



YEAR BOOK 2022-23

REVENUE DIVISION
MINISTRY OF FINANCE
GOVERNMENT OF PAKISTAN
ISLAMABAD



The Revenue Division Yearbook FY2022-23 has been prepared by the team of Directorate General of Revenue Analysis (DGRA).

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Our Vision

To be a modern, progressive, effective, autonomous, and credible organization for optimizing revenue by providing quality service and promoting compliance with related tax laws.

Our Mission

Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce.

Our Values

- *Integrity*
- *Professionalism*
- *Teamwork*
- *Courtesy*
- *Fairness*
- *Transparency*
- *Responsiveness*

YEARLY ACTIVITIES RELATING TO FBR



THE POST BUDGET PRESS CONFERENCE, FBR HEADQUARTERS.



THE FM VISITED THE FBR HQs AND PRESIDED A MEETING ON THE REVENUE PERFORMANCE OF FBR

FEDERAL BUDGET FY2024 PROPOSALS MEETING





US COMMERCIAL COUNSELOR MR. NATHAN SEIFERT, AT FBR HQs



AMBASSADOR OF QATAR SHEIKH SAOUD BIN ABDUL RAHMAN BIN FAISAL AL-THANI VISITED FBR HQs



***WOMEN CHAMBER OF COMMERCE & INDUSTRY DELEGATION MEETS
CHAIRMAN FBR/SECRETARY REVENUE DIVISION***



***A TEAM OF WORLD BANK ECONOMISTS MEETS CHAIRMAN FBR/SECRETARY
REVENUE DIVISION***



BRITISH HIGH COMMISSION'S DEVELOPMENT DIRECTOR AND TEAM AT FBR HQs



SIR MICHAEL BARBER, AN INTERNATIONAL EXPERT IN GOVERNANCE REFORM MEETS CHAIRMAN FBR/SECRETARY REVENUE DIVISION



***GOVERNOR STATE BANK OF PAKISTAN MR. JAMEEL AHMAD, CALLS ON
CHAIRMAN FBR/SECRETARY REVENUE DIVISION***



BATCH OF 33RD SMC VISITED FBR HQs



***GUJRANWALA CHAMBER OF COMMERCE AND INDUSTRY (GCCCI) MEETING
CHAIRMAN FBR/SECRETARY REVENUE DIVISION***



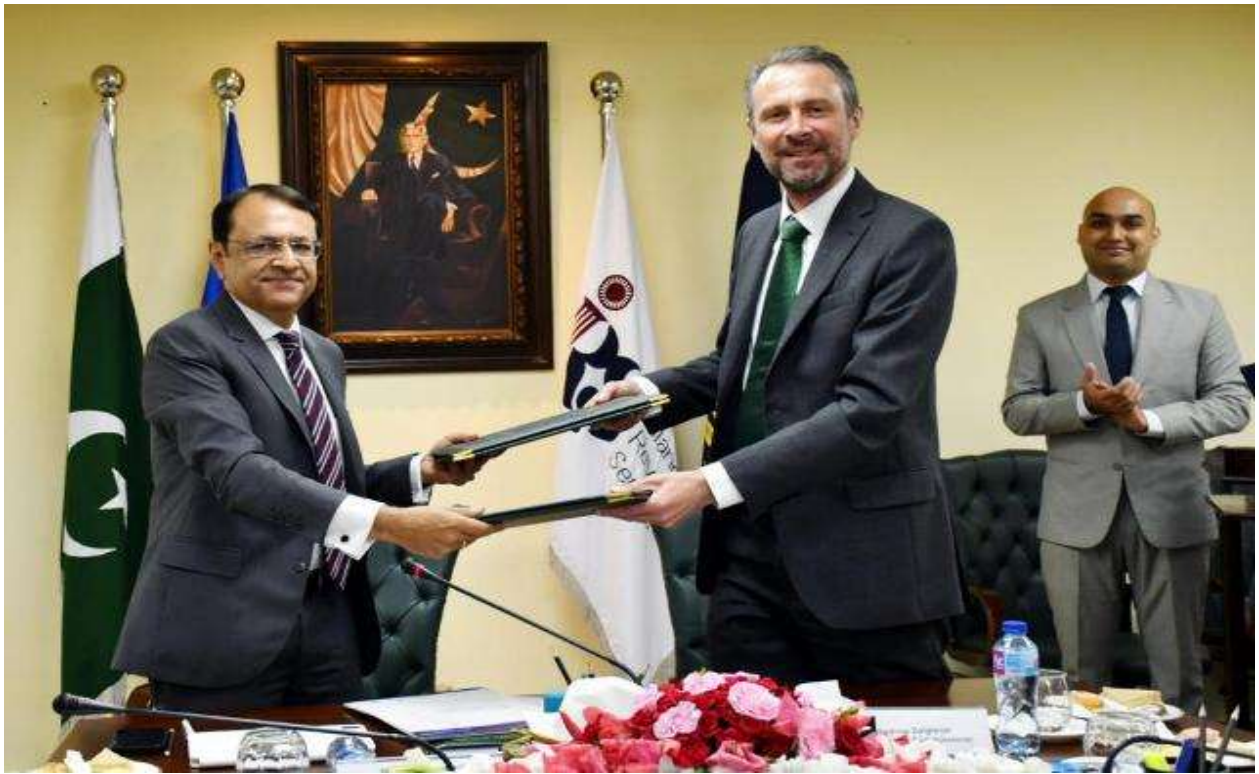
***A DELEGATION OF SIALKOT CHAMBER OF COMMERCE & INDUSTRY CALLS
ON FEDERAL MINISTER FOR FINANCE AT FBR HQs***



***ALL PAKISTAN ANJUMAN-E-TAJRAN (APAT) MEETS FM AT FBR HEADQUARTERS
FEDERAL BUDGET PROPOSAL MEETINGS***



***CONFERENCE OF INTERNATIONAL DONORS AND DEVELOPMENT PARTNERS,
ATTENDED BY REPRESENTATIVES FROM MULTILATERAL DONOR AGENCIES
(IMF, WORLD BANK, ADB, OECD, FCDO, JICA, GIZ & HMRC).***



MOU BETWEEN FBR AND HIS MAJESTY'S REVENUE AND CUSTOMS OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (HMRC)



PAKISTAN & AFGHANISTAN SIGN DRAFT CONVENTION FOR AVOIDANCE OF DOUBLE TAXATION



WORLD BANK TEAM DISCUSSES PAKISTAN RAISING REVENUE PROGRAM



TWO DAYS NATIONAL CONSULTATION WORKSHOP FOR ESTABLISHING AN ADVANCE PASSENGER INFORMATION (API) & PASSENGER NAME RECORD (PNR) SYSTEM WITH THE SUPPORT OF UNITED NATIONS



FBR SIGNS DATA SHARING AGREEMENTS WITH BALUCHISTAN BOARD OF REVENUE



VISIT OF CHAIRMAN FBR TO CUSTOMS INTELLIGENCE HEADQUARTERS



CHAIRMAN FBR HOLDS E-KACHEHRI AS PART OF FBR'S FACILITATION DRIVE



REVENUE LEAKAGES MEETING AT FBR HQS CHAIRED BY DR. AISHA GHANUS PASHA MINISTER OF STATE FOR FINANCE AND REVENUE



FBR LAUNCHES IRIS 2.0, REDEFINING USER EXPERIENCE & EFFICIENCY



CHAIRMAN FBR/SECRETARY REVENUE DIVISION INAUGURATES NEW OFFICE PREMISES OF LTO LAHORE

***FINANCE MINISTER CHAIRS BOARD-IN-COUNCIL MEETING TO BID
FAREWELL TO OUTGOING CHAIRMAN FBR / SECRETARY REVENUE DIVISION***



***OFFICERS OF INLAND REVENUE SERVICE ISLAMABAD/RAWALPINDI
REGION HOSTED A FAREWELL DINNER IN HONOUR OF MR. ASIM AHMAD,
CHAIRMAN FBR / SECRETARY REVENUE DIVISION***





CHAIRMAN FBR/SECRETARY REVENUE DIVISION INAUGURATES TAX OFFICE AT MURREE



FINANCE MINISTER COMMENDS SERVICES OF MEMBER (ADMN)

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Foreword

The global economy continues to face multiple challenges including extraordinary inflationary pressures, tightening of monetary policy, slowdown in international trade, unemployment, declining demand, and insistent worldwide recession. Moreover, the Russia-Ukraine war has further deepened the economic crisis. FY2023 remained highly challenging for economy of Pakistan as well. The unfavourable factors like; mounting inflation, negative growth in imports and LSM and a less than one percent growth in GDP played the role of strong headwinds thus, not allowing the national economy to grow well.

*However, despite these challenges FBR has been able to achieve its revised target of Rs. 7,200 billion by nearly 100 percent by collecting **Rs. 7,164 billion**. In absolute terms Rs. 1,016 billion additional revenues have been collected as compared to PFY, registering a growth of 16.5 percent. It is also noteworthy that first time in the history of country, FBR's revenue collection surpassed the Rs.7 trillion mark. Nonetheless, the performance of revenue organization, despite economic recession, is highly commendable. Tax-wise break-up reveals that the direct taxes have been on the top with 43.2 percent growth and surpassing the target by around Rs.419 billion during FY2023. The FED revenue increased by 15.4 percent, sales tax by 2.3 percent and customs duties recorded a negative growth of 7.8 percent. Major factor for slightly lower than expected collation has been the negative growth in imports during FY2023. Had the import growth been positive, FBR could have even surpassed the target.*

The current issue of Revenue Division Yearbook provides an update on FBR's revenue collection efforts during FY2022-23. The current issue also includes an update on FBR reforms. The analysis in the Yearbook provides an insight into performance of various components of federal taxes. Efforts of the team of Directorate General of Revenue Analysis are commendable in bringing out this issue of Revenue Division Yearbook. Suggestions and comments for improvement of this publication will add value for future.

(Malik Amjed Zubair Tiwana)
Secretary Revenue Division /
Chairman Federal Board of Revenue

Abbreviation

BTB	Broadening of Tax Base
CD	Customs Duty
CFY	Current Financial Year
CH	Chapter
CIR	Commissioner Inland Revenues
COD	Collection on Demand
DT	Direct Taxes
FY	Fiscal Year
TY	Tax Year
HRM	Human Resource Management
IRS	Inland Revenue Service
PFY	Previous Financial Year
POL	Petroleum, Oil & Lubricants
POS	Point of Sale
PRAL	Pakistan Revenue Automation Limited
RTO	Regional Tax Office
ST	Sales Tax
STD	Sales Tax Domestic
STM	Sales Tax Import
WHT	Withholding Tax

Chapter 1

Structure of the Revenue Organization

Brief History

The Central Board of Revenue (CBR), predecessor of the FBR was established on April 01, 1924 through enactment of the CBR Act, 1924. In 1944, a full-fledged Revenue Division was created under the Ministry of Finance. After independence, this arrangement continued till 31st August 1960 when on the recommendations of the Administrative Re-Organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline its functions. Consequently, the post of Chairman, CBR was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government and for effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. However, it was abolished in January 1995, and CBR reverted to the pre-1991 position only to be re-established on December 01, 1998. Since then, the Revenue Division exists but a new Act was promulgated under which the organization was renamed as Federal Board of Revenue (FBR) in July, 2007 with substantial restructuring of its functions.

Functions of Revenue Division/ FBR

In the existing setup, the Chairman, FBR, as executive head of the Federal Board of Revenue also generally holds the position of Secretary Revenue Division and performs the following functions.

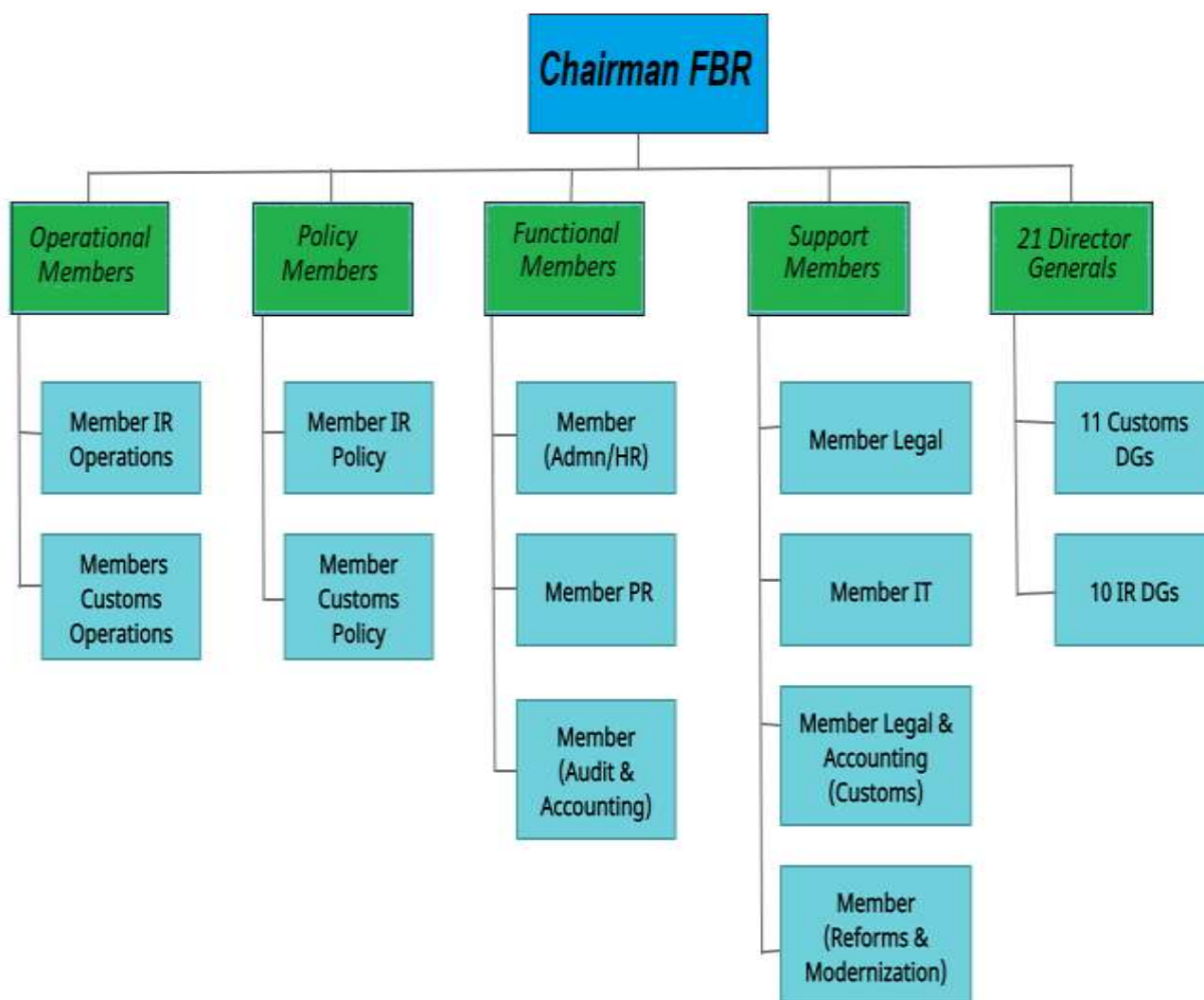
- Formulation and administration of taxation policy
- Levy and collection of federal taxes
- Quasi-judicial function of hearing of appeals
- Entering avoidance of double-taxation treaties with other countries
- Liaise with all Ministries, Chambers of Commerce, and Industry as well as International Organizations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

Secretary Revenue Division / Chairman's responsibilities also involve interaction with the offices of the President, the Prime Minister, all economic Ministries as well as trade and industry.

Organizational Set-up

In the present setup, Secretary Revenue Division/Chairman FBR, is assisted by the following Members and Additional Secretaries. The Revenue Division is divided along four broad functional categories. Besides its top tier, senior management also includes various Director Generals, Chief Commissioners and Chief Collectors.

Organogram of FBR



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

CHAIRPERSON, CBR/FBR

1)	Malik Amjed Zubair Tiwana (Current Chairman)	01.08.2023	
2)	Mr. Asim Ahmad	27.04.2022	31.07.2023
3)	Dr. Muhammad Ashfaq Ahmed	24.08.2021	27.04.2022
4)	Mr. Asim Ahmad	09.04.2021	24.08.2021
5)	Mr. Muhammad Javed Ghani	07.07.2020	09.04.2021
6)	Ms. Nausheen Javaid Amjad	08.04.2020	06.07.2020
7)	Ms. Nausheen Javaid Amjad (Acting Chairperson)	06.01.2020	08.04.2020
8)	Syed Muhammad Shabbar Zaidi	10.05.2019	06.01.2020
9)	Mr. Mohammad Jehanzeb Khan	29.08.2018	10.05.2019
10)	Ms. Rukhsana Yasmin	02.07.2018	29.08.2018
11)	Mr. Tariq Mahmood Pasha	04.07.2017	02.07.2018
12)	Dr. Muhamad Irshad	19.01.2017	30.06.2017
13)	Mr. Nisar Muhammad Khan	17.11.2015	18.01.2017
14)	Mr. Tariq Bajwa	02.07.2013	17.11.2015
15)	Mr. Ansar Javed	10.04.2013	30.06.2013
16)	Mr. Ali Arshad Hakeem	10.07.2012	09.04.2013
17)	Mr. Mumtaz Haider Rizvi	21.01.2012	10.07.2012
18)	Mr. Salman Siddique	24.12.2010	21.01.2012
19)	Mr. Sohail Ahmad	18.05.2009	18.03.2010
20)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
21)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
22)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
23)	Mr. Alvi Abdul Rahim	13.07.1995	28.08.1996
24)	Mr. Sajjad Hasan	24.07.1991	03.10.1991
25)	Mr. Ahadullah Akmal	16.08.1990	24.07.1991
26)	Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
27)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
28)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
29)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
30)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
31)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
32)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
33)	Mr. M. Zulfiqar	11.10.1971	17.11.1973

SECRETARY REVENUE DIVISION

1)	Malik Amjed Zubair Tiwana	01.08.2023	
2)	Mr. Asim Ahmad	28.04.2022	31.07.2023
3)	Dr. Muhammad Ashfaq Ahmed	24.08.2021	27.04.2022
4)	Mr. Asim Ahmad	09.04.2021	24.08.2021
5)	Mr. Muhammad Javed Ghani	08.07.2020	09.04.2021

6)	Mr. Mohammad Jehanzeb Khan	29.08.2018	10.05.2019
7)	Ms. Rukhsana Yasmin	02.07.2018	29.08.2018
8)	Mr. Tariq Mahmood Pasha	04.07.2017	02.07.2018
9)	Dr. Muhammad Irshad	19.01.2017	30.06.2017
10)	Mr. Nisar Muhammad Khan	19.02.2016	18.01.2017
11)	Mr. Tariq Bajwa	05.07.2013	17.11.2015
12)	Mr. Ansar Javed	10.04.2013	30.06.2013
13)	Mr. Ali Arshad Hakeem	10.07.2012	09.04.2013
14)	Mr. Mumtaz Haider Rizvi	21.01.2012	10.07.2012
15)	Mr. Salman Siddique	24.12.2010	21.01.2012
16)	Mr. Sohail Ahmed	18.03.2010	24.12.2010
17)	Mr. Ahmad Waqar	24.07.2008	18.05.2009
18)	Mr. M. Abdullah Yusuf	01.11.2007	23.07.2008
19)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
20)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
21)	Mian Iqbal Farid	07.11.1998	06.11.1999
22)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
23)	Mr. Javed Talat	26.07.1993	01.07.1994
24)	Qazi M. Alimullah	03.05.1993	17.07.1993
25)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
26)	Mr. Sajjad Hasan	03.10.1991	03.11.1992

SECRETARY GENERAL REVENUE DIVISION/ CHAIRPERSON, FBR

1)	Mr. M. Abdullah Yusuf	14.06.2006	23.07.2008
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VICE CHAIRPERSON, CHAIRPERSON CBR

1)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
2)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
3)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
4)	Alvi Abdul Rahim	13.07.1995	28.08.1996
	(Remained vice Chairperson of CBR before becoming Chairperson CBR)		

FINANCE SECRETARIES/ EX-OFFICIO CHAIRPERSON, CBR

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

Chapter 2

FBR Revenue Collection vis-à-vis Target

FY2022-23 would be remembered as a historic year as federal tax collection scaled a new height by surpassing **Rs. 7 trillion** mark for the first time in the history of the country. However, the collection remained marginally short by 0.5% of the revised target. The target of direct taxes has been surpassed by Rs. 420 billion (14.7%) while the targets of sales tax, federal excise and customs duty lagged behind by Rs. 217 billion (7.7%), Rs. 87 billion (19%) and Rs. 152 billion (14%) respectively (Table 1).

Table 1: Comparison of Collection FY2022-23 vis-a-vis Target

(Rs. Billion)

Tax Head	Target		Collection (Provisional)	Achievement of Revised Target	
	Original Target	Revised Target		Absolute	%age
Direct Taxes	3,039	2,851	3,271	420	114.7
Sales Tax	3,076	2,808	2,591	-217	92.3
Federal Excise	402	457	370	-87	81.0
Customs duty	953	1,084	932 (*)	-152	86.0
All Taxes	7,470	7,200	7,164 (**)	-36	99.5

(*) This amount includes Rs. 13.8 (b) of Export Development Surcharge (EDS) which is the sole item not reconciled with AGPR till the publication of this report.

(**) Collection for FY2022-23 is provisional, subject to final reconciliation with AGPR.

In absolute terms during FY2022-23, FBR has collected Rs. 7,164 billion against Rs. 6,149 billion collected in the previous financial year (PFY), indicating a growth of 16.5 percent. All taxes have recorded a positive growth except customs duty (Table 2).

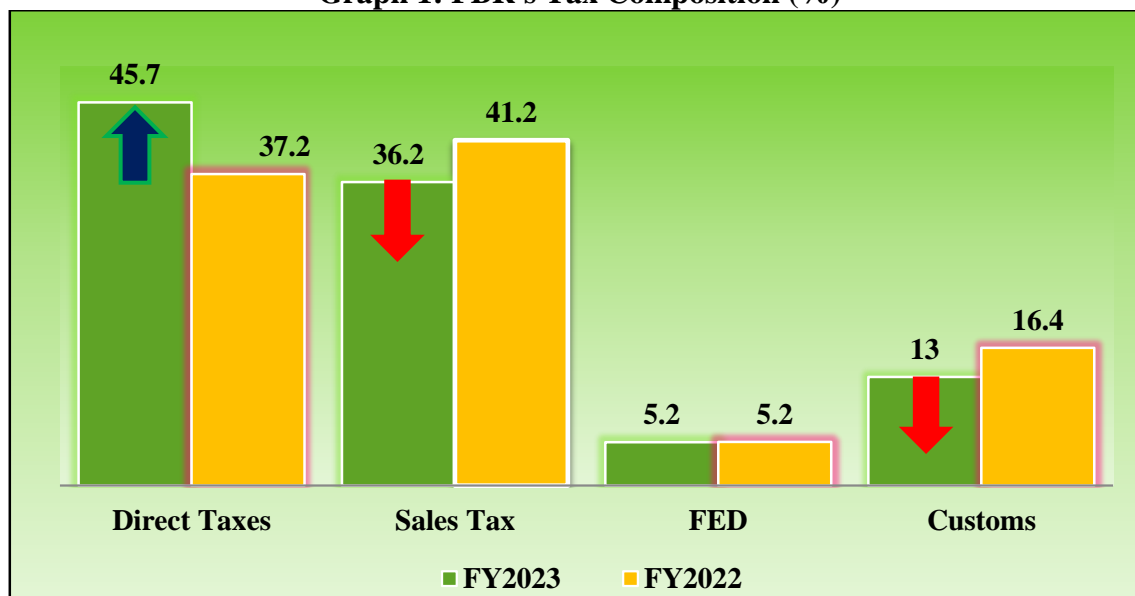
Table 2: Comparison of Net Collection FY2022-23 vis-a-vis FY2021-22

(Rs. Billion)

Tax Head	FY2022-23 (Provisional)	FY2021-22	Growth (%)
Direct Taxes	3,271	2,285	43.2
Sales Tax	2,591	2,532	2.3
Federal Excise	370	321	15.4
Customs duty	932	1,011	-7.8
All Taxes	7,164	6,149	16.5

In absolute terms, around Rs. 1,016 billion has been collected more than the amount collected in PFY. Direct taxes exhibited highest growth at 43.2 percent, followed by FED 15.4 percent and sales tax 2.3 percent while custom duty recorded negative growth of 7.8 percent.

During FY2022-23, direct taxes became the top revenue generator with 45.7 percent share, followed by sales tax with 36.2 percent, customs duty 13 percent and FED 5.2 percent (Graph 1).

Graph 1: FBR's Tax Composition (%)

Growth Trends

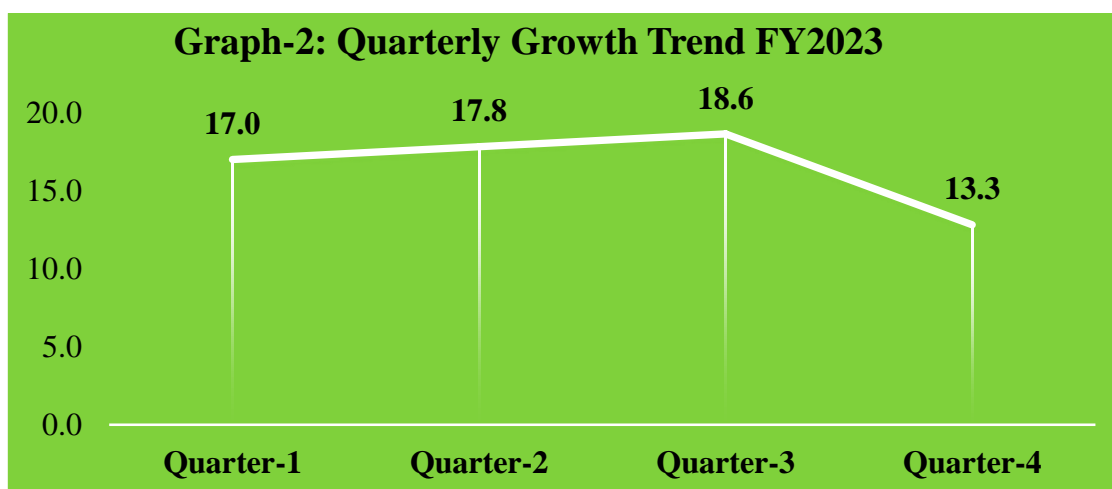
During FY2022-23, the FBR collection recorded an impressive growth despite the challenges faced by the country at both national and international level. The impact of these challenges became more profound with the passage of time. The growth trend during first half of FY2023 was 17.4 percent that deteriorated to 13.3 percent during the second half (Table 3).

Table 3: Comparison of Net Revenue Collection

(Rs. Billion)

Tax Head	Jul-Dec			Jan-Jun			July-June		
	2022-23	2021-22	Growth (%)	2022-23	2021-22	Growth (%)	2022-23	2021-22	Growth (%)
Direct Taxes	1,526	1,021	49.4	1,745	1,268	37.6	3,271	2,285	43.2
Sales Tax	1,272	1,275	0.2	1,319	1,267	4.1	2,591	2,532	2.3
FED	164	146	12.3	206	173	18.7	370	321	15.4
Customs	467	477	-2.1	465	542	-14.3	932	1,011	-7.8
Total	3,429	2,920	17.4	3,735	3,251	14.9	7,164	6,149	16.5

A further breakdown of the growth trend on quarterly basis reveals that the average revenue growth during the first three quarters remained around 18 percent, whereas in the last quarter the growth was recorded at 13.3 percent (Graph-2). A major factor was the negative growth trend in customs duty owing to decline in imports.



The monthly growth trend was quite unstable showing significant fluctuations from month to month. Graph 3 & Table 4 reflects monthly growth trends during FY2022-23. Substantial growth was recorded in the months of September, December, and January, i.e., 28.2%, 23.3% and 24.8% respectively. The lowest growth (0.4%) was recorded in the month of April, affecting the growth in overall FBR revenues in FY2022-23.

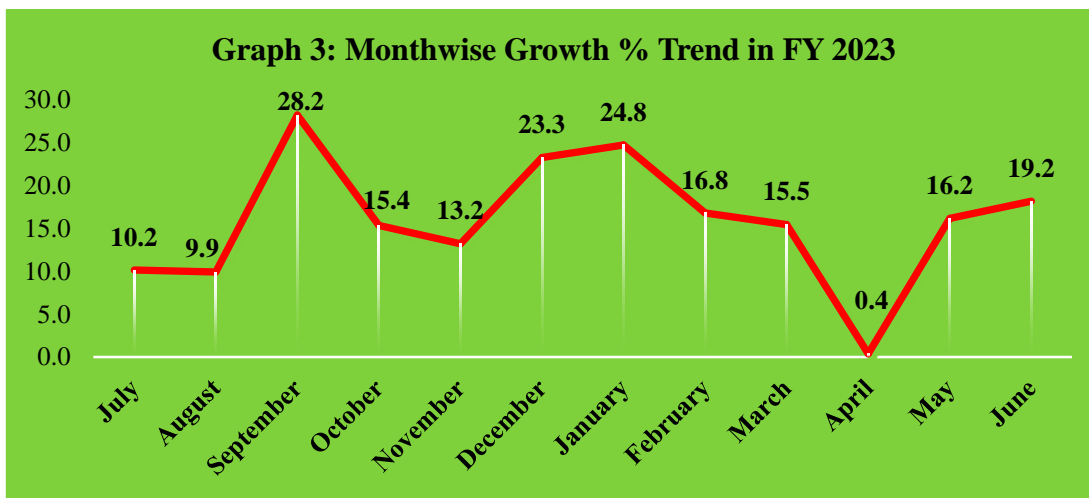


Table 4: Comparative Collection FY 2022-23 Vs. FY 2021-22

(Rs. Million)

Months	FY 2022-23	FY 2021-22	Growth (Absolute)	Growth
July	458,359	416,072	42,287	10.2
August	490,699	446,363	44,336	9.9
September	684,838	534,001	150,837	28.2
Quarter-1	1,633,896	1,396,436	237,460	17
October	515,101	446,496	68,605	15.4
November	539,402	476,392	63,010	13.2
December	740,440	600,545	139,895	23.3
Quarter-2	1,794,943	1,523,433	271,510	17.8
January	537,598	430,909	106,689	24.8
February	527,223	451,295	75,928	16.8
March	662,246	573,554	88,692	15.5
Quarter-3	1,727,067	1,455,758	271,309	18.6
April	482,025	480,143	1,882	0.4
May	572,142	492,425	79,717	16.2
June	953,792	800,301	153,491	19.2
Quarter-4	2,007,959	1,772,869	235,090	13.3
Total	7,163,865	6,148,496	1,015,369	16.5

Refunds/Rebates

The government is determined to facilitate revenue generation through creating a conducive environment for business activity. Prompt processing of refunds/rebate strengthen the cash flows of the businesses. In line with this policy, FBR regularly processes significant amounts of refunds/rebates. During FY2022-23 refunds/rebates amounting to Rs. 335.6 billion were paid to the claimants (Table 5).

Table 5: Comparative Position of Refunds/ Rebates Payments

(Rs. Million)

Tax Head	Refund / Rebate		Difference	
	FY2022-23	FY2021-22	Absolute	Growth (%)
Direct taxes	17,330	54,221	-36,891	-68.0
Sales Tax	280,100	288,400	-8,300	-2.9
FED	-	0	-	-
Customs Duty	38,151	36,300	1,851	5.1
Total	335,581	378,921	-43,340	-11.4

Analysis of Head-wise Revenue Collection: FY2022-23

FBR collects four major taxes/duties namely, direct taxes, sales tax, federal excise duty and customs duty. Performance of the four taxes during FY2022-23 is presented in the following paragraphs.

Direct Taxes:

Direct Taxes is the top revenue generating source of FBR contributing about 45.7 percent to the total tax collected during FY2022-23. Net collection stood at Rs. 3,271 billion reflecting a growth of 43.2 percent over the PFY collection of Rs. 2,284.9 billion. An amount of Rs. 17.3 billion has been paid back as refund to the claimants in FY2022-23. The collection under the head Direct Taxes is composed of collection of Income Tax, Workers Welfare Fund/Workers Profit Participation Fund and the Capital Value Tax. The collection under the head “Income Tax” comprises the Income Tax collected as Withholding Taxes, Advance Tax, Payments with Returns and Collection on Demand.

Disaggregated Analysis of Income Tax Components

Collection on Demand (CoD): Significant efforts were made during FY2022-23 to enhance the collection from Income Tax demand outstanding as past arrears and the demand raised during the year. During FY2022-23, overall collection from CoD stood at Rs.144.3 billion against Rs. 120.0 billion collected in PFY showing a growth of 20.2 percent (Table 6). The growth under this head was mainly driven by collection of current demand which grew by 66.8% although the arrear demand showed a significant decline of (91.9)%.

Table 6: Collection out of Demand

(Rs. Million)

Heads	FY2022-23	FY2021-22	Growth (%)
Arrear Demand	2,865	35,231	-91.9
Current Demand	141,443	84,783	66.8
Total CoD	144,308	120,014	20.2

Advance Tax: Major contribution has come from advance tax collection with Rs 945.3 billion against Rs. 569.3 billion in FY2021-22, registering a growth of 66 percent.

Payments with Returns: This component includes payments made at the time of submission of annual Income Tax Returns. (Table 7). Under this head Rs. 122 billion has been collected during FY2022-23 against Rs. 79.9 billion in FY2021-22, showing a growth of 52.7 percent.

Table 7: Advance Tax / Payments with Returns

(Rs. Million)

Heads	FY2022-23	FY2021-22	Growth (%)
With Returns	122,038	79,917	52.7
Advance Tax	945,291	569,317	66.0
Total	1,067,329	649,234	64.4

Withholding Taxes (WHT):

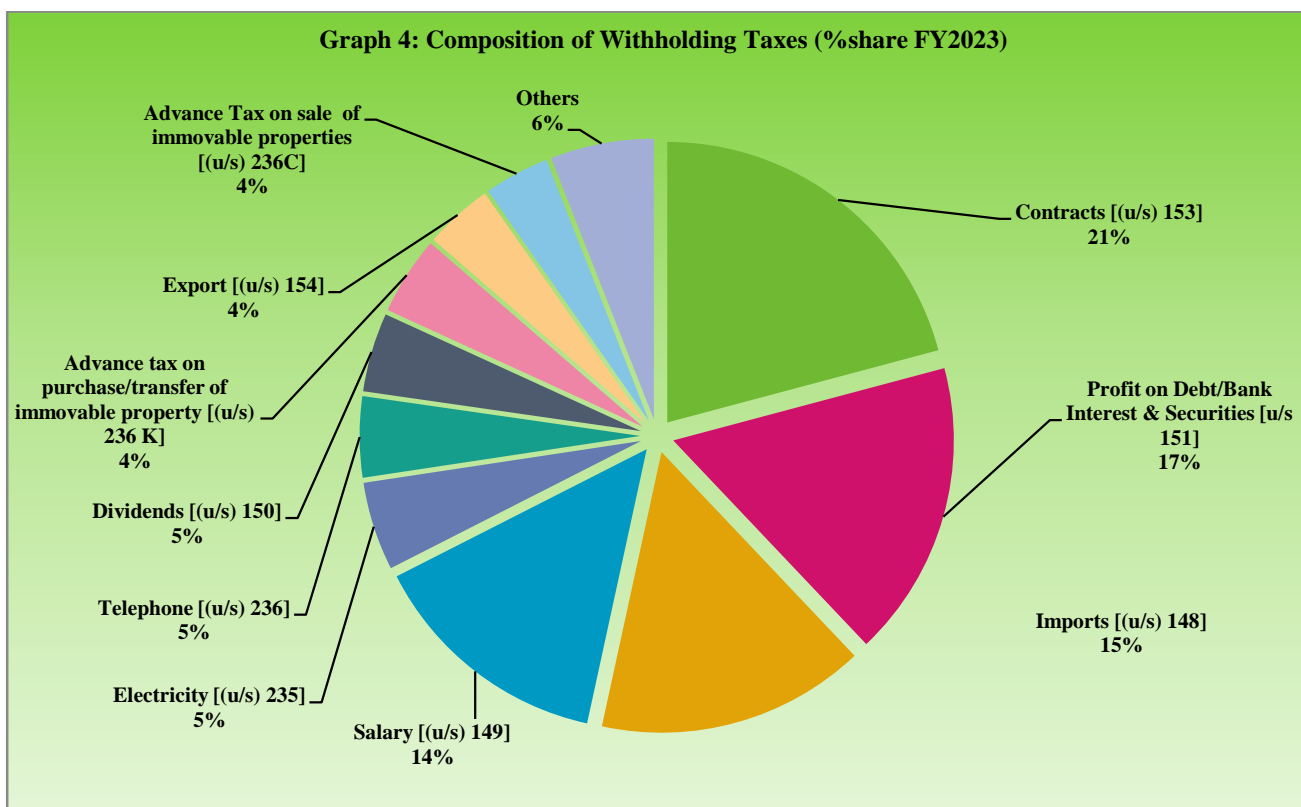
The WHT collection during FY2022-23 stood at Rs. 1,874.2 billion against Rs. 1,417.5 billion in the PFY, indicating a growth of 32.2 percent (Table 8). All major items of WHT recorded positive growth. WHT from sale of immovable property recorded the highest growth of around 340.5 percent in collection, followed by growth in Profit on Debt/Bank Interest & Securities, salary and electricity with 106.7 percent, 40.1 percent and 38.0 percent respectively.

Table 8: Collection from Major Revenue Spinners of Withholding Taxes

(Rs. Million)

Heads	FY2022-23	FY2021-22	Difference (Absolute)	Growth (%)
Contracts [(u/s) 153]	390,829	316,371	74,458	23.5
Profit on Debt/Bank Interest & Securities [u/s 151]	320,019	154,797	165,222	106.7
Imports [(u/s) 148]	290,232	288,571	1,661	0.6
Salary [(u/s) 149]	264,335	188,736	75,599	40.1
Electricity [(u/s) 235]	95,594	69,286	26,308	38.0
Telephone [(u/s) 236]	87,283	68,187	19,096	28.0
Dividends [(u/s) 150]	85,362	82,985	2,377	2.9
Advance tax on purchase/transfer of immovable property [(u/s) 236 K]	84,739	63,998	20,741	32.4
Export [(u/s) 154]	73,824	62,905	10,919	17.4
Advance Tax on sale of immovable properties [(u/s) 236C]	70,326	15,966	54,360	340.5
Sub-Total (10 Major Items)	1,762,543	1,311,802	450,741	34.4
Others	111,751	105,797	5,954	5.6
Total WHT	1,874,294	1,417,599	456,695	32.2
Share of top 10 in Total WHT	94.0	92.5		

A composition of WHT collection has been shown in Graph 4. The highest contributor in withholding taxes is the withholding tax on contract payments with 21 percent share, followed by Profit on Debt/Bank Interest & Securities (17%), imports (15%) and salary (14%).



Workers Welfare Fund/Workers Profit Participation Fund & Capital Value Tax:

The collection under Workers Welfare Fund/Workers Profit Participation Fund and the Capital Value Tax shows a substantial jump as evident from the table below;

Table 9: Collection - Other Heads

Heads	Rs. Million		
	FY2022-23	FY2021-22	% Growth
Worker's Welfare Fund / Worker's Profit Participatory Fund	50,346	14,956	236.6
Capital Value Tax	10,105	104	9616.3
Total	60,451	15,060	301.4

Sales Tax:

Sales Tax collection stood at Rs. 2,591 billion which is Rs. 59 billion higher than the amount collected in PFY (Table 10). Sales tax contributed about 36.2 percent towards total collection. The overall slowdown in economy and fiscal stabilization measures caused growth rate to remain low at 2.3 percent during FY2022-23 despite increases in the rate of Sales tax from 17% to 18% and for certain luxury items 25%. It is also pertinent to mention that sales tax at import stage has a share of more than 61 percent in the overall sales tax collection and it recorded 7 percent negative growth which is attributed to 5.1 percent decline in imports, thus affecting the overall collection of sales tax. The target of sales tax has been met to the extent of 92.3 percent.

Table 10: Collection of Sales Taxes

(Rs. Billion)

Tax-Head	Collection		Growth	
	FY2022-23	FY2021-22	Absolute	%
Sales Tax	2,591	2,532	59	2.3

Sales Tax Domestic Collection:

The net collection of Sales Tax Domestic (STD) was Rs. 975.1 billion against Rs. 791.5 billion in the PFY, i.e., an increase of 23.2 percent. In absolute terms Rs. 184 billion more revenues have been collected in FY2022-23 as compared to PFY.

Major Heads of Sales Tax Domestic: A large chunk of around 54 percent of sales tax domestic collection came from ten sectors including electrical energy, petroleum products, sugar, cement, natural gas, cigarettes, aerated water/beverages, etc. (Table 10). The share of electrical energy has increased significantly due to the increase in tax rates and power tariff. Now electrical energy is the top contributor with a contribution of 17.8 percent share. The share of POL products also

increased in CFY to 12.1 percent from 9.9 percent share in PFY. All the items in the list of major revenue spinners of sales tax domestics have recorded positive growth in CFY (Table 11).

Table 11: Major Revenue Spinners (Sales Tax Domestic)

(Rs Million)

Commodities/Items	Collection			Share (%)	
	FY2022-23	FY2021-22	Growth (%)	FY2022-23	FY2021-22
Electrical Energy	223,219	149,536	49.3	17.8	13.8
Pol Products	151,863	107,018	41.9	12.1	9.9
Sugar	76,431	65,449	16.8	6.1	6.1
Natural Gas	47,696	37,058	28.7	3.8	3.4
Cotton Yarn	46,752	63,065	-25.9	3.7	5.8
Cement	41,762	35,925	16.2	3.3	3.3
Cigarettes	36,926	31,407	17.6	2.9	2.9
Aerated Waters/Beverages	18,346	16,101	13.9	1.5	1.5
Tea	17,341	12,297	41	1.4	1.1
Concentrates Used In Beverages/Foods	16,435	10,769	52.6	1.3	1
Sub Total	676,771	528,625	28.0	53.9	48.9
Others	578,228	551,311	4.9	46.1	51.1
Gross	1,254,999	1,079,936	16.2	100	100
Refund/Rebate	279,887	288,400	-3.0		
Net	975,112	791,536	23.2		

Sales Tax Collection at Import Stage:

Sales tax on imports (STM) is an important component of federal tax receipts. The net collection of STM during FY2022-23 stood at Rs. 1,616 billion against Rs. 1,741 billion in FY2022-23, registering a negative growth of (7.2) percent.

Major Heads of Sales Tax at Import Stage: Top 10 commodities of sales tax import have contributed a major share, i.e., 67 percent in STM collection (Table 12). Petroleum is the leading source of sales tax collection at import stage. Its share in total sales tax imports is 18 percent. During FY2022-23, collections from POL products were around Rs. 290.1 billion against Rs. 473.0 billion during FY 2021-22 reflecting a negative growth of (38.7) percent. Edible oil has shown significant growth of 44.2 percent while vehicles have recorded significant negative growth of (46.7) percent in CFY.

Table 12: Major Revenue Spinners (Sales Tax Imports)

(Rs. Million)

Ch	Commodities	Collection			Share (%)	
		FY 2022-23	FY 2021-22	Growth (%)	FY 2022-23	FY 2021-22
27	POL Products	290,149	473,002	-38.7	18	27.2
15	Edible Oil	165,151	114,512	44.2	10.2	6.6
72	Iron and Steel	125,304	144,904	-13.5	7.8	8.3
84	Machinery & Mechanical Appliances	107,081	133,704	-19.9	6.6	7.7
39	Plastic Resins etc.	104,053	103,232	0.8	6.4	5.9
87	Vehicles (Non-Railway)	76,615	143,612	-46.7	4.7	8.3
29	Organic Chemicals	74,513	77,162	-3.4	4.6	4.4
85	Electrical Machinery	63,118	91,203	-30.8	3.9	5.2
12	Oil Seeds and Oleaginous Fruit; Misc	43,758	49,581	-11.7	2.7	2.8
9	Coffee, tea, mate and spices	30,161	32,854	-8.2	1.9	1.9
Sub Total		1,079,903	1,363,766	-20.8	66.9	78.3
Others		536,268	376,926	42.3	33.2	21.7
Gross		1,616,171	1,740,692	-7.2	100	100
Refund/Rebate		0	0	0.0		
Net		1,616,171	1,740,692	-7.2		

The base of STM collection is the import value. In this regard, a look at the import value of major items and overall growth in FY2022-23 indicates that the collection is aligned with the growth

trend witnessed in the imports (Table 13). Total import value declined by (8.1) percent and collection of sales tax at import stage declined by (7.2) percent.

Table 13: Growth (%) Comparison: Import Value Vs Collection

Ch.	Commodities	Sales Tax Import	
		% Increase in Import Value	% Increase in STM Collection
27	POL Products	-12.0	-38.7
15	Edible Oil	45.3	44.2
72	Iron and Steel	-17.4	-13.5
84	Machinery & Mechanical Appliances	-24.8	-19.9
39	Plastic Resins etc.	3.0	0.8
87	Vehicles (Non-Railway)	-43.5	-46.7
29	Organic Chemicals	14.3	-3.4
52	Cotton	23.3	29.0
85	Electrical Machinery	-31.0	-30.8
12	Oil Seeds and Oleaginous Fruit; Misc	-12.9	-11.7
	Others	9.7	39.4
	Aggregate	-8.1	-7.2

Customs Duty

Customs Duty collection during FY2022-23 faced challenges due to declining imports. Resultantly, there was a negative growth of (7.8) percent compared to the PFY. The net collection during FY2022-23 stood at around 932 billion as compared to around Rs. 1,011 billion in PFY. Customs duty's share in the total FBR revenues also declined from 16.4 percent in PFY to 13 percent during the CFY.

It is evident from Table 14 that there was negative growth in 4 sectors of the top 10 Custom Duty contributing sectors. Collection from Vehicles (Non-Railway) showed negative growth of (51.0) percent followed by Electrical Machinery with (33.8) percent negative growth, Machinery &

Mechanical Appliances (26.0) percent negative growth and Iron & Steel recorded (17.3) percent negative growth. The negative growths in these sectors have reduced their share in the overall Custom Duty collection to 22.4 percent from 33.7 percent in PFY.

Table 14: Major Revenue Spinners of Customs Duties

(Rs Million)

Ch.	Description	Collection			Share (%)	
		FY 2022-23	FY 2021-22	Growth (%)	FY 2022-23	FY 2021-22
27	POL Products	279,842	260,272	7.5	28.9	24.9
87	Vehicles (Non-Railway)	88,989	181,449	-51.0	9.2	17.3
72	Iron & Steel	53,740	65,019	-17.3	5.5	6.2
15	Edible Oil	48,262	39,306	22.8	5.0	3.8
85	Electrical Machinery	37,463	56,590	-33.8	3.9	5.4
84	Machinery & Mechanical Appliances	37,157	50,194	-26.0	3.8	4.8
39	Plastic Resins etc.	35,631	33,259	7.1	3.7	3.2
09	Tea & Coffee	22,042	19,353	13.9	2.3	1.8
48	Paper & Paperboards	20,763	18,648	11.3	2.1	1.8
73	Articles of iron or steel	15,696	14,341	9.4	1.6	1.4
Sub Total		639,585	738,431	-13.4	66.0	70.5
Other		329,384	308,563	6.7	34.0	29.5
Gross		968,969	1,046,994	-7.5	100.0	100.0
Refund/Rebate		37,026	36,300	2.0		
Net		931,943	1,010,694	-7.8		

The collection base of the customs revenues is provided by dutiable imports. In this context, collection of customs duty on major items, to a great extent remained commensurate with growth in the value of dutiable imports (Table 15). Dutiable imports decreased by (18.0) percent and accordingly the customs duty dropped by (7.8) percent. The variation in the net effect is due to the differences in the quantities imported of various products having different rates of custom duty.

Table 15: Growth (%) Comparison: Dutiable Import Value Vs. CD Collection

Ch.	Commodities	Customs Duties	
		% Increase in Dutiable Import Value	% Increase in CD Collection
27	POL Products	-31.4	7.5
87	Vehicles (Non-Railway)	-43.9	-51.0
72	Iron & Steel	-29.9	-17.3
15	Edible Oil	42.9	22.8
85	Electrical Machinery	-25.5	-33.8
84	Machinery & Mechanical Appliances	-26.9	-26.0
39	Plastic Resins etc.	4.3	7.1
09	Tea & Coffee	16.0	13.9
48	Paper & Paperboards	16.4	11.3
73	Articles of iron or steel	9.1	9.4
Sub Total		-20.5	-13.4
Others		-5.9	6.7
Overall		-18.0	-7.8

Federal Excise Duty (FED)

Net collection from FED increased by 15.4 percent during FY2022-23. In absolute terms this increase translates into Rs. 49.1 billion additional FED collected as compared to PFY. Despite the increase, the share of FED in total FBR collection remained unchanged at 5.2 percent as in the PFY. Major sectors which contribute to FED revenues are cigarettes, cement, concentrates used in beverages/foods, services (Table 16). All the major sectors showed positive growth in the CFY except cement which recorded a negative growth.

Table 16: Major Revenue Spinners of FED

(Rs. Million)

S.No	Commodities	FY2022-23	FY2021-22	Growth (Abs)	Growth (%)
1	Cigarettes	142,009	117,240	24,769	21.1
2	Cement	66,387	73,470	-7,083	-9.6
3	Concentrates Used In Beverages/Foods	34,311	22,931	11,380	49.6
4	Service Provide: For Inland Travel By Air	22,842	16,721	6,121	36.6
5	Motor Cars	21,470	19,702	1,768	9
6	Travel By Air	17,405	8,912	8,493	95.3
7	Aerated Waters/Beverages	17,104	13,795	3,309	24
8	Pol Products	8,904	8,576	328	3.8
9	Natural Gas	2,375	2,341	34	1.5
10	Alcohol	1,134	804	330	41
	Sub-total	333,941	284,492	49,449	17.4
	Others	35,838	36,166	-328	-0.9
	Gross	369,779	320,658	49,121	15.3
	Refunds	0	0	0	0.0
	Net	369,779	320,658	49,121	15.3

The increase in major items like cigarettes, concentrates, and aerated water can be attributed to both inflation and increase in duty rates. Increase in FED collection from air travel is the result of increase in the duty rates on air travel combined with post-covid easing of restrictions on air travel.

The share of the top ten sectors is about 94 percent, as evident from Table 17. Cigarette is the top contributor with 39.9 percent share, followed by cement with 18.7 percent and concentrates 9.6 percent share.

Table 17: Share of Major Revenue Spinners of FED

Commodities	Share %	
	FY2022-23	FY2021-22
Cigarettes	39.9	39.3
Cement	18.7	24.6
Concentrates Used In Beverages/Foods	9.6	7.7
Service Provide: For Inland Travel By Air	6.4	5.6
Motor Cars	6	6.6
Travel by Air	4.9	3
Aerated Waters/Beverages	4.8	4.6
Pol Products	2.5	2.9
Natural Gas	0.7	0.8
Alcohol	0.3	0.3
Sub-total	93.8	95.4
Others	6.2	4.6

FBR Revenue Target: FY2023-24

Revenue target for FY2023-24 has been fixed at Rs. 9,415 billion which demands growth of around 31 percent over the collection of Rs. 7,164 billion collected during FY2022-23 (Table 18). In absolute terms, Rs. 2,251 billion additional revenues are to be collected by FBR in FY 2023-24 to meet the target.

Table 18: Revenue Target 2023-24

(Rs. Billion)

Heads	Target FY2023-24	Collection FY2022-23	Required Growth (%)
DT	3,884.0	3,271.0	18.7
ST	3,607.0	2,591.0	39.2
FED	600.0	370.0	62.2
CD	1,324.0	932.0	42.1
Overall	9,415.0	7,164.0	31.4

The target for FY2023-24 is challenging particularly due to potential slow growth of aggregate demand because of rising inflation, high interest rates, import compression and overall slowdown in world and national economy. Nonetheless, the team of FBR has the ability and the resolve to attain this gigantic task. Keeping in view the past performance of FBR and the revenue measures taken during the current budget, there are high hopes for achieving the tax target for FY2023-24.

Chapter 3

FBR Reforms Update

The Revenue organization is doing its best to facilitate the taxpayers in order to create a congenial environment and to fetch sufficient tax revenues. Major initiatives and achievements during FY2022-23 are given below:

1. Ease of Doing Business

Indicators relating to “Trading Across Border” improved by 31 ranks from 142 to 111 in 2021, showing a remarkable improvement in simplification & automation of international trade.

2. Automated Duty Drawback Payment System

To facilitate exporters, the manual rebate approval system has been replaced with Risk Management System (RMS), with fully automated processing of duty drawback & payment.

3. Pakistan Single Window

Pakistan Single Window Act, 2021 has been enacted and its rules have been notified. Pakistan Single window was launched on July 01, 2022, with integration of five departments with Customs, as well as 29 Commercial banks. The PSW system is making significant progress in reducing the time and cost of doing business by digitalizing Pakistan’s cross border trade and eliminating paper-based processes.

4. WeBOC

WeBOC, which is fully automated customs clearance system has now been implemented at all sea-ports, dry-ports and land border stations, including the features of paperless processing and online payments for traders.

5. Risk Management System

Risk Management System is part of WeBOC clearance which is continuously upgraded from time to time. Currently, about 57% of the import declarations are being cleared through the green channel, while about 85% of the export consignments are allowed clearance through the green channel.

6. Enhanced Regional Connectivity of Pakistan with Central Asian Republics

Regional connectivity has been enhanced through signing of agreements, simplification of transit procedures and automated clearance. Pak-Uzbekistan Transit Agreement was finalized and operationalized. Recently, three more agreements have been signed with China, Russia, and Tajikistan.

7. Focused Administrative Effort for revenue mobilization

A number of initiatives have been taken to increase revenue collection through administrative measures including action against mis-invoicing through better valuation,

auctions, recoveries, etc. These measures have resulted in generation of additional revenues.

8. Control of smuggling

For the first time, a counter smuggling policy was laid out with collaborative arrangements with other Federal & Provincial Law Enforcement Agencies, which is an excellent sample of interagency co-operation & support. Moreover, a countrywide operation launched against illegal POL outlets, through which, legitimate imports of POL products increased along with the corresponding increase in revenue collection.

9. Greater facilitation of trade at the borders

FBR has been able to facilitate trade through quick processing of imports. There is a reduction in the percentage of imports & exports that undergoes documentary and/or physical examination through yellow or red channel by customs at the border.

10. Reduction in Withholding lines

Removing of low yielding and/or distortionary withholding lines is one of the primary policy intervention in reforming and modernizing tax administration in Pakistan. FBR has been following a rigorous agenda to analyse different withholding lines with respect to their yield and impact on taxpayers. Consequently, the number of withholding lines has been reduced from 58 to 31, since FY2019-20.

11. Fostering a culture of interprovincial coordination and data sharing

Uninterrupted and effective communication between federal and provincial tax administration is of paramount importance to ensure intergovernmental coordination as well as taxpayer facilitation across Pakistan. In this regard FBR has been working together with provincial authorities to standardize and harmonize tax management to the extent possible. Consequently, FBR has signed memorandums of understanding on Data sharing and Immovable property valuation tables.

12. Broadening of Tax Base (BTB): Devoted BTB units have been established at Regional Tax Offices for processing of data sent by the Directorate General and registration of new taxpayers.

- Field formation-wise targets were assigned for financial year 2022-23 in line with FBRs strategy for addition of new taxpayer as required by different donor agencies and stakeholders urging FBR to expand the tax base from existing 1.2 Million paid filers to 3.5 Million paid filers up to fiscal year 2023-24, this target has been achieved.
- FBR was pursuing an increase of 700,000 registered taxpayers through Broadening of Tax Base as per commitment given under Prime Minister Strategic Program. The Board surpassed this target by adding 1.2 million new taxpayers/filers for Tax year 2022.

- The following actions were also taken to contribute to FBRs overall strategy for broadening of tax base: -
 - Annex-C of Sales Tax Returns of certain National and Multinational manufactures/importer companies is being used for BTB purpose which contains bulk data of un-registered buyers.
 - Data of e-stamp has been retrieved for sharing with field formations which is being used for BTB purpose for registration of potential sellers and buyers.
 - Data of un-registered buyers of sugars extracted from Annex-C of Sales Tax Returns of Sugar mills has been sent to respective RTOs for booking of new taxpayers.
 - Information with reference to tax deducted u/s 236G and 236H by manufactures of certain sectors from their distributors and by distributors from their retailers respectively has been retrieved, dealers and retailers have been identified who are still not registered with the FBR and are being registered by their respective RTOs for broadening of tax base.
 - Information obtained from different distribution companies including Gas and Electricity regarding un-registered commercial/industrial consumers is being used for BTB purpose.
 - MOUs have been signed with different departments including NADRA, FIA, PITB, SCBA and banks etc. for provision of data for perusal, matching with the existing data of FBR and exploration of new taxpayers.
 - The interface of FBR website is under continuous improvement so that it is customer friendly, provides every possible facility to existing as well as new tax payers and is contributing a lot towards the achievement of overall BTB target.
 - The information gathered from various sources as discussed above is processed and made available to taxpayers under a newly added Tab “Malomaat” on FBR website for their facilitation as well as creating deterrence against non-declaration of existing tax payers and detection of new taxpayers. This portal is accessible by getting registered through a simple procedure which enables a person to see all types of expenditures incurred by him including purchase of properties & vehicles, bank deposits, salary payment to employees of Federal, as well as Provincial

Government Departments frequent travelers' data and Bank Accounts data of new businesses. This is to ensure maximum enrollment of new tax payers.

- The withholding statements submitted periodically by different taxpayers/withholding agents regarding deduction of tax are under permanent watch of the DG BTB for search of new taxpayers.

II. STATISTICAL APPENDIX

Comparative Statements of

Month – to – Month and Progressive

Collection for the period FY2022-23 & FY2021-22

Provisional Collection of Federal Taxes FY2022-23 Vs. FY2021-22

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	485,981	27,622	458,359	436,891	20,819	416,072	49,090	6,803	42,287	11.2	32.7	10.2	417,080	109.9
AUGUST	M	529,622	38,923	490,699	460,655	14,292	446,363	68,967	24631	44,336	15.0	172.3	9.9	455,006	107.8
	P	1,015,603	66,545	949,058	897,546	35,111	862,435	118,057	31,434	86,623	13.2	89.5	10.0	872,086	108.8
SEPTEMBER	M	702,195	17,357	684,838	560,543	26,542	534,001	141,652	-9,185	150,837	25.3	-34.6	28.2	644,455	106.3
1st Quarter		1,717,798	83,902	1,633,896	1,458,089	61,653	1,396,436	259,709	22,249	237,460	17.8	36.1	17.0	1,516,541	107.7
OCTOBER	M	543,773	28,672	515,101	475,629	29,133	446,496	68,144	-461	68,605	14.3	-1.6	15.4	503,247	102.4
	P	2,261,571	112,574	2,148,997	1,933,718	90,786	1,842,932	327,853	21,788	306,065	17.0	24.0	16.6	2,019,788	106.4
NOVEMBER	M	561,759	22,357	539,402	509,518	33,126	476,392	52,241	-10,769	63,010	10.3	-32.5	13.2	505,755	106.7
	P	2,823,330	134,931	2,688,399	2,443,236	123,912	2,319,324	380,094	11,019	369,075	15.6	8.9	15.9	2,525,543	106.4
DECEMBER	M	781,042	40,602	740,440	625,161	24,616	600,545	155,881	15,986	139,895	24.9	64.9	23.3	909,531	81.4
2nd Quarter		1,886,574	91,631	1,794,943	1,610,308	86,875	1,523,433	276,266	4,756	271,510	17.2	5.5	17.8	1,918,533	93.6
Upto 2nd Qtr		3,604,372	175,533	3,428,839	3,068,397	148,528	2,919,869	535,975	27,005	508,970	17.5	18.2	17.4	3,435,074	99.8
JANUARY	M	570,494	32,896	537,598	464,236	33,327	430,909	106,258	-431	106,689	22.9	-1.3	24.8	502,654	107.0
	P	4,174,866	208,429	3,966,437	3,532,633	181,855	3,350,778	642,233	26,574	615,659	18.2	14.6	18.4	3,937,728	100.7
FEBRUARY	M	551,289	24,066	527,223	466,889	15,594	451,295	84,400	8,472	75,928	18.1	54.3	16.8	496,575	106.2
	P	4,726,155	232,495	4,493,660	3,999,522	197,449	3,802,073	726,633	35,046	691,587	18.2	17.7	18.2	4,434,303	101.3
MARCH	M	681,993	19,747	662,246	605,399	31,845	573,554	76,594	-12,098	88,692	12.7	-38.0	15.5	684,864	96.7
3rd Quarter		1,803,776	76,709	1,727,067	1,536,524	80,766	1,455,758	267,252	-4,057	271,309	17.4	-5.0	18.6	1,684,093	102.6
Upto 3rd Qtr		5,408,148	252,242	5,155,906	4,604,921	229,294	4,375,627	803,227	22,948	780,279	17.4	10.0	17.8	5,119,167	100.7
APRIL	M	509,048	27,023	482,025	515,037	34,894	480,143	-5,989	-7,871	1,882	-1.2	-22.6	0.4	552,209	87.3
	P	5,917,196	279,265	5,637,931	5,119,958	264,188	4,855,770	797,238	15,077	782,161	15.6	5.7	16.1	5,671,376	99.4
MAY	M	604,921	32,779	572,142	523,847	31,422	492,425	81,074	1,357	79,717	15.5	4.3	16.2	585,501	97.7
	P	6,522,117	312,044	6,210,073	5,643,805	295,610	5,348,195	878,312	16,434	861,878	15.6	5.6	16.1	6,256,877	99.3
JUNE	M	977,329	23,537	953,792	883,612	83,311	800,301	93,717	-59,774	153,491	10.6	-71.7	19.2	943,123	101.1
4th Quarter		2,091,298	83,339	2,007,959	1,922,496	149,627	1,772,869	168,802	-66,288	235,090	8.8	-44.3	13.3	2,080,833	96.5
Annual		7,499,446	335,581	7,163,865	6,527,417	378,921	6,148,496	972,029	-43,340	1,015,369	14.9	-11.4	16.5	7,200,000	99.5

DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	179,734	2,036	177,698	136,294	616	135,678	43,440	1,420	42,020	31.9	230.5	31.0	147,901	120.1
AUGUST	M	168,040	2,577	165,463	122,969	37	122,932	45,071	2540	42,531	36.7	6864.9	34.6	149,680	110.5
	P	347,774	4,613	343,161	259,263	653	258,610	88,511	3,960	84,551	34.1	606.4	32.7	297,581	115.3
SEPTEMBER	M	339,514	0	339,514	222,820	0	222,820	116,694	0	116,694	52.4	-	52.4	301,671	112.5
1st Quarter		687,288	4,613	682,675	482,083	653	481,430	205,205	3,960	201,245	42.6	606.4	41.8	599,252	113.9
OCTOBER	M	203,805	715	203,090	144,660	2,090	142,570	59,145	-1,375	60,520	40.9	-65.8	42.4	169,197	120.0
	P	891,093	5,328	885,765	626,743	2,743	624,000	264,350	2,585	261,765	42.2	94.2	41.9	768,449	115.3
NOVEMBER	M	216,641	355	216,286	140,679	2,307	138,372	75,962	-1,952	77,914	54.0	-84.6	56.3	174,216	124.1
	P	1,107,734	5,683	1,102,051	767,422	5,050	762,372	340,312	633	339,679	44.3	12.5	44.6	942,665	116.9
DECEMBER	M	425,162	1,560	423,602	259,079	92	258,987	166,083	1,468	164,615	64.1	1595.7	63.6	514,535	82.3
2nd Quarter		845,608	2,630	842,978	544,418	4,489	539,929	301,190	-1,859	303,049	55.3	-41.4	56.1	857,948	98.3
Upto 2nd Qtr		1,532,896	7,243	1,525,653	1,026,501	5,142	1,021,359	506,395	2,101	504,294	49.3	40.9	49.4	1,457,200	104.7
JANUARY	M	223,292	3,382	219,910	159,788	2,697	157,091	63,504	685	62,819	39.7	25.4	40.0	175,868	125.0
	P	1,756,188	10,625	1,745,563	1,186,289	7,839	1,178,450	569,899	2,786	567,113	48.0	35.5	48.1	1,633,068	106.9
FEBRUARY	M	212,063	247	211,816	142,167	0	142,167	69,896	247	69,649	49.2	-	49.0	167,279	126.6
	P	1,968,251	10,872	1,957,379	1,328,456	7,839	1,320,617	639,795	3,033	636,762	48.2	38.7	48.2	1,800,347	108.7
MARCH	M	352,149	612	351,537	258,247	0	258,247	93,902	612	93,290	36.4	-	36.1	270,185	130.1
3rd Quarter		787,504	4,241	783,263	560,202	2,697	557,505	227,302	1,544	225,758	40.6	57.2	40.5	613,332	127.7
Upto 3rd Qtr		2,320,400	11,484	2,308,916	1,586,703	7,839	1,578,864	733,697	3,645	730,052	46.2	46.5	46.2	2,070,532	111.5
APRIL	M	208,367	2,374	205,993	167,515	2,645	164,870	40,852	-271	41,123	24.4	-10.2	24.9	160,868	128.1
	P	2,528,767	13,858	2,514,909	1,754,218	10,484	1,743,734	774,549	3,374	771,175	44.2	32.2	44.2	2,231,400	112.7
MAY	M	231,909	288	231,621	152,480	2,421	150,059	79,429	-2,133	81,562	52.1	-88.1	54.4	174,207	133.0
	P	2,760,676	14,146	2,746,530	1,906,698	12,905	1,893,793	853,978	1,241	852,737	44.8	9.6	45.0	2,405,607	114.2
JUNE	M	527,474	3,184	524,290	432,439	41,316	391,123	95,035	-38,132	133,167	22.0	-92.3	34.0	445,393	117.7
4th Quarter		967,750	5,846	961,904	752,434	46,382	706,052	215,316	-40,536	255,852	28.6	-87.4	36.2	780,468	123.2
Annual		3,288,150	17,330	3,270,820	2,339,137	54,221	2,284,916	949,013	-36,891	985,904	40.6	-68.0	43.1	2,851,000	114.7

INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	306,247	25,586	280,661	300,597	20,203	280,394	5,650	5,383	267	1.9	26.6	0.1	269,179	104.3
AUGUST	M	361,582	36,346	325,236	337,686	14,255	323,431	23,896	22091	1,805	7.1	155.0	0.6	305,326	106.5
	P	667,829	61,932	605,897	638,283	34,458	603,825	29,546	27,474	2,072	4.6	79.7	0.3	574,505	105.5
SEPTEMBER	M	362,681	17,357	345,324	337,723	26,542	311,181	24,958	-9,185	34,143	7.4	-34.6	11.0	342,784	100.7
1st Quarter		1,030,510	79,289	951,221	976,006	61,000	915,006	54,504	18,289	36,215	5.6	30.0	4.0	917,289	103.7
OCTOBER	M	339,968	27,957	312,011	330,969	27,043	303,926	8,999	914	8,085	2.7	3.4	2.7	334,050	93.4
	P	1,370,478	107,246	1,263,232	1,306,975	88,043	1,218,932	63,503	19,203	44,300	4.9	21.8	3.6	1,251,339	101.0
NOVEMBER	M	345,118	22,002	323,116	368,839	30,819	338,020	-23,721	-8,817	-14,904	-6.4	-28.6	-4.4	331,539	97.5
	P	1,715,596	129,248	1,586,348	1,675,814	118,862	1,556,952	39,782	10,386	29,396	2.4	8.7	1.9	1,582,878	100.2
DECEMBER	M	355,880	39,042	316,838	366,082	24,524	341,558	-10,202	14,518	-24,720	-2.8	59.2	-7.2	394,996	80.2
2nd Quarter		1,040,966	89,001	951,965	1,065,890	82,386	983,504	-24,924	6,615	-31,539	-2.3	8.0	-3.2	1,060,585	89.8
Upto 2nd Qtr		2,071,476	168,290	1,903,186	2,041,896	143,386	1,898,510	29,580	24,904	4,676	1.4	17.4	0.2	1,977,874	96.2
JANUARY	M	347,202	29,514	317,688	304,448	30,630	273,818	42,754	-1,116	43,870	14.0	-3.6	16.0	326,786	97.2
	P	2,418,678	197,804	2,220,874	2,346,344	174,016	2,172,328	72,334	23,788	48,546	3.1	13.7	2.2	2,304,660	96.4
FEBRUARY	M	339,226	23,819	315,407	324,722	15,594	309,128	14,504	8,225	6,279	4.5	52.7	2.0	329,296	95.8
	P	2,757,904	221,623	2,536,281	2,671,066	189,610	2,481,456	86,838	32,013	54,825	3.3	16.9	2.2	2,633,956	96.3
MARCH	M	329,844	19,135	310,709	347,152	31,845	315,307	-17,308	-12,710	-4,598	-5.0	-39.9	-1.5	414,679	74.9
3rd Quarter		1,016,272	72,468	943,804	976,322	78,069	898,253	39,950	-5,601	45,551	4.1	-7.2	5.1	1,070,761	88.1
Upto 3rd Qtr		3,087,748	240,758	2,846,990	3,018,218	221,455	2,796,763	69,530	19,303	50,227	2.3	8.7	1.8	3,048,635	93.4
APRIL	M	300,681	24,649	276,032	347,522	32,249	315,273	-46,841	-7,600	-39,241	-13.5	-23.6	-12.4	391,341	70.5
	P	3,388,429	265,407	3,123,022	3,365,740	253,704	3,112,036	22,689	11,703	10,986	0.7	4.6	0.4	3,439,976	90.8
MAY	M	373,012	32,491	340,521	371,367	29,001	342,366	1,645	3,490	-1,845	0.4	12.0	-0.5	411,294	82.8
	P	3,761,441	297,898	3,463,543	3,737,107	282,705	3,454,402	24,334	15,193	9,141	0.7	5.4	0.3	3,851,270	89.9
JUNE	M	449,855	20,353	429,502	451,173	41,995	409,178	-1,318	-21,642	20,324	-0.3	-51.5	5.0	497,730	86.3
4th Quarter		1,123,548	77,493	1,046,055	1,170,062	103,245	1,066,817	-46,514	-25,752	-20,762	-4.0	-24.9	-1.9	1,300,365	80.4
Annual		4,211,296	318,251	3,893,045	4,188,280	324,700	3,863,580	23,016	-6,449	29,465	0.5	-2.0	0.8	4,349,000	89.5

SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	211,276	24,130	187,146	210,112	17,307	192,805	1,164	6,823	-5,659	0.6	39.4	-2.9	179,886	104.0
AUGUST	M	251,310	32,974	218,336	235,123	11,999	223,124	16,187	20975	-4,788	6.9	174.8	-2.1	202,544	107.8
	P	462,586	57,104	405,482	445,235	29,306	415,929	17,351	27,798	-10,447	3.9	94.9	-2.5	382,430	106.0
SEPTEMBER	M	251,485	14,823	236,662	231,861	22,511	209,350	19,624	-7,688	27,312	8.5	-34.2	13.0	227,638	104.0
1st Quarter		714,071	71,927	642,144	677,096	51,817	625,279	36,975	20,110	16,865	5.5	38.8	2.7	610,068	105.3
OCTOBER	M	236,605	24,522	212,083	227,914	22,861	205,053	8,691	1,661	7,030	3.8	7.3	3.4	220,606	96.1
	P	950,676	96,449	854,227	905,010	74,678	830,332	45,666	21,771	23,895	5.0	29.2	2.9	830,674	102.8
NOVEMBER	M	231,566	18,371	213,195	245,961	27,598	218,363	-14,395	-9,227	-5,168	-5.9	-33.4	-2.4	208,850	102.1
	P	1,182,242	114,820	1,067,422	1,150,971	102,276	1,048,695	31,271	12,544	18,727	2.7	12.3	1.8	1,039,524	102.7
DECEMBER	M	241,337	36,784	204,553	247,509	21,219	226,290	-6,172	15,565	-21,737	-2.5	73.4	-9.6	256,743	79.7
2nd Quarter		709,508	79,677	629,831	721,384	71,678	649,706	-11,876	7,999	-19,875	-1.6	11.2	-3.1	686,199	91.8
Upto 2nd Qtr		1,423,579	151,604	1,271,975	1,398,480	123,495	1,274,985	25,099	28,109	-3,010	1.8	22.8	-0.2	1,296,267	98.1
JANUARY	M	231,409	25,662	205,747	205,748	28,139	177,609	25,661	-2,477	28,138	12.5	-8.8	15.8	212,404	96.9
	P	1,654,988	177,266	1,477,722	1,604,228	151,634	1,452,594	50,760	25,632	25,128	3.2	16.9	1.7	1,508,671	97.9
FEBRUARY	M	234,796	20,725	214,071	221,662	13,261	208,401	13,134	7,464	5,670	5.9	56.3	2.7	214,717	99.7
	P	1,889,784	197,991	1,691,793	1,825,890	164,895	1,660,995	63,894	33,096	30,798	3.5	20.1	1.9	1,723,388	98.2
MARCH	M	226,739	17,465	209,274	231,551	29,799	201,752	-4,812	-12,334	7,522	-2.1	-41.4	3.7	260,313	80.4
3rd Quarter		692,944	63,852	629,092	658,961	71,199	587,762	33,983	-7,347	41,330	5.2	-10.3	7.0	687,434	91.5
Upto 3rd Qtr		2,116,523	215,456	1,901,067	2,057,441	194,694	1,862,747	59,082	20,762	38,320	2.9	10.7	2.1	1,983,701	95.8
APRIL	M	211,011	22,087	188,924	231,710	30,251	201,459	-20,699	-8,164	-12,535	-8.9	-27.0	-6.2	247,639	76.3
	P	2,327,534	237,543	2,089,991	2,289,151	224,945	2,064,206	38,383	12,598	25,785	1.7	5.6	1.2	2,231,340	93.7
MAY	M	251,449	29,297	222,152	244,509	27,079	217,430	6,940	2,218	4,722	2.8	8.2	2.2	257,791	86.2
	P	2,578,983	266,840	2,312,143	2,533,660	252,024	2,281,636	45,323	14,816	30,507	1.8	5.9	1.3	2,489,131	92.9
JUNE	M	292,550	13,260	279,290	286,968	36,376	250,592	5,582	-23,116	28,698	1.9	-63.5	11.5	318,869	87.6
4th Quarter		755,010	64,644	690,366	763,187	93,706	669,481	-8,177	-29,062	20,885	-1.1	-31.0	3.1	824,299	83.8
Annual		2,871,533	280,100	2,591,433	2,820,628	288,400	2,532,228	50,905	-8,300	59,205	1.8	-2.9	2.3	2,808,000	92.3

SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	128,702	0	128,702	126,914	0	126,914	1,788	0	1,788	1.4		1.4		
AUGUST	M	157,247	0	157,247	150,798	0	150,798	6,449	0	6,449	4.3		4.3		
	P	285,949	0	285,949	277,712	0	277,712	8,237	0	8,237	3.0		3.0		
SEPTEMBER	M	142,987	0	142,987	147,688	0	147,688	-4,701	0	-4,701	-3.2		-3.2		
1st Quarter		428,936	0	428,936	425,400	0	425,400	3,536	0	3,536	0.8		0.8		
OCTOBER	M	127,942	0	127,942	147,829	0	147,829	-19,887	0	-19,887	-13.5		-13.5		
	P	556,878	0	556,878	573,229	0	573,229	-16,351	0	-16,351	-2.9		-2.9		
NOVEMBER	M	130,678	0	130,678	161,331	0	161,331	-30,653	0	-30,653	-19.0		-19.0		
	P	687,556	0	687,556	734,560	0	734,560	-47,004	0	-47,004	-6.4		-6.4		
DECEMBER	M	137,294	0	137,294	157,738	0	157,738	-20,444	0	-20,444	-13.0		-13.0		
2nd Quarter		395,914	0	395,914	466,898	0	466,898	-70,984	0	-70,984	-15.2		-15.2		
Upto 2nd Qtr		824,850	0	824,850	892,298	0	892,298	-67,448	0	-67,448	-7.6		-7.6		
JANUARY	M	138,740	0	138,740	136,088	0	136,088	2,652	0	2,652	1.9		1.9		
	P	963,590	0	963,590	1,028,386	0	1,028,386	-64,796	0	-64,796	-6.3		-6.3		
FEBRUARY	M	131,552	0	131,552	144,738	0	144,738	-13,186	0	-13,186	-9.1		-9.1		
	P	1,095,142	0	1,095,142	1,173,124	0	1,173,124	-77,982	0	-77,982	-6.6		-6.6		
MARCH	M	125,596	0	125,596	143,008	0	143,008	143,008	0	143,008	-12.2		-12.2		
3rd Quarter		395,888	0	395,888	423,834	0	423,834	132,474	0	132,474	-6.6		-6.6		
Upto 3rd Qtr		1,220,738	0	1,220,738	1,316,132	0	1,316,132	65,026	0	65,026	-7.2		-7.2		
APRIL	M	106,283	0	106,283	152,655	0	152,655	-46,372	0	-46,372	-30.4		-30.4		
	P	1,327,021	0	1,327,021	1,468,787	0	1,468,787	-141,766	0	-141,766	-9.7		-9.7		
MAY	M	152,004	0	152,004	167,497	0	167,497	-15,493	0	-15,493	-9.2		-9.2		
	P	131,552	0	131,552	1,636,284	0	1,636,284	-1,504,732	0	-1,504,732	-92.0		-92.0		
JUNE	M	114,797	233	114,564	104,408	0	104,408	10,389	233	10,156	10.0		9.7		
4th Quarter		373,084	233	372,851	424,560	0	424,560	-51,476	233	-51,709	-12.1		-12.2		
Annual		1,593,822	233	1,593,589	1,740,692	0	1,740,692	-146,870	233	-147,103	-8.4		-8.5		

SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	82,574	24,130	58,444	83,198	17,307	65,891	-624	6,823	-7,447	-0.8	39.4	-11.3		
AUGUST	M	94,063	32,974	61,089	84,325	11,999	72,326	9,738	20975	-11,237	11.5	174.8	-15.5		
	P	176,637	57,104	119,533	167,523	29,306	138,217	9,114	27,798	-18,684	5.4	94.9	-13.5		
SEPTEMBER	M	108,498	14,823	93,675	84,173	22,511	61,662	24,325	-7,688	32,013	28.9	-34.2	51.9		
1st Quarter		285,135	71,927	213,208	251,696	51,817	199,879	33,439	20,110	13,329	13.3	38.8	6.7		
OCTOBER	M	108,663	24,522	84,141	80,085	22,861	57,224	28,578	1,661	26,917	35.7	7.3	47.0		
	P	393,798	96,449	297,349	331,781	74,678	257,103	62,017	21,771	40,246	18.7	29.2	15.7		
NOVEMBER	M	100,888	18,371	82,517	84,630	27,598	57,032	16,258	-9,227	25,485	19.2	-33.4	44.7		
	P	494,686	114,820	379,866	416,411	102,276	314,135	78,275	12,544	65,731	18.8	12.3	20.9		
DECEMBER	M	104,043	36,784	67,259	89,771	21,219	68,552	14,272	15,565	-1,293	15.9	73.4	-1.9		
2nd Quarter		313,594	79,677	233,917	254,486	71,678	182,808	59,108	7,999	51,109	23.2	11.2	28.0		
Upto 2nd Qtr		598,729	151,604	447,125	506,182	123,495	382,687	92,547	28,109	64,438	18.3	22.8	16.8		
JANUARY	M	92,669	25,662	67,007	69,660	28,139	41,521	23,009	-2,477	25,486	33.0	-8.8	61.4		
	P	691,398	177,266	514,132	575,842	151,634	424,208	115,556	25,632	89,924	20.1	16.9	21.2		
FEBRUARY	M	103,244	20,725	82,519	76,924	13,261	63,663	26,320	7,464	18,856	34.2	56.3	29.6		
	P	794,642	197,991	596,651	652,766	164,895	487,871	141,876	33,096	108,780	21.7	20.1	22.3		
MARCH	M	101,143	17,465	83,678	88,543	29,799	58,744	12,600	-12,334	24,934	14.2	-41.4	42.4		
3rd Quarter		297,056	63,852	233,204	235,127	71,199	163,928	61,929	-7,347	69,276	26.3	-10.3	42.3		
Upto 3rd Qtr		895,785	215,456	680,329	741,309	194,694	546,615	154,476	20,762	133,714	20.8	10.7	24.5		
APRIL	M	104,728	22,087	82,641	79,055	30,251	48,804	25,673	-8,164	33,837	32.5	-27.0	69.3		
	P	1,000,513	237,543	762,970	820,364	224,945	595,419	180,149	12,598	167,551	22.0	5.6	28.1		
MAY	M	99,445	29,297	70,148	77,012	27,079	49,933	22,433	2,218	20,215	29.1	8.2	40.5		
	P	1,099,958	266,840	833,118	897,376	252,024	645,352	202,582	14,816	187,766	22.6	5.9	29.1		
JUNE	M	177,753	13,027	164,726	182,560	36,376	146,184	-4,807	-23,349	18,542	-2.6	-64.2	12.7		
4th Quarter		381,926	64,411	317,515	338,627	93,706	244,921	43,299	-29,295	72,594	12.8	-31.3	29.6		
Annual		1,277,711	279,867	997,844	1,079,936	288,400	791,536	197,775	-8,533	206,308	18.3	-3.0	26.1		

FEDERAL EXCISE DUTY

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	26,623	0	26,623	22,409	1	22,408	4,214	-1	4,215	18.8		18.8	16,524	161.1
AUGUST	M	24,261	0	24,261	23,442	0	23,442	819	0	819	3.5		3.5	22,095	109.8
	P	50,884	0	50,884	45,851	1	45,850	5,033	-1	5,034	11.0		11.0	38,619	131.8
SEPTEMBER	M	28,236		28,236	25,077	0	25,077	3,159	0	3,159	12.6		12.6	31,065	90.9
1st Quarter		79,120	0	79,120	70,928	1	70,927	8,192	-1	8,193	11.5		11.6	69,684	113.5
OCTOBER	M	28,435	0	28,435	25,844	0	25,844	2,591	0	2,591	10.0		10.0	28,138	101.1
	P	107,555	0	107,555	96,772	1	96,771	10,783	-1	10,784	11.1		11.1	97,822	109.9
NOVEMBER	M	28,604	0	28,604	24,842	1	24,841	3,762	-1	3,763	15.1		15.1	32,670	87.6
	P	136,159	0	136,159	121,614	2	121,612	14,545	-2	14,547	12.0		12.0	130,492	104.3
DECEMBER	M	28,127	0	28,127	24,732	0	24,732	3,395	0	3,395	13.7		13.7	38,902	72.3
2nd Quarter		85,166	0	85,166	75,418	1	75,417	9,748	-1	9,749	12.9		12.9	99,710	85.4
Upto 2nd Qtr		164,286	0	164,286	146,346	2	146,344	17,940	-2	17,942	12.3		12.3	169,394	97.0
JANUARY	M	25,687	0	25,687	25,121	2	25,119	566	-2	568	2.3		2.3	25,305	101.5
	P	189,973	0	189,973	171,467	4	171,463	18,506	-4	18,510	10.8		10.8	194,699	97.6
FEBRUARY	M	26,088	0	26,088	25,473	0	25,473	615	0	615	2.4	-	2.4	30,593	85.3
	P	216,061	0	216,061	196,940	4	196,936	19,121	-4	19,125	9.7	-100.0	9.7	225,292	95.9
MARCH	M	28,710	0	28,710	28,029	0	28,029	681	0	681	2.4	-	2.4	53,601	53.6
3rd Quarter		80,485	0	80,485	78,623	2	78,621	1,862	-2	1,864	2.4	-100.0	2.4	109,499	73.5
Upto 3rd Qtr		244,771	0	244,771	224,969	4	224,965	19,802	-4	19,806	8.8	-100.0	8.8	278,893	87.8
APRIL	M	36,393	0	36,393	31,083	0	31,083	5,310	0	5,310	17.1	-	17.1	53,589	67.9
	P	281,164	0	281,164	256,052	4	256,048	25,112	-4	25,116	9.8	-100.0	9.8	332,482	84.6
MAY	M	42,549	0	42,549	32,898	0	32,898	9,651	0	9,651	29.3	-	29.3	54,434	78.2
	P	323,713	0	323,713	288,950	4	288,946	34,763	-4	34,767	12.0	-100.0	12.0	386,916	83.7
JUNE	M	46,172	0	46,172	31,708	-4	31,712	14,464	4	14,460	45.6	-100.0	45.6	70,084	65.9
4th Quarter		125,114	0	125,114	95,689	-4	95,693	29,425	4	29,421	30.8	-100.0	30.7	178,107	70.2
Annual		369,885	0	369,885	320,658	0	320,658	49,227	0	49,227	15.4	-	15.4	457,000	80.9

CUSTOMS DUTY

(Rs Million)

MONTHS	M/P	Collection												Target 2022-23	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	68,348	1,456	66,892	68,076	2,895	65,181	272	-1,439	1,711	0.4	-49.7	2.6	72,769	91.9
AUGUST	M	86,011	3,372	82,639	79,121	2,256	76,865	6,890	1116	5,774	8.7	49.5	7.5	80,687	102.4
	P	154,359	4,828	149,531	147,197	5,151	142,046	7,162	-323	7,485	4.9	-6.3	5.3	153,456	97.4
SEPTEMBER	M	82,960	2,534	80,426	80,785	4,031	76,754	2,175	-1,497	3,672	2.7	-37.1	4.8	84,081	95.7
1st Quarter		237,319	7,362	229,957	227,982	9,182	218,800	9,337	-1,820	11,157	4.1	-19.8	5.1	237,537	96.8
OCTOBER	M	74,928	3,435	71,493	77,211	4,182	73,029	-2,283	-747	-1,536	-3.0	-17.9	-2.1	85,306	83.8
	P	312,247	10,797	301,450	305,193	13,364	291,829	7,054	-2,567	9,621	2.3	-19.2	3.3	322,843	93.4
NOVEMBER	M	84,948	3,631	81,317	98,036	3,220	94,816	-13,088	411	-13,499	-13.4	12.8	-14.2	90,019	90.3
	P	397,195	14,428	382,767	403,229	16,584	386,645	-6,034	-2,156	-3,878	-1.5	-13.0	-1.0	412,862	92.7
DECEMBER	M	86,416	2,258	84,158	93,841	3,305	90,536	-7,425	-1,047	-6,378	-7.9	-31.7	-7.0	99,351	84.7
2nd Quarter		246,292	9,324	236,968	269,088	10,707	258,381	-22,796	-1,383	-21,413	-8.5	-12.9	-8.3	274,676	86.3
Upto 2nd Qtr		483,611	16,686	466,925	497,070	19,889	477,181	-13,459	-3,203	-10,256	-2.7	-16.1	-2.1	512,213	91.2
JANUARY	M	90,106	3,852	86,254	73,579	2,489	71,090	16,527	1,363	15,164	22.5	54.8	21.3	89,077	96.8
	P	573,717	20,538	553,179	570,649	22,378	548,271	3,068	-1,840	4,908	0.5	-8.2	0.9	601,290	92.0
FEBRUARY	M	78,342	3,094	75,248	77,587	2,333	75,254	755	761	-6	1.0	32.6	0.0	83,986	89.6
	P	652,059	23,632	628,427	648,236	24,711	623,525	3,823	-1,079	4,902	0.6	-4.4	0.8	685,276	91.7
MARCH	M	74,395	1,670	72,725	87,572	2,046	85,526	-13,177	-376	-12,801	-15.0	-18.4	-15.0	100,765	72.2
3rd Quarter		242,843	8,616	234,227	238,738	6,868	231,870	4,105	1,748	2,357	1.7	25.5	1.0	273,828	85.5
Upto 3rd Qtr		726,454	25,302	701,152	735,808	26,757	709,051	-9,354	-1,455	-7,899	-1.3	-5.4	-1.1	786,041	89.2
APRIL	M	53,277	2,562	50,715	84,729	1,998	82,731	-31,452	564	-32,016	-37.1	28.2	-38.7	90,113	56.3
	P	779,731	27,864	751,867	820,537	28,755	791,782	-40,806	-891	-39,915	-5.0	-3.1	-5.0	876,154	85.8
MAY	M	79,014	3,194	75,820	93,960	1,922	92,038	-14,946	1,272	-16,218	-15.9	66.2	-17.6	99,069	76.5
	P	858,745	31,058	827,687	914,497	30,677	883,820	-55,752	381	-56,133	-6.1	1.2	-6.4	975,223	84.9
JUNE	M	111,133	7,093	104,040	132,497	5,623	126,874	-21,364	1,470	-22,834	-16.1	26.1	-18.0	108,777	95.6
4th Quarter		243,424	12,849	230,575	311,186	9,543	301,643	-67,762	3,306	-71,068	-21.8	34.6	-23.6	297,959	77.4
Annual		969,878	38,151	931,727	1,046,994	36,300	1,010,694	-77,116	1,851	-78,967	-7.4	5.1	-7.8	1,084,000	86.0

INLAND REVENUE

(Rs Million)

MONTHS	M/P	Collection												Target 2021-22	
		FY 2022-23			FY 2021-22			COMPARISON			Growth (%)				
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net	Target	Achieved (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JULY	M	417,633	26,166	391,467	368,815	17,924	350,891	48,818	8,242	40,576	13.2	46.0	11.6	344,311	113.7
AUGUST	M	443,611	35,551	408,060	381,534	12,036	369,498	62,077	23515	38,562	16.3	195.4	10.4	374,319	109.0
	P	861,244	61,717	799,527	750,349	29,960	720,389	110,895	31,757	79,138	14.8	106.0	11.0	718,630	111.3
SEPTEMBER	M	619,235	14,823	604,412	479,758	22,511	457,247	139,477	-7,688	147,165	29.1	-34.2	32.2	560,374	107.9
1st Quarter		1,480,479	76,540	1,403,939	1,230,107	52,471	1,177,636	250,372	24,069	226,303	20.4	45.9	19.2	1,279,004	109.8
OCTOBER	M	468,845	25,237	443,608	398,418	24,951	373,467	70,427	286	70,141	17.7	1.1	18.8	417,941	106.1
	P	1,949,324	101,777	1,847,547	1,628,525	77,422	1,551,103	320,799	24,355	296,444	19.7	31.5	19.1	1,696,945	108.9
NOVEMBER	M	476,811	18,726	458,085	411,482	29,906	381,576	65,329	-11,180	76,509	15.9	-37.4	20.1	415,736	110.2
	P	2,426,135	120,503	2,305,632	2,040,007	107,328	1,932,679	386,128	13,175	372,953	18.9	12.3	19.3	2,112,681	109.1
DECEMBER	M	694,626	38,344	656,282	531,320	21,311	510,009	163,306	17,033	146,273	30.7	79.9	28.7	810,180	81.0
2nd Quarter		1,640,282	82,307	1,557,975	1,341,220	76,168	1,265,052	299,062	6,139	292,923	22.3	8.1	23.2	1,643,857	94.8
Upto 2nd Qtr		3,120,761	158,847	2,961,914	2,571,327	128,639	2,442,688	549,434	30,208	519,226	21.4	23.5	21.3	2,922,861	101.3
JANUARY	M	480,388	29,044	451,344	390,657	30,838	359,819	89,731	-1,794	91,525	23.0	-5.8	25.4	413,577	109.1
	P	3,601,149	187,891	3,413,258	2,961,984	159,477	2,802,507	639,165	28,414	610,751	21.6	17.8	21.8	3,336,438	102.3
FEBRUARY	M	472,947	20,972	451,975	389,302	13,261	376,041	83,645	7,711	75,934	21.5	58.1	20.2	412,589	109.5
	P	4,074,096	208,863	3,865,233	3,351,286	172,738	3,178,548	722,810	36,125	686,685	21.6	20.9	21.6	3,749,027	103.1
MARCH	M	607,598	18,077	589,521	517,827	29,799	488,028	89,771	-11,722	101,493	17.3	-39.3	20.8	584,099	100.9
3rd Quarter		1,560,933	68,093	1,492,840	1,297,786	73,898	1,223,888	263,147	-5,805	268,952	20.3	-7.9	22.0	1,410,265	105.9
Upto 3rd Qtr		4,681,694	226,940	4,454,754	3,869,113	202,537	3,666,576	812,581	24,403	788,178	21.0	12.0	21.5	4,333,126	102.8
APRIL	M	455,771	24,461	431,310	430,308	32,896	397,412	25,463	-8,435	33,898	5.9	-25.6	8.5	462,096	93.3
	P	5,137,465	251,401	4,886,064	4,299,421	235,433	4,063,988	838,044	15,968	822,076	19.5	6.8	20.2	4,795,222	101.9
MAY	M	525,907	29,585	496,322	429,887	29,500	400,387	96,020	85	95,935	22.3	0.3	24.0	486,432	102.0
	P	5,663,372	280,986	5,382,386	4,729,308	264,933	4,464,375	934,064	16,053	918,011	19.8	6.1	20.6	5,281,654	101.9
JUNE	M	866,196	16,444	849,752	751,115	77,688	673,427	115,081	-61,244	176,325	15.3	-78.8	26.2	834,346	101.8
4th Quarter		1,847,874	70,490	1,777,384	1,611,310	140,084	1,471,226	236,564	-69,594	306,158	14.7	-49.7	20.8	1,782,874	99.7
Annual		6,529,568	297,430	6,232,138	5,480,423	342,621	5,137,802	1,049,145	-45,191	1,094,336	19.1	-13.2	21.3	6,116,000	101.9