



YEAR BOOK

2008-2009



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

Strategic Planning and Research & Statistic Wing, FBR

The Revenue Division Year Book 2008-09 has been prepared by the Research Team of the Strategic Planning, Research and Statistics Wing:

1. Zafar ul Majeed

Member (SP&S)

2. Umar Wahid

Secretary (SP&S)

3. Mir Ahmed Khan

Second Secretary (SP&S)

Contact:

Mr Zafar ul Majeed

Member, Strategic Planning and Research & Statistics

e-mail: membertpr@fbr.gov.pk

Phone: (051)-9219665

Fax: (051)-9206802

September, 2009

Mr. Umar Wahid

Secretary, Strategic Planning and Research & Statistics

e-mail: umar2wahid@yahoo.com

Phone: (051)-9205445

Fax: (051)-9205445

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

<i>Table of Contents</i>	<i>Pages</i>
Foreword	iii
Chapter 1: The Structure of Revenue Organization	1
Chapter 2: FBR Revenue Collection vis-à-vis Targets	5
Chapter 3: Broad Contours of Training Policy in Federal Board of Revenue	18
<i>Statistical Appendix</i>	<i>21</i>

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 31st August 1960 when on the recommendations of the Administrative Re-organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline its functions. Consequently, the post of Chairman, CBR was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government, and 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

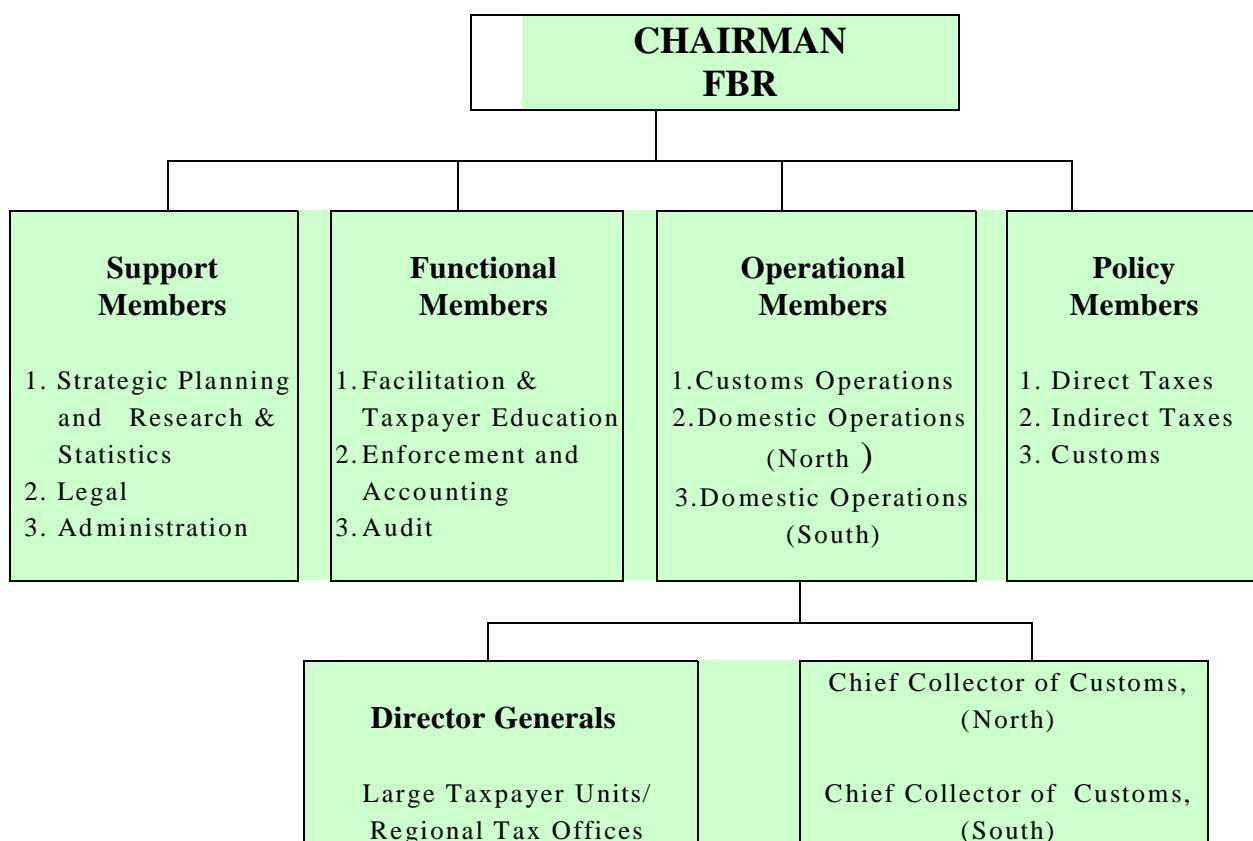
C. Policy

- 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
----	-----------------------	------------	------------

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 Comparaison 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
All Taxes	1250.0	1179.0	1157.0	-22.0	-1.9

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
All Taxes	1157.0	1008.1	148.9	14.8

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
Net Direct Taxes	440,271	387,862	13.5

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
Total WHT	240,546	205,144	17.3

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 on 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

Revenue Division Year Book 2008-09

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
Net Collection	249,030	181,396	37.3	100.0	100.0

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 30th 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
Sub Total	16,4569	157,722	4.3	80.9	80.4
Other	38,758	38,401	0.9	19.1	19.6
Gross	203,327	196,123	3.7	100	100
Refund/Rebate	63	89	-29.2		
Net	203,264	196,034	3.7		

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:

Revenue Division Year Book 2008-09

FY: 08-09 & FY: 07-08

(Rs. Million)

	FY: 08-09	FY: 07-08	Growth	FY: 08-09	FY: 07-08	Growth
Value of Imports				Value of Dutiable Imports		
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
Total	2,725,587	2,513,003	8.5	1,337,629	1,283,696	4.2
Gross Customs Duties				Net Customs Duties		
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
Total	156,029	163,071	-4.3	148,382	150,663	-1.5

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 3/4th 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
Sub Total	118,447	123,866	-4.4	75.9	76.0
Other	37,582	39,206	-4.2	24.1	24.0
Gross	156,029	163,071	-4.3	100.0	100.0
Refund/Rebate	7,647	12,408	-38.4		

Net	148,382	150,663	-1.5
-----	---------	---------	------

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
Overall	116,055	92,137	23,918	26.0

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 (%) FY 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
Total	116,055	92,137	23,918	26.0	100.0	100

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
All Taxes	1,157.0	1,380.0	222.9	19.3

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 Revenue¹

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:

S.No	Type of Training	Funded by
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

¹ 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
1st Quarter		279,385	17,294	262,091	219,571	14,435	205,136	59,814	2,859	56,955	27.2	19.8	27.8
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	375,161	20,888	354,273	289,369	17,845	271,524	85,792	3,043	82,749	29.6	17.1	30.5
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	457,380	28,298	429,082	362,781	22,714	340,067	94,599	5,584	89,015	26.1	24.6	26.2
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
2nd Quarter		309,685	17,942	291,743	249,840	19,900	229,940	59,845	-1,958	61,803	24.0	-9.8	26.9
Upto 2nd Qtr		589,070	35,236	553,834	469,411	34,335	435,076	119,659	901	118,758	25.5	2.6	27.3
JANUARY	M	86,109	9,480	76,629	85,205	7,663	77,542	904	1,817	-913	1.1	23.7	-1.2
	P	675,179	44,716	630,463	554,616	41,998	512,618	120,563	2,718	117,845	21.7	6.5	23.0
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	759,052	51,065	707,987	630,483	45,099	585,384	128,569	5,966	122,603	20.4	13.2	20.9
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
3rd Quarter		281,900	20,624	261,276	261,045	16,192	244,853	20,855	4,432	16,423	8.0	27.4	6.7
Upto 3rd Qtr		870,970	55,860	815,110	730,456	50,527	679,929	140,514	5,333	135,181	19.2	10.6	19.9
APRIL	M	93,591	7,767	85,824	88,982	5,319	83,663	4,609	2,448	2,161	5.2	46.0	2.6
	P	964,561	63,627	900,934	819,438	55,846	763,592	145,123	7,781	137,342	17.7	13.9	18.0
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	1,066,205	70,401	995,804	915,968	59,765	856,203	150,237	10,636	139,601	16.4	17.8	16.3
JUNE	M	164,312	3,114	161,198	158,567	6,678	151,889	5,745	-3,564	9,309	3.6	-53.4	6.1
4th Quarter		359,547	17,655	341,892	344,079	15,916	328,163	15,468	1,739	13,729	4.5	10.9	4.2
Upto 4th Qtr		1,230,517	73,515	1,157,002	1,074,535	66,443	1,008,092	155,982	7,072	148,910	14.5	10.6	14.8

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	44,662	4,039	40,623	30,598	1,481	29,117	14,064	2,558	11,506	46.0	172.7	39.5
SEPTEMBER	M	49,417	1,805	47,612	51,106	2,691	48,415	-1,689	-886	-803	-3.3	-32.9	-1.7
1st Quarter		94,079	5,844	88,235	81,704	4,172	77,532	12,375	1,672	10,703	15.1	40.1	13.8
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	121,104	7,296	113,808	99,329	4,636	94,693	21,775	2,660	19,115	21.9	57.4	20.2
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	147,942	11,214	136,728	119,548	6,135	113,413	28,394	5,079	23,315	23.8	82.8	20.6
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
2nd Quarter		132,534	10,433	122,101	96,323	9,260	87,063	36,211	1,173	35,038	37.6	12.7	40.2
Upto 2nd Qtr		226,613	16,277	210,336	178,027	13,432	164,595	48,586	2,845	45,741	27.3	21.2	27.8
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	258,815	23,480	235,335	209,143	17,477	191,666	49,672	6,003	43,669	23.8	34.3	22.8
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	286,059	27,075	258,984	234,730	18,046	216,684	51,329	9,029	42,300	21.9	50.0	19.5
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
3rd Quarter		110,443	13,199	97,244	99,843	6,799	93,044	10,600	6,400	4,200	10.6	94.1	4.5
Upto 3rd Qtr		337,056	29,476	307,580	277,870	20,231	257,639	59,186	9,245	49,941	21.3	45.7	19.4
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	367,135	34,194	332,941	306,124	21,570	284,554	61,011	12,624	48,387	19.9	58.5	17.0
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	401,338	36,080	365,258	335,626	22,861	312,765	65,712	13,219	52,493	19.6	57.8	16.8
JUNE	M	77,731	2,718	75,013	78,060	2,963	75,097	-329	-245	-84	-0.4	-8.3	-0.1
4th Quarter		142,013	9,322	132,691	135,816	5,593	130,223	6,197	3,729	2,468	4.6	66.7	1.9
Upto 4th Qtr		479,069	38,798	440,271	413,686	25,824	387,862	65,383	12,974	52,409	15.8	50.2	13.5

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
	P	118,906	8,251	110,655	88,311	6,348	81,963	30,595	1,903	28,692	34.6	30.0	35.0
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
1st Quarter		185,304	11,448	173,856	137,867	10,263	127,604	47,437	1,185	46,252	34.4	11.5	36.2
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
	P	254,055	13,590	240,465	190,040	13,209	176,831	64,015	381	63,634	33.7	2.9	36.0
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
	P	309,436	17,082	292,354	243,233	16,579	226,654	66,203	503	65,700	27.2	3.0	29.0
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
2nd Quarter		177,151	7,509	169,642	153,517	10,640	142,877	23,634	-3,131	26,765	15.4	-29.4	18.7
Upto 2nd Qtr		362,455	18,957	343,498	291,384	20,903	270,481	71,071	-1,946	73,017	24.4	-9.3	27.0
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
	P	416,363	21,235	395,128	345,473	24,521	320,952	70,890	-3,286	74,176	20.5	-13.4	23.1
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
	P	472,992	23,989	449,003	395,753	27,053	368,700	77,239	-3,064	80,303	19.5	-11.3	21.8
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
3rd Quarter		171,458	7,426	164,032	161,202	9,393	151,809	10,256	-1,967	12,223	6.4	-20.9	8.1
Upto 3rd Qtr		533,913	26,383	507,530	452,586	30,296	422,290	81,327	-3,913	85,240	18.0	-12.9	20.2
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
	P	597,426	29,433	567,993	513,314	34,276	479,038	84,112	-4,843	88,955	16.4	-14.1	18.6
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
	P	664,867	34,321	630,546	580,342	36,904	543,438	84,525	-2,583	87,108	14.6	-7.0	16.0
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
4th Quarter		217,535	8,334	209,201	208,263	10,323	197,940	9,272	-1,989	11,261	4.5	-19.3	5.7
Upto 4th Qtr		751,448	34,717	716,731	660,849	40,619	620,230	90,599	-5,902	96,501	13.7	-14.5	15.6

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	75,843	5,748	70,095	59,725	4,644	55,081	16,118	1,104	15,014	27.0	23.8	27.3
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
1st Quarter		118,300	8,068	110,232	90,404	7,652	82,752	27,896	416	27,480	30.9	5.4	33.2
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	162,345	9,768	152,577	123,824	9,566	114,258	38,521	202	38,319	31.1	2.1	33.5
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	198,312	12,138	186,174	156,067	12,069	143,998	42,245	69	42,176	27.1	0.6	29.3
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
2nd Quarter		112,640	5,692	106,948	93,998	7,434	86,564	18,642	-1,742	20,384	19.8	-23.4	23.5
Upto 2nd Qtr		230,940	13,760	217,180	184,402	15,086	169,316	46,538	-1,326	47,864	25.2	-8.8	28.3
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	265,559	15,514	250,045	216,381	17,158	199,223	49,178	-1,644	50,822	22.7	-9.6	25.5
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	303,132	17,692	285,440	246,725	18,664	228,061	56,407	-972	57,379	22.9	-5.2	25.2
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
3rd Quarter		109,612	5,653	103,959	95,141	5,844	89,297	14,471	-191	14,662	15.2	-3.3	16.4
Upto 3rd Qtr		340,552	19,413	321,139	279,543	20,930	258,613	61,009	-1,517	62,526	21.8	-7.2	24.2
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	381,278	22,066	359,212	316,824	23,170	293,654	64,454	-1,104	65,558	20.3	-4.8	22.3
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	426,074	26,699	399,375	357,865	24,770	333,095	68,209	1,929	66,280	19.1	7.8	19.9
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
4th Quarter		138,737	7,582	131,155	126,062	7,245	118,817	12,675	337	12,338	10.1	4.7	10.4
Upto 4th Qtr		479,289	26,995	452,294	405,605	28,175	377,430	73,684	-1,180	74,864	18.2	-4.2	19.8

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

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	40,465	5,696	34,769	28,402	4,612	23,790	12,063	1,084	10,979	42.5	23.5	46.1
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
1st Quarter		62,510	8,014	54,496	42,816	7,617	35,199	19,694	397	19,297	46.0	5.2	54.8
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	84,233	9,714	74,519	58,706	9,531	49,175	25,527	183	25,344	43.5	1.9	51.5
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	105,979	12,083	93,896	73,100	12,030	61,070	32,879	53	32,826	45.0	0.4	53.8
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
2nd Quarter		64,642	5,690	58,952	46,472	7,425	39,047	18,170	-1,735	19,905	39.1	-23.4	51.0
Upto 2nd Qtr		127,152	13,704	113,448	89,288	15,042	74,246	37,864	-1,338	39,202	42.4	-8.9	52.8
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	147,011	15,456	131,555	103,844	17,094	86,750	43,167	-1,638	44,805	41.6	-9.6	51.6
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	170,058	17,633	152,425	120,641	18,598	102,043	49,417	-965	50,382	41.0	-5.2	49.4
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
3rd Quarter		66,061	5,648	60,413	48,477	5,817	42,660	17,584	-169	17,753	36.3	-2.9	41.6
Upto 3rd Qtr		193,213	19,352	173,861	137,765	20,859	116,906	55,448	-1,507	56,955	40.2	-7.2	48.7
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	216,626	22,004	194,622	158,775	23,084	135,691	57,851	-1,080	58,931	36.4	-4.7	43.4
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	244,105	26,636	217,469	180,447	24,681	155,766	63,658	1,955	61,703	35.3	7.9	39.6
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
4th Quarter		82,749	7,580	75,169	71,717	7,227	64,490	11,032	353	10,679	15.4	4.9	16.6
Upto 4th Qtr		275,962	26,932	249,030	209,482	28,086	181,396	66,480	-1,154	67,634	31.7	-4.1	37.3

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

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	25,936	2,503	23,433	20,172	1,704	18,468	5,764	799	4,965	28.6	46.9	26.9
SEPTEMBER	M	15,607	877	14,730	11,407	899	10,508	4,200	-22	4,222	36.8	-2.4	40.2
1st Quarter		41,543	3,380	38,163	31,579	2,603	28,976	9,964	777	9,187	31.6	29.9	31.7
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	55,623	3,800	51,823	42,784	3,635	39,149	12,839	165	12,674	30.0	4.5	32.4
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	66,488	4,922	61,566	55,430	4,502	50,928	11,058	420	10,638	19.9	9.3	20.9
DECEMBER	M	11,447	253	11,194	12,012	1,296	10,716	-565	-1,043	478	-4.7	-80.5	4.5
2nd Quarter		36,392	1,795	34,597	35,863	3,195	32,668	529	-1,400	1,929	1.5	-43.8	5.9
Upto 2nd Qtr		77,935	5,175	72,760	67,442	5,798	61,644	10,493	-623	11,116	15.6	-10.7	18.0
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	89,129	5,699	83,430	82,766	7,343	75,423	6,363	-1,644	8,007	7.7	-22.4	10.6
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	99,176	6,275	92,901	94,985	8,363	86,622	4,191	-2,088	6,279	4.4	-25.0	7.2
MARCH	M	13,161	671	12,490	16,233	977	15,256	-3,072	-306	-2,766	-18.9	-31.3	-18.1
3rd Quarter		34,402	1,771	32,631	43,776	3,542	40,234	-9,374	-1,771	-7,603	-21.4	-50.0	-18.9
Upto 3rd Qtr		112,337	6,946	105,391	111,218	9,340	101,878	1,119	-2,394	3,513	1.0	-25.6	3.4
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	124,515	7,326	117,189	125,895	11,080	114,815	-1,380	-3,754	2,374	-1.1	-33.9	2.1
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	136,184	7,578	128,606	141,863	12,102	129,761	-5,679	-4,524	-1,155	-4.0	-37.4	-0.9
JUNE	M	19,845	69	19,776	21,208	306	20,902	-1,363	-237	-1,126	-6.4	-77.5	-5.4
4th Quarter		43,692	701	42,991	51,853	3,068	48,785	-8,161	-2,367	-5,794	-15.7	-77.2	-11.9
Upto 4th Qtr		156,029	7,647	148,382	163,071	12,408	150,663	-7,042	-4,761	-2,281	-4.3	-38.4	-1.5