

**CBR YEAR BOOK
1986-87**

**CENTRAL BOARD OF REVENUE
GOVERNMENT OF PAKISTAN
ISLAMABAD**

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PREFACE

This is the first issue of the CBR Yearbook. The document is essentially a statistical compilation of federal taxes collected during the year 1986-87 silhouetted against historical trends. The statistical data contained in the Yearbook are intended for policy-makers, researchers, scholars, taxpayers and the layman alike. The major objective is to ensure that members of the public have a fairly good understanding of the functions of the Central Board of Revenue, of the departments working under it and of the growth of federal revenues over the years as reflected in the various statistical annexes and explained in the text. This objective could not be realised if the readers found the material so difficult, theoretical, or dull that they would not read it (an all-too-common failing with many texts). Due care had, therefore, to be exercised to ensure that the writing was couched in simple words, unencumbered with jargons, so that the publication was intelligible enough even to the uninitiated.

Although not all-inclusive in scope yet the publication covers a wide span and contains introductory discussions of the concepts that influence most areas of Pakistan tax policy. A broad introduction for each group of taxes gives the reader a sense of how sequential chapters are related.

For long there was no CBR publication, annual or quarterly. To fill this gap, Mr. I. A. Imtiaz, former Chairman of CBR, entrusted the responsibility of drafting the Yearbook for 1986-87 to the Director of Research and Statistics. Mr. Imtiaz took time out to go beyond the call of duty by providing extremely detailed suggestions. His successor, Mr. Aitezaz-ud-Din Ahmed, too, offered valuable advice that helped improve the Yearbook.

Mr. S. M. Yehia, Director of Research and Statistics, has worked very hard to prepare this document for the press. He was assisted by Messrs M. Musheeruddin, Joint Director, M. Shafiuddin, Statistical Officer and Talib Hussain Baluch, Statistical Officer. Their contribution has been invaluable and is gratefully recognised. Thanks also go to Mr. Abrar Nabi Qureshi, a Stenographer in the Directorate, who cheerfully performed the important task of typing the draft.

I am sure this Yearbook would be a valuable reference material, containing as it does statistical data on federal taxes for the years 1948-49 to 1986-87.

If readers have comments or suggestions, we would like to hear about them. They are invited to write to us at Central Board of Revenue, Islamabad. We hope to benefit from these in bringing out the next edition.

Islamabad February, 1989.

(MUZAFFAR MAHMOOD QURESHI)

Member (Admn. & Co-ord.)

CHAPTER I

CENTRAL BOARD OF REVENUE

1.1 The Central Board of Revenue was established on 1st April, 1924, under the Central Board of Revenue Act, 1924, and was constituted as a Division of the Ministry of Finance known as Revenue Division up to 31st August, 1960. It exercised the powers and authority of the Federal Government in the Ministry of Finance in respect of fiscal policies, changes in duties and taxes, levy and realisation of federal revenues, hearing of appeals and revision petition, tax administration, etc. In August, 1960, the Ministry of Finance was re-organised and the Revenue Division of the Ministry of Finance ceased to exist. Instead the Central Board of Revenue was constituted as a self-contained Attached Department of the Ministry of Finance under the Expenditure and Budget Division with three Members (each of whom was given the *ex-officio* status of a Joint Secretary). Secretary (Expenditure and Revenue) was designated as Chairman of the Board. Later, Finance Secretary became Chairman of Central Board of Revenue.

1.2 As the work load increased this arrangement called for change. In order to streamline the organisation and its functions, a post of Chairman, Central Board of Revenue with *ex-officio* status of Additional Secretary, was created in 1971, and consequently the Finance Secretary was relieved of his duties as Chairman, Central Board of Revenue. This post of Chairman, Central Board of Revenue was later upgraded to that of a Secretary to the Federal Government, and the posts of Member were upgraded to Additional Secretary's grade.

Constitution and Functions of the Central Board of Revenue

1.3 The Central Board of Revenue is the head of all revenue departments of the Federal Government. It comprises a Chairman and five Members. Three Members deal respectively with (i) Income tax, (ii) Customs, and (iii) Central Excise and Sales tax. One Member is in charge

of administration including personnel management problems of the Board, while another member (Judicial) hears appeals and revision applications.

1.4 The names of Chairman are given below :

Secretary, Finance/ex-Officio Chairman

	From	To
(i) Sir Victor Turner	14.08.1947	01.02.1950
(ii) Mr. Abdul Qadir	01.02.1950	25.02.1952
(iii) Mr. Mumtaz Hasan	25.02.1952	01.11.1958
(iv) Mr. H. A. Majid	01.11.1958	29.07.1960
(v) Mr. M. Ayub	29.07.1960	19.06.1961
(vi) Mr. Mumtaz Mirza	19.06.1961	06.03.1963
(vii) Mr. M. M. Ahmed	06.03.1963	30.05.1966
(viii) Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
(ix) Mr. A.G.N. Kazi	08.09.1970	10.10.1971

Chairman, CBR (Full—Time)

(i) Mr. M. Zulfiqar	11.10.1971	17.11.1973
(ii) Mr. Riaz Ahmad	17.11.1973	30.09.1974
(iii) Mr. M. Zulfiqar	01.10.1974	12.11.1975
(iv) Mr. N. M. Qureshi	12.11.1975	14.12.1980
(v) Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
(vi) Mr. I. A. Imtiaz	11.08.1985	

1.5 The Central Board of Revenue's functions consist in (i) administration of the revenue departments of the Federal Government, namely the Customs, the Central Excise and Income Tax Departments; (ii) formulation of tax policies of the Federal Government; (iii) monitoring performance of and issuing technical advice to, field officers; (iv) attending to references and decisions under various taxation statutes as well as to references, from Ministries and Division; (v) conducting negotiations with other countries on double taxation; and (vi) hearing appeals and revisions in cases decided by the revenue departments. The work of CBR is regulated by the Central Board of Revenue Rules, 1967.

1.6 The Central Board of Revenue at present consists of a Chairman (*Ex-officio* Secretary), 5 Members (*ex-officio* Additional Secretaries), 7 Chiefs (BPS-20) 13 Secretaries (BPS-19) and 47 Second Secretaries (BPS-17 and 18), with complementary staff dealing with technical as well as administrative matters of Sea Customs, Land Customs, Central Excise, Income Tax, Sales Tax, Wealth Tax and Workers Welfare Fund.

1.7 The three major Departments under the Central Board of Revenue *viz.*, Sea Customs Department, Central Excise and Land Customs Department and Income Tax Department, with vast net work, throughout Pakistan primarily deal with the enforcement of fiscal policies, revenue realisation, prevention of tax evasion and smuggling, etc. In addition to these, there are a number of Directorates attached to the Central Board of Revenue, dealing with Valuation, Inspection, Intelligence and Investigation, Complaints, Research and Statistics, etc. The organisation chart is given in the appendix.

Federal Taxes

1.8 Federal taxes are classified into the following two categories :

Direct Taxes

In this category are tax on income (Income Tax), on profits of companies (Corporation Tax), on capital (Wealth Tax). These taxes are all levied directly on the person receiving the income and paid by him direct.

Indirect Taxes

These are taxes on goods and services. Of this type are customs and excise duties and sales tax. How much a person pays in indirect taxes depends on the extent to which he uses taxed goods or services.

CHAPTER II

Income Tax

REVENUE RECEIPTS

2.1 During 1985-86, the Central tax receipts (net) were Rs. 59567.5 million; for 1986-87, the revised estimate was Rs. 62222.0 million, *i.e.*, up by 4.46%. However, net collections at Rs. 65701.7 million compared with Rs. 59567.5 million during 1985-86, were more by Rs. 6134.2 million, or 10.30%.

2.2 Over the years, the federal revenues increased at a respectable rate. Between 1948-49 and 1958-59, these registered a compound growth rate of 15.22%, between 1958-59 and 1968-69, a rate of 11.78% and between 1968-69 and 1978-79, a rate of 19.10%. During the years between 1980-81 and 1986-87, the annual growth rate of the federal tax receipts was above 10 percent, except for the year 1984-85 when the growth dipped to 4.10 percent over 1983-84. Historical trends of receipts and growth rates are shown in the table given below:—

FEDERAL TAX RECEIPTS (NET)

(Millions of Rupees)

Year	Collection	Annual Growth Rate (Percentage)	Compound Growth Rate (Percentage)
1	2	3	4
1948-49	310.6	—	—
1958-59	1280.8	—	15.22
1968-69	3901.9	—	11.78
			19.10
1978-79	22398.8	—	—
1980-81	34764.3	—	—
1981-82	38550.2	10.89	—
1982-83	43543.9	12.95	—
1983-84	50596.6	16.20	—
1984-85	52669.8	4.10	—
1985-86	59567.5	13.10	—
1986-87	65701.7	10.30	—

Compound Growth: 1986-87 over 1980-81 = 6.57

Income Tax

2.3. During 1985-86, income tax receipts (net) amounted to Rs. 9591.5 million. For 1986-87, the revised estimate was Rs. 10200.0 million *i.e.* 6.34% growth over 1985-86. The receipts (net) increased from Rs. 9591.5 million for 1985-86 to Rs. 10354.3 million for 1986-87 *i.e.* up by 7.95 per cent instead of the targeted growth of 6.34%.

Wealth Tax

2.4. Wealth tax receipts (net) at Rs. 155.8 million exceeded the targeted receipts of Rs. 108.0 million by Rs. 47.8 million, or 44.26 per cent.

Workers Welfare Fund

2.5. The receipts at Rs. 57.9 million fell short of the revised estimate by Rs. 2.1 million or 3.5 per cent.

Central Excise

2.6. Central Excise receipts (net) during 1985-86 amounted to Rs. 15515.1 million; for 1986-87, the revised estimate was Rs. 15200.0 million. Collection at Rs. 15361.1 million exceeded the revised estimate by Rs. 161.1 million or 1.06%.

2.7. Major excise-duty contributing industries are:

- (i) Cigarette manufacturing (the largest contributor of excise duty). Receipts during 1985-86 were Rs. 5139.5 million; for 1986-87, the revised estimate was Rs. 5700.0 million *i.e.* up by 10.9%. The receipts during the period under report increased by 9.57% from Rs. 5139.5 million last year to Rs. 5631.5 million this year.
- (ii) *Cement*.—(the second largest contributor). Receipts during 1985-86 were = Rs. 1889.6 million; for 1986-87, the revised estimate was Rs. 2000.0 million *i.e.* up by 5.8%. The collection at Rs. 2133.0 million exceeded the revised estimate by Rs. 133.0 million or 6.65%.

- (iii) *Sugar manufacturing*.—(the third largest contributor). Receipts during 1985-86 were Rs. 2405.7 million; for 1986-87, the revised estimate was Rs. 1800.0 million. During the period under report, collection at Rs. 1916.6 million exceeded the revised estimate by Rs. 116.6 million or 6.48%.
- (iv) *POL Products* (the fourth largest contributor). Receipts during 1985-86 amounted to Rs. 1663.6 million; for 1986-87, the revised estimate was Rs. 1700.0 million *i.e.* up by 2.2%. However, collection at Rs. 1678.9 million fell short of the revised estimate by Rs. 21.1 million or 1.24%, but exceeded the collection during 1985-86 by Rs. 15.3 million or 0.92 per cent.
- (v) *Beverages*.— Receipts during 1985-86 were = Rs. 820.1 million; for 1986-87, the revised estimate was Rs. 840.0 million *i.e.* up by 2.4%. However, collection at Rs. 789.7 million fell short of the revised estimate by Rs. 50.3 million or 5.99% and by Rs. 30.4 million or 3.71 per cent as compared with 1985-86.
- (vi) *Natural Gas*.— Receipts during 1985-86 amounted to Rs. 863.2 million; for 1986-87, the revised estimate was Rs. 900.0 million *i.e.* up by 4.3%. Collection at Rs. 916.0 million exceeded the revised estimate by Rs. 16.0 million or 1.78% and by Rs. 52.8 million or 6.12 per cent as compared with 1985-86.
- (vii) *Crude Oil*.— Receipts during 1985-86 were = Rs. 212.6 million; for 1986-87, the revised estimate was Rs. 130.0 million. Collection at Rs. 155.5 million exceeded the revised estimate by Rs. 25.5 million or 19.6%, but fell short of the collection during 1985-86 by Rs. 57.1 million or 26.86 per cent.

Import Duty

2.8 Import duty receipts (net) during 1985-86 were Rs. 19767.8 million; for 1986-87, the revised estimate was Rs. 22172.0 million *i.e.* up by 12.16%. Collection at Rs. 23886.9 million exceeded the revised estimate by Rs. 1714.9 million or 7.73% and by Rs. 4119.1 million or 20.84 per cent as compared with 1985-86. The behaviour of the major revenue spinners is analysed below:

- (i) *Sugar & confectionery*.—Receipts during 1985-86 were Rs. 1010.2 million. The collection at Rs. 3922.5 million during

- 1986-87 exceeded the collection of the previous year by Rs. 2912.3 million or 288.3%.
- (ii) *Machinery*.—(the second largest contributor). Receipts during 1985-86 were Rs. 3617.2 million. The collection at Rs. 3051.2 million during 1986-87 fell short of the collection of the previous year by Rs. 566.0 million or 15.6%.
- (iii) *Vehicles*.—(the third largest contributor). Receipts during 1985-86 amounted to Rs. 2452.3 million. The collection at Rs. 2410.2 million during 1986-87 fell short of the collection of the previous year by Rs. 42.1 million or 1.7%.
- (iv) *Edible oil*.—(the fourth largest contributor). Receipts during 1985-86 amounted to Rs. 573.1 million. The collection during 1986-87 shot up to Rs. 2192.7 million exceeding the collection of the previous year by Rs. 1619.6 million or 282.6%.
- (v) *Iron & Steel*.—(the fifth largest contributor). Receipts during 1985-86 amounted to Rs. 1796.5 million. The collection at Rs. 1942.1 million during 1986-87 exceeded the collection of the previous year by Rs. 145.6 million or 8.1%.
- (vi) *Plastic Resin etc.*—(the sixth largest contributor). Receipts during 1985-86 amounted to Rs. 1466.8 million. The collection at Rs. 1666.9 million during 1986-87 exceeded the collection of the previous year by Rs. 200.1 million or 13.6%.
- (vii) *Yarn & Fabrics*.—(the seventh largest contributor). Receipts during 1985-86 amounted to Rs. 1316.8 million. The collection at Rs. 1369.0 million during 1986-87 exceeded the collection of the previous year by Rs. 52.2 million or 4.0%.
- (viii) *Chemicals & Products thereof*.—(the eighth largest contributor). Receipts during 1985-86 were Rs. 764.0 million. The collection at Rs. 1052.9 million during 1986-87 exceeded the collection of the previous year by Rs. 288.9 million or 37.8%.
- (ix) *Tea & Coffee etc.*—(the ninth largest contributor). Receipts during 1985-86 were Rs. 840.2 million. The collection at Rs. 903.5 million during 1986-87 exceeded the collection of the previous year by Rs. 63.3 million or 7.5%.
- (x) *Dyes, Paints etc.*—(the tenth largest contributor). Receipts

during 1985-86 amounted to Rs. 440.4 million. The collection at Rs. 608.5 million during 1986-87 exceeded the collection of the previous year by Rs. 168.1 million or 38.2%.

(xi) *Wood Pulp, Paper & Board*.—(the eleventh largest contributor). Receipts during 1985-86 were Rs. 488.2 million. The collection at Rs. 508.3 million during 1986-87 exceeded the collection of the previous year by Rs. 20.1 million or 4.1%.

(xii) *POL Products*.—(the twelfth largest contributor). Receipts during 1985-86 amounted to Rs. 260.9 million. The collection at Rs. 354.2 million during 1986-87 exceeded the collection of the previous year by Rs. 93.3 million or 35.8%.

Import Surcharge

2.9 Import surcharge receipts (net) during 1985-86 amounted to Rs. 3993.7 million; for 1986-87, the revised estimate was Rs. 3858.0 million. Collection at Rs. 4243.3 million exceeded the revised estimate by Rs. 385.3 million or 9.99% and by Rs. 249.6 million or 6.25 per cent as compared with 1985-86.

Iqra Surcharge

2.10 Iqra surcharge receipts (net) during 1985-86 amounted to Rs. 4018.7 million; for 1986-87, the revised estimate was Rs. 4182.0 million *i.e.* up by 4.06%. Collection at Rs. 4569.6 million exceeded the revised estimate by Rs. 387.6 million or 9.27% and by Rs. 550.9 million or 13.71 per cent as compared with 1985-86.

Export Duty

2.11 Export duty receipt (net) during 1985-86 were Rs. 990.4 million; for 1986-87, the revised estimate was Rs. 252.0 million. Collection at Rs. 275.2 million exceeded the revised estimate by Rs. 23.2 million or 9.21%.

Miscellaneous Receipts

2.12 Miscellaneous receipts (net) during 1985-86 were Rs. 572.2

million; during 1986-87, these were budgeted at Rs. 490.0 million. Collection at Rs. 388.9 million fell short of the estimate by Rs. 101.1 million or 20.6%.

Sales Tax

2.13 Sales tax receipts (net) during 1985-86 were = Rs. 4928.8 million; for 1986-87, the revised estimate was Rs. 5700.0 million *i.e.* up by 15.64%. Collection at Rs. 6408.8 million exceeded the revised estimate by Rs. 708.8 million or 12.44% and by Rs. 1480.0 million or 30.05 per cent as compared with 1985-86. Collections at the import stage at Rs. 4573.6 million increased by Rs. 1006.6 million or 28.22 per cent as compared with 1985-86. Sales tax from domestically produced items increased from Rs. 1362.7 million last year to Rs. 1835.2 million this year, posting an increase of 34.86%.

Sales Tax on Excisable Goods and Goods Exempted from Excise Duty

2.14 Collection at Rs. 1072.9 million during 1986-87 as against Rs. 708.6 million last year signified an increase of 51.41%. The increase was contributed largely by paper and paper board, tyres and tubes, cassettes, TV, plastic goods, jute products and polypropylene bags.

Sales Tax on other Goods

2.15 While upturn was registered in collection from almost all the goods falling under this head, notable increases were recorded by (i) bakery and confectionery, (ii) liquid glucose, (iii) tiles, (iv) paper tubes, (v) motor cars and (vi) auto parts. Together, these commodities recorded an increase of 26.29% over the comparable collections of the previous year.

CHAPTER III

DIRECT TAXES

Income Tax

3.1 Income Tax is a tax on income. The term 'income' has defied a precise definition by judicial courts. An attempt to define this word was made by the Privy Council, in *Commissioner of Income Tax V. Shah Wallace & Co.*: "Income in this Act connotes a periodical monetary return, 'coming in' with some sort of regularity, or expected regularity, from definite sources. The source is not necessarily one which is expected to be continuously productive, but it must be one whose object is the production of a definite return, excluding anything in the nature of a mere windfall. Thus income has been likened pictorially to the fruits of a tree or the crop of a field. It is essentially the produce of something which is often loosely spoken of as capital." In a later judgement (*Kamakshya Narain Singh V. Commissioner of Income Tax*) the judicial committee referred to its previous observations and remarked: "Income is a word difficult and perhaps impossible to define in any precise general formula. It is a word of the broadest connotation. Sir George Lowndes speaks of "income" being likened pictorially to the fruit of a tree or the crop of a field. But it is clear that such picturesque similies cannot be used to limit the true character of income. Income is not necessarily the recurrent return from a definite source, though it is generally of that character. Income again may consist of a series of separate receipts, as it generally does in the case of professional earnings. The multiplicity of forms which 'income' may assume is beyond enumeration."

3.2 In our existing Act, the definition of income is markedly source-oriented: income is to be linked to a regular source for its taxability.

3.3 Six different categories of income have been enumerated in the ordinance according to the source. These are: (i) Salaries, (ii) Interest on securities, (iii) Income from house property, (iv) Profits and gains of business or profession or vocation, (v) Capital gains, and (vi) Income from other sources.

3.4 At present two direct taxes are levied by the Federal Government. These are: income tax and wealth tax. Of these, income tax is the oldest, introduced for the first time in 1860. It is leviable on all persons on their income which is computed in accordance with the provisions of the Income Tax Ordinance 1979. For this purpose, a "person" includes an individual, firm, association of persons, a body of individuals whether incorporated or not, a company, and every other artificial juridical person.

3.5 The basic system underlying the Pakistan income tax is one of self-assessment. Every taxpayer is responsible for declaring income and computing income tax thereon. The Income Tax Department checks the arithmetic of tax computation. Returns with unusual features (*e.g.* very high deductions) are audited, and particular groups of taxpayers are singled out for special attention. Nevertheless, the extent of scrutiny which is at present relatively limited may change in time when increasingly sophisticated use of computer facilities should extend the range of practicable scrutiny and cross-checking between returns.

3.6 Taxpayers declaring incomes higher by a certain percentage than those in the preceding year are not subjected to detailed scrutiny.

3.7 In order to ensure voluntary compliance, a tax-education programme is launched every year on an extensive basis.

3.8 The introduction and development of the self-assessment, the use of survey to identify taxpayers and other improvements in tax administration have contributed substantially to the rapid growth of income tax revenues over the last few years: income tax receipts surged from Rs. 2160.4 million in 1975-76 to Rs. 10354.3 million in 1986-87, or by 379.3%.

3.9 Taxable income, it is pertinent to note, covers only a small portion of gross national product. For a tax which is considered to be the most comprehensive measure of ability to pay, this may seem a rather poor performance. Closer consideration, however, shows that it does not leave a substantial shortfall of taxable income below what would be included under a full income concept. What follows is relevant in this context.

3.10 Agricultural income is excluded from income tax entirely. The agriculture sector accounts for about 22.2% of gross domestic product and provides livelihood to over 50% of the labour force. The situation as regards taxation of agriculture has, however, changed with the introduction of the institution of Ushr. It is a levy on the gross value of agricultural production. The levy is restricted to 75% of the value of production, the remainder 25% being allowance for cost of production. Assessment is made on a self-assessment basis, but collected compulsorily from landowners/lease holders at the rate of 5% of their share of the produce. All persons with production of under 948 kg. of wheat (or its equivalent in value) are exempt.

3.11 Other income earners have a basic exemption of Rs. 24,000 irrespective of family size. Tax relief for saving is provided through an investment allowance, and the exemption of interest from certain instruments. Perquisites (fringe benefits) are ordinarily treated more favourably than other forms of income. On top of it is the inherent difficulties of taxing the self-employed and small businesses. These factors explain away why taxable income constitutes such a small proportion of Gross National product.

Incentives for Economic Development

3.12 A five-year tax holiday, subject to the fulfilment of certain specific conditions, is available to an industrial undertaking set up by companies. Such holiday during which profits from new enterprises are tax-free for an initial period of five to seven years is a way of providing an incentive to use income in a 'meritorious' form, or to provide inducement for expenditures on items which generate external benefits, or to divert capital to particular industries. The holiday acts as a matching grant by which the government reduced the cost of certain activities for the taxpayers, thereby inducing the individual to spend more on a certain activity. Should a particular activity merit support, and if tax deduction is the best technique of giving it, the resulting gain may far outweigh the damage to tax equity. The tax holiday is available to an industrial undertaking established by companies.

- (a) in Baluchistan, NWFP excluding the civil Divisions of Peshawar, Kohat and District Abbottabad; Tribal Areas,

Dera Ghazi Khan and Rajanpur districts of Punjab; Jacobabad and Shikarpur districts of Sind; Azad Kashmir and Northern Areas;

(b) in an approved industrial Estate in the NWFP, the districts of Mianwali, Bhakkar, Tharparkar, Dadu, Sukkur and Tehsil Khushab;

(c) engaged in the manufacture of garments and processing of dates.

3.13 Tax holiday is also available to the following enterprises without the condition that they be owned by companies, subject to certain conditions: (i) poultry farming, (ii) dairy farming, (iii) cattle and sheep breeding, (iv) poultry processing, (v) fish farming, (vi) renting out agricultural machinery and providing pest control services, and (vii) manufacture of specified agricultural machinery.

3.14 In the budget for 1986-87, the following important measures were taken:

- (i) the income of National Development Finance Corporation and Bankers Equity Ltd. so long exempt was made taxable;
- (ii) in the case of a partner of a registered firm, the maximum limit on tax payable by him was fixed at 45 per cent, to square with the maximum tax rate for individuals;
- (iii) the tax surcharge at rates ranging from 6 per cent to 10 per cent on jewellers was abolished;
- (iv) with a view to providing incentive for qualified doctors to establish their own clinics, the rate of initial depreciation on X-ray and electrotherapeutic apparatus and accessories was reduced from 40 per cent to 25 per cent;
- (v) the exemption from tax allowed to income from annuities issued under the Pakistan Postal Annuity Certificate Scheme was extended to the annuities issued by the State Life Insurance Corporation also, and the exemption limit was raised from Rs. 7200 per annum to Rs. 10,000 per annum;
- (vi) in order to encourage leasing operations, normal and initial depreciation was allowed to the lessor in the case of

buildings given on lease and used for the purpose of business or profession by the lessee.

3.15 During the year under report, collections from income tax at Rs. 10354.3 million accounted for 15.8 per cent of the total collections, and depicted an increase of 8.0 per cent over the collections during the previous year. The salient features of the collections are discussed below:

3.16 Collection of demand (current as well as arrear) increased by 55.9 per cent as compared with that of 1985-86. Deduction at source edged up by 10.8 per cent. Collection from salary registered an increase of 8.5 per cent; Collection from non-residents increased by 8.0%; collection from contractors increased by 8.9 per cent; and collection at the import stage increased by 17.9 per cent.

3.17 The total number of current assessments during 1986-87 was 12,56,162; of these, as many as 12,33,006 assessments, or 98.16 per cent, were finalised. The total number of cases involving concealment of income was 3971; of them as many as 2312 cases were disposed of, and a tax demand amounting to Rs. 83.04 million was created.

3.18 Refunds made during the year aggregated Rs. 1555.2 million compared with Rs. 1027.6 million of the previous year, indicating an increase of 51.3 per cent.

Wealth Tax

3.19 The Wealth Tax has been a part of the country's tax structure since 1963. The tax supplements incomplete coverage of capital income under the income tax. It is levied on property and thus is of the impersonal, *in rem* type; it is imposed on a person's net worth and, thus is of the personal, *in personam* type. Provisions of the Wealth Tax Act have since undergone important changes. A new concept of an Association of persons was introduced in 1979, whereby a contiguous building started being assessed as a single unit regardless of the number of owners. The concept of a family had been modified: urban immovable properties belonging to the assessee's spouse and minor children were considered one unit for purposes of assessment. It necessitated the bifurcation of assets into movable and immovable properties with separate basic exemption

limits of Rs. 3 lac s and Rs. 5 lacs respectively. The tax was levied at a flat rate of 2-1/2 per cent on immovable property, while movable assets were assessed at a slab rate ranging from 1/4 per cent to 2-1/2%. Limited companies paid wealth tax on their hotels if leased out, and public limited companies on shopping arcades attached to their hotels. Firms and associations of persons were liable to wealth tax on their building meant for business of construction and sale, or letting out of property. As to individuals, they paid on all their assets.

3.20 When Zakat was introduced in 1980, certain assets were exempted from Wealth Tax and made liable to zakat. Zakat is levied at the rate of 2.5 per cent, and compulsorily deducted from specified assets. Since the method of collection stipulates that the assets to which the levy is applied must admit of valuation relatively easily, zakat is confined to financial assets such as savings and time deposits, government securities, mutual funds, and shares and debentures. With the inclusion of most movable assets in zakat, the wealth tax is now primarily a tax on immovable property.

3.21 Some basic changes in the Wealth Tax were announced in the 1985-86 budget. Previously, non-residents were allowed exemption from wealth-tax in respect of assets brought into Pakistan for a period of five years. This exemption has now been extended to both residents and non-residents, with allowance for multiple conversions.

3.22 The clubbing of the immovable properties of husband and wife has been discontinued, and so has been the distinction of movable and immovable property. A new slab-rate system has been introduced, starting with an enhanced exemption limit of 10 lac rupees followed by slabs of Rs. 5 lacs each, with a graduated scale of tax-rate of 1/2% going upto 2-1/2%.

3.23 The immovable property of public companies as well as of the various Chambers of Trade, Commerce and Industry has been exempted from wealth-tax.

3.24 Collections during 1986-87 amounted to Rs. 155.8 million, which was higher by 25.7% as compared with that of 1985-86. It was 0.24 per cent of the total collections.

CHAPTER IV

ADMINISTRATION OF DIRECT TAXES

SECTION 1

Overview

4.1 Direct taxes administered by the Federal Government are: income-tax and wealth tax. Conceptually, income tax is levied according to the capacity to pay of a taxpayer. It serves as a tool to reduce inequalities in the distribution of income. Wealth-tax is also a progressive tax and supplements income-tax for reduction of disparity between classes.

Tax payers

4.2 There are **12,65,963** tax payers in the country. These tax-payers are classified as individuals, associations of persons, Hindu undivided families, unregistered firms, registered firms and limited companies.

(a) Status-wise break-up of tax-payers is as under:—

1. Individuals:	1179727
Salaries (Individuals).....	275729
Other (Individuals).....	903998
2. AOPs, HUFs, URF, RF:.....	71589
3. Limited Companies:.....	14647

(b) Province-wise break-up of assesseees is as follows:

Punjab.....	749675
Sind.....	441831
NWFP.....	66693
Baluchistan.....	7764

Income Tax Assessment

4.3 Traditional method of Income Tax assessment in vogue till 1979 required the attendance before the Income Tax officer of every tax-payer who derived income from business and profession. This system of assessment caused much inconvenience to small tax-payers. A lot of time was wasted because of complex procedures. To save the bother to tax payers and to create mutual trust and confidence between the tax

authorities and tax-payers the Self Assessment Scheme was introduced in 1979. Salient features of this Scheme are as under:—

- (a) *Scope of the Self-Assessment Scheme.*—Practically all returns are eligible for Self-Assessment Scheme.
- (b) *Selection of cases for Detailed Scrutiny.*—An important element of SAS is the selection of a small number of cases for in-depth examination known as “Total Audit”. This provision is mainly meant to serve as a deterrent against not so scrupulous tax-payers.
- (c) *Immunity from total Audit.*—Under this concept, tax-payers declaring income within certain given parameters cannot be subjected to Total Audit.
- (d) *New Taxpayers.*—The Self Assessment Scheme provides a concession of immunity to individual new tax-payers.

4.4 The Scheme places the onus of filing correct returns of income on the tax-payers. In order to improve voluntary compliance, it is imperative that the tax-payers are made aware of the taxes and methods of filing their returns etc. Accordingly, tax-education programme through media is undertaken each year.

Performance

4.5 There has been a significant broadening of the tax base during recent years. The number of income tax payers has increased from 6,69,139 in 1979-80 to 12,65,963 upto June, 1987.

4.6 Voluntary compliance by the tax payers during recent years has shown improvement as may be seen from table below:—

	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87
1. Number of taxpayers	669139	819402	902654	977042	1030701	1096078	1206408	1265963
2. Number of returns filed under SAS.	370685	403424	478200	541258	579398	611563	685455	701607
3. Percentage	55.40	49.23	52.98	55.40	56.20	55.80	56.82	55.42

4.7 The number of persons who made reasonably better declarations of income and availed the benefit of immunity from total Audit has also increased. There were only 22128 such cases in 1979-80 while the number rose to 305144 in 1986-87.

4.8 In spite of the increase in the number of taxpayers, the Department of Income Tax was able to cope with the heavy workload. This is amply indicated by the fact that 653774 assessments were completed in 1979-80 while the number rose to 1233006 in 1986-87.

Tax evasion cases detected were as follows:—

	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87
No. of concealment cases detected.	1992	3291	2413	2108	2082	3971
Amount of demand created in concealment cases (in million)	84.4	138.9	90.9	53.9	39.4	83.0

4.9 Due attention has been given to ensure justice to tax payers who filed appeals against assessment orders. During 1986-87 the number of appeals and revision petitions disposed of was 49367 while only 9225 remained pending for disposal.

SECTION II REGIONAL COMMISSIONER OF INCOME TAX SOUTHERN REGION

4.10 Southern Region comprises two provinces, namely Sind and Baluchistan. There are 8 Zonal Commissioners of Income Tax, one Commissioner of Wealth Tax and one Director Survey, Vigilance, Inspection and Audit working in the Region. There are also six Commissioners of Appeals working under him.

Performance

- (i) *Collection.*—Income Tax collection during 1986-87 was Rs. 6620.3 million (net) against Rs. 4463.9 million during 1985-86, registering an increase of 48.3%.

- (ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 2867.0 million as against Rs. 2402.5 million during 1985-86, registering an increase of 19.3%. Out of the demand created during 1986-87 collection amounted to Rs. 1536.2 million or 53.6%. In 1985-86, collection amounted to Rs. 1007.3 million or 41.9% of the demand created.
- (iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 2341.9 million, of which Rs. 314.3 million or 13.4% was collected. In 1985-86, recoverable arrears amounted to Rs. 1250.0 million, out of which Rs. 223.5 million or 17.9% was collected.
- (iv) *Collection at source*.—During 1986-87 collection at source amounted to Rs. 3107.0 million as against Rs. 1386.8 million during 1985-86.
- (v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 2875.9 million as against Rs. 2658.3 million during 1985-86, showing an increase of 8.2%.
- (vi) *Assessments*.—The number of current assessments during 1986-87 was 448823; out of this, 438367 were disposed of which gave a percentage of 97.7.
- (vii) *Concealment Cases*.—Total number of Concealment cases for disposal was 2017 during the year, 1360 cases were disposed of. Demand created amounted to Rs. 130.9 million.
- (viii) *Number of Appeals*.—Number of appeals (including revision petitions) during the year 1986-87 was 20225; of these 17796 cases were disposed of. The percentage of disposal was 88.0.
- (ix) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 6411.
- (x) *Refund*.—Refund of Rs. 1213.1 million was issued during 1986-87 as against Rs. 812.0 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

CENTRAL ZONE 'A' KARACHI

4.11 The Zone has jurisdiction over limited companies whose names begin with the letters A, B, C, H, K, L, P, T, Y and Z, and whose main business is of insurance, catching, preserving and freezing fish or dealing in or manufacturing paper or paper board, or ship breaking as well as the directors of these companies.

Performance

(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 443.6 million (net) against Rs. 799.2 million during 1985-86, registering a decrease of 44.5%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 341.4 million as against Rs. 439.4 million during 1985-86, registering a decrease of 22.3%. Out of the demand created during 1986-87, collection amounted to Rs. 169.9 million or 49.8%. In 1985-86, collection amounted to Rs. 226.8 million or 51.6% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 422.4 million, of which Rs. 55.1 million or 13.0% was collected. In 1985-86, recoverable arrears amounted to Rs. 340.3 million, out of which Rs. 43.3 million or 12.7% was collected.

(iv) *Collection at source*.—During 1986-87 Collection at source amounted to Rs. 7.8 million as against Rs. 13.4 million during 1985-86, registering a decrease of 41.8%.

(v) *Payment with returns*.—Payment with returns during 1986-87 amounted to Rs. 474.1 million as against Rs. 634.9 million during 1985-86 showing a decrease of 25.3%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 5346. Out of this, 4707 were disposed of, which gave a percentage of 88.0.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 52 during the year 1986-87. 46 cases were disposed of. Demand created amounted to Rs. 69.4 million.

(viii) *New Assessées.* Number of new assessées discovered during 1986-87 was 35.

Refund.—Refund of Rs. 263.3 million was issued during 1986-87 as against Rs. 119.2 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

CENTRAL ZONE 'B' KARACHI

4.12 The Zone has jurisdiction over company cases of pharmaceutical industry, cement industry, sugar manufacturing unit, engineering goods industry, oil, gas and mines, vegetable ghee and oil industry, chemicals as well as companies beginning with letters D, E, F, G, I, J, M, N, O, Q and S.

Performance

(i) *Collection.*—Income Tax collection during 1986-87 was Rs. 2177.7 million (net) against Rs. 1747.7 million during 1985-86, registering an increase of 24.6%.

(ii) *Current Demand.*—Demand created during 1986-87 amounted to Rs. 905.9 million as against Rs. 602.4 million during, 1985-86, registering an increase of 50.4%. Out of the demand created during 1986-87, collection amounted to Rs. 518.5 million or 57.2%. In 1985-86, collection amounted to Rs. 289.4 million or 48.0% of the demand created.

(iii) *Recoverable arrears* during 1986-87 aggregated Rs. 267.2 million, of which Rs. 58.7 million or 22.0% was collected. In 1985-86 recoverable arrears amounted to Rs. 421.2 million, out of which Rs. 41.8 million or 9.9% was collected.

(iv) *Collection at source.*—During 1986-87 collection at source amounted to Rs. 163.1 million as against Rs. 165.3 million during 1985-86, registering a decrease of 1.3%.

(v) *Payment with Returns.*—Payment with returns during 1986-87 amounted to Rs. 1704.1 million as against Rs. 1384.8 million during 1985-86, showing an increase of 23.1%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 4552. Out of this 4410 were disposed of, which gave a percentage of 96.9.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 25 during the year 1986-87. 25 cases were disposed of. Demand created amounted to Rs. 3.1 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 18.

(ix) *Refund*.—Refund of Rs. 266.7 million was issued during 1986-87 as against Rs. 133.6 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

CENTRAL 'C' ZONE KARACHI

4.13 The Zone has jurisdiction over the Karachi division and Lasbela district of Baluchistan, banks, airlines, advertising agents, travel agents, textile mills, **construction** companies and hotels.

Performance

(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 1448.8 million (net) against Rs. 1112.4 million during 1985-86 registering an increase of 30.2%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 1094.2 million as against Rs. 943.9 million during 1985-86, registering an increase of 15.9%. Out of the demand created during 1986-87, collection amounted to Rs. 660.5 million or 60.4%. In 1985-86, collection amounted to Rs. 323.7 million or 34.3% of the demand created.

(iii) *Arrear demand*.—Recoverable arrears during 1986-87 aggregated Rs. 1101.1 million, of which Rs. 100.6 million or 9.1% was collected. In 1985-86 recoverable arrears amounted to Rs. 115.9 million, out of which Rs. 51.7 million or 44.6% was collected.

(iv) *Collection at Source*.—During 1986-87 collection at source amounted to Rs. 825.9 million as against Rs. 758.5 million during 1985-86, registering an increase of 8.9%.

(v) *Payments with returns*.—Payment with returns during 1986-87 amounted to Rs. 363.4 million as against Rs. 288.6 million during 1985-86, showing an increase of 25.9%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 5468. Out of this, 5306 were disposed of which gave a percentage of 97.0.

(vii) *Concealment cases*.—Total number of concealment cases for disposal was 118 during the year 1986-87. 87 cases were disposed of. Demand created amounted to Rs. 33.8 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 305.

(ix) *Refund*.—Refund of Rs. 501.6 million was issued during 1986-87 as against Rs. 310.1 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

CENTRAL 'D' ZONE KARACHI

Performance

4.14(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 341.9 million (net) against Rs. 311.6 million during 1985-86, registering an increase of 9.7%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 61.9 million as against Rs. 61.4 million during 1985-86, registering an increase of 0.8%. Out of the demand created during 1986-87 collection amounted to Rs. 17.1 million or 27.6%. In 1985-86, collection amounted to Rs. 13.9 million or 22.6% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 60.4 million, of which Rs. 20.7 million or 34.3% was

collected. In 1985-86, recoverable arrears amounted to Rs. 57.4 million, out of which Rs. 14.2 million or 24.7% was collected.

(iv) *Collection at source.*—During 1986-87 collection at source amounted to Rs. 239.9 million as against Rs. 205.6 million during 1985-86, registering an increase of 16.7%.

(v) *payment with Returns.*—Payment with returns during 1986-87 amount to Rs. 71.3 million as against Rs. 84.9 million during 1985-86, showing a decrease of 16.0%.

(vi) *Assessments.*—The number of current assessments during 1986-87 was 134121. Out of this, 131467 were disposed of, which gave a percentage of 98.0.

(vii) *Concealment Cases.*—Total number of concealment cases for disposal was 278 during the year 1986-87. 212 cases were disposed of. Demand created amounted to Rs. 2.9 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 3106.

(ix) *Refunds.*—Refund of Rs. 7.1 million was issued during 1986-87 as against Rs. 7.0 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

EAST ZONE, KARACHI

Performance

4.15(i) *Collection.*—Income Tax collection during 1986-87 was Rs. 160.2 million (net) against Rs. 102.0 million during 1985-86, registering an increase of 57.1%.

(ii) *Current Demand.*—Demand created during 1986-87 amounted to Rs. 128.1 million as against Rs. 103.5 million during 1985-86, registering an increase of 23.8%. Out of the demand created during

1986-87 collection amounted to Rs. 71.8 million or 56.0%. In 1985-86, collection amounted to Rs. 60.8 million or 58.7% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 180.4 million, of which Rs. 25.3 million or 14.0% was collected. In 1985-86 recoverable arrears amounted to Rs. 62.9 million, out of which Rs. 23.2 million or 36.9% was collected.

(iv) *Collection at Source*.—During 1986-87, collection at source amounted to Rs. 0.4 million as against Rs. 0.2 million during 1985-86 registering an increase of 100%.

(v) *Payment with returns*.—Payment with returns during 1986-87 amounted to Rs. 92.9 million as against Rs. 91.0 million during 1985-86, showing an increase of 2.1%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 68829. Out of this, 66713 were disposed of, which gave a percentage of 96.9.

(vii) *Concealment Cases*.—Total number of Concealment cases for disposal was 113 during the year 1986-87. 75 cases were disposed of. Demand created amounted to Rs. 6.2 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 997.

(ix) *Refund*.—Refund of Rs. 30.2 million was issued during 1986-87 as against Rs. 73.1 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

WEST ZONE, KARACHI

Performance

4.16 (i) *Collection*.—Income Tax collection during 1986-87 was Rs. 91.4 million (net) against Rs. 36.6 million during 1985-86, registering an increase of 149.7%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 159.7 million as against Rs.83.4 million during 1985-86 registering an increase of 91.5%. Out of the demand created during 1986-87, collection amounted to Rs. 39.5 million or 24.7%. In 1985-86, collection amounted to Rs. 33.9 million or 40.6% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 78.4 million, of which Rs. 24.6 million or 31.4% was collected. In 1985-86, recoverable arrears amounted to Rs. 51.5 million, out of which Rs. 21.1 million or 41.0% was collected.

(iv) *Collection at Source*.—During 1986-87, collection at source amounted to Rs. 6.0 million as against Rs.8.5 million during 1985-86 registering a decrease of 29.4%.

(v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 56.1 million as against Rs. 67.8 million during 1985-86, showing a decrease of 17.3%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 75081. Out of this, 71970 were disposed of, which gave a percentage of 95.9.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 241 during the year 1986-87. 208 cases were disposed of. Demand created amounted to Rs. 10.6 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 113.

(ix) *Refund*.—Refund of Rs. 34.8 million was issued during 1986-87 as against Rs. 94.7 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

SOUTH ZONE KARACHI

4.17 The Zone has jurisdiction over the residential areas such as Clifton, Defence Housing Society, Drigh Colony, Malir, Landhi, PECHS, and some commercial areas such as Suddar and Tariq Road as

well as the non-company cases of transporters of Karachi Civil Division.

Performance

- (i) *Collection*.—Income Tax collection during 1986-87 was Rs. 98.0 million (net) against Rs. 82.9 million during 1985-86, registering an increase of 18.2%.
- (ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 90.0 million as against Rs. 59.0 million during 1985-86, registering an increase of 52.5%. Out of the demand created during 1986-87 collection amounted to Rs. 37.4 million or 41.6%. In 1985-86, collection amounted to Rs. 25.4 million or 43.1% of the demand created.
- (iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 99.1 million, of which Rs. 13.1 million or 13.2% was collected. In 1985-86, recoverable arrears amounted to Rs. 80.3 million, out of which Rs. 10.5 million or 13.1% was collected.
- (iv) *Collection at source*.—During 1986-87, collection at source amounted to Rs. 7.5 million as against Rs. 6.3 million during 1985-86, registering an increase of 19.0%.
- (v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 49.7 million as against Rs. 51.9 million during 1985-86, showing a decrease of 4.2%.
- (vi) *Assessments*.—The number of current assessments during 1986-87 was 43344. Out of this, 42814 were disposed of, which gave a percentage of 98.8.
- (vii) *Concealment Cases*.—Total number of concealment cases for disposal was 164 during the year 1986-87. 135 cases were disposed of. Demand created amounted to Rs. 4.5 million.
- (viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 657.
- (ix) *Refunds*.—Refund of Rs. 9.7 million was issued during 1986-87 as against Rs. 11.2 million issued during 1985-86.

COMMISSIONER OF INCOME TAX
HYDERABAD ZONE HYDERABAD

SECTION III

Performance

4.18 (i) *Collection*.—Income, Tax collection during 1986-87 was Rs. 311.4 million (net) against Rs. 271.5 million during 1985-86, registering an increase of 14.7%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 85.8 million as against Rs. 109.5 million during 1985-86, registering a decrease of 21.6%. Out of the demand created during 1986-87, collection amounted to Rs. 21.5 million or 25.1%. In 1985-86, collection amounted to Rs. 33.4 million or 30.5% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 132.4 million, of which Rs. 16.2 million or 12.2% was collected. In 1985-86 recoverable arrears amounted to Rs. 120.5 million out of which Rs. 17.7 million or 14.7% was collected.

(iv) *Collection at source*.—During 1986-87 collection at source amounted to Rs. 309.1 million as against Rs. 229.1 million during 1985-86 registering an increase of 34.9%.

(v) *Payment with Return*.—Payment with returns during 1986-87 amounted to Rs. 64.3 million as against Rs. 54.4 million during 1985-86, showing an increase of 18.2%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 112082. Out of this, 110980 were disposed of, which gave a percentage of 99.0.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 1026 during the year 1986-87. 572 cases were disposed of. Demand created amounted to Rs. 0.4 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 1180.

(ix) *Refund*.—Refund of Rs. 99.7 million was issued during 1986-87 as against Rs. 63.1 million issued during 1985-86.

SECTION 111

REGIONAL COMMISSIONER OF INCOME TAX

CENTRAL REGION

4.19 The Central Region started functioning with the beginning of the financial year 1984-85. It has jurisdiction over the city of Lahore, districts of Sheikhpura, Kasur, Okara, Civil division of Multan, Bahawalpur and Dera Ghazi Khan, Wealth Tax Zone (Central Region) as well as Survey, Vigilance, Inspection and Audit. It is headed by a Regional Commissioner (B-21). There are four zonal commissioners of Income Tax, one Commissioner of Wealth Tax and one Director (Survey, Vigilance, Inspection and Audit).

Performance

(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 1780.2 million (net) against Rs. 1625.5 million during 1985-86, registering an increase of 9.5%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 1005.1 million as against Rs. 863.1 million during 1985-86, registering an increase of 16.5%. Out of the demand created during 1986-87 collection amounted to Rs. 487.5 million or 48.5%. In 1985-86, collection amounted to Rs. 244.1 million or 28.3% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 987.5 million, of which Rs. 154.7 million or 15.7% was collected. In 1985-86 recoverable arrears amounted to Rs. 877.7 million, out of which Rs. 182.0 million or 20.7% was collected.

(iv) *Collection at source*.—During 1986-87, collection at source amounted to Rs. 650.5 million as against Rs. 243.1 million during 1985-86.

(v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 718.9 million as against Rs. 1053.2 million during 1985-86, showing a decrease of 31.7%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 366709. Out of this 362398 were disposed of, which gave a percentage of 98.8.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 1056. During the year 578 cases were disposed of. Demand created amounted to Rs. 17.5 million.

(viii) *Number of Appeals*.—Number of appeals (including Revision Petitions) during the year 1986-87 was 18279. Of these 14795 cases were disposed of. The percentage of disposal was 80.9.

(ix) *New assesseees*.—Number of new assesseees discovered during 1986-87 was 9477.

(x) *Refund*.—Refund of Rs. 231.4 million was issued during 1986-87 as against Rs. 96.9 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

MULTAN ZONE MULTAN

4.20 The Zone comprises the civil divisions of Multan, Bahawalpur and Dera Ghazi Khan.

Performance

(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 175.0 million (net) against Rs. 189.3 million during 1985-86, registering a decrease of 7.6%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 69.8 million as against Rs. 87.7 million during 1985-86, registering a decrease of 20.4%. Out of the demand created during 1986-87, collection amounted to Rs. 21.0 million or 30.1%. In 1985-86, collection amounted to Rs. 23.0 million or 26.2% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 126.3 million, of which Rs. 22.4 million or 17.7% was collected.

In 1985-86 recoverable arrears amounted to Rs. 118.4 million out of which Rs. 20.1 million or 17.0% was collected.

(iv) *Collection at source.*—During 1986-87, collection at source amounted to Rs. 101.2 million as against Rs. 99.7 million during 1985-86.

(v) *Payment with Returns.*—Payment with returns during 1986-87 amounted to Rs. 54.7 million as against Rs. 61.5 million during 1985-86, showing a decrease of 11.1%.

(vi) *Assessments.*—The number of current assessments during 1986-87 was 118387. Out of this, 117047 were disposed of, which gave a percentage of 98.9.

(vii) *Concealment Cases.*—Total number of concealment cases for disposal was 278 during the year 1986-87. 132 cases were disposed of. Demand created amounted to Rs. 2.0 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 32.

(ix) *Refunds.*—Refund of Rs. 24.3 million was issued during 1986-87 as against Rs. 15.0 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

ZONE 'A' LAHORE

4.21 The Zone comprises the City of Lahore surrounded by the Mall, Ravi Road and Canal.

Performance

(i) *Collection.*—Income Tax collection during 1986-87 was Rs. 71.7 million (net) against Rs. 134.6 million during 1985-86, registering a decrease of 46.7%.

(ii) *Current Demand.*—Demand created during 1986-87 amounted to Rs. 126.1 million as against Rs. 119.9 million during 1985-86,

registering an increase of 5.2%. Out of the demand created during 1986-87 collection amounted to Rs. 33.4 million or 26.5%. In 1985-86 collection amounted to Rs. 57.0 million or 47.5% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 136.9 million, of which Rs. 23.8 million or 17.4% was collected. In 1985-86 recoverable arrears amounted to Rs. 195.2 million, out of which Rs. 34.2 million or 17.5% was collected.

(iv) *Collection at source*.—During 1986-87 collection at source amounted to Rs. 0.1 million as against Rs. 3.9 million during 1985-86.

(v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 59.3 million as against Rs. 64.4 million during 1985-86, showing a decrease of 7.9%.

(vi) *Assessments*.—The number of current Assessments during 1986-87 was 98822. Out of this, 97071 were disposed of, which gave a percentage of 98.2.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 316 during the year 1986-87. 196 cases were disposed of. Demand created amounted to Rs. 10.4 million.

(viii) *New Assessment*.—Number of new assesseees discovered during 1986-87 was 4067.

(ix) *Refund*.—Refund of Rs. 44.9 million was issued during 1986-87 as against Rs. 24.9 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

ZONE 'B' LAHORE

4.22 The Zone comprises the city of Lahore not included in Lahore Zone-A, districts of Sheikhpura, Kasur and Okara.

Performance

(i) *Collection*.—Income Tax collection during 1986-87 was Rs. 172.6 million (net) against Rs. 229.8 million during 1985-86, registering a decrease of 24.9%.

(ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 167.4 million as against Rs. 148.5 million during 1985-86, registering an increase of 12.7%. Out of the demand created during 1986-87 collection amounted to Rs. 43.3 million or 25.9%. In 1985-86, collection amounted to Rs. 27.1 million or 18.2% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 211.7 million, of which Rs. 32.5 million or 15.4% was collected. In 1985-86, recoverable arrears amounted to Rs. 266.5 million, out of which Rs. 47.4 million or 17.8% was collected.

(iv) *Collection at source*.—During 1986-87, collection at source amounted to Rs. 101.0 million as against Rs. 105.7 million during 1985-86.

(v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 41.8 million as against Rs. 55.8 million during 1985-86, showing a decrease of 25.1%.

(vi) *Assessments*.—The number of current assessments during 1986-87 was 142094. Out of this, 141101 were disposed of which gave a percentage of 99.3.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 174 during the year 1986-87. 52 cases were disposed of. Demand created amounted to Rs. 1.8 million.

(viii) *New assesseees*.—Number of new assesseees discovered during 1986-87 was 5228.

(ix) *Refund*.—Refund of Rs. 46.0 million was issued during 1986-87 as against Rs. 6.2 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

CENTRAL ZONE LAHORE

4.23 The Zone comprises limited company cases and the directors of the companies whose head offices are situated in Lahore Zone-A and Lahore Zone-B.

Performance

- (i) *Collection.*—Income Tax collection during 1986-87 was Rs. 950.1 million (net) against Rs. 1071.8 million during 1985-86, registering a decrease of 11.4%.
- (ii) *Current Demand.*—Demand created during 1986-87 amounted to Rs. 641.8 million as against Rs. 507.0 million during 1985-86, registering an increase of 26.6%. Out of the demand created during 1986-87 collection amounted to Rs. 389.8 million or 60.7%. In 1985-86, collection amounted to Rs. 137.0 million or 27.0% of the demand created.
- (iii) *Arrear Demand.*—Recoverable arrears during 1986-87 aggregated Rs. 512.6 million, of which Rs. 76.0 million or 14.8% was collected. In 1985-86, recoverable arrears amounted to Rs. 297.6 million, out of which Rs. 80.3 million or 27.0% was collected.
- (iv) *Collection at source.*—During 1986-87, collection at source amounted to Rs. 37.4 million as against Rs. 33.8 million during 1985-86.
- (v) *Payments with Returns.*—Payment with returns during 1986-87 amounted to Rs. 563.1 million as against Rs. 871.5 million during 1985-86, showing a decrease of 35.4%.
- (vi) *Assessments.*—The number of current assessments during 1986-87 was 7406. Out of this, 7179 were disposed of which gave a percentage of 96.9.
- (vii) *Concealment Cases.*—Total number of Concealment cases for disposal was 288 during the year 1986-87. 198 cases were disposed of. Demand created amounted to Rs. 3.3 million.
- (viii) Number of new assesseees discovered during 1986-87 was 150.
- (ix) *Refund.*—Refund of Rs. 116.2 million was issued during 1986-87 as against Rs. 50.8 million issued during 1985-86.

SECTION IV
REGIONAL COMMISSIONER OF INCOME TAX
NORTHERN REGION

4.24 The office of the Regional Commissioner of Income Tax was set up at Islamabad in 1984 headed by a Regional Commissioner (B-21). Its jurisdiction extends to NWFP, capital territory of Islamabad and Civil Divisions of Rawalpindi, Gujranwala, Faisalabad and Sargodha. There are 4 zonal Commissioners at Rawalpindi, Peshawar, Gujranwala and Faisalabad as well as one Director, Survey, working under the Regional Commissioner. 3 Commissioners of Appeals and 8 Appellate Assistant Commissioners are also working under this office to deal with the appellate work.

Performance

- (i) *Collection*.—Income tax collection during 1986-87 was Rs. 1953.8 million (net) against Rs. 1604.6 million during 1985-86, registering an increase of 21.8%.
- (ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 533.9 million as against Rs. 448.0 million during 1985-86, registering an increase of 19.2%. Out of the demand created during 1986-87, collection amounted to Rs. 208.5 million or 39.1%. In 1985-86, collection amounted to Rs. 151.5 million or 33.8% of the demand created.
- (iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 794.6 million, of which Rs. 276.8 million or 34.8% was collected. In 1985-86 recoverable arrears amounted to Rs. 519.4 million, out of which Rs. 101.5 million or 19.5% was collected.
- (iv) *Collection at Source*.—During 1986-87, collection at source amounted to Rs. 827.6 million as against Rs. 610.5 million during 1985-86.
- (v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 751.6 million as against Rs. 859.9 million during 1985-86, showing a decrease of 12.6%.

- (vi) *Assessments.*—The number of current assessments during 1986-87 was 450431. Out of this, 439579 were disposed of, which gave a percentage of 97.6
- (vii) *Concealment Cases.*—Total number of concealment cases for disposal was 1335 during the year 1986-87. 554 cases were disposed of. Demand created amounted to Rs.7.8 million.
- (viii) *Number of Appeals.*—Number of appeals (including revision petitions) During the year 1986-87 was 20088. Of these, 16776 cases were disposed of. The percentage of disposal was 83.5.
- (ix) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 20381.
- (x) *Refund.*—Refund of Rs.110.7 million was issued during 1986-87 as against Rs.118.8 million issued during 1985-86.

COMMISSIONER OF INCOME TAX GUJRANWALA ZONE

4.25. The Zone comprises the districts of Gujranwala, Sialkot and Gujrat.

Performance

- (i) *Collection.*—Income tax collection during 1986-87 was Rs.141.1 million (net) against Rs. 133.5 million during 1985-86, registering an increase of 5.7%.
- (ii) *Current Demand.*—Demand created during 1986-87 amounted to Rs. 97.6 million as against Rs. 60.3 million during 1985-86 registering an increase of 61.8%. Out of the demand created during 1986-87 collection amounted to Rs.28.3 million or 29%. In 1985-86, collection amounted to Rs.26.3 million or 43.6% of the demand created.
- (iii) *Arrear Demand.*—Recoverable arrears during 1986-87 aggregated Rs. 71.8 million, of which Rs. 19.0 million or 26.5%

was collected. In 1985-86, recoverable arrears amounted to Rs. 171.0 million, out of which Rs. 20.8 million or 12.2% was collected.

(iv) *Collection at Source.*—During 1986-87, collection at source amounted to Rs. 34.0 million as against Rs. 31.6 million during 1985-86.

(v) *Payment with Returns.*—Payments with returns during 1986-87 amounted to Rs. 70.1 million as against Rs. 64.7 million during 1985-86 showing an increase of 8.3%.

(vi) *Assessments.*—The number of current assessments during 1986-87 was 98565. Out of this, 94475 were disposed of, which gave a percentage of 95.9.

(vii) *Concealment Cases.*—Total number of concealment cases for disposal was 345 during the year 1986-87. 99 cases were disposed of. Demand created amounted to Rs. 0.7 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 7579.

(ix) *Refund.*—Refund of Rs. 10.3 million was issued during 1986-87 as against Rs. 9.9 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

FAISALABAD ZONE

4.26 The Zone has jurisdiction over two civil divisions *i.e.*, Faisalabad and Sargodha.

Performance

- (i) *Collection.*—Income Tax collection during 1986-87 was Rs. 181.4 million (net) as against Rs. 179.4 million during 1985-86, registering an increase of 1.1%.
- (ii) *Current demand.*—Demand created during 1986-87 amounted to Rs. 105.9 million as against Rs. 73.7 million during 1985-86,

registering an increase of 43.7%. Out of the demand created during 1986-87 collection amounted to Rs. 39.1 million or 36.9%. In 1985-86, collection amounted to Rs. 37.1 million or 50.3% of the demand created.

(iii) *Arrear demand.*—Recoverable arrears during 1986-87 aggregated Rs. 83.1 million, of which Rs. 21.5 million or 25.9% was collected. In 1985-86, recoverable arrears amounted to Rs. 77.2 million, out of which Rs. 21.0 million or 27.2% was collected.

(iv) *Collection at source.*—During 1986-87, collection at source amounted to Rs. 71.8 million as against Rs. 58.5 million during 1985-86.

(v) *Payment with Returns.*—Payment with returns during 1986-87 amounted to Rs. 62.4 million as against Rs. 78.6 million during 1985-86, showing a decrease of 20.6%.

(vi) *Assessments.*—The number of current assessments during 1986-87 was 125010. Out of this, 121413 were disposed of which gave a percentage of 97.1.

(vii) *Concealment cases.*—Total number of Concealment cases for disposal was 523 during the year 1986-87 257 cases were disposed of. Demand created amounted to Rs. 4.0 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 9729.

(ix) *Refund.*—Refund of Rs. 13.4 million was issued during 1986-87 as against Rs. 15.8 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

RAWALPINDI ZONE

4.27 The Zone has jurisdiction over Rawalpindi division and Federal Area of Islamabad. It has also jurisdiction over army personnel irrespective of their place of posting in the country and central and

provincial government servants serving in Rawalpindi division and the Federal Capital.

Performance

- (i) *Collection*.—Income Tax collection during 1986-87 was Rs.1080.1 million (net) against Rs. 1071.5 million during 1985-86, registering an increase of 0.8%.
- (ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs.255.4 million as against Rs.227.6 million during 1985-86, registering an increase of 12.2%. Out of the demand created during 1986-87 collection amounted to Rs. 130.4 million or 51.1%. In 1985-86, collection amounted to Rs. 59.5 million or 26.1% of the demand created.
- (iii) *Arrear Demand*.—Recoverable arrears during 1986-87 aggregated Rs. 512.0 million, of which Rs. 214.9 million or 42.0% was collected. In 1985-86, recoverable arrears amounted to Rs. 134.3 million, out of which Rs. 29.9 million or 22.3% was collected.
- (iv) *Collection at Source*.—During 1986-87, collection at source amounted to Rs. 242.8 million as against Rs. 369.5 million during 1985-86.
- (v) *Payment with Returns*.—Payments with returns during 1986-87 amounted to Rs. 541.0 million as against Rs. 647.9 million during 1985-86, showing a decrease of 16.5%.
- (vi) *Assessments*.—The number of current assessments during 1986-87 was 149631. Out of this, 149049 were disposed of which gave a percentage of 99.6.
- (vii) *Concealment cases*.—Total number of concealment cases for disposal was 432 during the year 1986-87. 197 cases were disposed of. Demand created amounted to Rs. 3.0 million.
- (viii) *New Assesseees*.—Number of new assesseees discovered during 1986-87 was 1048.

- (ix) *Refund*.—Refund of Rs. 49.0 million was issued during 1986-87 as against Rs. 35.3 million issued during 1985-86.

COMMISSIONER OF INCOME TAX

PESHAWAR ZONE

4.28 The Zone has jurisdiction over the whole of NWFP.

Performance

- (i) *Collection*.—Income Tax collection during 1986-87 was 223.4 million (net) against Rs. 220.2 million during 1985-86, registering an increase of 1.5%.
- (ii) *Current Demand*.—Demand created during 1986-87 amounted to Rs. 75.0 million as against Rs. 86.4 million during 1985-86, registering a decrease of 13.2%. Out of the demand created during 1986-87, Collection amounted to Rs. 10.7 million or 14.3%. In 1985-86, collection amounted to Rs. 28.6 million or 33.1% of the demand created.
- (iii) *Arrear demand*.—Recoverable arrears during 1986-87 aggregated Rs. 127.7 million, of which Rs. 21.4 million or 16.8% was collected. In 1985-86, recoverable arrears amounted to Rs. 136.9 million, out of which Rs. 29.8 million or 21.8% was collected.
- (iv) *Collection at source*.—During 1986-87 collection at source amounted to Rs. 151.2 million as against Rs. 150.9 million during 1985-86.
- (v) *Payment with Returns*.—Payment with returns during 1986-87 amounted to Rs. 78.1 million as against Rs. 68.7 million during 1985-86 showing an increase of 13.7%.
- (vi) *Assessments*.—The number of current assessments during 1986-87 was 77225. Out of this 74642 were disposed of which gave an percentage of 96.7.
- (vii) *Concealment Cases*.—Total number of concealment cases for disposal was 35 during the year 1986-87. 1 case was disposed of. Demand created amounted to Rs. 0.1 million.

- (viii) *New Assesseees.*—Number of new assesseees discovered during 1986-87 was 2025.
- (ix) *Refund.*—Refund of Rs.38.0 million issued during 1986-87 as against Rs.57.8 million issued during 1985-86.

- (viii) New Assessses—Number of new assessses discovered during 1986-87 was 2025.
- (ix) Refund—Refund of Rs. 38.0 million issued during 1986-87 against Rs. 57.8 million issued during 1985-86.

INDIRECT TAXES

CHAPTER V

CUSTOMS

5.1 Customs duties are levied for two different reasons : some are to afford protection to producers, others are levied to secure revenue.

5.2 It is worth noting that although customs duties date back to the time of King John (1167—1216), the present protective duties are of relatively recent origin. The first imposition came in the U.K. in 1915 when Mckenna, then Chancellor of the Exchequer, introduced "the Mckenna duties" of 33-1/3% on a limited range of commodities. These duties were later modified and extended under a number of Acts in the 1920s and 1930s. The notable among those were the Safeguarding of Industries Act of 1921, the Import Duties Act of 1932, the Ottawa Agreement Act of 1932, and the Beef and Veal Customs Duties Act of 1937. Other laws were enacted to protect specific commodities such as silk and hops.

5.3 A cursory glance at World Bank "World Development Report 1986" shows the importance of customs duties in the finances of developing countries. Whereas Uganda, Mauritius, Sudan and Ghana were found to raise respectively 67.1% 50.6% 49.7% and 49% of the total revenue (tax and non-tax revenue) from taxes on international trade and transactions in 1983, the ratios for eight developing countries were between 21.2% and 34.7%, and the lowest ratios were for Indonesia (4.3%) and Turkey (7.2%). Amongst the industrial market economies, Italy raised 0.2%, the USA 1.3%, Austria 1.4%, Denmark 0.8%, Sweden 0.6%, Australia 4.7% and Canada 4.8% of the total tax and non-tax revenue. Pakistan raised 35.9% in 1986-87 from customs duties and sales tax on imports. Economists object to extensive reliance on import duties. Their first objection is that reliance on taxing consumer goods for which there is a high income elasticity of demand will mean more than proportionate reductions in revenue when income falls. Secondly, in the wake of frequent changes in rates of import duties, the resultant upturn in retail prices may help to generate demands for higher wages, and it is not likely that inflationary consequences would be offset when prices fall. Thirdly, the authorities run into all the difficulties of importers holding quantities

of tax-paid stocks and thus suffer capital gains and losses as tax rates change. It may result in loud protests to authorities. Fourthly, there is likely to be a persistent problem of retention of protective elements of duty long after the need for them has been over.

5.4 However, the reasons for the importance of customs duties in developing countries are in part historical and in part based on present-day justifications. Historical, because imports have been found to be the basis from which the cash economy permeated a country. Present-day justifications :

- (i) since a developing country's imports generally bear a large ratio to GNP, it is only reasonable to levy taxes on them;
- (ii) there being a limited number of ports in a country, goods arrive in ships or aircraft which cannot easily escape detection;
- (iii) the requirements of administration: taxing commodities is desirable in view of the difficulty of levying income taxes at low income levels;
- (iv) political standpoint; it is a fact that customs duties are a less obvious impost than income tax is, and
- (v) the expenses of administering the Customs department are very low.

5.5 Pakistan Import Tariff used to be a simple 87-item schedule till 1960 when a new tariff based on the Brussels Tariff Nomenclature was adopted. The adoption implied that Pakistan import tariff would have the same classification for each product in the tariffs of all contracting countries and be useful for importers and exporters as well as the government entering into trade agreements. The principle underlying the revision was one of progressive classification under which all articles of the same raw material were classified in the same chapter.

5.6 The new import tariff stipulates rules for interpretation of the tariff, a comprehensive list of goods divided into chapters and sections, besides legal notes to limit or extend the scope of various sections and chapters. The main chapters generally consist of raw materials, semi-manufactures and manufactured goods pertaining to particular industries. Tariff headings are arranged in ascending order of the manufacturing stages through which a material has passed. Legal notes explain the scope of the

tariff headings. In cases where goods fall under more than one tariff description because they consisted of two or more components, the tariff provides specific directions in the headings themselves. The revenues from import duties are affected by a) the structure of the rates at which imports are taxed and b) the government's import policy. There were 13 rates operative in 1986-87 viz 0%, 10%, 20%, 30%, 40%, 60%, 80%, 100%, 125%, 150%, 225%, 425%, besides specific rates. The rate structure is determined by a number of socio-economic factors. However, the general scheme followed is that luxury and non-essential imports are subject to higher rates than those used for development purposes. Moreover, duties on raw materials and industrial requirements are lower than on semi-finished and manufactured items. Almost all rates are ad valorem with the exception of tobacco, betelnut, betel-leaves, yarn of man-made fibres, PVC resin, cinematographic films etc. which are subject to specific rates.

5.7 In 1982-83, a surcharge of 5 per cent on C&F Value of imports was levied. The incidence of the surcharge on imported raw materials is rebated for exports. In order to ensure facility to visitors to Pakistan, the goods at present importable free of duty under various baggage rules are exempted from the surcharge. Likewise, post parcels, eligible for duty-free imports, enjoy exemption. Books, drugs and medicine, too, do not bear this incidence.

5.8 In order to ensure that the light of education was available for the future generation, for which large and assured availability of funds was needed, an Iqra Surcharge of 5% was imposed on imports in 1985-86.

5.9 Back to the import policy. The Import and Export Policy for 1986-87 was announced together. The import policy laid special emphasis on stimulating and accelerating industrial output based on high value-added products, more sophisticated engineering and chemical industries, optimum utilisation of existing industrial capacity, expansion and modernisation of agricultural sector, and protecting the consumer by ensuring timely availability of consumer goods at reasonable prices to pre-empt potential pressure on domestic prices.

5.10 The policy was *inter alia*, directed towards providing yet more benefits to textile mills, because of liberal BMR facilities given to them.

The facilities were now available to three sections of a composite mill *viz.* spinning, weaving and finishing instead of the two namely spinning and weaving under the 1985-86 import policy.

5.11 Customs duties account for the largest share of total tax revenues. Over the 1980-81 – 1986-87 period, these taxes generated revenue ranging between 41.1 and 50.8 per cent of the total and were equal to between 5.8 and 6.2 percent of gross domestic product.

TABLE I – TAX REVENUE (IN PERCENTAGE)

Category	1980-81		1984-85		1986-87	
	X	Y	X	Y	X	Y
Income Tax.	20.2	2.8	17.2	2.1	15.8	1.9
Customs.	41.1	5.8	44.4	5.4	50.8	6.2
Central Excise.	30.0	4.2	29.1	3.6	23.4	2.9
Sales Tax.	8.3	1.2	8.9	1.1	9.8	1.2
Others.	0.4	—	0.4	—	0.2	—
Total.	100.0	14.0	100.0	12.2	100.0	12.2

Note : X — Per cent of total revenue.

Y — Per cent of GDP.

5.12 Most of the revenues are derived from import duties. In 1986-87, these accounted for 98.2 per cent of gross revenue. The proportions in 1980-81 through 1986-87 were 93.0 per cent, 95.5 per cent, 96.1 per cent, 96.6 per cent, 95.3 per cent, 95.1 per cent and 98.2 per cent respectively.

5.13 Most items of machinery and equipment bear a tax of 20 per cent while agricultural machinery is imported free of duty. The average incidence of customs duties on consumer goods in 1986-87 was 68.9% while on most raw materials it was 47.6 per cent, and on capital goods, it was 34.7%. *Ad valorem* rates (in proportion to the estimated value of the goods taxed) made up 61 per cent of import revenues in 1986-87, the remainder 39 per cent being derived from specific rates (tax levied at a fixed sum per unit of weight, quantity, volume, etc. irrespective of value). The commodities bearing 40 per cent, 60 per cent, 80 per cent and 100 per cent duty accounted for about 76 per cent of the revenue from *ad valorem* rates. The rates of import duties are seemingly high; effectively, however, these are substantially diluted by various concessions. Imports of plant,

machinery, components and raw materials are allowed mostly at concessional rates or otherwise duty free, such as imports meant for balancing, modernization and replacement (BMR) of plant and machinery; exemption from import duty of plant and machinery for specified industries and for industries located in given parts of the country, regardless of the nature of the industries. Regional incentives are provided through partial/total refund of the import duties paid on raw materials and components used in the manufactures of specified capital goods in cases where the goods are used in certain areas and projects for balancing, modernizing and replacement. Also, a number of agricultural implements and some agricultural inputs and the local assembly of tractors and vehicles are accorded preferential treatments, duty-wise.

5.14 Major imports such as sugar, machinery, iron and steel, edible oils, vehicles, chemicals, yarn and fabrics, and tea and coffee etc. turned in about 61 per cent of import duty revenues during 1986-87 compared to 59.3 per cent in 1980-81. Revenue from iron, steel and products thereof at Rs. 1942.1 million in 1986-87 accounted for 7.0 per cent of the total import duty revenues compared to Rs. 1876.1 million in 1980-81, contributing 13.5 per cent.

TABLE II

IMPORT DUTY REVENUES BY MAJOR COMMODITY GROUP: 1980-81 AND 1986-87 (GROSS)

Group	Import Duty Collections		As% of Total	
	1980-81	1986-87	1980-81	1986-87
1. Sugar.	6.4	3922.5	—	14.2
2. Machinery.	1651.4	3051.2	11.9	11.1
3. Vehicles.	1430.7	2410.2	10.3	8.7
4. Edible Oils.	113.1	2192.7	0.8	8.0
5. Iron & Sheet.	1876.1	1942.1	13.5	7.0
6. Yarn & Fabrics.	1996.8	1366.7	14.3	5.0
7. Chemicals.	450.3	1052.8	3.2	3.8
8. Tea & Coffee	690.8	903.5	5.0	3.3
Total :—	8215.6	16841.7	59.0	61.1

5.15 The relative contributions of consumer goods, raw materials for consumer goods, capital goods and raw material for capital goods have fluctuated over the years. Import duty revenues from consumer goods and raw materials for consumer goods contributed 49 per cent of the total in 1980-81 as against 63 percent in 1986-87. Contribution of capital goods and raw materials for capital goods amounted to 51 per cent in 1980-81 compared with 37 per cent in 1986-87. The increase in relative share of consumer goods was due to huge import of sugar in 1986-87.

5.16 During 1986-87, the value of imports amounted to Rs. 92431 million, up by 1.6 per cent over 1985-86. The higher value was accounted for by relatively increased imports, *inter alia*, of sugar, tea, iron and steel scrap, synthetic and artificial silkyarn, fertilizer, medicaments, plastic materials, insecticides, etc. The main items of import during 1986-87 under consumer goods were coffee & tea, drugs and medicines, wheat, milk powder, sugar, milk food for infants, pulses, secondhand clothings and books and journals. The share of consumer goods in total imports was 19 per cent, while the share of raw materials was 48 per cent.

5.17 Value of imports and exports, annual increases, GDP and percentage of imports to GDP are reflected in the table given below:

TABLE III

IMPORTS, EXPORTS AND GDP

Year.	Imports (Millions of Rupees)	Annual Increase (percentage)	Exports (Millions of Rupees)	Annual Increase (Percentage)	GDP current prices (Millions of Rupees)	% of Imports to GDP	% of Exports to GDP
1971-72	3495	—	3371	—	49784	7.0	6.8
1972-73	8398	140.2	8551	153.7	61414	13.7	13.9
1973-74	13479	60.5	10161	18.8	81690	16.5	12.4
1974-75	20925	55.2	10286	1.2	103557	20.2	9.9
1975-76	20465	(—) 2.2	11253	9.4	119736	17.1	9.4
1976-77	23012	12.4	11294	0.4	135982	16.9	8.3
1977-78	27815	20.9	12980	14.9	159925	17.4	8.1
1978-79	36388	30.8	16925	30.4	178038	20.4	9.5
1979-80	46929	29.0	23410	38.3	210602	22.3	11.1
1980-81	53544	14.1	29280	25.1	247596	21.6	11.8
1981-82	59482	11.1	26270	(—) 10.3	289834	20.5	9.1
1982-83	68151	14.6	34442	31.1	326190	20.9	10.6
1983-84	76707	12.6	37339	8.4	372748	20.6	10.0
1984-85	89778	17.0	37970	1.7	430889	20.8	8.8
1985-86	90946	1.3	49592	30.6	485210	18.7	10.2
1986-87	92431	1.6	63268	27.6	537275	17.2	11.8

Taxation of export, though not a recent innovation (Sri Lanka imposed export duties from 1803 to 1854), took on importance in the post-war times. Now, a number of countries derive a good part of their revenue from this type of duty, which mark a change from the pre-war days when this type of levy was virtually unknown.

5.18 In some cases, tax rates are fixed at specific levels (Rs. per tonne etc.), while in others, duties are levied on *ad valorem* levels. In Pakistan, most export duties are imposed at *ad valorem* rates.

5.19 There are a number of advantages of this form of taxation. Administratively, it is more acceptable than import duties, for the variety of goods exported and the number of firms engaged in transactions are both less in most developing countries than on import side. Secondly, a country may be in a monopolistic position in the world market. In the event, the whole or a greater part of the tax can be passed easily on to foreigners, with not much reduction in the volume of sales. Incidentally, there are very few countries in such position even in the short run. Finally, if an export tax is levied at a time when exporters' incomes are increasing, through larger outputs or higher prices — or both — the export tax will be a tax on windfall gains. In the circumstances, the export tax will be desirable.

5.20 In 1986–87, export duty receipts, at Rs. 275.2 million, constituted 0.82 per cent of the customs duties. Of the Rs. 275.2 million, Rs. 150.6 million, or 54.7 per cent, was accounted for by raw cotton, with the remainder collected from tanned leather, molasses, marble, stainless steel cutting, crushed bones, etc. The yield of export duties in Pakistan has fluctuated over the years; in fact, it has been unstable from one year to another. The reason is, largely, changes occurring in the composition of exports, from primary products to manufactures and fluctuations in prices in the international market.

CUSTOM DUTIES RECEIPTS

I. KARACHI CUSTOM-HOUSE

5.21 Customs duties (net) collected at the Karachi Custom-House amounted to Rs.28385.6 million during the year 1986-87. The collection accounted for 85.08% of the total customs duties. The collections at Rs.28385.6 million were higher by Rs.2721.2 million or by 10.60% as compared with those of 1985-86.

Import duties

5.22 Collections amounted to Rs.22726.5 million during the year 1986-87. The collections accounted for 82.40% of the total import duties collected in the country during the said period. The collections at Rs.22726.5 million edged up by Rs.3842.8 million or 20.35% as compared with those of the year before.

Import surcharge

5.23 Collections under this head amounted to Rs.3752.6 million during the year 1986-87. These accounted for 88.44% of the total import surcharge collected on all-Pakistan basis during the said year. The collections exceeded the collections during the year 1985-86 by Rs.68.4 million or by 1.86%.

Iqra surcharge

5.24 Collections under this head, during the year 1986-87, amounted to Rs.4080.0 million, which were 89.28% of the total collections in the country. The collections at Rs.4080.0 million exceeded the collections during the year 1985-86 by Rs.363.4 million or by 9.78%.

Export duties

5.25 Collections under the head amounted to Rs.273.4 million during the year 1986-87. The collections accounted for 99.36% of the total collections on all-Pakistan basis.

Miscellaneous collections

5.26 Collections under this head, during the year 1986-87, amounted to Rs.281.7 million, which accounted for 72.45% of the total collections in the country.

Refunds and rebates

5.27 Refunds and rebates, during the year 1986-87, amounted to Rs.2728.6 million, which accounted for 73.87% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs. 811.8 million or by 42.35%.

11. LAHORE CUSTOM-HOUSE

5.28 Customs duties (net) collected at the Custom-House, Lahore, amounted to Rs.3391.5 million during the year 1986-87. The collections accounted for 10.17% of the total customs duties. The collections at Rs.3391.5 million were higher by Rs.1187.5 million or by 53.88% as compared with those of 1985-86.

Import duties

5.29 Collections, during the year 1986-87, amounted to Rs.3500.0 million, which accounted for 12.69% of the total import duties collected during the year. The collections at Rs.3500.0 million exceeded the collections during the year before by Rs.1155.0 million or by 49.25%.

Import surcharge

5.30 Collections under this head amounted to Rs.328.3 million during the year 1986-87. These accounted for 7.74% of the total import surcharge collected during the year. The collections at Rs.328.3 million exceeded the collections during the year 1985-86 by Rs.132.8 million or by 67.93%.

Iqra surcharge

5.31 Collections under this head, during the year 1986-87, amounted to Rs.326.7 million, which were 7.15% of the total collections in the country. The collections at Rs.326.7 million exceeded the collections during the year 1985-86 by Rs. 133.9 million or by 69.45%.

Miscellaneous collections

5.32 Collections under this head, during the year 1986-87, amounted to Rs.50.2 million, which accounted for 12.91% of the total collections on

all-Pakistan basis. The collections increased by Rs.12.8 million or 34.22% as compared with those in the year 1985-86.

Refunds and rebates

5.33. Refunds and rebates, during the year 1986-87, amounted to Rs. 814.2 million, which accounted for 22.04% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs. 246.9 million or by 43.52%.

111. HYDERABAD (CUSTOMS)

5.34 During the year 1986-87, customs duties (net) amounted to Rs. 235.6 million. The collections accounted for 0.71% of the total customs duties. The collections at Rs. 235.6 million decreased by Rs. 73.2 million or by 23.70% as compared with those of the previous year.

Import duties

5.35 Collections amounted to Rs.205.2 million during the year 1986-87. The collections accounted for 0.74% of the total import duties collected in the year. The collections at Rs.205.2 million exceeded the collection during the year 1985-86 by Rs.87.6 million or by 74.49%.

Import surcharge

5.36 Collections under this head amounted to Rs.27.2 million during the year 1986-87. The collections accounted for 0.64% of the total import surcharge collected during the year. The collections exceeded the collections during the year 1985-86 by Rs.11.3 million or by 71.07%.

Iqra surcharge

5.37 Collections under this head, during the year 1986-87, amounted to Rs.27.3 million, which were 0.60% of the total collections in the country. The collections at Rs.27.3 million exceeded the collections during the year 1985-86 by Rs.13.1 million or by 92.25%.

Miscellaneous collections

5.38 Collections under this head, during the year 1986-87, amounted to Rs.6.7 million, which accounted for 1.72% of the total collections on all-Pakistan basis. The collections under this head were only 3.92% of the collections under the same head during the year 1985-86.

Refund and rebates

5.39 Refunds and rebates, during the year 1986-87, amounted to Rs. 30.8 million, which accounted for 0.83% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs.21.1 million or by 217.53%.

IV.QUETTA (CUSTOMS)

5.40 Customs duties (net) amounted to Rs.875.3 million during the year 1986-87. The collections accounted for 2.62% of the total customs duties. The collections at Rs. 875.3 million were higher by Rs. 216.7 million or by 32.90% as compared with those of 1985-86.

Import duties

5.41 Collections amounted to Rs.772.6 million during the year 1986-87. The collections accounted for 2.80% of the total import duties. The collections at Rs.772.6 million exceeded the collections of the year 1985-86 by Rs.187.3 million or by 32.00%.

Import surcharge

5.42 Collections under this head amounted to Rs. 70.5 million during the year 1986-87. These accounted for 1.66% of the total import surcharge. The collections at Rs. 70.5 million exceeded the collections of the previous year by Rs. 27.7 million or by 64.72%.

Iqra surcharge

5.43 Collections under this head, during the year 1986-87, amounted to Rs.70.4 million, which were 1.54% of the total collections under this head in the country. The collections exceeded the collections of the previous year by Rs.27.8 million or by 65.26%.

Miscellaneous collections

5.44 Collections under this head, during the year 1986-87, amounted to Rs. 7.4 million, which accounted for 1.90% of the total collections under this head in the country.

Refunds and rebates

5.45 Refunds and rebates, during the year 1986-87, amounted to Rs. 46.7 million, which accounted for 1.26% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs. 18.1 million or by 63.29%.

V. RAWALPINDI (CUSTOMS)

5.46. Customs duties (net) amounted to Rs. 347.6 million, during the year 1986-87, which accounted for 1.04% of the total collections on all-Pakistan basis. The collections at Rs. 347.6 million fell short of the previous year's collections by Rs. 27.2 million or by 7.26%.

Import Duties

5.47 Collections during the year 1986-87 amounted to Rs. 250.3 million, which accounted for 0.91% of the total import duties collected during the year. The collections at Rs. 250.3 million fell short of the previous year's collections by Rs. 47.4 million or by 15.92%.

Import surcharge

5.48 Collections under this head amounted to Rs. 44.5 million during the year 1986-87. These accounted for 1.05% of the total import surcharge collected during the year. The collections at Rs. 44.5 million exceeded the previous year's collections by Rs. 7.3 million or by 19.62%.

Iqra surcharge

5.49 Collections under this head, during the year 1986-87, amounted to Rs. 45.1 million, which were 0.99% of the total Iqra Surcharge collected during the year. The collections at Rs. 45.1 million exceeded the collections of the previous year by Rs. 11.1 million or by 32.65%.

Miscellaneous collections

5.50 Collections under this head, during the year 1986-87, amounted to Rs.21.9 million, accounted for 5.63% of the total collections on all-Pakistan basis. The collections increased by Rs.6.8 million or by 45.03% as compared with those in the year 1985-86.

Refunds and rebates

5.51 Refunds and rebates during the year 1986-87 amounted to Rs.14.2 million, which accounted for 0.38% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs.5.0 million or by 54.35%.

VI. PESHAWAR (CUSTOMS)

5.52 During the year 1986-87, customs duties (net) amounted to Rs.128.4 million. The collection accounted for 0.38% of the total customs duties. The collections at Rs.128.4 million fell short of the previous year's collections by Rs.3.8 million or by 2.87%.

Import duties

5.53 Collections amounted to Rs.126.2 million during the year 1986-87. The collections accounted for 0.46% of the total import duties collected in the year. The collections at Rs.126.2 million exceeded the collections of the past year by Rs.28.7 million or by 29.44%.

Import surcharge

5.54 Collections under this head amounted to Rs.20.2 million during the year 1986-87. The collections accounted for 0.48% of the total import surcharge collected during the year. The collections exceeded the collections during the year 1985-86 by Rs.2.0 million or by 10.99%.

Iqra surcharge

5.55 Collections under this head in the year 1986-87 amounted to Rs.20.3 million, which were 0.44% of the total collections, under this head, in the

country. The collections at Rs.20.3 million exceeded the collections during the year 1985-86 by Rs.1.8 million or by 9.73%.

Miscellaneous collections

5.56 Collections under this head during the year 1986-87 amounted to Rs.20.9 million, which accounted for 5.37% of the total collections under this head on all-Pakistan basis. The collections at Rs.20.9 million fell short of the previous year's collections by Rs.4.4 million or by 17.39%.

Refunds and rebates

5.57 Refunds and rebates during the year 1986-87 amounted to Rs.59.2 million, which accounted for 1.60% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1985-86 by Rs.32.0 million or by 117.65%.

CHAPTER VI

CENTRAL EXCISE

6.1 In all the Constitutions that have been in force since 1947, the provinces of Pakistan have had the exclusive power to levy excise duties on narcotics and alcoholic liquors only, with the greater part of the excise field coming under the federal government.

6.2 Excise taxation was first introduced in 1879, in the Indo-Pak sub-continent through a tax on salt. By 1943, the number of excisable commodities had increased to 11. Three more commodities were added to the list in 1944, when the Central Excise and Salt Act of 1944 was enforced. With the expansion of industrial base, new commodities were added to the list: one in 1949, three in 1957, and continuing similarly until the list inched up to a total of 67 commodities, including two services.

6.3 Excises are at present levied on 41 commodities, 21 of which are subject to specific rates and the rest, 20 commodities, are taxed through *ad valorem* rates. Revenues from excise taxes are not shared with the provinces. The excise tax is paid by the manufacturer as goods are cleared for sale or consumption. Clearance of goods and assessment of duty are either supervised by excise officers stationed at the manufacturing premises or clearance documents are prepared by the manufacturers themselves under self clearance procedure. Delay in payment of duty is permitted in the case of manufactured tobacco, for 15 days and in cases of crude oil and natural gas upto 60 days. This concession is granted because of cash flow problems of the manufacturers/producers.

6.4 As is usual with countries with limited industrialisation, most excise revenues in Pakistan are derived from a few commodities for which demand is most inelastic. In 1986-87, 79.1 percent of excise revenues was collected from cigarettes, sugar, cement, petroleum and beverages; these products accounted for 82.1 per cent in 1980-81. The upsurge in the relative shares of cigarettes, sugar and beverages is noteworthy: these commodities accounted for 54.3 per cent of the excise revenue during 1986-87 as against 44.2 per cent during 1980-81. This was largely due to increase in production and partly due to increases in the rates of duty. The production of cigarettes increased from 35.8 billion in 1980-81 to 39.9

billion in 1986-87 (or + 11.5 per cent); that of sugar, from 0.85 million tonnes in 1980-81 to 1.27 million tonnes in 1986-87 (or + 49.0 per cent); and, that of beverages, from 730.8 million bottles in 1980-81 to 943.6 million bottles in 1986-87 (or + 29.1 per cent). Equally striking is the decline in the relative share of cement: the commodity accounted for 13.9 per cent of the excise duty during 1986-87 as against 17.1 per cent during 1980-81. The reason for the decline was reduction in the rate of duty by about 50 per cent. Production of cement, however, increased from 3.5 million tonnes in 1980-81 to 6.4 million tonnes in 1986-87 (or + 82.9%)

TABLE I
EXCISE DUTY REVENUE BY COMMODITY GROUPS:
1980-81 AND 1986-87
(Rs. in million)

Group	Excise Duty Collections		As % Of total	
	1980-81	1986-87	1980-81	1986-87
1. Tobacco (Cigarettes)	3359.4	5631.5	32.3	36.7
2. Sugar	867.0	1916.6	8.3	12.5
3. Cement	1783.2	2133.0	17.1	13.9
4. Petroleum	1104.9	1678.9	10.6	10.9
5. Beverages	373.2	789.7	3.6	5.1
6. Others	2925.4	3211.4	28.1	20.9
Total	10413.1	15361.1	100.0	100.0

6.5 The rates of excise duties are in large measure not so high as to preclude further increases. It will appear from the table given below that only four commodities, namely cigarettes, cement, sugar and beverages are taxed at some what high rates, while the rates of tax (excise and sales taxes) for a large number of commodities hovers around 10 per cent only. Incidentally, the table reflects the *ad valorem* as well as specific rates: the latter is arrived at by converting the specific rates into approximate *ad valorem* rates.

CENTRAL II RECEIPTS

RATES OF EXCISE DUTIES ON SELECTED COMMODITIES

Commodity	Ad valorem tax rate%
1. Beverages.	76.7
2. Sugar.	32.1
3. Cement.	31.9
4. Paper and paperboard.	2.7 (average)
5. Cigarettes	73.64 & 55 of R.P. below
6. Woollen fabrics	7 & 10
7. Tyres and tubes	10
8. Soap.	20
9. Electric batteries.	20
10. Paints and pigments.	15
11. Gas appliances.	10
12. Glass products.	10
13. Metal containers	10
14. Wires and Cables	10

Specific duties are adjusted periodically to attune them as closely as possible to price change—effectively, a periodical application an indirect form of indexation.

CENTRAL EXCISE RECEIPTS

1. KARACHI COLLECTORATE

6.6 Total collection of Central Excise duty during 1986-87 amounted to Rs. 3324.6 million as against Rs. 3220.8 million during 1985-86, indicating an increase of Rs. 103.8 million or 3.22 per cent. The collection at Rs. 3220.8 million during 1985-86 included Rs. 133.3 million as Central Excise duty on vegetable products, which generated only Rs. 0.9 million during 1986-87, because of withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in both the years, the net increase in collection in 1986-87 over 1985-86 amounted to Rs. 236.2 million or 7.65 per cent. Major revenue spinners are briefly discussed below.

Beverages.—The collection from beverages during 1986-87 amounted to Rs. 169.1 million as against Rs. 167.3 million during 1985-86, indicating an increase of Rs. 1.8 million or 1.08 per cent. Productive activity remained disturbed during October, November, December, 1986 and January, 1987. Had the condition remained peaceful, the collection would have been higher; also, a few units ceased production during the year.

POL products.—The collection from POL products during 1986-87 amounted to Rs. 1048.7 million as against Rs. 1073.6 million during 1985-86. The shortfall of Rs. 24.9 million or 2.32 per cent was due to excess removal of POL products on A.R. 2 to up country (without payment of duty) during the current year as compared to 1985-86.

Cigarettes.—The collection from cigarettes during 1986-87 amounted to Rs. 840.0 million as against Rs. 838.8 million during 1985-86, indicating an increase of Rs. 1.2 million or 0.14 per cent. The collection would have been higher had there not been reduction in production by the Pakistan Tobacco Company Ltd., Lakson Tobacco Company and Souvenir Tobacco Company.

Cement.—The collection from cement during 1986-87 amounted to Rs. 279.5 million as against Rs. 245.7 million during 1985-86, indicating an increase of Rs. 33.8 million or 13.76 per cent.

Yarn.—The collection from yarn (cotton and man-made) during 1986-87 amounted to Rs. 130.2 million as against Rs. 134.8 million during 1985-86, indicating a short-fall of Rs. 4.6 million or 3.41 per cent. The shortfall was attributed to (i) disturbances in Karachi, (ii) transfer of three units to Quetta Collectorate and (iii) closure of five units during the year under report.

11. LAHORE COLLECTORATE

6.7 Total collection of Central Excise duty during 1986-87 amounted to Rs. 2684.9 million as against Rs. 2750.1 million during 1985-86 indicating a decrease of Rs. 65.2 million or 2.37 per cent. The collection at Rs. 2750.1 million during 1985-86 included Rs. 444.7 million as Central Excise duty on vegetable products, which generated only Rs. 11.2 million during 1986-87, because of withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in both the years, the net increase in collection in 1986-87 over 1985-86 amounted to Rs. 368.3 million or 15.98 per cent. Major revenue spinners are briefly discussed below.

Beverages.—The collection from beverages during 1986-87 amounted to Rs. 447.7 million as against Rs. 467.8 million during 1985-86. A shortfall of Rs. 20.1 million as compared with 1985-86 was largely due to less production due to fall in demand and increased production of syrups, squashes and juices on which rates of duty were lower.

Sugar.—The collection from sugar during 1986-87 amounted to Rs. 833.5 million as against Rs. 912.3 million during 1985-86. The shortfall of Rs. 78.8 million or 8.64 per cent was due to less clearance because of smaller stocks carried forward in 1986-87 as compared with 1985-86 and availability of imported sugar in the market.

Cigarettes.—The collection from cigarettes during 1986-87 amounted to Rs. 221.3 million as against Rs. 123.0 million during 1985-86, indicating an increase of Rs. 98.3 million or 79.92 per cent.

Cement.—The collection from cement during 1986-87 amounted to Rs. 334.6 million as against Rs. 150.0 million during 1985-86, indicating an increase of Rs. 184.6 million or 123.07 per cent.

Yarn.—The collection from yarn (cotton and man-made) during 1986-87 amounted to Rs. 274.0 million as against Rs. 254.4 million, indicating an increase of Rs. 19.6 million or 7.70 per cent. The collection would have been still higher had not six units producing yarn remained closed.

11. HYDERABAD COLLECTORATE

6.8 Total collection of Central Excise duty during 1986-87 amounted to Rs. 2807.3 million as against Rs. 3166.4 million during 1985-86, indicating a decrease of Rs. 359.1 million or 11.34 per cent. The collection at Rs. 3166.4 million during 1985-86 included Rs. 90.8 million as Central Excise duty on vegetable products, which did not generate any revenue during 1986-87, because of the withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in 1985-86, the net decrease in collection in 1986-87 over 1985-86 amounted to Rs. 268.3 million or 8.72 per cent. Major revenue spinners are briefly discussed below.

Beverages.—The collection from beverages during 1986-87 amounted to Rs. 52.7 million as against Rs. 51.0 million during 1985-86, indicating an increase of Rs. 1.7 million or 3.33 per cent notwithstanding the fact that two units did not operate during the summer.

Sugar.—The collection from sugar during 1986-87 amounted to Rs. 1033.9 million as against Rs. 1378.8 million during 1985-86. The shortfall of Rs. 344.9 million or 25.0 per cent was due to less clearance of sugar (432308 metric tonnes as against 624802 metric tonnes during 1985-86).

Cigarettes.—The collection from cigarettes during 1986-87 amounted to Rs. 568.5 million as against Rs. 556.1 million during 1985-86, indicating an increase of Rs. 12.4 million or 2.2 per cent. The collection would have been still higher if one of the three units in the Collectorate had not remained closed for most of the year, reduction in the production of higher brands had not taken place and disturbances had not occurred during November, 1986 to January, 1987.

Cement.—The collection from cement during 1986-87 amounted to Rs. 648.6 million as against Rs. 647.3 million during 1985-86, indicating an increase of Rs. 1.3 million or 0.2 per cent. The collection would have

been still higher had not a unit been transferred from the jurisdiction of this Collectorate to that of Karachi in January, 1987.

IV. QUETTA COLLECTORATE

6.9 Total collection of Central Excise duty during 1986-87 amounted to Rs. 738.9 million as against Rs. 670.3 million during 1985-86 indicating an increase of Rs. 68.6 million or 10.23 per cent. The collection at Rs. 670.3 million during 1985-86 included Rs. 13.7 million as Central Excise duty on vegetable products, which generated only Rs. 0.5 million during 1986-87, because of withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in both the years, the net increase in collection in 1986-87 over 1985-86 amounted to Rs. 81.8 million or 12.46 per cent. Major revenue spinners are briefly discussed below.

POL Products.—The collection from POL Products during 1986-87 amounted to Rs. 11.0 million as against Rs. 5.0 million during 1985-86 indicating an increase of Rs. 6.0 million or 120 per cent.

Yarn.—The collection from yarn (cotton and man-made) during 1986-87 amounted Rs. 41.4 million as against Rs. 16.2 million during 1985-86 indicating an increase of Rs. 25.2 million or 155.56 per cent.

Natural Gas.—The collection from this item during 1986-87 amounted to Rs. 630.1 million as against Rs. 629.2 million during 1985-86, indicating a minuscule increase of Rs. 0.9 million or 0.14 per cent.

Cement.—A new unit installed in the year under report started production with effect from 30.8.1986. Duty collected during 1986-87 from this unit amounted to Rs. 40.0 million.

V. RAWALPINDI COLLECTORATE

6.10 Total collection of Central Excise duty during 1986-87 amounted to Rs. 3001.4 million as against Rs. 2857.9 million during 1985-86, indicating an increase of 5.0 per cent. The collection at Rs. 2857.9 million during 1985-86 included Rs. 50.8 million as Central Excise duty on vegetable products, which did not generate any revenue during 1986-87, because of withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in 1985-86, the net increase in collection

in 1986-87 over 1985-86 amounted to Rs.194.3 million or 6.9 per cent. Major revenue spinners are briefly discussed below.

Beverages.—The collection from beverages during 1986-87 amounted to Rs. 77.9 million as against Rs.85.4 million during 1985-86. A shortfall of Rs. 7.5 million as compared with 1985-86 was largely due to persistence of cool weather and vigorous campaign of indigeneous-brand beverages and fruit juices, syrup, squashes, etc produced outside the Collectorate.

Cigarettes.—The collection from cigarettes during 1986-87 amounted to Rs. 1801.1 million as against Rs. 1445.8 million during 1985-86, indicating an increase of Rs. 355.3 million or 24.6 per cent. The substantial increase in revenue over 1985-86 was achieved despite stepped-up exports to Afghanistan.

Cement.—The collection from cement during 1986-87 amounted to Rs. 414.7 million as against Rs. 547.9 million during 1985-86, indicating a decrease of Rs. 133.2 million or 24.3 per cent. The shortfall was due to less production of cement by Messrs Associated Cement, Wah, due to the go-slow campaign mounted by the labourers which lasted for about two months and 50% closure and replacement of cement packing plant of M/s Gharibwal Cement Ltd. Moreover Rs.92.95 million were paid as C.E. duty by M/s Mustehkam Cement, Hattar during 1985-86 before this factory was transferred to Peshawar collectorate w.e.f. 1-1-1986.

VI. PESHAWAR COLLECTORATE

6.11 Total collection of Central Excise duty during 1986-87 amounted to Rs. 2804.0 million as against Rs. 2849.6 million during 1985-86, indicating a decrease of Rs. 45.6 million or 1.60 per cent. The collection at Rs. 2849.6 million during 1985-86 included Rs. 137.7 million as Central Excise duty on vegetable products, which generated only Rs. 1.8 million during 1986-87, because of withdrawal of duty on vegetable products. Excluding the duty collected on vegetable products in both the years, the net increase in collection in 1986-87 over 1985-86 amounted to Rs. 90.3 million or 3.33 per cent. Major revenue spinners are briefly discussed below.

Beverages.—The collection from beverages during 1986-87 amounted to Rs. 42.0 million as against Rs. 48.6 million during 1985-86.

A shortfall of Rs. 6.6 million as compared with 1985-86 was largely due to the belated commencement of the hot season on account of continual rains.

Sugar.—The collection from sugar during 1986-87 amounted to Rs. 49.2 million as against Rs. 114.6 million during 1985-86. The shortfall of Rs. 65.4 million or 57.07 per cent was due to poor cane crop as well as exemption to beet sugar.

Cigarettes.—The collection from cigarettes during 1986-87 amounted to Rs. 2200.6 million as against Rs. 2175.8 million during 1985-86, indicating an increase of Rs. 24.8 million or 1.14 per cent. The collection would have been higher had not the Pakistan Tobacco Company Ltd. manufactured less quantity of Gold Leaf cigarettes; duty from Gold Leaf cigarettes amounted to Rs. 3.8 million during 1986-87 as against Rs. 112.0 million during 1985-86.

Cement.—The collection from cement during 1986-87 amounted to Rs. 415.2 million as against Rs. 298.7 million during 1985-86, indicating an increase of Rs. 116.5 million or 39.0 per cent.

an increase of Rs. 116.2 million or 38.0 per cent.

Rs. 412.5 million as against Rs. 508.7 million during 1982-80, indicating

Cement.—The collection from cement during 1980-81 amounted to

against Rs. 115.0 million during 1982-80.

from Gold Leaf cigarettes amounted to Rs. 3.8 million during 1980-81 as

Company Ltd. manufactured less quantity of Gold Leaf cigarettes; this

collection would have been higher had not the Pakistan Tobacco

1982-80, indicating an increase of Rs. 54.8 million or 1.14 per cent. The

amounted to Rs. 5500.6 million as against Rs. 5152.8 million during

Cigarettes.—The collection from cigarettes during 1980-81

exemption to duty sugar.

of Rs. 62.4 million or 25.07 per cent was due to poor cane crop as well as

Rs. 48.2 million as against Rs. 114.6 million during 1982-80. The shortfall

of Rs. 48.2 million was due to the collection from molasses during 1980-81

and

the delayed commencement of the hot season on account of continued

A shortfall of Rs. 6.6 million as compared with 1982-80 was largely due to

CHAPTER VII

SALES TAX

7.1 Introduced in the Punjab in 1941 and in Sind in 1947, Sales tax used to be a provincial tax in accordance with the provisions of the Government of India Act, 1935. In 1948, however, the Constituent Assembly of Pakistan transferred it to the Federal List of subjects. The provincial governments acquiesced in this arrangement initially for two years only, which was later extended for another two years. In 1952, however, the tax was transferred permanently to the Central Government. Initially, it was a multi-stage tax. Later in 1951, Sales Tax Act, 1951 replaced the Sales Tax Act of 1948 and introduced a single-point tax, which has since continued.

7.2 The tax is levied on imports as well as domestic production.

7.3 Until 25th April, 1981, the tax was administered by the Income Tax Department. Thereafter, the administration of the tax was transferred to the Central Excise department.

7.4 The standard rate of sales tax for domestically produced goods is 12.5 per cent, but a few goods are taxed along a narrow band: between 5 and 10 per cent. A large number of goods including necessities and capital goods are exempt. Imports are taxed at a uniform rate of 12.5 per cent.

7.5 About 71.4 per cent of the revenue from sales tax is derived from imports. Of the remaining 28.6 per cent, derived from domestic goods, over three quarters comes from domestic goods not subject to excise tax. The small coverage of domestic production and the lower rates at which domestic goods are taxed have contributed to the relatively low share of revenue from domestically produced goods.

7.6 General exemptions and cottage industry exemption have made for the coverage of the tax on domestic production being so low. There are, however, important considerations behind the general exemptions. Major commodities such as cigarettes, sugar, beverages, cement etc. are exempt from sales tax because they are taxed through excises; medicines are exempt because of social consideration; leather and sports goods are

exempted because of export promotion consideration ; and machinery is exempt because of import substitution consideration.

Revenue from taxes on domestic production (Federal excises and sales tax) on domestic production 1980-81 and 1986-87.

(Rs. in million)

Year	Revenue from federal excises	Revenue from Sales tax on domestic production	Total tax revenue from domestic production
1980-81	10413.1	664.0	11071.0
1981-82	11740.1	600.5	12340.6
1982-83	12910.5	715.5	13626.0
1983-84	15652.0	973.0	16625.0
1984-85	15312.5	1132.3	16444.8
1985-86	15515.1	1362.7	16877.8
1986-87	15361.1	1835.2	16196.3

7.7 In order to provide protection to the local industry and encourage private investment, the following measures were taken through the 1986-87 budget :

- (i) Exemption was granted from sales tax on retreading tyres at present taxable at the rate of 12-1/2%.
- (ii) In order to encourage their domestic production and improve their manufacturing economy, exemption from the levy of sales tax was granted to the following items :
 - (a) honey.
 - (b) flavoured milk.
 - (c) malted milk.

SALES TAX (DOMESTIC) RECEIPTS

I. KARACHI COLLECTORATE (CE&ST)

7.8 Sales tax (net) collected at the Karachi collectorate amounted to Rs. 852.9 million, which accounted for 46.57% of the total sales tax (domestic) collected during the year. The collections at Rs. 852.9 million exceeded the collections during the year before by Rs. 143.3 million or by 20.19%.

II. LAHORE COLLECTORATE (CE&ST)

7.9 Sales tax (net) collected at the Lahore Collectorate amounted to Rs. 599.1 million, which accounted for 32.64% of the total sales tax (domestic) collected during the year. The collections at Rs. 599.1 million exceeded the collections during the year 1985-86 by Rs. 185.5 million or by 44.85%.

III. HYDERABAD COLLECTORATE (CE&ST)

7.10 Sales tax (net) collected at the Hyderabad Collectorate amounted to Rs. 124.8 million, which accounted for 6.80% of the total sales tax (domestic) collected during the year. The collections at Rs. 124.8 million exceeded the last year's collections by Rs. 59.9 million or by 92.30%.

IV. QUETTA COLLECTORATE (CE&ST)

7.11 Sales tax (net) collected at the Quetta Collectorate amounted to Rs. 74.7 million which accounted for 4.07% of the total sales tax (domestic) collected during the year. The collections at Rs. 74.7 million exceeded the collections during the year 1985-86 by Rs. 47.2 million or by 171.64%.

V. RAWALPINDI COLLECTORATE (CE&ST)

7.12 Sales tax (net) collected at the Rawalpindi Collectorate amounted to Rs. 104.1 million, which accounted for 5.67% of the total sales tax (domestic) collected during the year. The collections at Rs. 104.1 million exceeded the previous year's collections by Rs. 18.2 million or by 21.19%.

VI. PESHAWAR COLLECTORATE (CE&ST)

7.13 Sales tax (net) collected at the Peshawar Collectorate amounted to Rs. 79.6 million, which accounted for 4.34% of the total sales tax (domestic) collected during the year. The collections at Rs. 79.6 million exceeded the collections during the year before by Rs. 18.4 million or by 30.07%.

SALES TAX (IMPORT STAGE) RECEIPTS

7.14 During 1986-87, collection at Rs. 4573.6 million constituted 71.36 per cent of the total sales tax collection (Rs. 6408.8 million). Of the total of Rs. 4573.6 million collected at the import stage, Rs. 3885.4 million or 84.95 per cent was collected at the Custom-House, Karachi. The collection was up by Rs. 1006.6 million or 28.22 per cent as compared with 1985-86.

I. KARACHI CUSTOM-HOUSE

7.15 The behaviour of the major revenue spinners is briefly discussed below. The analysis is based on the figures contained in the computer print-outs of the Karachi Custom-House.

Machinery.—Collection amounted to Rs. 642.40 million during 1986-87. It was less by Rs. 229.38 million or 26.31 per cent as compared with 1985-86. The item was the biggest revenue spinner during 1986-87. During 1985-86 also, the item was the biggest revenue spinner.

Iron and Steel and Manufactures Thereof.—Collection amounted to Rs. 493.25 million during 1986-87. It was higher by Rs. 346.82 million or 236.85 per cent as compared with 1985-86. The item was the second major revenue spinner during 1986-87. During 1985-86, the item was the fifth major revenue spinner.

Coffee, Tea and Spices.—Collection amounted to Rs. 450.88 million during 1986-87. It was higher by Rs. 385.74 million or 592.17 per cent as compared with 1985-86. The item was the third major revenue spinner during 1986-87. During 1985-86, the item was the tenth major revenue spinner.

Motor and other Vehicles.—Collection amounted to Rs. 442.12 million during 1986-87. It was less by Rs. 243.98 million or 35.56 per cent as compared with 1985-86. The item was the fourth major revenue

spinner during 1986-87. During 1985-86, the item was the second major revenue spinner.

Chemicals and Chemical Products.—Collection amounted to Rs. 394.46 million during 1986-87. It exceeded the collection during 1985-86 by Rs. 116.30 million or 41.81 per cent. The item was the third major revenue spinner during both the years *i.e.* 1985-86 and 1986-87.

Wood Pulp, Paper and Stationery.—Collection amounted to Rs. 215.83 million during 1986-87. It exceeded the collection during 1985-86 by Rs. 44.38 million or 25.89 per cent. The item was the sixth major revenue spinner during 1986-87. During 1985-86, however, the item was the fourth major revenue spinner.

Dyes, Colours, Paints and Varnishes.—Collection amounted to Rs. 206.08 million during 1986-87. It exceeded the collection during 1985-86 by Rs. 96.94 million or 88.82 per cent. The item was the seventh major revenue spinner during 1986-87. During 1985-86, however, the item was the sixth major revenue spinner.

II. LAHORE CUSTOM-HOUSE

7.16 Sales tax (net) collected at the Lahore Custom-House amounted to Rs. 395.2 million, which **accounted** for 8.64% of the total sales tax (import stage) collected during the year. The collections at Rs. 395.2 million exceeded the collections during the year before by Rs. 149.9 million or by 61.11%.

III. HYDERABAD COLLECTORATE

7.17 Sales tax (net) collected at the Hyderabad Collectorate amounted to Rs. 0.8 million, which accounted for only 0.02% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 0.8 million fell short of the collections during the year 1985-86 by Rs. 1.3 million or by 61.90%.

IV. QUETTA COLLECTORATE

7.18 Sales tax (net) collected at the Quetta Collectorate amounted to Rs. 215.7 million, which accounted for 4.72% of the total sales tax (import

stage) collected during the year under report. The collections at Rs. 215.7 million exceeded the previous year's collections by Rs. 191.4 million or by 787.65%.

V. RAWALPINDI COLLECTORATE

7.19. Sales tax (net) collected at the Rawalpindi Collectorate amounted to Rs. 49.7 million, which accounted for 1.08% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 49.7 million fell short of the previous year's collections by Rs. 5.1 million or by 9.31%.

VI. PESHAWAR COLLECTORATE

7.20 Sales tax (net) collected at the Peshawar Collectorate amounted to Rs. 26.8 million, which accounted for 0.59% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 26.8 million were down by Rs. 9.8 million or 26.78% as compared with the previous year's collections.

II. LAHORE CUSTOM-HOUSE

7.16 Sales tax (net) collected at the Lahore Custom-House amounted to Rs. 395.2 million, which accounted for 8.64% of the total sales tax (import stage) collected during the year. The collections at Rs. 395.2 million exceeded the collections during the year before by Rs. 149.9 million or by 61.11%.

III. HYDERABAD COLLECTORATE

7.17 Sales tax (net) collected at the Hyderabad Collectorate amounted to Rs. 0.8 million, which accounted for only 0.02% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 0.8 million fell short of the collections during the year 1982-86 by Rs. 1.3 million or by 61.90%.

IV. QUETTA COLLECTORATE

7.18 Sales tax (net) collected at the Quetta Collectorate amounted to Rs. 212.7 million, which accounted for 4.72% of the total sales tax (import

THE CENTRAL BOARD OF REVENUE ACT, 1924

¹ACT NO. IV OF 1924

[13th March, 1924]

An Act to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board.

WHEREAS it is expedient to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board; It is hereby enacted as follows:—

1. Short title and commencement.—(1) This Act may be called the Central Board of Revenue Act, 1924.

— (2) It shall come into force on the first day of April, 1924.

2. Constitution of Central Board of Revenue.—As soon as may be after the commencement of this Act, the ²[Federal Government] shall constitute³ a Central Board of Revenue, consisting of one or more persons appointed by ⁴[it], which shall be subject to the control of the ²[Federal Government] in the exercise of such powers and the performance of such duties as may be entrusted to it by the ²[Federal Government] or by or under any law.

3. Procedure of the Board.—⁵[(1)] The ²[Federal Government] may make rules for the purpose of regulating the transaction of business by the Central Board of Revenue, and every order made or act done in

1 For Statement of Objects and Reasons, see Gaz. of India, 1924, Pt. V, P. 30; and for Report of Select Committee, see *ibid.*, P. 37.

2 Subs. by P. O. No. 4 of 1975, Art. 2 and Table.

3 For Notifn. constituting a Central Board of Revenue, see Gen. R. & O.

4 Subs. by A. O., 1937, for "him".

5 Re-numbered & added by Act No. XII of 1967, s. 13 & 6th Sch.

accordance with such rules shall be deemed to be the order or act, as the case may be, of the Central Board of Revenue.

¹[(2) Any rules under sub-section (1) may be made so as to be retrospective from any date not earlier than the commencement of this Act and such rules may also validate any acts done or orders made by, or any proceedings of, the Central Board of Revenue or any of its members or officers before the making of such rules which, if done, made or taken after the commencement of those rules, would not be inconsistent therewith.

(3) No act, order or proceeding validated under sub-section (2) shall be called in question merely on the ground that such act, order or proceeding was not valid at the time when it was done, made or taken.]

³**THE SCHEDULE.**—[ENACTMENTS AMENDED.] *Rep. by the Repealing and Amending Act, 1927 (XII of 1927), s. 2 and Schedule.*

1 Re-numbered and added by Act No. XII of 1967, s. 13 & 6th Sch.

2 S. 4 omitted by the Repealing and Amending Act, 1939 (34 of 1939), s. 3 and 2nd Sch.

3 The Schedule amended the Sea Customs Act, 1878 (8 of 1878), the Cotton Duties Act, 1896 (2 of 1896), the Indian Salt Duties Act, 1908 (10 of 1908), the Copyright Act, 1914 (3 of 1914) and the Income-tax Act, 1922 (11 of 1922). The entry relating to Act 2 of 1896 was omitted by the Repealing Act, 1927 (12 of 1927). The amendments made in the other Acts are shown in their proper places under those Acts.

APPENDIX

No. D. 1105—Admn. (RWP)/60

Government of Pakistan

Ministry of Finance

Rawalpindi, the 24th August, 1960.

OFFICE MEMORANDUM

Subject: REORGANISATION OF THE MINISTRY OF FINANCE

Consequent on the introduction of the revised system of financial control and budgeting as introduced under this Ministry's Office Memorandum No. F. 1(40)-Admn(RWP)/60, dated the 30th June, 1960, read with this Ministry's Office Memorandum No. 1090-Admn.(RWP)/60, dated the 23rd August, 1960 and as a result of the deliberations of the Administrative Re-organisation Committee, the President has been pleased to decide that the Ministry of Finance shall be reorganised as indicated below:

2. The Ministry of Finance shall be composed of two Divisions, namely, the Economic Affairs Division under the Secretary (Economic Affairs) and the Expenditure & Budget Division under the Secretary (Expenditure & Revenue). The initial strength of Class I Officers in each of these Divisions shall be as shown in Appendix I to this office Memorandum. The names of the Class I Officers posted to the two Divisions along with their place of posting, are shown in Appendix II to this Office Memorandum. The leave reserve of Section Officers, when fully appointed will be a reserve not only for the Ministry but also for the Financial Advisor's staff posted to various Ministries.

3. Orders regarding the initial strength of Class II officers and other staff and their posting shall be issued separately.

4. The strength of the Ministry of Finance, as initially fixed, will be reviewed and refixed if necessary in due course.

5. For administrative purposes, the entire Ministry consisting of the two Divisions mentioned above, shall be a single administration unit and it shall have a common budget. The responsibility for all administrative, budgeting and accounting matters shall rest with the Secretary (Expenditure & Revenue) who shall be the Principal Accounting Officer for the Ministry of Finance as a whole and for its attached departments and subordinate offices.

6. The Revenue Division of the Ministry of Finance shall cease to be a Division of the Ministry. The Central Board of Revenue shall be constituted as a self-contained attached department of the Ministry of Finance under the Expenditure & Budget Division. The Board shall consist of three Members, each of whom shall have the *ex-officio* status of Joint Secretary. The Secretary (Expenditure & Revenue) shall be the Chairman of the Board.

7. The existing Deputy Secretaries and Section Officers in the Revenue Division shall be suitably redesignated.

8. Revision petitions against the appellate decisions or orders passed by a Member of the Central Board of Revenue shall be heard by the other two Members sitting together when personal hearings are granted and collaborating with each other in other cases.

9. In relation to the Central Board of Revenue, the Central Government in the Ministry of Finance shall be responsible for:—

- (a) taxation policies, (Proposals for changes in taxation shall be initiated by the Members, Board of Revenue, but the ultimate decisions and directions on general policy shall rest with the Central Government);
- (b) first appointment of senior officers of the rank of Collector of Customs/Commissioner of Income-tax;
- (c) conclusion of agreements with foreign Government, (Negotiations shall be conducted by the Central Board of Revenue but the final approval shall rest with the Central Government).

All other administrative and statutory powers, including those at present exercised by this Central Government in the Ministry of Finance

(Revenue Division) under the Customs and Central Excise Laws, shall be delegated to the Central Board of Revenue. The cases requiring orders of Government shall be submitted by the Members to the Secretary (Expenditure & Revenue) direct and no separate unit shall be maintained in the Ministry of Finance for dealing with these cases.

10. These orders shall take effect on and from the 1st September, 1960.

Sd/- (H. A. MAJID)
Secretary
Ministry of Finance.

To
All Ministries and Divisions etc.
Secretaries, Acting Secretaries and
Joint Secretaries-in-Charge by name).

1. Short title and commencement.—(1) These rules may be called the Central Board of Revenue Rules, 1967.

(2) They shall come into force at once and shall be deemed to have taken effect on the 15th day of August, 1947.

2. Definition.—In these rules, unless there is anything repugnant in the subject or context,—

(a) "Act" means the Central Board of Revenue Act, 1924 (IV of 1924);

(b) "Board" means the Central Board of Revenue constituted under section 2 of the Act;

(bb) "Chairman" means a person appointed to be the Chairman of the Board;

(c) "Member" means a person appointed to be a Member of the Board;

(d) "Secretary" means the person appointed by the Central Government to perform the functions of Secretary to the Board and includes any other officer of the Board authorised by the Central Government to perform all or any of the functions of the Secretary.

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE

[Islamabad, the 21st September, 1967]

S.R.O. 178(R)/67, Central Board of Revenue, Rules, for the purpose of regulating the transaction of business by the Central Board of Revenue.—In exercise of the powers conferred by section 3 of the Central Board of Revenue Act, 1924 (IV of 1924), and in supersession of the Rules to regulate the transaction of business by the Central Board of Revenue published with the late Government of India (Finance Department) Notification No. 756, dated the 29th March, 1924, the Central Government is pleased to make the following rules for the purpose of regulating the transaction of business by the Central Board of Revenue, namely:—

1. Short title and commencement.—(1) These rules may be called the Central Board of Revenue Rules, 1967.

(2) They shall come into force at once and shall be deemed to have taken effect on the 15th day of August, 1947.

2. Definition.—In these rules, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Central Board of Revenue Act, 1924 (IV of 1924);
- (b) “Board” means the Central Board of Revenue constituted under section 2 of the Act;
- ¹[(b) “Chairman” means a person appointed to be the Chairman of the Board];
- (c) “Member” means a person appointed to be a Member of the Board;
- (d) “Secretary” means the person appointed by the Central Government to perform the functions of Secretary to the Board and includes any other officer of the Board authorised by the Central Government to perform all or any of the functions of the Secretary.

1. Inserted by S.R.O 25(I)/75, dated 3-1-1975.

3. Transaction of business of the Board.—(1) Where the Board consists of more than one Member, ¹[the Chairman may distribute the business of the Board amongst the members and the] Member to whom any business has been allocated under such distribution may transact the business singly :

Provided that a member to whom any business of the Board has been so allocated may, if he thinks fit, refer such business to the board.

(2) Any business of the Board which is not distributed under sub-rule (1) or which is referred to it under the proviso to that sub-rule shall be transacted by the ¹[Board].

(3) Until a distribution of the business of the Board is made under sub-rule (1), any business transacted by a Member shall be deemed to have been allocated to him under such distribution and shall have and be deemed always to have had effect as if it had been transacted in pursuance of such distribution.

4. Procedure regarding issue of orders or notifications.—(1) The orders and decisions of the Board may be issued or notified over the signature of a Member or the Secretary.

(2) Any order or decision of the Board issued or notified before the making of these rules over the signature of any officer of the Board other than the Secretary shall be deemed to have been issued or notified over the signature of the Secretary and shall have and be deemed always to have had effect accordingly.

5. Validation.—All acts done or orders made by, and proceedings of the Board or any of its Members or officers before the making of these rules which, if done, made or taken after the commencement of these rules, would not be inconsistent therewith, shall be, and shall be deemed always to have been, valid and shall have and shall be deemed always to have had effect accordingly.

ABDUL HAMID,
Joint Secretary

3. Transaction of business of the Board.—(1) Where the Board consists of more than one Member, [the Chairman may distribute the business of the Board amongst the members and the Member to whom any business has been allocated under such distribution may transact the business singly;

Provided that a member to whom any business of the Board has been so allocated may, if he thinks fit, refer such business to the Board.

(2) Any business of the Board which is not distributed under sub-rule (1) or which is referred to it under the proviso to that sub-rule shall be transacted by the [Board].

(3) Until a distribution of the business of the Board is made under sub-rule (1), any business transacted by a Member shall be deemed to have been allocated to him under such distribution and shall have and be deemed always to have had effect as if it had been transacted in pursuance of such distribution.

4. Procedure regarding issue of orders or notifications.—(1) The orders and decisions of the Board may be issued or notified over the signature of a Member or the Secretary.

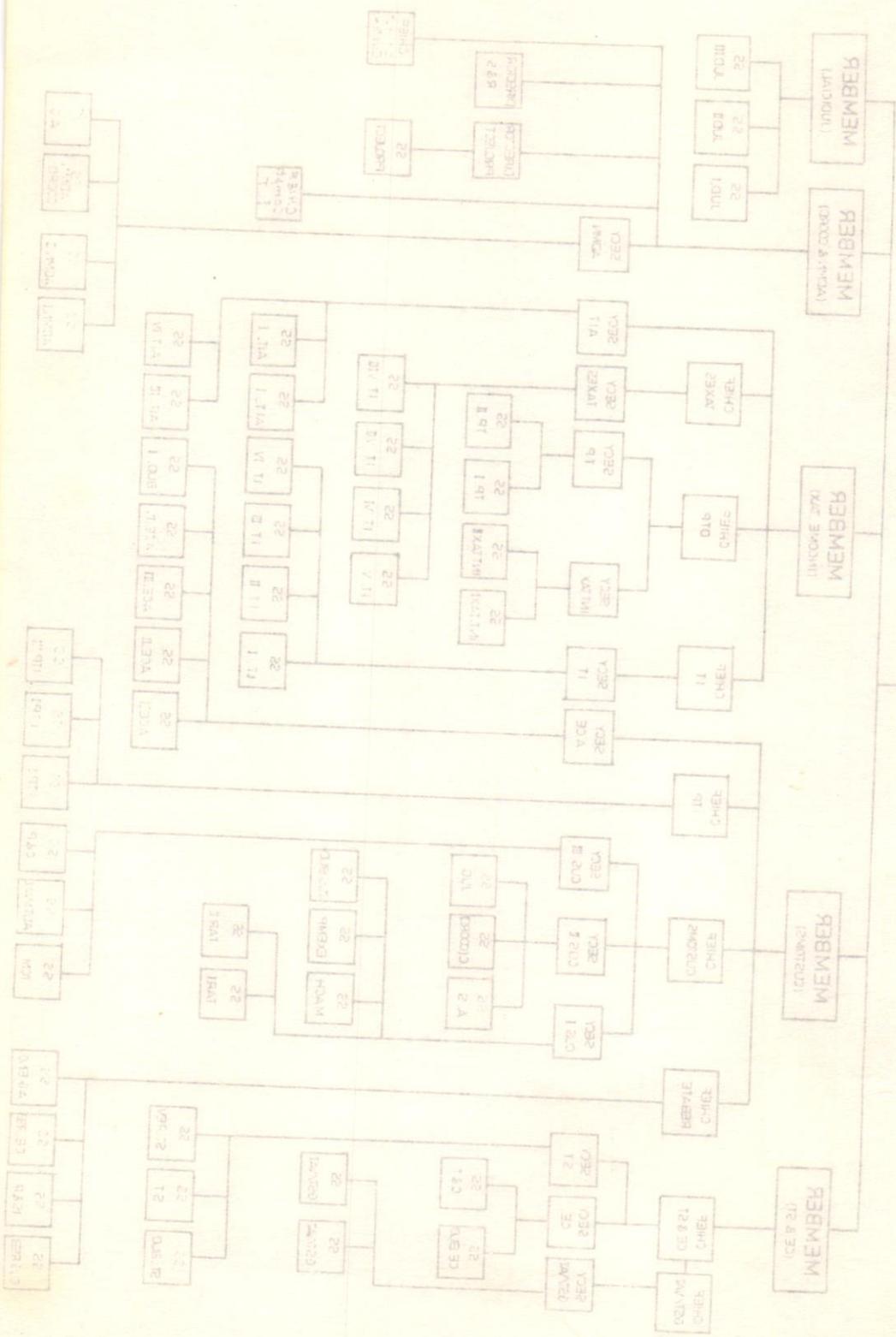
(2) Any order or decision of the Board issued or notified before the making of these rules over the signature of any officer of the Board other than the Secretary shall be deemed to have been issued or notified over the signature of the Secretary and shall have and be deemed always to have had effect accordingly.

5. Validation.—All acts done or orders made by, and proceedings of the Board or any of its Members or officers before the making of these rules which, if done, made or taken after the commencement of these rules, would not be inconsistent therewith, shall be, and shall be deemed always to have been, valid and shall have and shall be deemed always to have had effect accordingly.

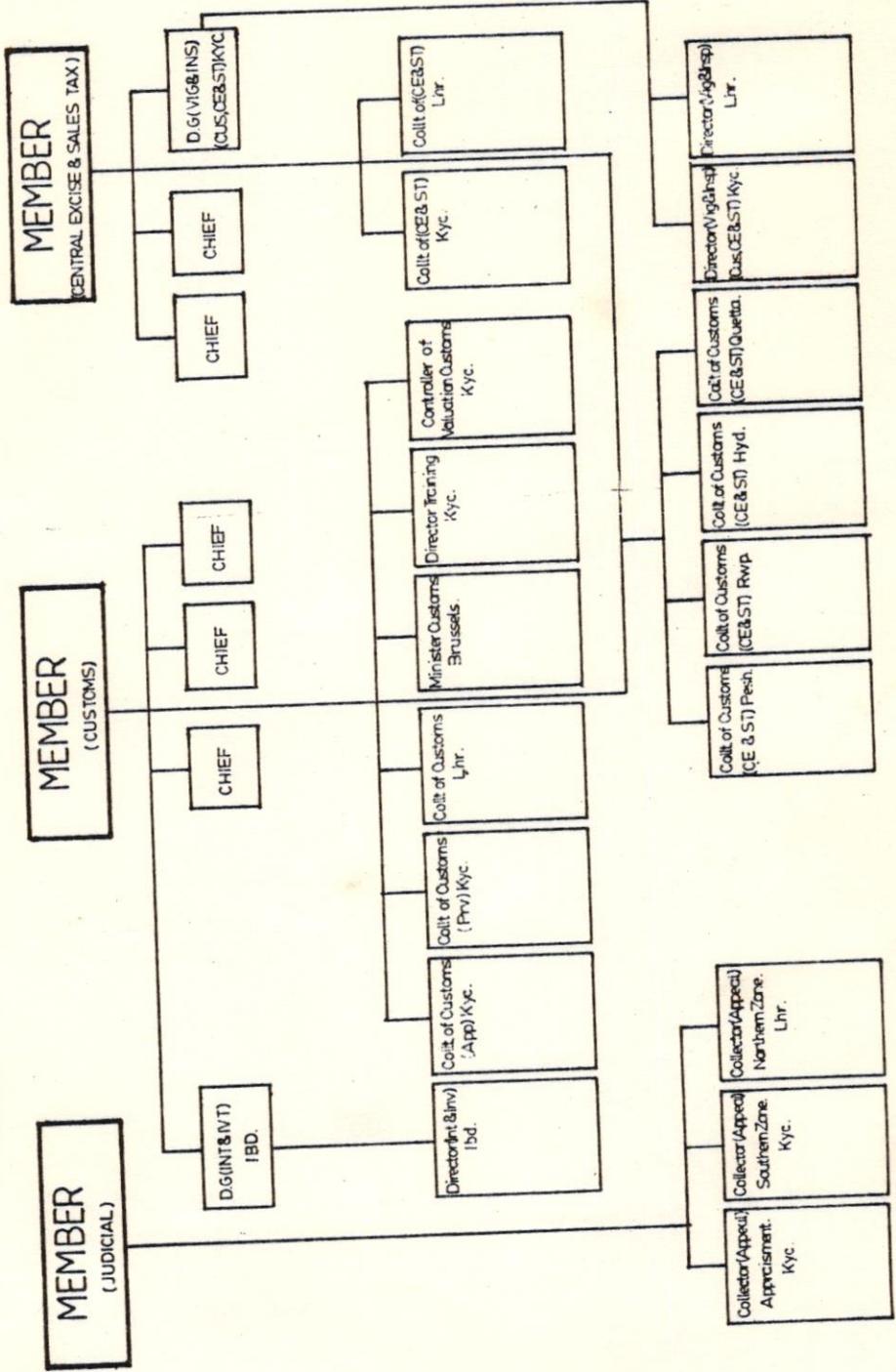
ABDUL HAMID,

Joint Secretary

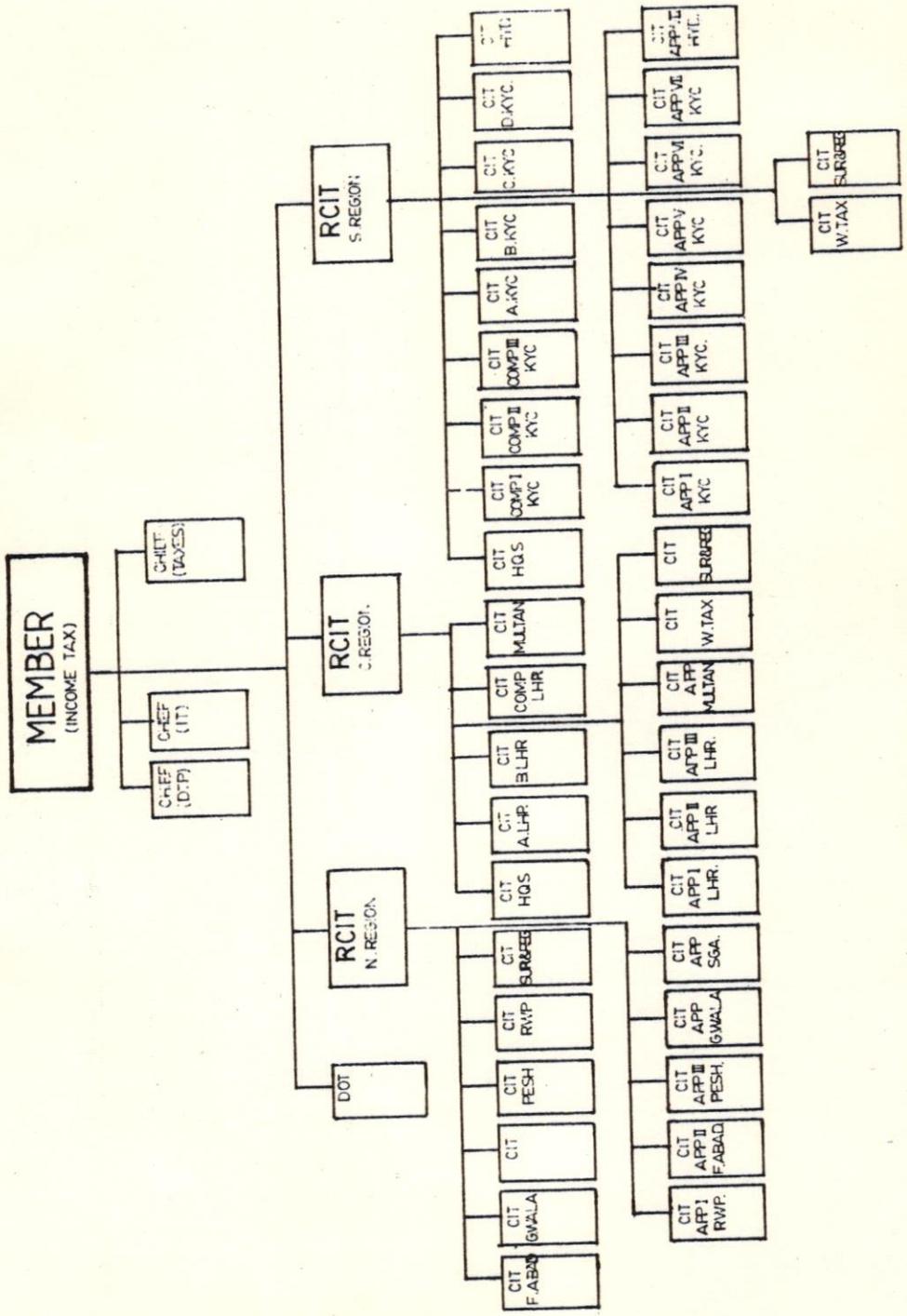
ЦЕНТРАЛ БОАРО ОФ РЕВЕНУ (НО)
 [CHAMPAINS]
 (INDICANT) MEMBER
 (MEMBER'S CODE) MEMBER
 (MEMBER'S CODE) MEMBER
 (MEMBER'S CODE) MEMBER



ORGANISATION CHART OF CUSTOMS & EXCISE DEPARTMENT



ORGANISATION OF INCOME TAX DEPARTMENT



STATISTICAL TABLES

STATISTICAL TABLES

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COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

(Rs in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	9400.0	9712.0	10200.0
2. Collections.	9070.6	9591.5	10354.3
3. %age of Budget.	96.5	98.8	101.5
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	2484.4	1909.6	2978.0
(a) Arrear demand	539.5	507.1	745.8
(b) Current demand.	1944.9	1402.5	2232.2
2. Payment with returns.	3285.6	4571.3	4346.4
(a) Adjustments out of deposits u/s 53.	1807.8	2352.6	2477.1
(b) Cash/cheque.	1477.8	2218.7	1869.3
3. Deductions at source.	4101.3	4138.2	4585.1
(a) U/s 50(1) Salary.	761.2	468.5	508.3
(b) U/s 50(2) Securities.	663.0	672.6	756.6
(c) U/s 50(2-A) Interest	95.4	31.5	—
(d) U/s 50(3) Non-residents.	173.5	274.0	295.8
(e) U/s 50(4) Contracts	1310.3	1555.9	1694.1
(f) U/s 50(5) Imports.	1008.2	1009.5	1190.2
(g) U/s 50(6) Transport	56.7	55.2	59.8
(h) U/s 50(7-A) Auctions.	32.5	65.9	69.9
(i) Misc.	0.5	5.1	10.4
4. Total (Gross).	9871.3	10619.1	11909.5
Less refunds.	800.7	1027.6	1555.2
5. Total (Net)	9070.6	9591.5	10354.3
6. %age with Budget.	96.5	98.8	101.5
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	2597.4	1483.6	1737.2
(b) Recovered.	539.5	507.1	745.8
(c) Percentage.	20.8	34.2	42.9
2. Collection out of current demand.			
(a) Demand created.	3761.9	3713.6	4406.0
(b) Collection.	1944.9	1402.5	2232.2
(c) Percentage.	51.7	37.8	50.7
3. Collection by Adjustment out of advance tax deposits			
(a) Deposits.	2186.6	2583.0	2791.3
(b) Adjusted.	2182.4	2351.6	2477.1
(i) With returns.	1573.6	2333.1	2464.9
(ii) Against demand.	608.8	18.5	12.2
(c) Balance.	4.2	231.4	314.2

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

(Rs. in million)

(Rs. in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	5690.0	4740.0	6580.0
2. Collections.	4619.3	4463.9	6620.3
3. %age of Budget.	81.2	94.2	100.6
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	1821.0	1230.8	1850.5
(a) Arrear demand.	300.0	223.5	314.3
(b) Current demand.	1521.0	1007.3	1536.2
2. Payment with returns.	2095.2	2658.3	2875.9
(a) Adjustments out of deposits u/s 53.	1249.7	1651.6	1884.9
(b) Cash/cheque.	845.5	1006.7	991.0
3. Deductions at source.	1356.9	1386.8	3107.0
(a) U/s 50(1) Salary.	441.7	257.4	293.2
(b) U/s 50(2) Securities.	632.0	648.3	729.6
(c) U/s 50(2-A) Interest.	3.9	0.4	—
(d) U/s 50(3) Non-residents.	124.6	253.7	243.6
(e) U/s 50(4) Contracts.	119.4	176.5	700.0
(f) U/s 50(5) Imports.	—	—	1087.0
(g) U/s 50(6) Transport.	20.1	20.2	23.2
(h) U/s 50(7-A) Auctions.	14.7	25.7	22.4
(i) Misc.	0.5	4.6	8.0
4. Total (Gross).	5273.1	5275.9	7833.4
Less refunds.	654.0	812.0	1213.1
5. Total (Net).	4691.1	4463.9	6620.3
6. %age with Budget.	81.2	94.2	100.6
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	1418.9	542.5	978.6
(b) Recovered.	300.0	223.5	314.3
(c) Percentage.	21.1	41.2	32.1
2. Collection out of current demand.			
(a) Demand created.	2442.9	2402.5	2867.0
(b) Collection.	1521.0	1007.3	1536.2
(c) Percentage.	62.3	41.9	53.6
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	1626.4	1878.9	2151.7
(b) Adjusted.	1623.1	1651.6	1884.9
(i) With returns.	1175.4	1651.6	1884.9
(ii) Against demand.	447.7	—	—
(c) Balance.	3.3	227.3	266.8

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets :			
1. Budget Target.	1500.0	950.0	1000.0
2. Collections.	932.4	799.2	443.5
3. %age of Budget.	62.2	84.1	44.4
Part II.—Performance (During 12 Months) :			
1. Collection of Demand.	440.5	270.1	223.0
(a) Arrear demand.	64.5	43.3	55.1
(b) Current demand.	376.0	226.8	169.9
2. Payment with returns.	742.7	634.9	474.1
(a) Adjustments out of deposits u/s 53.	600.7	555.7	410.6
(b) Cash/cheque.	142.0	79.2	63.5
3. Deductions at source.	17.1	13.4	7.8
(a) U/s 50(1) Salary.	5.9	4.3	5.3
(b) U/s 50(2) Securities.	0.1	0.1	0.4
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents.	10.6	9.0	1.9
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	—	—	—
(h) U/s 50(7-A) Auctions.	0.5	—	—
(i) Misc.	—	—	0.2
4. Total (Gross).	1200.3	918.4	706.9
Less refunds	267.9	119.2	263.3
5. Total (Net).	932.4	799.2	443.6
6. %age with Budget.	62.2	84.1	44.4
Part III.—Analysis :			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	399.7	146.1	115.4
(b) Recovered.	64.5	43.3	55.1
(c) Percentage.	16.1	29.6	47.7
2. Collection out of current demand.			
(a) Demand created.	549.1	439.4	341.4
(b) Collection.	376.0	226.8	169.9
(c) Percentage.	68.5	51.6	49.8
3. Collection by Adjustment out of advance tax deposits			
(a) Deposits.	617.3	595.6	422.4
(b) Adjusted.	617.2	555.7	410.6
(i) With returns.	600.7	555.7	410.6
(ii) Against demand.	16.5	—	—
(c) Balance.	0.1	39.9	11.8

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	(Rs. in million)			
	1984-85	1985-86	1986-87	
(1)	(2)	(3)	(4)	
Part I.—Targets:				
1. Budget Target.	1500.0	1800.0	2000.0	
2. Collections	1486.9	1747.7	2177.7	
3. %age of Budget.	99.1	97.1	108.9	
Part II.—Performance (During 12 Months).				
1. Collection of Demand.	730.5	331.2	577.2	
(a) Arrear demand.	89.9	41.8	58.7	
(b) Current demand.	640.6	289.4	518.5	
2. Payment with returns.	778.7	1384.8	1704.1	
(a) Adjustments out of deposits u/s 53.	418.8	853.8	1183.7	
(b) Cash/cheque.	359.9	526.0	520.4	
3. Deductions at source.	59.4	165.3	163.1	
(a) U/s 50(1) Salary.	11.3	7.9	8.0	
(b) U/s 50(2) Securities.	—	0.2	—	
(c) U/s 50(2-A) Interest.	—	—	—	
(d) U/s 50(3) Non-residents.	47.7	149.2	154.8	
(e) U/s 50(4) Contracts.	—	—	—	
(f) U/s 50(5) Imports.	—	—	—	
(g) U/s 50(6) Transport.	—	—	—	
(h) U/s 50(7-A) Auctions.	0.4	8.0	0.2	
(i) Misc.	—	—	0.1	
4. Total (Gross).	1568.6	1881.3	2444.4	
Less refunds.	81.8	133.6	266.7	
5. Total (Net).	1486.8	1747.7	2177.7	
6. %age with Budget.	99.1	97.1	108.9	
Part III.—Analysis:				
1. Collection out of arrear demand.				
(a) Recoverable arrears.	591.3	73.5	182.7	
(b) Recovered.	89.9	41.8	58.7	
(c) Percentage.	15.2	56.9	32.1	
2. Collection out of current demand.				
(a) Demand created.	984.8	602.4	905.9	
(b) Collection.	640.6	289.4	518.5	
(c) Percentage.	65.0	48.0	57.2	
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.	777.5	994.8	1389.2	
(b) Adjusted.	777.5	858.8	1183.7	
(i) With returns	417.6	858.8	1183.7	
(ii) Against demand.	359.9	—	—	
(c) Balance.	—	136.0	205.5	

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	(Rs. in million)				
	(1984-85)	(1985-86)	1984-85	1985-86	1986-87
	(1)	(2)	(2)	(3)	(4)
Part I.—Targets:					
1. Budget Target	1450.0	1100.0	1450.0	1100.0	1300.0
2. Collections.	1221.7	1112.4	1221.7	1112.4	1448.8
3. %age of Budget.	84.2	101.1	84.2	101.1	111.4
Part II.—Performance (During 12 Months):					
1. Collection of Demand.	434.0	375.4	434.0	375.4	761.1
(a) Arrear demand.	68.3	51.7	68.3	51.7	100.6
(b) Current demand.	365.7	323.7	365.7	323.7	660.5
2. Payment with returns.	261.2	288.6	261.2	288.6	363.4
(a) Adjustments out of deposits u/s 53.	110.1	159.3	110.1	159.3	209.7
(b) Cash/cheque	151.1	129.3	151.1	129.3	153.6
3. Deductions at source	703.6	758.5	703.6	758.5	825.9
(a) U/s 50(1) Salary.	5.7	11.4	5.7	11.4	13.4
(b) U/s 50(2) Securities.	631.5	648.0	631.5	648.0	729.0
(c) U/s 50(2-A) Interest.	—	—	—	—	—
(d) U/s 50(3) Non-residents.	64.5	94.8	64.5	94.8	83.4
(e) U/s 50(4) Contracts.	—	—	—	—	—
(f) U/s 50(5) Imports	—	—	—	—	—
(g) U/s 50(6) Transport.	—	—	—	—	—
(h) U/s 50(7-A) Auctions.	1.9	—	1.9	—	—
(i) Misc.	—	4.3	—	4.3	0.1
4. Total (Gross).	1398.8	1422.5	1398.8	1422.5	1950.4
Less refunds.	177.2	310.1	177.2	310.1	501.6
5. Total (Net).	1221.6	1112.4	1221.6	1112.4	1448.8
6. %age with Budget.	84.2	101.1	84.2	101.1	111.4
Part III.—Analysis:					
1. Collection out of arrear demand.					
(a) Recoverable arrears.	83.6	77.9	83.6	77.9	379.0
(b) Recovered.	68.3	51.7	68.3	51.7	100.6
(c) Percentage.	81.7	66.4	81.7	66.4	26.5
2. Collection out of current demand.					
(a) Demand created.	574.9	943.9	574.9	943.9	1094.2
(b) Collection.	365.7	323.7	365.7	323.7	660.5
(c) Percentage.	63.6	34.3	63.6	34.3	60.4
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.	117.7	180.2	117.7	180.2	232.2
(b) Adjusted.	114.6	159.3	114.6	159.3	209.8
(i) With returns.	110.1	159.3	110.1	159.3	209.8
(ii) Against demand.	4.5	—	4.5	—	—
(c) Balance.	3.1	20.9	3.1	20.9	22.4

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	(Rs. in million)				
	1984-85	1985-86	1986-87		
	(1)	(2)	(3)	(4)	
Part I.—Targets:					
1. Budget Target.	600.0	310.0	360.0		
2. Collections	493.3	311.6	341.9		
3. %age of Budget.	82.2	100.5	95.0		
Part II.—Performance (During 12 Months):					
1. Collection of Demand.	37.0	28.1	37.8		
(a) Arrear demand.	13.7	14.2	20.7		
(b) Current demand.	23.3	13.9	17.1		
2. Payment with returns	72.3	84.9	71.3		
(a) Adjustments out of deposits u/s 53.	25.0	29.3	25.9		
(b) Cash/cheque.	47.3	55.6	45.4		
3. Deductions at source.	390.1	203.6	239.9		
(a) U/s 50(1) Salary.	388.0	205.6	239.6		
(b) U/s 50(2) Securities.	0.4	—	—		
(c) U/s 50(2-A) Interest	—	—	—		
(d) U/s 50(3) Non-residents	1.7	—	—		
(e) U/s 50(4) Contracts.	—	—	—		
(f) U/s 50(5) Imports.	—	—	—		
(g) U/s 50(6) Transport.	—	—	—		
(h) U/s 50(7-A) Auctions.	—	—	—		
(i) Misc.	—	—	0.3		
4. Total (Gross)	499.4	318.6	349.0		
Less refunds.	6.1	7.0	7.1		
5. Total (Net).	493.3	311.6	341.9		
6. %age with Budget.	82.2	100.5	95.0		
Part III.—Analysis:					
1. Collection out of arrear demand.					
(a) Recoverable arrears.	44.3	31.3	39.4		
(b) Recovered.	13.7	14.3	20.7		
(c) Percentage.	30.9	45.4	52.5		
2. Collection out of current demand.					
(a) Demand created.	70.4	61.4	61.9		
(b) Collection.	23.3	13.9	17.1		
(c) Percentage.	33.1	22.6	27.6		
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.	27.1	29.3	30.6		
(b) Adjusted.	27.1	29.3	25.9		
(i) With returns.	2.1	29.3	25.9		
(ii) Against demand	25.0	—	—		
(c) Balance	—	—	4.7		

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	1984-85	1985-86	1986-87
	(1)	(2)	(3)
Part I.—Targets .			
1. Budget Target	220.0	140.0	140.0
2. Collections.	115.2	102.0	160.2
3. %age of Budget.	52.4	73.5	114.4
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	63.7	84.0	97.1
(a) Arrear demand.	14.7	23.2	25.3
(b) Current demand.	49.0	60.8	71.8
2. Payment with returns.	84.0	91.0	92.9
(a) Adjustments out of deposits u/s 53.	61.5	18.0	25.8
(b) Cash/cheque.	22.5	73.0	67.1
3. Deductions at source.	0.5	0.1	0.4
(a) U/s 50(1) Salary.	—	—	—
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents	—	—	—
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	—	—	—
(h) U/s 50(7-A) Auctions.	0.5	—	—
(i) Misc.	—	0.1	0.4
4. Total (Gross)	148.2	175.1	190.4
Less refunds.	33.0	73.1	30.2
5. Total (Net).	115.2	102.0	160.2
6. %age with Budget.	52.4	72.9	114.4
Part III.—Analysis:			
1. Collection out of arrear demand.	105.2	87.1	98.3
(a) Recoverable arrears.	14.7	23.2	25.3
(b) Recovered.	14.0	26.6	25.7
(c) Percentage.	—	—	—
2. Collection out of current demand.	75.5	103.5	128.1
(a) Demand created.	49.0	60.8	71.8
(b) Collection.	64.9	58.7	56.0
(c) Percentage.	—	—	—
3. Collection by Adjustment out of advance tax deposits.	36.8	32.4	36.9
(a) Deposits.	36.8	18.0	25.8
(b) Adjusted.	22.5	18.0	25.8
(i) With returns.	14.3	—	—
(ii) Against demand.	—	—	—
(c) Balance.	—	14.4	11.1

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	120.0	80.0	90.0
2. Collections.	86.9	36.6	91.4
3. %age of Budget.	72.4	45.8	101.6
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	56.2	55.0	64.1
(a) Arrear demand.	26.1	21.1	24.6
(b) Current demand.	30.1	33.9	39.5
2. Payment with returns.	58.8	67.8	56.1
(a) Adjustments out of deposits u/s 53.	9.2	9.8	5.2
(b) Cash/cheque.	49.6	58.0	50.9
3. Deductions at source.	7.6	8.5	6.0
(a) U/s 50(1) Salary.	—	—	—
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest	—	—	—
(d) U/s 50(3) Non-residents.	—	—	—
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports	—	—	—
(g) U/s 50(6) Transport.	—	—	—
(h) U/s 50(7-A) Auctions.	7.6	8.4	5.5
(i) Misc.	—	0.1	0.5
4. Total (Gross).	122.6	131.3	126.2
Less refunds.	35.7	94.7	34.8
5. Total (Net).	86.9	36.6	91.4
6. %age with Budget.	72.4	45.8	101.6
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears	75.7	34.8	38.3
(b) Recovered.	26.1	21.1	24.6
(c) Percentage.	34.5	60.6	64.2
2. Collection out of current demand.			
(a) Demand created.	47.7	83.4	159.7
(b) Collection.	30.1	33.9	39.5
(c) Percentage	63.1	40.6	24.7
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	16.5	15.3	9.4
(b) Adjusted.	16.4	9.8	5.2
(i) With returns.	13.3	9.8	5.2
(ii) Against demand.	3.1	—	—
(c) Balance.	0.1	5.5	4.2

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

(Rs. in million)

	1984-85	1985-86	1986-87
	(1)	(2)	(3)
Part I.—Targets:			
1. Budget Target.	100.0	90.0	100.0
2. Collections.	70.4	82.9	98.0
3. %age of Budget.	70.4	92.1	98.0
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	24.7	35.9	50.5
(a) Arrear demand.	10.0	10.5	13.1
(b) Current demand.	14.7	25.4	37.4
2. Payment with returns.	51.7	51.9	49.7
(a) Adjustments out of deposits u/s 53.	13.1	4.4	8.6
(b) Cash/cheque.	38.6	47.5	41.1
3. Deductions at source.	6.1	6.3	7.5
(a) U/s 50(1) Salary.	—	—	—
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents.	—	—	—
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	6.0	6.3	6.2
(h) U/s 50(7-A) Auctions.	0.1	—	—
(i) Misc.	—	—	1.3
4. Total (Gross).	82.5	94.1	107.7
Less refunds.	12.1	11.2	9.7
5. Total (Net).	70.4	82.9	93.0
6. %age with Budget.	70.4	92.1	98.0
Part III.—Analysis:			
1. Collection out of arrear demand.	53.2	51.8	68.4
(a) Recoverable arrears.	10.0	10.5	13.1
(b) Recovered.	18.8	20.3	19.2
(c) Percentage.	66.3	59.0	90.0
2. Collection out of current demand.	14.7	25.4	37.4
(a) Demand created.	22.2	43.1	41.6
(b) Collection.	21.6	15.0	15.4
(c) Percentage.	21.6	4.4	8.6
3. Collection by Adjustment out of advance tax deposits	8.5	4.4	8.6
(a) Deposits.	13.1	—	—
(b) Adjusted.	—	10.6	6.8
(i) With returns	—	—	—
(ii) Against demand.	—	—	—
(c) Balance	—	—	—

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	200.0	270.0	310.0
2. Collections.	212.5	271.5	311.4
3. %age of Budget.	106.3	100.5	100.5
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	34.4	51.1	37.7
(a) Arrear demand.	12.8	17.7	16.2
(b) Current demand.	21.6	33.4	21.5
2. Payment with returns	45.8	54.4	64.3
(a) Adjustments out of deposits u/s 53.	11.3	16.3	15.3
(b) Cash/cheque.	34.5	38.1	49.0
3. Deductions at source.	172.5	229.1	309.1
(a) U/s 50(1) Salary.	30.8	28.2	26.9
(b) U/s 50(2) Securities.	—	—	0.2
(c) U/s 50(2-A) Interest.	3.9	0.4	—
(d) U/s 50(3) Non-residents	0.1	0.7	3.5
(e) U/s 50(4) Contracts.	119.4	176.5	256.0
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport	14.1	13.9	17.0
(h) U/s 50(7-A) Auctions.	4.2	9.3	5.3
(i) Misc.	—	0.1	0.2
4. Total (Gross).	252.7	334.6	411.1
Less refunds.	40.2	63.1	99.7
5. Total (Net).	212.5	271.5	311.4
6. %age with Budget.	106.3	100.5	100.5
Part III.—Analysis:			
1. Collection out of arrear demand.	65.9	40.0	57.1
(a) Recoverable arrears.	12.8	17.7	16.2
(b) Recovered.	19.4	44.3	28.4
(c) Percentage.	74.2	109.5	85.8
2. Collection out of current demand.	21.6	33.4	21.5
(a) Demand created.	29.1	30.5	25.1
(b) Collection.	11.9	16.3	15.6
(c) Percentage.	11.9	16.3	15.3
3. Collection by Adjustment out of advance tax deposits.	0.6	16.3	15.3
(a) Deposits.	11.9	16.3	15.6
(b) Adjusted.	11.9	16.3	15.3
(i) With returns.	0.6	16.3	15.3
(ii) Against demand.	11.3	—	—
(c) Balance.	—	—	0.3

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

(Rs. in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	1334.0	1550.0	1735.0
2. Collections.	1358.8	1625.5	1780.2
3. %age of Budget.	101.9	104.9	102.6
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	429.4	426.1	642.2
(a) Arrear demand.	158.0	182.0	154.7
(b) Current demand.	271.4	244.1	487.5
2. Payment with returns.	745.5	1053.2	718.9
(a) Adjustments out of deposits u/s 53.	356.7	480.7	404.9
(b) Cash/cheque.	388.8	572.5	314.0
3. Deductions at source.	264.5	243.1	650.5
(a) U/s 50(1) Salary.	135.0	91.1	86.1
(b) U/s 50(2) Securities.	23.6	24.3	26.7
(c) U/s 50(2-A) Interest.	6.7	1.3	—
(d) U/s 50(3) Non-residents.	4.3	5.6	4.5
(e) U/s 50(4) Contracts.	79.6	100.0	420.3
(f) U/s 50(5) Imports.	—	—	87.7
(g) U/s 50(6) Transport.	10.9	10.5	10.5
(h) U/s 50(7-A) Auctions.	4.4	10.2	14.0
(i) Misc.	—	0.1	0.7
4. Total (Gross).	1439.4	1722.4	2011.6
Less refunds.	80.6	96.9	231.4
5. Total (Net).	1358.8	1625.5	1780.2
6. %age with Budget.	101.9	104.9	102.6
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	814.3	544.4	396.1
(b) Recovered.	158.0	182.0	154.7
(c) Percentage.	19.4	33.4	39.1
2. Collection out of current demand.			
(a) Demand created.	601.7	863.1	1005.1
(b) Collection.	271.4	244.1	487.5
(c) Percentage.	39.8	28.3	48.5
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	356.7	479.7	404.9
(b) Adjusted.	356.7	479.7	404.9
(i) With returns.	332.2	466.2	392.9
(ii) Against demand.	24.5	13.5	12.0
(c) Balance.	—	—	—

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

(Rs. in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	170.0	161.0	200.0
2. Collections.	175.4	189.3	175.0
3. %age of Budget.	103.2	117.6	87.5
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	43.5	43.1	43.4
(a) Arrear demand.	15.3	20.1	22.4
(b) Current demand.	28.2	23.0	21.0
2. Payment with returns.	51.6	61.5	54.7
(a) Adjustments out of deposits u/s 53.	16.0	13.2	19.5
(b) Cash/cheque.	35.6	48.3	35.2
3. Deductions at source.	96.2	99.7	101.2
(a) U/s 50(1) Salary.	19.0	10.5	13.1
(b) U/s 50(2) Securities.	0.4	—	0.1
(c) U/s 50(2-A) Interest.	6.7	1.3	—
(d) U/s 50(3) Non-residents.	0.2	0.1	0.1
(e) U/s 50(4) Contracts.	63.0	79.5	82.9
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	4.5	3.6	4.7
(h) U/s 50(7-A) Auctions.	2.4	4.7	0.2
(i) Misc.	—	—	0.1
4. Total (Gross).	191.3	204.3	199.3
Less refunds.	15.9	15.0	24.3
5. Total (Net).	175.4	189.3	175.0
6. %age with Budget.	103.2	117.6	87.5
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	103.3	85.0	60.8
(b) Recovered.	15.3	20.1	22.4
(c) Percentage.	14.8	23.6	36.8
2. Collection out of current demand.			
(a) Demand created.	72.3	87.7	69.8
(b) Collection.	28.2	23.0	21.0
(c) Percentage.	39.0	26.2	30.1
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	16.0	13.2	19.5
(b) Adjusted.	16.0	13.2	19.5
(i) With returns.	16.0	13.2	19.5
(ii) Against demand.	—	—	—
(c) Balance.	—	—	—

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	1984-85	1985-86	1986-87	
	(1)	(2)	(3)	(4)
Part I.—Targets :				
1. Budget Target.	125.0	130.0	145.0	
2. Collections.	107.3	134.6	71.7	
3. %age of Budget.	85.8	103.5	49.4	
Part II.—Performance (During 12 Months):				
1. Collection of Demand.	71.2	91.2	57.2	
(a) Arrear demand.	28.9	34.2	23.8	
(b) Current demand.	42.3	57.0	33.4	
2. Payment with returns.	53.6	64.4	59.3	
(a) Adjustments out of deposits u/s 53.	15.7	14.5	12.0	
(b) Cash/cheque.	37.9	49.9	47.3	
3. Deductions at source.	0.4	3.9	0.1	
(a) U/s 50(1) Salary.	0.4	—	—	
(b) U/s 50(2) Securities.	—	—	—	
(c) U/s 50(2-A) Interest.	—	—	—	
(d) U/s 50(3) Non-residents.	—	—	—	
(e) U/s 50(4) Contracts.	—	—	—	
(f) U/s 50(5) Imports.	—	—	—	
(g) U/s 50(6) Transport.	—	—	—	
(h) U/s 50(7-A) Auctions.	—	3.8	—	
(i) Misc.	—	0.1	0.1	
4. Total (Gross).	125.2	159.5	116.6	
Less refunds.	17.9	24.9	44.9	
5. Total (Net).	107.3	134.6	71.7	
6. %age with Budget.	85.8	103.5	49.4	
Part III.—Analysis :				
1. Collection out of arrear demand.				
(a) Recoverable arrears.	188.1	84.9	56.6	
(b) Recovered.	28.9	34.2	23.8	
(c) Percentage.	15.4	40.3	42.0	
2. Collection out of current demand.				
(a) Demand created.	120.0	119.9	126.1	
(b) Collection.	42.3	57.0	33.4	
(c) Percentage.	35.3	47.5	26.5	
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.	15.7	13.5	12.0	
(b) Adjusted.	15.7	13.5	12.0	
(i) With returns.	—	—	—	
(ii) Against demand.	15.7	13.5	12.0	
(c) Balance.	—	—	—	

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	(Rs. in million)			
	1984-85	1985-86	1986-87	
	(1)	(2)	(3)	(4)
Part I.—Targets :				
1. Budget Target,	220.0	209.0	235.0	
2. Collections,	225.3	229.8	172.6	
3. %age of Budget,	102.4	110.0	73.4	
Part II.—Performance (During 12 Months):				
1. Collection of Demand,	56.5	74.5	75.8	
(a) Arrear demand,	30.4	47.4	32.5	
(b) Current demand,	26.1	27.1	43.3	
2. Payment with returns,	45.7	55.8	41.8	
(a) Adjustments out of deposits u/s 53,	10.8	12.3	8.8	
(b) Cash/cheque,	34.9	43.5	33.0	
3. Deductions at source,	130.1	105.7	101.0	
(a) U/s 50(1) Salary,	105.1	76.4	65.7	
(b) U/s 50(2) Securities,	—	0.2	—	
(c) U/s 50(2-A) Interest,	—	—	—	
(d) U/s 50(3) Non-residents,	—	—	0.2	
(e) U/s 50(4) Contracts,	16.6	20.5	28.8	
(f) U/s 50(5) Imports,	—	—	—	
(g) U/s 50(6) Transport,	6.4	6.9	5.8	
(h) U/s 50(7-A) Auctions,	2.0	1.7	0.1	
(i) Misc,	—	—	0.4	
4. Total (Gross),	232.3	236.0	218.6	
Less refunds,	7.0	6.2	46.0	
5. Total (Net),	225.3	229.8	172.6	
6. %age with Budget,	102.4	110.0	73.4	
Part III.—Analysis :				
1. Collection out of arrear demand,				
(a) Recoverable arrears,	270.9	143.0	111.5	
(b) Recovered,	30.4	47.4	32.5	
(c) Percentage,	11.2	33.1	29.1	
2. Collection out of current demand,				
(a) Demand created,	113.4	148.5	167.4	
(b) Collection,	26.1	27.1	43.3	
(c) Percentage,	23.0	18.2	25.9	
3. Collection by Adjustment out of advance tax deposits,				
(a) Deposits,	10.8	12.3	8.8	
(b) Adjusted,	10.8	12.3	8.8	
(i) With returns,	8.8	12.3	8.8	
(ii) Against demand,	2.0	—	—	
(c) Balance,	—	—	—	

**COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87**

	(Rs. in million) 1984-85	(Rs. in million) 1985-86	(Rs. in million) 1986-87
	(1)	(2)	(3)
Part I.—Targets:			
1. Budget Target.	819.0	1050.0	1220.0
2. Collections.	850.8	1071.8	950.1
3. %age of Budget.	103.9	102.1	77.9
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	258.2	217.3	465.8
(a) Arrear demand.	83.4	80.3	76.0
(b) Current demand.	174.8	137.0	389.8
2. Payment with returns.	594.6	871.5	563.1
(a) Adjustments out of deposits u/s 53.	314.2	440.7	364.6
(b) Cash/cheque.	280.4	430.8	198.5
3. Deductions at source.	37.8	33.8	37.4
(a) U/s 50(1) Salary.	10.5	4.2	7.3
(b) U/s 50(2) Securities.	23.2	24.1	25.8
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents.	4.1	5.5	4.2
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	—	—	—
(h) U/s 50(7-A) Auctions.	—	—	—
(i) Misc.	—	—	0.1
4. Total (Gross).	890.6	1122.6	1066.3
Less refunds.	39.8	50.8	116.2
5. Total (Net).	850.8	1071.8	950.1
6. %age with Budget.	103.9	102.1	77.9
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	252.0	231.5	167.2
(b) Recovered.	4.8	80.3	76.0
(c) Percentage.	33.1	34.7	45.5
2. Collection out of current demand.			
(a) Demand created.	376.0	507.0	641.8
(b) Collection.	174.8	137.0	389.8
(c) Percentage.	46.5	27.0	60.7
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	314.2	440.7	364.6
(b) Adjusted.	314.2	440.7	364.6
(i) With returns.	314.2	440.7	364.6
(ii) Against demand.	—	—	—
(c) Balance.	—	—	—

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	(Rs. in million)				
	1984-85	1985-86	1986-87		
	(1)	(2)	(3)	(4)	
Part I.—Targets:					
1. Budget Target.	1280.0	1280.0	1580.0	1885.0	
2. Collections.	1280.0	1280.0	1604.6	1953.8	
3. %age of Budget.	99.8	99.8	101.5	103.6	
Part II.—Performance (During 12 Months):					
1. Collection of Demand.	234.0	234.0	253.0	485.3	
(a) Arrear demand.	81.5	81.5	101.5	276.8	
(b) Current demand.	152.5	152.5	151.5	208.5	
2. Payment with returns.	444.9	444.9	859.9	751.6	
(a) Adjustments out of deposits u/s 53.	201.4	201.4	220.3	187.3	
(b) Cash/cheque.	243.5	243.5	639.6	564.3	
3. Deductions at source.	667.6	667.6	610.5	827.6	
(a) U/s 50(1) Salary.	184.5	184.5	120.1	129.0	
(b) U/s 50(2) Securities.	7.4	7.4	—	0.3	
(c) U/s 50(2-A) Interest.	31.3	31.3	8.8	—	
(d) U/s 50(3) Non-residents.	44.6	44.6	14.7	47.7	
(e) U/s 50(4) Contracts.	360.7	360.7	418.0	573.8	
(f) U/s 50(5) Imports.	—	—	—	15.5	
(g) U/s 50(6) Transport.	25.7	25.7	25.8	26.1	
(h) U/s 50(7-A) Auctions.	13.4	13.4	22.7	33.5	
(i) Misc.	—	—	0.4	1.7	
4. Total (Gross).	1346.5	1346.5	1723.4	2064.5	
Less refunds.	66.5	66.5	118.8	110.7	
5. Total (Net).	1280.0	1280.0	1604.6	1953.8	
6. %age with Budget.	99.8	99.8	101.6	103.6	
Part III.—Analysis:					
1. Collection out of arrear demand.					
(a) Recoverable arrears.	364.2	364.2	396.7	362.5	
(b) Recovered.	81.5	81.5	101.5	276.8	
(c) Percentage.	22.4	22.4	25.6	76.4	
2. Collection out of current demand.					
(a) Demand created.	637.3	637.3	448.0	533.9	
(b) Collection.	152.3	152.3	151.5	208.5	
(c) Percentage.	23.9	23.9	33.8	39.1	
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.	203.5	203.5	224.5	234.7	
(b) Adjusted.	202.6	202.6	220.3	187.3	
(i) With returns.	66.0	66.0	215.3	187.1	
(ii) Against demand.	136.6	136.6	5.0	0.2	
(c) Balance.	0.9	0.9	4.1	47.4	

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	1984-85	1985-86	1986-87
	(1)	(2)	(3)
Part I.—Targets:			
1. Budget Target.	150.0	120.0	150.0
2. Collections.	135.9	133.5	141.0
3. %age of Budget.	90.6	111.3	94.1
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	42.5	47.1	47.3
(a) Arrear demand.	20.8	20.8	19.0
(b) Current demand.	21.7	26.3	28.3
2. Payment with returns.	64.9	64.7	70.1
(a) Adjustments out of deposits u/s 53.	29.2	24.4	23.4
(b) Cash/cheque.	35.7	40.3	46.7
3. Deductions at source.	42.5	31.6	34.0
(a) U/s 50(1) Salary.	9.4	6.8	7.7
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest.	15.3	2.7	2.7
(d) U/s 50(3) Non-residents.	—	—	—
(e) U/s 50(4) Contracts.	12.8	16.0	22.1
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	2.7	2.3	2.3
(h) U/s 50(7-A) Auctions.	2.3	3.8	1.5
(i) Misc.	—	—	0.4
4. Total (Gross).	149.9	143.4	151.4
Less refunds.	14.0	9.9	10.3
5. Total (Net).	135.9	133.5	141.1
6. %age with Budget.	90.6	111.3	94.1
Part III.—Analysis:			
1. Collection out of arrear demand.	80.1	57.1	90.6
(a) Recoverable arrears.	20.8	20.8	19.0
(b) Recovered.	26.0	36.4	21.0
(c) Percentage.	—	—	—
2. Collection out of current demand.	60.5	60.3	97.6
(a) Demand created.	21.7	26.3	28.3
(b) Collection.	35.9	43.6	29.0
(c) Percentage.	—	—	—
3. Collection by Adjustment out of advance tax deposits.	29.4	26.4	24.6
(a) Deposits.	29.4	24.4	23.4
(b) Adjusted.	29.4	24.4	23.4
(i) With returns.	—	—	—
(ii) Against demand.	0.2	—	—
(c) Balance.	—	2.0	1.2

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target	200.0	170.0	170.0
2. Collections	191.1	179.4	181.4
3. %age of Budget	95.6	105.5	106.7
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	55.5	58.1	60.6
(a) Arrear demand.	22.0	21.0	21.5
(b) Current demand.	33.5	37.1	39.1
2. Payment with returns.	78.3	78.6	63.4
(a) Adjustments out of deposits u/s 53.	37.9	35.1	19.1
(b) Cash/cheque.	40.4	43.5	43.3
3. Deductions at source.	75.1	58.5	71.8
(a) U/s 50(1) Salary.	24.0	11.3	15.7
(b) U/s 50(2) Securities.	0.3	—	—
(c) U/s 50(2-A) Interest.	7.7	0.9	—
(d) U/s 50(3) Non-residents.	—	—	—
(e) U/s 50(4) Contracts.	30.3	32.4	44.9
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	7.8	8.1	8.9
(h) U/s 50(7-A) Auctions.	5.0	5.8	2.2
(i) Misc.	—	—	0.1
4. Total (Gross).	208.9	195.2	194.8
Less refunds.	17.8	15.8	13.4
5. Total (Net).	191.1	179.4	181.4
6. %age with Budget.	95.6	105.5	106.7
Part III.—Analysis:			
1. Collection out of arrear demand.	93.7	66.6	35.7
(a) Recoverable arrears.	22.0	21.0	21.5
(b) Recovered.	23.5	31.5	20.0
(c) Percentage.	—	—	—
2. Collection out of current demand.	66.5	73.7	105.9
(a) Demand created.	33.5	37.1	39.1
(b) Collection.	50.4	50.3	36.9
(c) Percentage.	—	—	—
3. Collection by Adjustment out of advance tax deposits.	37.9	36.9	21.2
(a) Deposits.	37.9	35.1	19.1
(b) Adjusted.	—	—	—
(i) With returns.	36.8	35.1	19.1
(ii) Against demand.	1.1	—	—
(c) Balance.	—	1.8	2.1

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

(Rs. in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target.	652.0	1070.0	1200.0
2. Collections.	654.5	1071.5	1080.1
3. %age of Budget.	100.4	100.1	90.0
Part II.—Performance (During 12 Months):			
1. Collection of Demand.	105.8	89.4	345.3
(a) Arrear demand.	26.2	29.9	214.9
(b) Current demand.	79.6	59.5	130.4
2. Payment with returns.	215.5	647.9	541.0
(a) Adjustments out of deposits u/s 53.	100.5	125.7	107.5
(b) Cash/cheque.	115.0	522.2	433.5
3. Deductions at source.	350.3	369.5	242.0
(a) U/s 50(1) Salary.	97.8	63.5	76.1
(b) U/s 50(2) Securities.	0.5	—	0.3
(c) U/s 50(2-A) Interest.	8.3	2.7	—
(d) U/s 50(3) Non-residents.	0.2	0.2	37.9
(e) U/s 50(4) Contracts.	237.8	295.0	120.4
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	5.2	5.0	5.5
(h) U/s 50(7-A) Auctions.	0.5	2.7	1.9
(i) Misc.	—	0.4	0.7
4. Total (Gross).	671.6	1106.8	1129.1
Less refunds.	17.1	35.3	49.0
5. Total (Net).	654.5	1071.5	1080.1
6. %age with Budget.	100.4	100.1	90.0
Part III.—Analysis:			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	110.0	168.2	167.7
(b) Recovered.	26.2	29.9	214.9
(c) Percentage.	23.8	17.8	12.8
2. Collection out of current demand.			
(a) Demand created.	379.3	227.6	255.4
(b) Collection.	79.6	59.5	130.4
(c) Percentage.	21.0	26.1	51.1
3. Collection by Adjustment out of advance tax deposits			
(a) Deposits	101.7	126.0	151.4
(b) Adjusted.	101.5	125.7	107.5
(i) With returns.	—	120.7	107.3
(ii) Against demand.	101.5	5.0	0.2
(c) Balance.	0.2	0.3	43.9

COMPARATIVE ANALYTICAL STATEMENT OF INCOME TAX
COLLECTION FOR 1984-85 to 1986-87

(Rs. in million)

	1984-85	1985-86	1986-87
(1)	(2)	(3)	(4)
Part I.—Targets:			
1. Budget Target,	280.0	220.0	220.0
2. Collections	298.5	220.2	223.4
3. %age of Budget,	106.6	100.1	100.5
Part II.—Performance (During 12 Months):			
1. Collection of Demand,	30.2	58.4	32.1
(a) Arrear demand,	12.5	29.8	21.4
(b) Current demand,	17.7	28.6	10.7
2. Payment with returns,	86.2	68.7	78.1
(a) Adjustments out of deposits u/s 53,	33.8	35.1	37.3
(b) Cash cheque,	53.4	33.6	40.8
3. Deductions at source,	199.7	150.9	151.2
(a) U's 50(1) Salary,	53.3	38.5	29.5
(b) U's 50(2) Securities	6.6	—	—
(c) U's 50(2-A) Interest,	—	2.5	—
(d) U's 50(3) Non-residents,	44.4	14.5	9.8
(e) U's 50(4) Contracts,	79.8	74.6	102.0
(f) U's 50(5) Imports,	—	—	—
(g) U's 50(6) Transport,	10.0	10.4	9.4
(h) U's 50(7-A) Auctions,	5.6	10.4	—
(i) Misc.	—	—	0.5
4. Total (Gross)	316.1	278.0	261.4
Less refunds	17.6	57.8	38.0
5. Total (Net),	298.5	220.2	223.4
6. %age with Budget,	106.6	100.1	101.5
Part III.—Analysis:			
1. Collection out of arrear demand,			
(a) Recoverable arrears,	80.4	104.8	68.5
(b) Recovered,	12.5	29.8	21.4
(c) Percentage,	15.5	28.4	31.2
2. Collection out of current demand,			
(a) Demand created,	131.0	86.4	75.0
(b) Collection,	17.7	28.6	10.7
(c) Percentage,	13.5	33.1	14.3
3. Collection by Adjustment out of advance tax deposits,			
(a) Deposits,	34.5	35.1	37.5
(b) Adjusted,	33.8	35.1	37.3
(i) With returns,	—	35.1	37.3
(ii) Against demand,	33.8	—	—
(c) Balance,	0.7	—	0.2

ECONOMIC CATEGORY-WISE INCIDENCE OF IMPORT DUTY UNDER
MAJOR ITEMS OF IMPORTS FOR THE YEAR 1985-86

(Rs. in million)

Description	PCT No.	Value of Imports			Imports Duty	Incidence %
		Total Imports	Duty Free	Dutiable Imports (H/C+Ex-Bond)		
1	2	3	4	5	6	7
A. Consumer Goods:		12290.1	5100.2	5777.7	3501.1	61%
1. Edible Fruit & nuts.	Chp. 8	219.5	112.6	106.1	123.9	117%
2. Coffee tea etc.	Chp. 9	2609.4	143.8	2348.2	829.7	35%
3. Oil Seeds.	Chp. 12	406.3	76.9	323.4	392.1	121%
4. Sugar.	17.01	860.6	60.3	884.0	986.1	111%
Total (1 to 4)		4095.8	393.6	3661.7	2331.8	64%
B. Raw-Material for Consumer Goods:		29456.3	21003.9	11217.5	5110.5	46%
1. Animal and veg. fats and oil.	Chp. 15	6280.5	4480.3	1891.5	573.0	33%
2. Petroleum crude oil	27.09	8547.9	8547.9	-	-	-
3. Fertilizer.	Chp. 31	1811.7	1800.2	11.9	1.7	14%
4. Dyes paints & inks.	Chp. 32	877.7	17.0	804.4	428.7	53%
5. Artificial resins & plastic material.	Chp. 39	1934.3	75.1	1615.9	1466.8	91%
6. Man-made fibre (continuous).	Chp. 51	1565.5	5.9	1339.6	613.4	46%
7. Man-made fibre not combed/carded.	Chp. 56	1397.1	11.9	600.6	496.7	83%
8. Total (1 to 7)		22414.7	14938.3	6263.9	3580.3	57%
C. Capital Goods:		28268.3	10100.4	15847.3	6596.4	42%
1. Boiler machinery.	Chp. 84	10766.4	4170.4	5668.8	1770.3	31%
2. Electrical machinery.	Chp. 85	5641.8	1230.6	4225.3	1590.8	33%
3. Vehicles other than Railway & tramway.	Chp. 87	6735.9	1905.4	5198.7	2402.5	46%
4. Ships boats and floating structure.	Chp. 89	520.3	56.6	445.7	127.2	28%
5. Total (1 to 4)		23664.4	7363.0	15538.5	5890.8	38%
D. Raw-material for Capital Goods:		13087.1	6291.2	6938.4	3118.1	45%
1. Chemicals.	Chp. 28	626.0	120.4	455.8	259.5	57%
2. Tyres and tubes.	40.11	402.7	154.2	237.3	220.5	93%
3. Iron Steel.	Chp. 73	4767.4	780.2	3498.4	1740.3	50%
4. Total (1 to 3)		5796.1	1054.8	4191.5	2220.3	53%
Grand Total (A+B+C+D):		83101.8	42495.7	39780.9	18326.1	46%

N.B. - Figures are for Custom House Karachi only.

ECONOMIC CATEGORY-WISE INCIDENCE OF IMPORT DUTY UNDER
MAJOR ITEMS OF IMPORTS UPTO THE MONTH OF JUNE, 1987 (86-87)

(Rs. in million)

Description	PCT No.	Value of Imports			Imports Duty	Incidence %
		Total Imports	Duty Free	Dutiable Imports (H/C+Ex-Bond)		
1	2	3	4	5	6	7
A Capital Goods :		29136.4	12255.8	17319.7	6016.7	34.7%
1. Boiler machinery.	Chp. 84	11823.2	5773.7	5575.8	1468.2	26.3%
2. Electrical machinery.	Chp. 85	5293.6	1206.7	4303.8	1382.2	32.1%
3. Vehicles other than Railway & tramway.	Chp. 87	6090.8	1675.0	4786.9	2335.9	48.8%
4. Ships boats and Floating structure	Chp. 89	56.6	39.8	15.9	3.9	25.5%
Total (1 to 4)		23264.2	8695.2	14682.6	5190.2	35.3%
B. Raw-material for Capital Goods :		10874.6	4648.0	6011.4	2339.9	39.9%
1. Chemicals.	Chp. 28	779.4	64.6	676.4	412.0	60.9%
2. Tyres & tubes.	Chp. 40,11	268.5	6.1	223.5	44.5	19.9%
3. Iron & Steel.	Chp. 73	8478.4	4632.9	3609.8	1789.1	49.6%
Total (1 to 3)		9526.3	4703.6	4509.7	2245.6	49.8%
C Raw-material for consumer Goods :		30904.2	15426.9	16426.1	8333.2	50.7%
1. Animal and veg. fats and oil.	Chp. 15	5467.4	646.1	4886.2	2389.2	48.9%
2. Petroleum crude oil.	27.09	7172.7	7172.7	-	-	-
3. Fertilizer	Chp. 31	3171.3	3147.0	24.6	1.1	4.5%
4. Dyes paints & inks.	Chp. 32	1242.9	51.2	1095.5	596.8	54.5%
5. Artificial resins & plastic material	Chp. 39	2679.7	108.7	2073.0	1666.9	80.4%
6. Man-made fibre (continuous).	Chp. 51	1834.4	16.5	1620.2	675.9	41.7%
7. Man-made fibre not combed/carded.	Chp. 56	1945.7	25.4	702.9	568.4	80.8%
Total (1 to 7)		23514.1	11167.6	10402.4	5898.7	68.9%
D Consumer Goods :		16622.5	7365.5	8309.2	5723.9	68.9%
1. Edible Fruit & nuts.	Chp. 8	274.5	161.4	116.3	187.2	161.0%
2. Coffee tea etc.	Chp. 9	2803.4	14.3	2909.9	892.7	30.7%
3. Wheat.	Chp. 10	442.0	141.0	2.4	1.2	50.0%
4. Oil seeds.	Chp. 12	467.8	216.7	254.6	425.7	167.2%
5. Sugar.	17.01	2620.0	94.5	2694.7	2867.2	106.4%
6. Chemicals.	Chp. 29	848.8	804.9	47.7	17.2	36.1%
7. Medicaments.	Chp. 30	1889.0	1653.4	44.6	10.0	22.4%
Total (1 to 7)		9345.5	3086.2	6070.2	4401.2	72.5%
Grand Total (A+B+C+D):		87537.7	39696.2	48066.4	22413.7	46.6%

N.B. - Figures are for Custom House Karachi only.

E
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES UPTO THE
MONTH OF JUNE, 1987 (YEAR 1986-87)

Rate of Duty Statutory	(Rs. in Million)									
	1	2	3	4	5	6	7	8	9	10
	Total Imports value	% share	Duty free Imports	% share	Dutiable Imports (H/C+Ex- Bond)	% share	Import duty	% share	Rate of duty effective (Col. 8 as % of col. 6)	
Zero	18420.8	21.0	18420.8	46.4	-	-	-	-	-	-
10%	1760.8	2.0	1559.5	3.9	208.4	0.4	71.1	0.3	34.1	
20%	12768.7	14.6	5216.7	13.2	7181.0	14.9	1366.5	6.0	19.0	
30%	27.0	-	-	-	25.0	0.1	3.2	-	12.8	
40%	15555.3	17.8	7163.6	18.0	7439.0	15.5	2458.7	10.8	33.1	
60%	5471.1	6.2	1320.1	3.3	4829.6	10.1	2512.9	11.1	52.0	
80%	9093.7	10.4	2546.3	6.4	6433.7	13.4	3305.4	14.6	51.4	
100%	6073.7	6.9	547.2	1.4	5070.8	10.5	2223.9	9.8	43.9	
125%	960.2	1.1	348.9	0.9	630.0	1.3	495.7	2.2	78.7	
150%	874.4	1.0	354.1	0.9	676.2	1.4	552.2	2.4	81.7	
225%	113.1	0.2	26.5	0.1	87.3	0.2	181.3	0.8	207.8	
425%	63.0	0.1	40.5	0.1	38.0	0.1	60.4	0.3	158.9	
Specific	16355.9	18.7	2152.0	5.4	15447.4	32.1	8872.3	39.0	57.4	
Unclassified (duty Bills PAD Baggage)	-	-	-	-	-	-	623.1	2.7	-	
Total	87537.7	100.0	39696.2	100.0	48066.4	100.0	22726.4	100.0	47.3	

N.B. - Figures are for Custom House Karachi only.

**ECONOMIC CATEGORY-WISE INCIDENCE OF IMPORT DUTY UPTO THE
MONTH OF JUNE, 1987 (1986-87)**

(Rs. in million)

S. No.	Economic Category	Value of Imports			Dutiable Imports (H/C+Ex-Bond)	Import duty	Incidence
		Duty Free	Dutiable	Total			
1	2	3	4	5	6	7	8
1.	Capital goods	12255.8	16880.6	29136.4	17319.7	6016.7	34.7%
2.	Raw material for Capital goods.	4648.0	626.6	10874.6	6011.4	2339.9	38.9%
3.	Raw material for Consumer goods.	15426.9	15477.3	30904.2	16426.1	8333.2	50.7%
4.	Consumer goods.	7365.5	9257.0	16622.5	8309.2	5723.9	68.9%
5.	Total :	39696.2	47841.5	87537.7	48066.4	22413.7	46.6%

N.B.—Figures are for Customs House Karachi only.

16.	Match and other explosives (37, 90)	10.00
17.	Photographic and cinema photographic goods (37, 90)	12.00
18.	Rubber and articles thereof (40)	15.00
19.	Leather articles and footwear (42, 64)	18.00
20.	Wood pulp, paper and stationery (47, 48)	20.00
21.	Silk yarn and fabrics (50)	22.00
22.	Yarn and fabrics of man-made fibre (51, 56)	24.00
23.	Cotton yarn and fabrics (52)	26.00
24.	Fabric of wool, fax, man-made metal vegetable (52, 53, 54, 57)	28.00
25.	Textile articles including knitted and crocheted goods (59 to 63)	30.00
26.	Textiles man-made, paper and other finishing fabrics (58)	32.00
27.	Glass and earthenware (69, 70)	34.00
28.	Various metal stores, pearls and imitation jewellery (71)	36.00
29.	Metals other than gold, silver, iron and steel (74, 81)	38.00
30.	Iron and steel and manufactures thereof (73)	40.00
31.	Cutlery, tools, other articles of base metals (82, 83)	42.00
32.	Machinery and mechanical appliances (84)	44.00
33.	Electric machinery and equipment (85)	46.00
34.	Railway and tramway plant and rolling stock (86)	48.00
35.	Motor and other vehicles (87)	50.00
36.	Ships, boats and aircrafts (88, 89)	52.00
37.	Clocks, watches and parts thereof (91)	54.00
38.	Arms and ammunition (93)	56.00
39.	Toy, games and sports goods (97)	58.00
40.	All other articles other 31 post chapters	60.00
41.	Total Import Duty	62.00
42.	Total of 2 nd Schedule (Customs Treasury)	64.00
43.	Total of 2 nd para Schedule	66.00
44.	Export Duty	68.00
45.	Miscellaneous Collection	70.00
46.	Goods Collection	72.00
47.	Total Refund and Rebate	74.00
48.	Net Collection	76.00

PAKISTAN CUSTOMS REVENUE STATEMENT 1985-86
(MONTH OF JUNE 1987 (1986-87))

		(Rs. in million)
Srl No.	Description	Duty Collected
1	2	3
1.	Meat, fish and other preparations (2, 3, 16)	1.94
2.	Milk butter cheese and honey (4)	11.17
3.	Fruits, nuts and vegetables (7, 8)	125.00
4.	Coffee, tea and spices (9)	840.17
5.	Oil seeds and miscellaneous fruits (12)	392.53
6.	Animal and vegetable fats and oil (15)	573.05
7.	Sugar and confectionery (17)	1010.19
8.	Edible preparations or cereals and vegetables (18 to 21)	58.84
9.	Beverages, spirits and vinegar (22)	2.15
10.	Tobacco (24)	68.49
11.	Mineral fuel oils and products thereof (27)	260.94
12.	Chemicals and chemical products (28, 29, 38)	763.98
13.	Pharmaceutical products (30)	6.81
14.	Dyes, colours, paints and varnishes (32)	440.40
15.	Perfumery soap and toilet preparations (33, 34)	147.65
16.	Matches and other explosives (36)	9.94
17.	Photographic and cinema tographic goods (37, 90)	227.56
18.	Rubber and articles thereof (40)	445.54
19.	Leather articles and footwear (42, 64)	2.04
20.	Wood pulp, paper and stationery (47, 48)	488.24
21.	Silk yarn and fabrics (50)	70.39
22.	Yarn and fabrics of man made fibre (51, 56)	1243.95
23.	Cotton yarn and fabrics (55)	2.42
24.	Fabrics of wool, flax, ramie metal vegetable (52, 53, 54, 57)	19.88
25.	Textile articles including knitted and crocheted goods (59 to 62)	131.88
26.	Carpets matting tapestries lace and other furnishing fabrics (58)	3.85
27.	Glass and earthenware (69, 70)	170.82
28.	Precious metal stores pearls and imitation jewellery (71)	5.76
29.	Metals other than gold, silver, iron and steel (74, 81)	390.02
30.	Iron and steel and manufactures thereof (73)	1796.52
31.	Cutlery tools other articles of base metals (82, 83)	213.71
32.	Machinery and mechanical appliances (84)	1926.29
33.	Electric machinery and equipment (85)	1690.90
34.	Railway and tranway plant and rolling stock (86)	266.26
35.	Motor and other vehicles (87)	2452.25
36.	Ships, boats and aircrafts (88, 89)	127.80
37.	Clocks, watches and parts thereof (91)	70.97
38.	Arms and ammunitions (3)	16.48
39.	Toys, games and sports goods (97)	8.90
40.	All other articles other 31 post chapters	5841.05
41.	Total Import Duty	22326.73
42.	Total of 5% Surcharge Customs Treasury	3993.72
43.	Total of 5% Iqra Surcharge	4018.72
44.	Export Duty	990.38
45.	Miscellaneous Collection	572.21
	Gross Collection	31901.76
	Total Refund and Rebates	2558.92
	Net Collection	29342.84

PAKISTAN CUSTOMS REVENUE STATEMENT FOR THE YEAR, 1986-87

(Rs. in million)

Srl. No.	Description	For the year 1986-87
1	2	3
1.	Meat, fish and other preparations.	2.03
2.	Milk butter cheese and honey.	59.71
3.	Fruits, nuts and vegetable.	232.16
4.	Coffee, tea and spices.	903.52
5.	Oil seeds and miscellaneous fruits.	433.14
6.	Animal and vegetable fats and oil.	2192.67
7.	Sugar and confectionery .	3922.50
8.	Edible preparations or cereals and vegetables.	133.35
9.	Beverages, spirits and vinegars.	2.81
10.	Tobacco.	79.15
11.	Mineral fuel oils and products thereof.	354.22
12.	Chemicals and chemical products.	1052.85
13.	Pharmaceutical products.	41.19
14.	Dyes, colours, paints and varnishes.	608.51
15.	Perfumery soap and toilet preparations.	200.87
16.	Matches and other explosives.	10.97
17.	Photographic and cinema tographic goods.	272.10
18.	Rubber and articles thereof.	454.12
19.	Leather articles and footwear.	2.30
20.	Wood pulp, paper and stationery.	508.27
21.	Silk yarn and fabrics .	64.92
22.	Yarn and fabrics of man made fibre.	1366.69
23.	Cotton yarn and fabrics.	3.22
24.	Fabrics of wool, flax, ramie metal, vegetable s.	15.58
25.	Textile articles including knitted and crocheted goods.	132.99
26.	Carpets matting, tapestries lace and other furnishing fabrics.	3.21
27.	Glass and earthenware .	162.91
28.	Precious metal, stores, pearls and imitation jewellery.	16.16
29.	Metals other than gold, silver iron and steel.	399.18
30.	Iron and steel and manufactures.	1942.07
31.	Cutlery tools other articles of base metals.	234.68
32.	Machinery and mechanical appliances.	1582.29
33.	Electric machinery and equipment.	1468.90
34.	Railway and tranway plant and rolling stock.	186.02
35.	Motor and other vehicles.	2410.16
36.	Ships, boats and aircrafts .	5.17
37.	Clocks, watches and parts thereof .	70.96
38.	Arms and ammunitions.	10.04
39.	Toys, games and sports goods.	10.98
40.	All other articles.	6028.11
41.	Total Import Duty.	27580.68
42.	5% Surcharge on Imports.	4243.33
43.	5% Iqra Surcharge.	4569.64
44.	Total Export Duty.	275.19
45.	Miscellaneous collection.	388.86
	Gross Collection.	37057.70
	Total Refunds and draw back.	3693.77
	Net Collection.	33363.93

COLLECTION OF CENTRAL EXCISE DUTY

ALL PAKISTAN		
Commodity	(Rs. in Million)	
	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	871.0	14.4
2. Beverages.	820.1	789.7
3. Sugar.	2405.7	1916.6
4. Tobacco.	5139.5	5631.5
5. Cement.	1889.6	2133.0
6. Natural Gas.	863.2	916.0
7. Crude Oil.	212.6	155.5
8. P.O.L. Products.	1663.6	1678.9
9. Paint & Varnishes.	151.1	181.6
10. Cosmetics.	96.4	119.7
11. Soap & Detergent & Detergent Bars.	276.9	315.2
12. Soda Ash.	19.7	20.0
13. Tyres and Tubes.	42.3	60.9
14. Bank Cheques.	13.8	37.8
15. Cotton Yarn.	291.7	295.7
16. Man-Made-Yarn.	224.5	268.6
17. Woollen Fabrics.	24.0	22.6
18. Woollen Carpets.	11.0	11.3
19. Electric Batteries.	58.9	71.2
20. Electric Bulbs & Tubes.	68.8	78.7
21. Matches.	29.4	33.9
22. Services and Hotels.	86.2	96.7
23. T.V. Sets.	5.9	124.4
24. Other Items.	340.0	387.6
Total Gross.	15605.9	15361.5
Refunds.	90.8	0.4
Total Net.	15515.1	15361.1

CUSTOMS DUTIES (COLLECTORATE-WISE)
1985-86

(Rs. in Million)

S. No.	Description	Karachi	Lahore	Rawal-pindi	Peshawar	Hyder-abad	Quetta	Total
1	2	3	4	5	6	7	8	9
1.	Import Duty.	18883.74	2344.99	297.68	97.47	117.60	585.25	22326.73
2.	Import Surcharge.	3684.17	195.53	37.19	18.15	15.86	42.82	3993.72
3.	Iqra Surcharge.	3716.64	192.80	34.04	18.45	14.16	42.63	4018.72
4.	Export Duty.	987.11	0.63	0.01	—	—	2.63	990.38
5.	Miscellaneous.	309.60	37.37	15.12	25.31	170.93	13.88	572.21
6.	Gross collection.	27581.26	2771.32	384.04	159.38	318.55	687.21	31901.76
7.	Refunds & Rebates.	1916.82	567.31	9.24	27.23	9.74	28.58	2558.92
8.	Net Collection.	25664.44	2204.01	374.80	132.15	308.81	658.63	29342.84

CUSTOMS DUTIES (COLLECTORATE-WISE)
1986-87

(Rs. in Million)

S. No.	Description	Karachi	Lahore	Rawal-pindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8	9
1.	Import Duty.	22726.46	3499.95	250.27	126.17	205.23	772.60	27580.68
2.	Import Surcharge.	3752.61	328.26	44.50	20.23	27.24	70.49	4243.33
3.	Iqra Surcharge.	4079.97	326.68	45.09	20.27	27.27	70.36	4569.64
4.	Export Duty.	273.42	0.59	0.05	-	-	1.13	275.19
5.	Miscellaneous.	281.72	50.22	21.92	20.93	6.66	7.41	388.86
6.	Gross Collection.	31114.18	4205.70	361.83	187.60	266.40	921.99	37057.70
7.	Refunds & Rebates.	2728.59	814.20	14.22	59.23	30.81	46.72	3693.77
8.	Net Collection.	28385.59	3391.50	347.61	128.37	235.59	875.27	33363.93

COLLECTION OF CENTRAL EXCISE DUTY

PESHAWAR COLLECTORATE

(Rs. in Million)

Commodity	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	137.7	1.8
2. Beverages.	48.6	42.0
3. Sugar.	114.6	49.2
4. Tobacco.	2175.8	2000.6
5. Cement.	298.7	415.2
6. Natural Gas.	—	—
7. Crude Oil.	—	—
8. P.O.L. Products.	2.8	7.0
9. Paint & Varnishes.	0.4	0.3
10. Cosmetics.	—	—
11. Soap & Detergent & Detergent Bars.	1.2	0.6
12. Soda Ash.	—	—
13. Tyres and Tubes.	—	—
14. Bank Cheques.	—	—
15. Cotton Yarn.	14.4	18.2
16. Man-Made-Yarn.	4.1	5.9
17. Woollen Fabrics.	4.9	5.8
18. Woollen Carpets.	0.8	0.9
19. Electric Batteries.	0.3	0.3
20. Electric Bulbs & Tubes.	7.7	7.3
21. Matches.	7.3	10.0
22. Services and Hotels.	3.1	3.7
23. T.V. Sets.	—	1.1
24. Other Items.	27.2	34.1
Total Gross.	2849.6	2804.0
Refunds.	—	—
Total Net.	2849.6	2804.0

COLLECTION OF CENTRAL EXCISE DUTY

RAWALPINDI COLLECTORATE

		(Rs. in Million)	
Commodity		1985-86	1986-87
1.	Veg. Products (including Cooking Oil).	50.8	-
2.	Beverages.	85.4	77.9
3.	Sugar.	-	-
4.	Tobacco.	1445.8	1801.1
5.	Cement.	547.9	414.7
6.	Natural Gas.	52.2	50.9
7.	Crude Oil.	111.0	81.1
8.	P.O.L. Products.	469.3	478.3
9.	Paint & Varnishes.	0.2	0.1
10.	Cosmetics.	0.4	0.6
11.	Soap & Detergent & Detergent Bars.	-	-
12.	Soda Ash.	13.1	13.1
13.	Tyres and Tubes.	-	-
14.	Bank Cheques.	-	-
15.	Cotton Yarn.	20.7	20.5
16.	Man-Made-Yarn.	4.9	6.3
17.	Woollen Fabrics.	10.1	10.1
18.	Woollen Carpets.	0.2	-
19.	Electric Batteries.	-	-
20.	Electric Bulbs & Tubes.	-	-
21.	Matches.	1.0	-
22.	Services and Hotels.	16.1	18.9
23.	T.V. Sets.	-	-
24.	Other Items.	29.2	28.2
	Total Gross.	2858.2	3001.8
	Refunds.	0.3	0.4
	Total Net.	2857.9	3001.4

COLLECTION OF CENTRAL EXCISE DUTY

LAHORE COLLECTORATE

(Rs. in Million)

Commodity	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	444.7	11.2
2. Beverages.	467.8	447.7
3. Sugar.	912.3	833.5
4. Tobacco.	123.0	221.3
5. Cement.	150.0	334.6
6. Natural Gas.	-	-
7. Crude Oil.	-	-
8. P.O.L. Products.	100.8	111.6
9. Paint & Varnishes.	48.3	63.8
10. Cosmetics.	33.0	35.6
11. Soap & Detergent & Detergent Bars.	115.7	130.1
12. Soda Ash.	-	-
13. Tyres and Tubes.	13.6	18.2
14. Bank Cheques.	-	-
15. Cotton Yarn.	153.7	144.3
16. Man-Made Yarn.	100.7	129.7
17. Woollen Fabrics.	0.3	0.1
18. Woollen Carpets.	6.7	7.7
19. Electric Batteries.	0.8	0.7
20. Electric Bulbs & Tubes.	3.8	4.6
21. Matches.	6.7	7.7
22. Services and Hotels.	20.7	25.1
23. T.V. Sets.	-	0.8
24. Other Items.	138.0	156.6
Total Gross.	2840.6	2684.9
Refunds.	90.5	-
Total Net.	2750.1	2684.9

COLLECTION OF CENTRAL EXCISE DUTY

HYDERABAD COLLECTORATE

Commodity	(Rs. in Million)	
	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	90.8	-
2. Beverages.	51.0	52.7
3. Sugar.	1378.8	1033.9
4. Tobacco.	556.1	568.5
5. Cement.	647.3	648.6
6. Natural Gas.	181.8	235.0
7. Crude Oil.	101.3	74.2
8. P.O.L. Products.	121.3	22.3
9. Paint & Varnishes.	8.1	12.2
10. Cosmetics.	0.2	-
11. Soap & Detergent & Detergent Bars.	60.1	76.9
12. Soda Ash.	-	-
13. Tyres and Tubes.	-	-
14. Bank Cheques.	-	-
15. Cotton Yarn.	50.3	54.2
16. Man-Made-Yarn.	16.4	13.6
17. Woollen Fabrics.	0.5	0.5
18. Woollen Carpets.	-	-
19. Electric Batteries.	-	0.1
20. Electric Bulbs & Tubes.	-	-
21. Matches.	1.2	1.4
22. Services and Hotels.	1.2	1.3
23. T.V. Sets.	-	-
24. Other Items.	9.2	11.9
Total Gross.	3166.4	2807.3
Refunds.	-	-
Total Net.	3166.4	2807.3

COLLECTION OF CENTRAL EXCISE DUTY

KARACHI COLLECTORATE

(Rs. in Million)

Commodity	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	133.3	0.9
2. Beverages.	167.3	169.1
3. Sugar.	—	—
4. Tobacco.	838.8	840.0
5. Cement.	245.7	279.5
6. Natural Gas.	—	—
7. Crude Oil.	—	—
8. P.O.L. Products.	1073.6	1048.7
9. Paint & Varnishes.	94.1	105.2
10. Cosmetics.	62.8	83.5
11. Soap & Detergent & Detergent Bars.	99.9	107.6
12. Soda Ash.	6.7	6.9
13. Tyres and Tubes.	28.7	42.7
14. Bank Cheques.	13.8	37.8
15. Cotton Yarn.	49.2	52.9
16. Man-Made-Yarn.	85.6	77.3
17. Woollen Fabrics.	7.1	5.3
18. Woollen Carpets.	3.3	2.7
19. Electric Batteries.	57.8	68.2
20. Electric Bulbs & Tubes.	57.2	66.7
21. Matches.	13.2	14.8
22. Services and Hotels.	44.5	46.8
23. T.V. Sets.	5.9	122.5
24. Other Items.	132.3	145.5
Total Gross.	3220.8	3324.6
Refunds.	—	—
Total Net.	3220.8	3324.6

COLLECTION OF CENTRAL EXCISE DUTY

QUETTA COLLECTORATE

Commodity	(Rs. in Million)	
	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	13.7	0.5
2. Beverages.	-	-
3. Sugar.	-	-
4. Tobacco.	-	-
5. Cement.	-	-
6. Natural Gas.	-	40.4
7. Crude Oil.	629.2	630.1
8. P.O.L. Products.	0.3	0.2
9. Paint & Varnishes.	5.0	11.0
10. Cosmetics.	-	-
11. Soap & Detergent & Detergent Bars.	-	-
12. Soda Ash.	-	-
13. Tyres and Tubes.	-	-
14. Bank Cheques.	-	-
15. Cotton Yarn.	3.4	5.6
16. Man-Made-Yarn.	12.8	35.8
17. Woollen Fabrics.	1.1	0.8
18. Woollen Carpets.	-	-
19. Electric Batteries.	-	1.9
20. Electric Bulbs & Tubes.	0.1	0.1
21. Matches.	-	-
22. Services and Hotels.	0.6	0.9
23. T.V. Sets.	-	-
24. Other Items.	4.1	11.3
Total Gross.	670.3	738.9
Refunds.	-	-
Total Net.	670.3	738.9

**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES,
CENTRAL EXCISE DUTIES AND SALES TAX**

(Rs. in Million)		(Rs. in Million)	
S. No.	Name of the Collectorate	1985-86	1986-87
1.	Customs House, Karachi:		
	(i) Custom Duty.	25648.4	28385.6
	(ii) Sales Tax.	3203.0	3885.4
2.	Collectorate of C.E. & L.C. Karachi:		
	(i) Central Excise Duty.	3220.8	3324.6
	(ii) Sales Tax.	709.0	852.9
3.	Collectorate of C.E. & L.C. Hyderabad:		
	(i) Custom Duty.	308.8	235.6
	(ii) Central Excise Duty.	3166.4	2807.3
	(iii) Sales Tax.	67.0	125.6
4.	Collectorate of C.E. & L.C. Lahore:		
	(i) Custom Duty.	2204.0	3391.5
	(ii) Central Excise Duty.	2750.1	2684.9
	(iii) Sales Tax.	658.9	994.3
5.	Collectorate of C.E. & L.C. Rawalpindi:		
	(i) Custom Duty.	374.8	347.6
	(ii) Central Excise Duty.	2857.9	3001.4
	(iii) Sales Tax.	140.7	153.8
6.	Collectorate of C.E. & L.C. Peshawar:		
	(i) Custom Duty.	132.2	128.4
	(ii) Central Excise Duty.	2849.6	2804.0
	(iii) Sales Tax.	97.2	106.4
7.	Collectorate of C.E. & L.C. Quetta:		
	(i) Custom Duty.	658.6	875.3
	(ii) Central Excise Duty.	670.3	738.9
	(iii) Sales Tax.	51.8	290.4
8.	Collection of Sales Tax by C.I.T.		
	Total : (1) Custom Duty.	29342.9	33363.9
	(2) Central Excise Duty.	15515.1	15361.1
	(3) Sales Tax.	4928.8	6408.8
	Total (A and B)		
	Total (A and B)	48252.8	55133.8

ALL-PAKISTAN SALES TAX COLLECTION
CENTRAL EXCISE DUTIES AND SALES TAX

		Rs. in Million)	
Commodities		1985-86	1986-87
I. Sales Tax on Import:			
1.	Gross Collections.	3867.8	4884.4
2.	Refunds & Draw-Backs.	49.9	21.8
3.	Rebates etc.	251.8	289.0
4.	Net Collections.	3366.1	4573.6
II-A. Sales Tax on Excisable Goods:			
1.	Gas Appliances.	9.4	13.9
2.	Glass Products.	70.3	74.9
3.	Metal Containers.	54.8	64.1
4.	Paper and Paper board.	100.1	113.7
5.	Tyres and Tubes.	41.6	65.0
6.	Wires and Cables.	7.5	4.1
7.	Wireless Receiving Sets (T.V.).	152.4	171.9
8.	Perfumery and Cosmetics.	25.2	27.0
9.	Hotels and Restaurants.	0.5	-
10.	Beverages.	-	-
11.	Syrups, Squashes and juices.	-	22.5
12.	Cigarettes.	-	10.1
	Total (II-A).	461.8	587.7
II-B. Sales Tax on Goods Exempted from Excise Duties:			
1.	Caustic Soda.	50.6	49.5
2.	Electric Goods.	27.6	38.8
	(i) Air Conditioners and Refrigerators.	10.3	12.5
	(ii) Other Electric Goods.	1.0	1.2
	(iii) Washing Machine.	38.9	52.5
	Total (i to iii).	120.1	144.8
3.	Plastic Goods.	9.0	30.8
4.	Poly Propylene Bags.	8.0	10.8
5.	Rubber Goods.	14.2	20.8
6.	Carpets (Machine Made).	6.0	163.8
7.	Cassettes.	246.8	485.2
8.	Jute Products.	708.6	1072.9
	Total (II-B).	708.6	1072.9
	Total (A and B).	246.8	485.2
III. Sales Tax on other Goods:			
1.	Aluminium Goods.	11.1	13.9
2.	Ammonia gas.	4.2	4.7
3.	Arms and Ammunitions.	41.9	53.8
4.	Asbestos products.	32.2	37.0
5.	Auto Parts.	9.9	15.6
6.	Biscuits, Bakery and Confectionery.	94.6	119.8
7.	Baggass.	1.5	0.6
8.	Bleaching powder.	1.4	1.4
9.	Bus Body Building.	9.0	5.8
10.	Carbonic Oxide Gas.	1.7	1.6
11.	Cement Pipe.	0.8	0.7
12.	Chemicals.	33.7	39.2
13.	Chlorine.	0.6	0.1
14.	Cigarette Filter Rod.	8.9	9.6
15.	Concentrates.	6.7	6.6
16.	Crown Corks.	12.2	14.1
17.	Food Essence.	3.5	4.2

COLLECTION OF SALES TAX PESHAWAR COLLECTORATE (Rs. in Million)

Commodities	1985-86	1986-87
18. Foot Wears.	14.5	17.9
19. Gases & Acids not specified.	9.5	8.4
20. Glycerine.	2.8	4.4
21. Ice Cream.	27.5	30.6
22. Hydro Chloric Acid.	2.8	4.0
23. Industrial Gases.	16.5	14.9
24. Linseed Oil.	—	—
25. Insecticides.	—	—
26. Liquid Glucose.	41.0	51.6
27. Metal Containers.	—	—
28. Marble Products.	—	—
29. Motor Cars.	70.7	80.9
30. Paper Tubes.	21.2	30.4
31. Ply. Wood.	8.5	7.7
32. Precision Parts.	2.4	2.6
33. Sanitary Wears.	16.5	19.2
34. Shoes Grindary.	0.4	—
35. Sodium Silicate.	1.2	—
36. Spirits.	16.7	15.6
37. Soap Stocks.	1.9	2.4
38. Sulphuric Acid.	9.1	8.1
39. Supplement 32-Complan.	2.0	1.8
40. Sweets.	1.2	3.3
41. Tiles all sorts (Including Marble Tiles).	17.9	25.0
42. Tarpauline and Tents.	0.1	—
43. Telephone parts.	—	—
44. Railway Sleepers.	13.8	10.8
45. Water proof canvas.	—	—
46. Welding Electric Rods.	—	—
47. Arrears.	10.5	12.9
48. Miscellaneous.	69.6	81.1
Gross Collections (1 to 48).	652.9	762.3
Refunds.	—	—
Net Collections.	652.9	762.3
IV. Sales Tax Collected by CITs:		
Gross Collections.	1.2	—
Refunds.	—	—
Net Collections.	1.2	—
Gross Collection (I to IV).	5230.5	6719.6
Refunds and Draw-backs.	49.9	21.8
Rebates etc.	251.8	289.0
Net Collections.	4928.8	6408.8

COLLECTION OF SALES TAX PESHAWAR COLLECTORATE

		(Rs. in Million)	
		1985-86	1986-87
Commodities			
I. Sales Tax on Imports:			
1.	Gross Collections.	36.6	26.8
2.	Refunds and Drawbacks.	—	—
3.	Rebates etc.	—	—
4.	Net Collections.	36.6	26.8
II-A. Sales Tax on Excisable Goods:			
1.	Gas Appliances.	—	—
2.	Glass products.	11.1	14.1
3.	Metal Containers.	0.4	0.3
4.	Paper and Paper Board.	14.6	12.5
5.	Tyres and Tubes.	—	—
6.	Wires and Cables.	0.3	—
7.	Wireless Receiving Sets (T.V.).	1.4	1.3
8.	Perfumery and Cosmetics.	—	—
9.	Beverages.	—	1.6
10.	Syrups Squashes and Juices.	—	—
11.	Cigarettes.	—	3.1
12.	Hotels and Restaurants.	—	—
	Total (II-A) :	27.8	32.9
B. Sales Tax on goods exempted from Excise Duties :			
1.	Caustic Soda.	2.0	0.1
2.	Electric Goods.	—	—
	(i) Air Conditioners and Refrigerator.	—	—
	(ii) Other Electric Goods.	—	—
	(iii) Washing Machine.	—	—
	Total (I to III) :	—	—
3.	Plastic Goods.	2.3	6.1
4.	Poly Propylene bags.	—	—
5.	Rubber Goods.	—	—
6.	Carpets (Machine Made).	—	—
7.	Cassettes.	—	—
8.	Jute products.	—	8.3
	Total (II-B) :	4.3	14.5
	Total (A and B) :	32.1	47.4
III. Sales Tax on other goods :			
1.	Aluminum Goods.	1.3	1.1
2.	Ammonia Gas.	0.4	0.9
3.	Arms and Ammunitions.	6.5	7.5
4.	Asbestos products.	—	—
5.	Auto parts.	—	—
6.	Biscuits Bakery & Confectionery.	0.1	0.1
7.	Baggass.	0.8	—
8.	Bleaching powder.	0.8	0.6
9.	Bus Body Building.	—	—
10.	Carbonic Oxide Gas.	—	—
11.	Cement Pipes.	—	—
12.	Chemicals.	—	—
13.	Chlorine.	0.6	0.1
14.	Cigarette Filter Rod.	2.2	3.0

(Rs. in Million)

Commodities	1985-86	1986-87
15. Concentrates.	0.7	0.6
16. Crown Corks.		
17. Food Essence.		
18. Foot Wears.		
19. Gases and acid not specified.		
20. Glycerine.		
21. Hydro Chloric Acid.		
22. Ice Cream.		
23. Industrial Gases.		
24. Linseed Oil.		
25. Insecticides.		
26. Liquid Glucose.	0.4	1.6
27. Metal Containers.		
28. Marble Products.		
29. Motor Cars.		
30. Paper Tubes.		
31. Ply Wood.		
32. Precision parts.		
33. Sanitary Wares.	1.3	1.0
34. Shoes Grindary.		
35. Soap Stocks.		
36. Sodium Silicate.		
37. Spirits.	2.0	1.7
38. Sulphuric Acid.		
39. Supplement-32-Complan.		
40. Sweets.		
41. Tiles all sorts (including Marble Tiles).	1.7	3.1
42. Tarpauline and Tents.		
43. Telephone parts.		
44. Railway Sleepers.	3.0	2.4
45. Water proof Canvas.		
46. Welding Electrodes.		
47. Arrears.	6.6	7.9
48. Miscellaneous.	28.5	32.2
Gross Collections (1 to 48).	14.8	
Refunds.	43.8	
Net Collections.	0.2	
Gross Collection (I to III).		
Refunds and Drawbacks.		
Rebates etc.	31.2	
Net Collection.		
1. Aluminium Goods.	97.2	106.4
2. Arms and Ammunitions.		
3. Arminis Gas.		
4. Asbestos Products.		
5. Automobiles.		
6. Biscuits, Bakery & Confectionery.		
7. Baggas.		
8. Bleaching Powder.		
9. Bus Body Building.		
10. Carbonic Oxide Gas.		
11. Cement Pipes.	0.2	0.1
12. Chemicals.		
13. Chlorine.		
14. Cigarettes Filter Rods.	3.8	3.0
15. Concentrates.		
16. Crown Corks.		
17. Food Essence.	2.0	2.4

COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE

(Rs. in Million)

Commodities	1985-86	1986-87
I. Sales Tax on Imports :		
1. Gross Collections.	55.5	49.7
2. Refunds and Drawbacks.	0.2	—
3. Rebates etc.	0.5	—
4. Net Collections.	54.8	49.7
II-A. Sales Tax on Excisable Goods :		
1. Gas Appliances.	—	—
2. Glass products.	19.0	17.9
3. Metal Containers.	0.2	0.3
4. Paper and Paper Boards.	—	—
5. Tyres and Tubes.	—	—
6. Wires and Cables.	—	—
7. Wireless Receiving Sets (T.V.).	—	—
8. Perfumery and Cosmetics.	—	—
9. Beverages.	0.1	0.2
10. Syrups Squashes and Juices.	—	—
11. Cigarettes.	—	7.8
12. Hotels and Restaurants.	—	—
Total (II-A) :	19.3	29.2
II-B. Sales Tax on goods exempted from Excise Duties :		
1. Caustic Soda.	—	—
2. Electric Goods.	—	—
(i) Air Conditioners and Refrigerator.	—	—
(ii) Other Electric Goods.	—	—
(iii) Washing Machine.	—	—
Total (I to III) :	—	—
3. Plastic Goods.	3.9	6.5
4. Poly Propylene Bags.	—	—
5. Rubber Goods.	—	—
6. Carpets (Machine Made).	—	—
7. Cassettes.	5.8	8.1
8. Jute products.	—	—
Total (II-B) :	9.7	14.6
Total (A & B) :	29.0	43.8
III. Sales Tax on other goods :		
1. Aluminum Goods.	0.1	0.2
2. Ammonia Gas.	—	—
3. Arms and Ammunitions.	25.1	31.5
4. Asbestos Products.	—	—
5. Auto Parts.	0.2	0.2
6. Biscuits, Bakery & Confectionery.	0.5	0.4
7. Baggass.	—	—
8. Bleaching Powder.	—	—
9. Bus Body Building.	—	—
10. Carbonic Oxide Gas.	—	—
11. Cement Pipes.	0.2	0.1
12. Chemicals.	—	2.1
13. Chlorine.	—	—
14. Cigarettes Filter Rods.	3.6	3.0
15. Concentrates.	—	—
16. Crown Corks.	—	—
17. Food Essence.	2.0	2.4

COLLECTION OF SALES TAX LAHORE COLLECTORATE (Rs. in Million)

Commodities	1985-86	1986-87
18. Foot Wears.	101.8	0.4
19. Gases & Acid Not Specified.	—	—
20. Glycerine.	—	—
21. Hydro Chloric Acid.	401.9	0.5
22. Ice Cream.	2.2	1.6
23. Industrial Gases.	64.2	—
24. Insecticides.	382.2	—
25. Linseed Oil.	—	—
26. Liquid Glucose.	1.4	—
27. Marble Products.	9.7	—
28. Metal Products.	10.8	—
29. Motor Cars.	64.8	—
30. Paper Tubes.	19.9	—
31. Ply Wood.	1.9	1.5
32. Precision parts.	1.3	—
33. Sanitary Wares.	8.0	—
34. Shoes Grindery.	12.1	0.1
35. Soap Stocks.	6.4	—
36. Sodium Silicate.	1.8	—
37. Spirits.	—	6.5
38. Sulphuric Acid.	138.1	1.2
39. Supplement-32-Complan.	—	—
40. Sweets.	43.9	—
41. Tiles all sorts (including Marble Tiles).	—	0.5
42. Tarpauline and Tents.	6.4	—
43. Telephone Parts.	0.4	—
44. Railway Sleepers.	1.2	—
45. Water Proof Canvas.	8.0	—
46. Welding Electrodes.	16.3	—
47. Arrears.	9.6	—
48. Miscellaneous.	9.8	8.1
Total (I to 48).	6.6	60.3
Refunds.	—	—
Net Collections.	91.9	60.3
Gross Collection (I to III).	188.1	153.8
Refunds & Draw-Backs.	324.2	—
Rebates etc.	—	—
Net Collection.	0.6	153.8
1. Arms and Ammunitions.	—	—
2. Asbestos Products.	14.0	—
3. Auto Parts.	7.4	—
4. Biscuits, Bakery & Confectionery.	3.2	—
5. Baggas.	47.2	—
6. Bleaching Powder.	0.2	—
7. Bus Body Building.	0.8	—
8. Carbon Oxide Gas.	1.8	—
9. Cement Pipes.	1.6	—
10. Chemicals.	0.3	—
11. Chlorine.	0.3	—
12. Cigarettes Filter Rods.	0.9	—
13. Concentrates.	—	—
14. Crown Corks.	0.4	—
15. Essences.	6.6	—
16. —	2.2	—
17. —	1.8	—

COLLECTION OF SALES TAX LAHORE COLLECTORATE

		(Rs. in Million)	
		1985-86	1986-87
Commodities			
I. Sales Tax on Imports :			
1.	Gross Collection.	298.9	461.9
2.	Refunds & Drawbacks.	5.5	2.5
3.	Rebates etc.	48.1	64.2
4.	Net Collection.	245.3	395.2
II-A. Sales Tax on Excisable Goods :			
1.	Gas Appliances.	1.0	1.4
2.	Glass products.	8.2	9.7
3.	Metal Containers.	7.5	10.8
4.	Paper and Paper Boards.	56.3	64.8
5.	Tyres and Tubes.	15.0	19.9
6.	Wires and Cables.	1.9	1.9
7.	Wireless Receiving Sets .	1.7	1.3
8.	Perfumery and Cosmetics.	8.6	8.0
9.	Beverages.	-	12.1
10.	Syrups Squashes & Juices.	-	6.4
11.	Cigarettes.	-	1.8
12.	Outside catering by Hotel.	0.5	-
	Total (II-A) :	100.7	138.1
II-B. Sales Tax on goods exempted from Excise Duties :			
1.	Caustic Soda.	43.3	43.9
2.	Electric Goods.	-	-
	(i) Air Conditioners & Refrigerator.	4.5	6.4
	(ii) Other Electric Goods.	0.3	0.4
	(iii) Washing Machine.	1.0	1.2
	Total (I to III) :	5.8	8.0
3.	Plastic Goods.	13.2	16.3
4.	Poly Propylene Bags.	-	9.6
5.	Rubber Goods.	7.0	9.8
6.	Carpets (Machine Made).	4.2	6.6
7.	Cassettes.	-	-
8.	Jute Products.	3.2	91.9
	Total (II-B) :	76.7	186.1
	Total (A & B) :	177.4	324.2
III. Sales Tax on other goods :			
1.	Aluminum Goods.	0.3	0.6
2.	Ammonia Gas.	3.8	3.7
3.	Arms and Ammunitions.	10.3	14.0
4.	Asbestos Products.	9.2	7.4
5.	Auto Parts.	2.5	3.2
6.	Biscuits, Bakery & Confectionery.	37.8	47.2
7.	Baggass.	0.3	0.2
8.	Bleaching Powder.	0.6	0.8
9.	Bus Body Building.	3.9	1.8
10.	Carbonic Oxide Gas.	1.6	1.6
11.	Cement Pipes.	0.3	0.3
12.	Chemicals.	1.1	0.9
13.	Chlorine.	-	-
14.	Cigarettes Filter Rods.	0.3	0.4
15.	Concetrates.	6.7	6.6
16.	Crown Corks.	3.1	3.5
17.	Essences.	1.5	1.8

COLLECTION OF SALES TAX HYDERABAD COLLECTORATE (Rs. in Million)

Commodities	1985-86	1986-87
18. Foot Wears.	8.7	11.4
19. Gases & Acid not specified.	9.5	8.4
20. Glycerine.	1.1	2.2
21. Hydro Chloric Acid.	2.8	4.0
22. Ice Cream.	15.9	18.1
23. Industrial Gas.	-	-
24. Insecticides.	-	-
25. Linseed Oil.	-	-
26. Liquid Glucose.	38.1	41.8
27. Marble Products.	-	-
28. Metal Products.	-	-
29. Motor Cars.	-	-
30. Paper Tubes.	21.9	30.4
31. Ply Wood.	1.7	1.6
32. Precision Parts.	-	-
33. Sanitary Wares.	6.3	7.8
34. Shoes Grindery.	-	-
35. Soap Stocks.	1.8	2.2
36. Sodium Silicate.	-	-
37. Spirits.	6.5	6.7
38. Sulphuric Acid.	4.3	6.0
39. Supplement-32-Complan.	2.0	1.8
40. Sweets.	-	-
41. Tiles all sorts (including Marble Tiles).	2.1	4.8
42. Tarpauline and Tents.	-	-
43. Telephone Parts.	-	-
44. Railway Sleepers.	5.1	3.7
45. Water Proof Canvas.	-	-
46. Welding Electrodes.	-	-
47. Arrears.	1.4	0.8
48. Miscellaneous.	23.7	29.2
Total (1 to 48).	236.2	274.9
Refunds.	236.2	274.9
Net Collections.	712.5	1061.0
Gross Collection (I to III).	5.5	2.5
Refunds & Draw-Backs.	48.1	64.2
Rebates etc.	658.9	994.3
Net Collection.	-	-

COLLECTION OF SALES TAX HYDERABAD COLLECTORATE

		(Rs. in Million)	
Commodities		1985-86	1986-87
I. Sales Tax on Imports :			
1.	Gross Collections.	2.8	0.8
2.	Refunds & Drawbacks.	0.7	—
3.	Rebates etc.	—	—
4.	Net Collections.	2.1	0.8
II-A. Sales Tax on Excisable Goods :			
1.	Gas Appliances.	—	—
2.	Glass products.	—	—
3.	Metal Containers.	3.8	4.2
4.	Paper and Paper Board.	—	—
5.	Tyres and Tubes.	6.2	6.8
6.	Wires and Cables.	—	—
7.	Wireless Receiving Sets (T.V.).	—	—
8.	Perfumery and Cosmetics.	—	—
9.	Beverages.	—	—
10.	Syrups, Squashes & Juices.	—	2.2
11.	Cigarettes.	—	0.1
12.	Hotels and Restaurants.	—	3.3
	Total (II-A) :	10.0	16.6
II-B. Sales Tax on goods exempted from Excise Duties :			
1.	Caustic Soda.	5.3	5.5
2.	Electric Goods.	—	—
	(i) Air Conditioners & Refrigerator.	—	—
	(ii) Other Electric Goods.	10.7	17.9
	(iii) Washing Machine.	—	—
	Total (I to III) :	10.7	17.9
3.	Plastic Goods.	6.5	8.8
4.	Poly Propylene Bags.	—	—
5.	Rubber Goods.	—	2.2
6.	Carpets (Machine Made).	—	—
7.	Cassettes.	—	—
8.	Jute Products.	1.2	32.7
	Total (II-B) :	24.9	69.9
	Total (A & B) :	34.9	86.5
III. Sales Tax on other goods :			
1.	Aluminum Goods.	—	—
2.	Ammonia Gas.	—	—
3.	Arms and Ammunitions.	—	0.1
4.	Asbestos Products.	—	0.8
5.	Auto Parts.	6.3	7.1
6.	Biscuits, Bakery & Confectionery.	—	—
7.	Baggass.	1.2	5.2
8.	Bleaching Powder.	0.4	0.4
9.	Bus Body Building.	—	—
10.	Carbonic Oxide Gas.	—	—
11.	Cement Pipes.	0.1	—
12.	Chemicals.	0.3	0.3
13.	Chlorine.	7.5	9.8
14.	Cigarettes Filter Rod.	—	—
15.	Concetrates.	1.1	0.7
16.	Crown Corks.	—	—
17.	Food Essences.	—	—

SECTION OF SALES TAX KARACHI COLLECTORATE (C.E.S.T.) (Rs. in Million)

Commodities	1985-86	1986-87
18. Foot Wears.	1.88	0.4
19. Gases & Acid not specified.	-	-
20. Glycerine.	-	-
21. Hydro Chloric Acid.	-	-
22. Ice Cream.	-	-
23. Industrial Gases.	-	-
24. Linseed Oil.	-	-
25. Insecticides.	-	-
26. Liquid Glucose.	1.28	-
27. Metal Containers.	2.00	-
28. Marble Products.	2.27	-
29. Motor Cars.	2.83	-
30. Paper Tubes.	4.21	-
31. Ply Wood.	2.1	-
32. Precision Parts.	6.81	-
33. Sanitary Wares.	1.88	-
34. Shoes Grindery.	-	-
35. Soap Stocks.	3.2	-
36. Sodium Silicate.	0.6	-
37. Spirits.	4.2	-
38. Sulphuric Acid.	6.22	0.9
39. Supplement-32-Complan.	-	-
40. Sweets.	-	-
41. Tiles all sorts (including Marble Tiles).	-	1.4
42. Tarpauline and Tents.	1.27	-
43. Telephone Parts.	2.3	-
44. Railway Sleepers.	-	4.7
45. Water Proof Canvas.	2.20	-
46. Welding Electrodes.	8.9	-
47. Arrears.	6.0	0.7
48. Miscellaneous.	2.3	5.8
Gross Collections (1 to 48).	4.2	38.3
Refunds.	4.3	-
Net Collections.	2.88	38.3
Gross Collection (I to III).	124.2	125.6
Refunds & Draw-Backs.	21.7	-
Rebates etc.	-	-
Net Collection.	10.0	125.6
1. Food Essences.	-	-
2. Crown Corks.	-	-
3. Concrete.	-	-
4. Cigarettes Filter Rod.	-	-
5. Chrome.	-	-
6. Chemicals.	26.4	-
7. Cement Pipe.	-	-
8. Carbonic Oxide Gas.	-	-
9. Bus Body Building.	4.0	-
10. Bleaching Powder.	-	-
11. Biscuits Bakery & Confectionery.	6.9	-
12. Auto Parts.	2.9	-
13. Asbestos Products.	2.2	-
14. Arms and Ammunition.	-	-

COLLECTION OF SALES TAX KARACHI COLLECTORATE (C.E.&S.T)

		(Rs. in Million)	
Commodities		1985-86	1986-87
Sales Tax on Imports:			
1.	Gross Collections.		-
2.	Refunds & Drawbacks.		-
3.	Rebates etc.		-
4.	Net Collections.		-
I-A. Sales Tax on Excisable Goods:			
1.	Gas Appliances.	8.4	12.5
2.	Glass Products.	28.2	29.0
3.	Metal Containers.	46.7	52.7
4.	Paper and Paper Boards.	22.7	28.3
5.	Tyres and Tubes.	26.6	45.1
6.	Wires and Cables.	5.3	2.1
7.	Wireless Receiving Sets (T.V.).	148.7	168.1
8.	Perfumery and Cosmetics.	16.5	18.8
9.	Hotels and Restaurants.		-
10.	Beverages.		3.5
11.	Syrups, Squashes & Juices.		0.6
12.	Cigarettes.		4.5
	Total (II-A) :	303.1	365.2
II-B. Sales Tax on goods exempted from Excise Duties :			
1.	Caustic Soda.		-
2.	Electric Goods.		-
	(i) Air Conditioners & Refrigerator.	11.1	12.7
	(ii) Other Electric Goods.	8.9	9.3
	(iii) Washing Machine.		-
	Total (I to III) :	20.0	22.0
3.	Plastic Goods.	83.7	86.9
4.	Poly Propylene Bags.		6.0
5.	Rubber Goods.	1.9	2.3
6.	Carpets (Machine Made).	3.8	4.2
7.	Cassettes.	5.4	4.3
8.	Jute Products.	1.3	28.8
	Total (II-B) :	116.1	154.5
	Total (A & B) :	419.2	519.7
III. Sales Tax on other goods:			
1.	Aluminum Goods.	9.4	12.0
2.	Ammonia Gas.		-
3.	Arms and Ammunitions.		-
4.	Asbestos Products.	16.7	22.5
5.	Auto Parts.	6.7	9.9
6.	Biscuits, Bakery & Confectionery.	55.0	66.9
7.	Baggass.		-
8.	Bleaching Powder.		-
9.	Bus Body Building.	5.1	4.0
10.	Carbonic Oxide Gas.		-
11.	Cement Pipe.		-
12.	Chemicals.	21.7	26.4
13.	Chlorine.		-
14.	Cigarettes Filter Rod.	1.2	0.8
15.	Concetrates.		-
16.	Crown Corks.	8.4	10.0
17.	Food Essences.		-

COLLECTION OF SALES TAX ON THE COLLECTORATE (Rs. in Million)

Commodities	1985-86	1986-87
18. Foot Wears.	5.8	5.7
19. Gases & Acid not specified.	-	-
20. Glycerine.	1.7	2.2
21. Ice Cream.	10.8	12.0
22. Hydro Chloric Acid.	-	-
23. Industrial Gases.	12.7	9.5
24. Linseed Oil.	-	-
25. Insecticides.	-	-
26. Liquid Glucose.	-	-
27. Metal Containers.	-	-
28. Marble Products.	-	-
29. Motor Cars.	70.7	80.9
30. Paper Tubes.	-	-
31. Ply Wood.	4.4	4.6
32. Precision Parts.	2.4	2.6
33. Sanitary Wares.	8.8	10.4
34. Shoes Grindery.	-	-
35. Soap Stocks.	-	-
36. Sodium Silicate.	-	-
37. Spirits.	-	-
38. Sulphuric Acid.	-	-
39. Supplement-32-Complan.	-	-
40. Sweets.	-	-
41. Tiles all sorts (including Marble Tiles).	13.6	15.0
42. Tarpauline and Tents.	-	-
43. Telephone Parts.	-	-
44. Railway Sleepers.	-	-
45. Water Proof Canvas.	-	-
46. Welding Electrodes.	-	-
47. Arrears.	9.1	10.9
48. Miscellaneous.	25.6	26.9
Gross Collection (1 to 48).	289.8	333.2
Refunds.	-	-
Net Collections.	289.8	333.2
IV. Sales Tax Collected by CITS:		
Gross Collections.	-	-
Refunds.	-	-
Net Collections.	-	-
Gross Collections (I to III).	709.0	852.9
Refunds & Draw-Backs.	-	-
Rebates etc.	-	-
Net Collections.	709.0	852.9
5. Biscuits, Bakers & Confectionery.	-	-
6. Baggas.	-	-
7. Bleaching Powder.	-	-
8. Bus Body Building.	-	-
9. Carbonic Oxide Gas.	-	-
10. Cement Pipes.	-	-
11. Chemicals.	3.4	-
12. Chlorine.	-	-
13. Cigarettes Filter Rods.	0.3	-
14. Concentrates.	-	-
15. Crown Corks.	-	-

COLLECTION OF SALES TAX QUETTA COLLECTORATE

(Rs. in Million)

S. No.	Commodity/Stages	1985-86	1986-87
I. Sales Tax on Imports:			
1.	Gross Collection.	24.3	215.7
2.	Refunds & Drawbacks.		-
3.	Rebates etc.		-
4.	Net Collection.	24.3	215.7
II-A. Sales Tax on Excisable Goods:			
1.	Gas Appliances.		-
2.	Glass Products.		-
3.	Metal Containers.		-
4.	Paper and Paper Boards.	0.3	1.3
5.	Tyres and Tubes.		-
6.	Wires and Cables.		0.1
7.	Wireless Receiving Sets (T.V.).		1.2
8.	Perfumery & Cosmetics.	0.6	-
9.	Beverages.		0.1
10.	Syrups, Squashes & Juices.		3.0
11.	Cigarettes.		-
12.	Outside catering by Hotels.		-
	Total (II-A) :	0.9	5.7
II-B. Sales Tax on goods exempted from Excise Duties :			
1.	Caustic Soda.		-
2.	Electric Goods.		-
	(i) Air Conditioners & Refrigerators.	1.3	1.8
	(ii) Other Electric Goods.		-
	(iii) Washing Machines.		-
	Total (I to III) :	1.3	1.8
3.	Plastic Goods.	10.5	20.2
4.	Poly Propylene Bags.		13.0
5.	Rubber Goods.		0.1
6.	Carpets (Machine Made).		-
7.	Cassettes.	3.0	8.4
8.	Jute Products.	0.3	2.1
	Total (II-B) :	15.1	45.6
	Total (A & B) :	16.0	51.3
III. Sales Tax on other goods :			
1.	Aluminum Goods.		-
2.	Ammonia Gas.		-
3.	Arms and Ammunitions.		-
4.	Asbestos Products.		-
5.	Auto Parts.	0.5	2.3
6.	Biscuits, Bakery & Confectionery.		-
7.	Baggass.		-
8.	Bleaching Powder.		-
9.	Bus Body Building.		-
10.	Carbonic Oxide Gas.		-
11.	Cement Pipes.		-
12.	Chemicals.	3.4	-
13.	Chlorine.		-
14.	Cigarettes Filter Rods.	0.5	1.7
15.	Concnrates.		-
16.	Crown Corks.		-

(Rs. in Million)

S. No.	Commodity/Stages	1985-86	1986-87
17.	Essences.	-	-
18.	Foot Wears.	-	-
19.	Gases & Acid not specified.	-	-
20.	Glycerine.	-	-
21.	Hydro Chloric Acid.	-	-
22.	Ice Cream.	-	-
23.	Industrial Gas.	1.9	3.8
24.	Insecticides.	-	-
25.	Linseed Oil.	-	-
26.	Liquid Glucose.	2.5	8.2
27.	Marble Containers.	-	-
28.	Metal Products.	-	-
29.	Motor Cars.	-	-
30.	Paper Tubes.	-	-
31.	Ply Wood.	-	-
32.	Precision Parts.	-	-
33.	Sanitary Wares.	-	-
34.	Shoes Grindery.	-	-
35.	Soap Stocks.	-	-
36.	Sodium Silicate.	-	-
37.	Spirits.	0.3	0.7
38.	Sulphuric Acid.	-	-
39.	Supplement-32-Complan.	-	-
40.	Sweets.	1.2	3.3
41.	Tiles all sorts (including Marble Tiles).	-	0.2
42.	Tarpauline and Tents.	0.1	-
43.	Telephone Parts.	-	-
44.	Railway Sleepers.	-	-
45.	Water Proof Canvas.	-	-
46.	Welding Electrodes.	-	-
47.	Arrears.	-	-
48.	Miscellaneous.	1.1	3.2
	Total (1 to 48).	11.5	23.4
	Refunds.	-	-
	Net Collections.	11.5	23.4
	Gross Collection (I to III).	51.8	290.4
	Refunds & Draw-back.	-	-
	Rebates etc.	-	-
	Net Collection.	51.8	290.4

(Rs. in Millions)

Commodity/Stage	1982-86	1980-87
17. Licenses	-	-
18. Post Wages	-	-
19. Cases & A/cd not specified	-	-
20. Licenses	-	-
21. Hydro Chloric acid	-	-
22. Ice Cream	1.9	1.8
23. Industrial Gas	-	-
24. Insecticides	-	-
25. Linseed Oil	8.2	8.2
26. Liquid Chlorine	-	-
27. Mangle Containers	-	-
28. Metal Products	-	-
29. Motor Cars	-	-
30. Paper Tubes	-	-
31. Ply Wood	-	-
32. Precision Parts	-	-
33. Sanitary Wares	-	-
34. Shoes/Garments	-	-
35. Soap Stocks	-	-
36. Sodium Silicate	0.2	0.2
37. Spoons	-	-
38. Synthetic A/cd	-	-
39. Supplement-3-Complan	1.2	1.2
40. Sweets	3.3	3.3
41. Tea all sorts (including Mangle Tea)	0.2	0.2
42. Tarpaulin and Tents	0.1	0.1
43. Telephone Parts	-	-
44. Railway Sleepers	-	-
45. Water Proof Canvas	-	-
46. Weaving Machines	-	-
47. Aircraft	-	-
48. Miscellaneous	1.1	1.1
Total (I to 48)	11.2	11.2
Retains	-	-
Net Collection	11.2	11.2
Less Collection (I to III)	81.8	81.8
Retains & Drawback	-	-
Retains etc.	-	-
Net Collection	290.4	290.4