



# YEAR BOOK 2008-2009



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

## *Strategic Planning and Research & Statistic Wing, FBR*

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***Our Vision***

*To be Modern, Progressive, Effective, Autonomous and Credible Organization for Optimizing Revenue by Providing Quality Service and Promoting Compliance with Tax and Related Laws.*

***Our Mission***

*Enhance the Capacity of the Tax System to Collect Due Taxes through Application of Modern Techniques, Providing Taxpayer Assistance and by Creating a Motivated, Satisfied Dedicated and Professional Workforce*

***Our Values***

*Integrity  
Professionalism  
Teamwork  
Courtesy  
Fairness  
Transparency  
Responsiveness*

## **Foreword**

*Federal Board of Revenue has collected Rs.1,157 billion tax revenues during FY: 08-09 and exhibited double digit growth of 14.8% as compared to previous year. This achievement was commendable in circumstances when the economy confronted with challenges like slow growth, compression in imports and negative growth in the manufacturing sector together with energy crisis throughout the country.*

*The current edition of Revenue Division's Year Book 2008-09 sixth in the series, presents detailed analysis of tax revenues vis-à-vis assigned targets for 2008-09. An update on HRM Strategy of FBR « Broad Contours of Training Policy in Federal Board of Revenue» has also been included in this volume.*

*The efforts of the research team of Strategic Planning and Research & Statistics wing in preparation of Revenue Division Year Book 2008-09 are highly appreciated and complimented.*

*September, 2009*

*(Sohail Ahmad)  
Chairman, FBR*

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## *Chapter 1*

### *The Structure of the Revenue Organization*

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

To remove further impediments in the exercise of administrative powers of a Secretary to the Government, and effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. It was abolished in January 1995, and CBR reverted back to the pre-1991 position. However, it was again re-established on December 01, 1998. The Revenue Division continues to exist since then. In the wake of restructuring of its functions, CBR has adopted new Act under which it has been renamed as Federal Board of Revenue (FBR) since July, 2007.

#### **Functions of Revenue Division/ FBR**

In the existing setup, the Chairman, FBR, being the executive head of the Federal Board of Revenue, has the following responsibilities:

- Formulation and administration of taxation policy;
- Levy and collection of federal taxes;
- Quasi-judicial function of hearing of appeals;
- Enter into double-taxation treaties with other countries;
- Liaise with all Ministries, Chambers of Trade and Industry as well as International Organizations; and
- Provide an up-date on FBR activities to the President and the Prime Minister of Pakistan.

#### **Organizational Set-up**

In the present setup, the Chairman, FBR is assisted by the following twelve Members distributed along four broad functional categories. Besides this top tier, senior management also includes various Director Generals and two Chief Collectors North and South:

**A. Operations**

- i) Customs
- ii) Domestic Operations (North)
- iii) Domestic Operations (South)

**B. Functional**

- i) Facilitation and Taxpayer Education
- ii) Enforcement and Accounting
- iii) Taxpayer Audit

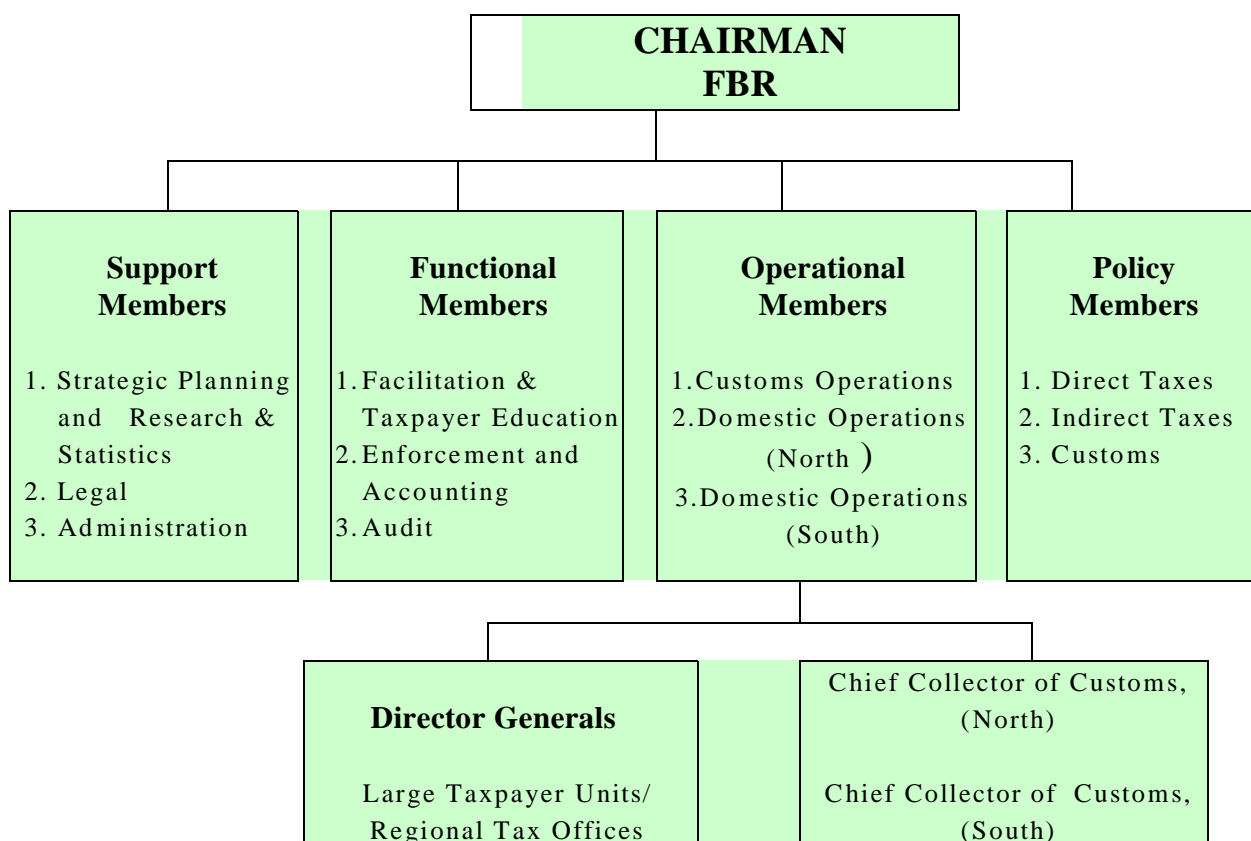
**C. Policy**

- i) Direct Taxes
- ii) Indirect Taxes
- iii) Customs

**D. Support**

- i) Strategic Planning and Research & Statistics
- ii) Legal
- iii) Administration

**ORGANIZATIONAL STRUCTURE OF FBR (HQ)**



Note: - Various Director Generals positions other than above are also part of the top Management Team.

The names of Secretaries/ Ex-officio Chairmen, full time Chairmen and Secretary General Revenue Division/ Chairmen, who headed the Revenue Division/ CBR/FBR from August 14, 1947 onwards, are presented below for ready reference.

***Finance Secretaries/ Ex-Officio Chairmen, CBR***

1)	Sir Victor Turner	14.08.1947	01.02.1950
2)	Mr. Abdul Qadir	01.02.1950	25.02.1952
3)	Mr. Mumtaz Hasan	25.02.1952	01.11.1958
4)	Mr. H. A. Majid	01.11.1958	29.07.1960
5)	Mr. M. Ayub	29.07.1960	19.06.1961
6)	Mr. Mumtaz Mirza	19.06.1961	06.03.1963
7)	Mr. M. M. Ahmed	06.03.1963	30.05.1966
8)	Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
9)	Mr. A.G.N. Kazi	08.09.1970	10.10.1971

***Secretary General Revenue Division/ Chairman, CBR/ FBR***

1)	Mr. M. Abdullah Yusuf	14.06.2006	23/07/2008
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***Secretary Revenue Division/ Chairmen, CBR/FBR***

1)	Mr. Sajjad Hasan	03.10.1991	03.11.1992
2)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993



3)	Qazi M. Alimullah	03.05.1993	17.07.1993
4)	Mr. Javed Talat	26.07.1993	01.07.1994
5)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
6)	Mian Iqbal Farid	07.11.1998	06.11.1999
7)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
8)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
9)	Mr. M. Abdullah Yusuf	12.03.2004	14.06.2006
10)	Mr. Ahmad Waqar	23.07.2008	17-05-2009

***Chairmen, CBR/FBR***

1)	Mr. M. Zulfiqar	11.10.1971	17.11.1973
2)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
3)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
4)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
5)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
6)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
7)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
8)	Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
9)	Mr. Ahadullah Akmal	16.08.1990	24.07.1991
10)	Mr. Sajjad Hasan	24.07.1991	03.10.1991
11)	Mr. Alvi Abdul Rahim	13.07.1995	28.08.1996
12)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
13)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
14)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
15)	Mr. Sohail Ahmad	18.05.2009	To date

## Chapter 2

### *FBR Revenue Collection vis-à-vis Target*

#### **FBR Revenue Collection Relative to Target**

The FY: 08-09 was a difficult year for the economy, therefore, almost all the macro economic targets fixed for FY: 2008-09 were missed. Since revenue realization is linked with macroeconomic framework, therefore, slowdown in the growth of the economy has also disturbed revenue realization to a great extent during the year. FBR was assigned a massive revenue target of Rs 1250 billion, requiring a growth of 24% over the collection of Rs. 1008.1 billion during FY: 07-08. Thus, the revenue target was revised downward to R.1179 billion with a reduction of Rs. 71 billion against the original target of Rs. 1250 billion. However, with best efforts, FBR collected Rs.1157 billion (provisional) at the end of the fiscal year, which constitutes 98% of the target (Table 1).

**Table 1: A Comparison of Collection vis-à-vis  
Original and Revised Targets 2008-09**

*(Rs. Billion)*

Tax Heads	Original Targets	Revised Targets	Collection: 08-09	Difference from Revised Targets	
				Absolute	Percent
Direct Taxes	498.9	461.0	440.3	-20.7	-4.5
Sales Tax (GST)	469.9	457.0	452.3	-4.7	-1.0
Federal Excise	112.0	116.0	116.1	0.1	0.1
Customs Duties	169.2	145.0	148.4	3.4	2.3
<b>All Taxes</b>	<b>1250.0</b>	<b>1179.0</b>	<b>1157.0</b>	<b>-22.0</b>	<b>-1.9</b>

*Note: Revenue figures for FY: 2008-09 are provisional.*

#### **Revenue Collection in FY: 08-09 Vis-à-Vis FY: 07-08**

It is evident from Table 2 that the performance of FBR was broad based as all the taxes exhibited double digit growth during FY: 2008-09, except Customs duty. Main reasons for decline in Customs was attributable to lowering of tariff rate of HSD from 10% to 7.5% w.e.f. 04.09.08, exemption of wheat causing a loss of Rs.5 billion in CD and decline in dutiable imports of automobile, and almost no growth in the dutiable imports of petroleum products. Interestingly, the sales tax has regained top position in the collection of federal taxes by dint of better performance from the domestic tax.

**Table 2: A Comparison of Net Collection  
in FY: 08-09 vis-à-vis FY: 07-08**

(Rs Billion)

Revenue Heads	Collection		Difference	
	FY: 08-09	FY: 07-08	Absolute	Percent
Direct Taxes	440.3	387.9	52.4	13.5
Sales Tax (GST)	452.3	377.4	74.9	19.8
Federal Excise	116.1	92.1	23.9	26.0
Customs Duties	148.4	150.7	-2.3	-1.5
<b>All Taxes</b>	<b>1157.0</b>	<b>1008.1</b>	<b>148.9</b>	<b>14.8</b>

Note: Revenue figures for FY: 2008-09 are provisional

## Tax-wise Analysis

**Direct Taxes:** The direct tax has contributed 38.1% in total tax receipts during FY: 08-09. The net collection has been Rs.440.3 billion during 2008-09 against the target of Rs. 461 billion. An amount of Rs. 38.8 billion refunds has been paid back to the claimants as against Rs. 25.8 billion during FY: 07-08.

It may be recalled that the collection of direct taxes includes income tax and other direct taxes i.e. capital value tax, worker welfare fund and worker participatory fund. The contribution of income tax in total direct taxes has been 95.6%. Therefore, our main focus would be on the income tax in this analysis.

The structure of income tax is based on withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD). The collection during FY: 08-09 shows that the share of WHT, VP and COD in gross collection has been 52.3%, 30.8% and 16.8% respectively. Details of these components of income tax are presented in Table 3.

**Table 3: Head-wise Performance of Direct Taxes**

(Rs. Million)

	2008-09	2007-08	Change (%)
Voluntary Payments	141,680	145,616	-2.7
Collection on Demand	77,166	42,779	80.4

Deductions at Source (WHT)	240,546	205,144	17.3
Miscellaneous	255	242	5.4
Gross income tax Receipts	459,647	393,782	16.7
Refunds	38,798	25,822	50.2
Other DT	19,422	19,902	-2.4
<b>Net Direct Taxes</b>	<b>440,271</b>	<b>387,862</b>	<b>13.5</b>

Source: FBR Data Bank

### Analysis of Components of Income Tax

**Voluntary Payments (VP):** This component includes payments with return and advances. In net terms, Rs. 141.6 billion have been generated during FY: 08-09 as compared to Rs. 145.6 billion in the corresponding period last year, around 3% decline has been witnessed in collection from this important component. It may be recalled that the basic objective behind implementation of USAS was to minimize interface between the taxpayer and tax administration, repose confidence in the system and eliminate the element of corruption. No doubt, that the USAS has been successful since its implementation in achieving these objectives. Till FY: 06-07, VP had emerged as a leading source of revenue. However, since FY: 07-08 this important source of revenue is on the declining trend. A sum of Rs. 127.2 billion advance tax has been collected in FY: 08-09 against Rs. 136.4 billion in FY: 07-08, and consequently, its share in total VP has plunged to 89.8% from 93.7%. The second component of VP, is payment with returns which has grown significantly during the period under review. During FY: 08-09, Rs. 14.5 billion were collected against Rs. 9.2 billion in FY: 07-08, indicating a growth of 57.4% (Table 4). Since payment with returns contributes around 10% in total Voluntary payments, therefore, the growth has little impact on the overall voluntary payments.

**Table 4: Collection of Income Tax by Voluntary Compliance**

(Rs. Million)

	Collection 2008-09	Collection 2007-08	Change (%)
Voluntary Payments (A+B)	141,602	145,616	-2.7
A) With Returns	14,484	9,199	57.4
B ) Advance Tax	127,196	136,417	-6.8

The change introduced in the tax system has certainly affected the collection but reduction in collection under VP appears to be on the higher side. It seems that, the USAS is on track as it has been functioning successfully for the past few years and yielded substantial revenue through it. However, the problem lies with audit which needs to be initiated for selected corporate cases. It is relevant to mention that the planning stage has been over; full implementation of audit program should not be

delayed any further, especially when there is strong evidence of low voluntary compliance due to inadmissible claims. At the same time, it is also essential to have effective enforcement in place.

**Withholding Taxes (WHT):** WHT continues to be the leading source of direct tax receipts in view of the large undocumented sector of the economy. However, despite its large contribution, there is ample scope to enhance this collection further. The WHT collection during FY: 08-09 has been Rs. 240.5 billion against Rs. 205.1 billion during FY: 07-08, indicating a healthy growth of 17.3%.

The highest growth in WHT collection has been from cash withdrawal (176.7%), electricity bill (115.8%), bank interest/securities (14.4%), export (24.9%), Salary (19.2%), telecommunication (19.7%) etc . The highest growth registered in collection from cash withdrawal is due to enhancement of WHT rate on cash withdrawal from 0.2% to 0.3% in 2008-09 (Table 5). Similarly, the reason of more than 100% growth in collection from electricity bills is the levy of 10% WHT on the electricity bills exceeding Rs 20,000 per month. Like wise, growth of 14.4% from bank interest/securities and 19.7% from telecommunication has been recorded. Rationalization of income tax rate for the salaried individuals and enhanced salary packages, especially in the private sector, has yielded higher revenue.

**Table 5: Deductions at Source:  
A Comparison of FY: 08-09 & FY: 07-08 Collection**  
(Rs .Million)

	2008-09	2007-08	Change (%)
Contracts	82,507	77,166	6.9
Imports	30,101	27,675	8.8
Salary	27,405	22,651	19.2
Exports	14,360	11,502	24.9
Telephone Bills	21,726	18,146	19.7
Bank Interest/Securities	16,119	9,682	14.4

Electricity Bills	12,722	5,894	115.8
Dividends	6,565	6,483	1.3
Cash Withdrawal	11,338	4,098	176.7
<i>Sub-Total</i>	<i>222,430</i>	<i>187,699</i>	<i>18.5</i>
Other WHT	18,116	17,445	3.8
<b>Total WHT</b>	<b>240,546</b>	<b>205,144</b>	<b>17.3</b>

Source: FBR Data Bank

**Sales Tax:** GST has again emerged as the top revenue generation source of the country. It constitutes 39.1% of the total collection of federal taxes. A growth of around 20% has been recorded in the net collection of sales tax. The collection of sales tax has two components i.e. sales tax on imports and sales tax on domestic sector. Due to better performance by the domestic sales tax, especially petroleum products during 2008-09, its share in total sales tax has improved from 48.1% to around 55% in 2008-09. On the other hand, slow down in imports during 2008-09 has vastly affected the collection of sales tax from imports.

**Sales Tax Domestic Collection and Major Revenue Spinners:** The collection of sales tax has been highly concentrated in some commodities. This is confirmed by the fact that only petroleum products and telecom sector contribute 63% of the total sales tax domestic. Major ten commodities contribute 89.3% of the total sales tax domestic sector. The major revenue spinners include Petroleum products, telecom services, natural gas, sugar, cigarettes, services, electrical energy, beverages, cement and tea (Table 6).

**Table 6: Comparison of Sales Tax Domestic (Net) Collection by Major Commodity: FY: 08-09 & FY: 07-08**

(Rs. Million)

Major Commodities	Collection 2008-09	Collection 2007-08	Growth Realized (%)	Share (%) 2008-09	Share (%) 2007-08
POL Products	106,812	57,160	86.9	42.9	31.5
Services by Telecom Sector	50,087	45,105	11.0	20.1	24.9
Natural Gas	18,799	13,219	42.2	7.5	7.3
Sugar	11,969	12,117	-1.2	4.8	6.7
Cigarettes	9,642	7,861	22.7	3.9	4.3

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Electrical Energy	6,391	2,398	166.5	2.6	1.3
Services	6,357	6,193	2.6	2.6	3.4
Cement	4,506	3,578	25.9	1.8	2.0
Beverages	4,242	4,409	-3.8	1.7	2.4
Tea	3,671	2,879	27.5	1.5	1.6
<i>Sub-Total</i>	<i>222,476</i>	<i>154,919</i>	<i>43.6</i>	<i>89.3</i>	<i>85.4</i>
Others	26,554	26,477	0.3	10.7	14.6
<b>Net Collection</b>	<b>249,030</b>	<b>181,396</b>	<b>37.3</b>	<b>100.0</b>	<b>100.0</b>

Major chunk of the total collection of sales tax domestic has been shared by petroleum products. The collection of POL products exhibited massive growth of 87% in 2008-09. There are three major reasons for this higher growth. Firstly, input adjustment has declined from Rs. 155 billion to Rs.143 billion in petroleum products. Secondly, a saving of Rs. 2.3 billion in the payments of refunds pertaining to petroleum has been recorded during 2008-09 as compared to corresponding period last year. Moreover, 1% increase in the standard rate of sales tax during Budget 2008-09 has also impacted the collection of petroleum products.

The collection from sugar dropped by 1.2% mainly due to higher (21.4%) growth in input adjustment as compared to previous year. Moreover, 32.6% decline in the production of sugar during 2008-09 has also affected the collection from sugar. The collection from cigarettes has improved from Rs. 7.9 billion in 2007-08 to Rs. 9.6 billion in 2008-09 exhibiting 22.7% growth. This growth is achieved despite input adjustment has almost doubled in 2008-09. Moreover, production of cigarettes has increased by 12.1% during 2008-09

The telecom sector is the second top revenue generator of sales tax domestic. Its share has come down from 24.9% in 2007-08 to 20.1% during 2008-09. Main reason of the decline in share is the vibrant performance of petroleum products and sales tax rate increased from 16% to 21% for telecom sector. Similarly, the collection of telecom sector grew by only 11% which is extremely low when compared to the growth of couple of previous years. This performance is despite augmentation of its base by including all the telecommunication services in the Budget 2008-09.

Electrical energy has depicted a growth of 166.5% mainly due to 113.8% growth in the taxable sales during 2008-09 as compared to corresponding period last year. The collection from services excluding telecommunication has reflected only 2.6% growth. A growth of around 26% has been recorded in the collection of cement. The factors behind this growth have been 48.4% increase in the taxable sales and increased federal excise duty rates. A saving of Rs. 640 million in the refund payment has also added to increase the collection as compared to previous year. Like sugar, the collection of sales tax from beverages has also declined by 3.8%. The reason for this decrease is 33.3% growth in the input adjustment and low growth of 3.2% in the

production of beverages. As far the collection from tea is concerned, 27.5% improvement in the collection has been recorded. The collection of sales tax domestic from natural gas has evinced 42.2% growth. This strong growth is attributable to 113.2% growth in the taxable sales of natural gas during 2008-09 against 2007-08. Moreover, a saving of Rs.3.9 billion in the payments of the refunds has also spurred the net collection to grow rapidly.

*Sales Tax at Import Stage:* Sales tax on import is an important source of collection of federal taxes. It has contributed Rs. 44.9 %, 28.4% and 19.9% in sales tax, indirect taxes and total federal taxes respectively during 2008-09. The collection of sales tax has posted an increase of only 3.7% during 2008-09 mainly due to slow down in imports. The value of import during 2008-09 has exhibited only 8.5%. Another major factor which has brought about reduction in the collection was that crude oil was zero rated for sales tax purposes on 30<sup>th</sup> November, 2007. It implies that collection was being realized from import of crude oil before that date in the previous fiscal year and the zero rating was applicable right from the start of the FY: 2008-09. A huge loss of collection of sales tax on imports i.e. Rs. 17.5 billion has been recorded during 2008-09.

Like sales tax domestic, the receipts of sales tax on imports have also concentrated mainly in few sectors. Petroleum products alone contributed around 37.4% of overall collection of sales tax on imports. Similarly, ten major spinners including petroleum constituted 80.9% of the sales tax import.

Since petroleum is the major contributor of the sales tax on import, therefore, the collection of sales tax on import depends heavily on its growth in its collection. The collection of sales tax from this item posted a growth of only 2.4% mainly due to growth of 3.4% recorded in the import of petroleum products. As pointed out earlier, a loss of Rs.17 billion due to zero rating of crude oil has adversely affected the collection of sales tax on imports. Similarly, around 20% decline in the imports of automobile has resulted into 32% reduction in the collection of sales tax. Unlike customs duty, the collection of edible oils has improved by 15.4% due to 8.4% growth in import of edible oil in 2008-09. Since specific tariff rate are applicable to edible oil in customs duty against *advalorem* rates in sales tax, therefore, their collection is incomparable. Double digit growth has been recorded in the collection of sales tax import from iron and steel (CH:72) due to increase in imports.

On the other hand, the collection of sales tax has declined in electrical machinery (Ch:85) by 15.5%. The major reason behind this decline has been reduction in the imports of electrical transformers, lighting or signaling equipment, telephone equipment, electrical filaments or discharge lamps etc. Similarly, despite increase in value of import by around 30%, the collection of mechanical machinery has come



down by 7.7% (Table 7). The decline in the collection is attributable to lesser collection mainly from consumer items especially air conditioners due to reduction in imports.

**Table 7: Collection of Sales Tax (Import) - Major Items**

(Rs Million)

Description	Collection 2008-09	Collection 2007-08	Realized Growth (%)	Share (%)	Share (%)
POL Products (27)	76,081	74,266	2.4	37.4	37.9
Edible Oil (15)	17,824	15,440	15.4	8.8	7.9
Plastic (39)	16,606	14,627	13.5	8.2	7.5
Vehicles and Parts (87)	10,736	13,538	-20.7	5.3	6.9
Iron and Steel (72)	15,117	11,573	30.6	7.4	5.9
Mechanical Machinery (84)	6,813	7,383	-7.7	3.4	3.8
Electrical Machinery (85)	5,883	6,964	-15.5	2.9	3.6
Organic Chemicals (29)	5,917	5,313	11.4	2.9	2.7
Paper & P. Board (48)	5,829	4,835	20.6	2.9	2.5
Oil seeds etc (12)	3,763	3,783	-0.5	1.9	1.9
<b>Sub Total</b>	<b>16,4569</b>	<b>157,722</b>	<b>4.3</b>	<b>80.9</b>	<b>80.4</b>
Other	38,758	38,401	0.9	19.1	19.6
<b>Gross</b>	<b>203,327</b>	<b>196,123</b>	<b>3.7</b>	<b>100</b>	<b>100</b>
Refund/Rebate	63	89	-29.2		
<b>Net</b>	<b>203,264</b>	<b>196,034</b>	<b>3.7</b>		

Source: FBR Data Bank

### **Customs Duty:**

The customs duty is an important source of collection of federal taxes. The collection of other taxes on imports like sales tax imports, WHT & FED, also depends on the collection of customs duty because it is a component of their bases. During 2008-09, the customs duty contributed 12.8% of the federal taxes and 32.8% of indirect taxes. The collection of customs duty surpassed the revised target of Rs.145 billion by collecting Rs. 148.4 billion. On the other hand, the net collection of customs duty has reduced from Rs. 150.7 billion in 2007-08 to Rs. 148.4 billion during 2008-09 yielding negative growth of 1.5%. The reasons for this reduction are exemption of wheat from customs duty, decline in the international petroleum prices especially HSD in the second half of 2008-09 and overall slow down in the imports. It is evident from Table 8 that the collection of custom duty grew in the first two quarter due to increased in imports and dutiable imports. The unpredicted increase in the price of petroleum products in the first four months of 2008-09 has been a major factor. On the other hand, negative growth in second half is attributable to lower petroleum prices and substantial reduction in the import of some of the major items.

**Table 8: Quarterly Comparison of Customs Duty Indicators:**

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**FY: 08-09 & FY: 07-08**

*(Rs. Million)*

	<b>FY: 08-09</b>	<b>FY: 07-08</b>	<b>Growth</b>	<b>FY: 08-09</b>	<b>FY: 07-08</b>	<b>Growth</b>
<i>Value of Imports</i>				<i>Value of Dutiable Imports</i>		
Q1	801,932	487,666	64.4	369,416	237,476	55.6
Q2	664,451	542,316	22.5	323,723	267,846	20.9
Q3	557,624	689,168	-19.1	286,869	355,661	-19.3
Q4	701,580	793,853	-11.6	357,621	442,712	-15.4
<b>Total</b>	<b>2,725,587</b>	<b>2,513,003</b>	<b>8.5</b>	<b>1,337,629</b>	<b>1,283,696</b>	<b>4.2</b>
<i>Gross Customs Duties</i>				<i>Net Customs Duties</i>		
Q1	41,543	31,579	31.6	38,163	28,976	31.7
Q2	36,392	35,863	1.5	34,597	32,668	5.9
Q3	34,402	43,776	-21.4	32,631	40,234	-18.9
Q4	43,692	51,853	-15.7	42,991	48,785	-11.9
<b>Total</b>	<b>156,029</b>	<b>163,071</b>	<b>-4.3</b>	<b>148,382</b>	<b>150,663</b>	<b>-1.5</b>

*Source: FBR Data Bank*

*Performance of Major Revenue Spinners of Customs:* Major part of the receipts of customs duty has been contributed by 15 major revenue spinners/commodity groups. The collection of these fifteen leading commodities (Chapters) is highlighted in Table 9. Around 3/4<sup>th</sup> of the collection has been fetched from these items during 2008-09. Apart from collection, these items shared 74.1% of the total imports and 84.7% of the dutiable imports.

Petroleum is the top revenue generation source of customs duty by contributing 12.7% of the collection of customs duty during 2008-09 against 14.7% during 2007-08. The collection of petroleum products (CH: 27) has reflected a negative growth of 19.4% during 2008-09. This is mainly due to almost nil growth in the dutiable imports and reduction of tariff rate of HSD from 10% to 7.5% in 2008-09 has vastly impacted the collection.

Automobile is the second revenue spinner of customs which constituted 11.3% of the customs duty during 2008-09. Like previous year, the collection of has reduced significantly by 32% due to around 20% and 25% drop in the total imports and dutiable imports respectively.

As far as edible oils are concerned, a reduction of 0.5% in the collection of customs duty was recorded in 2008-09 as compared to FY: 2007-08. This decline is not matched with 8.4% and 2.6% growth recorded in total imports and dutiable imports respectively. Since edible oils are subject to specific duty rates, therefore any fluctuation in the import does not affect its collection of CD. In fact, palm oil is the major contributor of customs duty in the edible oil category (CH:15). There has been

9% and 1% decline in the imported quantity of crude palm oil and palm oilien respectively during 2008-09. Resultantly, the collection from edible oils has dropped.

The collection of mechanical machinery (CH:84) has evinced 18.6% improvement mainly due to 29.5% growth in the dutiable imports during 2008-09. Major increase in customs duty was noticed in mechanical appliances, laboratory equipment, centrifuges, valves etc due to significant growth in the imports of these items. On the other hand, the receipts of customs duty have decreased in case of iron and steel (CH: 72) by 1.7% against 0.9% decline in the dutiable imports. The remaining items have exhibited significant growth in the customs duty.

**Table 9: Collection of Customs Duties during 2008-09**

(Rs. Million)

Description	Collection 2008-09	Collection 2007-08	Realized Growth (%)	Share (%) During 2008-09	Share (%) During 2007-08
1. POL Products (27)	19,369	24,032	-19.4	12.4	14.7
2. Vehicles and Parts (87)	17,554	25,810	-32.0	11.3	15.8
3. Edible Oil (15)	17,134	17,213	-0.5	11.0	10.6
4. Mechanical Machinery (84)	13,794	11,634	18.6	8.8	7.1
5. Electrical Machinery (85)	13,334	13,568	-1.7	8.5	8.3
6. Iron and Steel (72)	7,887	6,198	27.2	5.1	3.8
7. Plastic (39)	6,784	6,379	6.4	4.3	3.9
8. Paper & P. Board (48)	5,120	4,390	16.6	3.3	2.7
9. Organic Chemicals (29)	3,743	3,586	4.4	2.4	2.2
10. Articles of Iron & Steel (73)	2,899	2,438	18.9	1.9	1.5
11. Dyes and Paints (32)	2,238	2,005	11.6	1.4	1.2
12. Coffee, Tea, and Spices (9)	2,193	1,860	17.9	1.4	1.1
13. Misc Chemicals Products (38))	2,190	1,714	27.8	1.4	1.1
14. Cosmetic and Perfumery (33)	2,162	1,319	63.9	1.4	0.8
15. Soap and Artificial Waxes (34)	2,046	1,720	19.0	1.3	1.1
<b>Sub Total</b>	<b>118,447</b>	<b>123,866</b>	<b>-4.4</b>	<b>75.9</b>	<b>76.0</b>
Other	37,582	39,206	-4.2	24.1	24.0
<b>Gross</b>	<b>156,029</b>	<b>163,071</b>	<b>-4.3</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate	7,647	12,408	-38.4		

Net	148,382	150,663	-1.5
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Source: FBR Data Bank

**Federal Excise Duties (FED):** Among all the taxes, the collection of federal excise has manifested the highest growth of 26% during 2008-09 as compared to the previous year. Moreover, revised target of Rs.116 billion was also achieved. The collection of Rs.116.1 billion was realized as FED against 92.1 billion collected in the FY: 2007-08 (Table 10).

**Table 10: Overall FED Collection during 2008-09**

(Rs. Million)

Months/Quarters	Collection		Achievement	
			Absolute	Percent
	FY: 08-09	FY: 07-08	Abs	%
Quarter-1	25,461	15,876	9,585	60.4
Quarter-2	28,097	23,645	4,452	18.8
Quarter-3	27,442	22,278	5,164	23.2
Quarter-4	35,055	30,338	4,717	15.5
<b>Overall</b>	<b>116,055</b>	<b>92,137</b>	<b>23,918</b>	<b>26.0</b>

Source: FBR Data Bank

It is encouraging that collection of FED in all the four quarter has achieved double digit growth. The massive growth in the first quarter was due to revision of dates of submission of returns for FY: 2007-08, there was nil collection during July, 2007. This is evident from more than 100% growth in collection recorded in July, 2008 against July, 2007.

#### *Analysis of Major Commodities of FED*

Apart from traditional major revenue spinners, it is encouraging that services sector has emerged as third revenue spinner of FED. Only six major items contributed around 80% of the collection during 2008-09.

Among major items, cigarette has been the top most revenue generator with around 31.8% share in FED collection, followed by cement (15.2%), services (15.1%), beverages (9.1%), natural gas (5.3%) and POL products (3.6%). In absolute terms, Rs. 92.8 billion were collected from major six items (Table 11).

**Table 11: FED Collection from Major Commodities FY: 08-09 and FY: 07-08**

(Rs. Million)

Items	FY 08-09	FY 07-08	Difference		Share (%) 08-09	Share (%) FY 07-08
			Absolute	Percent		
Cigarettes	36,860	28,538	8,322	29.2	31.8	31.0
Cement	17,618	15,094	2,524	16.7	15.2	16.4
Services	17,485	12,418	5,067	40.8	15.1	13.5
Beverages	10,587	7,241	3,346	46.2	9.1	7.9
Natural Gas	61,04	5,866	238	4.1	5.3	6.4
POL	41,21	3,181	940	29.6	3.6	3.5

Products						
Sub Total	92,775	72,338	20,437	28.3	79.9	78.5
Other	23,280	19,799	3,481	17.6	20.1	21.5
<b>Total</b>	<b>116,055</b>	<b>92,137</b>	<b>23,918</b>	<b>26.0</b>	<b>100.0</b>	<b>100</b>

Source: FBR Data Bank

The data reveals that all the items have exhibited double digit growth in the collection of FED except natural gas. Moreover, robust growth of 29.2% in the collection of federal excise duty from cigarettes is partially attributable to 12% rise in the production of cigarettes. On the other hand, the collection from cement has yielded growth of 16.7% due to increased rate of duty on cement in the Budget 2008-09. Around 41% growth in the receipts from services is mainly due to upward revision of FED rates of banking services and insurance services. Accordingly, growth in the collection from insurance and banking services grew by 77.2% and 125.4% respectively during 2008-09. Moreover, international air travel has also improved its collection by 22.6% in 2008-09 against 2007-08.

### Projections for FY: 2008-09

Foreseeing that the economy will improve and major taxes will display some buoyancy, the budgetary target for FY: 09-10 has been set at Rs. 1,380 billion, requiring an increase of 19.3% over the provisional collection of Rs. 1,157 billion of FY: 09-09 (Table 12). Furthermore, the projections for FY: 08-09 also include the impact of budgetary and relief measures announced at the time of Federal Budget.

**Table 12: A Comparison of Baseline Collection and Projections**

(Rs Billion)

	Provisional Collection FY: 08-09	Projections FY: 09-10	Addition	Growth (%)
Direct Taxes	440.3	565.6	125.3	28.5
Sales Tax	452.3	499.4	47.1	10.4
Federal Excise	116.1	152.8	36.7	31.6
Customs Duties	148.4	162.2	13.8	9.3
<b>All Taxes</b>	<b>1,157.0</b>	<b>1,380.0</b>	<b>222.9</b>	<b>19.3</b>

Source: FBR Data Bank

The projections for FY: 2009-10 will result into following tax mix of federal taxes: direct taxes 41.0%, sales tax 36.2%, federal excise duty 11.1% and customs duty 11.8%.

### Conclusion:

The FBR revenue target for the FY: 2008-09 was fixed at Rs. 1,250 billion which was higher by 24.1% over the collection of FY: 2007-08. The target was subsequently revised twice; first upwards from Rs. 1250 billion to Rs. 1360 billion and then downwards to Rs. 1179 billion. The earlier enhancement in target was done in the wake of promising growth witnessed in the first quarter (July-September, 08). However, due to the global economic meltdown and resultant adverse effects on Pakistan's economy, the target was again revised, this time downwards, to Rs. 1179 billion. Even this target appeared to be ambitious in view of continued shrinkages in imports and negative growth in domestic large-scale manufacturing sector. However, with best efforts FBR collected Rs 1157 billion at the end of the year 2008-09.

### *Chapter 3*

#### *Broad Contours of Training Policy in Federal Board of Revenue<sup>1</sup>*

Federal Board of Revenue is going through broad based policy and tax administration reforms. In order to make these reforms fruitful, it is imperative to build and upgrade the capacity of the work force for desired results. In order to introduce professionalism and acquaint personnel of FBR with advanced knowledge and techniques, a comprehensive program of training and capacity building has been envisioned. In order to ensure efficiency, transparency, and adequacy in the processing of nominations for training, the standard policy and procedures will be strictly followed.

#### **Training Programs Conducted by HRM Wing of Federal Board of Revenue**

The following training programs are being conducted by the Federal Board of Revenue:

<b>S.No</b>	<b>Type of Training</b>	<b>Funded by</b>
1	Short term Foreign Training Courses	Donor Agencies/Foreign Governments
2	Short term Foreign Training Courses	TARP
3	Long term Foreign Training Courses	Donor Agencies/Foreign Governments
4	Short term Local Training Courses	By Government
5	Short term Local Training Courses	TARP

<sup>1</sup> This update has been prepared by Tehmina Amir, Secretary Human Resource Wing of FBR.

6	Long Term Local Training Courses	TARP
7	Seminars/Conferences (Foreign)	Donor Agencies/Foreign Governments
8	Seminars/Conferences (Foreign)	TARP

## **Training Policy**

### ***General Procedure***

The standard procedure for training is given in the followings:

- i) All training/scholarships will be received by HRM Wing of the FBR for initiating action.
- ii) HRM Wing will disseminate information to the FBR and field formations within 3 days of the receipt of training information through website.
- iii) HRM Wing to process all training requests received online by short listing the officers for each course.

### ***Shortlisting Criteria***

Officers will be short listed as per following nomination criteria:

1) Relevance of training with the existing job description/ Contents of the nominee.	30-Points
2) Relevance of training with future career goals of the Officers.	15-Ponts
3) Qualifications matching with the requirements of the Institute or The sponsor if any.	20-Points
4) Priority would be given to those who have never availed a foreign training facility during the last 3 years except where the training is deemed essential for an officer.	25-Points
5) Those having availed the training/scholarship during the past 3 years may be considered only if we fail to obtain a suitable candidate as per the above criterion.	10-Points
The last two conditions shall not apply to seminars and conferences.	

The HRM Wing will follow the guidelines for short listing of officers. Moreover, short listing will be made for all fully Funded Foreign and Local Training Programs according to the eligibility criteria by the donor/sponsoring foreign/local agencies where applicable.

### **Approval of Nominations**

- a) Final approval will be made by the Chairman, FBR.
- b) List of approved candidates will be published on web.
- c) Those proceeding abroad on fully funded Masters Degree, Diploma courses shall furnish surety bonds to serve Government/FBR for 5 and 3 years respectively.
- d) In respect of short term local training programs funded by TARP/ Government of Pakistan nominations will be finalized after consultation with concerned Member/ DG/ Collector, after Short listing the officers

### **After Completion of Training**

- a) It would be ensured that the returning officers are recommended for a position which is relevant to their training.
- b) Each trainee will submit a report giving an account of his/her learning and an action plan of utilizing the training in his job situation
- c) They will be posted to Directorates of Trainings for a period of at least 3 years on return from overseas on permanent basis or as visiting faculty.
- d) No officer will serve foreign government or organizations after the training outside Pakistan without the prior permission of GOP.
- e) No extension will be granted in training period on the request of the trainee except if recommended by the course in-charge with valid reasons. Instructions issued from time to time by the Federal Government shall also be binding upon the trainee.

### **In Service MBA Program**



The World Bank has approved 5 Local Institutes for Long Term Local Training (In Service MBA) funded by TARP. The officers who have completed 5 years of service seek admission in these Institutes and are eligible for these training pr

**Creation of Data Bank of All Type of Trainings:**

A complete data base of foreign training, workshops, conferences, or seminars will be prepared/ maintained by the HRIS/HRM Wing with the support of Training Directorates/HRIS

**STATISTICAL APPENDIX**  
*COMPARATIVE STATEMENTS OF*  
*MONTH-TO-MONTH AND PROGRESSIVE*  
*COLLECTION OF*  
*FEDERAL TAXES 2008-09*



**All Taxes**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS		FY 2008-09			2007-08			Difference (In Absolute)			Difference (In %)		
		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
JULY	M	79,315	6,852	72,463	55,869	4,928	50,941	23,446	1,924	21,522	42.0	39.0	42.2
AUGUST	M	84,255	5,440	78,815	63,040	2,901	60,139	21,215	2,539	18,676	33.7	87.5	31.1
	P	163,570	12,292	151,278	118,909	7,829	111,080	44,661	4,463	40,198	37.6	57.0	36.2
SEPTEMBER	M	115,815	5,002	110,813	100,662	6,606	94,056	15,153	-1,604	16,757	15.1	-24.3	17.8
<b>1st Quarter</b>		<b>279,385</b>	<b>17,294</b>	<b>262,091</b>	<b>219,571</b>	<b>14,435</b>	<b>205,136</b>	<b>59,814</b>	<b>2,859</b>	<b>56,955</b>	<b>27.2</b>	<b>19.8</b>	<b>27.8</b>
OCTOBER	M	95,776	3,594	92,182	69,798	3,410	66,388	25,978	184	25,794	37.2	5.4	38.9
	P	<b>375,161</b>	<b>20,888</b>	<b>354,273</b>	<b>289,369</b>	<b>17,845</b>	<b>271,524</b>	<b>85,792</b>	<b>3,043</b>	<b>82,749</b>	<b>29.6</b>	<b>17.1</b>	<b>30.5</b>
NOVEMBER	M	82,219	7,410	74,809	73,412	4,869	68,543	8,807	2,541	6,266	12.0	52.2	9.1
	P	<b>457,380</b>	<b>28,298</b>	<b>429,082</b>	<b>362,781</b>	<b>22,714</b>	<b>340,067</b>	<b>94,599</b>	<b>5,584</b>	<b>89,015</b>	<b>26.1</b>	<b>24.6</b>	<b>26.2</b>
DECEMBER	M	131,690	6,938	124,752	106,630	11,621	95,009	25,060	-4,683	29,743	23.5	-40.3	31.3
<b>2nd Quarter</b>		<b>309,685</b>	<b>17,942</b>	<b>291,743</b>	<b>249,840</b>	<b>19,900</b>	<b>229,940</b>	<b>59,845</b>	<b>-1,958</b>	<b>61,803</b>	<b>24.0</b>	<b>-9.8</b>	<b>26.9</b>
<b>Upto 2<sup>nd</sup> Qtr</b>		<b>589,070</b>	<b>35,236</b>	<b>553,834</b>	<b>469,411</b>	<b>34,335</b>	<b>435,076</b>	<b>119,659</b>	<b>901</b>	<b>118,758</b>	<b>25.5</b>	<b>2.6</b>	<b>27.3</b>
JANUARY	M	<b>86,109</b>	<b>9,480</b>	<b>76,629</b>	<b>85,205</b>	<b>7,663</b>	<b>77,542</b>	<b>904</b>	<b>1,817</b>	<b>-913</b>	<b>1.1</b>	<b>23.7</b>	<b>-1.2</b>
	P	<b>675,179</b>	<b>44,716</b>	<b>630,463</b>	<b>554,616</b>	<b>41,998</b>	<b>512,618</b>	<b>120,563</b>	<b>2,718</b>	<b>117,845</b>	<b>21.7</b>	<b>6.5</b>	<b>23.0</b>
FEBRUARY	M	83,873	6,349	77,524	75,867	3,101	72,766	8,006	3,248	4,758	10.6	104.7	6.5
	P	<b>759,052</b>	<b>51,065</b>	<b>707,987</b>	<b>630,483</b>	<b>45,099</b>	<b>585,384</b>	<b>128,569</b>	<b>5,966</b>	<b>122,603</b>	<b>20.4</b>	<b>13.2</b>	<b>20.9</b>
MARCH	M	111,918	4,795	107,123	99,973	5,428	94,545	11,945	-633	12,578	11.9	-11.7	13.3
<b>3rd Quarter</b>		<b>281,900</b>	<b>20,624</b>	<b>261,276</b>	<b>261,045</b>	<b>16,192</b>	<b>244,853</b>	<b>20,855</b>	<b>4,432</b>	<b>16,423</b>	<b>8.0</b>	<b>27.4</b>	<b>6.7</b>
<b>Upto 3<sup>rd</sup> Qtr</b>		<b>870,970</b>	<b>55,860</b>	<b>815,110</b>	<b>730,456</b>	<b>50,527</b>	<b>679,929</b>	<b>140,514</b>	<b>5,333</b>	<b>135,181</b>	<b>19.2</b>	<b>10.6</b>	<b>19.9</b>
APRIL	M	<b>93,591</b>	<b>7,767</b>	<b>85,824</b>	<b>88,982</b>	<b>5,319</b>	<b>83,663</b>	<b>4,609</b>	<b>2,448</b>	<b>2,161</b>	<b>5.2</b>	<b>46.0</b>	<b>2.6</b>
	P	<b>964,561</b>	<b>63,627</b>	<b>900,934</b>	<b>819,438</b>	<b>55,846</b>	<b>763,592</b>	<b>145,123</b>	<b>7,781</b>	<b>137,342</b>	<b>17.7</b>	<b>13.9</b>	<b>18.0</b>
MAY	M	101,644	6,774	94,870	96,530	3,919	92,611	5,114	2,855	2,259	5.3	72.9	2.4
	P	<b>1,066,205</b>	<b>70,401</b>	<b>995,804</b>	<b>915,968</b>	<b>59,765</b>	<b>856,203</b>	<b>150,237</b>	<b>10,636</b>	<b>139,601</b>	<b>16.4</b>	<b>17.8</b>	<b>16.3</b>
JUNE	M	164,312	3,114	161,198	<b>158,567</b>	6,678	<b>151,889</b>	<b>5,745</b>	-3,564	<b>9,309</b>	3.6	-53.4	6.1
<b>4th Quarter</b>		<b>359,547</b>	<b>17,655</b>	<b>341,892</b>	<b>344,079</b>	<b>15,916</b>	<b>328,163</b>	<b>15,468</b>	<b>1,739</b>	<b>13,729</b>	<b>4.5</b>	<b>10.9</b>	<b>4.2</b>
<b>Upto 4<sup>th</sup> Qtr</b>		<b>1,230,517</b>	<b>73,515</b>	<b>1,157,002</b>	<b>1,074,535</b>	<b>66,443</b>	<b>1,008,092</b>	<b>155,982</b>	<b>7,072</b>	<b>148,910</b>	<b>14.5</b>	<b>10.6</b>	<b>14.8</b>

**Direct Taxes**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS	FY 2008-09			2007-08			Difference (In Absolute)			Difference (In %)			
	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	
JULY	M	20,741	2,272	18,469	15,197	1,087	14,110	5,544	1,185	4,359	36.5	109.0	30.9
AUGUST	M	23,921	1,767	22,154	15,401	394	15,007	8,520	1,373	7,147	55.3	348.5	47.6
	P	<b>44,662</b>	<b>4,039</b>	<b>40,623</b>	<b>30,598</b>	<b>1,481</b>	<b>29,117</b>	<b>14,064</b>	<b>2,558</b>	<b>11,506</b>	<b>46.0</b>	<b>172.7</b>	<b>39.5</b>
SEPTEMBER	M	49,417	1,805	47,612	51,106	2,691	48,415	-1,689	-886	-803	-3.3	-32.9	-1.7
<b>1st Quarter</b>		<b>94,079</b>	<b>5,844</b>	<b>88,235</b>	<b>81,704</b>	<b>4,172</b>	<b>77,532</b>	<b>12,375</b>	<b>1,672</b>	<b>10,703</b>	<b>15.1</b>	<b>40.1</b>	<b>13.8</b>
OCTOBER	M	27,025	1,452	25,573	17,625	464	17,161	9,400	988	8,412	53.3	212.9	49.0
	P	<b>121,104</b>	<b>7,296</b>	<b>113,808</b>	<b>99,329</b>	<b>4,636</b>	<b>94,693</b>	<b>21,775</b>	<b>2,660</b>	<b>19,115</b>	<b>21.9</b>	<b>57.4</b>	<b>20.2</b>
NOVEMBER	M	26,838	3,918	22,920	20,219	1,499	18,720	6,619	2,419	4,200	32.7	161.4	22.4
	P	<b>147,942</b>	<b>11,214</b>	<b>136,728</b>	<b>119,548</b>	<b>6,135</b>	<b>113,413</b>	<b>28,394</b>	<b>5,079</b>	<b>23,315</b>	<b>23.8</b>	<b>82.8</b>	<b>20.6</b>
DECEMBER	M	78,671	5,063	73,608	58,479	7,297	51,182	20,192	-2,234	22,426	34.5	-30.6	43.8
<b>2nd Quarter</b>		<b>132,534</b>	<b>10,433</b>	<b>122,101</b>	<b>96,323</b>	<b>9,260</b>	<b>87,063</b>	<b>36,211</b>	<b>1,173</b>	<b>35,038</b>	<b>37.6</b>	<b>12.7</b>	<b>40.2</b>
<b>Upto 2nd Qtr</b>		<b>226,613</b>	<b>16,277</b>	<b>210,336</b>	<b>178,027</b>	<b>13,432</b>	<b>164,595</b>	<b>48,586</b>	<b>2,845</b>	<b>45,741</b>	<b>27.3</b>	<b>21.2</b>	<b>27.8</b>
JANUARY	M	32,202	7,203	24,999	31,116	4,045	27,071	1,086	3,158	-2,072	3.5	78.1	-7.7
	P	<b>258,815</b>	<b>23,480</b>	<b>235,335</b>	<b>209,143</b>	<b>17,477</b>	<b>191,666</b>	<b>49,672</b>	<b>6,003</b>	<b>43,669</b>	<b>23.8</b>	<b>34.3</b>	<b>22.8</b>
FEBRUARY	M	27,244	3,595	23,649	25,587	569	25,018	1,657	3,026	-1,369	6.5	531.8	-5.5
	P	<b>286,059</b>	<b>27,075</b>	<b>258,984</b>	<b>234,730</b>	<b>18,046</b>	<b>216,684</b>	<b>51,329</b>	<b>9,029</b>	<b>42,300</b>	<b>21.9</b>	<b>50.0</b>	<b>19.5</b>
MARCH	M	50,997	2,401	48,596	43,140	2,185	40,955	7,857	216	7,641	18.2	9.9	18.7
<b>3rd Quarter</b>		<b>110,443</b>	<b>13,199</b>	<b>97,244</b>	<b>99,843</b>	<b>6,799</b>	<b>93,044</b>	<b>10,600</b>	<b>6,400</b>	<b>4,200</b>	<b>10.6</b>	<b>94.1</b>	<b>4.5</b>
<b>Upto 3rd Qtr</b>		<b>337,056</b>	<b>29,476</b>	<b>307,580</b>	<b>277,870</b>	<b>20,231</b>	<b>257,639</b>	<b>59,186</b>	<b>9,245</b>	<b>49,941</b>	<b>21.3</b>	<b>45.7</b>	<b>19.4</b>
APRIL	M	30,079	4,718	25,361	28,254	1,339	26,915	1,825	3,379	-1,554	6.5	252.4	-5.8
	P	<b>367,135</b>	<b>34,194</b>	<b>332,941</b>	<b>306,124</b>	<b>21,570</b>	<b>284,554</b>	<b>61,011</b>	<b>12,624</b>	<b>48,387</b>	<b>19.9</b>	<b>58.5</b>	<b>17.0</b>
MAY	M	34,203	1,886	32,317	29,502	1,291	28,211	4,701	595	4,106	15.9	46.1	14.6
	P	<b>401,338</b>	<b>36,080</b>	<b>365,258</b>	<b>335,626</b>	<b>22,861</b>	<b>312,765</b>	<b>65,712</b>	<b>13,219</b>	<b>52,493</b>	<b>19.6</b>	<b>57.8</b>	<b>16.8</b>
JUNE	M	77,731	2,718	75,013	78,060	2,963	75,097	-329	-245	-84	-0.4	-8.3	-0.1
<b>4th Quarter</b>		<b>142,013</b>	<b>9,322</b>	<b>132,691</b>	<b>135,816</b>	<b>5,593</b>	<b>130,223</b>	<b>6,197</b>	<b>3,729</b>	<b>2,468</b>	<b>4.6</b>	<b>66.7</b>	<b>1.9</b>
<b>Upto 4th Qtr</b>		<b>479,069</b>	<b>38,798</b>	<b>440,271</b>	<b>413,686</b>	<b>25,824</b>	<b>387,862</b>	<b>65,383</b>	<b>12,974</b>	<b>52,409</b>	<b>15.8</b>	<b>50.2</b>	<b>13.5</b>

**Indirect Taxes**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS		FY 2008-09			2007-08			Difference(In Absolute)			Difference (In %)		
		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
JULY	M	58,572	4,578	53,994	40,672	3,841	36,831	17,900	737	17,163	44.0	19.2	46.6
AUGUST	M	60,334	3,673	56,661	47,639	2,507	45,132	12,695	1,166	11,529	26.6	46.5	25.5
	<b>P</b>	<b>118,906</b>	<b>8,251</b>	<b>110,655</b>	<b>88,311</b>	<b>6,348</b>	<b>81,963</b>	<b>30,595</b>	<b>1,903</b>	<b>28,692</b>	<b>34.6</b>	<b>30.0</b>	<b>35.0</b>
SEPTEMBER	M	66,398	3,197	63,201	49,556	3,915	45,641	16,842	-718	17,560	34.0	-18.3	38.5
<b>1st Quarter</b>		<b>185,304</b>	<b>11,448</b>	<b>173,856</b>	<b>137,867</b>	<b>10,263</b>	<b>127,604</b>	<b>47,437</b>	<b>1,185</b>	<b>46,252</b>	<b>34.4</b>	<b>11.5</b>	<b>36.2</b>
OCTOBER	M	68,751	2,142	66,609	52,173	2,946	49,227	16,578	-804	17,382	31.8	-27.3	35.3
	<b>P</b>	<b>254,055</b>	<b>13,590</b>	<b>240,465</b>	<b>190,040</b>	<b>13,209</b>	<b>176,831</b>	<b>64,015</b>	<b>381</b>	<b>63,634</b>	<b>33.7</b>	<b>2.9</b>	<b>36.0</b>
NOVEMBER	M	55,381	3,492	51,889	53,193	3,370	49,823	2,188	122	2,066	4.1	3.6	4.1
	<b>P</b>	<b>309,436</b>	<b>17,082</b>	<b>292,354</b>	<b>243,233</b>	<b>16,579</b>	<b>226,654</b>	<b>66,203</b>	<b>503</b>	<b>65,700</b>	<b>27.2</b>	<b>3.0</b>	<b>29.0</b>
DECEMBER	M	53,019	1,875	51,144	48,151	4,324	43,827	4,868	-2,449	7,317	10.1	-56.6	16.7
<b>2nd Quarter</b>		<b>177,151</b>	<b>7,509</b>	<b>169,642</b>	<b>153,517</b>	<b>10,640</b>	<b>142,877</b>	<b>23,634</b>	<b>-3,131</b>	<b>26,765</b>	<b>15.4</b>	<b>-29.4</b>	<b>18.7</b>
<b>Upto 2nd Qtr</b>		<b>362,455</b>	<b>18,957</b>	<b>343,498</b>	<b>291,384</b>	<b>20,903</b>	<b>270,481</b>	<b>71,071</b>	<b>-1,946</b>	<b>73,017</b>	<b>24.4</b>	<b>-9.3</b>	<b>27.0</b>
JANUARY	M	53,908	2,278	51,630	54,089	3,618	50,471	-181	-1,340	1,159	-0.3	-37.0	2.3
	<b>P</b>	<b>416,363</b>	<b>21,235</b>	<b>395,128</b>	<b>345,473</b>	<b>24,521</b>	<b>320,952</b>	<b>70,890</b>	<b>-3,286</b>	<b>74,176</b>	<b>20.5</b>	<b>-13.4</b>	<b>23.1</b>
FEBRUARY	M	56,629	2,754	53,875	50,280	2,532	47,748	6,349	222	6,127	12.6	8.8	12.8
	<b>P</b>	<b>472,992</b>	<b>23,989</b>	<b>449,003</b>	<b>395,753</b>	<b>27,053</b>	<b>368,700</b>	<b>77,239</b>	<b>-3,064</b>	<b>80,303</b>	<b>19.5</b>	<b>-11.3</b>	<b>21.8</b>
MARCH	M	60,921	2,394	58,527	56,833	3,243	53,590	4,088	-849	4,937	7.2	-26.2	9.2
<b>3rd Quarter</b>		<b>171,458</b>	<b>7,426</b>	<b>164,032</b>	<b>161,202</b>	<b>9,393</b>	<b>151,809</b>	<b>10,256</b>	<b>-1,967</b>	<b>12,223</b>	<b>6.4</b>	<b>-20.9</b>	<b>8.1</b>
<b>Upto 3rd Qtr</b>		<b>533,913</b>	<b>26,383</b>	<b>507,530</b>	<b>452,586</b>	<b>30,296</b>	<b>422,290</b>	<b>81,327</b>	<b>-3,913</b>	<b>85,240</b>	<b>18.0</b>	<b>-12.9</b>	<b>20.2</b>
APRIL	M	63,513	3,050	60,463	60,728	3,980	56,748	2,785	-930	3,715	4.6	-23.4	6.5
	<b>P</b>	<b>597,426</b>	<b>29,433</b>	<b>567,993</b>	<b>513,314</b>	<b>34,276</b>	<b>479,038</b>	<b>84,112</b>	<b>-4,843</b>	<b>88,955</b>	<b>16.4</b>	<b>-14.1</b>	<b>18.6</b>
MAY	M	67,441	4,888	62,553	67,028	2,628	64,400	413	2,260	-1,847	0.6	86.0	-2.9
	<b>P</b>	<b>664,867</b>	<b>34,321</b>	<b>630,546</b>	<b>580,342</b>	<b>36,904</b>	<b>543,438</b>	<b>84,525</b>	<b>-2,583</b>	<b>87,108</b>	<b>14.6</b>	<b>-7.0</b>	<b>16.0</b>
JUNE	M	86,581	396	86,185	80,507	3,715	76,792	6,074	-3,319	9,393	7.5	-89.3	12.2
<b>4th Quarter</b>		<b>217,535</b>	<b>8,334</b>	<b>209,201</b>	<b>208,263</b>	<b>10,323</b>	<b>197,940</b>	<b>9,272</b>	<b>-1,989</b>	<b>11,261</b>	<b>4.5</b>	<b>-19.3</b>	<b>5.7</b>
<b>Upto 4th Qtr</b>		<b>751,448</b>	<b>34,717</b>	<b>716,731</b>	<b>660,849</b>	<b>40,619</b>	<b>620,230</b>	<b>90,599</b>	<b>-5,902</b>	<b>96,501</b>	<b>13.7</b>	<b>-14.5</b>	<b>15.6</b>

**Total Sales Tax**  
**Two Year Comparative-Month to Month & Progressive Collection**

(Rs Million)

MONTHS		FY 2008-09			2007-08			Difference (Absolute)			Difference (%)		
		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
JULY	M	36,868	3,397	33,471	29,188	2,954	26,234	7,680	443	7,237	26.3	15.0	27.6
AUGUST	M	38,975	2,351	36,624	30,537	1,690	28,847	8,438	661	7,777	27.6	39.1	27.0
	P	<b>75,843</b>	<b>5,748</b>	<b>70,095</b>	<b>59,725</b>	<b>4,644</b>	<b>55,081</b>	<b>16,118</b>	<b>1,104</b>	<b>15,014</b>	<b>27.0</b>	<b>23.8</b>	<b>27.3</b>
SEPTEMBER	M	42,457	2,320	40,137	30,679	3,008	27,671	11,778	-688	12,466	38.4	-22.9	45.1
<b>1st Quarter</b>		<b>118,300</b>	<b>8,068</b>	<b>110,232</b>	<b>90,404</b>	<b>7,652</b>	<b>82,752</b>	<b>27,896</b>	<b>416</b>	<b>27,480</b>	<b>30.9</b>	<b>5.4</b>	<b>33.2</b>
OCTOBER	M	44,045	1,700	42,345	33,420	1,914	31,506	10,625	-214	10,839	31.8	-11.2	34.4
	P	<b>162,345</b>	<b>9,768</b>	<b>152,577</b>	<b>123,824</b>	<b>9,566</b>	<b>114,258</b>	<b>38,521</b>	<b>202</b>	<b>38,319</b>	<b>31.1</b>	<b>2.1</b>	<b>33.5</b>
NOVEMBER	M	35,967	2,370	33,597	32,243	2,503	29,740	3,724	-133	3,857	11.5	-5.3	13.0
	P	<b>198,312</b>	<b>12,138</b>	<b>186,174</b>	<b>156,067</b>	<b>12,069</b>	<b>143,998</b>	<b>42,245</b>	<b>69</b>	<b>42,176</b>	<b>27.1</b>	<b>0.6</b>	<b>29.3</b>
DECEMBER	M	32,628	1,622	31,006	28,335	3,017	25,318	4,293	-1,395	5,688	15.2	-46.2	22.5
<b>2nd Quarter</b>		<b>112,640</b>	<b>5,692</b>	<b>106,948</b>	<b>93,998</b>	<b>7,434</b>	<b>86,564</b>	<b>18,642</b>	<b>-1,742</b>	<b>20,384</b>	<b>19.8</b>	<b>-23.4</b>	<b>23.5</b>
<b>Upto 2nd Qtr</b>		<b>230,940</b>	<b>13,760</b>	<b>217,180</b>	<b>184,402</b>	<b>15,086</b>	<b>169,316</b>	<b>46,538</b>	<b>-1,326</b>	<b>47,864</b>	<b>25.2</b>	<b>-8.8</b>	<b>28.3</b>
JANUARY	M	34,619	1,754	32,865	31,979	2,072	29,907	2,640	-318	2,958	8.3	-15.3	9.9
	P	<b>265,559</b>	<b>15,514</b>	<b>250,045</b>	<b>216,381</b>	<b>17,158</b>	<b>199,223</b>	<b>49,178</b>	<b>-1,644</b>	<b>50,822</b>	<b>22.7</b>	<b>-9.6</b>	<b>25.5</b>
FEBRUARY	M	37,573	2,178	35,395	30,344	1,506	28,838	7,229	672	6,557	23.8	44.6	22.7
	P	<b>303,132</b>	<b>17,692</b>	<b>285,440</b>	<b>246,725</b>	<b>18,664</b>	<b>228,061</b>	<b>56,407</b>	<b>-972</b>	<b>57,379</b>	<b>22.9</b>	<b>-5.2</b>	<b>25.2</b>
MARCH	M	37,420	1,721	35,699	32,818	2,266	30,552	4,602	-545	5,147	14.0	-24.1	16.8
<b>3rd Quarter</b>		<b>109,612</b>	<b>5,653</b>	<b>103,959</b>	<b>95,141</b>	<b>5,844</b>	<b>89,297</b>	<b>14,471</b>	<b>-191</b>	<b>14,662</b>	<b>15.2</b>	<b>-3.3</b>	<b>16.4</b>
<b>Upto 3rd Qtr</b>		<b>340,552</b>	<b>19,413</b>	<b>321,139</b>	<b>279,543</b>	<b>20,930</b>	<b>258,613</b>	<b>61,009</b>	<b>-1,517</b>	<b>62,526</b>	<b>21.8</b>	<b>-7.2</b>	<b>24.2</b>
APRIL	M	40,726	2,653	38,073	37,281	2,240	35,041	3,445	413	3,032	9.2	18.4	8.7
	P	<b>381,278</b>	<b>22,066</b>	<b>359,212</b>	<b>316,824</b>	<b>23,170</b>	<b>293,654</b>	<b>64,454</b>	<b>-1,104</b>	<b>65,558</b>	<b>20.3</b>	<b>-4.8</b>	<b>22.3</b>
MAY	M	44,796	4,633	40,163	41,041	1,600	39,441	3,755	3,033	722	9.1	189.6	1.8
	P	<b>426,074</b>	<b>26,699</b>	<b>399,375</b>	<b>357,865</b>	<b>24,770</b>	<b>333,095</b>	<b>68,209</b>	<b>1,929</b>	<b>66,280</b>	<b>19.1</b>	<b>7.8</b>	<b>19.9</b>
JUNE	M	53,215	296	52,919	47,740	3,405	44,335	5,475	-3,109	8,584	11.5	-91.3	19.4
<b>4th Quarter</b>		<b>138,737</b>	<b>7,582</b>	<b>131,155</b>	<b>126,062</b>	<b>7,245</b>	<b>118,817</b>	<b>12,675</b>	<b>337</b>	<b>12,338</b>	<b>10.1</b>	<b>4.7</b>	<b>10.4</b>
<b>Upto 4th Qtr</b>		<b>479,289</b>	<b>26,995</b>	<b>452,294</b>	<b>405,605</b>	<b>28,175</b>	<b>377,430</b>	<b>73,684</b>	<b>-1,180</b>	<b>74,864</b>	<b>18.2</b>	<b>-4.2</b>	<b>19.8</b>

**Sales Tax (Imports)**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS	FY 2008-09			2007-08			Difference (Absolute)			Difference (%)			
	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	
JULY	M	17,882	9	17,873	15,304	6	15,298	2,578	3	2,575	16.8	50.0	16.8
AUGUST	M	17,496	43	17,453	16,019	26	15,993	1,477	17	1,460	9.2	65.4	9.1
	<b>P</b>	<b>35,378</b>	<b>52</b>	<b>35,326</b>	<b>31,323</b>	<b>32</b>	<b>31,291</b>	<b>4,055</b>	<b>20</b>	<b>4,035</b>	<b>12.9</b>	<b>62.5</b>	<b>12.9</b>
SEPTEMBER	M	20,412	2	20,410	16,265	3	16,262	4,147	-1	4,148	25.5	-33.3	25.5
<b>1<sup>st</sup> Quarter</b>		<b>55,790</b>	<b>54</b>	<b>55,736</b>	<b>47,588</b>	<b>35</b>	<b>47,553</b>	<b>8,202</b>	<b>19</b>	<b>8,183</b>	<b>17.2</b>	<b>54.3</b>	<b>17.2</b>
OCTOBER	M	22,322	0	22,322	17,530	0	17,530	4,792	0	4,792	27.3	-	27.3
	<b>P</b>	<b>78,112</b>	<b>54</b>	<b>78,058</b>	<b>65,118</b>	<b>35</b>	<b>65,083</b>	<b>12,994</b>	<b>19</b>	<b>12,975</b>	<b>20.0</b>	<b>54.3</b>	<b>19.9</b>
NOVEMBER	M	14,221	1	14,220	17,849	4	17,845	-3,628	-3	-3,625	-20.3	-75.0	-20.3
	<b>P</b>	<b>92,333</b>	<b>55</b>	<b>92,278</b>	<b>82,967</b>	<b>39</b>	<b>82,928</b>	<b>9,366</b>	<b>16</b>	<b>9,350</b>	<b>11.3</b>	<b>41.0</b>	<b>11.3</b>
DECEMBER	M	11,455	1	11,454	12,147	5	12,142	-692	-4	-688	-5.7	-80.0	-5.7
<b>2<sup>nd</sup> Quarter</b>		<b>47,998</b>	<b>2</b>	<b>47,996</b>	<b>47,526</b>	<b>9</b>	<b>47,517</b>	<b>472</b>	<b>-7</b>	<b>479</b>	<b>1.0</b>	<b>-77.8</b>	<b>1.0</b>
<b>Upto 2<sup>nd</sup> Qtr</b>		<b>103,788</b>	<b>56</b>	<b>103,732</b>	<b>95,114</b>	<b>44</b>	<b>95,070</b>	<b>8,674</b>	<b>12</b>	<b>8,662</b>	<b>9.1</b>	<b>27.3</b>	<b>9.1</b>
JANUARY	M	14,760	2	14,758	17,423	20	17,403	-2,663	-18	-2,645	-15.3	-90.0	-15.2
	<b>P</b>	<b>118,548</b>	<b>58</b>	<b>118,490</b>	<b>112,537</b>	<b>64</b>	<b>112,473</b>	<b>6,011</b>	<b>-6</b>	<b>6,017</b>	<b>5.3</b>	<b>-9.4</b>	<b>5.3</b>
FEBRUARY	M	14,526	1	14,525	13,547	2	13,545	979	-1	980	7.2	-50.0	7.2
	<b>P</b>	<b>133,074</b>	<b>59</b>	<b>133,015</b>	<b>126,084</b>	<b>66</b>	<b>126,018</b>	<b>6,990</b>	<b>-7</b>	<b>6,997</b>	<b>5.5</b>	<b>-10.6</b>	<b>5.6</b>
MARCH	M	14,265	2	14,263	15,694	5	15,689	-1,429	-3	-1,426	-9.1	-60.0	-9.1
<b>3<sup>rd</sup> Quarter</b>		<b>43,551</b>	<b>5</b>	<b>43,546</b>	<b>46,664</b>	<b>27</b>	<b>46,637</b>	<b>-3,113</b>	<b>-22</b>	<b>-3,091</b>	<b>-6.7</b>	<b>-81.5</b>	<b>-6.6</b>
<b>Upto 3<sup>rd</sup> Qtr</b>		<b>147,339</b>	<b>61</b>	<b>147,278</b>	<b>141,778</b>	<b>71</b>	<b>141,707</b>	<b>5,561</b>	<b>-10</b>	<b>5,571</b>	<b>3.9</b>	<b>-14.1</b>	<b>3.9</b>
APRIL	M	17,313	1	17,312	16,271	15	16,256	1,042	-14	1,056	6.4	-93.3	6.5
	<b>P</b>	<b>164,652</b>	<b>62</b>	<b>164,590</b>	<b>158,049</b>	<b>86</b>	<b>157,963</b>	<b>6,603</b>	<b>-24</b>	<b>6,627</b>	<b>4.2</b>	<b>-27.9</b>	<b>4.2</b>
MAY	M	17,317	1	17,316	19,369	3	19,366	-2,052	-2	-2,050	-10.6	-66.7	-10.6
	<b>P</b>	<b>181,969</b>	<b>63</b>	<b>181,906</b>	<b>177,418</b>	<b>89</b>	<b>177,329</b>	<b>4,551</b>	<b>-26</b>	<b>4,577</b>	<b>2.6</b>	<b>-29.2</b>	<b>2.6</b>
JUNE	M	21,358	0	21,358	18,705	0	18,705	2,653	0	2,653	14.2	-	14.2
<b>4<sup>th</sup> Quarter</b>		<b>55,988</b>	<b>2</b>	<b>55,986</b>	<b>54,345</b>	<b>18</b>	<b>54,327</b>	<b>1,643</b>	<b>-16</b>	<b>1,659</b>	<b>3.0</b>	<b>-88.9</b>	<b>3.1</b>
<b>Upto 4<sup>th</sup> Qtr</b>		<b>203,327</b>	<b>63</b>	<b>203,264</b>	<b>196,123</b>	<b>89</b>	<b>196,034</b>	<b>7,204</b>	<b>-26</b>	<b>7,230</b>	<b>3.7</b>	<b>-29.2</b>	<b>3.7</b>



**Sales Tax (Domestic)**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS	FY 2008-09			2007-08			Difference (Absolute)			Difference (%)			
	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	
JULY	M	18,986	3,388	15,598	13,884	2,948	10,936	5,102	440	4,662	36.7	14.9	42.6
AUGUST	M	21,479	2,308	19,171	14,518	1,664	12,854	6,961	644	6,317	47.9	38.7	49.1
	P	<b>40,465</b>	<b>5,696</b>	<b>34,769</b>	<b>28,402</b>	<b>4,612</b>	<b>23,790</b>	<b>12,063</b>	<b>1,084</b>	<b>10,979</b>	<b>42.5</b>	<b>23.5</b>	<b>46.1</b>
SEPTEMBER	M	22,045	2,318	19,727	14,414	3,005	11,409	7,631	-687	8,318	52.9	-22.9	72.9
<b>1<sup>st</sup> Quarter</b>		<b>62,510</b>	<b>8,014</b>	<b>54,496</b>	<b>42,816</b>	<b>7,617</b>	<b>35,199</b>	<b>19,694</b>	<b>397</b>	<b>19,297</b>	<b>46.0</b>	<b>5.2</b>	<b>54.8</b>
OCTOBER	M	21,723	1,700	20,023	15,890	1,914	13,976	5,833	-214	6,047	36.7	-11.2	43.3
	P	<b>84,233</b>	<b>9,714</b>	<b>74,519</b>	<b>58,706</b>	<b>9,531</b>	<b>49,175</b>	<b>25,527</b>	<b>183</b>	<b>25,344</b>	<b>43.5</b>	<b>1.9</b>	<b>51.5</b>
NOVEMBER	M	21,746	2,369	19,377	14,394	2,499	11,895	7,352	-130	7,482	51.1	-5.2	62.9
	P	<b>105,979</b>	<b>12,083</b>	<b>93,896</b>	<b>73,100</b>	<b>12,030</b>	<b>61,070</b>	<b>32,879</b>	<b>53</b>	<b>32,826</b>	<b>45.0</b>	<b>0.4</b>	<b>53.8</b>
DECEMBER	M	21,173	1,621	19,552	16,188	3,012	13,176	4,985	-1,391	6,376	30.8	-46.2	48.4
<b>2<sup>nd</sup> Quarter</b>		<b>64,642</b>	<b>5,690</b>	<b>58,952</b>	<b>46,472</b>	<b>7,425</b>	<b>39,047</b>	<b>18,170</b>	<b>-1,735</b>	<b>19,905</b>	<b>39.1</b>	<b>-23.4</b>	<b>51.0</b>
<b>Upto 2<sup>nd</sup> Qtr</b>		<b>127,152</b>	<b>13,704</b>	<b>113,448</b>	<b>89,288</b>	<b>15,042</b>	<b>74,246</b>	<b>37,864</b>	<b>-1,338</b>	<b>39,202</b>	<b>42.4</b>	<b>-8.9</b>	<b>52.8</b>
JANUARY	M	19,859	1,752	18,107	14,556	2,052	12,504	5,303	-300	5,603	36.4	-14.6	44.8
	P	<b>147,011</b>	<b>15,456</b>	<b>131,555</b>	<b>103,844</b>	<b>17,094</b>	<b>86,750</b>	<b>43,167</b>	<b>-1,638</b>	<b>44,805</b>	<b>41.6</b>	<b>-9.6</b>	<b>51.6</b>
FEBRUARY	M	23,047	2,177	20,870	16,797	1,504	15,293	6,250	673	5,577	37.2	44.7	36.5
	P	<b>170,058</b>	<b>17,633</b>	<b>152,425</b>	<b>120,641</b>	<b>18,598</b>	<b>102,043</b>	<b>49,417</b>	<b>-965</b>	<b>50,382</b>	<b>41.0</b>	<b>-5.2</b>	<b>49.4</b>
MARCH	M	23,155	1,719	21,436	17,124	2,261	14,863	6,031	-542	6,573	35.2	-24.0	44.2
<b>3<sup>rd</sup> Quarter</b>		<b>66,061</b>	<b>5,648</b>	<b>60,413</b>	<b>48,477</b>	<b>5,817</b>	<b>42,660</b>	<b>17,584</b>	<b>-169</b>	<b>17,753</b>	<b>36.3</b>	<b>-2.9</b>	<b>41.6</b>
<b>Upto 3<sup>rd</sup> Qtr</b>		<b>193,213</b>	<b>19,352</b>	<b>173,861</b>	<b>137,765</b>	<b>20,859</b>	<b>116,906</b>	<b>55,448</b>	<b>-1,507</b>	<b>56,955</b>	<b>40.2</b>	<b>-7.2</b>	<b>48.7</b>
APRIL	M	23,413	2,652	20,761	21,010	2,225	18,785	2,403	427	1,976	11.4	19.2	10.5
	P	<b>216,626</b>	<b>22,004</b>	<b>194,622</b>	<b>158,775</b>	<b>23,084</b>	<b>135,691</b>	<b>57,851</b>	<b>-1,080</b>	<b>58,931</b>	<b>36.4</b>	<b>-4.7</b>	<b>43.4</b>
MAY	M	27,479	4,632	22,847	21,672	1,597	20,075	5,807	3,035	2,772	26.8	190.0	13.8
	P	<b>244,105</b>	<b>26,636</b>	<b>217,469</b>	<b>180,447</b>	<b>24,681</b>	<b>155,766</b>	<b>63,658</b>	<b>1,955</b>	<b>61,703</b>	<b>35.3</b>	<b>7.9</b>	<b>39.6</b>
JUNE	M	31,857	296	31,561	29,035	3,405	25,630	2,822	-3,109	5,931	9.7	-91.3	23.1
<b>4<sup>th</sup> Quarter</b>		<b>82,749</b>	<b>7,580</b>	<b>75,169</b>	<b>71,717</b>	<b>7,227</b>	<b>64,490</b>	<b>11,032</b>	<b>353</b>	<b>10,679</b>	<b>15.4</b>	<b>4.9</b>	<b>16.6</b>
<b>Upto 4<sup>th</sup> Qtr</b>		<b>275,962</b>	<b>26,932</b>	<b>249,030</b>	<b>209,482</b>	<b>28,086</b>	<b>181,396</b>	<b>66,480</b>	<b>-1,154</b>	<b>67,634</b>	<b>31.7</b>	<b>-4.1</b>	<b>37.3</b>

**Federal Excise Duty**

**Two Year Comparative-Month to Month & Progressive Collection**

*(Rs Million)*

MONTHS	FY 2008-09			2007-08			Difference (Absolute)			Difference (%)			
	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	
JULY	M	8,187	0	8,187	1,859	0	1,859	6,328	0	6,328	340.4	-	340.4
AUGUST	M	8,940	0	8,940	6,555	0	6,555	2,385	0	2,385	36.4	-	36.4
	<b>P</b>	<b>17,127</b>	<b>0</b>	<b>17,127</b>	<b>8,414</b>	<b>0</b>	<b>8,414</b>	<b>8,713</b>	<b>0</b>	<b>8,713</b>	<b>103.6</b>	<b>-</b>	<b>103.6</b>
SEPTEMBER	M	8,334	0	8,334	7,470	8	7,462	864	-8	872	11.6	-100.0	11.7
<b>1<sup>st</sup> Quarter</b>		<b>25,461</b>	<b>0</b>	<b>25,461</b>	<b>15,884</b>	<b>8</b>	<b>15,876</b>	<b>9,577</b>	<b>-8</b>	<b>9,585</b>	<b>60.3</b>	<b>-100.0</b>	<b>60.4</b>
OCTOBER	M	10,626	22	10,604	7,548	0	7,548	3,078	22	3,056	40.8	-	40.5
	<b>P</b>	<b>36,087</b>	<b>22</b>	<b>36,065</b>	<b>23,432</b>	<b>8</b>	<b>23,424</b>	<b>12,655</b>	<b>14</b>	<b>12,641</b>	<b>54.0</b>	<b>175.0</b>	<b>54.0</b>
NOVEMBER	M	8,549	0	8,549	8,304	0	8,304	245	0	245	3.0	-	3.0
	<b>P</b>	<b>44,636</b>	<b>22</b>	<b>44,614</b>	<b>31,736</b>	<b>8</b>	<b>31,728</b>	<b>12,900</b>	<b>14</b>	<b>12,886</b>	<b>40.6</b>	<b>175.0</b>	<b>40.6</b>
DECEMBER	M	8,944	0	8,944	7,804	11	7,793	1,140	-11	1,151	14.6	-100.0	14.8
<b>2<sup>nd</sup> Quarter</b>		<b>28,119</b>	<b>22</b>	<b>28,097</b>	<b>23,656</b>	<b>11</b>	<b>23,645</b>	<b>4,463</b>	<b>11</b>	<b>4,452</b>	<b>18.9</b>	<b>100.0</b>	<b>18.8</b>
<b>Upto 2<sup>nd</sup> Qtr</b>		<b>53,580</b>	<b>22</b>	<b>53,558</b>	<b>39,540</b>	<b>19</b>	<b>39,521</b>	<b>14,040</b>	<b>3</b>	<b>14,037</b>	<b>35.5</b>	<b>15.8</b>	<b>35.5</b>
JANUARY	M	8,095	0	8,095	6,786	1	6,785	1,309	-1	1,310	19.3	-100.0	19.3
	<b>P</b>	<b>61,675</b>	<b>22</b>	<b>61,653</b>	<b>46,326</b>	<b>20</b>	<b>46,306</b>	<b>15,349</b>	<b>2</b>	<b>15,347</b>	<b>33.1</b>	<b>10.0</b>	<b>33.1</b>
FEBRUARY	M	9,009	0	9,009	7,717	6	7,711	1,292	-6	1,298	16.7	-	16.8
	<b>P</b>	<b>70,684</b>	<b>22</b>	<b>70,662</b>	<b>54,043</b>	<b>26</b>	<b>54,017</b>	<b>16,641</b>	<b>-4</b>	<b>16,645</b>	<b>30.8</b>	<b>-</b>	<b>30.8</b>
MARCH	M	10,340	2	10,338	7,782	0	7,782	2,558	2	2,556	32.9	-	32.8
<b>3<sup>rd</sup> Quarter</b>		<b>27,444</b>	<b>2</b>	<b>27,442</b>	<b>22,285</b>	<b>7</b>	<b>22,278</b>	<b>5,159</b>	<b>-5</b>	<b>5,164</b>	<b>23.2</b>	<b>-71.4</b>	<b>23.2</b>
<b>Upto 3<sup>rd</sup> Qtr</b>		<b>81,024</b>	<b>24</b>	<b>81,000</b>	<b>61,825</b>	<b>26</b>	<b>61,799</b>	<b>19,199</b>	<b>-2</b>	<b>19,201</b>	<b>31.1</b>	<b>-7.7</b>	<b>31.1</b>
APRIL	M	10,609	17	10,592	8,770	0	8,770	1,839	17	1,822	21.0	-	20.8
	<b>P</b>	<b>91,633</b>	<b>41</b>	<b>91,592</b>	<b>70,595</b>	<b>26</b>	<b>70,569</b>	<b>21,038</b>	<b>15</b>	<b>21,023</b>	<b>29.8</b>	<b>57.7</b>	<b>29.8</b>
MAY	M	10,976	3	10,973	10,019	6	10,013	957	-3	960	9.6	-	9.6
	<b>P</b>	<b>102,609</b>	<b>44</b>	<b>102,565</b>	<b>80,614</b>	<b>32</b>	<b>80,582</b>	<b>21,995</b>	<b>12</b>	<b>21,983</b>	<b>27.3</b>	<b>-</b>	<b>27.3</b>
JUNE	M	13,521	31	13,490	11,559	4	11,555	1,962	27	1,935	17.0	-	16.7
<b>4<sup>th</sup> Quarter</b>		<b>35,106</b>	<b>51</b>	<b>35,055</b>	<b>30,348</b>	<b>10</b>	<b>30,338</b>	<b>4,758</b>	<b>41</b>	<b>4,717</b>	<b>15.7</b>	<b>410.0</b>	<b>15.5</b>
<b>Upto 4<sup>th</sup> Qtr</b>		<b>116,130</b>	<b>75</b>	<b>116,055</b>	<b>92,173</b>	<b>36</b>	<b>92,137</b>	<b>23,957</b>	<b>39</b>	<b>23,918</b>	<b>26.0</b>	<b>108.3</b>	<b>26.0</b>

Customs

Two Year Comparative-Month to Month & Progressive Collection

(Rs Million)

MONTHS	FY 2008-09			2007-08			Difference (Absolute)			Difference (%)			
	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	
JULY	M	13,517	1,181	12,336	9,625	887	8,738	3,892	294	3,598	40.4	33.1	41.2
AUGUST	M	12,419	1,322	11,097	10,547	817	9,730	1,872	505	1,367	17.7	61.8	14.0
	P	<b>25,936</b>	<b>2,503</b>	<b>23,433</b>	<b>20,172</b>	<b>1,704</b>	<b>18,468</b>	<b>5,764</b>	<b>799</b>	<b>4,965</b>	<b>28.6</b>	<b>46.9</b>	<b>26.9</b>
SEPTEMBER	M	15,607	877	14,730	11,407	899	10,508	4,200	-22	4,222	36.8	-2.4	40.2
<b>1st Quarter</b>		<b>41,543</b>	<b>3,380</b>	<b>38,163</b>	<b>31,579</b>	<b>2,603</b>	<b>28,976</b>	<b>9,964</b>	<b>777</b>	<b>9,187</b>	<b>31.6</b>	<b>29.9</b>	<b>31.7</b>
OCTOBER	M	14,080	420	13,660	11,205	1,032	10,173	2,875	-612	3,487	25.7	-59.3	34.3
	P	<b>55,623</b>	<b>3,800</b>	<b>51,823</b>	<b>42,784</b>	<b>3,635</b>	<b>39,149</b>	<b>12,839</b>	<b>165</b>	<b>12,674</b>	<b>30.0</b>	<b>4.5</b>	<b>32.4</b>
NOVEMBER	M	10,865	1,122	9,743	12,646	867	11,779	-1,781	255	-2,036	-14.1	29.4	-17.3
	P	<b>66,488</b>	<b>4,922</b>	<b>61,566</b>	<b>55,430</b>	<b>4,502</b>	<b>50,928</b>	<b>11,058</b>	<b>420</b>	<b>10,638</b>	<b>19.9</b>	<b>9.3</b>	<b>20.9</b>
DECEMBER	M	11,447	253	11,194	12,012	1,296	10,716	-565	-1,043	478	-4.7	-80.5	4.5
<b>2nd Quarter</b>		<b>36,392</b>	<b>1,795</b>	<b>34,597</b>	<b>35,863</b>	<b>3,195</b>	<b>32,668</b>	<b>529</b>	<b>-1,400</b>	<b>1,929</b>	<b>1.5</b>	<b>-43.8</b>	<b>5.9</b>
<b>Upto 2nd Qtr</b>		<b>77,935</b>	<b>5,175</b>	<b>72,760</b>	<b>67,442</b>	<b>5,798</b>	<b>61,644</b>	<b>10,493</b>	<b>-623</b>	<b>11,116</b>	<b>15.6</b>	<b>-10.7</b>	<b>18.0</b>
JANUARY	M	11,194	524	10,670	15,324	1,545	13,779	-4,130	-1,021	-3,109	-27.0	-66.1	-22.6
	P	<b>89,129</b>	<b>5,699</b>	<b>83,430</b>	<b>82,766</b>	<b>7,343</b>	<b>75,423</b>	<b>6,363</b>	<b>-1,644</b>	<b>8,007</b>	<b>7.7</b>	<b>-22.4</b>	<b>10.6</b>
FEBRUARY	M	10,047	576	9,471	12,219	1,020	11,199	-2,172	-444	-1,728	-17.8	-43.5	-15.4
	P	<b>99,176</b>	<b>6,275</b>	<b>92,901</b>	<b>94,985</b>	<b>8,363</b>	<b>86,622</b>	<b>4,191</b>	<b>-2,088</b>	<b>6,279</b>	<b>4.4</b>	<b>-25.0</b>	<b>7.2</b>
MARCH	M	13,161	671	12,490	16,233	977	15,256	-3,072	-306	-2,766	-18.9	-31.3	-18.1
<b>3rd Quarter</b>		<b>34,402</b>	<b>1,771</b>	<b>32,631</b>	<b>43,776</b>	<b>3,542</b>	<b>40,234</b>	<b>-9,374</b>	<b>-1,771</b>	<b>-7,603</b>	<b>-21.4</b>	<b>-50.0</b>	<b>-18.9</b>
<b>Upto 3rd Qtr</b>		<b>112,337</b>	<b>6,946</b>	<b>105,391</b>	<b>111,218</b>	<b>9,340</b>	<b>101,878</b>	<b>1,119</b>	<b>-2,394</b>	<b>3,513</b>	<b>1.0</b>	<b>-25.6</b>	<b>3.4</b>
APRIL	M	12,178	380	11,798	14,677	1,740	12,937	-2,499	-1,360	-1,139	-17.0	-78.2	-8.8
	P	<b>124,515</b>	<b>7,326</b>	<b>117,189</b>	<b>125,895</b>	<b>11,080</b>	<b>114,815</b>	<b>-1,380</b>	<b>-3,754</b>	<b>2,374</b>	<b>-1.1</b>	<b>-33.9</b>	<b>2.1</b>
MAY	M	11,669	252	11,417	15,968	1,022	14,946	-4,299	-770	-3,529	-26.9	-75.3	-23.6
	P	<b>136,184</b>	<b>7,578</b>	<b>128,606</b>	<b>141,863</b>	<b>12,102</b>	<b>129,761</b>	<b>-5,679</b>	<b>-4,524</b>	<b>-1,155</b>	<b>-4.0</b>	<b>-37.4</b>	<b>-0.9</b>
JUNE	M	19,845	69	19,776	21,208	306	20,902	-1,363	-237	-1,126	-6.4	-77.5	-5.4
<b>4th Quarter</b>		<b>43,692</b>	<b>701</b>	<b>42,991</b>	<b>51,853</b>	<b>3,068</b>	<b>48,785</b>	<b>-8,161</b>	<b>-2,367</b>	<b>-5,794</b>	<b>-15.7</b>	<b>-77.2</b>	<b>-11.9</b>
<b>Upto 4th Qtr</b>		<b>156,029</b>	<b>7,647</b>	<b>148,382</b>	<b>163,071</b>	<b>12,408</b>	<b>150,663</b>	<b>-7,042</b>	<b>-4,761</b>	<b>-2,281</b>	<b>-4.3</b>	<b>-38.4</b>	<b>-1.5</b>