

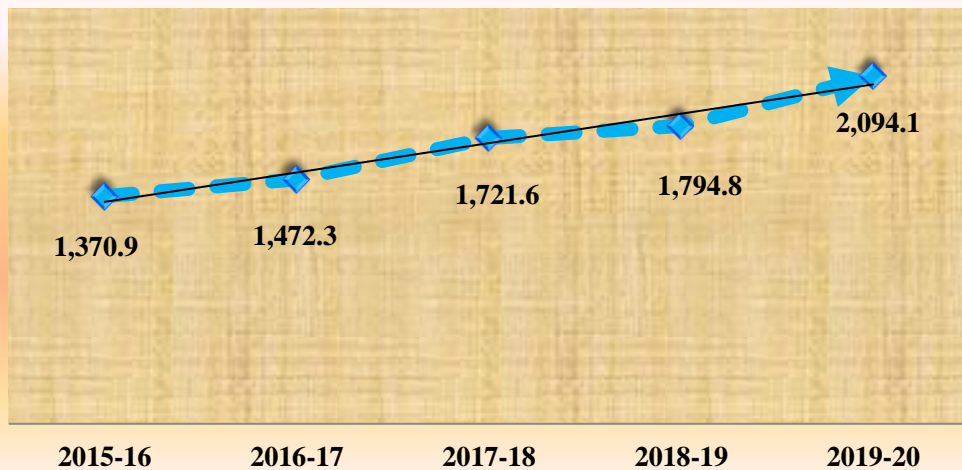
# FBR

# Biannual Review

Vol. 19, No. 1, July-December 2019-20

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

**FBR Tax Revenues During First Half (Rs.Billion)**



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

The Bi-annual Review July-December 2019-20 has been prepared by the Research Team of Strategic Planning Reform & Statistics Wing.

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## **Foreword**

*FBR has been able to collect net tax revenue of Rs. 2,094.1 billion during the first half of 2019-20, reflecting 16.7% growth over the collection of Rs. 1,794.8 billion realized during H1:2018-19. The collection of sales tax, federal excise duty and direct taxes showed very healthy growth i.e. 24.6%, 22.2% and 17.4% respectively. The targets for first half of 2019-20 have been achieved to the extent of 95.3%. More efforts are needed not only to compensate the loss occurred in the first half but also to achieve the target set for the second half of CFY. In the wake of Covid-19 the responsibility of the revenue organization has increased further. In the situation of lockdown and rare economic activities, fetching tax revenues would be even a bigger challenge for the organization. At the time of this grave crisis along with FBR, the corporate sector, businessmen, the rich class and all other taxpayers have to come forward and play extraordinary role by paying their due share to save the national economy from further depression.*

*The current issue of the FBR Biannual Review provides an update on FBR revenue generating efforts during first half of CFY. The analysis of data provides an insight into various components of federal taxes.*

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

**(Nausheen Javaid Amjad)**  
Chairperson, FBR

## **Abbreviations**

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

## I. FBR Revenue Collection vis-à-vis Target H1: 2019-20

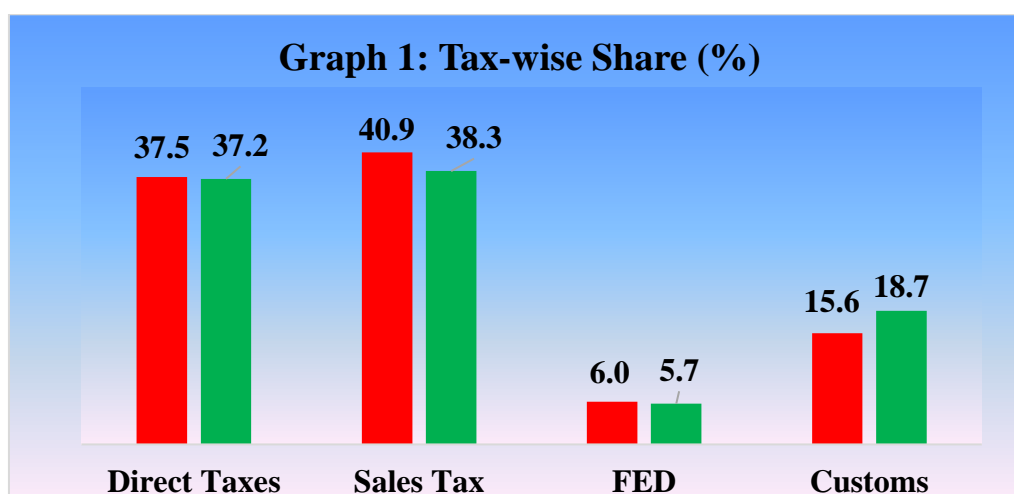
FBR has collected Rs. 2,094.1 billion during H1: 2019-20 as against around Rs 1,794.8 billion collected during H1: 2018-19 entailing a growth of 16.7%. The revenue target for H1: 2018-19 of Rs 2,198 billion has been achieved to the extent of 95.3%. The sales tax collection recorded a growth of 24.6% followed by FED 22.2% and income tax 17.4%, whereas the collection of customs declined by 2.8% during the period under review. All the four taxes have missed their respective targets. The head-wise target and collection has been given in Table 1 below;

**Table 1: Net Collection Vis-à-Vis Targets for H1: 2019-20**

(Rs. Billion)

Tax Heads	Target	Collection		Growth (%)	Target Achieved
		H1:2019-20	H1:2018-19		
Direct Taxes	824.0	784.9	668.4	17.4	95.3
Sales Tax	887.0	857.5	688.0	24.6	96.7
FED	149.0	125.1	102.3	22.2	83.9
Customs	338.0	326.6	336.0	-2.8	96.6
<b>Half Year</b>	<b>2,198.0</b>	<b>2,094.1</b>	<b>1,794.8</b>	<b>16.7</b>	<b>95.3</b>

The sales tax contributed 40.9% to the federal tax collection followed by direct taxes 37.5%, customs 15.6% and FED 6.0% during H1: 2019-20 (Graph 1). The share of customs has decreased from 18.7% in H1: 2018-19 to 15.6% in H1: 2019-20 and the share of sales tax FED and direct taxes has slightly increased during H1: 2019-20 as compared to corresponding last year.



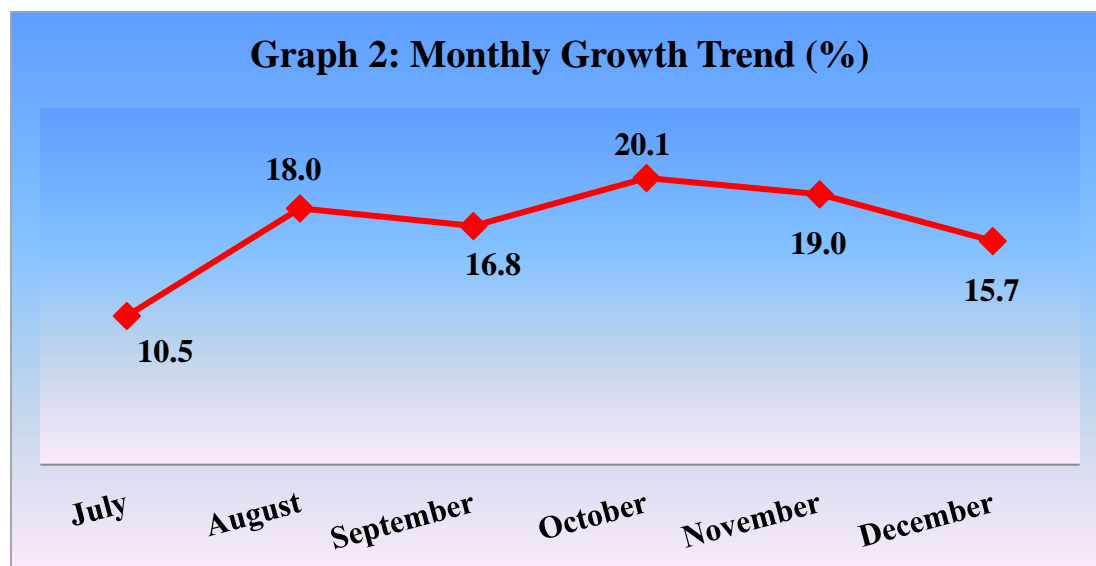
## Analysis of Head-wise Revenue Collection H1: 2019-20

During CFY FBR has to collect Rs. 5,238.0 billion, requiring a growth by around 36%. During first half of CFY Rs. 2,094.1 billion has been collected, reflecting an addition of Rs.299.3 billion or 16.7% higher than the collection realized during the H1: 2018-19.

**Table 2: Month-wise Comparative Net Collection**

(Rs. Million)

Months	FY 2019-20	FY 2018-19	Difference	
			Absolute	Percentage
July	277,329	251,087	26,242	10.5
August	298,670	253,077	45,593	18.0
September	383,117	328,088	55,029	16.8
<b>Quarter-1</b>	<b>959,116</b>	<b>832,252</b>	<b>126,864</b>	<b>15.2</b>
October	323,021	268,868	54,153	20.1
November	335,290	281,757	53,533	19.0
December	476,705	411,933	64,772	15.7
<b>Quarter-2</b>	<b>1,135,016</b>	<b>962,558</b>	<b>172,458</b>	<b>17.9</b>
<b>July-December</b>	<b>2,094,132</b>	<b>1,794,810</b>	<b>299,322</b>	<b>16.7</b>





The average growth in revenue attained during first 6 months of CFY is 16.7%, which is far behind the required growth. Other discouraging element is the declining growth trend afterward the month of October 2019. According to month-wise and quarterly growth trends highlighted in Table 2 above, new fiscal year started with a growth of 10.5% in July, jumped to 18.0% in August and slightly declined 16.8% in September. The overall growth achieved during first quarter was 15.2%. The performance in the second quarter slightly improved and in October the growth was 20.1%, November 19.0%, but declined to 15.7% in December. The second quarter ended with 17.9% growth and overall growth during first six months stood at 16.7%.

### **Refunds/Rebates**

Overall refund payments have been 37.0% higher than the refund issued in the corresponding period last year. The tax-wise refund payments during H1: 2019-20 have been shown in Table 3:

**Table 3: Comparative Position of Refunds/ Rebates Payments:  
H1: 2019-20 Vs. H1: 2018-19**

*(Rs. Billion)*

<b>Heads</b>	<b>Refunds/ Rebates</b>		<b>Difference</b>	
	<b>H1:2019-20</b>	<b>H1:2018-19</b>	<b>Absolute</b>	<b>Growth (%)</b>
Direct Taxes	41.2	31.6	9.6	30.4
Sales Tax	27.0	14.0	13.0	93.1
Federal Excise	0.0	0.0	0.0	0.0
Customs	7.4	9.6	-2.2	-22.8
<b>All Taxes</b>	<b>75.5</b>	<b>55.1</b>	<b>20.4</b>	<b>37.0</b>

### **Detailed Tax wise Analysis**

#### ***Direct Taxes:***

The direct taxes have contributed 37.5% in the total tax receipts collected during H1:2019-20 against H1:2018-19. The net collection stood at Rs.784.9 billion against Rs. 668.4 billion

collected in corresponding period of last year reflecting a growth of 17.4%. An amount of Rs. 41.2 billion has been paid back during H1: 2019-20 as refund to the claimants as against Rs. 31.6 billion paid during H1: 2018-19.

The collection of income tax comprises of withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD). The share of WHT, VP and COD in gross collection has been 65.9%, 29.9% and 2.4% respectively. Details of these components of direct taxes collection are presented in Table 4.

**Table 4: Head-wise Collection of Direct Taxes for H1:2019-20**

(Rs Million)

Heads	H1:2019-20	H1:2018-19	Growth (%)	Share (%)	
				H1:2019-20	H1:2018-19
Collection on Demand	19,693	32,685	-39.7	2.4	4.7
Voluntary Payments	246,804	225,997	9.2	29.9	32.3
Deductions at Source (WHT)	544,491	449,362	21.2	65.9	64.2
Miscellaneous	10,030	-13,829	-172.5	1.2	-2.0
<b>Gross Income Tax</b>	<b>821,018</b>	<b>694,215</b>	<b>18.3</b>	<b>99.4</b>	<b>99.2</b>
Other DT	5,039	5,782	-12.9	0.6	0.8
<b>Gross Direct Taxes</b>	<b>826,057</b>	<b>699,997</b>	<b>18.0</b>	<b>100.0</b>	<b>100.0</b>
Refunds	41,163	31,573	30.4		
<b>Net Direct Taxes</b>	<b>784,894</b>	<b>668,424</b>	<b>17.4</b>		

### Analysis of Components of Income Tax

**Collection on Demand (CoD):** This part of the collection is very important as it reflects departmental efforts to fetch revenue. Unfortunately, the collection from this head has declined by 39.7% in H1: 2019-20 as compared to PFY (Table 5). In absolute terms, around Rs. 13.0 billion lesser amount has been collected from CoD during H1: 2019-20 as compared to H1: PFY. The collection from arrear demand and current demand has recorded a negative growth of 34.2% and 42.6% respectively. This sharp decline can be attributed to administrative restraint on collection through active enforcement measures which resulted in

decline in collection from arrear and current demand. This underlines the need to boost departmental efforts in audit and subsequent recovery.

**Table 5: Collection on Demand (CoD) for H1: 2019-20**

(Rs. Million)

Heads	H1:2019-20	H1:2018-19	Growth (%)
Arrear	7,308	11,109	-34.2
U/s 146 (B)	0	0	-
Current	12,385	21,576	-42.6
<b>Total CoD</b>	<b>19,693</b>	<b>32,685</b>	<b>-39.7</b>

**Voluntary Payments (VP):** This component includes payments with return and advances. Rupees 264.8 billion have been generated during H1: 2019-20 as compared to Rs 226.0 billion in the corresponding period last year. Collection from VP has recorded a growth of 9.2% (Table 6). Major component of voluntary payment is advance tax where a sum of Rs 195.8 billion has been collected against Rs 159.3 billion in the corresponding period last year. The collection from advance tax has grown by 22.9%. The second component of VP is payment with returns, which has shown a negative growth of 23.5% during the period under review. Whereas, as total number of returns increased in this period as compared to the corresponding period last year but most of the returns were below tax limit or NIL. Moreover, overall economic crisis has also contributed adversely on collection under this head. This should be a point of great concern and finding the causes of this decline for the quarter concerned is imperative.

**Table 6: Voluntary Payments (VP): A Comparison for H1: 2019-20**

(Rs. Million)

Heads	H1:2019-20	H1:2018-19	Growth (%)
With Return	50,985	66,653	-23.5
Advance Tax	195,819	159,344	22.9
<b>Total VP</b>	<b>246,804</b>	<b>225,997</b>	<b>9.2</b>

**Withholding Taxes (WHT):** WHT contributes a major chunk i.e. around 65.9% in the collection of direct tax. The WHT collection during H1:2019-20 has been Rs. 544.5 billion against Rs. 449.4 billion during H1: 2018-19 indicating a growth of 21.2%. The ten major

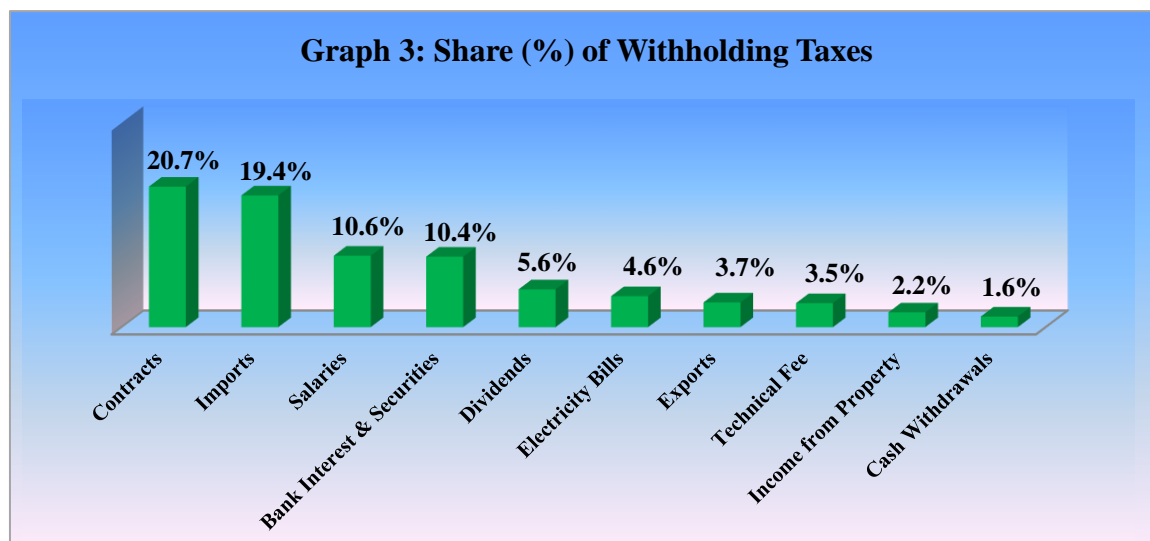
components of withholding taxes contributed around 61.5% of total WHT collection. These are: contracts, imports, salaries, bank interest & securities, dividends, electricity bills, exports, technical fee, income from property and cash withdrawals. As far as growth is concerned, collection from bank interest/securities grew by 118.8%, followed by salaries (75.1%), electricity bills (29.4%), exports (28.4%), dividends and income from property each (19.4%). Growth in collection from bank interest can be partially explained by higher policy rate in this period, as well as upward revision of tax rate under this head. The growth in salaries can be attributed to reviewing the old tax slabs / tax rates on salary w.e.f. 01-07-2019. Similarly, growth in collection with electricity bills is due to increase in consumption of electricity and better enforcement measures through liaison with Discos. The growth in exports can be attributed to significant growth in exports during the period under review as compared to the corresponding period last. Also collection from cash withdrawals decreased due to abolishment of tax under this head for filers. The collection from contracts and technical fee grew by just 5.9% and 5.1% respectively indicating lower economic activities and lesser government spending on the PSDP.

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

(Rs. Million)

Collection Heads	H1:2019-20	H1:2018-19	Difference (Absolute)	Growth (%)	Share (%)
Contracts	112,780	106,531	6,249	5.9	20.7
Imports	105,792	114,158	-8,366	-7.3	19.4
Salaries	57,484	32,833	24,651	75.1	10.6
Bank Interest & Securities	56,676	25,904	30,772	118.8	10.4
Dividends	30,421	25,363	5,058	19.9	5.6
Electricity Bills	24,898	19,239	5,659	29.4	4.6
Exports	19,879	15,481	4,398	28.4	3.7
Technical Fee	19,291	18,361	930	5.1	3.5
Income from Property	11,874	9,906	1,968	19.9	2.2
Cash Withdrawals	8,518	17,692	-9,174	-51.9	1.6
<b>Sub-Total (10 major items)</b>	<b>334,833</b>	<b>278,937</b>	<b>55,896</b>	<b>20.0</b>	<b>61.5</b>
Share in Total WHT	61.5	62.1	-0.6	-0.9	0.0
Other WHT	209,658	170,425	39,233	23.0	38.5
<b>Total WHT</b>	<b>544,491</b>	<b>449,362</b>	<b>95,129</b>	<b>21.2</b>	<b>100.0</b>
Share in Gross DT	65.9	64.2			

Ten items contributed around 61.5% in total withholding taxes. The highest contributions in WHT collection has been from contracts (20.7%), followed by imports (19.4%), salary (10.6%), bank interest & securities (10.4%), dividends (5.6%), electricity bills (4.6%), exports (3.7%), technical fee (3.5%), income from property (2.2%) and cash withdrawals (1.6%) (Graph-3).



### **Sales Tax:**

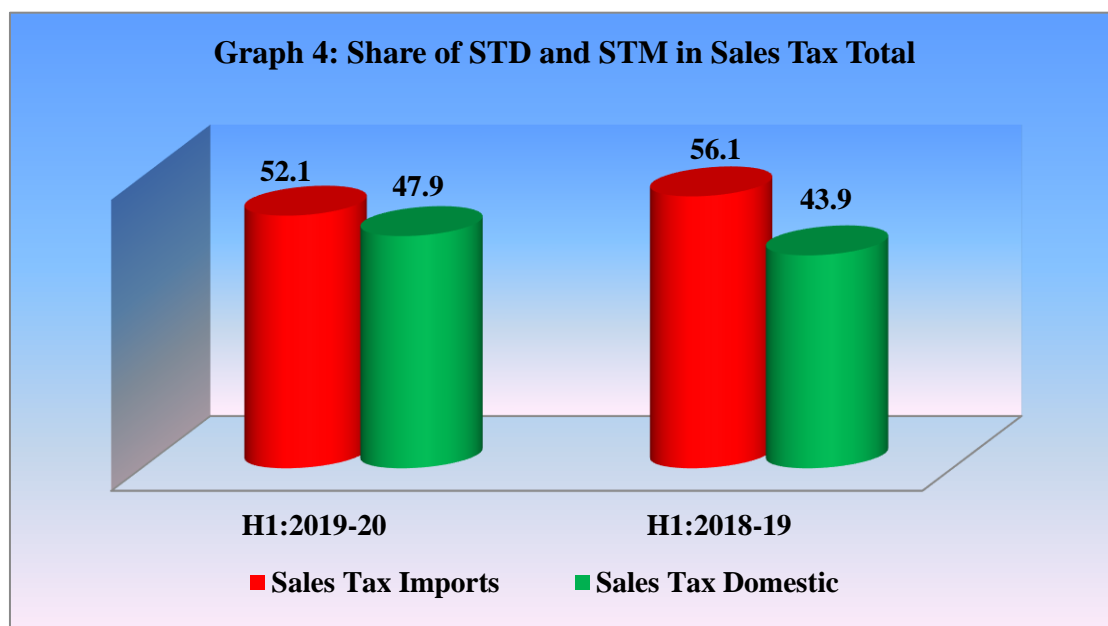
Sales tax is the top revenue generating source of federal tax receipts. It constitutes 40.9% of the total net revenue collection. The collection during July-December 2019-20 has been Rs 857.5 billion against Rs. 688.0 billion in the corresponding period of last year. The overall sales tax collection grew by 24.6%. The collection of sales tax domestic grew by 35.9%, whereas, sales tax imports increased by 15.8%. Details of collection of these two components are depicted in (Table-8).

**Table 8: Collection of Sales Tax for H1:2019-20**

*(Rs. Million)*

Tax-Head	Collection		Growth	
	H1:2019-20	H1:2018-19	Absolute	%
Sales Tax Imports	446,812	385,793	61,019	15.8
Sales Tax Domestic	410,734	302,219	108,515	35.9
<b>Sales Tax (Total)</b>	<b>857,546</b>	<b>688,012</b>	<b>169,534</b>	<b>24.6</b>

Within sales tax, the share of sales tax imports and sales tax domestic are 52.1% and 47.9% respectively during H1:2018-19 against Rs. 56.1% and 43.9% in the corresponding period of last year(Graph 4).



**Sales Tax Domestic Collection:** The overall net collection of Sales Tax Domestic (STD) was Rs.410.7 billion against Rs.302.2 billion in the H1: PFY and the net collection grew by around 35.9%. The share of sales tax domestic has increased from 43.9% to 47.9% in the H1: PFY.

**Major Revenue Spinners of STD:** The collection of sales tax has been highly concentrated in few commodities. This is confirmed by the fact that only five items including; oil refinery, electrical energy, oil exploration, sugar, and cotton yarn contribute more than 50.7% of the total sales tax domestic.

Ten major items shared 63.3% of the total net sales tax domestic. Out of ten major items, except oil marketing company all have registered a positive growth in the revenue during July-December 2019-20. The detail of ten major items has been shown in Table 9 below:

**Table 9: Major Revenue Spinners Sales Tax (Domestic) for H1: 2019-20***(Rs. Million)*

Commodities/Items	Net Collection			Share (%)	
	H1:2019-20	H1:2018-19	Growth (%)	H1:2019-20	H1:2018-19
Oil refinery	83,256	71,465	16.5	20.3	23.6
Electrical energy (discos)	52,601	28,605	83.9	12.8	9.5
Oil exploration	42,352	31,087	36.2	10.3	10.3
Sugar	16,451	9,702	69.6	4.0	3.2
Cotton yarn	13,565	243	5,482.3	3.3	0.1
Food products	12,726	10,522	20.9	3.1	3.5
Cement	11,053	9,425	17.3	2.7	3.1
Oil marketing company	10,972	16,195	-32.3	2.7	5.4
Cigarettes	9,051	8,496	6.5	2.2	2.8
Aerated waters/beverages	8,050	5,969	34.9	2.0	2.0
<b>Major Ten Commodities</b>	<b>260,077</b>	<b>191,709</b>	<b>35.7</b>	<b>63.3</b>	<b>63.4</b>
Other	150,657	110,510	36.3	36.7	36.6
<b>All Commodities</b>	<b>410,734</b>	<b>302,219</b>	<b>35.9</b>	<b>100.0</b>	<b>100.0</b>

**Sales Tax at Import Stage:** Sales tax on imports is a significant component of federal tax receipts. The share of sales tax (imports) in total sales tax net collection is 52.1% during H1: 2019-20. The net collection of sales tax imports during H1:2019-20 stood at Rs. 446.8 billion against Rs. 385.8 billion in H1:2018-19. Ten major commodities of sales tax import have contributed a major chunk i.e. 76.3% in sales tax (imports) collection (Table 10). Like sales tax domestic, mineral fuels & mineral oils is a leading source of sales tax collection at import stage with a share of around 28.6%. The share of top five items including mineral fuels & mineral oils, Iron & steel, machinery & mechanical, Plastics & articles thereof and photosensitive semiconductor devices is around 57.6% of total collection of sales tax imports. Collection from mineral fuels & mineral oils was Rs. 127.6 billion against Rs. 103.6 billion in H1: 2018-19 depicting a increase of 23.1%. The sales tax (imports) collection showed comparatively lower growth Vs growth in sales tax domestic, mainly because of reduction in imports during the period under review.

**Table:10 Major Revenue Spinners Sales Tax (Imports) for H1: 2019-20***(Rs Million)*

Ch	Commodities	Collection			Share (%)	
		H1: 2019-20	H1: 2018-19	Growth (%)	H1: 2019-20	H1: 2018-19
27	Mineral fuels, mineral oils etc.	127,619	103,658	23.1	28.6	26.9
72	Iron and steel	42,781	34,263	24.9	9.6	8.9
84	Boilers, machinery and mechanical	31,838	34,548	-7.8	7.1	9.0
39	Plastics and articles thereof	27,736	24,286	14.2	6.2	6.3
85	photosensitive semiconductor devices	27,509	25,870	6.3	6.2	6.7
15	Animal or vegetable fats and oils	24,267	21,961	10.5	5.4	5.7
87	Vehicles other than railway or tramway	23,172	35,255	-34.3	5.2	9.1
29	Organic chemicals	17,336	9,549	81.5	3.9	2.5
12	Oil seeds and oleaginous fruit; misc grains, seeds	10,666	7,799	36.8	2.4	2.0
9	Coffee, tea, mate and spices	7,810	8,202	-4.8	1.7	2.1
<b>Sub Total</b>		<b>340,734</b>	<b>305,391</b>	<b>11.6</b>	<b>76.3</b>	<b>79.1</b>
Others		106,083	80,464	31.8	23.7	20.9
<b>Gross</b>		<b>446,817</b>	<b>385,855</b>	<b>15.8</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate		6	62	-90.3		
<b>Net</b>		<b>446,811</b>	<b>385,793</b>	<b>15.8</b>		

**Customs Duty**

Customs duty constitutes 24.9% and around 15.6% of the indirect taxes and federal taxes respectively. The net collection during July-December, 2019-20 has been Rs 326.6 billion against Rs. 336.0 billion in the corresponding period of last year entailing a negative growth of 2.8%. The declining national imports have affected the customs revenue significantly.

**Customs Duty from Major Revenue Spinners**

It is evident from Table 11 that a major chunk of customs duty has been derived from 10 major commodities grouped in PCT Chapters. Out of ten major items, five have exhibited a negative growth in customs collection. The collection from automobile (Ch: 87), one of the leading revenue spinners, has recorded a (-) 36.8%, machinery (-) 19.7%, Organic chemicals (-) 14.8% and iron & steel (-) 7.9% and Plastics and articles thereof (-) 0.1%.



**Table11: Major Revenue Spinners of Customs Duties for H1:2019-20***(Rs. Million)*

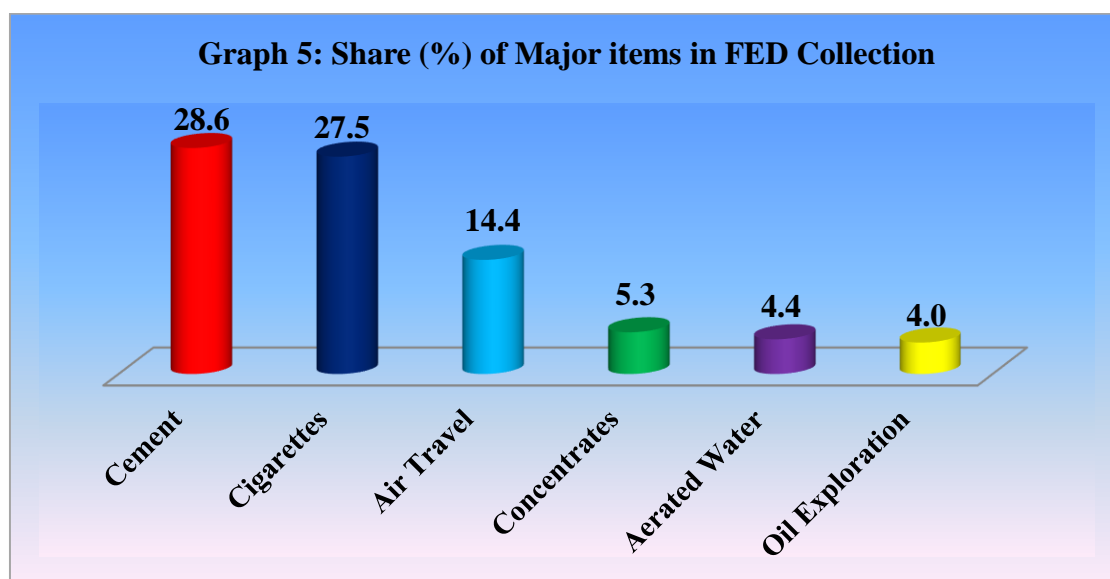
Ch	Description	Collection			Share (%)	
		H1: 2019-20	H1: 2018-19	Growth (%)	H1: 2019-20	H1: 2018-19
27	Mineral fuels, mineral oils etc.	45,382	41,549	9.2	13.6	12.0
87	Vehicles other than railway or tramway	30,584	48,397	-36.8	9.2	14.0
85	Photosensitive semiconductor devices	29,833	19,021	56.8	8.9	5.5
72&73	Iron and steel & Articles of iron or steel	28,729	31,187	-7.9	8.6	9.0
84	Boilers, machinery and mechanical	16,470	20,515	-19.7	4.9	5.9
15	Animal or vegetable fats and oils	15,369	15,373	0.0	4.6	4.4
39	Plastics and articles thereof	12,428	12,443	-0.1	3.7	3.6
48	Paper and paperboard	7,688	7,298	5.3	2.3	2.1
9	Coffee, tea, mate and spices	6,464	6,000	7.7	1.9	1.7
29	Organic chemicals	4,871	5,714	-14.8	1.5	1.7
<b>Sub-Total</b>		<b>197,818</b>	<b>207,497</b>	<b>-4.7</b>	<b>59.2</b>	<b>60.0</b>
Others		136,214	138,133	-1.4	40.8	40.0
<b>Gross</b>		<b>334,032</b>	<b>345,630</b>	<b>-3.4</b>	<b>100.0</b>	<b>100.0</b>
<b>Refund/Rebate</b>		<b>7,409</b>	<b>9,592</b>	<b>-22.8</b>		
<b>Net</b>		<b>326,623</b>	<b>336,038</b>	<b>-2.8</b>		

***Federal Excise Duty (FED)***

FED constitutes around 9.1% of indirect taxes and 6.0% of the total FBR taxes. The collection from federal excise duties has registered a growth of 22.2% during H1:2019-20 as compared to the corresponding period last year. The net revenue stood at Rs. 125.1 billion during H1:2019-20 against Rs.102.3 billion during the corresponding period last year. The half yearly revenue target has been achieved to the extent of 83.9%. In absolute terms around Rs. 22.7 billion higher amount has been collected as compared to the amount collected in the corresponding period last year.

The share of six major revenue spinners of FED has been around 84.1% during July-December, 2019-20. Cement is the top most revenue generating source of FED and it alone

contributed 28.6% of the collection of FED. Other major items include; cigarettes, air travel, cement, concentrates, aerated waters and oil exploration. The composition of FED during July-December, 2019-20 is depicted in Graph 5 below:



The collection from cement grew by 29.8%, cigarettes 8.2%, air travel no growth, and oil exploration 8.7% but aerated water grew by around 98.5%. The collection from major revenue spinners during first 6 months of 2019-20 as compared to corresponding period last year has been presented in Table 12 below:

**Table 12: FED Collection from Major Commodities for H1:2019-20**

*(Rs. Million)*

Commodities	Collection		Difference	
	H1:2019-20	H1:2018-19	Absolute	Percent
Cement	35,726	27,516	8,210	29.8
Cigarettes	34,360	31,759	2,601	8.2
Air Travel	18,043	18,048	-5	0.0
Concentrates	6,600	7,054	-454	-6.4
Aerated Water	5,489	2,765	2,724	98.5
Oil Exploration	4,972	4,573	399	8.7
<b>Sub Total</b>	<b>105,190</b>	<b>91,715</b>	<b>13,475</b>	<b>14.7</b>
Others	19,879	10,621	9258	87.2
<b>Grand Total</b>	<b>125,069</b>	<b>102,336</b>	<b>22,733</b>	<b>22.2</b>

## Conclusion

Despite many challenges FBR has been able to collect Rs.2,094.1 billion, which is Rs.299.3 billion higher than the tax collected in the corresponding period last year. In the remaining half of CFY, FBR has to collect Rs. 3,143.9 billion or 60.0% of the annual target which is very challenging and gigantic task requiring a growth of 54.5%.

**Table 13: Revenue Targets and Prospects for H2: CFY**

*(Rs Billion)*

<b>Tax Heads</b>	<b>Target FY:19-20</b>	<b>Target H1:19-20</b>	<b>Collection H1:19-20</b>	<b>H1: 19-20 Shortfall/ Excess</b>	<b>% of H1 Target Achieved During H1:19-20</b>	<b>H2: Balance in Absolute terms</b>
Direct Taxes	1,964.0	824.0	784.9	-39.1	95.3	1,179.1
Sales Tax	2,112.0	887.0	857.5	-29.5	96.7	1,254.5
FED	356.0	149.0	125.1	-23.9	83.9	230.9
Customs	806.0	338.0	326.6	-11.4	96.6	479.4
<b>Half Year</b>	<b>5,238.0</b>	<b>2,198.0</b>	<b>2,094.1</b>	<b>-103.9</b>	<b>95.3</b>	<b>3,143.9</b>

## **II. STATISTICAL TABLES**

Comparative Statements of

Month – to – Month and Progressive

Collection for the period H1: 2019-20&H1: 2018-19

**Provisional Collection of Federal Taxes 2019-20 Vs. 2018-19**

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	291,091	13,762	277,329	262,927	11,840	251,087	28,164	1,922	26,242	10.7	16.2	10.5
AUGUST	M	303,673	5,003	298,670	256,890	3,813	253,077	46,783	1,190	45,593	18.2	31.2	18.0
	P	<b>594,764</b>	<b>18,765</b>	<b>575,999</b>	<b>519,817</b>	<b>15,653</b>	<b>504,164</b>	<b>74,947</b>	<b>3,112</b>	<b>71,835</b>	<b>14.4</b>	<b>19.9</b>	<b>14.2</b>
SEPTEMBER	M	408,915	25,798	383,117	342,236	14,148	328,088	66,679	11,650	55,029	19.5	82.3	16.8
<b>1st Quarter</b>		<b>1,003,679</b>	<b>44,563</b>	<b>959,116</b>	<b>862,053</b>	<b>29,801</b>	<b>832,252</b>	<b>141,626</b>	<b>14,762</b>	<b>126,864</b>	<b>16.4</b>	<b>49.5</b>	<b>15.2</b>
OCTOBER	M	329,472	6,451	323,021	273,729	4,861	268,868	55,743	1,590	54,153	20.4	32.7	20.1
	P	<b>1,333,151</b>	<b>51,014</b>	<b>1,282,137</b>	<b>1,135,782</b>	<b>34,662</b>	<b>1,101,120</b>	<b>197,369</b>	<b>16,352</b>	<b>181,017</b>	<b>17.4</b>	<b>47.2</b>	<b>16.4</b>
NOVEMBER	M	340,767	5,477	335,290	295,360	13,603	281,757	45,407	-8,126	53,533	15.4	-59.7	19.0
	P	<b>1,673,918</b>	<b>56,491</b>	<b>1,617,427</b>	<b>1,431,142</b>	<b>48,265</b>	<b>1,382,877</b>	<b>242,776</b>	<b>8,226</b>	<b>234,550</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>
DECEMBER	M	495,763	19,058	476,705	418,803	6,870	411,933	76,960	12,188	64,772	18.4	177.4	15.7
<b>2nd Quarter</b>		<b>1,166,002</b>	<b>30,986</b>	<b>1,135,016</b>	<b>987,892</b>	<b>25,334</b>	<b>962,558</b>	<b>178,110</b>	<b>5,652</b>	<b>172,458</b>	<b>18.0</b>	<b>22.3</b>	<b>17.9</b>
<b>Upto 2nd Qtr</b>		<b>2,169,681</b>	<b>75,549</b>	<b>2,094,132</b>	<b>1,849,945</b>	<b>55,135</b>	<b>1,794,810</b>	<b>319,736</b>	<b>20,414</b>	<b>299,322</b>	<b>17.3</b>	<b>37.0</b>	<b>16.7</b>
JANUARY	M				288,390	16,020	272,370						
	P				<b>2,138,335</b>	<b>71,155</b>	<b>2,067,180</b>						
FEBRUARY	M				277,245	12,900	264,345						
	P				<b>2,415,580</b>	<b>84,055</b>	<b>2,331,525</b>						
MARCH	M				389,545	18,679	370,866						
<b>3rd Quarter</b>					<b>955,180</b>	<b>47,599</b>	<b>907,581</b>						
<b>Upto 3rd Qtr</b>					<b>2,805,125</b>	<b>102,734</b>	<b>2,702,391</b>						
APRIL	M				286,851	9,241	277,610						
	P				<b>3,091,976</b>	<b>111,975</b>	<b>2,980,001</b>						
MAY	M				335,518	5,393	330,125						
	P				<b>3,427,494</b>	<b>117,368</b>	<b>3,310,126</b>						
JUNE	M				522,618	4,262	518,356						
<b>4th Quarter</b>					<b>1,144,987</b>	<b>18,896</b>	<b>1,126,091</b>						
<b>Annual</b>					<b>3,950,112</b>	<b>121,630</b>	<b>3,828,482</b>						

## DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	107,885	11,963	95,922	104,216	10,199	94,017	3,669	1,764	1,905	3.5	17.3	2.0
AUGUST	M	92,066	4,028	88,038	79,263	2,048	77,215	12,803	1,980	10,823	16.2	96.7	14.0
	P	<b>199,951</b>	<b>15,991</b>	<b>183,960</b>	<b>183,479</b>	<b>12,247</b>	<b>171,232</b>	<b>16,472</b>	<b>3,744</b>	<b>12,728</b>	<b>9.0</b>	<b>30.6</b>	<b>7.4</b>
SEPTEMBER	M	174,087	8,809	165,278	140,532	13,225	127,307	33,555	-4,416	37,971	23.9	-33.4	29.8
<b>1st Quarter</b>		<b>374,038</b>	<b>24,800</b>	<b>349,238</b>	<b>324,011</b>	<b>25,472</b>	<b>298,539</b>	<b>50,027</b>	<b>-672</b>	<b>50,699</b>	<b>15.4</b>	<b>-2.6</b>	<b>17.0</b>
OCTOBER	M	109,917	4,475	105,442	81,427	2,038	79,389	28,490	2,437	26,053	35.0	119.6	32.8
	P	<b>483,955</b>	<b>29,275</b>	<b>454,680</b>	<b>405,438</b>	<b>27,510</b>	<b>377,928</b>	<b>78,517</b>	<b>1,765</b>	<b>76,752</b>	<b>19.4</b>	<b>6.4</b>	<b>20.3</b>
NOVEMBER	M	106,080	3,247	102,833	102,425	3,563	98,862	3,655	-316	3,971	3.6	-8.9	4.0
	P	<b>590,035</b>	<b>32,522</b>	<b>557,513</b>	<b>507,863</b>	<b>31,073</b>	<b>476,790</b>	<b>82,172</b>	<b>1,449</b>	<b>80,723</b>	<b>16.2</b>	<b>4.7</b>	<b>16.9</b>
DECEMBER	M	236,022	8,641	227,381	192,134	500	191,634	43,888	8,141	35,747	22.8	1,628.2	18.7
<b>2nd Quarter</b>		<b>452,019</b>	<b>16,363</b>	<b>435,656</b>	<b>375,986</b>	<b>6,101</b>	<b>369,885</b>	<b>76,033</b>	<b>10,262</b>	<b>65,771</b>	<b>20.2</b>	<b>168.2</b>	<b>17.8</b>
<b>Upto 2nd Qtr</b>		<b>826,057</b>	<b>41,163</b>	<b>784,894</b>	<b>699,997</b>	<b>31,573</b>	<b>668,424</b>	<b>126,060</b>	<b>9,590</b>	<b>116,470</b>	<b>18.0</b>	<b>30.4</b>	<b>17.4</b>
JANUARY	M				105,043	14,322	90,721						
	P				<b>805,040</b>	<b>45,895</b>	<b>759,145</b>						
FEBRUARY	M				91,422	11,586	79,836						
	P				<b>896,462</b>	<b>57,481</b>	<b>838,981</b>						
MARCH	M				165,038	10,777	154,261						
<b>3rd Quarter</b>					<b>361,503</b>	<b>36,685</b>	<b>324,818</b>						
<b>Upto 3rd Qtr</b>					<b>1,061,500</b>	<b>68,258</b>	<b>993,242</b>						
APRIL	M				86,305	7,807	78,498						
	P				<b>1,147,805</b>	<b>76,065</b>	<b>1,071,740</b>						
MAY	M				116,147	4,168	111,979						
	P				<b>1,263,952</b>	<b>80,233</b>	<b>1,183,719</b>						
JUNE	M				265,453	3,664	261,789						
<b>4th Quarter</b>					<b>467,905</b>	<b>15,639</b>	<b>452,266</b>						
<b>Annual</b>					<b>1,529,405</b>	<b>83,897</b>	<b>1,445,508</b>						

## INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	183,206	1,799	181,407	158,711	1,641	157,070	24,495	158	24,337	15.4	9.6	15.5
AUGUST	M	211,607	975	210,632	177,627	1,765	175,862	33,980	-790	34,770	19.1	-44.8	19.8
	P	<b>394,813</b>	<b>2,774</b>	<b>392,039</b>	<b>336,338</b>	<b>3,406</b>	<b>332,932</b>	<b>58,475</b>	<b>-632</b>	<b>59,107</b>	<b>17.4</b>	<b>-18.6</b>	<b>17.8</b>
SEPTEMBER	M	234,828	16,989	217,839	201,704	923	200,781	33,124	16,066	17,058	16.4	1,740.6	8.5
<b>1st Quarter</b>		<b>629,641</b>	<b>19,763</b>	<b>609,878</b>	<b>538,042</b>	<b>4,329</b>	<b>533,713</b>	<b>91,599</b>	<b>15,434</b>	<b>76,165</b>	<b>17.0</b>	<b>356.5</b>	<b>14.3</b>
OCTOBER	M	219,555	1,976	217,579	192,302	2,823	189,479	27,253	-847	28,100	14.2	-30.0	14.8
	P	<b>849,196</b>	<b>21,739</b>	<b>827,457</b>	<b>730,344</b>	<b>7,152</b>	<b>723,192</b>	<b>118,852</b>	<b>14,587</b>	<b>104,265</b>	<b>16.3</b>	<b>204.0</b>	<b>14.4</b>
NOVEMBER	M	234,687	2,230	232,457	192,935	10,040	182,895	41,752	-7,810	49,562	21.6	-77.8	27.1
	P	<b>1,083,883</b>	<b>23,969</b>	<b>1,059,914</b>	<b>923,279</b>	<b>17,192</b>	<b>906,087</b>	<b>160,604</b>	<b>6,777</b>	<b>153,827</b>	<b>17.4</b>	<b>39.4</b>	<b>17.0</b>
DECEMBER	M	259,741	10,417	249,324	226,669	6,370	220,299	33,072	4,047	29,025	14.6	63.5	13.2
<b>2nd Quarter</b>		<b>713,983</b>	<b>14,623</b>	<b>699,360</b>	<b>611,906</b>	<b>19,233</b>	<b>592,673</b>	<b>102,077</b>	<b>-4,610</b>	<b>106,687</b>	<b>16.7</b>	<b>-24.0</b>	<b>18.0</b>
<b>Upto 2nd Qtr</b>		<b>1,343,624</b>	<b>34,386</b>	<b>1,309,238</b>	<b>1,149,948</b>	<b>23,562</b>	<b>1,126,386</b>	<b>193,676</b>	<b>10,824</b>	<b>182,852</b>	<b>16.8</b>	<b>45.9</b>	<b>16.2</b>
JANUARY	M				183,347	1,698	181,649						
	P				<b>1,333,295</b>	<b>25,260</b>	<b>1,308,035</b>						
FEBRUARY	M				185,823	1,314	184,509						
	P				<b>1,519,118</b>	<b>26,574</b>	<b>1,492,544</b>						
MARCH	M				224,507	7,902	216,605						
<b>3rd Quarter</b>					<b>1,743,625</b>	<b>34,476</b>	<b>582,763</b>						
<b>Upto 3rd Qtr</b>					<b>2,893,573</b>	<b>58,038</b>	<b>1,709,149</b>						
APRIL	M				200,546	1,434	199,112						
	P				<b>3,094,119</b>	<b>59,472</b>	<b>1,908,261</b>						
MAY	M				219,371	1,225	218,146						
	P				<b>3,313,490</b>	<b>60,697</b>	<b>2,126,407</b>						
JUNE	M				257,165	598	256,567						
<b>4th Quarter</b>					<b>677,082</b>	<b>3,257</b>	<b>673,825</b>						
<b>Annual</b>					<b>3,570,655</b>	<b>61,295</b>	<b>2,382,974</b>						

**SALES TAX (TOTAL)**

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	123,165	0	123,165	97,663	12	97,651	25,502	-12	25,514	26.1	-100.0	26.1
AUGUST	M	141,235	9	141,226	110,753	6	110,747	30,482	3	30,479	27.5	50.0	27.5
	P	<b>264,400</b>	<b>9</b>	<b>264,391</b>	<b>208,416</b>	<b>18</b>	<b>208,398</b>	<b>55,984</b>	<b>-9</b>	<b>55,993</b>	<b>26.9</b>	<b>-50.0</b>	<b>26.9</b>
SEPTEMBER	M	156,291	16,026	140,265	126,690	13	126,677	29,601	16,013	13,588	23.4	123,176.9	10.7
<b>1st Quarter</b>		<b>420,691</b>	<b>16,035</b>	<b>404,656</b>	<b>335,106</b>	<b>31</b>	<b>335,075</b>	<b>85,585</b>	<b>16,004</b>	<b>69,581</b>	<b>25.5</b>	<b>51,625.8</b>	<b>20.8</b>
OCTOBER	M	143,657	455	143,202	116,529	18	116,511	27,128	437	26,691	23.3	2,427.8	22.9
	P	<b>564,348</b>	<b>16,490</b>	<b>547,858</b>	<b>451,635</b>	<b>49</b>	<b>451,586</b>	<b>112,713</b>	<b>16,441</b>	<b>96,272</b>	<b>25.0</b>	<b>33,553.1</b>	<b>21.3</b>
NOVEMBER	M	151,380	911	150,469	115,868	8,760	107,108	35,512	-7,849	43,361	30.6	-89.6	40.5
	P	<b>715,728</b>	<b>17,401</b>	<b>698,327</b>	<b>567,503</b>	<b>8,809</b>	<b>558,694</b>	<b>148,225</b>	<b>8,592</b>	<b>139,633</b>	<b>26.1</b>	<b>97.5</b>	<b>25.0</b>
DECEMBER	M	168,795	9,576	159,219	134,479	5,161	129,318	34,316	4,415	29,901	25.5	85.5	23.1
<b>2nd Quarter</b>		<b>463,832</b>	<b>10,942</b>	<b>452,890</b>	<b>366,876</b>	<b>13,939</b>	<b>352,937</b>	<b>96,956</b>	<b>-2,997</b>	<b>99,953</b>	<b>26.4</b>	<b>-21.5</b>	<b>28.3</b>
<b>Upto 2nd Qtr</b>		<b>884,523</b>	<b>26,977</b>	<b>857,546</b>	<b>701,982</b>	<b>13,970</b>	<b>688,012</b>	<b>182,541</b>	<b>13,007</b>	<b>169,534</b>	<b>26.0</b>	<b>93.1</b>	<b>24.6</b>
JANUARY	M				109,897	17	109,880						
	P				<b>811,879</b>	<b>13,987</b>	<b>797,892</b>						
FEBRUARY	M				112,239	0	112,239						
	P				<b>924,118</b>	<b>13,987</b>	<b>910,131</b>						
MARCH	M				136,753	7,175	129,578						
<b>3rd Quarter</b>					<b>358,889</b>	<b>7,192</b>	<b>351,697</b>						
<b>Upto 3rd Qtr</b>					<b>1,060,871</b>	<b>21,162</b>	<b>1,039,709</b>						
APRIL	M				125,603	0	125,603						
	P				<b>1,186,474</b>	<b>21,162</b>	<b>1,165,312</b>						
MAY	M				139,780	0	139,780						
	P				<b>1,326,254</b>	<b>21,162</b>	<b>1,305,092</b>						
JUNE	M				154,122	1	154,121						
<b>4th Quarter</b>					<b>419,505</b>	<b>1</b>	<b>419,504</b>						
<b>Annual</b>					<b>1,480,376</b>	<b>21,163</b>	<b>1,459,213</b>						



**SALES TAX (IMPORTS)**

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	73,392	0	73,392	68,308	12	68,296	5,084	-12	5,096	7.4	-100.0	7.5
AUGUST	M	74,759	0	74,759	64,902	6	64,896	9,857	-6	9,863	15.2	-100.0	15.2
	P	<b>148,151</b>	<b>0</b>	<b>148,151</b>	<b>133,210</b>	<b>18</b>	<b>133,192</b>	<b>14,941</b>	<b>-18</b>	<b>14,959</b>	<b>11.2</b>	<b>-100.0</b>	<b>11.2</b>
SEPTEMBER	M	72,362	5	72,357	60,188	13	60,175	12,174	-8	12,182	20.2	-61.5	20.2
<b>1st Quarter</b>		<b>220,513</b>	<b>5</b>	<b>220,508</b>	<b>193,398</b>	<b>31</b>	<b>193,367</b>	<b>27,115</b>	<b>-26</b>	<b>27,141</b>	<b>14.0</b>	<b>-83.9</b>	<b>14.0</b>
OCTOBER	M	74,261	0	74,261	66,342	14	66,328	7,919	-14	7,933	11.9	-100.0	12.0
	P	<b>294,774</b>	<b>5</b>	<b>294,769</b>	<b>259,740</b>	<b>45</b>	<b>259,695</b>	<b>35,034</b>	<b>-40</b>	<b>35,074</b>	<b>13.5</b>	<b>-88.9</b>	<b>13.5</b>
NOVEMBER	M	75,195	0	75,195	62,480	15	62,465	12,715	-15	12,730	20.4	-100.0	20.4
	P	<b>369,969</b>	<b>5</b>	<b>369,964</b>	<b>322,220</b>	<b>60</b>	<b>322,160</b>	<b>47,749</b>	<b>-55</b>	<b>47,804</b>	<b>14.8</b>	<b>-91.7</b>	<b>14.8</b>
DECEMBER	M	76,849	1	76,848	63,635	2	63,633	13,214	-1	13,215	20.8	-50.0	20.8
<b>2nd Quarter</b>		<b>226,305</b>	<b>1</b>	<b>226,304</b>	<b>192,457</b>	<b>31</b>	<b>192,426</b>	<b>33,848</b>	<b>-30</b>	<b>33,878</b>	<b>17.6</b>	<b>-96.8</b>	<b>17.6</b>
<b>Upto 2nd Qtr</b>		<b>446,818</b>	<b>6</b>	<b>446,812</b>	<b>385,855</b>	<b>62</b>	<b>385,793</b>	<b>60,963</b>	<b>-56</b>	<b>61,019</b>	<b>15.8</b>	<b>-90.3</b>	<b>15.8</b>
JANUARY	M				69,329	17	69,312						
	P				<b>455,184</b>	<b>79</b>	<b>455,105</b>						
FEBRUARY	M				63,219	0	63,219						
	P				<b>518,403</b>	<b>79</b>	<b>518,324</b>						
MARCH	M				63,533	0	63,533						
<b>3rd Quarter</b>					<b>196,081</b>	<b>17</b>	<b>196,064</b>						
<b>Upto 3rd Qtr</b>					<b>581,936</b>	<b>79</b>	<b>581,857</b>						
APRIL	M				70,105	0	70,105						
	P				<b>652,041</b>	<b>79</b>	<b>651,962</b>						
MAY	M				71,824	0	71,824						
	P				<b>723,865</b>	<b>79</b>	<b>723,786</b>						
JUNE	M				86,572	1	86,571						
<b>4th Quarter</b>					<b>228,501</b>	<b>1</b>	<b>228,500</b>						
<b>Annual</b>					<b>810,437</b>	<b>80</b>	<b>810,357</b>						

**SALES TAX (DOMESTIC)**

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	49,773	0	49,773	29,355	0	29,355	20,418	0	20,418	69.6	-	69.6
AUGUST	M	66,476	9	66,467	45,851	0	45,851	20,625	9	20,616	45.0	-	45.0
	P	<b>116,249</b>	<b>9</b>	<b>116,240</b>	<b>75,206</b>	<b>0</b>	<b>75,206</b>	<b>41,043</b>	<b>9</b>	<b>41,034</b>	<b>54.6</b>	-	<b>54.6</b>
SEPTEMBER	M	83,929	16,021	67,908	66,502	0	66,502	17,427	16,021	1,406	26.2	-	2.1
<b>1st Quarter</b>		<b>200,178</b>	<b>16,030</b>	<b>184,148</b>	<b>141,708</b>	<b>0</b>	<b>141,708</b>	<b>58,470</b>	<b>16,030</b>	<b>42,440</b>	<b>41.3</b>	-	<b>29.9</b>
OCTOBER	M	69,396	455	68,941	50,187	4	50,183	19,209	451	18,758	38.3	11,275.0	37.4
	P	<b>269,574</b>	<b>16,485</b>	<b>253,089</b>	<b>191,895</b>	<b>4</b>	<b>191,891</b>	<b>77,679</b>	<b>16,481</b>	<b>61,198</b>	<b>40.5</b>	<b>412,025.0</b>	<b>31.9</b>
NOVEMBER	M	76,185	911	75,274	53,388	8,745	44,643	22,797	-7,834	30,631	42.7	-89.6	68.6
	P	<b>345,759</b>	<b>17,396</b>	<b>328,363</b>	<b>245,283</b>	<b>8,749</b>	<b>236,534</b>	<b>100,476</b>	<b>8,647</b>	<b>91,829</b>	<b>41.0</b>	<b>98.8</b>	<b>38.8</b>
DECEMBER	M	91,946	9,575	82,371	70,844	5,159	65,685	21,102	4,416	16,686	29.8	85.6	25.4
<b>2nd Quarter</b>		<b>237,527</b>	<b>10,941</b>	<b>226,586</b>	<b>174,419</b>	<b>13,908</b>	<b>160,511</b>	<b>63,108</b>	<b>-2,967</b>	<b>66,075</b>	<b>36.2</b>	<b>-21.3</b>	<b>41.2</b>
<b>Upto 2nd Qtr</b>		<b>437,705</b>	<b>26,971</b>	<b>410,734</b>	<b>316,127</b>	<b>13,908</b>	<b>302,219</b>	<b>121,578</b>	<b>13,063</b>	<b>108,515</b>	<b>38.5</b>	<b>93.9</b>	<b>35.9</b>
JANUARY	M				40,568	0	40,568						
	P				<b>356,695</b>	<b>13,908</b>	<b>342,787</b>						
FEBRUARY	M				49,020	0	49,020						
	P				<b>405,715</b>	<b>13,908</b>	<b>391,807</b>						
MARCH	M				73,220	7,175	66,045						
<b>3rd Quarter</b>					<b>162,808</b>	<b>7,175</b>	<b>155,633</b>						
<b>Upto 3rd Qtr</b>					<b>478,935</b>	<b>21,083</b>	<b>457,852</b>						
APRIL	M				55,498	0	55,498						
	P				<b>534,433</b>	<b>21,083</b>	<b>513,350</b>						
MAY	M				67,956	0	67,956						
	P				<b>602,389</b>	<b>21,083</b>	<b>581,306</b>						
JUNE	M				67,550	0	67,550						
<b>4th Quarter</b>					<b>191,004</b>	<b>0</b>	<b>191,004</b>						
<b>Annual</b>					<b>669,939</b>	<b>21,083</b>	<b>648,856</b>						

**FEDERAL EXCISE DUTY**

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	10,873	0	10,873	9,230	0	9,230	1,643	0	1,643	17.8	-	17.8
AUGUST	M	16,749	0	16,749	11,908	0	11,908	4,841	0	4,841	40.7	-	40.7
	P	<b>27,622</b>	<b>0</b>	<b>27,622</b>	<b>21,138</b>	<b>0</b>	<b>21,138</b>	<b>6,484</b>	<b>0</b>	<b>6,484</b>	<b>30.7</b>	-	<b>30.7</b>
SEPTEMBER	M	22,372	0	22,372	20,957	0	20,957	1,415	0	1,415	6.8	-	6.8
<b>1st Quarter</b>		<b>49,994</b>	<b>0</b>	<b>49,994</b>	<b>42,095</b>	<b>0</b>	<b>42,095</b>	<b>7,899</b>	<b>0</b>	<b>7,899</b>	<b>18.8</b>	-	<b>18.8</b>
OCTOBER	M	20,161	0	20,161	16,430	0	16,430	3,731	0	3,731	22.7	-	22.7
	P	<b>70,155</b>	<b>0</b>	<b>70,155</b>	<b>58,525</b>	<b>0</b>	<b>58,525</b>	<b>11,630</b>	<b>0</b>	<b>11,630</b>	<b>19.9</b>	-	<b>19.9</b>
NOVEMBER	M	27,992	0	27,992	18,361	0	18,361	9,631	0	9,631	52.5	-	52.5
	P	<b>98,147</b>	<b>0</b>	<b>98,147</b>	<b>76,886</b>	<b>0</b>	<b>76,886</b>	<b>21,261</b>	<b>0</b>	<b>21,261</b>	<b>27.7</b>	-	<b>27.7</b>
DECEMBER	M	26,922	0	26,922	25,450	0	25,450	1,472	0	1,472	5.8	-	5.8
<b>2nd Quarter</b>		<b>75,075</b>	<b>0</b>	<b>75,075</b>	<b>60,241</b>	<b>0</b>	<b>60,241</b>	<b>14,834</b>	<b>0</b>	<b>14,834</b>	<b>24.6</b>	-	<b>24.6</b>
<b>Upto 2nd Qtr</b>		<b>125,069</b>	<b>0</b>	<b>125,069</b>	<b>102,336</b>	<b>0</b>	<b>102,336</b>	<b>22,733</b>	<b>0</b>	<b>22,733</b>	<b>22.2</b>	-	<b>22.2</b>
JANUARY	M				15,206	0	15,206						
	P				<b>117,542</b>	<b>0</b>	<b>117,542</b>						
FEBRUARY	M				20,742	0	20,742						
	P				<b>138,284</b>	<b>0</b>	<b>138,284</b>						
MARCH	M				24,647	0	24,647						
<b>3rd Quarter</b>					<b>60,595</b>	<b>0</b>	<b>60,595</b>						
<b>Upto 3rd Qtr</b>					<b>162,931</b>	<b>0</b>	<b>162,931</b>						
APRIL	M				21,102	0	21,102						
	P				<b>184,033</b>	<b>0</b>	<b>184,033</b>						
MAY	M				22,193	0	22,193						
	P				<b>206,226</b>	<b>0</b>	<b>206,226</b>						
JUNE	M				31,960	0	31,960						
<b>4th Quarter</b>					<b>75,255</b>	<b>0</b>	<b>75,255</b>						
<b>Annual</b>					<b>238,186</b>	<b>0</b>	<b>238,186</b>						

## CUSTOMS DUTY

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	49,168	1,799	47,369	51,818	1,629	50,189	-2,650	170	-2,820	-5.1	10.4	-5.6
AUGUST	M	53,623	966	52,657	54,966	1,759	53,207	-1,343	-793	-550	-2.4	-45.1	-1.0
	P	<b>102,791</b>	<b>2,765</b>	<b>100,026</b>	<b>106,784</b>	<b>3,388</b>	<b>103,396</b>	<b>-3,993</b>	<b>-623</b>	<b>-3,370</b>	<b>-3.7</b>	<b>-18.4</b>	<b>-3.3</b>
SEPTEMBER	M	56,165	963	55,202	54,057	910	53,147	2,108	53	2,055	3.9	5.8	3.9
<b>1st Quarter</b>		<b>158,956</b>	<b>3,728</b>	<b>155,228</b>	<b>160,841</b>	<b>4,298</b>	<b>156,543</b>	<b>-1,885</b>	<b>-570</b>	<b>-1,315</b>	<b>-1.2</b>	<b>-13.3</b>	<b>-0.8</b>
OCTOBER	M	55,737	1,521	54,216	59,343	2,805	56,538	-3,606	-1,284	-2,322	-6.1	-45.8	-4.1
	P	<b>214,693</b>	<b>5,249</b>	<b>209,444</b>	<b>220,184</b>	<b>7,103</b>	<b>213,081</b>	<b>-5,491</b>	<b>-1,854</b>	<b>-3,637</b>	<b>-2.5</b>	<b>-26.1</b>	<b>-1.7</b>
NOVEMBER	M	55,315	1,319	53,996	58,706	1,280	57,426	-3,391	39	-3,430	-5.8	3.0	-6.0
	P	<b>270,008</b>	<b>6,568</b>	<b>263,440</b>	<b>278,890</b>	<b>8,383</b>	<b>270,507</b>	<b>-8,882</b>	<b>-1,815</b>	<b>-7,067</b>	<b>-3.2</b>	<b>-21.7</b>	<b>-2.6</b>
DECEMBER	M	64,024	841	63,183	66,740	1,209	65,531	-2,716	-368	-2,348	-4.1	-30.4	-3.6
<b>2nd Quarter</b>		<b>175,076</b>	<b>3,681</b>	<b>171,395</b>	<b>184,789</b>	<b>5,294</b>	<b>179,495</b>	<b>-9,713</b>	<b>-1,613</b>	<b>-8,100</b>	<b>-5.3</b>	<b>-30.5</b>	<b>-4.5</b>
<b>Upto 2nd Qtr</b>		<b>334,032</b>	<b>7,409</b>	<b>326,623</b>	<b>345,630</b>	<b>9,592</b>	<b>336,038</b>	<b>-11,598</b>	<b>-2,183</b>	<b>-9,415</b>	<b>-3.4</b>	<b>-22.8</b>	<b>-2.8</b>
JANUARY	M				58,244	1,681	56,563						
	P				<b>403,874</b>	<b>11,273</b>	<b>392,601</b>						
FEBRUARY	M				52,842	1,314	51,528						
	P				<b>456,716</b>	<b>12,587</b>	<b>444,129</b>						
MARCH	M				63,107	727	62,380						
<b>3rd Quarter</b>					<b>174,193</b>	<b>3,722</b>	<b>170,471</b>						
<b>Upto 3rd Qtr</b>					<b>519,823</b>	<b>13,314</b>	<b>506,509</b>						
APRIL	M				53,841	1,434	52,407						
	P				<b>573,664</b>	<b>14,748</b>	<b>558,916</b>						
MAY	M				57,398	1,225	56,173						
	P				<b>631,062</b>	<b>15,973</b>	<b>615,089</b>						
JUNE	M				71,083	597	70,486						
<b>4th Quarter</b>					<b>182,322</b>	<b>3,256</b>	<b>179,066</b>						
<b>Annual</b>					<b>702,145</b>	<b>16,570</b>	<b>685,575</b>						

## INLAND REVENUE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2019-20			FY 2018-19			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	241,923	11,963	229,960	211,109	10,211	200,898	30,814	1,752	29,062	14.6	17.2	14.5
AUGUST	M	250,050	4,037	246,013	201,924	2,054	199,870	48,126	1,983	46,143	23.8	96.5	23.1
	P	<b>491,973</b>	<b>16,000</b>	<b>475,973</b>	<b>413,033</b>	<b>12,265</b>	<b>400,768</b>	<b>78,940</b>	<b>3,735</b>	<b>75,205</b>	<b>19.1</b>	<b>30.5</b>	<b>18.8</b>
SEPTEMBER	M	352,750	24,835	327,915	288,179	13,238	274,941	64,571	11,597	52,974	22.4	87.6	19.3
<b>1st Quarter</b>		<b>844,723</b>	<b>40,835</b>	<b>803,888</b>	<b>701,212</b>	<b>25,503</b>	<b>675,709</b>	<b>143,511</b>	<b>15,332</b>	<b>128,179</b>	<b>20.5</b>	<b>60.1</b>	<b>19.0</b>
OCTOBER	M	273,735	4,930	268,805	214,386	2,056	212,330	59,349	2,874	56,475	27.7	139.8	26.6
	P	<b>1,118,458</b>	<b>45,765</b>	<b>1,072,693</b>	<b>915,598</b>	<b>27,559</b>	<b>888,039</b>	<b>202,860</b>	<b>18,206</b>	<b>184,654</b>	<b>22.2</b>	<b>66.1</b>	<b>20.8</b>
NOVEMBER	M	285,452	4,158	281,294	236,654	12,323	224,331	48,798	-8,165	56,963	20.6	-66.3	25.4
	P	<b>1,403,910</b>	<b>49,923</b>	<b>1,353,987</b>	<b>1,152,252</b>	<b>39,882</b>	<b>1,112,370</b>	<b>251,658</b>	<b>10,041</b>	<b>241,617</b>	<b>21.8</b>	<b>25.2</b>	<b>21.7</b>
DECEMBER	M	431,739	18,217	413,522	352,063	5,661	346,402	79,676	12,556	67,120	22.6	221.8	19.4
<b>2nd Quarter</b>		<b>990,926</b>	<b>27,305</b>	<b>963,621</b>	<b>803,103</b>	<b>20,040</b>	<b>783,063</b>	<b>187,823</b>	<b>7,265</b>	<b>180,558</b>	<b>23.4</b>	<b>36.3</b>	<b>23.1</b>
<b>Upto 2nd Qtr</b>		<b>1,835,649</b>	<b>68,140</b>	<b>1,767,509</b>	<b>1,504,315</b>	<b>45,543</b>	<b>1,458,772</b>	<b>331,334</b>	<b>22,597</b>	<b>308,737</b>	<b>22.0</b>	<b>49.6</b>	<b>21.2</b>
JANUARY	M				230,146	14,339	215,807						
	P				<b>1,734,461</b>	<b>59,882</b>	<b>1,674,579</b>						
FEBRUARY	M				224,403	11,586	212,817						
	P				<b>1,958,864</b>	<b>71,468</b>	<b>1,887,396</b>						
MARCH	M				326,438	17,952	308,486						
<b>3rd Quarter</b>					<b>780,987</b>	<b>43,877</b>	<b>737,110</b>						
<b>Upto 3rd Qtr</b>					<b>2,285,302</b>	<b>89,420</b>	<b>2,195,882</b>						
APRIL	M				233,010	7,807	225,203						
	P				<b>2,518,312</b>	<b>97,227</b>	<b>2,421,085</b>						
MAY	M				278,120	4,168	273,952						
	P				<b>2,796,432</b>	<b>101,395</b>	<b>2,695,037</b>						
JUNE	M				451,535	3,665	447,870						
<b>4th Quarter</b>					<b>962,665</b>	<b>15,640</b>	<b>947,025</b>						
<b>Annual</b>					<b>3,247,967</b>	<b>105,060</b>	<b>3,142,907</b>						