respondents claimed that the GST system is complex (same is the case in Pakistan), 20 were of the view that exemptions make the GST system more complicated, whereas 14 have commented that the GST system has caused small businesses to close down (Rametse & Pope, 2002). The tax payers have to incur this compliance cost so as to enter the tax net. Such costs should be reduced in order to facilitate tax payers to enter the tax net. This would reduce their initial input cost thus refining their trust on tax authorities.

There is a need of mutual collaboration between the registration and collection authorities both on federal and provincial level in order to streamline the tax system on transport sector. It is to be assured that duty evasions are avoided such as bringing non-custom paid vehicles in tax net. The transactions should be made compulsory to be carried out electronically, by involving banks and e-payment systems for fairs and cargo payments. If such arrangements are not possible, proper vouching and receipts system should be introduced which would include built in sales tax collection.

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III. STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period FY 2017-18 & FY 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	281,785	8,288	273,497	230,069	6,213	223,856	51,716	2,075	49,641	22.5	33.4	22.2
	P	2,083,163	88,017	1,995,146	1,762,288	66,095	1,696,193	320,875	21,922	298,953	18.2	33.2	17.6
FEBRUARY	M	270,341	7,877	262,464	230,479	4,993	225,486	39,862	2,884	36,978	17.3	57.8	16.4
	P	2,353,504	95,894	2,257,610	1,992,767	71,088	1,921,679	360,737	24,806	335,931	18.1	34.9	17.5
MARCH	M	375,019	4,795	370,224	350,829	3,828	347,001	24,190	967	23,223	6.9	25.3	6.7
3rd Quarter		927,145	20,960	906,185	811,377	15,034	796,343	115,768	5,926	109,842	14.3	39.4	13.8
Upto 3rd Qtr		2,728,523	100,689	2,627,834	2,343,596	74,916	2,268,680	384,927	25,773	359,154	16.4	34.4	15.8
APRIL	M	306,844	12,178	294,666	252,082	2,125	249,957	54,762	10,053	44,709	21.7	473.1	17.9
	P	3,035,367	112,867	2,922,500	2,595,678	77,041	2,518,637	439,689	35,826	403,863	16.9	46.5	16.0
MAY	M	360,652	8,151	352,501	336,174	5,214	330,960	24,478	2,937	21,541	7.3	56.3	6.5
	P	3,396,019	121,018	3,275,001	2,931,852	82,255	2,849,597	464,167	38,763	425,404	15.8	47.1	14.9
JUNE	M	602,459	33,705	568,754	522,960	4,683	518,277	79,499	29,022	50,477	15.2	619.7	9.7
4th Quarter		1,269,955	54,034	1,215,921	1,111,216	12,022	1,099,194	158,739	42,012	116,727	14.3	349.5	10.6
Annual		3,998,478	154,723	3,843,755	3,454,812	86,938	3,367,874	543,666	67,785	475,881	15.7	78.0	14.1

DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	80,533	12,284	68,249	61,617	10,946	50,671	18,916	1,338	17,578	30.7	12.2	34.7
AUGUST	M	87,712	4,184	83,528	74,853	5,773	69,080	12,859	-1,589	14,448	17.2	-27.5	20.9
	P	168,245	16,468	151,777	136,470	16,719	119,751	31,775	-251	32,026	23.3	-1.5	26.7
SEPTEMBER	M	134,524	3,444	131,080	116,285	2,344	113,941	18,239	1,100	17,139	15.7	46.9	15.0
1st Quarter		302,769	19,912	282,857	252,755	19,063	233,692	50,014	849	49,165	19.8	4.5	21.0
OCTOBER	M	94,731	1,404	93,327	89,462	826	88,636	5,269	578	4,691	5.9	70.0	5.3
	P	397,500	21,316	376,184	342,217	19,889	322,328	55,283	1,427	53,856	16.2	7.2	16.7
NOVEMBER	M	105,072	6,199	98,873	82,684	1,564	81,120	22,388	4,635	17,753	27.1	296.4	21.9
	P	502,572	27,515	475,057	424,901	21,453	403,448	77,671	6,062	71,609	18.3	28.3	17.7
DECEMBER	M	193,098	4,622	188,476	195,672	7,625	188,047	-2,574	-3,003	429	-1.3	-39.4	0.2
2nd Quarter		392,901	12,225	380,676	367,818	10,015	357,803	25,083	2,210	22,873	6.8	22.1	6.4
Upto 2nd Qtr		695,670	32,137	663,533	620,573	29,078	591,495	75,097	3,059	72,038	12.1	10.5	12.2
JANUARY	M	101,644	5,938	95,706	86,993	5,253	81,740	14,651	685	13,966	16.8	13.0	17.1
	P	797,314	38,075	759,239	707,566	34,331	673,235	89,748	3,744	86,004	12.7	10.9	12.8
FEBRUARY	M	96,104	6,473	89,631	83,012	2,993	80,019	13,092	3,480	9,612	15.8	116.3	12.0
	P	893,418	44,548	848,870	790,578	37,324	753,254	102,840	7,224	95,616	13.0	19.4	12.7
MARCH	M	155,902	3,378	152,524	149,847	2,605	147,242	6,055	773	5,282	4.0	29.7	3.6
3rd Quarter		353,650	15,789	337,861	319,852	10,851	309,001	33,798	4,938	28,860	10.6	45.5	9.3
Upto 3rd Qtr		1,049,320	47,926	1,001,394	940,425	39,929	900,496	108,895	7,997	100,898	11.6	20.0	11.2
APRIL	M	105,750	10,739	95,011	79,490	1,083	78,407	26,260	9,656	16,604	33.0	891.6	21.2
	P	1,155,070	58,665	1,096,405	1,019,915	41,012	978,903	135,155	17,653	117,502	13.3	43.0	12.0
MAY	M	132,752	6,961	125,791	121,388	4,304	117,084	11,364	2,657	8,707	9.4	61.7	7.4
	P	1,287,822	65,626	1,222,196	1,141,303	45,316	1,095,987	146,519	20,310	126,209	12.8	44.8	11.5
JUNE	M	318,222	3,835	314,387	252,896	4,657	248,239	65,326	-822	66,148	25.8	-17.7	26.6
4th Quarter		556,724	21,535	535,189	453,774	10,044	443,730	102,950	11,491	91,459	22.7	114.4	20.6
Annual		1,606,044	69,461	1,536,583	1,394,199	49,973	1,344,226	211,845	19,488	192,357	15.2	39.0	14.3

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	180,141	2,350	177,791	143,076	960	142,116	37,065	1,390	35,675	25.9	144.8	25.1
	P	1,285,849	49,942	1,235,907	1,054,722	31,764	1,022,958	231,127	18,178	212,949	21.9	57.2	20.8
FEBRUARY	M	174,237	1,404	172,833	147,467	2,000	145,467	26,770	-596	27,366	18.2	-29.8	18.8
	P	1,460,086	51,346	1,408,740	1,202,189	33,764	1,168,425	257,897	17,582	240,315	21.5	52.1	20.6
MARCH	M	219,117	1,417	217,700	200,982	1,223	199,759	18,135	194	17,941	9.0	15.9	9.0
3rd Quarter		1,679,203	52,763	568,324	1,403,171	34,987	487,342	276,032	17,776	80,982	19.7	50.8	16.6
Upto 3rd Qtr		2,784,911	100,355	1,626,440	2,314,817	65,791	1,368,184	470,094	34,564	258,256	20.3	52.5	18.9
APRIL	M	201,094	1,439	199,655	172,592	1,042	171,550	28,502	397	28,105	16.5	38.1	16.4
	P	2,986,005	101,794	1,826,095	2,487,409	66,833	1,539,734	498,596	34,961	286,361	20.0	52.3	18.6
MAY	M	227,900	1,190	226,710	214,786	910	213,876	13,114	280	12,834	6.1	30.8	6.0
	P	3,213,905	102,984	2,052,805	2,702,195	67,743	1,753,610	511,710	35,241	299,195	18.9	52.0	17.1
JUNE	M	284,237	29,870	254,367	270,064	26	270,038	14,173	29,844	-15,671	5.2	114,784.6	-5.8
4th Quarter		713,231	32,499	680,732	657,442	1,978	655,464	55,789	30,521	25,268	8.5	1,543.0	3.9
Annual		3,498,142	132,854	2,307,172	2,972,259	67,769	2,023,648	525,883	65,085	283,524	17.7	96.0	14.0

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	92,079	1,972	90,107	73,080	20	73,060	18,999	1,952	17,047	26.0	9,760.0	23.3
AUGUST	M	119,047	21,739	97,308	94,244	3,531	90,713	24,803	18,208	6,595	26.3	515.7	7.3
	P	211,126	23,711	187,415	167,324	3,551	163,773	43,802	20,160	23,642	26.2	567.7	14.4
SEPTEMBER	M	130,852	3,852	127,000	97,739	14	97,725	33,113	3,838	29,275	33.9	27,414.3	30.0
1st Quarter		341,978	27,563	314,415	265,063	3,565	261,498	76,915	23,998	52,917	29.0	673.2	20.2
OCTOBER	M	117,125	825	116,300	103,021	28	102,993	14,104	797	13,307	13.7	2,846.4	12.9
	P	459,103	28,388	430,715	368,084	3,593	364,491	91,019	24,795	66,224	24.7	690.1	18.2
NOVEMBER	M	119,438	11,755	107,683	102,238	21,201	81,037	17,200	-9,446	26,646	16.8	-44.6	32.9
	P	578,541	40,143	538,398	470,322	24,794	445,528	108,219	15,349	92,870	23.0	61.9	20.8
DECEMBER	M	148,130	20	148,110	131,948	37	131,911	16,182	-17	16,199	12.3	-45.9	12.3
2nd Quarter		384,693	12,600	372,093	337,207	21,266	315,941	47,486	-8,666	56,152	14.1	-40.8	17.8
Upto 2nd Qtr		726,671	40,163	686,508	602,270	24,831	577,439	124,401	15,332	109,069	20.7	61.7	18.9
JANUARY	M	116,737	650	116,087	92,643	16	92,627	24,094	634	23,460	26.0	3,962.5	25.3
	P	843,408	40,813	802,595	694,913	24,847	670,066	148,495	15,966	132,529	21.4	64.3	19.8
FEBRUARY	M	111,625	5	111,620	96,390	909	95,481	15,235	-904	16,139	15.8	-99.4	16.9
	P	955,033	40,818	914,215	791,303	25,756	765,547	163,730	15,062	148,668	20.7	58.5	19.4
MARCH	M	139,530	20	139,510	132,116	3	132,113	7,414	17	7,397	5.6	566.7	5.6
3rd Quarter		367,892	675	367,217	321,149	928	320,221	46,743	-253	46,996	14.6	-27.3	14.7
Upto 3rd Qtr		1,094,563	40,838	1,053,725	923,419	25,759	897,660	171,144	15,079	156,065	18.5	58.5	17.4
APRIL	M	132,890	-2	132,892	111,493	17	111,476	21,397	-19	21,416	19.2	-111.8	19.2
	P	1,227,453	40,836	1,186,617	1,034,912	25,776	1,009,136	192,541	15,060	177,481	18.6	58.4	17.6
MAY	M	152,324	16	152,308	141,354	68	141,286	10,970	-52	11,022	7.8	-76.5	7.8
	P	1,379,777	40,852	1,338,925	1,176,266	25,844	1,150,422	203,511	15,008	188,503	17.3	58.1	16.4
JUNE	M	176,033	29,652	146,381	178,566	23	178,543	-2,533	29,629	-32,162	-1.4	128,821.7	-18.0
4th Quarter		461,247	29,666	431,581	431,413	108	431,305	29,834	29,558	276	6.9	27,368.5	0.1
Annual		1,555,810	70,504	1,485,306	1,354,832	25,867	1,328,965	200,978	44,637	156,341	14.8	172.6	11.8

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	69,066	4	69,062	54,725	4	54,721	14,341	0	14,341	26.2	0.0	26.2
	P	459,975	79	459,896	374,094	109	373,985	85,881	-30	85,911	23.0	-27.5	23.0
FEBRUARY	M	61,530	2	61,528	53,338	4	53,334	8,192	-2	8,194	15.4	-50.0	15.4
	P	521,505	81	521,424	427,432	113	427,319	94,073	-32	94,105	22.0	-28.3	22.0
MARCH	M	66,671	20	66,651	68,411	3	68,408	-1,740	17	-1,757	-2.5	566.7	-2.6
3rd Quarter		197,267	26	197,241	176,474	11	176,463	20,793	15	20,778	11.8	136.4	11.8
Upto 3rd Qtr		588,176	101	588,075	495,843	116	495,727	92,333	-15	92,348	18.6	-12.9	18.6
APRIL	M	70,537	1	70,536	65,329	12	65,317	5,208	-11	5,219	8.0	-91.7	8.0
	P	658,713	102	658,611	561,172	128	561,044	97,541	-26	97,567	17.4	-20.3	17.4
MAY	M	78,673	7	78,666	69,465	38	69,427	9,208	-31	9,239	13.3	-81.6	13.3
	P	737,386	109	737,277	630,637	166	630,471	106,749	-57	106,806	16.9	-34.3	16.9
JUNE	M	86,947	5	86,942	72,094	0	72,094	14,853	5	14,848	20.6	-	20.6
4th Quarter		236,157	13	236,144	206,888	50	206,838	29,269	-37	29,306	14.1	-74.0	14.2
Annual		824,333	114	824,219	702,731	166	702,565	121,602	-52	121,654	17.3	-31.3	17.3

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	29,024	1,971	27,053	27,616	17	27,599	1,408	1,954	-546	5.1	11,494.1	-2.0
AUGUST	M	50,652	21,732	28,920	40,122	3,502	36,620	10,530	18,230	-7,700	26.2	520.6	-21.0
	P	79,676	23,703	55,973	67,738	3,519	64,219	11,938	20,184	-8,246	17.6	573.6	-12.8
SEPTEMBER	M	69,559	3,846	65,713	48,856	7	48,849	20,703	3,839	16,864	42.4	54,842.9	34.5
1st Quarter		149,235	27,549	121,686	116,594	3,526	113,068	32,641	24,023	8,618	28.0	681.3	7.6
OCTOBER	M	51,271	805	50,466	51,936	17	51,919	-665	788	-1,453	-1.3	4,635.3	-2.8
	P	200,506	28,354	172,152	168,530	3,543	164,987	31,976	24,811	7,165	19.0	700.3	4.3
NOVEMBER	M	54,403	11,718	42,685	45,039	21,168	23,871	9,364	-9,450	18,814	20.8	-44.6	78.8
	P	254,909	40,072	214,837	213,569	24,711	188,858	41,340	15,361	25,979	19.4	62.2	13.8
DECEMBER	M	80,853	16	80,837	69,332	15	69,317	11,521	1	11,520	16.6	6.7	16.6
2nd Quarter		186,527	12,539	173,988	166,307	21,200	145,107	20,220	-8,661	28,881	12.2	-40.9	19.9
Upto 2nd Qtr		335,762	40,088	295,674	282,901	24,726	258,175	52,861	15,362	37,499	18.7	62.1	14.5
JANUARY	M	47,671	646	47,025	37,918	12	37,906	9,753	634	9,119	25.7	5,283.3	24.1
	P	383,433	40,734	342,699	320,819	24,738	296,081	62,614	15,996	46,618	19.5	64.7	15.7
FEBRUARY	M	50,095	3	50,092	43,052	905	42,147	7,043	-902	7,945	16.4	-99.7	18.9
	P	433,528	40,737	392,791	363,871	25,643	338,228	69,657	15,094	54,563	19.1	58.9	16.1
MARCH	M	72,859	0	72,859	63,705	0	63,705	9,154	0	9,154	14.4	-	14.4
3rd Quarter		170,625	649	169,976	144,675	917	143,758	25,950	-268	26,218	17.9	-29.2	18.2
Upto 3rd Qtr		506,387	40,737	465,650	427,576	25,643	401,933	78,811	15,094	63,717	18.4	58.9	15.9
APRIL	M	62,353	-3	62,356	46,164	5	46,159	16,189	-8	16,197	35.1	-160.0	35.1
	P	568,740	40,734	528,006	473,740	25,648	448,092	95,000	15,086	79,914	20.1	58.8	17.8
MAY	M	73,651	9	73,642	71,889	30	71,859	1,762	-21	1,783	2.5	-70.0	2.5
	P	642,391	40,743	601,648	545,629	25,678	519,951	96,762	15,065	81,697	17.7	58.7	15.7
JUNE	M	89,086	29,647	59,439	106,472	23	106,449	-17,386	29,624	-47,010	-16.3	128,800.0	-44.2
4th Quarter		225,090	29,653	195,437	224,525	58	224,467	565	29,595	-29,030	0.3	51,025.9	-12.9
Annual		731,477	70,390	661,087	652,101	25,701	626,400	79,376	44,689	34,687	12.2	173.9	5.5

FEDERAL EXCISE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	8,361	0	8,361	6,110	0	6,110	2,251	0	2,251	36.8	-	36.8
AUGUST	M	12,064	0	12,064	9,455	0	9,455	2,609	0	2,609	27.6	-	27.6
	P	20,425	0	20,425	15,565	0	15,565	4,860	0	4,860	31.2	-	31.2
SEPTEMBER	M	18,387	0	18,387	15,492	0	15,492	2,895	0	2,895	18.7	-	18.7
1st Quarter		38,812	0	38,812	31,057	0	31,057	7,755	0	7,755	25.0	-	25.0
OCTOBER	M	13,494	0	13,494	15,414	0	15,414	-1,920	0	-1,920	-12.5	-	-12.5
	P	52,306	0	52,306	46,471	0	46,471	5,835	0	5,835	12.6	-	12.6
NOVEMBER	M	15,891	2	15,889	16,680	0	16,680	-789	2	-791	-4.7	-	-4.7
	P	68,197	2	68,195	63,151	0	63,151	5,046	2	5,044	8.0	-	8.0
DECEMBER	M	21,892	0	21,892	22,274	0	22,274	-382	0	-382	-1.7	-	-1.7
2nd Quarter		51,277	2	51,275	54,368	0	54,368	-3,091	2	-3,093	-5.7	-	-5.7
Upto 2nd Qtr		90,089	2	90,087	85,425	0	85,425	4,664	2	4,662	5.5	-	5.5
JANUARY	M	13,498	0	13,498	10,419	0	10,419	3,079	0	3,079	29.6	-	29.6
	P	103,587	2	103,585	95,844	0	95,844	7,743	2	7,741	8.1	-	8.1
FEBRUARY	M	17,565	0	17,565	12,464	1	12,463	5,101	-1	5,102	40.9	-100.0	40.9
	P	121,152	2	121,150	108,308	1	108,307	12,844	1	12,843	11.9	100.0	11.9
MARCH	M	23,131	0	23,131	18,846	0	18,846	4,285	0	4,285	22.7	-	22.7
3rd Quarter		54,194	0	54,194	41,729	1	41,728	12,465	-1	12,466	29.9	-100.0	29.9
Upto 3rd Qtr		144,283	2	144,281	127,154	1	127,153	17,129	1	17,128	13.5	100.0	13.5
APRIL	M	19,081	0	19,081	16,876	0	16,876	2,205	0	2,205	13.1	-	13.1
	P	163,364	2	163,362	144,030	1	144,029	19,334	1	19,333	13.4	100.0	13.4
MAY	M	19,770	0	19,770	24,996	0	24,996	-5,226	0	-5,226	-20.9	-	-20.9
	P	183,134	2	183,132	169,026	1	169,025	14,108	1	14,107	8.3	100.0	8.3
JUNE	M	30,365	4	30,361	28,886	0	28,886	1,479	4	1,475	5.1	-	5.1
4th Quarter		69,216	4	69,212	70,758	0	70,758	-1,542	4	-1,546	-2.2	-	-2.2
Annual		213,499	6	213,493	197,912	1	197,911	15,587	5	15,582	7.9	500.0	7.9

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	49,906	1,700	48,206	40,014	944	39,070	9,892	756	9,136	24.7	80.1	23.4
	P	338,854	9,127	329,727	263,965	6,917	257,048	74,889	2,210	72,679	28.4	31.9	28.3
FEBRUARY	M	45,047	1,399	43,648	38,613	1,090	37,523	6,434	309	6,125	16.7	28.3	16.3
	P	383,901	10,526	373,375	302,578	8,007	294,571	81,323	2,519	78,804	26.9	31.5	26.8
MARCH	M	56,456	1,397	55,059	50,020	1,220	48,800	6,436	177	6,259	12.9	14.5	12.8
3rd Quarter		151,409	4,496	146,913	128,647	3,254	125,393	22,762	1,242	21,520	17.7	38.2	17.2
Upto 3rd Qtr		440,357	11,923	428,434	352,598	9,227	343,371	87,759	2,696	85,063	24.9	29.2	24.8
APRIL	M	49,123	1,441	47,682	44,223	1,025	43,198	4,900	416	4,484	11.1	40.6	10.4
	P	489,480	13,364	476,116	396,821	10,252	386,569	92,659	3,112	89,547	23.4	30.4	23.2
MAY	M	55,806	1,174	54,632	48,436	842	47,594	7,370	332	7,038	15.2	39.4	14.8
	P	545,286	14,538	530,748	445,257	11,094	434,163	100,029	3,444	96,585	22.5	31.0	22.2
JUNE	M	77,839	214	77,625	62,612	3	62,609	15,227	211	15,016	24.3	7,033.3	24.0
4th Quarter		182,768	2,829	179,939	155,271	1,870	153,401	27,497	959	26,538	17.7	51.3	17.3
Annual		623,125	14,752	608,373	507,869	11,097	496,772	115,256	3,655	111,601	22.7	32.9	22.5

INLAND REVENUE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2017-18			FY 2016-17			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	180,973	14,256	166,717	140,807	10,966	129,841	40,166	3,290	36,876	28.5	30.0	28.4
AUGUST	M	218,823	25,923	192,900	178,552	9,304	169,248	40,271	16,619	23,652	22.6	178.6	14.0
	P	399,796	40,179	359,617	319,359	20,270	299,089	80,437	19,909	60,528	25.2	98.2	20.2
SEPTEMBER	M	283,763	7,296	276,467	229,516	2,358	227,158	54,247	4,938	49,309	23.6	209.4	21.7
1st Quarter		683,559	47,475	636,084	548,875	22,628	526,247	134,684	24,847	109,837	24.5	109.8	20.9
OCTOBER	M	225,350	2,229	223,121	207,897	854	207,043	17,453	1,375	16,078	8.4	161.0	7.8
	P	908,909	49,704	859,205	756,772	23,482	733,290	152,137	26,222	125,915	20.1	111.7	17.2
NOVEMBER	M	240,401	17,956	222,445	201,602	22,765	178,837	38,799	-4,809	43,608	19.2	-21.1	24.4
	P	1,149,310	67,660	1,081,650	958,374	46,247	912,127	190,936	21,413	169,523	19.9	46.3	18.6
DECEMBER	M	363,120	4,642	358,478	349,894	7,662	342,232	13,226	-3,020	16,246	3.8	-39.4	4.7
2nd Quarter		828,871	24,827	804,044	759,393	31,281	728,112	69,478	-6,454	75,932	9.1	-20.6	10.4
Upto 2nd Qtr		1,512,430	72,302	1,440,128	1,308,268	53,909	1,254,359	204,162	18,393	185,769	15.6	34.1	14.8
JANUARY	M	231,879	6,588	225,291	190,055	5,269	184,786	41,824	1,319	40,505	22.0	25.0	21.9
	P	1,744,309	78,890	1,665,419	1,498,323	59,178	1,439,145	245,986	19,712	226,274	16.4	33.3	15.7
FEBRUARY	M	225,294	6,478	218,816	191,866	3,903	187,963	33,428	2,575	30,853	17.4	66.0	16.4
	P	1,969,603	85,368	1,884,235	1,690,189	63,081	1,627,108	279,414	22,287	257,127	16.5	35.3	15.8
MARCH	M	318,563	3,398	315,165	300,809	2,608	298,201	17,754	790	16,964	5.9	30.3	5.7
3rd Quarter		775,736	16,464	759,272	682,730	11,780	670,950	93,006	4,684	88,322	13.6	39.8	13.2
Upto 3rd Qtr		2,288,166	88,766	2,199,400	1,990,998	65,689	1,925,309	297,168	23,077	274,091	14.9	35.1	14.2
APRIL	M	257,721	10,737	246,984	207,859	1,100	206,759	49,862	9,637	40,225	24.0	876.1	19.5
	P	2,545,887	99,503	2,446,384	2,198,857	66,789	2,132,068	347,030	32,714	314,316	15.8	49.0	14.7
MAY	M	304,846	6,977	297,869	287,738	4,372	283,366	17,108	2,605	14,503	5.9	59.6	5.1
	P	2,850,733	106,480	2,744,253	2,486,595	71,161	2,415,434	364,138	35,319	328,819	14.6	49.6	13.6
JUNE	M	524,620	33,491	491,129	460,348	4,680	455,668	64,272	28,811	35,461	14.0	615.6	7.8
4th Quarter		1,087,187	51,205	1,035,982	955,945	10,152	945,793	131,242	41,053	90,189	13.7	404.4	9.5
Annual		3,375,353	139,971	3,235,382	2,946,943	75,841	2,871,102	428,410	64,130	364,280	14.5	84.6	12.7