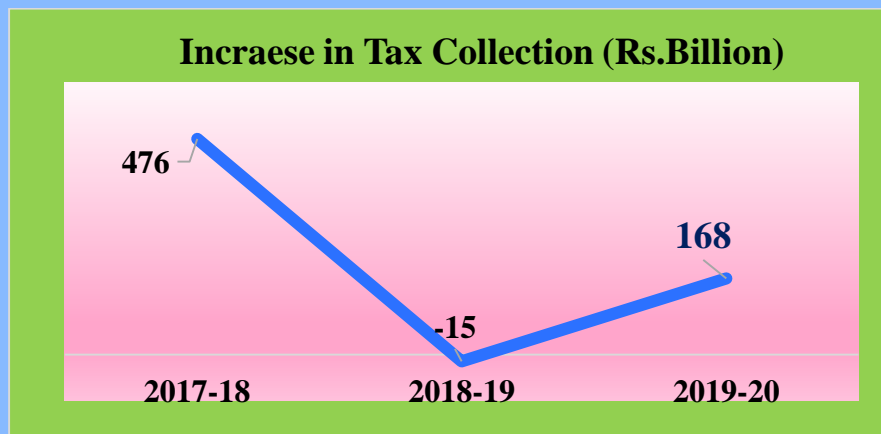


FBR

Biannual Review

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



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

Biannual Review January-June 2019-20 has been prepared by the Research Team of Strategic Planning Reform & Statistics Wing.

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Foreword

Fiscal year 2019-20 has been one of the most difficult years of Pakistan's history. Covid-19 caused massive economic shock to the national economy. The pandemic created unprecedented socio-economic havoc and disorder around the globe. The halt to economic activities at mass level jolted the world economies including the strongest economies. Pakistan was also not an exception to this catastrophe. On the one hand the Government had to save poor segment of society from economic stress and on the other it had to fetch sufficient revenues to meet the unexpected expenditures along with routine public expenditures. Unfortunately, the tax revenue front was also hit badly by the pandemic and the pace of revenue growth (17.5%) attained during the period July-February 2019-20 could not be maintained during rest of the months. Resultantly, the yearly growth in FBR revenue remained lower than the projections.

During FY 2019-20 FBR has been able to collect net tax revenue of Rs. 3,996.7 billion, reflecting 4.4% growth over the collection of Rs. 3,828.5 billion realized during FY 2018-19. The collection of sales tax, federal excise duty and direct taxes showed positive growth i.e. 9.4%, 5.4% and 5.2% respectively. In the wake of Covid-19 the responsibility of the revenue organization had increased further. In the situation of lockdown and rare economic activities, fetching tax revenues had been 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 their role by paying due taxes to support the national economy and the exchequer.

The current issue of Biannual Review provides an update on FBR revenue generating efforts during FY 2019-20. The Biannual review also gives a brief analysis of tax-GDP ratio of Pakistan. The analysis of tax collection 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 Revenue Division Year Book. Suggestions and comments for improvement of this publication will be highly appreciated.

(MUHAMMAD JAVED GHANI)

*Chairman/Secretary Revenue Division
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Abbreviations

AOPs	Association of Persons
CD	Customs Duties
CFY	Current Financial Year
CH	Chapter
CoD	Collection on Demand
DT	Direct Taxes
FBR	Federal Board of Revenue
FED	Federal Excise Duties
FY	Financial Year
GDP	Gross Domestic Product
GST	General Sales Tax
LTU	Large Tax Payers' Unit
NTN	National Tax Number
PCT	Pakistan Customs Tariff
PFY	Previous Financial Year
RTO	Regional Tax Office
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 FY 2019-20

The growth in FBR tax revenues till February 2020 was 17.5%, but unfortunately due to the pandemic the pace of revenue growth was disrupted significantly and resultantly, yearly growth remained lower than expected. However, despite these challenges, it is heartening to note that FBR has been able to surpass its revised target of Rs. 3,908 billion by 2.3%. In absolute terms during FY 2019-20 FBR has collected Rs. 3,996.7 billion during FY 2019-20 against Rs. 3,828.5 billion indicating a growth of 4.4%. The direct taxes and FED missed their respective targets by 6.2% and by 19.7% respectively (Table 1). The sales tax and customs have surpassed revenue targets by 11.3% and 14.7% during FY 2019-20.

Table 1: A Comparison of Collection FY 2019-20 vis-a-vis Target

Rs. Billion

Tax Head	Target		Provisional Collection	Achievement of Revised Target	
	Original Target	Revised Target		Absolute	%age
Direct Taxes	2,027.0	1,623.0	1,523.0	-100.0	93.8
Sales Tax	2,203.0	1,427.0	1,596.8	169.8	111.9
Federal Excise	384.0	312.0	250.5	-61.5	80.3
Customs duty	889.0	546.0	626.4	80.4	114.7
All Taxes	5,503.0	3,908.0	3,996.7	88.7	102.3

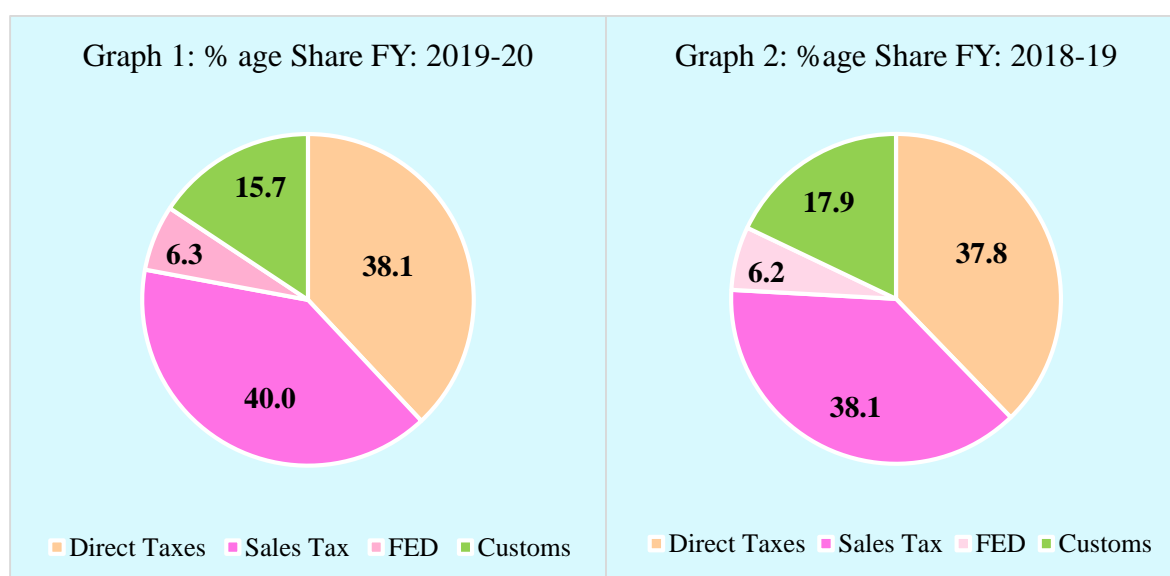
The net collection during first half of FY 2019-20 recorded around 17% growth, and if this growth trend had continued in the second half, the collection would have been around Rs. 4.5 trillion. During first half except customs all other taxes were growing significantly. Table 2 indicates that direct taxes grew by 17.4%, sales tax 24.6% and FED 22.3%. In the second half this healthy growth in all heads turned to negative and the growth rate of customs deteriorated further. The overall growth in the second half ended at (-) 6.4%, thus reducing the yearly growth to just 4.4%.

Table 2: Comparison of Net Revenue Collection

Rs. Billion

Tax Head	Jul-Dec			Jan-Jun			July-June		
	2019-20	2018-19	Growth (%)	2019-20	2018-19	Growth (%)	2019-20	2018-19	Growth (%)
Direct Taxes	784.9	668.4	17.4	738.2	777.1	-5.0	1,523.1	1,445.5	5.4
Sales Tax	857.5	688.0	24.6	739.3	771.2	-4.1	1,596.8	1,459.2	9.4
FED	125.1	102.3	22.3	125.4	135.9	-7.7	250.5	238.2	5.2
Customs	326.6	336.0	-2.8	299.8	349.5	-14.2	626.4	685.5	-8.6
TOTAL	2,094.1	1,794.7	16.7	1,902.7	2,033.7	-6.4	3,996.8	3,828.4	4.4

As per the collection FY 2019-20 the sales tax is the top revenue generator with 40.0% share, followed by direct taxes with 38.1%, customs 15.7% and FED 6.3% (Graph 1 & 2). During FY 2019-20 the share of customs duty and FED has declined, whereas the share of direct taxes, FED and sales tax has increased slightly.



The overall growth in collection has been 4.4% during FY 2019-20. In absolute terms the increase in collection is Rs.168.2 billion (Table 3), which is a good sign particularly when viewed in the light of Covid-19 since March 2020 and negative growth attained in FY 2018-19.

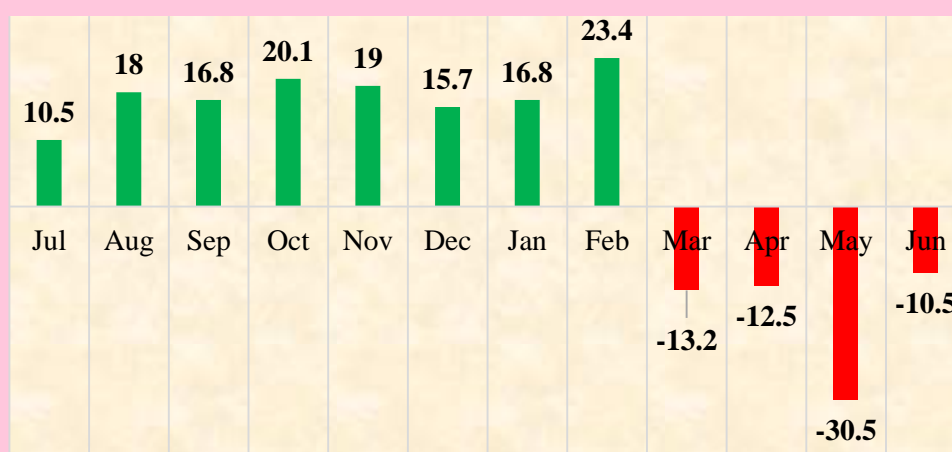
A look on the monthly growth trend indicates a good increase from July 2019 to February 2020. However, later on the growth trend reversed and negative growth was recorded during last four months of FY 2019-20, which affected badly the overall collection due to Covid-19 pandemic. The following table gives a picture of monthly revenues.

Table 3: Month-wise Comparative Net Collection FY 2019-20 Vs. FY 2018-19

(Rs. Million)

Months	FY 2019-20	FY 2018-19	Inc/Dec
July	277,329	251,087	26,242
August	298,670	253,077	45,593
September	383,116	328,088	55,028
Quarter-1	959,115	832,252	126,863
October	323,021	268,868	54,153
November	335,290	281,757	53,533
December	476,705	411,933	64,772
Quarter-2	1,135,016	962,558	172,458
January	318,109	272,370	45,739
February	326,251	264,345	61,906
March	321,966	370,866	-48,900
Quarter-3	966,326	907,581	58,745
April	242,951	277,610	-34,659
May	229,279	330,124	-100,845
June	464,029	518,357	-54,328
Quarter-4	936,259	1,126,091	-189,832
Total	3,996,716	3,828,482	168,234

The Graph 2 below reflects monthly growth trends during FY 2019-20. A clear deviation from the past 8 month's trend is visible since March 2020, which is attributed to Covid-19 pandemic. The average growth of first eight months was 17.5% and if the same pace would have continued, the collection of FBR would have been much better.

Graph 3: Monthly Growth (%) Pattern FY 2019-20**Refunds/Rebates**

As per the policy of the government to support the businesses community during the severe economic crisis, FBR paid higher refund payments. It is evident from the refunds data that more than Rs.51 billion higher amount has been paid to the business community as compared to previous year. During FY 2019-20 the refunds of around Rs. 173.5 billion have been paid, as compared to around Rs.121.6 billion paid in FY 2018-19. The refund amount paid during FY 2019-20 is around Rs.52 billion higher as compared to PFY in absolute terms. Tax-wise refund payments during FY 2019-20 are shown in Table 4.

Table 4: Comparative Position of Refunds/ Rebates Payments*(Rs. Million)*

Tax Head	Refund / Rebate		Difference	
	FY 2019-20	FY 2018-19	Absolute	Growth (%)
Direct taxes	68,604	83,897	-15,293	-18.2
Sales Tax	92,600	21,163	71,437	337.6
Federal Excise	0	0	0	0.0
Customs Duty	12,295	16,570	-4,275	-25.8
Total	173,499	121,630	51,869	42.6

A BRIEF DISCUSSION OF REASONS OF SHORTFALL

In fact the FY 2019-20, because of Covid-19, has been a very difficult year for the economy and so for the FBR revenues. At time of allocation of target to FBR, it was estimated that positive impact of Rs.637.4 would be witnessed in Financial Year 2019-20 with respect to policy measures introduced through Finance Bill 2019-20. However, Due to factors not foreseen at the time of target allocation to FBR, in certain areas, some external factors beyond the control of FBR have occurred, thus resulting in lesser than the expected collection. Some of the major factors are given below:-

Import Compression:

More than 40% of the FBR revenue depends on the national imports, thus any problems in imports would hit the international trade taxes accordingly. During FY 2019-20 compression in imports has been around 6 percent, consequently affecting the import taxes in the following manner;

- Customs duties and FED at import stage has been affected and its collection declined by 9% and 22.4% respectively as compared to PFY
- WHT at import stage fell by 10%
- Sales Tax collection at import stage grew by just 8.2%

Petroleum Sector:

Due to less consumption of petroleum products, domestic Sales Tax collected from Oil Marketing Companies has reduced considerably.

Auto & Auto-Parts Sector:

The decline in production and sales as well as due to exchange rate increase affected the collection from Auto & Auto Parts Sector.

Economic Recession:

Overall economic recession has adversely affected FBR's tax collection. Large Scale Manufacturing sector has declined, resulting in lesser payment of taxes. The growth rate of national economy expected at the time of budget allocation could not be materialized due to multiple macroeconomic reasons.

Ambitious Target:

Target for the FY 2019-20 requiring a growth of nearly 40% was also ambitious to some extent particularly if viewed in the light of economic conditions in the country and contractionary fiscal policy.

Analysis of Head-wise Revenue Collection: FY 2019-20

Direct Taxes:

Direct taxes have contributed 38.1% to the total tax collected during FY 2019-20. Net collection stood at around Rs. 1,523.1 billion reflecting a growth of 5.4% over the PFY collection of Rs. 1,445.5 billion. An amount of Rs. 68.6 billion has been paid back as refund to the claimants in FY 2019-20 as against Rs. 83.9 billion during FY 2018-19. The collection of income tax comprises of withholding taxes (WHT), Advance Tax / Payments with Returns and collection on demand (COD).

Analysis of Components of Income Tax

Collection on Demand (CoD): This part of the collection carries great importance as it reflects departmental efforts in revenue collection. The collection from arrear demand and current demand has been Rs. 13.6 billion and Rs.47.3 billion respectively during FY 2019-20 (Table 5). The collection from both the heads has grown by (-) 27.1% and 43.8%.

Table 5: Collection out of Demand

(Rs.Million)

Heads	FY 2019-20	FY 2018-19	Growth (%)
Arrear	13,555	18,603	-27.1
Current	47,252	84,045	-43.8
Total CoD	60,807	102,648	-40.8

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.

Advance Tax / Payments with Returns: This component includes payments with returns and advances. In this head an amount of about Rs. 411 billion has been collected during FY 2019-20 as compared to Rs 462.2 billion in the FY 2018-19. Major component of this mode of payment is the Advance Tax where a sum of Rs 350.5 billion has been collected against Rs. 344.3 billion in FY 2018-19 registering a growth of 1.8% (Table 6). The second component is payment with returns, where a sum of Rs 60.6 billion has been collected during FY 2019-20 against Rs. 117.8 billion in FY 2018-19 registering a negative growth of 48.5%.

Table 6: Advance Tax / Payments with Returns*(Rs.Million)*

Heads	FY 2019-20	FY 2018-19	Growth (%)
With Returns	60,674	117,830	-48.5
Advance Tax	350,537	344,334	1.8
Total	411,211	462,164	-11.0

Withholding Taxes (WHT): WHT contributes a major chunk i.e. 72% to the total collection of income tax. The WHT collection during FY 2019-20 has been Rs. 1,091.5 billion against Rs. 960.2 billion indicating a growth of 13.7% (Table 8). The ten major components of withholding taxes that contributed around 84% to the total WHT collection are: contracts, imports, salary, telephone, dividends, bank interest, cash withdrawal, electricity and exports.

As far as growth is concerned, collection from telephone increased by around 218%, followed by bank interest (120.4%), salary 69.4%, electricity (27.8%), export (11.6%). During the same period collection from the heads of cash withdrawals, imports and dividends recorded a negative growth.

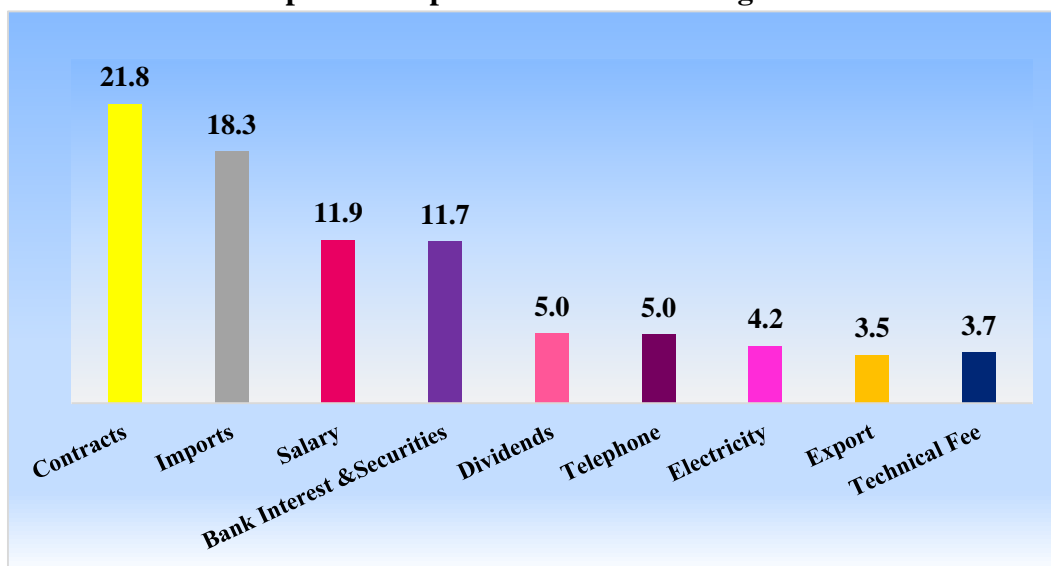
Table 8: Collection from Major Revenue Spinners of Withholding Taxes*(Rs.Million)*

Heads	FY 2019-20	FY 2018-19	Difference (Absolute)	Growth (%)
Contracts	237,479	234,724	2,755	1.2
Imports	199,691	221,833	-22,142	-10.0
Salary	129,423	76,410	53,013	69.4
Bank Interest & Securities	128,107	58,136	69,971	120.4
Dividends	55,046	57,171	-2,125	-3.7
Telephone	54,635	17,187	37,448	217.9
Electricity	45,427	35,558	9,869	27.8
Technical Fee	40,182	39,937	245	0.6
Export	38,443	34,448	3,995	11.6
Cash Withdrawals	15,169	31,756	-16,587	-52.2
Sub-Total (10 major items)	943,602	807,160	136,442	16.9
Others	147,936	153,079	-5,143	-3.4
Total WHT	1,091,538	960,239	131,299	13.7
Share of top 10 in Total WHT	86.4%	84.1%		

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 year. The 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 1.2% and 0.6% respectively indicating lower economic activities and lesser government spending on the PSDP.

The highest contributor in withholding taxes is contracts with 21.8% share, followed by imports (18.3%) and salary (11.9%). Further break-up reveals that the share of only three heads of WHT i.e. contract, imports and salary is around 50% indicating high reliance on few heads. Higher reliance on withholding taxes and within withholding taxes a high concentration on few items makes the income tax revenues vulnerable. There is a need to expand the overall tax base and also within the withholding taxes. It is a regressive approach thus, creates burden on the compliant taxpayers hence, focus should be on searching new taxpayers to make the tax system equitable and broad based.

Graph 4: Composition of Withholding Taxes



Sales Tax:

During FY 2019-20, sales tax remained top revenue generating sources of federal taxes receipts after direct taxes. It constitutes around 40.0% of the total net revenue collection. Collection

during FY 2019-20 has been Rs. 1,596.8 billion against Rs. 1,459.2 billion in the PFY. Overall sales tax collection grew by 9.4% and around Rs. 137.6 billion of higher amount has been collected during FY 2019-20 as compared to the collection of previous year. The downward revised target of sales tax has been met to the extent of around 111.9%.

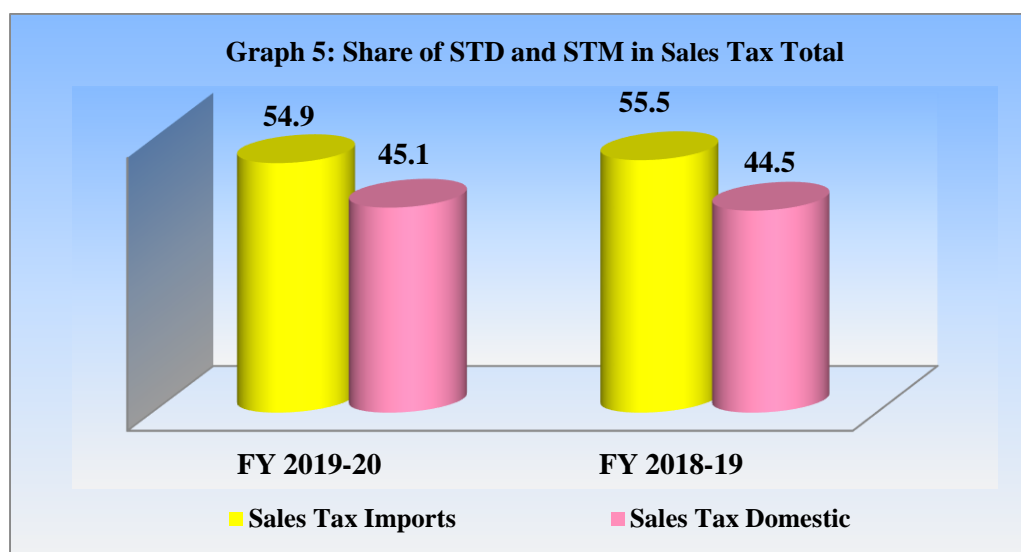
Domestic sales tax collection recorded a growth of 11.0%, whereas collection of sales tax on imports recorded a growth of 8.1%. Details of collection of these two components are shown in Table 10.

Table 10: Collection of Sales Taxes

(Rs. Million)

Tax-Head	Collection		Growth	
	FY 2019-20	FY 2018-19	Absolute	%
Sales Tax Imports	876,333	810,357	65,976	8.1
Sales Tax Domestic	720,471	648,856	71,615	11.0
Sales Tax (Total)	1,596,804	1,459,213	137,591	9.4

Within sales tax, the share of sales tax on imports is 54.9% and that of domestic sales tax is around 45.1% during 2018-19 (Graph 5). The share of sales tax imports has slightly declined as compared to sales tax domestic during FY 2019-20.



Sales Tax Domestic Collection: The overall net collection of Sales Tax Domestic (STD) was Rs. 720.5 billion against Rs. 648.9 billion in the PFY and the net collection grew by 11.0%. In absolute terms Rs. 71.6 billion higher amount of revenue has been collected in FY 2019-20 as compared to PFY.

Major Heads of Sales Tax Domestic: The collection of sales tax domestic is concentrated in few commodities. The major commodities are petroleum products, electrical energy, textile sector, sugar, food products, cigarettes, cement, aerated water/beverage, iron & steel products and independent power projects, which shared around 73.2% of sales tax domestic revenue. The detail of major ten items has been shown in Table 11.

The POL products, the top revenue generating source, with 32.6% share, has shown negative trend of 5.6% during FY 2019-20. The collection of cement, iron & steel and IPPs also recorded negative growth during the period under review. On the other hand collection from textile, sugar and electrical energy recorded very healthy growth during FY 2019-20.

Table 11: Net Collection of GST (Domestic) from Major Revenue Spinners

(Rs Million)

Commodities/Items	Collection			Share (%)	
	2019-20	2018-19	Growth (%)	2019-20	2018-19
POL Products	234,582	248,512	-5.6	32.6	38.3
Electrical energy (discos)	91,826	50,006	83.6	12.7	7.7
Textile sector	61,178	8,713	602.1	8.5	1.3
Sugar	41,226	26,606	55.0	5.7	4.1
Food products	25,876	24,384	6.1	3.6	3.8
Cigarettes	23,231	23,109	0.5	3.2	3.6
Cement	21,213	21,633	-1.9	2.9	3.3
Aerated waters/beverages	13,412	12,207	9.9	1.9	1.9
Iron & steel products	7,709	11,454	-32.7	1.1	1.8
Independent power projects	6,778	7,868	-13.9	0.9	1.2
Major Ten Commodities	527,031	434,492	21.3	73.2	67.0
Other	193,440	214,364	-9.8	26.8	33.0
All Commodities	720,471	648,856	11.0	100.0	100.0

Sales Tax at Import Stage Collection: Sales tax on imports is a significant component of federal tax receipts. The share of STM in total sales tax net collection has reached to around 54.9%. The net collection of STM during FY 2019-20 stood at Rs. 876.3 billion against Rs. 810.4 billion in FY 2018-19, registering a negative growth of 8.1%.

Major Heads of Sales Tax at Import Stage: Top 10 commodities of sales tax import have contributed a major chunk i.e. 74.4% in STM collection (Table 12). The detailed data indicates that more than 55% of STM is contributed by POL products (Ch:27), Iron and Steel (Ch:72), machinery (Ch:84 & 85), and plastic (Ch.39). Like sales tax (domestic), petroleum is the leading source of sales tax collection at import stage as well. Its share in sales tax imports is around 26.4%. During FY 2019-20 collection from POL products was Rs.231.3 billion against Rs. 221.3 billion during FY 2018-19 reflecting a growth of 4.5%.

Table 12: Major Revenue Spinners (Sales Tax Imports)

(Rs. Million)

Ch.	Commodities	Collection			Share (%)	
		2019-20	2018-19	Growth (%)	2019-20	2018-19
27	POL Products	231,321	221,322	4.5	26.4	27.3
72	Iron and Steel	82,898	69,552	19.2	9.5	8.6
84	Machinery & Mechanical Appliances	62,570	72,229	-13.4	7.1	8.9
39	Plastic Resins etc.	55,203	52,110	5.9	6.3	6.4
85	Electrical Machinery	51,986	57,097	-9.0	5.9	7.0
15	Edible Oil	51,965	41,612	24.9	5.9	5.1
87	Vehicles (Non-Railway)	42,931	62,993	-31.8	4.9	7.8
29	Organic Chemicals	31,238	20,165	54.9	3.6	2.5
12	Oil Seeds and Oleaginous Fruit; Misc	23,138	16,631	39.1	2.6	2.1
09	Tea & Coffee	18,377	16,863	9.0	2.1	2.1
	Sub Total	651,627	630,574	3.3	74.4	77.8
	Others	224,713	179,863	24.9	25.6	22.2
	Gross	876,340	810,437	8.1	100.0	100.0
	Refund/Rebate	7	80	-91.3		
	Net	876,333	810,357	8.1		

Customs Duty

Customs duty constitutes around 25.3% and 15.7% of the indirect taxes and federal taxes respectively. The share of customs duties in FBR collection is gradually decreasing. The net collection from customs duty during FY 2019-20 has been around Rs 626.4 billion indicating growth of (-)8.6%.

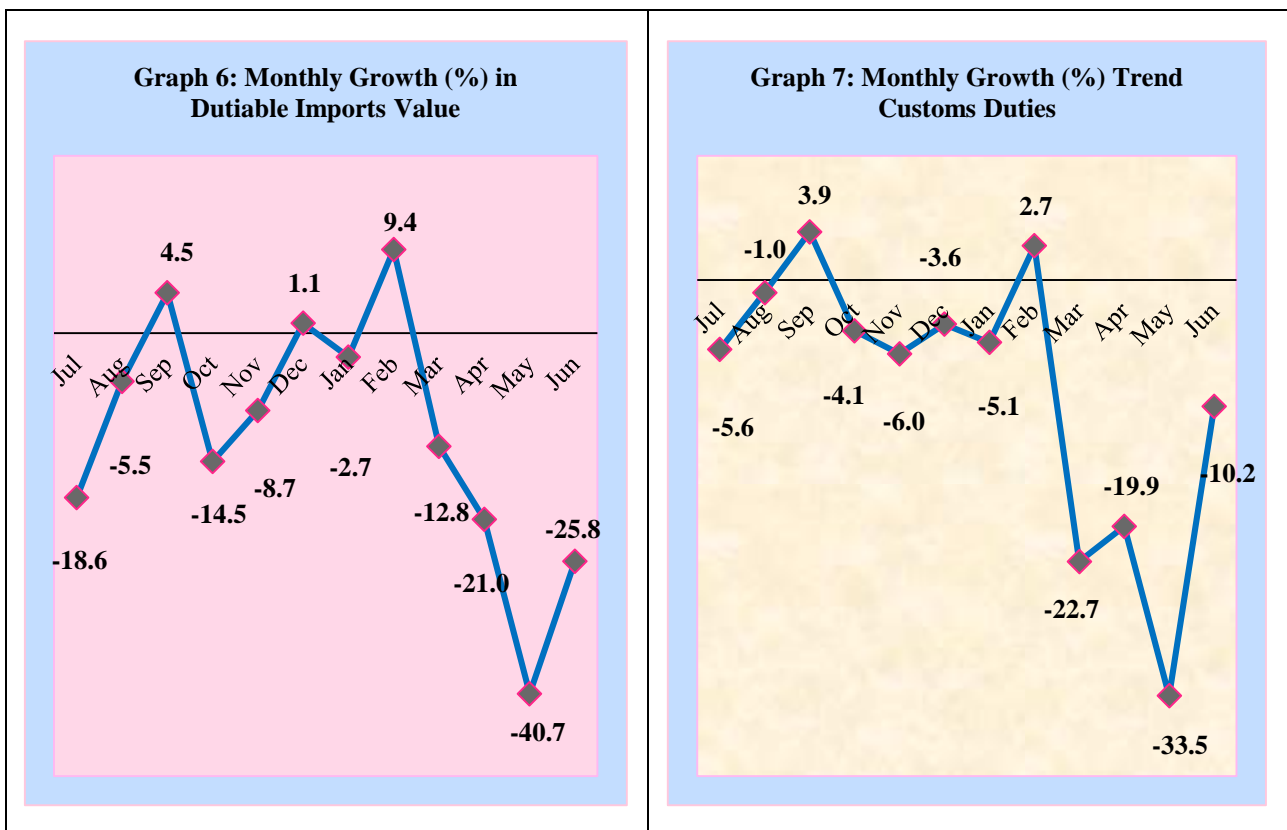
It is evident from Table 13 that around 58.3% of customs duty collection has been contributed by 10 major commodities grouped in PCT Chapters. Out of ten major items the collection from seven items grew negatively during FY 2019-20 as compared to PFY. POL products grew by 4.9%, electrical machinery by 41.7% and tea & coffee 22.5%. The reduction in imports has been the major cause of lower collection in the various heads. The POL products have become the top contributor of customs duty.

Table 13: Major Revenue Spinners of Customs Duties

(Rs Million)

Ch.	Description	Collection			Share (%)	
		2019-20	2018-19	Growth (%)	2019-20	2018-19
27	POL Products	83,225	79,367	4.9	13.0	11.3
85	Electrical Machinery	59,873	42,240	41.7	9.4	6.0
87	Vehicles (Non-Railway)	56,852	81,459	-30.2	8.9	11.6
72	Iron & Steel	45,438	47,193	-3.7	7.1	6.7
84	Machinery & Mechanical Appliances	32,930	42,484	-22.5	5.2	6.1
15	Edible Oil	29,420	31,652	-7.1	4.6	4.5
39	Plastic Resins etc.	23,937	25,455	-6.0	3.7	3.6
9	Tea & Coffee	14,755	12,043	22.5	2.3	1.7
48	Paper & Paperboards	14,453	15,131	-4.5	2.3	2.2
73	Articles of Iron & Steel	11,728	13,193	-11.1	1.8	1.9
Sub Total		372,611	390,217	-4.5	58.3	55.6
Other		266,062	311,928	-14.7	41.7	44.4
Gross		638,673	702,145	-9.0	100.0	100.0
Refund/Rebate		12,295	16,570	-25.8		
Net		626,378	685,575	-8.6		

The base of customs revenues are the dutiable imports, hence the shortfall in customs collection is attributed to the import compression during FY 2019-20. The impact of Covid-19 is also evident from the monthly growth pattern as shown in the following graphs. The average growth in dutiable import during July-February (Pre Covid-19) is (-) 4.4% whereas March - June it is around (-) 25% (Graph 6). The collection of customs duty has followed the same growth pattern with (-) 2.3% and (-) 21.6% in the pre Covid-19 and the post Covid-19 period (Graph 7).

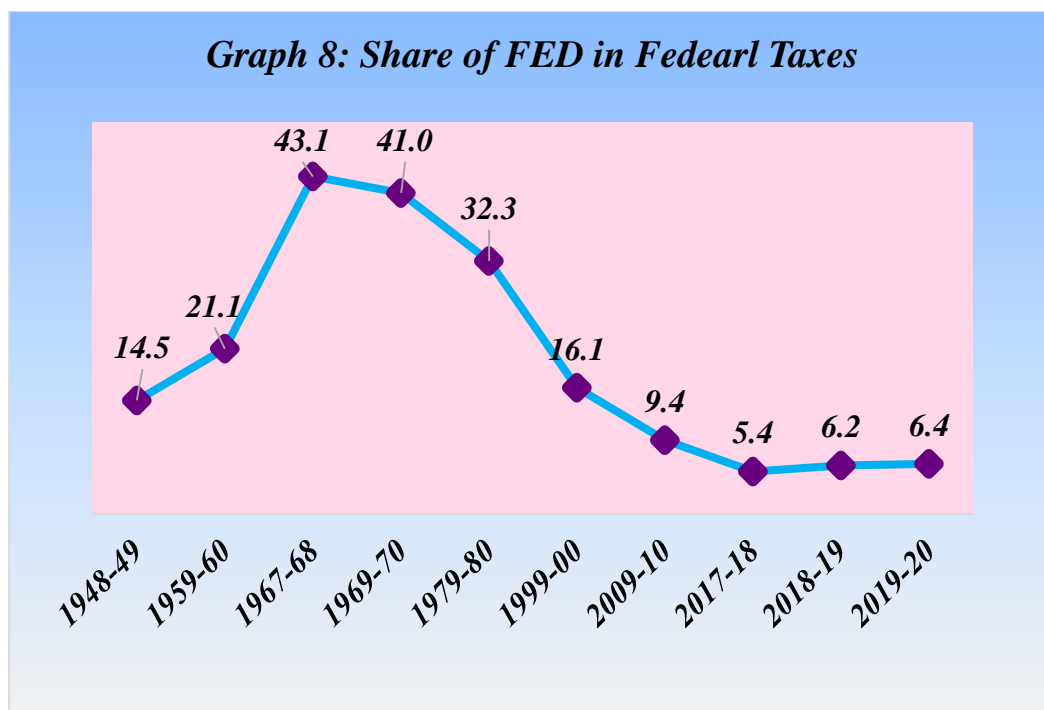


The collection of customs can pick up positively if there is healthy increase in imports during next fiscal year. Whereas, the healthy imports would depend on expansion in trade and other economic activities.

Federal Excise Duty (FED)

Historically FED has been an important source of FBR revenues, starting with 14.5% share 1948-49, reaching at its peak with 43.1% in 1967-68 and afterwards a declining trend continues. However, since last two years, a small increase has been noted in the Share of FED

(Graph 8). Major revenue spinners in FED include cigarettes, cement and beverages. The purpose of imposing federal excise duties is not only to collect tax revenues but also to discourage the use of some unhealthy materials like cigarettes. In coordination with health ministry, other unhealthy items could be identified for the purpose of levying the FED in coming years to discourage their consumption.



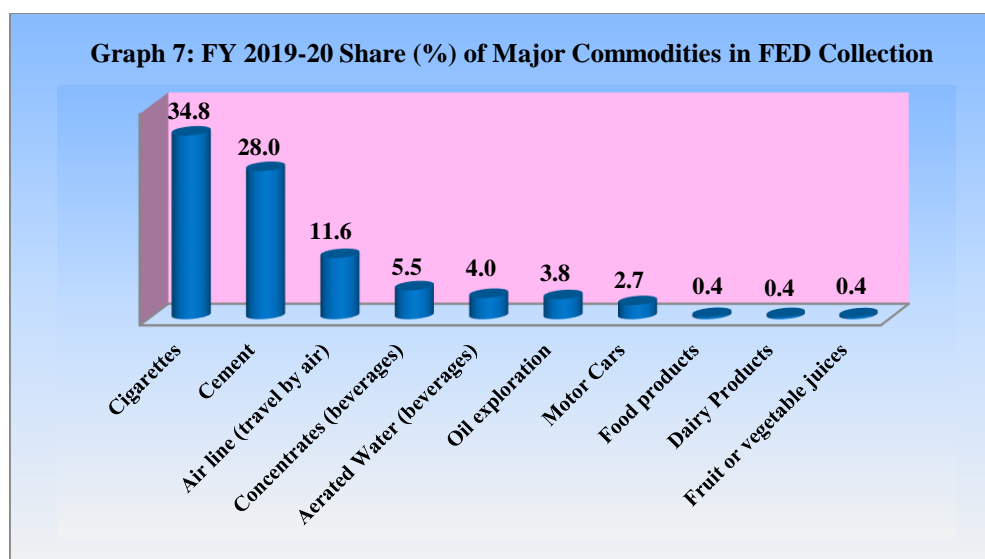
FED Revenues FY 2019-20

During FY 2019-20 FED collection grew by 5.2 percent and in absolute about Rs. 12.3 billion higher amount has been collected as compared to the PFY. The major sectors which contribute in FED revenues are cigarettes, cement, airline, beverages, aerated water, oil exploration, motor cars, food products, dairy products and fruit or vegetable juices. Out of ten major items, seven have recorded a positive growth. On the top is food products with 401.4% growth, followed by motor cars (305.8%), aerated water (94.4%) and cement (24.8%). On the other hand collection from tobacco has declined by 1.7%, Air travel 28.4%, and beverages 13.6% during the period under review.

Table 14: Major Revenue Spinners of FED*(Rs. in Million)*

S. No	Commodities	FY 2019-20	FY 2018-19	Growth %
1	Cigarettes	88,620	90,166	-1.7
2	Cement	71,461	57,261	24.8
3	Airline (travel by air)	29,470	41,134	-28.4
4	Concentrates(beerages)	13,912	16,097	-13.6
5	Aerated Water(beerages)	10,228	5,262	94.4
6	Oil exploration	9,626	9,537	0.9
7	Motor Cars	6,761	1,666	305.8
8	Food products	1,043	208	401.4
9	Dairy Products	994	0	-
10	Fruit or vegetable juices	929	9	10,222.2
Sub-total		233,044	221,340	5.3
Others		17,426	16,846	3.4
Gross		250,470	238,186	5.2
Refunds		0	0	-
Net		250,470	238,186	5.2

Nearly 93% of FED collection is realized from ten items. The share of cigarettes has declined from 37.9% to 35.4%, but still on the top. The second major contributor is the cement and its share has increased from 24.0% to 28.5%, at number three is the Air travel and its share has declined from 17.3% to 11.6% during the period under review. Other major items are concentrates, aerated water, oil exploration, motor cars, food products, dairy products and fruit or vegetables juices (Graph 7).



FBR's Revenue Targets FY: 2020-21

Revenue target for FY 2020-21 has been fixed at Rs. 4,963.0 billion. Required growth is 24.2% over the collection of Rs. 3,996.7 billion during FY 2019-20 (Table 16). In absolute terms, Rs. 966.3 billion additional amount would be collected in FY 2020-21.

Table 16: Revenue Target 2020-21

(Rs. Billion)

Revenue Target FY 2020-21	Collection FY 2019-20	Required Growth (%)
4,963.0	3,996.7	24.2

II. A Brief on Tax to GDP Ratio¹

Tax-GDP ratio is a measure of an economy's tax revenues relative to the size of its economy or Gross Domestic Product (GDP). It indicates the tax revenues relative to size of economy, direction of the tax policy and international comparisons and how the well the resources are directed. Higher tax revenues enable government to spend more on key areas like; education, health and poverty alleviation. Generally, a well-documented economy or an advance economy has a higher tax-GDP ratio as compared to the less developed countries with lesser documentation and higher underground economy.

The OECD average tax-GDP ratio is 34%, the OECD country-wise ratio profile is reflected in Table 1. France is at top amongst the OECD countries with 46.1% tax-GDP ratio followed by Denmark (44.9%), Belgium (44.8%) and so on.

Table 1: Summary of Tax-GDP Ratio of OECD Countries

OECD Countries	Tax-GDP Ratio	OECD Countries	Tax-GDP Ratio
France	46.1	Spain	34.4
Denmark	44.9	UK	33.5
Belgium	44.8	Estonia	33.2
Finland	42.7	Slovak Republic	33.1
Austria	42.2	Canada	33.0
Italy	42.1	New Zealand	32.7
Sweden	41.9	Israel	31.1
Luxembourg	40.1	Japan	31.0
Norway	39.0	Latvia	30.7
Netherlands	38.8	Lithuania	30.3
Greece	38.7	Australia	29.0
Germany	38.2	Korea	28.4
Iceland	36.7	Switzerland	27.9
Hungary	36.6	Turkey	24.4
Slovenia	36.4	USA	24.3
Portugal	35.4	Ireland	22.3
Czech Republic	35.3	Chile	21.1
Poland	35.0		

Source: Table 1: Revenue Statistics 2019 Tax revenue trends in the OECD.

On the other hand, less developed countries (LDCs) and poor countries have lesser tax-GDP ratios, implying such countries having lesser resources thus more reliance on borrowing or

¹Brief prepared by SPR&S Team

other sources. The comparison amongst some regional and comparable countries is given in Table 2.

Table 2: Tax-GDP Ratio some other countries

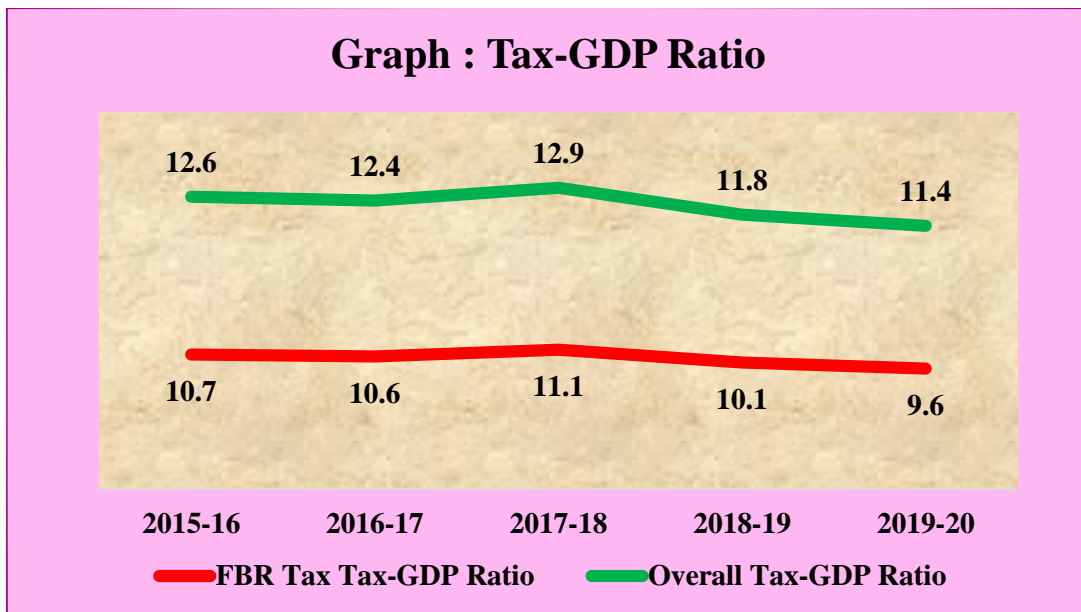
Countries	Tax-GDP Ratio²
Bolivia	17.0
china	17.0
Kenya	15.1
Thailand	14.9
Malaysia	12.5
Bhutan	12.3
Indonesia	11.9
Sri Lanka	11.9
Pakistan	11.4
India	10.9
Bangladesh	9.3
Afghanistan	9.3
Iran	7.9
Ethiopia	7.5

IMF believes that developing countries should have a tax-GDP ratio of at least 15 percent, to ensure sufficient spending in the priority areas on sustainable grounds.³ That means various less developed countries are far behind from this bench mark, thus requiring more efforts to enhance their tax revenues to meet their current and development expenditures comfortably to put their economies on fast track of development.

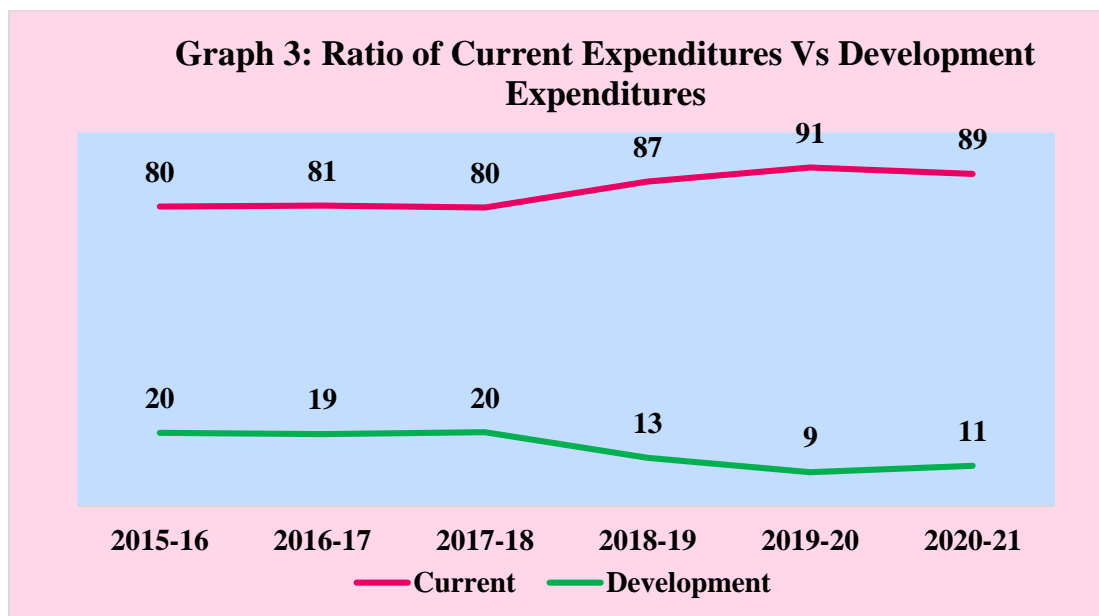
The overall tax-GDP ratio of Pakistan during last five years remained between 11.4% and 12.6% (Graph 1). The economic slowdown and particularly, the Covid pandemic has hurt the economic activities and so the tax collections. Following graph indicates five years tax-GDP ratio of Pakistan. During FY 2018-19 the decline was sharp, but during FY the decline has been curtailed which is evident from the graph.

²Source: <https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS> and <https://www.oecd.org/tax/tax-policy/revenue-statistics-asia-and-pacific-indonesia.pdf>. The data pertains to years 2017, 2018, 2019 and in case of Pakistan 2020.

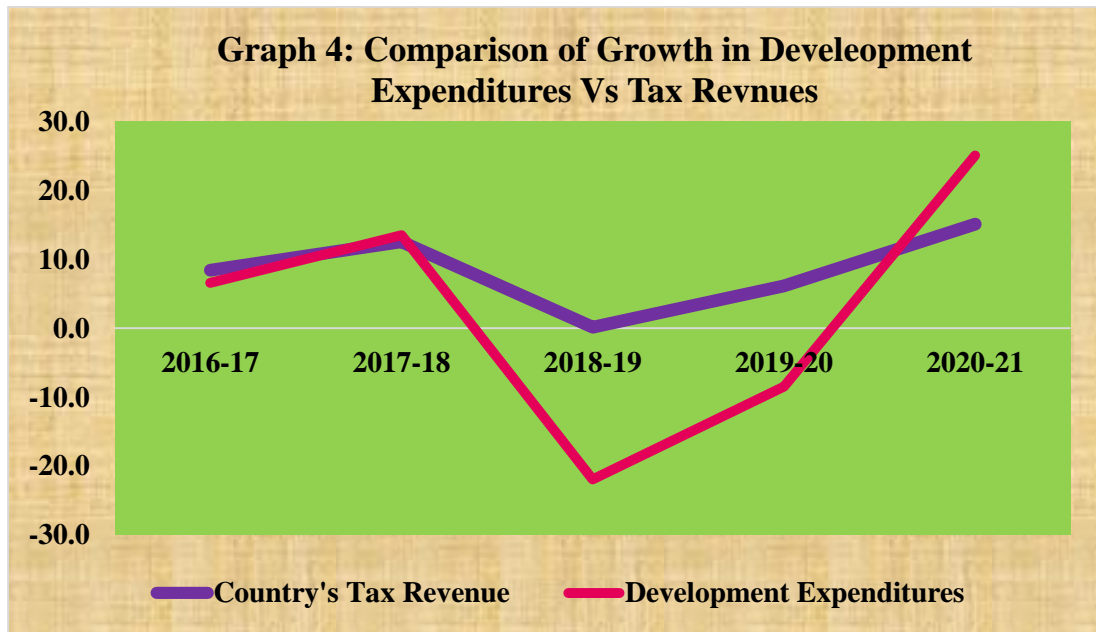
³ [Julia Kagan](https://www.investopedia.com/terms/t/tax-to-gdp-ratio.asp), at <https://www.investopedia.com/terms/t/tax-to-gdp-ratio.asp>



A lower tax-GDP ratio implies that there are lesser funds with the government to enhance its development expenditures. This resource constraint situation is faced by most of the LDCs, which does not allow them to speed up the process of economic development. There is a wide gap between the of ratio of current and development expenditures. Last five years data shown in the following graph confirms this claim.



With the passage of time, it appears, that this gap is widening. The major reason of this widening gap is lower tax revenues. In this regard, when last five years data has been viewed it showed an interesting and useful finding. The following graph indicates that the pattern of development expenditures go side by side with the tax revenues, higher tax revenues allow the government to spend more on the development projects and vice versa.



Hence, there is no option except to add sufficient tax revenues through appropriate measures and by creating a congenial environment for the taxpayers in the country. A tax system with broader base and progressive tax rates can create win-win situation for the stakeholders.

FBR Reforms Initiatives - Improving Tax-GDP Ratio:

With this backdrop, government realizing the necessity to enhance the tax revenues required for economic development, healthy spending on education & research and poverty alleviation etc., has initiated a reform program in the revenue organization. There is a vital role of FBR in the economic development of the country. FBR collects more than 90% of the overall tax revenues, is trying to enhance its tax base and net in order to increase its tax-GDP ratio with the following scheme;

Table 3: FBR Tax-GDP Ratio Projections

FY 2020-21	FY 2021-22	FY 2022-23
10.9	11.6	12.0

Increase in FBR tax–GDP ratio would help enable the overall country’s tax-GDP ratio reaching 15%. During last few years the reform efforts are being carried out at greater scale by the revenue organization both on the policy and administrative fronts. Some of the major initiatives taken by FBR are discussed below;

A. Automation of Business Processes

- For simplification/ automation of registration of sales tax and income tax, a mobile app has been launched by FBR for online registration. However, biometric verification has been outsourced to NADRA in order to avoid any contact between tax collector and tax payer.
- Another app “Tax Asaan” has also been launched which cater for filing of simple returns.

B. Income Tax Enforcement Measures

I. Withholding Taxes

- Special WH Tax Management Plan.
- Taxpayer Education/Awareness Outreach Initiative.
- Focused & Risk Based WH Taxes Monitoring – priority areas are:
 - Banks, Govt. Organizations and Private Ltd Companies etc.
 - Development of Risk-based Business Intelligence Tool (Big data analytics on multiple criteria to conduct withholding audit)
 - Specialized cell for sectoral analysis for real time tracking
 - Skill development for undertaking system audits of large taxpayers.

II. Broadening of Tax Base (BTB) Initiatives

- Data obtained from DISCOs and Gas Companies for broadening of tax base
 - Data of more than 3.5 million industrial and commercial users gathered
 - Informal letters issued to all such consumers nudging them for registration
 - In first phase notices to industrial consumers issued for registration
- In order to develop 360 degree view of tax payers, data sources like banks, vehicles and real estate transactions have been captured and a **Data Bank** developed.
- Due to enforcement measures, number of tax filers has reached to around 2.7 million, which is record high in the history of FBR for tax year 2018.

C. Registration of Persons For Sales Tax

- Industrial and commercial data of DISCOs have been obtained which are being utilized for registration of those traders who have obtained commercial or industrial connections but are not registered for sales tax.

D. Sales Tax (Enforcement Measures)

I. Point of Sales (POS)

- Development of mobile App for customers to get cash back on Sales Tax Invoices
- Currently working ; RIMS, Export Oriented Sectors (SRO 1125)
- Now to be enforced for – retail sectors

II. Track & Trace System for Specified Goods (i.e., Tobacco, Cement, Sugar, Beverages and Fertilizers)

III. Establishment of Port Teams for Third Schedule items

- Import of Third Schedule items to be taxed at retail price
- Three Special Teams constituted to liaise with Custom authorities
- The data of sectors being obtained from Associations of Retailer and fed in WeBoc

IV. Joint Anti-smuggling field intelligence exercise

- Member IR-operations and Member Customs Operation evolved joint strategy
- Detailed working plan shared with chief commissioners/collectors

V. Inland Revenue Enforcement Network (IREN)

- Establishment of IREN to check smuggling and counterfeit products and counterfeit products in tobacco, electronics, Cosmetics and beverages.

Other Initiatives:

- Identifying and check evasion by High Net worth Individuals
- Plaza Mapping at Lahore, Karachi and Islamabad
- Launch of Device Identification, Registration and Blocking System (DIRBS) to control smuggling of mobile devices
- Discouraging imports of luxurious goods through additional Regulatory Duties (RDs)
- Forensic audit in Sugar, Tobacco and Steel Industries to address leakages and tax evasion and in these industries

Customs Implementation Plan:

The following are the priority initiatives:

- More contribution / collection through realizing stuck-up revenue through administrative measures like Auctions, Recovery, litigation disposal etc.
- Enhance Effectiveness of the Risk Management Process/ Establishment of National Targeting Centre to prevent loss of revenue through mis-declarations in values, quantities, & description
- Strengthening of Post Clearance Audit Organization and Function to ensure that consignments cleared through Green channel are scrutinized and possible evasions/short payments are recovered
- Design, Develop and Roll Out of WeBOC-global for ease of doing business and promote bonafide imports

Way Forward

Besides above listed steps / initiatives, the government has also launched a five year reform program by obtaining a loan from the World Bank which includes wide-ranging reforms including that of automation, policy and administrative one.

- Transformation of Business Model
- Organizational capacity building by HR system improvement
- Simplification of laws and procedures
- Taxpayer facilitation through behavioral change

It is summarized that country's tax-GDP ratio is low, thus needs to be improved. The above said reform measures can be very effective. However, there is a need to boost up the efforts and implement these reform measures for efficiency and sufficient raise in FBR tax revenues. Sufficient tax revenues would help government fighting poverty along with reducing the burden of public debt and dependence on borrowing from national and international sources.

III. STATISTICAL TABLES

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	594,764	18,765	575,999	519,817	15,653	504,164	74,947	3,112	71,835	14.4	19.9	14.2
SEPTEMBER	M	408,914	25,798	383,116	342,236	14,148	328,088	66,678	11,650	55,028	19.5	82.3	16.8
1st Quarter		1,003,678	44,563	959,115	862,053	29,801	832,252	141,625	14,762	126,863	16.4	49.5	15.2
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	1,333,150	51,014	1,282,136	1,135,782	34,662	1,101,120	197,368	16,352	181,016	17.4	47.2	16.4
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	1,673,917	56,491	1,617,426	1,431,142	48,265	1,382,877	242,775	8,226	234,549	17.0	17.0	17.0
DECEMBER	M	495,764	19,059	476,705	418,803	6,870	411,933	76,961	12,189	64,772	18.4	177.4	15.7
2nd Quarter		1,166,003	30,987	1,135,016	987,892	25,334	962,558	178,111	5,653	172,458	18.0	22.3	17.9
Upto 2nd Qtr		2,169,681	75,550	2,094,131	1,849,945	55,135	1,794,810	319,736	20,415	299,321	17.3	37.0	16.7
JANUARY	M	345,608	27,499	318,109	288,390	16,020	272,370	57,218	11,479	45,739	19.8	71.7	16.8
	P	2,515,289	103,049	2,412,240	2,138,335	71,155	2,067,180	376,954	31,894	345,060	17.6	44.8	16.7
FEBRUARY	M	337,176	10,925	326,251	277,245	12,900	264,345	59,931	-1,975	61,906	21.6	-15.3	23.4
	P	2,852,465	113,974	2,738,491	2,415,580	84,055	2,331,525	436,885	29,919	406,966	18.1	35.6	17.5
MARCH	M	338,881	16,915	321,966	389,545	18,679	370,866	-50,664	-1,764	-48,900	-13.0	-9.4	-13.2
3rd Quarter		1,021,665	55,339	966,326	955,180	47,599	907,581	66,485	7,740	58,745	7.0	16.3	6.5
Upto 3rd Qtr		3,191,346	130,889	3,060,457	2,805,125	102,734	2,702,391	386,221	28,155	358,066	13.8	27.4	13.2
APRIL	M	263,845	20,894	242,951	286,851	9,241	277,610	-23,006	11,653	-34,659	-8.0	126.1	-12.5
	P	3,455,191	151,783	3,303,408	3,091,976	111,975	2,980,001	363,215	39,808	323,407	11.7	35.6	10.9
MAY	M	237,247	7,968	229,279	335,518	5,393	330,125	-98,271	2,575	-100,846	-29.3	47.7	-30.5
	P	3,692,438	159,751	3,532,687	3,427,494	117,368	3,310,126	264,944	42,383	222,561	7.7	36.1	6.7
JUNE	M	477,778	13,749	464,029	522,618	4,262	518,356	-44,840	9,487	-54,327	-8.6	222.6	-10.5
4th Quarter		978,870	42,611	936,259	1,144,987	18,896	1,126,091	-166,117	23,715	-189,832	-14.5	125.5	-16.9
Annual		4,170,216	173,500	3,996,716	3,950,112	121,630	3,828,482	220,104	51,870	168,234	5.6	42.6	4.4

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	199,951	15,991	183,960	183,479	12,247	171,232	16,472	3,744	12,728	9.0	30.6	7.4
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
1st Quarter		374,038	24,800	349,238	324,011	25,472	298,539	50,027	-672	50,699	15.4	-2.6	17.0
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	483,955	29,275	454,680	405,438	27,510	377,928	78,517	1,765	76,752	19.4	6.4	20.3
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	590,035	32,522	557,513	507,863	31,073	476,790	82,172	1,449	80,723	16.2	4.7	16.9
DECEMBER	M	236,023	8,642	227,381	192,134	500	191,634	43,889	8,142	35,747	22.8	1,628.4	18.7
2nd Quarter		452,020	16,364	435,656	375,986	6,101	369,885	76,034	10,263	65,771	20.2	168.2	17.8
Upto 2nd Qtr		826,058	41,164	784,894	699,997	31,573	668,424	126,061	9,591	116,470	18.0	30.4	17.4
JANUARY	M	124,818	12,249	112,569	105,043	14,322	90,721	19,775	-2,073	21,848	18.8	-14.5	24.1
	P	950,876	53,413	897,463	805,040	45,895	759,145	145,836	7,518	138,318	18.1	16.4	18.2
FEBRUARY	M	112,821	5,078	107,743	91,422	11,586	79,836	21,399	-6,508	27,907	23.4	-56.2	35.0
	P	1,063,697	58,491	1,005,206	896,462	57,481	838,981	167,235	1,010	166,225	18.7	1.8	19.8
MARCH	M	139,040	1,960	137,080	165,038	10,777	154,261	-25,998	-8,817	-17,181	-15.8	-81.8	-11.1
3rd Quarter		376,679	19,287	357,392	361,503	36,685	324,818	15,176	-17,398	32,574	4.2	-47.4	10.0
Upto 3rd Qtr		1,202,737	60,451	1,142,286	1,061,500	68,258	993,242	141,237	-7,807	149,044	13.3	-11.4	15.0
APRIL	M	85,739	3,002	82,737	86,305	7,807	78,498	-566	-4,805	4,239	-0.7	-61.5	5.4
	P	1,288,476	63,453	1,225,023	1,147,805	76,065	1,071,740	140,671	-12,612	153,283	12.3	-16.6	14.3
MAY	M	86,352	1,701	84,651	116,147	4,168	111,979	-29,795	-2,467	-27,328	-25.7	-59.2	-24.4
	P	1,374,828	65,154	1,309,674	1,263,952	80,233	1,183,719	110,876	-15,079	125,955	8.8	-18.8	10.6
JUNE	M	216,840	3,450	213,390	265,453	3,664	261,789	-48,613	-214	-48,399	-18.3	-5.8	-18.5
4th Quarter		388,931	8,153	380,778	467,905	15,639	452,266	-78,974	-7,486	-71,488	-16.9	-47.9	-15.8
Annual		1,591,668	68,604	1,523,064	1,529,405	83,897	1,445,508	62,263	-15,293	77,556	4.1	-18.2	5.4

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	394,813	2,774	392,039	336,338	3,406	332,932	58,475	-632	59,107	17.4	-18.6	17.8
SEPTEMBER	M	234,827	16,989	217,838	201,704	923	200,781	33,123	16,066	17,057	16.4	1,740.6	8.5
1st Quarter		629,640	19,763	609,877	538,042	4,329	533,713	91,598	15,434	76,164	17.0	356.5	14.3
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	849,195	21,739	827,456	730,344	7,152	723,192	118,851	14,587	104,264	16.3	204.0	14.4
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	1,083,882	23,969	1,059,913	923,279	17,192	906,087	160,603	6,777	153,826	17.4	39.4	17.0
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
2nd Quarter		713,983	14,623	699,360	611,906	19,233	592,673	102,077	-4,610	106,687	16.7	-24.0	18.0
Upto 2nd Qtr		1,343,623	34,386	1,309,237	1,149,948	23,562	1,126,386	193,675	10,824	182,851	16.8	45.9	16.2
JANUARY	M	220,790	15,250	205,540	183,347	1,698	181,649	37,443	13,552	23,891	20.4	798.1	13.2
	P	1,564,413	49,636	1,514,777	1,333,295	25,260	1,308,035	231,118	24,376	206,742	17.3	96.5	15.8
FEBRUARY	M	224,355	5,847	218,508	185,823	1,314	184,509	38,532	4,533	33,999	20.7	345.0	18.4
	P	1,788,768	55,483	1,733,285	1,519,118	26,574	1,492,544	269,650	28,909	240,741	17.8	108.8	16.1
MARCH	M	199,841	14,955	184,886	224,507	7,902	216,605	-24,666	7,053	-31,719	-11.0	89.3	-14.6
3rd Quarter		1,988,609	70,438	608,934	1,743,625	34,476	582,763	244,984	35,962	26,171	14.1	104.3	4.5
Upto 3rd Qtr		3,332,232	104,824	1,918,171	2,893,573	58,038	1,709,149	438,659	46,786	209,022	15.2	80.6	12.2
APRIL	M	178,106	17,892	160,214	200,546	1,434	199,112	-22,440	16,458	-38,898	-11.2	1,147.7	-19.5
	P	3,510,338	122,716	2,078,385	3,094,119	59,472	1,908,261	416,219	63,244	170,124	13.5	106.3	8.9
MAY	M	150,895	6,267	144,628	219,371	1,225	218,146	-68,476	5,042	-73,518	-31.2	411.6	-33.7
	P	3,661,233	128,983	2,223,013	3,313,490	60,697	2,126,407	347,743	68,286	96,606	10.5	112.5	4.5
JUNE	M	260,938	10,299	250,639	257,165	598	256,567	3,773	9,701	-5,928	1.5	1,622.2	-2.3
4th Quarter		589,939	34,458	555,481	677,082	3,257	673,825	-87,143	31,201	-118,344	-12.9	958.0	-17.6
Annual		3,922,171	139,282	2,473,652	3,570,655	61,295	2,382,974	351,516	77,987	90,678	9.8	127.2	3.8

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	264,400	9	264,391	208,416	18	208,398	55,984	-9	55,993	26.9	-50.0	26.9
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
1st Quarter		420,691	16,035	404,656	335,106	31	335,075	85,585	16,004	69,581	25.5	51,625.8	20.8
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	564,348	16,490	547,858	451,635	49	451,586	112,713	16,441	96,272	25.0	33,553.1	21.3
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	715,728	17,401	698,327	567,503	8,809	558,694	148,225	8,592	139,633	26.1	97.5	25.0
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
2nd Quarter		463,832	10,942	452,890	366,876	13,939	352,937	96,956	-2,997	99,953	26.4	-21.5	28.3
Upto 2nd Qtr		884,523	26,977	857,546	701,982	13,970	688,012	182,541	13,007	169,534	26.0	93.1	24.6
JANUARY	M	146,306	13,637	132,669	109,897	17	109,880	36,409	13,620	22,789	33.1	80,117.6	20.7
	P	1,030,829	40,614	990,215	811,879	13,987	797,892	218,950	26,627	192,323	27.0	190.4	24.1
FEBRUARY	M	148,732	4,870	143,862	112,239	0	112,239	36,493	4,870	31,623	32.5	-	28.2
	P	1,179,561	45,484	1,134,077	924,118	13,987	910,131	255,443	31,497	223,946	27.6	225.2	24.6
MARCH	M	130,514	14,369	116,145	136,753	7,175	129,578	-6,239	7,194	-13,433	-4.6	100.3	-10.4
3rd Quarter		425,552	32,876	392,676	358,889	7,192	351,697	66,663	25,684	40,979	18.6	357.1	11.7
Upto 3rd Qtr		1,310,075	59,853	1,250,222	1,060,871	21,162	1,039,709	249,204	38,691	210,513	23.5	182.8	20.2
APRIL	M	115,048	16,456	98,592	125,603	0	125,603	-10,555	16,456	-27,011	-8.4	-	-21.5
	P	1,425,123	76,309	1,348,814	1,186,474	21,162	1,165,312	238,649	55,147	183,502	20.1	260.6	15.7
MAY	M	95,976	6,220	89,756	139,780	0	139,780	-43,804	6,220	-50,024	-31.3	-	-35.8
	P	1,521,099	82,529	1,438,570	1,326,254	21,162	1,305,092	194,845	61,367	133,478	14.7	290.0	10.2
JUNE	M	168,306	10,072	158,234	154,122	1	154,121	14,184	10,071	4,113	9.2	1,007,100.0	2.7
4th Quarter		379,330	32,748	346,582	419,505	1	419,504	-40,175	32,747	-72,922	-9.6	3,274,700.0	-17.4
Annual		1,689,405	92,601	1,596,804	1,480,376	21,163	1,459,213	209,029	71,438	137,591	14.1	337.6	9.4

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	148,151	0	148,151	133,210	18	133,192	14,941	-18	14,959	11.2	-100.0	11.2
SEPTEMBER	M	72,362	5	72,357	60,188	13	60,175	12,174	-8	12,182	20.2	-61.5	20.2
1st Quarter		220,513	5	220,508	193,398	31	193,367	27,115	-26	27,141	14.0	-83.9	14.0
OCTOBER	M	74,261	0	74,261	66,342	14	66,328	7,919	-14	7,933	11.9	-100.0	12.0
	P	294,774	5	294,769	259,740	45	259,695	35,034	-40	35,074	13.5	-88.9	13.5
NOVEMBER	M	75,195	0	75,195	62,480	15	62,465	12,715	-15	12,730	20.4	-100.0	20.4
	P	369,969	5	369,964	322,220	60	322,160	47,749	-55	47,804	14.8	-91.7	14.8
DECEMBER	M	76,849	1	76,848	63,635	2	63,633	13,214	-1	13,215	20.8	-50.0	20.8
2nd Quarter		226,305	1	226,304	192,457	31	192,426	33,848	-30	33,878	17.6	-96.8	17.6
Upto 2nd Qtr		446,818	6	446,812	385,855	62	385,793	60,963	-56	61,019	15.8	-90.3	15.8
JANUARY	M	80,102	1	80,101	69,329	17	69,312	10,773	-16	10,789	15.5	-94.1	15.6
	P	526,920	7	526,913	455,184	79	455,105	71,736	-72	71,808	15.8	-91.1	15.8
FEBRUARY	M	81,814	0	81,814	63,219	0	63,219	18,595	0	18,595	29.4	-	29.4
	P	608,734	7	608,727	518,403	79	518,324	90,331	-72	90,403	17.4	-91.1	17.4
MARCH	M	66,680	0	66,680	63,533	0	63,533	3,147	0	3,147	5.0	-	5.0
3rd Quarter		228,596	1	228,595	196,081	17	196,064	32,515	-16	32,531	16.6	-94.1	16.6
Upto 3rd Qtr		675,414	7	675,407	581,936	79	581,857	93,478	-72	93,550	16.1	-91.1	16.1
APRIL	M	68,016	0	68,016	70,105	0	70,105	-2,089	0	-2,089	-3.0	-	-3.0
	P	743,430	7	743,423	652,041	79	651,962	91,389	-72	91,461	14.0	-91.1	14.0
MAY	M	53,709	0	53,709	71,824	0	71,824	-18,115	0	-18,115	-25.2	-	-25.2
	P	797,139	7	797,132	723,865	79	723,786	73,274	-72	73,346	10.1	-91.1	10.1
JUNE	M	79,201	0	79,201	86,572	1	86,571	-7,371	-1	-7,370	-8.5	-100.0	-8.5
4th Quarter		200,926	0	200,926	228,501	1	228,500	-27,575	-1	-27,574	-12.1	-100.0	-12.1
Annual		876,340	7	876,333	810,437	80	810,357	65,903	-73	65,976	8.1	-91.3	8.1

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	116,249	9	116,240	75,206	0	75,206	41,043	9	41,034	54.6	-	54.6
SEPTEMBER	M	83,929	16,021	67,908	66,502	0	66,502	17,427	16,021	1,406	26.2	-	2.1
1st Quarter		200,178	16,030	184,148	141,708	0	141,708	58,470	16,030	42,440	41.3	-	29.9
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	269,574	16,485	253,089	191,895	4	191,891	77,679	16,481	61,198	40.5	412,025.0	31.9
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	345,759	17,396	328,363	245,283	8,749	236,534	100,476	8,647	91,829	41.0	98.8	38.8
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
2nd Quarter		237,527	10,941	226,586	174,419	13,908	160,511	63,108	-2,967	66,075	36.2	-21.3	41.2
Upto 2nd Qtr		437,705	26,971	410,734	316,127	13,908	302,219	121,578	13,063	108,515	38.5	93.9	35.9
JANUARY	M	66,204	13,636	52,568	40,568	0	40,568	25,636	13,636	12,000	63.2	-	29.6
	P	503,909	40,607	463,302	356,695	13,908	342,787	147,214	26,699	120,515	41.3	192.0	35.2
FEBRUARY	M	66,918	4,870	62,048	49,020	0	49,020	17,898	4,870	13,028	36.5	-	26.6
	P	570,827	45,477	525,350	405,715	13,908	391,807	165,112	31,569	133,543	40.7	227.0	34.1
MARCH	M	63,834	14,369	49,465	73,220	7,175	66,045	-9,386	7,194	-16,580	-12.8	100.3	-25.1
3rd Quarter		196,956	32,875	164,081	162,808	7,175	155,633	34,148	25,700	8,448	21.0	358.2	5.4
Upto 3rd Qtr		634,661	59,846	574,815	478,935	21,083	457,852	155,726	38,763	116,963	32.5	183.9	25.5
APRIL	M	47,032	16,456	30,576	55,498	0	55,498	-8,466	16,456	-24,922	-15.3	-	-44.9
	P	681,693	76,302	605,391	534,433	21,083	513,350	147,260	55,219	92,041	27.6	261.9	17.9
MAY	M	42,267	6,220	36,047	67,956	0	67,956	-25,689	6,220	-31,909	-37.8	-	-47.0
	P	723,960	82,522	641,438	602,389	21,083	581,306	121,571	61,439	60,132	20.2	291.4	10.3
JUNE	M	89,105	10,072	79,033	67,550	0	67,550	21,555	10,072	11,483	31.9	-	17.0
4th Quarter		178,404	32,748	145,656	191,004	0	191,004	-12,600	32,748	-45,348	-6.6	-	-23.7
Annual		813,065	92,594	720,471	669,939	21,083	648,856	143,126	71,511	71,615	21.4	339.2	11.0

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	27,622	0	27,622	21,138	0	21,138	6,484	0	6,484	30.7	-	30.7
SEPTEMBER	M	22,372	0	22,372	20,957	0	20,957	1,415	0	1,415	6.8	-	6.8
1st Quarter		49,994	0	49,994	42,095	0	42,095	7,899	0	7,899	18.8	-	18.8
OCTOBER	M	20,161	0	20,161	16,430	0	16,430	3,731	0	3,731	22.7	-	22.7
	P	70,155	0	70,155	58,525	0	58,525	11,630	0	11,630	19.9	-	19.9
NOVEMBER	M	27,992	0	27,992	18,361	0	18,361	9,631	0	9,631	52.5	-	52.5
	P	98,147	0	98,147	76,886	0	76,886	21,261	0	21,261	27.7	-	27.7
DECEMBER	M	26,922	0	26,922	25,450	0	25,450	1,472	0	1,472	5.8	-	5.8
2nd Quarter		75,075	0	75,075	60,241	0	60,241	14,834	0	14,834	24.6	-	24.6
Upto 2nd Qtr		125,069	0	125,069	102,336	0	102,336	22,733	0	22,733	22.2	-	22.2
JANUARY	M	19,165	0	19,165	15,206	0	15,206	3,959	0	3,959	26.0	-	26.0
	P	144,234	0	144,234	117,542	0	117,542	26,692	0	26,692	22.7	-	22.7
FEBRUARY	M	21,707	0	21,707	20,742	0	20,742	965	0	965	4.7	-	4.7
	P	165,941	0	165,941	138,284	0	138,284	27,657	0	27,657	20.0	-	20.0
MARCH	M	20,531	0	20,531	24,647	0	24,647	-4,116	0	-4,116	-16.7	-	-16.7
3rd Quarter		61,403	0	61,403	60,595	0	60,595	808	0	808	1.3	-	1.3
Upto 3rd Qtr		186,472	0	186,472	162,931	0	162,931	23,541	0	23,541	14.4	-	14.4
APRIL	M	19,630	0	19,630	21,102	0	21,102	-1,472	0	-1,472	-7.0	-	-7.0
	P	206,102	0	206,102	184,033	0	184,033	22,069	0	22,069	12.0	-	12.0
MAY	M	17,537	0	17,537	22,193	0	22,193	-4,656	0	-4,656	-21.0	-	-21.0
	P	223,639	0	223,639	206,226	0	206,226	17,413	0	17,413	8.4	-	8.4
JUNE	M	26,831	0	26,831	31,960	0	31,960	-5,129	0	-5,129	-16.0	-	-16.0
4th Quarter		63,998	0	63,998	75,255	0	75,255	-11,257	0	-11,257	-15.0	-	-15.0
Annual		250,470	0	250,470	238,186	0	238,186	12,284	0	12,284	5.2	-	5.2

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	102,791	2,765	100,026	106,784	3,388	103,396	-3,993	-623	-3,370	-3.7	-18.4	-3.3
SEPTEMBER	M	56,164	963	55,201	54,057	910	53,147	2,107	53	2,054	3.9	5.8	3.9
1st Quarter		158,955	3,728	155,227	160,841	4,298	156,543	-1,886	-570	-1,316	-1.2	-13.3	-0.8
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	214,692	5,249	209,443	220,184	7,103	213,081	-5,492	-1,854	-3,638	-2.5	-26.1	-1.7
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	270,007	6,568	263,439	278,890	8,383	270,507	-8,883	-1,815	-7,068	-3.2	-21.7	-2.6
DECEMBER	M	64,024	841	63,183	66,740	1,209	65,531	-2,716	-368	-2,348	-4.1	-30.4	-3.6
2nd Quarter		175,076	3,681	171,395	184,789	5,294	179,495	-9,713	-1,613	-8,100	-5.3	-30.5	-4.5
Upto 2nd Qtr		334,031	7,409	326,622	345,630	9,592	336,038	-11,599	-2,183	-9,416	-3.4	-22.8	-2.8
JANUARY	M	55,319	1,613	53,706	58,244	1,681	56,563	-2,925	-68	-2,857	-5.0	-4.0	-5.1
	P	389,350	9,022	380,328	403,874	11,273	392,601	-14,524	-2,251	-12,273	-3.6	-20.0	-3.1
FEBRUARY	M	53,916	977	52,939	52,842	1,314	51,528	1,074	-337	1,411	2.0	-25.6	2.7
	P	443,266	9,999	433,267	456,716	12,587	444,129	-13,450	-2,588	-10,862	-2.9	-20.6	-2.4
MARCH	M	48,796	586	48,210	63,107	727	62,380	-14,311	-141	-14,170	-22.7	-19.4	-22.7
3rd Quarter		158,031	3,176	154,855	174,193	3,722	170,471	-16,162	-546	-15,616	-9.3	-14.7	-9.2
Upto 3rd Qtr		492,062	10,585	481,477	519,823	13,314	506,509	-27,761	-2,729	-25,032	-5.3	-20.5	-4.9
APRIL	M	43,428	1,436	41,992	53,841	1,434	52,407	-10,413	2	-10,415	-19.3	0.1	-19.9
	P	535,490	12,021	523,469	573,664	14,748	558,916	-38,174	-2,727	-35,447	-6.7	-18.5	-6.3
MAY	M	37,382	47	37,335	57,398	1,225	56,173	-20,016	-1,178	-18,838	-34.9	-96.2	-33.5
	P	572,872	12,068	560,804	631,062	15,973	615,089	-58,190	-3,905	-54,285	-9.2	-24.4	-8.8
JUNE	M	65,801	227	65,574	71,083	597	70,486	-5,282	-370	-4,912	-7.4	-62.0	-7.0
4th Quarter		146,611	1,710	144,901	182,322	3,256	179,066	-35,711	-1,546	-34,165	-19.6	-47.5	-19.1
Annual		638,673	12,295	626,378	702,145	16,570	685,575	-63,472	-4,275	-59,197	-9.0	-25.8	-8.6

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	491,973	16,000	475,973	413,033	12,265	400,768	78,940	3,735	75,205	19.1	30.5	18.8
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
1st Quarter		844,723	40,835	803,888	701,212	25,503	675,709	143,511	15,332	128,179	20.5	60.1	19.0
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	1,118,458	45,765	1,072,693	915,598	27,559	888,039	202,860	18,206	184,654	22.2	66.1	20.8
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	1,403,910	49,923	1,353,987	1,152,252	39,882	1,112,370	251,658	10,041	241,617	21.8	25.2	21.7
DECEMBER	M	431,740	18,218	413,522	352,063	5,661	346,402	79,677	12,557	67,120	22.6	221.8	19.4
2nd Quarter		990,927	27,306	963,621	803,103	20,040	783,063	187,824	7,266	180,558	23.4	36.3	23.1
Upto 2nd Qtr		1,835,650	68,141	1,767,509	1,504,315	45,543	1,458,772	331,335	22,598	308,737	22.0	49.6	21.2
JANUARY	M	290,289	25,886	264,403	230,146	14,339	215,807	60,143	11,547	48,596	26.1	80.5	22.5
	P	2,125,939	94,027	2,031,912	1,734,461	59,882	1,674,579	391,478	34,145	357,333	22.6	57.0	21.3
FEBRUARY	M	283,260	9,948	273,312	224,403	11,586	212,817	58,857	-1,638	60,495	26.2	-14.1	28.4
	P	2,409,199	103,975	2,305,224	1,958,864	71,468	1,887,396	450,335	32,507	417,828	23.0	45.5	22.1
MARCH	M	290,085	16,329	273,756	326,438	17,952	308,486	-36,353	-1,623	-34,730	-11.1	-9.0	-11.3
3rd Quarter		863,634	52,163	811,471	780,987	43,877	737,110	82,647	8,286	74,361	10.6	18.9	10.1
Upto 3rd Qtr		2,699,284	120,304	2,578,980	2,285,302	89,420	2,195,882	413,982	30,884	383,098	18.1	34.5	17.4
APRIL	M	220,417	19,458	200,959	233,010	7,807	225,203	-12,593	11,651	-24,244	-5.4	149.2	-10.8
	P	2,919,701	139,762	2,779,939	2,518,312	97,227	2,421,085	401,389	42,535	358,854	15.9	43.7	14.8
MAY	M	199,865	7,921	191,944	278,120	4,168	273,952	-78,255	3,753	-82,008	-28.1	90.0	-29.9
	P	3,119,566	147,683	2,971,883	2,796,432	101,395	2,695,037	323,134	46,288	276,846	11.6	45.7	10.3
JUNE	M	411,977	13,522	398,455	451,535	3,665	447,870	-39,558	9,857	-49,415	-8.8	268.9	-11.0
4th Quarter		832,259	40,901	791,358	962,665	15,640	947,025	-130,406	25,261	-155,667	-13.5	161.5	-16.4
Annual		3,531,543	161,205	3,370,338	3,247,967	105,060	3,142,907	283,576	56,145	227,431	8.7	53.4	7.2

Budget Estimates and Ratio of Achievement

(Rs. Million)

Years	DT	% Ach	Sales Tax	% Ach	FED	% Ach	Customs	% Ach	Total	% Ach
2010-11	626,900	96.1	654,600	96.8	132,900	103.4	173,300	106.7	1,587,700	98.1
2011-12	745,000	99.1	852,000	94.5	140,000	87.5	215,000	100.9	1,952,000	96.4
2012-13	779,000	95.4	865,000	97.4	122,000	99.2	241,000	99.4	2,007,000	97.0
2013-14	891,000	98.5	1,005,000	99.1	138,000	100.1	241,000	100.8	2,275,000	99.1
2014-15	1,109,000	93.2	1,082,000	100.5	159,000	102.0	255,000	120.1	2,605,000	99.4
2015-16	1,324,000	92.0	1,230,300	105.9	200,900	93.6	348,500	116.1	3,103,700	100.3
2016-17	1,378,800	97.5	1,445,000	92.0	206,100	96.0	491,100	101.2	3,521,000	95.7
2017-18	1,563,000	98.3	1,547,000	96.0	225,000	94.9	600,000	101.4	3,935,000	97.7
2018-19	1,659,000	87.1	1,490,000	97.9	266,000	89.5	735,000	93.3	4,150,000	92.3
2019-20	1,623,000	93.8	1,427,000	111.9	312,000	80.3	546,000	114.7	3,908,000	102.3
2020-21	2,043,000	-	1,919,000	-	361,000	-	640,000	-	4,963,000	-

Original and Revised Targets

(Rs. Billion)

Fiscal Years	Original Targets	Revision of Targets				Actual Collection
		Ist Rev	2nd Rev	3rd Rev	4th Rev	
2010-11	1,667.0	1,604.4	1,587.7	-	-	1,558.0
2011-12	1,952.3	-	-	-	-	1,882.7
2012-13	2,381.0	2,194.0	2,007.0	-	-	1,946.4
2013-14	2,475.0	2,345.0	2,275.0	-	-	2,254.5
2014-15	2,810.0	2,691.0	2,605.0			2,590.0
2015-16	3,103.7	-	-	-	-	3,112.5
2016-17	3,621.0	3,521.0				3,367.9
2017-18	4,013.0	3,935.0	-	-	-	3,843.8
2018-19	4,435.0	4,398.0	4,150.0			3,828.5
2019-20*	5,555.0	5,503.0	5,238.0	4,803.0	3,908.0	3,996.7
2020-21	4,963.0					

* Provisional

FBR Tax GDP-Ratio

(Rs. Million)

Years	GDP	FBR Tax Collection	FBR Tax-GDP Ratio
2010-11	18,276,440	1,558,014	8.5
2011-12	20,046,500	1,882,693	9.4
2012-13	22,385,657	1,946,360	8.7
2013-14	25,168,805	2,254,531	9.0
2014-15	27,443,022	2,589,978	9.4
2015-16	29,075,633	3,112,472	10.7
2016-17	31,922,303	3,367,874	10.6
2017-18	34,616,302	3,843,755	11.1
2018-19	37,972,310	3,828,482	10.1
2019-20	41,726,683	3,996,716	9.6

Quarter-wise Net Collection (All Taxes)

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	293,495	380,805	411,009	475,356	537,883	590,205	627,121	764,956	832,252	959,115
Q2	368,159	459,932	477,968	556,060	634,054	780,700	845,216	956,693	962,558	1,135,016
Q3	358,495	439,660	463,309	543,283	603,196	718,095	796,343	906,185	907,581	966,326
Q4	537,865	602,296	594,074	679,832	814,845	1,023,472	1,099,194	1,215,921	1,126,091	936,259
Total	1,558,014	1,882,693	1,946,360	2,254,531	2,589,978	3,112,472	3,367,874	3,843,755	3,828,482	3,996,716

DIRECT TAXES

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	95,718	124,542	138,758	161,729	189,694	239,672	233,692	282,857	298,539	349,238
Q2	145,159	188,025	198,766	220,254	269,233	301,103	357,803	380,676	369,885	435,656
Q3	140,740	166,094	167,553	216,846	242,591	268,982	309,001	337,861	324,818	357,392
Q4	220,834	259,763	238,332	278,426	332,202	407,717	443,730	535,189	452,266	380,778
Total	602,451	738,424	743,409	877,255	1,033,720	1,217,474	1,344,226	1,536,583	1,445,508	1,523,064

INDIRECT TAXES

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	197,777	256,263	272,251	313,627	348,189	350,533	393,429	482,099	533,713	609,877
Q2	223,000	271,907	279,202	335,806	364,821	479,597	487,413	576,017	592,673	699,360
Q3	217,755	273,566	295,756	326,437	360,605	449,113	487,342	568,324	582,763	608,934
Q4	317,031	342,533	355,742	401,406	482,643	615,755	655,464	680,732	673,825	555,481
Total	955,563	1,144,269	1,202,951	1,377,276	1,556,258	1,894,998	2,023,648	2,307,172	2,382,974	2,473,652

SALES TAX (TOTAL)

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	133,701	185,317	197,487	235,836	258,206	243,426	261,498	314,415	335,075	404,656
Q2	148,902	195,689	194,669	245,848	255,551	335,118	315,941	372,093	352,937	452,890
Q3	140,068	187,378	203,831	235,109	246,592	307,498	320,221	367,217	351,697	392,676
Q4	210,686	236,515	246,541	279,589	327,441	416,329	431,305	431,581	419,504	346,582
Total	633,357	804,899	842,528	996,382	1,087,790	1,302,371	1,328,965	1,485,306	1,459,213	1,596,804

SALES TAX (IMPORTS)

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	63,957	104,122	111,852	121,656	142,188	142,163	148,430	192,729	193,367	220,508
Q2	78,094	107,430	97,893	125,024	132,578	165,735	170,834	198,105	192,426	226,304
Q3	69,929	101,348	102,571	113,099	125,914	159,962	176,463	197,241	196,064	228,595
Q4	96,668	117,498	117,515	135,551	152,348	210,453	206,838	236,144	228,500	200,926
Total	308,648	430,398	429,831	495,330	553,028	678,313	702,565	824,219	810,357	876,333

SALES TAX (DOMESTIC)

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	69,744	81,195	85,635	114,180	116,018	101,263	113,068	121,686	141,708	184,148
Q2	70,808	88,259	96,776	120,824	122,973	169,383	145,107	173,988	160,511	226,586
Q3	70,139	86,030	101,260	122,010	120,678	147,536	143,758	169,976	155,633	164,081
Q4	114,018	119,017	129,026	144,038	175,093	205,876	224,467	195,437	191,004	145,656
Total	324,709	374,501	412,697	501,052	534,762	624,058	626,400	661,087	648,856	720,471

FEDERAL EXCISE DUTY

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	26,911	28,435	22,462	25,380	25,460	27,484	31,057	38,812	42,095	49,994
Q2	31,236	25,016	29,456	32,281	38,496	46,240	54,368	51,275	60,241	75,075
Q3	30,941	31,354	28,900	32,153	40,380	43,373	41,728	54,194	60,595	61,403
Q4	48,265	37,659	40,146	48,270	57,912	70,958	70,758	69,212	75,255	63,998
Total	137,353	122,464	120,964	138,084	162,248	188,055	197,911	213,493	238,186	250,470

CUSTOMS DUTY

Rs. Million

Quarter	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Q1	37,165	42,511	52,302	52,411	64,523	79,623	100,874	128,872	156,543	155,227
Q2	42,862	51,202	55,077	57,677	70,774	98,239	117,104	152,649	179,495	171,395
Q3	46,746	54,834	63,025	59,175	73,633	98,242	125,393	146,913	170,471	154,855
Q4	58,080	68,359	69,055	73,547	97,290	128,468	153,401	179,939	179,066	144,901
Total	184,853	216,906	239,459	242,810	306,220	404,572	496,772	608,373	685,575	626,378

Month-wise Net Collection (All Taxes)

Rs. Million

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	77,148	112,276	106,876	124,257	124,260	148,643	158,398	206,607	251,087	277,329
AUGUST	99,940	120,506	123,359	147,221	178,926	182,025	207,003	237,275	253,077	298,670
SEPTEMBER	116,407	148,023	180,774	203,878	234,697	259,537	261,720	321,074	328,088	383,116
Quarter-1	293,495	380,805	411,009	475,356	537,883	590,205	627,121	764,956	832,252	959,115
OCTOBER	103,547	126,408	135,134	153,326	182,864	223,782	241,243	269,580	268,868	323,021
NOVEMBER	103,032	131,848	139,709	171,194	180,905	225,031	216,273	271,045	281,757	335,290
DECEMBER	161,580	201,676	203,125	231,540	270,285	331,887	387,700	416,068	411,933	476,705
Quarter-2	368,159	459,932	477,968	556,060	634,054	780,700	845,216	956,693	962,558	1,135,016
JANUARY	108,413	136,003	132,686	165,917	173,395	201,678	223,856	273,497	272,370	318,109
FEBRUARY	105,910	133,388	140,266	163,248	192,731	215,502	225,486	262,464	264,345	326,251
MARCH	144,172	170,269	190,357	214,118	237,070	300,915	347,001	370,224	370,866	321,966
Quarter-3	358,495	439,660	463,309	543,283	603,196	718,095	796,343	906,185	907,581	966,326
APRIL	129,686	145,795	153,197	170,220	198,511	243,060	249,957	294,666	277,610	242,951
MAY	159,623	181,764	173,269	208,186	234,511	300,807	330,960	352,501	330,125	229,279
JUNE	248,556	274,737	267,608	301,426	381,823	479,605	518,277	568,754	518,356	464,029
Quarter-4	537,865	602,296	594,074	679,832	814,845	1,023,472	1,099,194	1,215,921	1,126,091	936,259
Total	1,558,014	1,882,693	1,946,360	2,254,531	2,589,978	3,112,472	3,367,874	3,843,755	3,828,482	3,996,716

DIRECT TAXES*Rs. Million*

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	18,102	28,966	21,854	30,745	34,378	57,612	50,671	68,249	94,017	95,922
AUGUST	26,006	32,069	32,358	44,574	51,036	60,259	69,080	83,528	77,215	88,038
SEPTEMBER	51,610	63,507	84,546	86,410	104,280	121,801	113,941	131,080	127,307	165,278
Quarter-1	95,718	124,542	138,758	161,729	189,694	239,672	233,692	282,857	298,539	349,238
OCTOBER	34,218	39,659	45,304	50,466	66,913	73,626	88,636	93,327	79,389	105,442
NOVEMBER	32,668	45,421	48,440	58,790	65,095	73,470	81,120	98,873	98,862	102,833
DECEMBER	78,273	102,945	105,022	110,998	137,225	154,007	188,047	188,476	191,634	227,381
Quarter-2	145,159	188,025	198,766	220,254	269,233	301,103	357,803	380,676	369,885	435,656
JANUARY	36,860	41,580	40,161	56,918	65,749	64,639	81,740	95,706	90,721	112,569
FEBRUARY	37,206	51,235	48,743	61,151	74,623	71,020	80,019	89,631	79,836	107,743
MARCH	66,674	73,279	78,649	98,777	102,219	133,323	147,242	152,524	154,261	137,080
Quarter-3	140,740	166,094	167,553	216,846	242,591	268,982	309,001	337,861	324,818	357,392
APRIL	49,635	50,238	48,461	59,235	74,410	78,241	78,407	95,011	78,498	82,737
MAY	46,995	72,121	60,982	77,798	79,968	107,053	117,084	125,791	111,979	84,651
JUNE	124,204	137,404	128,889	141,393	177,824	222,423	248,239	314,387	261,789	213,390
Quarter-4	220,834	259,763	238,332	278,426	332,202	407,717	443,730	535,189	452,266	380,778
Total	602,451	738,424	743,409	877,255	1,033,720	1,217,474	1,344,226	1,536,583	1,445,508	1,523,064

INDIRECT TAXES

Rs. Million

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	59,046	83,310	85,022	93,512	89,882	91,031	107,727	138,358	157,070	181,407
AUGUST	73,934	88,437	91,001	102,647	127,890	121,766	137,923	153,747	175,862	210,632
SEPTEMBER	64,797	84,516	96,228	117,468	130,417	137,736	147,779	189,994	200,781	217,838
Quarter-1	197,777	256,263	272,251	313,627	348,189	350,533	393,429	482,099	533,713	609,877
OCTOBER	69,329	86,749	89,830	102,860	115,951	150,156	152,607	176,253	189,479	217,579
NOVEMBER	70,364	86,427	91,269	112,404	115,810	151,561	135,153	172,172	182,895	232,457
DECEMBER	83,307	98,731	98,103	120,542	133,060	177,880	199,653	227,592	220,299	249,324
Quarter-2	223,000	271,907	279,202	335,806	364,821	479,597	487,413	576,017	592,673	699,360
JANUARY	71,553	94,423	92,525	108,999	107,646	137,039	142,116	177,791	181,649	205,540
FEBRUARY	68,704	82,153	91,523	102,097	118,108	144,482	145,467	172,833	184,509	218,508
MARCH	77,498	96,990	111,708	115,341	134,851	167,592	199,759	217,700	216,605	184,886
Quarter-3	217,755	273,566	295,756	326,437	360,605	449,113	487,342	568,324	582,763	608,934
APRIL	80,051	95,557	104,736	110,985	124,101	164,819	171,550	199,655	199,112	160,214
MAY	112,628	109,643	112,287	130,388	154,543	193,754	213,876	226,710	218,146	144,628
JUNE	124,352	137,333	138,719	160,033	203,999	257,182	270,038	254,367	256,567	250,639
Quarter-4	317,031	342,533	355,742	401,406	482,643	615,755	655,464	680,732	673,825	555,481
Total	955,563	1,144,269	1,202,951	1,377,276	1,556,258	1,894,998	2,023,648	2,307,172	2,382,974	2,473,652

SALES TAX (TOTAL)*Rs. Million*

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	40,800	61,674	63,873	70,113	69,416	64,671	73,060	90,107	97,651	123,165
AUGUST	51,568	64,395	64,699	77,732	96,296	86,833	90,713	97,308	110,747	141,226
SEPTEMBER	41,333	59,248	68,915	87,991	92,494	91,922	97,725	127,000	126,677	140,265
Quarter-1	133,701	185,317	197,487	235,836	258,206	243,426	261,498	314,415	335,075	404,656
OCTOBER	46,784	63,726	61,286	75,954	79,633	104,640	102,993	116,300	116,511	143,202
NOVEMBER	46,207	61,006	64,403	83,171	82,925	108,898	81,037	107,683	107,108	150,469
DECEMBER	55,911	70,957	68,980	86,723	92,993	121,580	131,911	148,110	129,318	159,219
Quarter-2	148,902	195,689	194,669	245,848	255,551	335,118	315,941	372,093	352,937	452,890
JANUARY	46,579	65,578	66,202	80,169	72,663	93,814	92,627	116,087	109,880	132,669
FEBRUARY	44,994	57,066	65,072	73,755	82,843	100,743	95,481	111,620	112,239	143,862
MARCH	48,495	64,734	72,557	81,185	91,086	112,941	132,113	139,510	129,578	116,145
Quarter-3	140,068	187,378	203,831	235,109	246,592	307,498	320,221	367,217	351,697	392,676
APRIL	52,300	66,865	73,374	78,366	82,923	115,105	111,476	132,892	125,603	98,592
MAY	78,681	75,734	78,951	93,343	104,749	135,510	141,286	152,308	139,780	89,756
JUNE	79,705	93,916	94,216	107,880	139,769	165,714	178,543	146,381	154,121	158,234
Quarter-4	210,686	236,515	246,541	279,589	327,441	416,329	431,305	431,581	419,504	346,582
Total	633,357	804,899	842,528	996,382	1,087,790	1,302,371	1,328,965	1,485,306	1,459,213	1,596,804

SALES TAX (IMPORTS)*Rs. Million*

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	20,667	37,310	36,706	37,916	38,304	43,245	45,461	63,054	68,296	73,392
AUGUST	22,820	34,149	37,022	40,148	51,686	50,818	54,093	68,388	64,896	74,759
SEPTEMBER	20,470	32,663	38,124	43,592	52,198	48,100	48,876	61,287	60,175	72,357
Quarter-1	63,957	104,122	111,852	121,656	142,188	142,163	148,430	192,729	193,367	220,508
OCTOBER	25,136	33,833	31,793	40,597	45,218	56,847	51,074	65,834	66,328	74,261
NOVEMBER	22,197	34,902	33,597	44,263	43,361	54,300	57,166	64,998	62,465	75,195
DECEMBER	30,761	38,695	32,503	40,164	43,999	54,588	62,594	67,273	63,633	76,848
Quarter-2	78,094	107,430	97,893	125,024	132,578	165,735	170,834	198,105	192,426	226,304
JANUARY	25,610	36,330	34,390	41,782	38,850	47,369	54,721	69,062	69,312	80,101
FEBRUARY	20,816	31,323	31,665	35,702	42,565	52,518	53,334	61,528	63,219	81,814
MARCH	23,503	33,695	36,516	35,615	44,499	60,075	68,408	66,651	63,533	66,680
Quarter-3	69,929	101,348	102,571	113,099	125,914	159,962	176,463	197,241	196,064	228,595
APRIL	25,337	37,486	36,961	41,497	46,661	65,144	65,317	70,536	70,105	68,016
MAY	38,311	38,814	41,038	47,162	53,878	68,382	69,427	78,666	71,824	53,709
JUNE	33,020	41,198	39,516	46,892	51,809	76,927	72,094	86,942	86,571	79,201
Quarter-4	96,668	117,498	117,515	135,551	152,348	210,453	206,838	236,144	228,500	200,926
Total	308,648	430,398	429,831	495,330	553,028	678,313	702,565	824,219	810,357	876,333

SALES TAX (DOMESTIC)*Rs. Million*

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	20,133	24,364	27,167	32,197	31,112	21,426	27,599	27,053	29,355	49,773
AUGUST	28,748	30,246	27,677	37,584	44,610	36,015	36,620	28,920	45,851	66,467
SEPTEMBER	20,863	26,585	30,791	44,399	40,296	43,822	48,849	65,713	66,502	67,908
Quarter-1	69,744	81,195	85,635	114,180	116,018	101,263	113,068	121,686	141,708	184,148
OCTOBER	21,648	29,893	29,493	35,357	34,415	47,793	51,919	50,466	50,183	68,941
NOVEMBER	24,010	26,104	30,806	38,908	39,564	54,598	23,871	42,685	44,643	75,274
DECEMBER	25,150	32,262	36,477	46,559	48,994	66,992	69,317	80,837	65,685	82,371
Quarter-2	70,808	88,259	96,776	120,824	122,973	169,383	145,107	173,988	160,511	226,586
JANUARY	20,969	29,248	31,812	38,387	33,813	46,445	37,906	47,025	40,568	52,568
FEBRUARY	24,178	25,743	33,407	38,053	40,278	48,225	42,147	50,092	49,020	62,048
MARCH	24,992	31,039	36,041	45,570	46,587	52,866	63,705	72,859	66,045	49,465
Quarter-3	70,139	86,030	101,260	122,010	120,678	147,536	143,758	169,976	155,633	164,081
APRIL	26,963	29,379	36,413	36,869	36,262	49,961	46,159	62,356	55,498	30,576
MAY	40,370	36,920	37,913	46,181	50,871	67,128	71,859	73,642	67,956	36,047
JUNE	46,685	52,718	54,700	60,988	87,960	88,787	106,449	59,439	67,550	79,033
Quarter-4	114,018	119,017	129,026	144,038	175,093	205,876	224,467	195,437	191,004	145,656
Total	324,709	374,501	412,697	501,052	534,762	624,058	626,400	661,087	648,856	720,471

FEDERAL EXCISE DUTY*Rs. Million*

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	7,293	9,668	6,089	7,114	3,687	4,338	6,110	8,361	9,230	10,873
AUGUST	10,322	9,867	8,541	8,913	9,918	8,114	9,455	12,064	11,908	16,749
SEPTEMBER	9,296	8,900	7,832	9,353	11,855	15,032	15,492	18,387	20,957	22,372
Quarter-1	26,911	28,435	22,462	25,380	25,460	27,484	31,057	38,812	42,095	49,994
OCTOBER	10,242	8,507	11,588	10,457	14,492	15,369	15,414	13,494	16,430	20,161
NOVEMBER	10,779	9,596	8,974	10,498	10,958	12,455	16,680	15,889	18,361	27,992
DECEMBER	10,215	6,913	8,894	11,326	13,046	18,416	22,274	21,892	25,450	26,922
Quarter-2	31,236	25,016	29,456	32,281	38,496	46,240	54,368	51,275	60,241	75,075
JANUARY	10,564	11,640	8,919	9,899	11,622	11,151	10,419	13,498	15,206	19,165
FEBRUARY	9,761	8,453	9,899	10,467	13,157	14,540	12,463	17,565	20,742	21,707
MARCH	10,616	11,261	10,082	11,787	15,601	17,682	18,846	23,131	24,647	20,531
Quarter-3	30,941	31,354	28,900	32,153	40,380	43,373	41,728	54,194	60,595	61,403
APRIL	13,088	10,752	10,404	14,211	15,311	16,281	16,876	19,081	21,102	19,630
MAY	16,246	13,392	12,470	15,876	20,128	23,958	24,996	19,770	22,193	17,537
JUNE	18,931	13,515	17,272	18,183	22,473	30,719	28,886	30,361	31,960	26,831
Quarter-4	48,265	37,659	40,146	48,270	57,912	70,958	70,758	69,212	75,255	63,998
Total	137,353	122,464	120,964	138,084	162,248	188,055	197,911	213,493	238,186	250,470

CUSTOMS DUTY

Rs. Million

MONTHS	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
JULY	10,953	11,968	15,060	16,285	16,779	22,022	28,557	39,890	50,189	47,369
AUGUST	12,044	14,175	17,761	16,002	21,676	26,819	37,755	44,375	53,207	52,657
SEPTEMBER	14,168	16,368	19,481	20,124	26,068	30,782	34,562	44,607	53,147	55,201
Quarter-1	37,165	42,511	52,302	52,411	64,523	79,623	100,874	128,872	156,543	155,227
OCTOBER	12,303	14,516	16,956	16,449	21,826	30,147	34,200	46,459	56,538	54,216
NOVEMBER	13,378	15,825	17,892	18,735	21,927	30,208	37,436	48,600	57,426	53,996
DECEMBER	17,181	20,861	20,229	22,493	27,021	37,884	45,468	57,590	65,531	63,183
Quarter-2	42,862	51,202	55,077	57,677	70,774	98,239	117,104	152,649	179,495	171,395
JANUARY	14,410	17,205	17,404	18,931	23,361	32,074	39,070	48,206	56,563	53,706
FEBRUARY	13,949	16,634	16,552	17,875	22,108	29,199	37,523	43,648	51,528	52,939
MARCH	18,387	20,995	29,069	22,369	28,164	36,969	48,800	55,059	62,380	48,210
Quarter-3	46,746	54,834	63,025	59,175	73,633	98,242	125,393	146,913	170,471	154,855
APRIL	14,663	17,940	20,958	18,408	25,867	33,433	43,198	47,682	52,407	41,992
MAY	17,701	20,517	20,866	21,169	29,666	34,286	47,594	54,632	56,173	37,335
JUNE	25,716	29,902	27,231	33,970	41,757	60,749	62,609	77,625	70,486	65,574
Quarter-4	58,080	68,359	69,055	73,547	97,290	128,468	153,401	179,939	179,066	144,901
Total	184,853	216,906	239,459	242,810	306,220	404,572	496,772	608,373	685,575	626,378

Withholding Taxes Share (%) in D.T and Total Federal Taxes

(Rs. in Million)

Years	W.H.Taxes	Direct Taxes	Total Federal Taxes	Share of W.H.Tax in D.T (%)	Share of W.H.Tax in Federal Taxes (%)
2010-11	357,836	602,451	1,558,014	59.4	23.0
2011-12	420,457	738,424	1,882,693	56.9	22.3
2012-13	436,088	743,409	1,946,360	58.7	22.4
2013-14	571,667	877,255	2,254,531	65.2	25.4
2015-15	691,181	1,033,720	2,589,978	66.9	26.7
2015-16	831,634	1,217,474	3,112,472	68.3	26.7
2016-17	944,068	1,344,226	3,367,874	70.2	28.0
2017-18	1,046,917	1,536,583	3,843,755	68.1	27.2
2018-19	960,238	1,445,508	3,828,482	66.4	25.1
2019-20	1,091,411	1,523,064	3,996,716	71.7	27.3

DETAILED HEAD-WISE COLLECTION OF DIRECT TAXES

(Rs. in Million)

Heads of Collection	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
										Collection	Share (%)
1 CoD(a+b)	72,182	129,976	89,427	80,582	115,495	87,884	92,819	102,905	102,648	60,807	3.9
a) Arrear	15,259	16,529	9,138	12,707	23,611	12,860	19,937	17,693	18,497	13,555	0.9
U/s 146(B) (TASIS 2008)	-	-	-	-	-	46	164	82	106	-	0.0
b) Current	56,923	113,447	80,289	67,875	91,884	74,978	72,718	85,130	84,045	47,252	3.0
2 Voluntary Payment (a+b)	196,066	237,366	244,920	262,598	287,608	340,820	370,506	467,007	462,164	411,138	26.3
a) with Returns	11,852	14,968	14,771	13,761	17,915	38,462	45,394	131,216	117,830	60,474	3.9
b) U/S 147-Advance Tax	184,213	222,398	230,150	248,837	269,693	302,358	325,112	335,791	344,334	350,664	22.4
3 Withholding Taxes (j+k)	357,836	420,457	436,088	571,667	691,181	831,634	944,068	1,046,917	960,239	1,091,411	69.8
a) Imports	66,399	85,334	103,236	123,808	147,352	179,728	197,041	218,691	221,833	199,691	12.8
b) Salaries	45,581	57,339	50,056	64,552	79,460	92,253	111,188	133,362	76,410	129,423	8.3
c) Dividends	12,003	16,986	19,191	24,182	29,399	42,042	49,489	57,847	57,171	55,046	3.5
d) Bank Interest & Securities	23,584	33,824	35,339	40,675	49,785	48,200	42,595	45,646	58,136	128,107	8.2
e) Contracts	99,319	104,766	111,516	129,901	176,783	220,062	259,539	282,899	234,724	237,353	15.2
f) Exports	24,061	23,277	23,201	26,371	26,231	24,898	24,252	28,279	34,448	38,443	2.5
g) Cash Withdrawal	10,438	12,219	12,071	18,616	23,276	28,619	30,487	34,003	32,139	15,327	1.0
h) Electric Bills	14,313	14,636	16,026	19,758	27,541	25,526	25,840	33,832	35,558	45,427	2.9
i) Telephone/Mobile Phones	27,566	36,921	27,102	51,974	44,676	47,653	51,773	47,382	17,187	54,635	3.5
j) Sub Total (a to i)	323,263	385,302	397,737	499,838	604,505	708,982	792,204	881,941	767,606	903,452	57.8
k) Other Withholding Taxes	34,573	35,155	38,351	71,828	86,676	122,652	151,864	164,976	192,632	187,959	12.0
4 Sub-Total (1+2+3)	626,084	787,800	770,435	914,846	1,094,284	1,260,339	1,407,394	1,616,829	1,525,051	1,563,356	99.9
5 Miscellaneous	3,017	24,093	5,574	4,017	(25,135)	(18,144)	(33,697)	(32,282)	(15,263)	1,052	0.1
6 Total Gross Income Tax	629,102	811,893	776,009	918,863	1,069,149	1,242,195	1,373,697	1,584,547	1,509,789	1,564,408	100.0
7 Refunds	46,678	91,561	53,397	63,711	62,326	47,523	49,975	69,461	83,897	68,604	
8 Total Net Income Tax	582,424	720,332	722,612	855,153	1,006,823	1,194,671	1,323,722	1,515,086	1,425,892	1,495,804	
9 Others DT	20,027	18,092	20,797	22,103	26,897	22,803	20,504	21,497	19,616	27,260	
10 GROSS DT	649,129	829,985	796,806	940,966	1,096,046	1,264,998	1,394,201	1,606,044	1,529,405	1,591,668	
11 REFUND DT	46,678	91,561	53,397	63,711	62,326	47,523	49,975	69,461	83,897	68,604	
12 NET DT	602,451	738,424	743,409	877,255	1,033,720	1,217,474	1,344,226	1,536,583	1,445,508	1,523,064	

Major Revenue Spinners of Sales Tax Domestic (Net)

(Rs. Million)

S.No.	Commodities	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
											Collection	Share (%)
1	POL Products	153,276	150,379	177,582	258,624	258,526	285,098	236,125	298,534	248,512	234,582	32.6
2	Electrical Energy	8,191	9,841	8,910	16,518	19,910	33,165	42,095	47,837	50,006	91,826	12.7
3	Sugar	7,275	12,731	8,307	9,206	10,865	15,477	23,686	20,142	26,606	41,226	5.7
4	Cigarettes	11,527	12,522	10,909	17,672	20,981	23,767	17,562	20,527	23,109	23,231	3.2
5	Cement	4,862	8,049	10,909	20,106	23,290	28,336	29,730	24,098	21,633	21,213	2.9
6	Aerated Waters / Beverages	8,342	8,432	10,750	8,821	8,847	13,187	18,682	17,653	12,207	13,412	1.9
7	Iron & Steel Products	4,370	2,585	1,836	1,923	3,752	4,611	6,107	7,369	11,454	7,709	1.1
8	Services	20,655	17,410	6,245	849	1,384	15,735	8,535	9,672	7,003	7,500	1.0
9	Motor Cars	2,503	2,394	3,178	3,754	9,284	8,877	13,446	9,418	6,304	3,783	0.5
10	Auto Parts	2,483	2,310	2,529	2,276	2,373	3,249	3,718	5,083	5,262	3,424	0.5
11	Natural Gas	17,190	29,240	36,312	6,749	2,106	7,992	1,424	4,911	4,407	3,392	0.5
12	Tea	5,671	1,069	403	2,369	2,799	2,156	2,611	3,085	2,868	1,884	0.3
13	Services provided by Telecom.	52,658	49,131	18,320	4,425	2,570	1,922	1,490	537	788	678	0.1
14	Fertilizers	3,796	13,197	15,615	24,032	22,513	11,480	3,080	441	16,936	539	0.1
15	Scraps of Iron or Steel	2,160	3,644	3,433	4,816	1,579	1,545	1,581	1,563	629	143	0.0
Sub Total		304,959	322,934	315,238	382,139	390,778	456,597	409,872	470,868	437,724	454,540	63.1
Other		19,750	51,566	97,459	118,913	143,984	167,461	216,528	190,219	211,133	265,931	36.9
Sales Tax (Dom) Net		324,709	374,500	412,697	501,052	534,762	624,058	626,400	661,087	648,856	720,471	100.0

Major Revenue Spinners of Sales Tax Import

(Rs. Million)

S.No	Ch	Commodities	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
												Collection	Share (%)
1	27	POL Products	110,543	157,278	156,324	169,551	166,014	219,097	211,959	264,209	221,322	231,321	26.4
2	72	Iron and Steel	19,010	21,809	21,745	27,595	41,949	53,959	55,310	68,313	69,552	82,898	9.5
3	84	Machinery and Mechanical Appliances	12,640	22,638	19,533	26,096	38,039	50,627	62,869	68,631	72,229	62,570	7.1
4	39	Plastic Resins etc.	24,575	26,102	20,598	27,834	30,737	33,456	35,577	45,147	52,110	55,203	6.3
5	85	Electrical Machinery	9,664	14,099	14,515	18,769	35,385	42,338	49,993	51,737	57,097	51,986	5.9
6	15	Edible Oil	28,598	34,898	32,261	33,854	16,639	4,078	34,876	40,976	41,612	51,965	5.9
7	87	Vehicles (Non-Railway)	19,795	28,100	26,793	26,035	34,258	42,183	53,139	66,751	62,993	42,931	4.9
8	29	Organic Chemicals	8,374	9,582	9,964	13,300	13,030	13,281	13,376	17,554	20,165	31,238	3.6
9	12	Oil Seeds and Oleaginous Fruit etc	6,437	8,858	6,212	5,606	12,722	10,938	13,255	16,107	16,631	23,138	2.6
10	9	Tea & Coffee	5,879	5,654	3,744	6,757	7,293	11,446	12,080	13,289	16,863	18,377	2.1
11	48	Paper & Paperboard	7,964	7,377	5,879	7,367	8,968	9,657	9,980	12,094	14,327	12,590	1.4
12	38	Misc Chemical Products	5,369	6,436	6,501	9,008	10,235	8,957	7,993	8,775	10,444	11,504	1.3
13	40	Rubber Products	5,397	6,102	5,716	7,589	8,256	10,004	11,225	12,467	9,426	9,882	1.1
14	28	Organic/Inorganic Chemicals	2,204	6,470	6,932	6,473	7,951	8,412	7,479	5,539	7,128	7,660	0.9
15	31	Fertilizers	1,769	18,900	10,554	12,842	13,677	12,820	10,768	5,373	2,242	2,001	0.2
Sub Total			268,218	374,303	347,271	398,677	445,153	531,254	589,878	696,963	674,141	695,264	79.3
Others			40,476	56,104	82,571	96,674	107,932	147,165	112,852	127,370	136,296	181,076	20.7
Gross			308,694	430,407	429,842	495,351	553,085	678,419	702,730	824,333	810,437	876,340	100.0
Refund/Rebate			46	8	11	21	57	106	165	114	80	7	
Net			308,648	430,399	429,831	495,330	553,028	678,313	702,565	824,219	810,357	876,333	

Major Revenue Spinners of FED

(Rs. Million)

S.No.	Commodities	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
											Collection	Share (%)
1	Cigarettes	47,070	53,492	62,010	72,089	82,459	90,919	66,324	67,139	90,981	89,815	35.9
2	Cement	15,469	12,686	10,929	11,211	12,082	14,528	36,820	53,961	57,561	71,228	28.4
3	Services	11,056	10,425	13,286	20,031	28,108	40,808	46,971	44,860	44,085	32,076	12.8
4	Beverages	9,148	7,920	9,121	12,518	13,342	18,018	22,457	22,349	22,989	28,400	11.3
5	Natural Gas	11,656	12,032	11,588	11,549	11,628	11,896	11,295	10,660	9,252	9,803	3.9
6	POL Products	5,110	5,839	177	105	85	99	112	81	831	3,145	1.3
Sub- Total		99,509	102,394	107,111	127,502	147,704	176,267	183,980	199,049	225,699	234,467	93.6
All Other		37,847	20,198	14,006	10,584	14,560	12,199	13,933	14,450	12,487	16,003	6.4
Gross		137,356	122,592	121,117	138,086	162,264	188,466	197,913	213,499	238,186	250,470	100.0
Refund		3	128	153	2	16	411	2	6	0	0	
Net		137,353	122,464	120,964	138,084	162,248	188,055	197,911	213,493	238,186	250,470	

Major Revenue Spinners of Customs Duty

(Rs. Million)

S.No	Ch	Commodities	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
												Collection	Share (%)
1	27	POL Products	21,402	17,554	20,399	16,761	24,413	37,992	60,921	70,650	79,367	83,225	13.0
2	85	Electrical Machinery	9,528	9,928	10,396	11,326	22,584	21,382	26,093	30,931	42,240	59,873	9.4
3	87	Vehicles	28,097	43,090	42,306	36,314	49,409	61,947	78,313	97,094	81,459	56,852	8.9
4	72	Iron and Steel	7,574	7,813	7,057	5,820	10,713	30,230	33,228	41,442	47,193	45,438	7.1
5	84	Mechanical Appliances	10,929	11,606	12,363	13,742	20,289	26,191	35,628	38,985	42,484	32,930	5.2
6	15	Edible Oil	17,263	18,417	20,247	20,659	21,183	25,910	24,944	28,205	31,652	29,420	4.6
7	39	Plastic Resins etc.	8,832	8,807	8,821	11,056	13,198	15,813	17,042	21,793	25,455	23,937	3.7
8	9	Tea & Coffee	3,542	3,548	3,731	3,714	4,203	6,386	7,351	8,353	12,043	14,755	2.3
9	48	Paper & Paperboard	7,277	6,574	5,173	5,900	8,161	8,889	9,591	11,738	15,131	14,453	2.3
10	29	Organic Chemicals	3,923	3,873	3,917	4,337	5,852	6,449	6,656	8,678	11,923	9,712	1.5
11	32	Dyes and Paints	2,681	2,538	2,671	3,611	4,077	4,838	5,408	6,443	9,021	9,024	1.4
12	4	Dairy Produce, Eggs, Honey	2,769	2,479	2,235	2,879	5,372	4,577	8,016	9,048	7,850	7,652	1.2
13	54	Textile Materials	4,453	4,289	3,396	4,826	5,564	7,018	8,356	10,072	11,401	7,080	1.1
14	69	Ceramic Products	2,024	2,414	2,223	3,430	4,676	7,543	7,656	12,188	11,473	6,664	1.0
15	55	Staple Fibres	3,213	3,328	3,127	3,948	6,024	6,415	5,799	3,670	3,852	2,789	0.4
Sub Total			133,507	146,258	148,062	148,322	205,718	271,580	335,002	399,291	432,544	403,804	63.2
Others			59,873	79,102	101,759	103,220	109,593	144,986	172,865	223,833	269,601	234,869	36.8
Gross			193,380	225,360	249,821	251,542	315,311	416,566	507,867	623,124	702,145	638,673	100.0
Refund/Rebate			8,527	8,454	10,362	8,732	9,091	11,994	11,095	14,751	16,570	12,295	
Net			184,853	216,906	239,459	242,810	306,220	404,572	496,772	608,373	685,575	626,378	

Value of Imports

(Rs. in Million)

Years	Import Value	Growth (%)	Dutiable Imports	Growth (%)	Duty Free Imports	Growth (%)
2010-11	3,457,899	18.8	1,521,329	14.1	1,936,570	22.8
2011-12	4,012,198	16.0	1,600,186	5.2	2,412,012	24.6
2012-13	4,349,880	8.4	1,652,823	3.3	2,697,057	11.8
2013-14	4,634,974	6.6	1,778,444	7.6	2,856,530	5.9
2015-15	4,719,399	1.8	2,703,371	52.0	2,016,028	-29.4
2015-16	4,721,978	0.1	3,467,318	28.3	1,254,660	-37.8
2016-17	5,583,637	18.2	4,067,138	17.3	1,516,499	20.9
2017-18	6,749,672	20.9	4,662,323	14.6	2,087,349	37.6
2018-19	7,499,468	11.1	5,054,709	8.4	2,444,759	17.1
2019-20*	7,057,323	-5.9	4,455,140	-11.9	2,602,183	6.4
10 Years Average Growth		9.6		13.9		8.0

* Provisional

NET COLLECTION FOR LAST TEN YEARS

(Rs. in Million)

Tax Heads	2019-20*	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
A DOMESTIC TAXES (1 to 3)	3,370,338	3,142,907	3,235,382	2,871,102	2,707,900	2,283,758	2,011,721	1,706,901	1,665,787	1,373,161
1 DIRECT TAXES	1,523,064	1,445,508	1,536,583	1,344,226	1,217,474	1,033,720	877,255	743,409	738,424	602,451
2 SALES TAX (a+b)	1,596,804	1,459,213	1,485,306	1,328,965	1,302,371	1,087,790	996,382	842,528	804,899	633,357
a) ST (Import)	876,333	810,357	824,219	702,565	678,313	553,028	495,330	429,831	430,399	308,648
b) ST (Domestic)	720,471	648,856	661,087	626,400	624,058	534,762	501,052	412,697	374,500	324,709
3 FED (a+b)	250,470	238,186	213,493	197,911	188,055	162,248	138,084	120,964	122,464	137,353
a) FED (Import)	9,518	12,667	10,246	11,822	10,785	13,217	9,591	7,153	8,857	19,521
b) FED (Domestic)	240,952	225,519	203,247	186,089	177,270	149,031	128,493	113,811	113,607	117,832
B CUSTOMS	626,378	685,575	608,373	496,772	404,572	306,220	242,810	239,459	216,906	184,853
GRAND TOTAL (A+B)	3,996,716	3,828,482	3,843,755	3,367,874	3,112,472	2,589,978	2,254,531	1,946,360	1,882,693	1,558,014

FEDERAL TAX RECEIPTS (NET) 1948-49 to 2019-20

(Rs. Million)

Years	Direct Taxes	ST (Total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1948-49	50	-	-	-	45	216	311
1949-50	90	-	-	-	39	319	448
1950-51	100	-	-	-	54	631	785
1951-52	133	116	116	-	71	631	951
1952-53	162	141	141	-	92	487	882
1953-54	166	110	110	-	147	278	701
1954-55	185	141	141	-	141	308	775
1955-56	208	167	167	-	144	446	965
1956-57	197	191	191	-	149	347	884
1957-58	229	220	220	-	174	355	978
1958-59	413	263	263	-	236	369	1,281
1959-60	303	270	270	-	248	357	1,178
1960-61	322	362	362	-	288	428	1,400
1961-62	383	378	378	-	297	507	1,565
1962-63	428	423	423	-	386	523	1,760
1963-64	472	512	512	-	559	540	2,083
1964-65	555	588	588	-	636	719	2,498
1965-66	583	613	613	-	787	703	2,686
1966-67	615	684	684	-	1,187	813	3,299
1967-68	643	401	401	-	1,385	784	3,213
1968-69	742	485	485	-	1,522	1,153	3,902
1969-70	958	522	522	-	1,890	1,240	4,610
1970-71	949	608	608	-	2,020	1,407	4,984
1971-72	1,257	482	482	-	2,111	1,312	5,162
1972-73	1,195	461	461	-	2,211	2,641	6,508
1973-74	1,257	692	692	-	2,895	4,175	9,019
1974-75	1,447	1,074	1,074	-	3,670	4,746	10,937
1975-76	2,244	1,200	1,200	-	4,585	5,164	13,193
1976-77	2,734	1,363	1,363	-	5,429	6,138	15,664
1977-78	2,909	1,590	1,590	-	6,299	8,390	19,188
1978-79	3,424	1,935	1,935	-	6,916	10,124	22,399
1979-80	5,333	2,410	2,410	-	9,701	12,572	30,016
1980-81	7,182	2,893	2,893	-	10,413	14,276	34,764
1981-82	8,486	3,251	2,651	600	11,740	15,074	38,551
1982-83	8,634	3,489	2,774	715	12,675	18,510	43,308
1983-84	8,788	4,624	3,651	973	15,387	21,532	50,331

1984-85	9,312	4,674	3,541	1,133	15,053	23,371	52,410
1985-86	9,782	4,928	3,567	1,361	15,149	29,343	59,202
1986-87	10,568	6,409	4,574	1,835	14,960	33,364	65,301
1987-88	11,841	8,743	5,172	3,571	16,840	38,001	75,425
1988-89	13,920	14,700	7,514	7,186	19,399	42,362	90,381
1989-90	15,642	18,574	8,639	9,935	21,433	48,584	104,233
1990-91	19,871	17,008	7,788	9,220	23,087	50,528	110,494
1991-92	28,851	20,799	9,969	10,830	28,305	61,821	139,776
1992-93	36,771	23,521	11,057	12,464	31,546	61,400	153,238
1993-94	43,452	30,379	14,304	16,075	34,520	64,240	172,591
1994-95	61,660	43,574	23,260	20,314	43,691	77,653	226,578
1995-96	78,165	49,841	28,090	21,751	51,115	88,916	268,037
1996-97	85,060	55,668	35,889	19,779	55,265	86,094	282,087
1997-98	103,182	53,942	29,705	24,237	62,011	74,496	293,631
1998-99	110,207	72,105	43,010	29,095	60,905	65,292	308,509
1999-00	112,950	116,711	67,261	49,450	55,784	61,659	347,104
2000-01	124,585	153,565	88,554	65,011	49,080	65,047	392,277
2001-02	142,505	166,561	92,779	73,782	47,186	47,818	404,070
2002-03	151,898	195,139	105,605	89,534	44,754	68,836	460,627
2003-04	165,079	219,167	125,875	93,292	45,552	91,045	520,843
2004-05	183,372	238,537	144,845	93,692	53,104	115,374	590,387
2005-06	224,988	294,798	171,445	123,353	55,272	138,384	713,442
2006-07	333,737	309,396	175,909	133,487	71,804	132,299	847,236
2007-08	387,861	377,430	196,034	181,396	92,137	150,663	1,008,091
2008-09	443,548	451,744	203,715	248,029	117,455	148,403	1,161,150
2009-10	525,977	516,348	247,246	269,102	124,784	160,273	1,327,382
2010-11	602,451	633,357	308,648	324,709	137,353	184,853	1,558,014
2011-12	738,424	804,899	430,399	374,500	122,464	216,906	1,882,693
2012-13	743,409	842,528	429,831	412,697	120,964	239,459	1,946,360
2013-14	877,255	996,382	495,330	501,052	138,084	242,810	2,254,531
2014-15	1,033,720	1,087,790	553,028	534,762	162,248	306,220	2,589,978
2015-16	1,217,474	1,302,371	678,313	624,058	188,055	404,572	3,112,472
2016-17	1,344,226	1,328,965	702,565	626,400	197,911	496,772	3,367,874
2017-18	1,536,583	1,485,306	824,219	661,087	213,493	608,373	3,843,755
2018-19	1,445,508	1,459,213	810,357	648,856	238,186	685,575	3,828,482
2019-20*	1,523,064	1,596,804	876,333	720,471	250,470	626,378	3,996,716