

**CBR YEAR BOOK  
1988-89 -1990-91**

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

1988-89-1990-91  
CRR YEAR BOOK

ISLAMABAD  
GOVERNMENT OF PAKISTAN  
CENTRAL BOARD OF REVENUE  
REVENUE DIVISION

## TABLE OF CONTENTS

	Page
Preface	
Chapter I <b>CENTRAL BOARD OF REVENUE</b> .....	1
Chapter II <b>REVENUE RECEIPTS</b> .....	5
Chapter III <b>DIRECT TAXES</b> .....	11
Chapter IV <b>ADMINISTRATION OF DIRECT TAXES</b> .	37
» Tax Payers .....	37
» <i>Regional Commissioner of Income Tax, Southern     Region, Karachi</i> .....	38
» Commissioner of Income Tax, Companies I, Karachi .....	39
» Commissioner of Income Tax, Companies II, Karachi .....	40
» Commissioner of Income Tax, Companies III, Karachi .....	42
» Commissioner of Income Tax, 'A' Zone, Karachi .....	43
» Commissioner of Income Tax, 'B' Zone, Karachi .....	44
» Commissioner of Income Tax, 'C' Zone, Karachi .....	46
» Commissioner of Income Tax, 'D' Zone, Karachi .....	47
» Commissioner of Income Tax, Hyderabad Zone Hyderabad .....	48

»	<i>Regional Commissioner of Income Tax, Central Region, Lahore</i> .....	50
»	Commissioner of Income Tax, Multan Zone, Multan .....	51
»	Commissioner of Income Tax, Companies Zone, Lahore .....	52
»	Commissioner of Income Tax, 'B' Zone, Lahore .....	54
»	Commissioner of Income Tax, 'A' Zone, Lahore .....	55
»	<i>Regional Commissioner of Income Tax, Northern Region, Islamabad</i> .....	56
»	Commissioner of Income Tax, Gujranwala Zone .....	58
»	Commissioner of Income Tax, Faisalabad Zone .....	59
»	Commissioner of Income Tax, Rawalpindi Zone .....	60
»	Commissioner of Income Tax, Peshawar Zone .....	62
»	Wealth Tax .....	63
Chapter V	<b>CUSTOMS</b> .....	68
»	Customs Duties Receipts .....	76
»	Karachi Custom-House .....	76
»	Lahore Custom-House .....	77
»	Hyderabad (Customs) .....	79
»	Quetta (Customs) .....	80
»	Rawalpindi (Customs) .....	81
»	Peshawar (Customs) .....	82
»	Multan (Customs) .....	84
Chapter VI	<b>SALES TAX</b> .....	97
»	Sales Tax Receipts (Domestic Receipts) .....	99
»	Karachi Collectorate (CE&ST) .....	99

» Lahore Collectorate (CE&ST) .....	99
» Hyderabad Collectorate .....	99
» Quetta Collectorate .....	99
» Rawalpindi Collectorate .....	100
» Peshawar Collectorate .....	100
» Sales Tax Receipts (Import Stage) .....	100
» Karachi Custom-House .....	100
» Lahore Custom-House .....	100
» Hyderabad Collectorate .....	101
» Quetta Collectorate .....	101
» Rawalpindi Collectorate .....	101
» Peshawar Collectorate .....	101
» Multan Collectorate .....	102
<b>Chapter VII CENTRAL EXCISE .....</b>	<b>103</b>
» Central Excise Receipts .....	105
» Karachi Collectorate (CE&ST) .....	105
» Lahore Collectorate (CE&ST) .....	106
» Peshawar Collectorate .....	107
» Hyderabad Collectorate .....	108
» Quetta Collectorate .....	108
» Rawalpindi Collectorate .....	109
» Multan Collectorate .....	110
<b>Chapter VIII Fiscal Measures introduced with 1988-89, 1989-90 and 1990-91 Budgets .....</b>	<b>111</b>
<b>STATISTICAL TABLES .....</b>	<b>133</b>

3. Mr. Sajjad Hussian, the first Revenue Secretary and

## PREFACE TO THE THIRD EDITION

This is the third issue of CBR Year Book; it covers three years viz. 1988-89, 1989-90 and 1990-91. By and large the format of the first issue has been adhered to in the third edition also. In this Year Book the direct taxes have been dealt with relatively extensively; the enhanced scope now incorporates various exemptions, concessions, tax holiday as well as the budgetary measures introduced during the three years. Similarly, on the indirect taxes side are included such information as (a) important budgetary measures introduced with the budgets during the year 1988-89 to 1990-91, (b) export receipts by commodities, (c) export receipts by countries and (d) export and import by principal commodities/ commodity groups (courtesy State Bank of Pakistan: Annual Report 1990-91).

2. We would like to mention about two developments related to the subject matter of this publication i.e. creation of a Tax Policy Wing and computerisation of CBR and its allied Directorates and Departments. A separate Tax Policy Wing has been created by the Central Board of Revenue; the Directorate of Research and Statistics will be an integral part of this Wing. The Policy Wing will build up data bank of statistics having bearing on our tax policy. We intend making this store house with the help of statistics generated in the Customs, Central Excise, Sales Tax, Wealth Tax and Income Tax Departments as well as economic data available with other Governmental and non-Governmental agencies. The Policy Wing will also undertake research studies. With the help of these two activities CBR will be in a position to evaluate budget proposals and gauge revenue effect of different tax measures in a more scientific manner. The Tax Policy Wing is a new venture of its kind; we will, therefore, appreciate suggestions from the economists, the statisticians and tax administrators to improve efficacy of the new organization.

3. Mr. Sajjad Hassan, the first Revenue Secretary and

*PREFACE TO THE THIRD EDITION*

Chairman, CBR, and Senator Syed Mazhar Ali, Chairman of Resource Mobilisation and Tax Reforms Commission, are taking keen and active interest in computerisation of CBR and its field organizations. The use of computers in tax assessment work will enhance revenue generating efficiency of tax collecting departments of CBR. The Directorate of Research and Statistics is in the advanced stages of computerisation. The preparation of this Year Book has been facilitated by the computers installed at the Directorate.

4. We are grateful to Syed Mohammad Yehia, Director of Research and Statistics, who pegged away at the drafting and turned out the manuscript, together with an update on data, in a month. Mr. Musheeruddin, Joint Director, and other officers of the Directorate of Research and Statistics, assisted him in updating the statistical portion of the yearbook. Their contribution is gratefully recognised. Thanks also go to Mr. Muhammad Khalid Ibrahim, Junior Statistical Clerk, who got into his stride the enervating task of typing the manuscript and Statistical annexed (spread over 400 pages). Mr. Abdul Rauf, Statistical Assistant, saw to it that the printing work, once got underway, was completed on time. We are grateful to Mr. Waqar Elahi, Mr. Anjum Raheel, Mr. Arshad Hamid and Mr. Hassan Iqbal who helped us in use of computers in compiling this publication.

5. In the compilation of this Year Book we have benefitted from the experience of those who read the first and second issues and offered their helpful suggestions.

6. We feel sorry for delay in publishing Year Books for the three years covered by the present publication. We will inshallah publish Year Book 1991-92 well in time for the benefit of our readers. We will welcome comments and suggestions of our readers. We will make every possible endeavour to incorporate their suggestions in the next issue of CBR Year Book.

**ALVI ABDUL RAHIM**  
MEMBER (TAX POLICY)  
CENTRAL BOARD OF REVENUE

Islamabad,  
August 22, 1992.



## 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 Member (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 the Chairman of Central Board of Revenue.

1.2 As the work-load increased with the passage of time, 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. In Fiscal Year 1991-92 a Revenue Division has been created. It is headed by Revenue Secretary, who is also the Chairman, CBR.

### **Constitution and Functions of the Central Board of Revenue**

1.3 The Central Board of Revenue is the headquarters of all

## CENTRAL BOARD OF REVENUE

revenue departments of the Federal Government. It comprises a Chairman and seven Members. Four Members deal respectively with (i) Income tax, (ii) Customs, (iii) Central Excise and (iv) Sales tax; the Member, Sales tax is also incharge of administration including personnel management problems of the Board while two Members (Judicial) hear appeals and revision applications. In the current fiscal year (FY 1991-92) a new Member has taken over to look after policy matters pertaining to the taxes administered by CBR.

### 1.4 The names of Chairmen are given below:

#### Secretary, Finance/ex-officio Chairman

	From	To
(i) Sir Victor Turner	14.08.1947	91.02.1950
(ii) Mr Abdul Qadir	01.02.1950	25.02.1952
(iii) Mr Mumtaz Hassan	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	10.01.1971

#### 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 Rehman Khan	14.12.1980	11.08.1985
(vi) Mr I.A. Imtiaz	11.08.1985	20.08.1988
(vii) Syed Aitezazuddin Ahmed	02.08.1988	22.01.1989
(viii) Mr Ghulam Yazdani Khan	22.01.1989	10.08.1990
(ix) Mr Ahadullah Akmal	16.08.1990	24.07.1991
(x) Mr Sajjad Hasan	25.07.1991	to date

1.5 The Central Board of Revenue's functions: (i) administration of the revenue departments of the Federal Governments, namely the customs, the Central Excise and Income Tax Departments; (ii) formulation of tax policies of 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 avoidance of double taxation; and (vi) hearing appeals and revisions in cases decided by the revenue departments. The work of the CBR is regulated by the Central Board of Revenue Rules, 1967.

1.6 The Central Board of Revenue at present consists of a Chairman seven Members (Ex-officio Additional Secretaries), a number of Chiefs (BPS-20), Secretaries (BPS-19) and 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., Customs, Central Excise and Income Tax Departments, with vast network, throughout Pakistan, primarily deal with the enforcement of fiscal laws revenue realisation, prevention of tax evasion, 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.

### **Federal Taxes**

1.8 Federal taxes can be classified into the following two categories:

#### **Direct Taxes**

- (i) Tax on income earned by individuals, firms and limited companies levied as per Income Tax Ordinance, 1979.
- (ii) Net Wealth Tax levied on that wealth of individuals

which exceeds their liabilities on a valuation date. The firms and limited companies pay wealth tax on value of immovable properties built for sale or for letting out.

- (iii) Capital Value Tax introduced in 1989: It is collected from persons who purchase certain types of assets e.g. immovable properties, and motor cars of specified description etc.
- (iv) Corporate Assets Tax: It was introduced in 1991. It is a one-time charge on gross value of assets (as declared in Balance Sheets) of every limited company. The collections will be reported in the next edition of Year Book.
- (v) Workers' Welfare Fund.

#### 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

### REVENUE RECEIPTS

2.1 During 1989-90 the Federal tax receipts (net) were Rs.105136 million; for 1990-91, the revised estimates were Rs.120600 million i.e up by 14.7 percent. However, net collection during 1990-91, at Rs.112143 million, compared with Rs.105136 million during 1989-90, was more by Rs.7007 million or 6.7 percent.

2.2 Over the years, the Federal revenue receipts increased at a respectable rate. Between 1948-49 and 1958-59, these registered an annual average growth of 31.2 percent; between 1958-59 and 1968-69, a growth of 20.5 percent; and between 1968-69 and 1978-79 a growth of 47.7 percent. During the years between 1980-81 and 1990-91, the annual average growth rate of the Federal tax receipts was 22.3 percent. A historical trend of receipts and growth is shown in the table given below:-

#### FEDERAL TAX RECEIPTS (NET)

Year	Collection (Millions of Rupees)	Annual Growth rate (Percentage)
1948-49	310.6	-
1958-59	1280.8	31.2
1968-69	3901.9	20.5
1978-79	22398.8	47.4
1980-81	34764.3	27.6
1981-82	38551.8	10.9
1982-83	43543.9	12.9
1983-84	50596.6	16.2
1984-85	52669.8	4.1
1985-86	59567.5	13.1

## REVENUE RECEIPTS

1986-87	65701.7	10.3
1987-88	75983.6	15.7
1988-89	91019.9	19.8
1989-90	105136.8	15.5
1990-91	112143.6	6.7

### Income Tax

2.3 During 1990-91, income tax receipts (net) amounted to Rs.19079 million. The collection at Rs.19079 million was higher by Rs.4079 million or by 27.2 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 65.5 percent as compared with 1987-88.

### Wealth Tax

2.4 During 1990-91, wealth tax receipts (net) amounted to Rs.496 million. The collection at Rs.496 million was higher by Rs.77 million or by 18.4 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 151.8 percent as compared with 1987-88.

### Capital Value Tax

2.5 During 1990-91, capital value tax receipts (net) amounted to Rs.105 million. The collection at Rs.105 million was higher by 51 million or by 94.4 percent as compared with 1989-90.

### Workers Welfare Fund

2.6 During 1990-91, Workers Welfare Fund receipts (net) amounted to Rs.188 million. The collection at Rs.188 million was higher by 24 or by 14.6 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 62.8 percent as compared with 1987-88.

**Central Excise**

2.7 During 1990-91, central excise receipts (net) amounted to Rs.24739 million. The collection at Rs.24739 was higher by Rs.2398 million or by 10.7 per cent as compared with 1989-90. The collection in 1990-91 recorded an increase of 42.2 per cent as compared with 1987-88.

Major excise-duty contributing industries are:

- (i) **Cigarette manufacturing** - (The largest contributor of excise duty). During 1990-91 receipts (net) amounted to Rs.8072 million. The collection at Rs.8072 million was less by 235 million or by 2.8 per cent as compared with 1989-90. The collection in 1990-91 recorded an increase of 43.3 per cent as compared with 1987-88.
- (ii) **Sugar Manufacturing** - (The second largest contributor of excise duty). During 1990-91 receipts (net) amounted to Rs.3669 million. The collection at Rs.3669 million was less by Rs.78 million or by 2.1 per cent as compared with 1989-90. The collection in 1990-91 recorded an increase of 91.4 per cent as compared with 1987-88.
- (iii) **Cement** - (The third largest contributor). During 1990-91 receipts (net) from cement amounted to Rs.3084 million. The collection at Rs.3084 million was higher by Rs.583 million or by 25.3 per cent as compared with 1989-90. The collection in 1990-91 recorded an increase of 44.6 per cent as compared with 1987-88.
- (iv) **P.O.L. Products** - (The fourth largest contributor). During 1990-91 receipts (net) from P.O.L. Products amounted to Rs.2147 million. The collection at Rs.2147 million was higher by Rs.363 million or by 20.3 per cent as compared with 1989-90. The collection in 1990-91 recorded an increase of 27.9 per cent as compared with 1987-88.

## REVENUE RECEIPTS

(v) **Beverages** - During 1990-91 receipts (net) from beverages amounted to Rs.1093 million. The collection at Rs.1093 million was higher by Rs.360 million or by 49.2 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 38.4 percent as compared with 1987-88.

(vi) **Natural Gas** - During 1990-91 receipts (net) from natural gas amounted to Rs.1189 million. The collection at Rs.1189 million was higher by Rs.59 million or by 5.2 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 29.8 percent as compared with 1987-88.

(vii) **Crude Oil** - During 1990-91 receipts (net) from crude oil amounted to Rs.402 million. The collection at Rs.402 million was higher by Rs.149 million or by 58.5 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 157.7 percent as compared with 1987-88.

### Import Duty

2.8 During 1990-91 import duty receipts (net) amounted to Rs.25820 million. The collection at Rs.25820 million was less by Rs.3079 million or by 10.7 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 4.6 percent as compared with 1987-88.

### Import Surcharge

2.9 During 1990-91, import surcharge receipts (net) amounted to Rs.12273 million. The collection at Rs.12273 million was higher by Rs.4093 million or by 50.0 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 166.9 percent as compared with 1987-88.

**Iqra Surcharge**

2.10 During 1990-91, iqra surcharge receipts (net) amounted to Rs.7039 million. The collection at Rs.7039 million was higher by Rs.1053 million or by 17.6 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 40.4 percent as compared with 1987-88.

**Export Duty**

2.11 During 1990-91, export duty receipt (net) amounted to Rs.4087 million. The collection at Rs.4087 million was less by RS.792 million or by 16.2 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 24.2 percent as compared with 1987-88.

**Miscellaneous Receipts**

2.12 During 1990-91, miscellaneous receipts (net) amounted to Rs.1309 million. The collection at Rs.1309 million was higher by Rs.669 million or by 104.5 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 223.2 percent as compared with 1987-88.

**Sales Tax**

2.13 During 1990-91, sales tax receipts (net) amounted to Rs.17008 million. The collection at Rs.17008 million was less by Rs.1566 million or by 8.4 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 94.5 percent as compared with 1987-88.

**Domestic**

2.14 During 1990-91, sales tax (domestic) receipts (net) amounted to Rs.9220 million. The collection at Rs.9220 million was less by Rs.715 million or by 7.2 percent as compared with 1989-90. The

## REVENUE RECEIPTS

collection in 1990-91 recorded an increase of 158.5 percent as compared with 1987-88.

### Import

2.15 During 1990-91, sales tax (import) receipts (net) amounted to Rs.7788 million. The collection at Rs.7788 million was less by Rs.851 million or by 9.9 percent as compared with 1989-90. The collection in 1990-91 recorded an increase of 50.5 per cent as compared with 1987-88.

## CHAPTER III

### DIRECT TAXES

#### Income Tax

3.1 Income tax is the principal form of direct taxation which, in terms of collection, accounted for 96.3 percent, 95.9 percent and 96.0 percent of the direct taxes in the years 1988-89, 1989-90 and 1990-91 respectively. Its share in net total revenue takings was 14.7 percent 14.3 percent and 17.0 percent in the above mentioned years respectively.

3.2 During the past ten years its share in total tax receipts has hovered around 16.5 percent. It does not, however, imply that the tax structure is essentially inelastic notwithstanding its narrow tax base. In absolute terms, collection posted an increase of 171.5 percent during the decade ending 1990-91. Fluctuation of income tax collection moved along a wide band (between and 21.5 percent of the total revenue receipts) during the decade.

3.3 In terms of tax/GDP ratio, income tax collection as a percentage of GDP (non-agricultural) worked out at 2.7 percent, 2.7 percent and 2.9 percent during the three fiscal years to 1990-91. The percentage is low because of a narrow tax base. The agriculture sector which accounts for 25.6 percent of the Gross Domestic Product does not fall within the ambit of income taxation. On top of it are tax holidays and a host of exemptions that conduce to substantial erosion of the tax base.

3.4 What with the narrow tax base, its elasticity for the year 1990-91 being less than unity (less than 1) is far below the internationally acceptable elasticity for a progressive tax. For a progressive tax that income tax is, its elasticity should approximate

## DIRECT TAXES

to at least to unity.

3.5 In our existing Act, the definition of income is markedly source-oriented: income is to be linked to a regular source for its taxability. For the purpose of the charge of tax and the computation of total income, all income is classified under the following heads:

- a) Salaries
- b) Interest on securities
- c) Income from house property
- d) Income from business or profession
- e) Capital gains
- f) Income from other sources

### Salaries

3.6 This head covers all income received by way of salary, annuity, pension or gratuity, fees, commissions and perquisites or profits in lieu of, or in addition to, salary or wages. The salient features of the rate structure effective from the 1st of July, 1988 is as follows:

- i) payer is a person whose income under the head "salary" exceeds 50 percent of his total income.
- ii) No income tax shall be paid by a salaried tax payer whose total income does not exceed Rs.40,000.
- iii) Where the total income of a salaried taxpayer is less than Rs.100,000, income tax at the rate of 10 percent shall be charged on the total income with a tax credit of Rs.4,000 without further tax rebate for any investment.
- iv) Where the total income of a salaried taxpayer is Rs.100,000 or more, tax shall be charged at the rates indicated in the income tax schedule.

### Interest On Securities

3.7 Income accruing from interest to a person from securities of the federal or provincial government, or any debenture or security issued by, or on behalf of, a local authority or a company, is classified under this head. Commission paid to a banking company for realising such interest paid on the borrowed capital for investment in these securities is deducted before levying the tax. A standard withholding rate of 30 percent is applicable to such income except interest on debentures issued by a local authority or a company.

### Income From House Property

3.8 The tax under this head is leviable in respect of the annual value of the property, that is to say, the annual rent which the property be reasonably expected to fetch if it were let out. In computing the income under this head, the following allowance and deductions are made:

- i) In respect of repairs, an allowance equal to 20 percent of the annual value irrespective of the actual amount of expenditure incurred on repairs.
- ii) The amount of any premium paid to insure the property against risk of damage or destruction.
- iii) The amount of any local rate, other than income tax, charge or cess (being owner's burden) in respect of the property or income from the property paid to any local authority or government.
- iv) Where the property is subject to a ground rent, the amount paid on account of such ground rent.
- v) Where the property has been acquired, constructed, renovated or reconstructed with borrowed capital, the amount of any interest paid on such capital.
- vi) Where the property is subject to mortgage or other capital charge, the amount of interest paid on such

## DIRECT TAXES

mortgage or charge.

- vii) Any expenditure (not exceeding six percent of the annual value) incurred by the assessee for the purpose of collecting the rent of the property.
- viii) Allowance for vacancies proportionate to the period during which the property remained unoccupied. Imputed income from self-occupied property which hitherto was exempt only if the annual letting value of the property did not exceed Rs.6,000 is, however, totally exempted.
- ix) Share of rental income paid to the House Building Finance Corporation or a scheduled bank.
- x) Allowance for unrealised rent.
- xi) Any expenditure incurred on legal services acquired to defend title of the property or any suit connected therewith in a court of law.

3.9 In order to encourage house-building activity to overcome the problem of the existing shortage of residential accommodation, income from houses constructed between 01.07.1981 and 30.06.1988, if intended and actually used for residential purposes is exempted for a period of five years, if the annual value does not exceed Rs.18,000. If the value exceeds Rs.18,000, the exemption is restricted to Rs.9,000 only. For Islamabad, the total exemption in such cases is Rs.24,000, and if the annual value exceeds Rs.24,000, the exemption is restricted to Rs.9,000 only.

3.10 To encourage the construction of residential accommodation of people of relatively small means, exemption is granted for five years for the rental income derived from any unit of a building comprising multi-storeyed flats, apartments or apartment houses completed between July, 1977 and June 30, 1988, where the annual value of each unit does not exceed Rs.12,000. Also, rental income not exceeding Rs.24,000 in respect of a residential house owned by a widow is also exempted from income tax.

### **Income From Business Or Profession**

3.11 The following incomes are chargeable under this head:

- i) Profits and gains of any business or profession carried on at any time during the income year.
- ii) Income derived from any trade, professional and similar association from specific services performed for its members.
- iii) Value of any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession.

3.12 In computing the income under this head, deductions are allowed in respect of business expenses such as rent for office or factory premises, expenditure on repairs thereof, interest on borrowed capital, depreciation, bad debts, any local rate, tax, charge, cess in respect of the premises paid to any local authority or government, etc.

3.13 Losses are allowed to be set off against current income from all sources; where not completely absorbed in this manner, these can be carried forward for six years to be set off against future profits from the same business, profession or vocation. In the case of sick industrial units, business losses can be carried forward for ten years. Losses from speculative transactions can be set off only against profits from such transactions. The six- year time limit, however, does not apply to unabsorbed depreciation allowance which can be carried forward indefinitely until completely set off against future profits. There are special rules for the computation of profits from undertakings engaged in the exploration, extraction and production of oil, gas and mineral deposits as well as insurance business.

### **Capital Gains**

3.14 Tax is levied on capital gains derived from the

## DIRECT TAXES

disposal/transfer of certain capital assets. The capital assets do not include i) asset or class of assets in respect of which an assessee is entitled to an allowance for depreciation and ii) any immovable property. "Transfer" includes the sale, disposition, exchange or relinquishment of the asset, or the extinguishment of any rights therein. Gains from the sale of shares of such public limited companies as are defined in the First Schedule of the Income Tax Ordinance, 1979 are not subject to the tax.

3.15 In computing the income, the cost of acquisition of the capital assets and any expenditure incurred wholly and exclusively in connection with the transfer are deducted. Tax is levied on capital gains.

### **Income From Other Sources**

3.16 Under this head, income of every kind which may be included in the total income of an assessee is chargeable, if it is not included in his total income under the above-mentioned heads. All taxable income from dividends, interest on bank deposits, royalties, fees for technical services, directors' fees, commission or remuneration received by a person, not otherwise included in salary, business or professional income, business are for the most part covered under this income.

3.17 From the gross income received by a taxpayer, all reasonable expenditure, other than personal expenses, incurred in earning such income, is deducted before subjecting such income to tax. Should a writer or an artist have worked for more than two years on a particular work but received payment for it in lump sum, he is allowed to spread the payment over three years and pay tax accordingly. Income from this source is exempted up to Rs.25,000 in respect of literary and artistic work turned out by non-professional writers, poets or artists.

**Personal Tax**

3.18 All individuals, unregistered firms and associations of persons are liable to tax on their taxable income at the rates shown in the income tax schedule. The amount of Zakat and Wealth tax deducted/paid is deducted from income.

**Computation of income tax**

- i) No income tax is payable where the total income does not exceed Rs.40,000, if the income under the head "Salary" exceed 50 percent of an assessee's total income; in all other cases, Rs.30,000.
- ii) For total income less than Rs.100,000, the income tax is charged at the rate of 10 percent.
- iii) A tax credit of Rs.4,000 is allowed if the income under the head "Salary" exceeds 50 percent of the total income; in other cases, the tax credit is allowed at Rs.3,000.
- iv) Tax rebate on account of investment in certain saving certificates, shares, provident fund, etc is not allowed.

For total income of Rs.100,000 and above:

- i) Rates are shown in the income tax schedule.
- ii) Contribution to benevolent fund, group insurance and rebate on donations for charitable purposes are admissible.
- iii) Where the total income, after deduction of wealth tax and Zakat, exceeds Rs.100,000, the income tax payable shall not exceed an amount equal to:
  - a) income tax which would have been payable;
  - b) if the total income is Rs.100,000 plus, a sum equal to 50 percent of the amount by which the total income exceeds Rs.100,000.

## *DIRECT TAXES*

3.19 Besides income tax, and super tax, a surcharge is also payable at the rates:

- i) In respect of the income years relevant to the assessment years 1988-89 and 1989-90:

Where the total income exceeds Rs.200,000, a surcharge shall be payable at the rate of 10 percent of the income tax and super tax payable for that year provided that the surcharge shall not exceed 50 per cent of the amount by which the total income exceeds Rs.200,000.

- ii) In respect of the income year relevant to the assessment year commencing on or after the 1st of July, 1990:

- a) In the case of non-salaried persons, where the total income exceeds Rs.100,000, the surcharge shall be payable at the rate of 10 percent of the income tax and super tax payable for that year provided that the surcharge shall not exceed the amount equal to 50 percent of the amount by which the total income exceeds Rs.100,000;

- b) In the case of salaried persons, a surcharge at the rate of 10 percent of income tax shall be payable where the total income exceeds Rs.200,000 provided that the surcharge shall not exceed the amount equal to 50 percent of the amount by which the total income exceeds Rs.200,000;

- c) In the case of no-salaried persons, where the total income does not exceed Rs.100,000 and an assessee's return qualifies for acceptance under self-assessment scheme, the amount of surcharge payable shall be Rs.300.

**Perquisites**

3.20 Perquisites, also known as fringe benefits, are casual emolument, regular emolument, fee or profit attached to an office or position in addition to salary or wages. A perquisite may be in the form of a cash allowance or a benefit in kind which may or may not be convertible into cash.

3.21 Some of the common perquisites (received by employees) and the extent to which these are allowed are shown below:

<b>Perquisite</b>	<b>Extent of taxability</b>
i) House rent allowance	Amount exceeding 45 percent of the minimum of the time scale of the salary or basic salary.
ii) Rent-free unfurnished accomodation	Rental value of accommodation in excess of 45 percent of the minimum of the time scale or basic salary, subject to maximum of 15 percent of the salary.
iii) Rent-free furnished accommodation.	Amount arrived at under (ii) above plus 10 percent of the salary.
iv) Conveyance provided by employer for personal and private use of an employee.	Amount actually spent by employer on running and maintenance including normal depreciation.
v) Where conveyance is provided both for official and private use of the employee.	50 percent of the amount spent by the employer, subject to a maximum of Rs.3,600 per annum.

## *DIRECT TAXES*

- vi) Entertainment Allowance The whole of such amount.
- vii) Refreshment at the office during the course of work. Nil.
- viii) Medical expenses. The amount by which the sum received exceeds actual expenditure.

Note: Allowances and perquisites granted to meet expenses incurred wholly and necessarily in the performance of the duties of an office are exempt, for example, travelling allowance and daily allowance.

### **Tax on Companies**

3.22 Companies incorporated in Pakistan are assessed at company rates shown in the income tax schedule. A body incorporated under the law of any foreign country relating to incorporation of companies is treated as a company under the Income Tax Ordinance, 1979.

### **Tax on Registered Firms**

3.23 Registered firms are liable to super tax only, at the rates shown in the income tax schedule. The share of income of each partner is added to his other income, if any, and tax is levied on the aggregate income. The share of each partner is determined according to the terms of the partnership deed, after deducting the super tax paid by the registered firm, from his total income.

### **Tax on Inter-corporate Dividends**

3.24 Tax on the dividends received by a public company from a

Pakistani company is payable at the rate of 5 percent; the rate is 15 percent in case the dividends are received by a foreign company. Dividends paid by the NIT, ICP and companies to all non-company shareholders are subject to a withholding tax at the rate of 10 percent.

### **Tax On Bonus Share**

3.25 Value of bonus shares issued between September, 1977 and 30th of June, 1991 by companies is exempted from tax in the hands of the companies and share-holders.

### **Tax Holiday (Province-wise)**

#### **Sind**

- i) Tax holiday for a period of eight years from the date of establishment of an industry or commencement of commercial production, whichever is the later, is available to an industrial undertaking owned by a Pakistani company and set up between 1st day of December, 1990, and 30th of June, 1995, in the divisions of Sukkur and Larkana.
- ii) Tax holiday for a period of five years to an industrial undertaking set up between 1st of July, 1988 and 30th of June, 1993, in Nooriabad Industrial Estate.

#### **Balochistan**

3.26 Tax holiday for a period of eight years, from the date of commencement of its commercial production is available to an industrial undertaking owned by a company registered under the Companies Ordinance, 1984, having its registered office in Pakistan and set up between the 1st of December, 1990, and the 30th day of June, 1995, in the province of Baluchistan, excluding Hub Chowki Area.

## *DIRECT TAXES*

### **N.W.F.P.**

- i) Tax holiday for five years, from the date of commencement of commercial production, is available to industrial undertaking, set up by a Pakistani company and approved by the Central Board of Revenue, in the North West Frontier Province or in the Islamabad capital territory, engaged in the manufacture of electronic equipment or components thereof.
- ii) Tax holiday for a period of eight years, from the date of commencement of commercial production, is available to an industrial undertaking owned by a company registered under the Companies Ordinance, 1984, having its registered office in Pakistan and set up between the 1st day of December, 1990, and the 30th day of June, 1995, in the North West Frontier Province.
- iii) Tax holiday for a period of ten years, from the date of setting up of an undertaking or commencement of commercial production, whichever is the later, is available to an industrial undertaking owned by a Pakistani company and set up between the first day of January, 1987, and the 30th day of June, 1993, in Gadoon Amazai Industrial Estate.

### **Punjab**

- i) Tax holiday for five years, from the date of commencement of commercial production, is available to industrial undertakings, producing defence - oriented goods, set up between 1st July, 1985 and 30th June, 1991, in approved industrial estates in the cantonments of Wah and Sanjwal or in the notified vicinity thereof.
- ii) Tax holiday for a period of eight years, from the date of setting up of an industry or commencement of

commercial production, whichever is the later, is available to an industrial undertakings, owned by a Pakistani company and set up between the 1st day of December, 1990, and the 30th day of June, 1995, in the divisions of Dera Ghazi Khan and Bahawalpur.

#### **Tribal Areas, Northern Areas and Azad Kashmir**

Tax holiday for a period of eight years, from the date of commencement of commercial production, is available to an industrial undertaking, owned by a company registered under the Companies Ordinance, 1984, having its registered office in Pakistan and set up between the first day of December 1990 and the 30th day of June, 1995 in the Federally Administered Tribal Areas, the Northern Areas and Azad Kashmir.

#### **All Pakistan**

##### **Tax Holiday for Industrial Companies**

- i) Tax holiday for five years, from the date of setting up or commencement of commercial production, whichever is the later, is allowed to industrial undertakings set up by companies between July 1, 1978 and June 30, 1994, for the manufacture of garments from the cloth manufactured in Pakistan.
- ii) Tax holiday for five years, from the date of setting up or commencement of commercial production, whichever is the later, is allowed to industrial undertakings engaged in the manufacture of leather garments from the leather manufacture in Pakistan, set up by a Pakistani company between July 1, 1985 and June 30, 1994.
- iii) Tax holiday for a period of five years, from the date of commencement of commercial production, is allowed to an industrial undertaking, which is owned and managed by a Pakistani company, fulfils the prescribed conditions and is approved by the Central

## DIRECT TAXES

Board of Revenue as a pioneer industrial undertaking.

- iv) Tax holiday for four years, from the date of setting up of an undertaking or commencement of commercial production whichever is the later, is available to an approved key industrial undertaking owned and managed by a company formed exclusively for operating the said industrial undertaking and registered under the Companies Ordinance, 1984, having its registered office in Pakistan, which is set up between the 1st of July, 1988, and the 30th day of June, 1993, anywhere in Pakistan, is engaged in the manufacture of biotechnology goods, fibre optics, computers and softwares, electronic equipments, solar energy equipments and fertilizers.
- v) Tax holiday for eight years, from the date of setting up of a tourism project approved by the Tourism Division, Ministry of Culture and Tourism, and set up by a company between July 1, 1990, and June 30, 1995, in backward areas.
- iv) Tax holiday for five years for tourist accommodation, for the construction of which is completed between July 1, 1990, and June 30, 1995, in an area declared National Park or lake and owned by a company.

### **Tax Holiday for Other Enterprises**

- i) Income from a poultry farm, a poultry processing plant, a fish catching, a cattle and sheep breeding farm, a dairy farm and a fish farm, set up between 1st day of July, 1988, and 30th day of June, 1993, is exempt from income tax for five years from the date of its establishment.

### **Tax Holiday for Exploration of Selected Minerals**

3.27 Tax holiday for five years is allowed to Pakistani companies engaged in the exploration of selected minerals. After five years, the tax on such income is charged at 50 percent of the normal rates for the next five years. The minerals are:

- |               |                 |
|---------------|-----------------|
| i) Bauxite    | vii) Fluorite   |
| ii) Byarite   | viii) Iron ore  |
| iii) Chrome   | ix) Lime stone  |
| iv) Copper    | x) Phosphate    |
| v) Dolomite   | xi) Quartz      |
| vi) Fire-clay | xii) Soap stone |

### **Tax Holiday for Exploration and Extraction of Coal**

3.28 Tax holiday for a period of five years, beginning with the month in which commercial production commences, is allowed to an undertaking owned by a company, registered under the Companies Ordinance, 1984, formed exclusively for, and engaged exclusively in, the business of exploration or extraction of coal deposits against the mining leases obtained on or after the first day of July, 1987, provided the said undertaking is located in certain specified areas.

### **Export Processing Zones**

- i) Profits and gains from industrial undertakings, set up in Export Processing Zones, are exempt from tax for five years from the date of commencement of production or more, as may be allowed by the government.
- ii) Salary received by a non-resident foreign national from an industrial undertaking set up in an Export Processing Zone is exempt for a period of five years from the date of arrival in Pakistan, and for such

## **DIRECT TAXES**

further period as may be allowed by the government.

- iii) Any income earned abroad by an industrial undertaking, set up in an Export Processing Zone, from such activities as are approved by the government.
- iv) Carry forward of business losses by industrial undertakings set up in an Export Processing Zone is not subject to the limit of six years as in other cases.

### **Education**

- i) Any salary of a non-resident foreign national, for a period of two years from the date of his arrival in Pakistan, if employed under a contract approved by the Commissioner of Income Tax to serve as a professor or a teacher in a recognised university, college, school or other educational institution in Pakistan, is exempt. In the case of Lahore University of Management Sciences, this exemption is available to non-resident Pakistani national also.
- ii) Any salary paid by a foreign government to any employee of a recognised Educational Institution in Pakistan, being a national of such foreign country, is exempt.
- iii) Any income of any university or other educational institution, established solely for educational purposes and not for profit, is exempt from tax. Any income from a recognised school, set up beyond a radius of ten miles from municipal or cantonment limits, is also exempt from tax.
- iv) Any salary of a teacher or other employee of an educational institution, being a foreign national, if paid by such foreign government, authority or person, is exempt.

### Concessions To Foreign Investment

i) Pakistan has entered into agreements for the avoidance of double taxation with the U.K., Sweden, U.S.A., Japan, West Germany, Switzerland, Denmark, Sri Lanka, France, Austria, Ireland, Malta, Libya, Poland, Canada, Thailand, Romania, Philippines, the Netherlands, Malaysia, Bangladesh, Norway, Turkey, Nigeria, Republic of Korea, and Belgium. Such agreements as cover the income of air enterprises only have been entered into with Iran, Lebanon and Saudi Arabia. The agreements with Greece and Italy cover the income of air and shipping enterprises only. Agreements with Jordan covering the income of airlines and with Iran covering the income of shipping enterprises have been made. Agreements with Italy, People's Republic of China, and German Democratic Republic have been signed, and these are likely to be operative shortly. Revised agreements with Sweden, Denmark, and the U.K. have been notified. The operative agreements with the U.S.A., West Germany, Switzerland and France are under revision. An agreement with India, covering the income of air enterprises only, has become operative.

Avoidance of double taxation agreements are intended to eliminate the harmful effects of double taxation on the exchange of goods and services and the movement of capital between contracting states. Similar agreements are at various stages of negotiation with Hungary, Yugoslavia, Tanzania, Singapore, while those with Indonesia and Egypt are likely to be signed in the near future.

ii) All the tax concessions available to local industries, such as enhanced rates of depreciation, exemption of the salary of foreign technicians, are also available to foreign investors, subject to the approval of the

relevant rules of the respective governments.

### **Self Assessment Scheme**

3.29 The Simplified Procedure of Assessment which provided total immunity from audit in non-company cases, with income up to Rs.100,000 and which did not require filing of any document with returns, has been abolished with effect from the assessment year 1990-91. Instead, the Self-Assessment Scheme has been re-introduced, the salient features of which are:

- i) The scheme extends to the existing non-company cases with income below Rs.200,000.
- ii) It provides for an audit of a limited number of cases, selection for the audit shall be made:
  - a) Through a computer ballot to the extend of 5 percent of the returns received under the scheme; a case once selected through computer shall not be earmarked for such ballot during the next two years; and
  - b) With the approval of the Regional Commissioner of Income Tax, where gross understatement of income is suspected on the basis of a definite information based on material evidence.
- iii) The returns, in account cases, shall be accompanied with copies of the final accounts, while, in no account cases, with computation of income on estimate basis.
- iv) The scheme shall not apply to cases of refund exceeding Rs.20,000.

### **Rebates**

- i) No supertax is payable on the income of a Pakistani company from a construction work executed outside Pakistan repatriated in any income year.

- ii) A rebate equal to 30 percent of the income tax and supertax payable on income earned abroad by any resident of Pakistan is admissible on income earned from fees or technical or consultancy service charges when repatriated in any income year.
- iii) Complete exemption from supertax to a Registered Firm consisting of professionals deriving income from the exercise of their profession and who may otherwise be prevented by any law to form a body corporate, society, association or other similar body.
- iv) A rebate of 15 percent is allowable to all public companies that have been defined as companies.
  - a) in which not less than fifty percent shares are held by the government; or
  - b) whose shares were the subject of dealings in a registered stock exchange in Pakistan at any time during the income years and remained listed on the stock exchange till the close of that year.
- v) A rebate of 5 percent is available to non-industrial public companies (other than banking companies) whose paid-up capital plus free reserves do not exceed Rs.500,000 and Rs.5,000,000 if they are listed on a stock exchange between July 1, 1984 and June 30, 1986.
- vi) A rebate of 5 percent is allowable to industrial public companies whose paid-up capital plus free reserves do not exceed Rs.100,000 and Rs.10,000,000 if they are listed on a stock exchange between July 1, 1984 and June 30, 1986.
- vii) A rebate of 10 percent is available to companies engaged in:
  - a) Exploration and extraction of mineral deposits of wasting nature (not being petroleum and natural gas) as may be specified by the government;

## *DIRECT TAXES*

- b) Processing, freezing, preserving and canning of food, vegetables, fruits, grains meat, fish and poultry.
- viii) A rebate of 15 percent is allowable to companies (excluding exporters) on so much of their income accruing or arising outside Pakistan as is brought to Pakistan.
- ix) In the case of domestic public companies, the rate of supertax on inter-corporate dividends is 5 percent. The foreign companies or foreign association treated as companies pay supertax on inter-corporate dividends at the rate of 15 percent. In respect of private limited companies, the rate of supertax on inter-corporate dividends is 20 percent.
- x) The exporters of carpets and engineering goods, being domestic companies, can claim expenditure abroad on advertisement and free sampling of such goods at the rate of 1-1/3 times the amount of actual expenditure. The enhanced expenditure is, however, admissible only against income from the goods exported.
- xi) A rebate of 75 percent of the income tax and supertax is available in respect of income from export of leather and textile garments as well as engineering goods, including electrical goods, and jewellery. A rebate of 25 percent of the income tax and supertax is available in respect of income from export of cotton yarn. On the export of all other goods manufactured in Pakistan, a rebate of 50 percent is allowed.

### **Fiscal Measures Introduced With 1988-89 Budget**

- i) A new Simplified Procedure of Assessment was introduced for individuals, association of persons, Hindu Undivided families, unregistered firms and registered firms, with income below Rs.100,000.

- ii) A flat tax at 10 percent of the total income was levied on cases covered under the Simplified Procedure of Assessment with a tax credit of Rs.4000 in salary cases and Rs.3000 in non-salary cases.
- iii) Assessment by Income Tax Panels was introduced in the cases of all companies and other with income of Rs.100,000 and above.
- iv) Agricultural income was clubbed with income from business, profession or vocation for tax rate purposes; it included salary income of directors.
- v) Donations to approved hospitals, institutions or funds established for scientific research or for educational, religious or charitable purposes, were exempt from tax. Moreover, existing monetary limits on donations qualifying for tax relief was enhanced from Rs 3 lakhs to Rs.5 lakhs in the case of companies, and Rs.10 lakhs in other cases.
- vi) A surcharge at the rate of 10 per cent of the tax liability was imposed on income of Rs.200,000.
- vii) The rates of export rebate were fixed at 75 percent for leather and textile garments, engineering goods including electrical goods, 25 percent for cotton yarn, and 50 percent for others, including vegetables, fresh fruits and cut flowers and supplies made against international tenders.
- viii) Income from house property, up to Rs.24,000 was exempted in respect of a residential house owned by a widow.
- ix) Profits and gains from the approved new key industrial undertakings set up between 1.7.1988 and 30.6.1991, were exempted from tax for four years.
- x) Exemption to defence oriented goods manufacturing units in the industrial estates of Wah and Sanjwal cantonments was extended up to 30th

## DIRECT TAXES

June, 1991.

- xi) Exemption to undertakings engaged in the manufacture of garments and leather garments was extended upto 30th June, 1991.
- xii) Modarbas were made entitled to claim depreciation on leased assets.
- xiii) Effective tax rate for banking companies was reduced from 65 percent to 60 percent, and in respect of private limited companies from 55 percent to 45 percent.
- xiv) The tax credit at the rate of 15 percent of the amount invested in the purchase of plant and machinery for balancing, modernisation and replacement (BMR) was extended up to 30.6.1991.
- xv) Exemption was allowed to income from new businesses of poultry farming, poultry processing, fish catching, fish farming, dairy farming and cattle and sheep breeding established between 1.7.1988 and 30.6.1993.

### Fiscal Measures Introduced With 1989-90 Budget

- i) The existing rates of collection of tax at source for goods and passenger transport vehicles were revised upward. At the same time, some of them not already subjected to such tax were brought into the tax net. The rates are given below:

	<u>Existing Rates</u>	<u>Revised Rates</u>
(i) Goods transport vehicles with laden weight of:		
(a) 2030 K.G. or more	Rs.1,000 per annum	Rs.1200, per annum
(b) Less than 2030 K.G.		Rs.300 per annum

(ii) Passenger transport vehicles with registered seating capacity of:

(a) Twenty persons or more

-Plying within city limits	Rs.15 per seat per annum	Rs.25 per seat per annum
-Others	Rs.20 per seat per annum	Rs.25 per seat per annum

(b) Ten or more persons but less than twenty. - Rs.20 per seat per annum

ii) A withholding tax at the rate of five percent was levied on rental receipts from house property with an annual rent exceeding Rs.100,000 hired by government, local authorities, companies or diplomatic mission.

iii) An advance tax at the rate of ten percent was levied on brokerage and commission payments exceeding Rs.50,000 per annum, and at the rate of five percent on the profit exceeding Rs.100,000 per annum on bank accounts or deposits.

iv) The withholding tax at the rate of 1.5 percent on importers liable to pay advance tax in quarterly instalments was reintroduced.

v) The tax credit of 15 percent for balancing, modernisation and replacement (BMR) of machinery or plant was withdrawn with effect from 1st July, 1988.

vi) The existing eight-year tax holiday to industrial undertakings established in backward areas was extended to the divisions of D.G.Khan, Bahawalpur, Sukkur and Larkana.

vii) Exemption of income for four years derived from key industrial undertakings was extended to those that might be set up till June 30, 1993, Key industries were restricted to those engaged in the manufacture of:

i) Bio-technology goods

## DIRECT TAXES

- ii) Fibre optics
- iii) Computers and Softwares
- iv) Electronic equipments
- v) Solar energy equipments
- vi) Fertilizers
- viii) The initial depreciation allowance on plant and machinery was reduced from 40 percent to 25 percent.

### Capital Value Tax

3.30 A tax at the rate of 5 percent on the capital value of urban immovable property and motor vehicles, not plying for hire, was levied on purchasers not borne on income tax roll. Immovable property up to 250 sq. yards and motor vehicles up to 800 cc were, however, exempted from this tax.

### Fiscal Measures Introduced With 1990-91 budget

- i) Simplified Procedure of Assessment was abolished and Self-Assessment Scheme for the existing non-company cases with income below Rs.200,000 was reintroduced with effect from the assessment year 1990-91.
- ii) The limit of income for payment of 10 percent surcharge was reduced from the existing level of Rs.200,000 to the level of Rs.100,000 in the case of non-salaried persons with effect from the assessment year 1990-91.
- iii) Prizes won on prize bonds, winnings from a raffle, lottery, cross-word puzzle as well as casual and non-recurring receipts amounting to Rs.25,000 or more, were made taxable. Such receipts were subjected to a withholding tax of 7.5 percent.
- iv) The exemption of dividend income from NIT, ICP

and listed companies was reduced from Rs.15,000 to Rs,10,000.

- v) The exempt limit of income from scheduled banks as relating to a profit and loss sharing (PLS) account or deposit was reduced from Rs.15,000 to Rs,10,000.
- vi) A surcharge of Rs.300 was levied on non-salaried persons whose income did not exceed Rs.100,000 and who opted for Self-Assessment Scheme for the assessment year 1990-91.
- vii) The rate of supertax for private companies was increased from 15 per cent to 20 percent.
- viii) The exemption to the profits and gains of a Pakistani company engaged in the business of rendering agro-services was withdrawn with effect from the assessment year 1991-92.
- ix) The exemption to income derived by an assessee from the business of renting out agricultural machinery was withdrawn for the business set up after 30th June, 1990.
- x) An initial depreciation at the rate of 25 percent was allowed on school buildings and library books, and 25 percent normal depreciation per annum of laboratory equipment owned and used by educational institutions.
- xi) The tax credit at the rate of 15 percent of the amount invested in the purchase of a plant or machinery for the purpose of balancing, modernisation and replacement was restricted to such investments made up to 30th June, 1993.
- xii) In respect of a free unfurnished accommodation and a free furnished accommodation, a sum equal to 15 percent and 25 percent respectively of the salary would be included in the salary income when the rental value of the accommodation exceeded 45 percent of the salary.

## DIRECT TAXES

### Capital Value Tax

3.31 Previously restricted only to individuals, the scope of the tax was extended to companies, firms and associations of persons. Also, all commercial properties (with no exception allowed) were subjected to this levy.

## CHAPTER IV

### ADMINISTRATION OF DIRECT TAXES

#### TAXPAYERS

4.1 Taxpayers are classified as Individuals, Associations of Persons, Hindu Undivided Families, Unregistered Firms, Registered Firms and Limited Companies.

4.2 There were 1.43 million, 1.49 million and 1.50 million income tax assesseees respectively in the years 1988-89, 1989-90 and 1990-91. A status-wise break-up of the assesseees is shown in the table given below:

a) Status-wise break-up	1988-89	1989-90	1990-91
i) Individuals	1349386	1414210	1434527
Salaries (Individuals)	(363725)	(357705)	(363872)
Others (Individuals)/ URFs/AOPs/HUFs	(985661)	(1056505)	(1070655)
ii) Registered Firms	60879	58569	46004
iii) Limited Companies	15499	13513	17246
b) Province-wise break-up			
Punjab	865491	905163	910578
Sind (including Baluchistan)	474712	483586	487255
NWFP	85561	97543	99944

REGIONAL COMMISSIONER OF INCOME TAX  
SOUTHERN REGION KARACHI

CHAPTER VI

Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.8697.7 million, Rs.9850.6 million and Rs.12861.2 million respectively, against Rs.7680.3 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 67.5 percent over 1987-88, which reflected an annual nominal growth of 22.5 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.3538.3 million, Rs.3821.7 million and Rs.5624.5 million respectively, against Rs.3283.7 million during 1987-88. In other words, the demand created in 1990-91 edged up by 71.3 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.1959.9 million, Rs.1916.4 million and Rs.2596.8million respectively, or 55.4 percent, 50.2 percent and 46.2 per cent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.1678.6million Rs.1456.4 million and Rs.2370.9 million, of which Rs.495.6 million (or 29.5 percent), Rs.569.2 million (or 39.1 percent) and Rs.411.1 million (or 17.3 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.2614.7 million, out of which Rs.257.8 million (or 9.81 percent) was collected.
- iv) **Collection at Source.** - During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.4173.3 million, Rs.5425.9 million and Rs.6651.9 million respectively, against Rs.3687.9 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 80.4 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.3180.8 million, Rs.4159.3 million and Rs.4754.2 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 58.7 percent.

vi) **Refunds.**- Refunds of Rs.1111.9 million, Rs.2220.2 million and Rs.1552.8 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.1105.8 million worth refund issued in 1987-88, which, over the three years, indicated a percentage increase of 40.4.

## COMMISSIONER OF INCOME TAX

### COMPANIES I KARACHI

#### Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.2828.4 million, Rs.2691.7 million and Rs.3616.4 million respectively, against Rs.1883.8 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 92.0 per cent over 1987-88, which reflected an annual nominal growth of 30.7 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.1121.5 million, Rs.1428.3 million and Rs.2732.2 million respectively, against Rs.1307.5 million during 1987-88. In other words, the demand created in 1990-91 edged up by 109.0 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.557.3 million, Rs.689.7 million and Rs.1257.2 million respectively, or 49.7 percent, 48.3 percent and 46.0 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89,

1989-90 and 1990-91, aggregated Rs.687.5 million Rs.423.9 million and Rs.578.1 million, of which Rs.280.1 million (or 40.7 percent), Rs.237.5 million (or 56.0 percent) and Rs.127.2 million (or 22.0 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.939.9 million, out of which Rs.45.1 million (or 4.8 percent) was collected.

iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.1822.7 million, Rs.1873.4 million and Rs.1731.1 million respectively, against Rs.1126.7 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 53.6 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.822.1 million, Rs.784.3 million and Rs.1145.1 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 76.4 percent.

vi) **Refunds.**- Refunds of Rs.653.8 million, Rs.893.2 million and Rs.644.2 million were issued during 1988- 89, 1989-90 and 1990-91, as against Rs.515.9 million worth refund issued in 1987-88, which, over the three years, indicated a percentage increase of 24.9.

## COMMISSIONER OF INCOME TAX

### COMPANIES II KARACHI

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.2306.9 million, Rs.2086.2 million and Rs.2271.5 million respectively, against Rs.2244.5 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 1.2 percent

over 1987-88, which reflected an annual nominal growth of 0.4 percent.

- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.936.3 million, Rs.1239.8 million and Rs.1496.2 million respectively, against Rs.875.3 million during 1987-88. In other words, the demand created in 1990-91 edged up by 70.9 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.773.1 million, Rs.573.4 million and Rs.706.8 million respectively, or 82.6 percent, 46.3 percent and 47.2 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.364.4 million, Rs.283.1 million and Rs.921.6 million, of which Rs.88.2 million (or 24.2 percent), Rs.148.3 million (or 52.4 percent) and Rs.109.2 million (or 11.8 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.738.6 million, out of which Rs.65.6 million (or 8.9 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.91.4 million, Rs.101.1 million and Rs.159.6 million respectively, against Rs.149.1 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 7.0 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.1463.8 million, Rs.1607.3 million and Rs.1673.6 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 7.7 percent.
- vi) **Refunds.**- Refunds of Rs.109.6 million, Rs.343.9 million and Rs.377.7 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.114.0 million worth refund

issued in 1987-88, which, over the three years, indicated a percentage increase of 231.3

## COMMISSIONER OF INCOME TAX

### COMPANIES III KARACHI

#### Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.884.5 million, Rs.1235.9 million and Rs.1779.8 million respectively, against Rs.709.8 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 150.7 percent over 1987-88, which reflected an annual nominal growth of 50.2 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.847.5 million, Rs.699.7 million and Rs.683.4 million respectively, against Rs.579.1 million during 1987-88. In other words, the demand created in 1990-91 edged up by 18.0 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.446.7 million, Rs.406.5 million and Rs.375.7 million respectively, or 52.7 percent, 58.1 percent and 55.0 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.194.7 million Rs.236.1 million and Rs.333.6 million, of which Rs.45.5 million (or 23.4 percent), Rs.60.5 million (or 25.6 percent) and Rs.66.8 million (or 20.0 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.323.2 million, out of which Rs.55.6 million (or 17.2 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.13.5 million, Rs.20.3 million and Rs.34.6 million respectively, against

Rs.10.7 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 223.4 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.491.2 million, Rs.1353.6 million and Rs.1450.3 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 253.0 percent.

vii) **Refunds.**- Refunds of Rs.112.4 million, Rs.605.0 million and Rs.147.6 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.243.1 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage decrease of 39.3.

## COMMISSIONER OF INCOME TAX

### A-ZONE KARACHI

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.202.3 million, Rs.213.4 million and Rs.251.9 million respectively, against Rs.183.1 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 37.6 percent over 1987-88, which reflected an annual nominal growth of 12.5 percent.

ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.183.4 million, Rs.166.8 million and Rs.256.8 million respectively, against Rs.193.3 million during 1987-88. In other words, the demand created in 1990-91 edged up by 32.9 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.80.6 million, Rs.102.0 million and Rs.116.5 million respectively, or 44.0 percent, 61.2 percent and 45.4 percent respectively.

- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.163.9 million Rs.180.4 million and Rs.150.0 million, of which Rs.19.3 million (or 11.8 percent), Rs.28.2 million (or 15.6 percent) and Rs.26.1 million (or 17.4 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.164.3 million, out of which Rs.26.0 million (or 15.8 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs. 0.5 million, Rs.0.5 million and Rs.2.9 million respectively, against Rs.0.5 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 480.0 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.122.0 million, Rs.106.7 million and Rs.119.1 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 28.9 percent.
- vi) **Refunds.**- Refunds of Rs.20.1 million, Rs.24.0 million and Rs.12.7 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.36.8 million worth refund issued in 1987-88, which, compared with 1990-91, years, indicated a percentage decrease of 65.5.

## COMMISSIONER OF INCOME TAX

### B-ZONE KARACHI

#### Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.51.9 million, Rs.53.3 million and Rs.40.6 million respectively, against Rs.60.7 million being the collection in 1987-88. In other words, the collection in 1990-91, decreased by 33.1 percent over 1987-88, which reflected an annual nominal growth of (-) 11.0 percent.

- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.227.3 million, Rs.118.5 million and Rs.210.3 million respectively, against Rs.146.6 million during 1987-88. In other words, the demand created in 1990-91 edged up by 43.5 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.30.3 million, Rs. 50.5 million and Rs. 55.6 million respectively, or 13.3 percent, 42.6 percent and 26.4 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.81.2 million Rs. 89.4 million and Rs. 75.9 million, of which Rs. 24.4 million (or 30.1 percent), Rs. 38.5 million (or 43.0 percent) and Rs. 34.4 million (or 45.3 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.120.5 million, out of which Rs.24.4 million (or 20.2 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.0.5 million, Rs.0.3 million and Rs.25.7 million respectively, against Rs.0.8 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 3112.5 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.59.8 million, Rs. 75.0 million and Rs. 87.1 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 34.8 percent.
- vii) **Refunds.**- Refunds of Rs.63.1 million, Rs.111.0 million and Rs.162.2 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs. 61.2 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 165.0.

**COMMISSIONER OF INCOME TAX**

**C-ZONE KARACHI**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.96.9 million, Rs.95.4 million and Rs.106.7 million respectively, against Rs. 90.6 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 17.8 percent over 1987-88, which reflected an annual nominal growth of 5.9 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 73.4 million, Rs.55.9 million and Rs. 68.1 million respectively, against Rs. 67.3 million during 1987-88. In other words, the demand created in 1990-91 edged up by 1.2 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs. 30.2 million, Rs. 41.7 million and Rs. 37.2 million respectively, or 41.1 percent, 74.6 percent and 54.6 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs. 58.5 million Rs. 67.6 million and Rs.111.5million, of which Rs.11.5 million (or 19.7 percent), Rs.11.7 million (or 17.3 percent) and Rs. 14.9 million (or 13.4 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.129.8 million, out of which Rs.11.2 million (or 8.6 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs. 6.2 million, Rs. 17.9 million and Rs. 24.6 million respectively, against Rs.6.6 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 272.7 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.59.2 million, Rs.58.2 million and Rs.68.0 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 21.0 percent.

vii) **Refunds.**- Refunds of Rs.10.2 million, Rs. 34.1 million and Rs. 38.0 million were issued in 1988-89, 1989-90 and 1990-91, as against Rs.11.7 million worth refund issued in 1987-88, which, over the three years, indicated a percentage increase of 224.8.

### COMMISSIONER OF INCOME TAX

#### D-ZONE KARACHI

#### Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs. 450.7 million, Rs.580.0 million and Rs.900.1 million respectively, against Rs.402.0 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 123.9 percent over 1987-88, which reflected an annual nominal growth of 41.3 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 44.7 million, Rs.46.4 million and Rs. 62.9 million respectively, against Rs.40.5 million during 1987-88. In other words, the demand created in 1990-91 edged up by 55.3 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.22.5 million, Rs.29.5 million and Rs.10.6 million respectively, or 50.3 percent, 63.6 percent and 16.9 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.45.3 million Rs.80.9

## ADMINISTRATION OF DIRECT TAXES

million and Rs.53.5 million, of which Rs.12.7 million (or 28.0 percent), Rs.33.7 million (or 41.7 percent) and Rs.11.7 million (or 18.4 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.85.6 million, out of which Rs.14.5 million (or 16.9 percent) was collected.

iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.324.8 million, Rs.443.8 million and Rs. 779.9 million respectively, against Rs.287.4 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 171.4 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 94.5 million, Rs. 89.5 million and Rs. 111.5 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 22.9 percent.

vii) **Refunds.**- Refunds of Rs. 3.8 million, Rs.16.5 million and Rs.13.6 million were issued in 1988-89, 1989-90 and 1990-91, as against Rs.8.1 million worth refund issued in 1987-88, which, compared with 1990-91 indicated a percentage increase of 67.9.

## COMMISSIONER OF INCOME TAX

### HYDERABAD ZONE

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.400.8 million, Rs.464.3 million and Rs.683.2 million respectively, against Rs.351.9 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 94.1 percent over 1987-88, which reflected an annual nominal growth of 31.4 percent.

ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.104.2 million, Rs.66.3 million and Rs.114.6 million respectively, against Rs.74.1 million during 1987-88. In other words, the demand created in 1990-91 edged up by 54.7 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.19.2 million, Rs. 23.1 million and Rs.37.2 million respectively, or 18.4 percent, 34.8 percent and 32.5 percent respectively.

iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91, aggregated Rs.83.1 million Rs. 95.0 million and Rs.136.7 million, of which Rs.13.9 million (or 16.7 percent), Rs.10.8 million (or 11.4 percent) and Rs.20.8 million (or 15.2 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.112.8 million, out of which Rs.15.4 million (or 13.6 percent) was collected.

iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.438.4 million, Rs.538.2 million and Rs.682.5 million respectively, against Rs.352.2 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 93.8 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.68.2 million, Rs.84.7 million and Rs.99.5 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 29.9 percent.

vi) **Refunds.**- Refunds of Rs.138.9 million, Rs.192.5 million and Rs.156.8 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.115.0 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 36.3.

**REGIONAL COMMISSIONER OF INCOME TAX**

**CENTRAL REGION LAHORE**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.2549.8 million, Rs.2598.0 million and Rs.2934.9 million respectively, against Rs.1802.1 million being the collection in 1987-88. In other words, the collection 1990-91, increased by 62.9 percent over 1987-88, which reflected an annual nominal growth of 20.7 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.1529.2 million, Rs.1411.1 million and Rs.2020.9 million respectively, against Rs.1865.4 million during 1987-88. In other words, the demand created in 1990-91 was up by 8.3 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.495.0 million, Rs.336.7 million and Rs.887.7 million respectively, or 32.4 percent, 23.9 percent and 43.9 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91. aggregated Rs.795.8 million, Rs.906.7 million and Rs.1160.8 million, of which Rs.99.3 million (or 12.5 percent), Rs.210.8 million (or 23.3 percent) and Rs.274.5 million (or 23.6 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.1131.2 million, out of which Rs.165.9 million (or 14.6 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.919.1 million, Rs.1147.3 million and Rs.1508.5 million respectively, against Rs.771.5 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 95.5 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.1215.9 million, Rs.1254.8 million and Rs. 978.1 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 49.6 percent.

vi) **Refunds.**- Refunds of Rs. 179.5 million, Rs. 351.6 million, and Rs.713.9 million were issued during 1988-89, 1989-90 and 1990-91 as against Rs.248.5 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 187.3.

### COMMISSIONER OF INCOME TAX

#### MULTAN ZONE MULTAN

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.194.9 million, Rs.236.2 million and Rs.317.3 million respectively, against Rs.174.8 million being the collection in 1987-88. In other words, the collection in 1990-91, increased by 81.5 percent over 1987-88, which reflected an annual nominal growth of 27.2 percent.

ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 79.1 million, Rs.84.7 million and Rs.236.1 million respectively, against Rs. 151.3 million during 1987-88. In other words, the demand created in 1990-91 was up by 56.0 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.25.2 million, Rs.18.5 million and Rs.83.0 million respectively, or 31.9 percent, 21.8 percent and 35.2 percent respectively.

iii) **Arrear Demand.**- Recoverable arrears during 1988-89,

## ADMINISTRATION OF DIRECT TAXES

1989-90 and 1990-91. aggregated Rs.112.5 million, Rs. 135.9 million and Rs.139.3 million, of which Rs.13.9 million (or 12.4 percent), Rs.13.9 million (or 10.2 percent) and Rs. 25.1 million (or 18.0 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.112.7 million, out of which Rs. 19.2 million (or 17.0 percent) was collected.

iv) **Collection at Source.**- During 1988-89,1989-90 and 1990-91, collection at source amounted to Rs.125.5 million, Rs.190.2 million and Rs.242.5 million respectively, against Rs.113.0 million being the collection in 1987- 88. In other words, the collection at source in 1990-91 registered an upturn of 114.6 percent over 1987-88

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 72.7 million Rs.84.0 million and Rs.71.7 milllion respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 23.2 percent.

vi) **Refunds.**- Refunds of Rs. 42.4 million, Rs. 70.4 million, and Rs.105.0 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.38.8 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 170.6.

## COMMISSIONER OF INCOME TAX

### COMPANIES ZONE, LAHORE

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.1518.3 million, Rs.1440.2 million and Rs.1490.0 million respectively, against Rs. 900.3 million being the collection in 1987-88. In other words, the collection in1990-91, increased by 65.5 percent over 1987-88, which reflected an annual nominal growth of 21.8 percent.

- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.1204.5 million, Rs.1086.9 million and Rs.1483.3 million respectively, against Rs.1556.2 million during 1987-88. In other words, the demand created in 1990-91 was down by 4.7 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.398.8 million, Rs.263.5 million and Rs.742.2 million respectively, or 33.1 percent, 24.2 percent and 50.0 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91. aggregated Rs.414.2 million, Rs.509.9 million and Rs.661.6 million, of which Rs. 58.2 million (or 14.1 percent), Rs.172.2 million (or 33.8 percent) and Rs.205.9 million (or 31.1 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.654.1 million, out of which Rs.101.2 million (or 15.5 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.118.3 million, Rs.137.9 million and Rs.239.2 million respectively, against Rs. 62.7 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 281.5 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.1017.0 million Rs.1041.7 million and Rs.753.1 million respectively. Revenue receipts under in this head in 1990-91 posted an increase of 57.6 percent when compared with that of 1987-88.
- vii) **Refunds.**- Refunds of Rs. 74.0 million, Rs 175.1 million and Rs.450.4 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.130.6 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 244.90.

**COMMISSIONER OF INCOME TAX**

**'B' ZONE LAHORE**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.205.0 million, Rs.231.3 million and Rs.287.6 million respectively, against Rs.175.2 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 64.2 percent over 1987-88, which reflected an annual nominal growth of 21.4 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.105.7 million, Rs.105.5 million and Rs.111.8 million respectively, against Rs.115.2 million during 1987-88. In other words, the demand created in 1990-91 was down by (-) 3.0 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.26.6 million, Rs.21.7 million and Rs. 23.7 million respectively, or 25.2 percent, 20.6 percent and 21.2 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91 aggregated Rs.160.2 million, Rs.175.4 million and Rs.215.4 million, of which Rs.12.6 million (or 7.9 percent), Rs.12.1 million (or 6.9 percent) and Rs.17.4 million (or 8.1 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.220.6 million, out of which Rs. 18.6 million (or 8.4 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.120.8 million, Rs.170.0 million and Rs.211.9 million respectively, against Rs.108.0 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 96.2 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 61.2 million, Rs. 67.4 million and Rs. 82.4 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 69.2 percent.

vi) **Refunds.**- Refunds of Rs.16.2 million, Rs.39.9 million, and Rs.47.8 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.15.9 million worth refund issued in 1987-88, which, compared with 1990-91, years, indicated a percentage decrease of 200.6.

### COMMISSIONER OF INCOME TAX

#### 'A' ZONE LAHORE

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.77.2 million, Rs.88.6 million and Rs. 164.2 million respectively, against Rs. 64.3 million being the collection in 1987-88. In other words, the collection 1990-91, increased by 155.4 percent over 1987-88, which reflected an annual nominal growth of 51.8 percent.

ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 139.9 million, Rs.134.6 million and Rs.189.7 million respectively, against Rs.132.3 million during 1987-88. In other words, the demand created in 1990-91 edged up by 43.4 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.44.4 million, Rs.33.0 million and Rs.38.8 million respectively, or 31.7 percent, 24.5 percent and 20.5 percent respectively.

iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91. aggregated Rs.108.9 million, Rs.85.5

## ADMINISTRATION OF DIRECT TAXES

million and Rs.144.5 million, of which Rs.14.6 million (or 13.5 percent), Rs.12.6 million (or 14.7 percent) and Rs.26.1 million (or 18.1 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.143.8 million, out of which Rs.26.9 million (or 18.7 percent) was collected.

iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.0.1 million, Rs.47.5 million and Rs.139.1 million respectively, against Rs.0.1 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 13900.0 percent over 1987-88.

v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 65.0 million Rs. 61.7 million and Rs. 70.9 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 2.9 percent.

vii) **Refunds.**- Refunds of Rs. 46.9 million, Rs.66.2 million, and Rs.110.7 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.63.2 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 75.2.

## REGIONAL COMMISSIONER OF INCOME TAX

### NORTHERN REGION ISLAMABAD

#### Performance

i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.2159.8 million, Rs.2551.3 million and Rs.3282.7 million respectively, against Rs.2046.0 million being the collection in 1987-88. In other words, the collection in 1990-91, increased by 60.4 percent over 1987-88, which reflected an annual nominal growth of 20.1 percent.

ii) **Current Demand.**- Demand created during 1988-89,

1989-90 and 1990-91 amounted to Rs. 829.7 million, Rs.693.7 million and Rs.880.6 million respectively, against Rs. 733.1 million during 1987-88. In other words, the demand created in 1990-91 edged up by 20.1 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.325.6 million, Rs.287.7 million and Rs.347.7 million respectively, or 39.2 percent, 41.5 percent and 39.5 percent respectively.

- iii) **Arrear Demand.-** Recoverable arrears during 1988-89, 1989-90 and 1990-91 aggregated Rs.433.5 million, Rs. 507.0 million and Rs.792.3 million, of which Rs. 114.2 million (or 26.3 percent), Rs.96.6 million (or 19.1 percent) and Rs.306.3 million (or 38.7 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.645.9 million, out of which Rs. 166.2 million (or 25.7 percent) was collected.
- iv) **Collection at Source.-** During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.1099.1 million, Rs.1468.1 million and Rs.2030.5 million respectively, against Rs.968.1 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 109.7 percent over 1987-88.
- v) **Payment with Returns.-** Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 805.7 million Rs. 950.2 million and Rs.1095.5 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 29.9 percent.
- vii) **Refunds.-** Refunds of Rs.184.8 million, Rs.251.3 million, and Rs.497.3 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.188.4 million worth refund issued in 1987-88 which, compared with 1990-91, indicated a percentage increase of 164.0.

**COMMISSIONER OF INCOME TAX  
GUJRANWALA ZONE GUJRANWALA**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.191.3 million, Rs.211.0 million and Rs.262.7 million respectively, against Rs.130.5 million being the collection in 1987-88. In other words, the collection in 1990-91, increased by 101.3 percent over 1987-88, which reflected an annual nominal growth of 33.8 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 132.9 million, Rs.128.0 million and Rs.136.9 million respectively, against Rs. 81.2 million during 1987-88. In other words, the demand created in 1990-91 edged up by 68.6 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.51.9 million, Rs. 44.0 million and Rs.44.8 million respectively, or 39.1 percent, 34.4 percent and 32.7 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91 aggregated Rs.72.9 million, Rs.120.8 million and Rs.154.7 million, of which Rs. 9.1 million (or 12.5 percent), Rs. 13.7million (or 11.3 percent) and Rs. 16.1 million (or 10.4 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.125.1 million, out of which Rs.14.5 million (or 11.6 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.84.7 million, Rs.124.9 million and Rs.155.7 million respectively, against Rs. 30.4 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 412.2 percent over 1987-88.

- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.74.4 million, Rs. 69.6 million and Rs.93.8 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 26.1 percent.
- vii) **Refunds.**- Refunds of Rs.28.8 million, Rs.41.2 million, and Rs.47.7 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.19.5 million worth refund issued in 1987-88, which, compared with 1990-91, three years, indicated a percentage increase of 144.6.

**COMMISSIONER OF INCOME TAX  
FAISALABAD ZONE FAISALABAD**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.237.5 million, Rs.285.3 million and Rs.376.8 million respectively, against Rs.181.6 million being the collection in 1987-88. In other words, the collection in 1990-91, increased by 107.5 percent over 1987-88, which reflected an annual nominal growth of 35.8 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.115.6 million, Rs.72.7 million and Rs.199.2 million respectively, against Rs.142.0 million during 1987-88. In other words, the demand created in 1990-91 edged up by 40.3 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.43.2 million, Rs. 48.7 million and Rs. 68.6 million respectively, or 37.4 percent, 67.0 percent and 34.4 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91. aggregated Rs.80.2 million, Rs.76.8

million and Rs.95.7 million, of which Rs.21.1 million (or 26.3 percent), Rs.21.2 million (or 27.6 percent) and Rs.28.2 million (or 29.5 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.94.8 million, out of which Rs.22.0 million (or 23.2 per cent) was collected.

- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.129.1 million, Rs.172.5 million and Rs.215.2 million respectively, against Rs.86.9 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 147.6 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs.85.2 million Rs.94.8 million and Rs.131.9 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 114.8 percent.
- vi) **Refunds.**- Refunds of Rs.41.1 million, Rs.51.9 million, and Rs.67.1 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.26.5 million worth refund issued in 1987-88, which, against that of 1990-91, indicated a percentage increase of 153.2.

### COMMISSIONER OF INCOME TAX RAWALPINDI ZONE RAWALPINDI

#### Performance

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.1303.2 million, Rs.1452.5 million and Rs.1775.4 million respectively, against Rs.1104.2 million being the collection in 1987-88. In other words, the collection 1990-91 increased by 60.8 percent over 1987-88, which reflected an annual nominal growth of 20.3 percent.

- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs.504.9 million, Rs.430.4 million and Rs.426.1 million respectively, against Rs.439.6 million during 1987-88. In other words, the demand created in 1990-91 was down by 3.1 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.208.9 million, Rs.169.0 million and Rs.204.9 million respectively, or 41.4 percent, 39.3 percent and 48.1 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91 aggregated Rs.203.1 million, Rs.243.7 million and Rs.472.6 million, of which Rs.69.2 million (or 34.1 percent), Rs.47.7 million (or 19.6 percent) and Rs.245.0 million (or 51.8 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.295.3 million, out of which Rs.112.4 million (or 38.1 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.478.4 million, Rs.620.4 million and Rs.918.1 million respectively, against Rs.230.2 million being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 298.8 percent over 1987-88.
- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 597.4 million Rs.684.6 million and Rs.727.4 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 11.7 percent.
- vii) **Refunds.**- Refunds of Rs.50.7 million, Rs.69.2 million and Rs.320.0 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.65.9 million worth refund issued in 1987-88, which, compared with 1990-91, indicated a percentage increase of 385.6.

**COMMISSIONER OF INCOME TAX**

**PESHAWAR ZONE PESHAWAR**

**Performance**

- i) **Collection.**- Income tax collection during 1988-89, 1989-90 and 1990-91 amounted to Rs.427.8 million, Rs.602.5 million and Rs.867.8 million respectively, against Rs.235.1 million being the collection in 1987-88. In other words, the collection in 1990-91 increased by 269.1 percent over 1987-88, which reflected an annual nominal growth of 89.7 percent.
- ii) **Current Demand.**- Demand created during 1988-89, 1989-90 and 1990-91 amounted to Rs. 76.3 million, Rs.62.6 million and Rs.118.4 million respectively, against Rs. 70.0 million during 1987-88. In other words, the demand created in 1990-91 edged up by 69.1 percent as compared with that of 1987-88. Out of the demand created during 1988-89, 1989-90 and 1990-91, collection amounted to Rs.21.6 million, Rs.26.0 million and Rs.29.4 million respectively, or 28.3 percent, 41.5 percent and 24.8 percent respectively.
- iii) **Arrear Demand.**- Recoverable arrears during 1988-89, 1989-90 and 1990-91 aggregated Rs.77.3 million, Rs.65.7 million and Rs.69.3 million, of which Rs.14.8 million (or 19.2 percent), Rs.14.0 million (or 21.3 percent) and Rs.17.0 million (or 24.5 percent) were collected. In 1987-88, the recoverable arrears amounted to Rs.130.7 million, out of which Rs.17.3 million (or 13.2 percent) was collected.
- iv) **Collection at Source.**- During 1988-89, 1989-90 and 1990-91, collection at source amounted to Rs.406.9 million, Rs.550.3 million and Rs.741.5 million respectively, against Rs.226.0 million respectively being the collection in 1987-88. In other words, the collection at source in 1990-91 registered an upturn of 228.1 percent over 1987-88.

- v) **Payment with Returns.**- Payment with returns during 1988-89, 1989-90 and 1990-91 amounted to Rs. 48.7 million, Rs.101.2 million and Rs.142.4 million respectively. During three years (between 1987-88 and 1990-91), revenue under this head posted an increase of 152.5 percent.
- vi) **Refunds.**- Refunds of Rs. 64.2 million, Rs.89.0 million, and Rs.62.5 million were issued during 1988-89, 1989-90 and 1990-91, as against Rs.76.5 million worth refund issued in 1987-88, which, against 1990-91, three years, indicated a percentage decrease of 18.3.

### WEALTH TAX

4.3 The tax was introduced in 1963. It is a supplement to income tax, and distinguishes between earned and unearned income, for it falls on accumulated wealth. The tax is justified as income from property is obtained with comparatively small efforts and is to all intents and purposes more permanent than income from work. Capital tax is collected from persons and types of property that are outside the scope of the Zakat and Ushr system. Ipso facto there is no discrimination in taxation on the basis of faith of a person. To obviate double taxation, the tax is not charged on the assets in respect of which Zakat is deducted at source pursuant to Zakat and Ushr Ordinance.

4.4 **Scope of the tax:**- Wealth tax is an annual levy on net wealth owned on the valuation date by a person; the net wealth is the excess of total value of assets over debts. Individuals and Hindu undivided families pay wealth tax in respect of all their assets, except those specifically exempted. Public companies are exempted from the levy, while private limited companies, firms and associations of persons pay the tax in respect of non-agricultural immovable property intended for sale or letting out. The tax is levied on the total value of movable and immovable properties held by a person. The properties of minors are clubbed with either of the parents. Basic exemption limit is Rs.1,000,000.

## EXEMPTIONS

4.5 The following types of assets are specifically exempted from wealth tax:-

- (a) Two types of assets mentioned in section 2(e) (i) of the Act.
- (b) Seventeen types of assets mentioned in section 5(1) of the Act.
- (c) Four types of assets mentioned in S.R.O. 671(1)/63, dated 3rd September, 1963 issued under section 5(2) of the Act.
- (d) Certain types of assets owned by diplomats as described by S.R.O. 263(1)/69, dated 9th December, 1969 issued under Section 5(2) of the Act.
- (e) Certain types of assets owned by non-resident persons as mentioned in section 6 of the Act.
- (f) Agricultural land owned by a person who is neither a income tax assessee nor does he own other taxable wealth.
- (g) Assets owned by banking companies and insurance companies.
- (h) Immovable properties owned by Chambers of Commerce & Industry.

Some of the important assets exempt from wealth tax are as under:-

- (i) On the option of an individual, a self-occupied house of whatever value is exempt. But, in such a case other immovable properties are subjected to tax without granting basic exemption limit of rupees one million.
- (ii) Agriculture land, hundred times of whose produce

- index units are less than rupees 100,000, is exempt.
- (iii) Assets in respect of which Zakat has been deducted at source in that year under the Zakat and Ushr Ordinance.
  - (iv) Any property held under a Trust or other legal obligation for public purpose of a charitable or religious nature.
  - (v) Furniture, household utensils, wearing apparel and other articles intended for the personal or household use of the taxpayer. But jewellery, though falling in this category of exempt assets, is liable to wealth tax.
  - (vi) The tools and instruments necessary to enable the assessee to carry on his profession.
  - (vii) The agricultural land which is received by a person from Government in pursuance of any gallantry or merit award.
  - (viii) Growing crops, grass or standing trees on agricultural land.
  - (ix) Books, paintings and works of art or scientific collections which are not held with an intention to sell them.
  - (x) In the case of non-resident, assets not located in Pakistan.

4.6 The various types of assets are usually valued at the market price prevailing on the valuation date. Precise wealth tax rules have been framed to facilitate calculation of value of some of the important types of assets, like buildings, shares and securities, agricultural land, etc.

#### **RATES:-**

4.7 The wealth tax rates operative from the assessment year 1987-88 are as under:-

## ADMINISTRATION OF DIRECT TAXES

4.8 In the case of every individual, Hindu undivided family, firm, association of persons or body of individuals, whether incorporated or not, and a company:-

(i) On the first Rs.1.0 million of net wealth	Nil
(ii) On the next Rs.0.5 million of net wealth	0.5%
(iii) On the next Rs.0.5 million of net wealth	1%
(iv) On the next Rs.0.5 million of net wealth	1.5%
(v) On the next Rs.0.5 million of net wealth	2%
(vi) On the balance of net wealth	2.5%

### CAPITAL VALUE TAX (CVT)

4.9 A new tax called Capital Value Tax was levied with effect from 1st July, 1989 on the capital value of assets. This is payable by every individual, association of persons, firm or a company which is acquired by purchase as an asset or a right to the use thereof for more than twenty years, at the rate of 5 per cent of the capital value of the following assets:-

- (a) urban immovable property not being commercial property with land areas exceeding 250 square yards.
- (b) urban immovable commercial property irrespective of land area; and
- (c) motor vehicles not plying for hire, with engine capacity exceeding 800 cubic centimeters.

4.10 For the purpose of this tax, the capital value of an asset shall be:-

- (a) in the case of immovable property, the value as determined for the purposes of Stamp-Duty or, where no Stamp Duty is chargeable, the value

declared by the transferee; and

(b) in the case of motor vehicle not plying for hire which is:-

(i) Imported the landed cost, as determined by the Custom, Authority.

(ii) Purchased from a manufacturer in Pakistan. the price paid by the purchaser.

(iii) Others as declared by the transferee.

4.11 The Capital Value Tax is to be collected by the person responsible for registering or attesting the transfer of the asset in respect of which the tax is payable, at the time of registering or attesting the transfer. In the case of motor vehicle not plying for hire when purchased from a manufacturer in Pakistan, the capital value tax shall be collected by such manufacturer before delivery of the vehicle to the purchaser. It is, however, not payable by a person who is borne on national tax register of the Income Tax Department as an assessee, as defined under the Income Tax Ordinance, 1979.

#### ADMINISTRATION

4.12 The wealth tax is administered by Wealth Tax Wing of the Income Tax Department. It consists of three Wealth tax Commissioners, one each at Karachi, Lahore and Islamabad respectively, six Assistant Commissioners and about thirty-five Wealth Tax Officers posted in the major cities of Pakistan.

## CHAPTER V

### CUSTOMS

5.1 Customs duties are levied for two 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 the year 1915 when Mckenna, Than Chancellor of the Exchequer, introduced 'the Mckenna duties' of 33 1/3 per cent 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 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 Economists object to extensive reliance on import duties. They maintain that reliance on taxing consumer goods for which there is a high income elasticity of demand will mean more than proportionate reduction in revenue when income falls. They also argue that, in the wake of frequent changes in the 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 bring on loud protests to authorities. Finally, there may be a presistent problem of retention of protective elements of duty long after the need for them has been over.

5.4 The reasons for the importance of customs duties in developing countries are based on the following present-day justifications:-

- i) Since a developing country's imports bear in large measure 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 what with the difficulty of levying income taxes at low income levels;
- iv) political standpoint: customs duties are a less obvious imposts than income tax is; and
- v) the expenses involved in 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, has a comprehensive list of goods divided into chapters and sections, besides giving legal notes to limit or extend the scope of the 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

## CUSTOMS

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. 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 advalorem with the exception of tobacco, betel nuts, 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 percent on C&F Value of imports was levied. It was increased to 10 per cent in the year 1990-91. 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 dutyfree 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 Customs duties account for the largest share of total tax revenues. In 1990-91, these duties generated revenue equal to 45.1 percent of the total and were equal to 5.7 percent of gross domestic product.

TABLE I  
TAX REVENUE (IN PERCENTAGE)

	1988-89		1989-90		1990-91	
	X	Y	X	Y	X	Y
Income Tax.	14.7	2.7*	14.1	2.7*	17.0	2.9*
Customs.	46.5	6.2	46.2	6.4	45.1	5.7
Central Excise.	22.0	2.9	21.2	2.9	22.1	2.8
Sales Tax.	16.2	2.2	17.7	2.5	15.1	1.9
Others.	0.6	0.1	0.6	0.1	0.7	0.1
Total.	100.0	14.1	100.0	14.5	100.0	13.4

Note : X - Percent of total revenue

Y - Percent of GDP

\* - GDP (Non-agriculture)

5.10 Most of the revenue is derived from import duties. In 1990-91 these accounted for 93 percent of gross customs revenue. The proportions in 1988-89 through 1989-90 were 91 percent respectively.

5.11 Most items of machinery and equipment bear a tax of 20 percent while agricultural machinery is imported free of duty. Ad valorem rates (in proportion to the estimated value of the goods taxed) made up 60.4 percent of the import revenue in 1990-91, the remaining 39.6 percent being derived from specific rates (tax levied at a fixed sum per unit of weight, quantity, volume, etc., irrespective of value). The commodities bearing 20 per cent, 40 percent and 80 percent duty accounted for about 63.5 percent 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

CUSTOMS

import duty of plant and machinery for specified industries and industries located in given parts of the country, regardless of 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 manufacture 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 treatment, duty-wise.

5.12 Major imports such as machinery, iron and steel, edible oils, vehicles, chemicals, yarn and fabrics and tea and coffee etc. turned in about 69.7 percent of import duty revenue during 1990-91 compared to 58.9 percent in 1987-88.

TABLE II  
IMPORT DUTY REVENUES BY MAJOR  
COMMODITY GROUPS: 1987-88 AND 1990-91 (NET)  
KARACHI CUSTOMS HOUSE

(Million Rupees)

Group	Import Duty Collection		As % of Total	
	1987-88	1990-91	1987-88	1990-91
a.Machinery.	4460.4	4675.0	15.2	17.3
b.Vehicles.	3299.3	3081.0	11.2	11.4
c.Edible Oils.	2906.4	4121.0	9.9	15.2
d.Iron & Steel.	2786.7	2779.0	9.5	10.3
e.Yarn & Fabrics	1823.8	1119.0	6.2	4.1
f.Chemicals.	1208.4	1750.0	4.1	6.5
g.Tea & Coffee.	828.5	1317.0	2.8	4.9
Total:-	17313.5	18842.0	58.9	69.7

Note: The figures are for Karachi Custom-House only.

5.13 The relative contributions of consumer goods, raw materials for consumer goods, capital goods and raw materials for capital goods have fluctuated over the years. Import duty revenue from consumer goods and raw materials for consumer goods contributed 57.0 percent of the total in 1990-91 as against 56.0 percent in 1987-88. Contribution of capital goods and raw materials for capital goods amounted to 43.0 per cent in 1990-91 compared with 44 percent in 1987-88.

5.14 During 1990-91, the value of imports amounted to Rs.171052 million, up by 14.9 percent over 1989-90. The higher value was accounted for by relatively increased imports, inter alia, of sugar, oil seeds, crude rubber, matalliferous ores, coal, coke and briquettes, petroleum and petroleum products, organic and inorganic products, machinery, vehicles and insecticides, etc. The main items of imports during 1990-91 under consumer goods were coffee & tea, drugs and medicines, wheat, milk powder, sugar, milk-food for infants, pulses, second hand clothings and books and journals.

5.15 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

Y E A R	Imports (Millions of Rupees)	Annual Increase (% age)	Export (Million of Rupees)	Annual Increase (% age)	GDP Current Price (Million 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	17815	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	246831	21.6	11.8
1981-82	59482	11.1	29280	(-)10.3	292153	20.4	9.0
1982-83	68151	14.6	34442	31.1	328412	20.8	10.5
1983-84	76707	12.6	37339	8.4	374349	20.5	10.0
1984-85	89778	17.0	67979	1.7	425064	21.4	8.9
1985-86	90946	1.3	49592	30.6	466319	19.5	10.6
1986-87	92431	1.6	63268	27.6	515431	17.9	12.3
1987-88	111382	20.5	78445	24.0	597792	18.6	13.1
1988-89	135840	22.0	90182	15.0	683138	19.9	13.2
1989-90	148853	9.6	106469	18.0	759349	19.6	14.0
1990-91	171052	14.9	138342	29.9	887807	19.3	15.6

5.16 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 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.

5.17 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.

5.18 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 fewer 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 the 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.

5.19 In 1990-91, export duty receipts, at Rs. 4087 million constituted 8.1 percent of the customs duties. Of the Rs. 4087 million, Rs. 2572 million, or 62.9 percent, was accounted for by raw cotton, with the remainder collected from cotton yarn, 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 the international market.

## CUSTOMS DUTY RECEIPTS

### KARACHI CUSTOMS-HOUSE

5.20 Customs duties (net) collected at the Karachi Customs-House amounted to Rs.43156 million during the year 1990-91. The collection accounted for 85.4 percent of the total customs duties. The collection at Rs.43156 million was higher by Rs. 853 million or by 2.0 percent as compared with those of 1989-90. Collection recorded an average annual growth of 11.2 percent during the years 1987-88 to 1990-91.

#### Import Duties

5.21 Collection amounted to Rs.21749 million excluding refunds and rebates during the year 1990-91. The collection accounted for 84.2 percent of the total import duties collected in the country during the said period. Collections recorded an average annual growth of 2.3 percent during the year 1987-88 to 1990-91.

#### Import Surcharge

5.22 Collection under this head amounted to Rs.10717 million during the year 1990-91. It accounted for 87.3 percent of the total import surcharge collected on all-Pakistan basis during the said year. The collection exceeded the collection during the year 1989-90 by Rs. 3523 million or by 49.0 per cent. During the years 1987-88 to 1990-91, the collection registered an annual average growth of 56.3 percent.

#### Iqra Surcharge

5.23 Collection under this head, during the year 1990-91, amounted to Rs. 6030 million, which were 85.7 percent of the total collection in the country. The collection at Rs. 6030 million exceeded the collection during the year 1989-90 by Rs. 766 million or by 14.6 percent. During the years 1987-88 to 1990-91, the

collection recorded an annual average growth of 12.3 percent.

### **Export Duties**

5.24 Collection under the head amounted to Rs. 4026 million during the year 1990-91. The collection accounted for 98.5 percent of the total collections on all-Pakistan basis. Collections registered an annual average growth of 7.6 percent during the years 1987-88 to 1990-91.

### **Miscellaneous Collections**

5.25 Collections under this head, during the year 1990-91, amounted to Rs. 634 million, which accounted for 48.4 percent of the total collection in the country.

### **Refund and Rebates**

5.26 Refunds and rebates, during the year 1990-91, amounted to Rs.6193 million, which accounted for 80.0 percent of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1989-90 by Rs.1913 million or by 44.6 percent.

## **LAHORE CUSTOM-HOUSE**

5.27 Customs duties (net) collected at the Custom-House, Lahore, amounted to Rs.4002 million during the year 1990-91. The collection accounted for 7.9 percent of the total customs duties. The collection at Rs.4002 million was less by Rs.685 million or by 14.6 percent as compared with that of 1989-90 during the years 1987-88 to 1990-91, the collection registered an annual negative average growth of 0.8 percent.

### **Import Duties**

5.28 Collections, during the year 1990-91, amounted to Rs. 1844

## CUSTOMS

million, which accounted for 7.1 percent of the total import duties collected during the year. The collection at Rs.1844 million fell short of the collection during the year before by Rs.1421 million or by 43.5 percent. During 1987-88 to 1990-91, the collection reflected an annual average negative growth of 14.0 percent.

### **Import Surcharge**

5.29 Collection under this head amounted to Rs.1002 million during the year 1990-91. It accounted for 8.2 percent of the total import surcharge collected during the year. The collection at Rs. 1002 million exceeded the collection during the year 1989- 90 by Rs.285 million or by 39.7 percent.

### **Iqra Surcharge**

5.30 Collection under this head, during the year 1990-91, amounted to Rs.559 million, which was 7.9 percent of the total collection in the country. The collection at Rs. 559 million exceeded the collection during the year 1989-90 by Rs.24 million or by 4.5 percent.

### **Miscellaneous Collections**

5.31 Collection under this head, during the year 1990-91, amounted to Rs.545 million, which accounted for 34.7 percent of the total collection on all-Pakistan basis. The collection increased by Rs.426 million or 358 percent as compared with that of the year 1989-90.

### **Refunds and Rebates**

5.32 Refunds and rebates, during the year 1990-91, amounted to Rs.1304 million, which accounted for 16.8 percent of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1989-90 by Rs.393 million or by 43.1 percent.

**HYDERABAD (CUSTOMS)**

5.33 During the year 1989-90, customs duty (net) amounted to Rs. 531 million. The collection accounted for 1.1 percent of the total customs duties. The collection at Rs.531 million increased by Rs. 186 million or by 53.9 percent as compared with that of the previous year. During the years 1987-88 to 1990-9, the collection recorded an annual average growth of 42.3 percent.

**Import Duties**

5.34 Collection amounted to Rs.292 million excluding refund and rebates during the year 1990-91. The collection accounted for 1.1 percent of the total import duties collected in the year. The collection at Rs.292 million exceeded the collection during the year 1989-90 by Rs.53 million or by 22.2 percent. During the three years to 1990-91 the collection recorded an annual average growth of 26.4 percent.

**Import Surcharge**

5.35 Collection under this head amounted to Rs.127 million during the year 1990-91. The collection accounted for 1.0 percent of the total import surcharge collected during the year. The collection exceeded the collection during the year 1989-90 by Rs. 70 million or by 122.8 percent.

**Iqra Surcharge**

5.36 Collection under this head amounted to Rs.91 million which was 1.3 percent of the total collection in the country. The collection at Rs.91 million exceeded the collection during the year 1989-90 by Rs.52 million or by 133 percent.

**Miscellaneous Collection**

5.37 Collection under this head, during the year 1990-91,

## CUSTOMS

amounted to Rs.19 million, which accounted for 1.5 percent of the total collection on all-Pakistan basis. The collection under this head was 111.0 percent of the collection under the same head during the year 1989-90

### **Refund and Rebates**

5.38 Refunds and rebates, during the year 1990-91, amounted to Rs.81 million, which accounted for 1.0 percent of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1989-90 by Rs.78 million.

## QUETTA (CUSTOMS)

5.39 Customs duties (net) amounted to Rs.742 million during the year 1990-91. The collection accounted for 1.5 percent of the total customs duties. The collection at Ra.742 million was more by Rs.214 million or by 40.5 percent as compared with those of 1989-90. Customs receipts posted an annual average growth of 242.2 percent during the years 1987-88 to 1990-91.

### **Import Duties**

5.40 Collection amounted to Rs.453 million excluding refund and rebates during the year 1990-91. The collection accounted for 1.8 percent of the total import duties. The collection at Rs.453 million exceeded the collection of the year 1989-90 by Rs.112 million or by 32.8 percent. The annual average negative growth during three years to 1990-91 was 10.7 percent.

### **Import Surcharge**

5.41 Collection under the head amounted to Rs.159 million during the year 1990-91. It accounted for 1.3 percent of the total import surcharge. The collection at Rs.159 million exceeded the collection of the previous year by Rs.61 million or by 62.2 percent.

**Iqra Surcharge**

5.42 Collection under this head, during the year 1990-91, amounted to Rs.79 million, which was 1.1 percent of the total collection under this head in the country. The collection exceeded the collection of the previous year by Rs.14 million or by 21.5 percent.

**Miscellaneous Collection**

5.43 Collection under this head, during the year 1990-91, amounted to Rs.44 million, which accounted for 3.4 percent of the total collection under this head in the country.

**Refunds and Rebates**

5.44 Refunds and rebates, during the year 1990-91, amounted to Rs.77 million, which accounted for 1.0 percent of the total refund and rebates paid on all-Pakistan basis. The amount was less by Rs.42 million or (-)35 percent as compared with that of the year 1989-90.

**RAWALPINDI (CUSTOMS)**

5.45 Customs duties (net) amounted to Rs.461 million, during the year 1990-91, which accounted for 0.9 percent of the total collection on all-Pakistan basis. The collection at Rs.461 million exceeded the previous year's collection by Rs.58 million or by 14.4 percent. During the years 1987-88 to 1990-91, the collection recorded on annual average growth of 6.2 percent.

**Import Duties.**

5.46 Collection during the year 1990-91, amounted to Rs.273 million excluding refund and rebates, which accounted for 18.7 percent of the total import duties collected during the year. The collection at Rs.273 million exceeded the previous year's collection by Rs.261 million or by 4.5 percent.

## CUSTOMS

### Import Surcharge

5.47 Collection under this head amounted to Rs.109 million during the year 1990-91. It accounted for 0.9 percent of the total import surcharge collected during the year. The collection at Rs.109 million exceeded the previous year's collections by Rs.35 million or by 46.3 percent.

### Iqra Surcharge

5.48 Collection under this head, during the year 1990-91, amounted to Rs.58 million, which was 0.8 percent of the total Iqra Surcharge collected during the year. The collection at Rs.58 million exceeded the collection of the previous year by Rs.5 million or by 9.4 percent

### Miscellaneous collections

5.49 Collection under this head, during the year 1990-91, amounted to Rs.21 million, which accounted for 1.6 percent of the total collection on all-Pakistan basis. The collection increased by Rs.6 million or by 40 percent as compared with that of the year 1989-90.

### Refunds and rebates

5.50 Refunds and rebates during the year 1990-91, amounted to Rs.51 million, which accounted for 0.7 percent of the total refunds and rebates paid on all-Pakistan basis. The amount was more by Rs.3.9 million or by 325 percent than that during the year 1989-90.

## PESHAWAR (CUSTOMS)

5.51 During the year 1990-91, customs duties (net) amounted to Rs.287 million. The collection accounted for 0.6 percent of the total import duties collected in the year. The collection at Rs.287 million fell short of the previous year's collection by Rs.31 million

or by 9.7 percent.

### **Import duties**

5.52 Collections amounted to Rs.179 million during the year 1990-91. The collection accounted for 0.7 percent of the total import duties collected in the year. The collection at Rs. million fell short of the collection of the past year by Rs.44 million or by 19.7 percent.

### **Import surcharge**

5.53 Collection under this head amounted to Rs.59 million during the year 1990-91. The collection accounted for 0.5 percent of the total import surcharge collected during the year. The collection exceeded the collection during the year 1989-90 by Rs. 19 million or by 47.5 percent.

### **Iqra surcharge**

5.54 Collection under this head in the year 1990-91 amounted to Rs. 31 million, which was 0.4 percent of the total collection under this head in the country. The collection at Rs. 31 million exceeded the collection during the year 1989-90 by Rs. 2 million or by 6.9 percent.

### **Miscellaneous Collections**

5.55 Collection under this head during the year 1990-91 amounted to Rs.19 million, which accounted for 1.5 percent of the total collections under this head on all-Pakistan basis. The collection at Rs.19 million fell short of the previous year's collection by Rs.7 million or by 26.9 percent.

### **Refunds and Rebates**

5.56 Refunds and rebates during the year 1990-91 amounted to

## CUSTOMS

Rs.33 million, which accounted for 0.4 percent of the total refunds and rebates paid on all-Pakistan basis. The amount was less by Rs.2 million or 5.7 percent than that of the previous year.

### MULTAN (CUSTOMS)

#### Multan Collectorate

5.57 Established in 1990-91, the Collectorate collected customs duties amounting to Rs.1348 million, which was equal to 2.7 percent of the total customs duties collected in the country.

#### Export Policy (1988-89)

5.58 With a view to increasing export earnings of the country, and rationalizing the existing export incentive structure, the following measures were announced in the export policy for 1988-89:-

- (i) Income tax rebate on export earnings, which was previously allowed at a uniform rate of 55 percent, was subjected to graduation. Higher value-added export items were given a comparatively high income tax rebate. The commodities and the new rates applicable to them were as under:-
  - (a) textile garments, leather garments, engineering goods and electronic goods - 75 percent;
  - (b) cotton yarn - 25 percent;
  - (c) all other items, including fresh fruits, vegetables and cut flowers - 50 percent;
  - (d) export items with little or no value addition will not be given any rebate.
- (ii) Export duty of 50 percent and 10 percent was imposed on wet blue and crusi leather respectively.

Export House Scheme was re-structured on the

following lines:-

- (a) Registration of Export House will be on the basis of overall export performance. Export houses having export earnings of more than Rs.150 million with a minimum of 3 items valuing Rs.10 million each will be entitled for registration.
  - (b) There will be no restriction on export of products with brand names during the first year. Subsequently, export houses will export one or two products with brand names and later on brand names for all products will be used.
  - (c) Export houses were allowed to retain foreign exchange earnings (f.o.b) upto 5 percent for export promotional activities and were also allowed to establish their own cargo plane facilities or charter private cargo planes.
  - (d) Provision was made for freight subsidy on export on items like fruits, vegetables and cut flowers.
- (iv) Following concessions were allowed to exporters in the private sector:-
- (a) Exporters were allowed to make local purchases of cotton from the market instead of from CEC.
  - (b) The maximum size of basmati rice in packet for export was increased from 10 Kgs. to 20 Kgs. and the minimum export price was reduced from \$925 to \$825 per metric ton.
  - (c) Exporters were allowed to consign their goods to India without passing through the channel of T.C.P.
  - (d) Export duty on rice was reduced from Rs. 5,000 to Rs.4,000 per metric ton.
- (v) Import machinery by the export industry will be totally exempt from customs duty provided that such

## CUSTOMS

industry used at least 70 percent local raw materials and such machinery is not manufactured in Pakistan. Besides, machinery for manufacture of textiles and leather products, footwear, sports goods, surgical instruments and jewellery will be totally exempt from customs duty provided such machinery is not manufactured in Pakistan. Shoe moulds were also exempted from customs duty.

- (vi) Export of new items having production in excess of local demand was allowed by the private sector. Such items, among other, included: blended lubricants in finished form, sweet potatoes, mushrooms etc.
- (vii) The minimum export price for hand-knotted carpets was abolished.
- (viii) The condition of post-shipment registration of contracts for export of cotton yarn, cotton cloth, cotton bags, barley, vegetables, fish and shrimps was withdrawn.
- (ix) Exporters and businessmen were allowed credit cards against foreign Exchange Bearer Certificates.
- (x) Chairman of export houses, leading exporters of the year and export-trophy winners were allowed certain VIP facilities and they will get VIP lounge airport cards and distinctive passports.

### Import Policy (1988-89)

5.59 Several important changes made in the Import Policy for 1988-89 were as under:-

- (a) In order to provide protection to the domestic products through tariffs instead of bans, quantitative restrictions and non-tariff barriers were removed from 162 items and these would be regulated through protective duties.
- (b) Fifty two items were removed from the restricted list

and placed under the free list.

The period of establishing letters of credit was extended from 60 to 180 days. Import licence will be issued within 24 hours.

- (c) The scope of Non-Repatriable Investment (NRI) Scheme was extended to include the import of second-hand machinery for agriculture, fisheries, tourism, livestock and horticulture (including green-houses).
- (d) Payment of 80 percent amount of duty-draw-back would be made automatically within three days and the remaining, after scrutiny, within one week.

#### **Export Policy (1989-90)**

5.60 A number of measures to promote exports were announced in the export policy for 1989-90. Some of the more important measures were:

- (i) List of items eligible for 75 percent tax exemption on earnings from exports was broadened and 13 more items were added to this list. Some of the important items included were: hand-knotted carpets, blankets, bed-linen, kitchen linen and other articles of leather and textiles.
- (ii) Scope of industries eligible for duty and sales tax free imports was further widened and import of textile machinery (except for spinning machinery), machinery for leather and leather products (except for tanning machinery) and machinery for packaging etc. of fruits and vegetables was also added to this list for a period of 5 years.
- (iii) Duty on the import of design punch cards and patterns required for manufacturing textile and leather garments was abolished.
- (iv) Export of cheese was allowed.

## CUSTOMS

- (v) Sales tax on the manufacture of shoe-uppers was abolished.
- (vi) An open bond scheme was introduced under which control would be exercised through documents instead of physical supervision. To begin with, the Scheme would be applied to garments, made-up textiles, printed or crocheted apparel, leather garments, gloves and made-up articles.

Following concessions were allowed to exporters in the private sector:

- (a) Maximum packing size of packetted basmati rice meant for export was increased from 20Kg. to 25Kg.
- (b) Duty on the export of packetted basmati rice was withdrawn.
- (c) The system of international tenders for export of rice was introduced.
- (d) To facilitate speedy export of perishable agricultural goods, it was decided to allow setting up of a private cargo air service. All vegetable except those included in the negative or restricted list could be exported freely.

5.61 Important changes made for simplifying export procedure were as under:

- (i) The requirement of obtaining NOC from the Ministry of Information and Broadcasting for exporting pre-recorded audio cassettes was done away with
- (ii) Exporters of surgical-sports goods and gloves were previously required to obtain dual membership of the Association as well as of the Chamber of Commerce and Industry. This condition was abolished and now membership of any one of the two would be sufficient.
- (iii) The requirement of a separate export registration for each item was abolished and only one export

registration would be deemed sufficient for exporting any number of items.

**Import Policy(1989-90)**

5.62 Notable changes made in the Import policy for 1989-90 were as under:-

- (i) Twenty items included in the restricted list were made freely importable.
- (ii) Negative list was further reduced by removing seventy items from the list.
- (iii) Tea, which was on restricted list, was placed on free list.
- (iv) Quantitative restrictions were removed on import of powdered milk in bulk.
- (v) For countering the effect of escalation in the local prices, import duty and sales tax on red chillies was abolished.
- (vi) Existing monetary ceiling for the import of machinery for industrial and commercial purposes was increased by 33 percent.
- (vii) Import of machinery for initial installation, expansion, balancing, modernization and replacement (BMR) was liberalized and monetary ceiling for import of machinery for initial installation was raised to Rs. 80 million.
- (viii) Recognised hospitals were allowed to import ambulance vehicles under the Actual Users Scheme.
- (ix) Import licences for import of vital spare parts, on emergency basis, were allowed and import licences would be issued within two hours of application.
- (x) To give protection to the local industry, import of coated abrasive for women textile fibre was restricted to standard rolls with width of 33 inches and above.

## CUSTOMS

5.63 Effective from 15th November 1989, any Pakistani citizen coming to Pakistan from abroad was allowed to bring upto 100 troy ounces of gold, per person, on every visit as accompanied baggage. Similarly, individuals, firms or companies who are resident in Pakistan were permitted to import upto 500 troy ounces of gold at a time.

### Export Policy for (1990-91)

5.64 A number of measures to promote exports were announced in the export policy for 1990-91. Some of the more important measures were:

- (i) Income derived from the export of services such as construction, insurance, tourism and repairs of foreign aircrafts was exempted from income tax upto seventy-five percent.
- (ii) Exemption from duty and surcharge on import of machinery was granted to export-oriented industries and such units were brought at par with those in the Export Processing Zones. Open bond scheme was made applicable to the import of machinery required by the industrial units subject to the condition that these industrial units exported at least 70 percent of their production.
- (iii) For properly administering the Export Credit Guarantee Scheme, a separate Corporation, with an initial capital of Rs.250 million, was established.
- (iv) The scope of value-added items, eligible for 75 percent tax exemption on their earnings, was widened and some new items like jewellery, pharmaceuticals, sports goods, towels, toilet linen and durries were added for enjoying exemption. Tax exemption limit in the case of exports of fresh fruits and horticultural products was raised from 50 to 75 percent.
- (v) In order to encourage full-capacity utilization, export of UHT milk, to the extent of 50 percent of the

production, was allowed. Export of ice-cream and yoghurt was also allowed.

(vi) Export limit on bonafide samples, without prior approval from the competent authority, was raised from Rs.5000 (about \$220) to \$1,000. The limit on the number of samples of leather garment was also raised from 30 to 50.

(vii) Import of embroidered labels was allowed for facilitating export of garments.

(viii) In order to set up sister concerns in the European Economic Community, Pakistani companies were allowed to retain 5 percent of their export earnings abroad.

(ix) Duty on the export of yarn produced by the open-end units was abolished.

(x) A grant of Rs. 2 million each for Pakistan Tanner's Association and Pakistan Carpet Manufacturers and Exporters Association for establishing Design Institute under respective Association was approved.

(xi) Permission was granted to foreign companies for conducting export trade.

(xii) With a view to promoting exports, certain measures such as institutional arrangements for conducting market research, setting up of standards, improving quality control, reducing procedural bottlenecks, reorganizing export finance scheme were also announced in the second half of 1990-91.

### **Import Policy (1990-91)**

5.65 Notable changes made in the Import Policy for 1990-91 were as under:-

- (i) Ninety-seven items were removed from the negative list. One further category (waste and second cutting

## CUSTOMS

- of stainless steel sheets/plates) was removed in November, 1990 and another (hazardous waste) added on the list.
- (ii) Forty-three categories of items were removed from the restricted list. Some of the important items made freely importable included: safety matches, cords, tubes and pipes, articles of hard rubber, carbon paper, knitting yarn, wool, sand and glass paper, stoves and burners, gas water heaters, hand tools, knives and razors, certain machines, batteries, ovens, electric fluorescent tubes, tooth brushes, electric appliances, bar rolling mills and electric accumulators. Soyabean oil was also removed from the restricted list in December, 1990.
- (iii) The rate of duty on 270 items was reduced from 125 percent to 100 percent in June, 1990 and further to 95 percent in January 1991. However, the import surcharge was raised by 3 percentage points to 10 percent and the import licence fee to 6 percent.
- (iv) Existing monetary ceiling for import of machinery, on commercial basis, was raised to Rs.20 million and for initial installation and expansion it was fixed at Ra.100 million. While limit for import of machinery (other than textile) under BMR was set at Rs.20 million, the limit for spinning machinery ranged between Rs.100 million to Rs.400 million.
- (v) The existing time-limit for general replacement of industrial units was reduced from 18 to 12 years.
- (vi) Import on consignment basis was allowed on an experimental basis. Initially it would be on a case-to-case basis for a period of six months.
- (vii) Requirement of obtaining import licences for freely importable items was dispensed with area-wise Exemption.

5.66. The import tariff has been given an industrial bias by keeping the duties on industrial plant and machinery and raw material lower than those on consumer goods. The general rate of duty on plant and machinery is 20%. Sales tax is generally exempt on machinery imported for installation at certain specified areas. The position regarding exemption of customs duty on import of plant and machinery for installation in these areas under area-wise concessions is as under:-

**BALUCHISTAN**

<u>S.NO</u>	<u>Area</u>	<u>Extent of exemption</u>
1.	Province of Balochistan (excluding Hub Tehsil).	Whole of customs duty, sales tax and import surcharge.
2.	Industrial estates in Hub Tehsil.	Whole of Customs duty and sales tax.

**N.W.F.P.**

1.	N.W.F.P.	Whole of customs duty, sales tax and import surcharge.
----	----------	--

**PUNJAB**

1.	Bahawalpur and D.G. Khan Division.	Whole of customs duty, sales tax and import surcharge.
2.	Area beyond 30 Kms. limits of municipal or Cantonment board limits of Lahore; areas beyond 10 kms. limit of municipal Corporation and cantonment board; areas beyond municipal committees.	Whole of customs duty, sales tax and import surcharge.

## CUSTOMS

3. Industrial estates in Mianwali and Bakhar district and Tehsil of Khushab. Whole of customs duty and sales tax.
4. Industrial estates in the following areas:-
  - i) Islamabad capital Territory 1/2 of the leviable customs duty and whole of sales tax.
  - ii) Lahore District
  - iii) Tehsil of Ferozewala
  - iv) Tehsil of Gujranwala
  - v) Tehsil of Sialkot
  - vi) Tehsil of Faisalabad
  - vii) Tehsil of Multan
  - viii) Tehsil of Rawalpindi
5. Industrial estates located in the areas other than those mentioned at Serial No.1 to 4 above. 3/4 of customs duty and whole of sales tax.

## SIND

1. Larkana and Sukkur Division. Whole of customs duty, sales tax and import surcharge.
2. Areas beyond 40 kms. of Municipal or cantonment Board limits of Karachi; areas behind 10 kilometers of municipal corporation, and cantonment boards; areas beyond municipal committees. Whole of customs duty, sales tax and import surcharge.

3. Industrial Estates in District of Tharparkar and Dadu (excluding Taluka of Kotri). Whole of customs duty and sales tax.
4. Industrial estate in Taluka of Hyderabad and Taluka of Kotri. 1/2 customs duty and whole of sales tax.
5. Industrial estates in the areas other than mentioned at Serial No.1 to 4 above excluding Karachi Division. 3/4 customs duty and whole of sales tax.

#### MISCELLANEOUS

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. FATA</li> <li>2. Northern areas administered by Administrator.</li> <li>3. Azad Kashmir.</li> </ol> | Whole of customs duty, sales tax and import surcharge. |
|---|--|

5.67 In addition to the area-wise concession referred to above the following concessions are also available on plant and machinery:-

- i) total exemption from customs duty on plant and machinery, namely fertilizers, electronics, fibre optics, solar energy and bio-technology. The same concession is also available to the engineering industry and dairy farming.
- ii) machinery for balancing, modernization and replacement of textile industry, surgical goods industry, sports goods industry, leather goods and

**CUSTOMS**

gloves industry and ready-made garments industry are also exempt from customs duty. This exemption, however, applies only to such machinery as is not manufactured locally.

- iii) in addition to the various exemptions on the plant and machinery, a number of incentives in the form of concessionary rates have also been extended to the raw materials and components imported for the manufacture of capital goods, intermediary goods and house hold goods etc.

**MISCELLANEOUS**

1.	FATA
2.	Northern areas administered by Administrator
3.	Azad Kashmir

5.67 In addition to the area-wise concession referred to above the following concessions are also available on plant and machinery:-

- (i) total exemption from customs duty on plant and machinery, namely fertilizers, electronics, fibre optics, solar energy and bio-technology. The same concession is also available to the engineering industry and dairy farming.
- (ii) machinery for balancing, modernization and replacement of textile industry, surgical goods industry, sports goods industry, leather goods and

## CHAPTER VI

### SALES TAX

- 6.1 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 government 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 singlepoint tax, which has since continued.
- 6.2 The tax is levied on imports as well as domestic production.
- 6.3 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.
- 6.4 Sales Tax is charged at the standard rate of 12.5 percent on all goods produced or manufactured in the country except those which are especially exempted. Sales tax is also charged at 12.5 percent on imports.
- 6.5 The parliament passed a new law - the Sales Tax Act 1990 which came into force from the first of November, 1990. The Act prescribes a VAT type system in which the value added component at each stage of business transaction is taxed. The system is based on self-assessment/self-clearance procedure, and the payment of tax is deferred to the 20th day of the following month. At present,

## SALES TAX

the new tax is restricted to import and local manufacturing stages only. However, in respect of 9 items, listed under the caption "Indirect Taxes", the Sales Tax is extended to wholesale/distribution stage for the locally manufactured, and at the stage of sale by commercial importers of these items, if the same are imported.

6.6 In 1990-91, sales tax at the import stage accounted for 46.1 percent and sales tax from domestic goods accounted for 53.9 percent of the total sales tax collection. Sales tax on domestic production is increasing and the gap between sales tax collected from import and on domestic goods has been narrowed down.

6.7 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. Sugar is exempt from sales tax because it is taxed through excises; medicines are exempt because of social consideration; leather and sports goods are exempt because of export promotion consideration; and machinery is exempt because of import substitution consideration.

6.8 Revenue from taxes on domestic production (Federal Excises and sales tax) for 1982-83 to 1990-91 is shown below:

(Millions of Rupees)

Year	Revenue from federal excises	Revenue from sales tax on domestic production	Total Tax revenue from domestic production
1982-83	12910.5	715.5	13626.0
1983-84	15652.0	972.5	16624.5
1984-85	15312.5	1132.3	16444.8
1985-86	15515.1	1361.7	16876.8
1986-87	15361.1	1835.2	17196.3
1987-88	17398.5	3566.9	20965.4
1988-89	20038.0	7186.3	27224.3
1989-90	22341.0	9934.8	32275.8
1990-91	24739.0	9219.9	33958.9

**SALES TAX (DOMESTIC) RECEIPTS****Karachi Collectorate (CE&ST)**

6.9 Sales tax (net) collected at the Karachi collectorate in 1990-91 amounted to Rs. 3988.9 million, which accounted for 43.3 percent of the total sales tax (domestic) collected during the year. The collection at Rs.3988.9 million fell short of the collection during the year before by Rs.58.8 million or by 1.5 percent. Compared with 1987-88, the collection in 1990-91 increased by 229.6 percent.

**Lahore Collectorate (CE&ST)**

6.10 Sales tax (net) collected at the Lahore Collectorate in 1990-91 amounted to Rs.1657.4 million, which accounted for 18.0 percent of the total sales tax (domestic) collected during the year. The collections at Rs.1657.4 million fell short of the collection during the year 1989-90 by Rs.206.4 million or by 12.5 percent. The collection in 1990-91 exceeded that of 1987-88 by 69.7 percent.

**Hyderabad Collectorate (CE&ST)**

6.11 Sales Tax (net) collected at the Hyderabad Collectorate in 1990-91 amounted to Rs.604.5 million, which accounted for 6.6 per cent of the total sales tax (domestic) collected during the year. The collection at Rs.604.5 million fell short of the last year's collection by Rs.111.7 million or by 18.5 per cent. It exceeded the collection in 1987-88 by 122.2 percent.

**Quetta Collectorate (CE&ST)**

6.12 Sales Tax (net) collected at the Quetta Collectorate in 1990-91 amounted to Rs.462.8 million which accounted for 5.0 percent of the total sales tax (domestic) collected during the year. The collection at Rs.462.8 million fell short of the collection during the year 1989-90 by Rs.55.2 million or by 7.2 percent and it exceeded the collection of 1987-88 by 304.2 percent.

## SALES TAX

### Rawalpindi Collectorate (CE&ST)

6.13 Sales tax (net) collected at the Rawalpindi Collectorate in 1990-91 amounted to Rs.1089.1 million, which accounted for 11.8 percent of the total sales tax (domestic) collected during the year. The collection at Rs.1089.1 million fell short of the previous year's collection by Rs.117.1 million or by 10.8 percent and exceeded the collection of 1987-88 by 119.5 percent.

### Peshawar Collectorate (CE&ST)

6.14 Sales tax (net) collected at the Peshawar Collectorate in 1990-91 amounted to Rs.805.9 million, which accounted for 8.7 percent of the total sales tax (domestic) collected during the year. The collection at Rs.805.9 million fell short of the collection during the year before by Rs.62.5 million or by 7.8 per cent. The collection was higher by 60.7 percent when compared with that of 1987-88.

### Multan Collectorate

6.15 Sales tax (net) collected in 1990-91 amounted to Rs. 611.3 million, which was 6.6 percent of the total collection.

## SALES TAX (IMPORT STAGE) RECEIPTS

6.16 During 1990-91, collection at Rs.7788.4 million constituted 45.8 percent of the total sales tax collection (Rs.17008.3 million). Of the total of Rs.7788.4 million collected at the import stage, Rs.6344.9 million or 81.5 percent was collected at the Customs House, Karachi. The collection increased by Rs. 557.3 million or 7.2 percent as compared with 1989-90 and up by 79.5 as compared with that of 1987-88.

### Lahore Customs House

6.17 Sales tax (net) collected at the Lahore Customs House in 1990-91 amounted to Rs.856.6 million, which accounted for 11.0 percent of the total sales tax (import stage) collected during the

year. The collection at Rs. 856.5 million was less than the collection during the year before by Rs.36.7 million or by 4.3 percent. The collection in 1990-91 recorded an increase of 78.5 percent over 1987-88.

#### **Hyderabad Collectorate**

6.18 Sales tax (net) collected at the Hyderabad Collectorate in 1990-91 amounted to Rs.121.7 million, which accounted for only 1.6 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs.121.7 million exceeded the collection during the year 1989-90 by Rs.39.1 million and by Rs. 95.4 million compared with 1987-88.

#### **Quetta Collectorate**

6.19 Sales tax (net) collected at the Quetta Collectorate in 1990-91 amounted to Rs.168.1 million, which accounted for 2.2 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs.168.1 million was less than the previous year's collections by Rs. 20.8 million or by 12.4 percent. The collection in 1990-91 recorded a decrease of 46.8 percent over 1987-88.

#### **Rawalpindi Collectorate**

6.20 Sales tax (net) collected at the Rawalpindi Collectorate in 1990-91 amounted to Rs.81.6 million, which accounted for 1.1 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs.81.6 million was less than the previous year's collections by Rs. 8.8 million or by 10.8 percent and up by Rs. 27.4 million compared with 1987-88.

#### **Peshawar Collectorate**

6.21 Sales tax (net) collected at the Peshawar Collectorate in 1990-91 amounted to Rs.73.4 million, which accounted for 0.9 percent of the total sales tax (import stage) collected during the year

## SALES TAX

under report. The collection at Rs. 73.4 million was up by Rs.1.7 million or 2.4 percent as compared with the previous year's collections and by 140.0 percent as compared with that of 1987-88.

### Multan Collectorate

6.22 Sales tax (net) collected in 1990-91 amounted to Rs.142.1 million which was 1.8 percent of the total collection in the country.

**CHAPTER VII****CENTRAL EXCISE**

7.1 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.

7.2 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 the list inched upto a total of 74 commodities and 21 services in 1990-91.

7.3 Out of the 74 goods, 35 are exempt from duty; 18 are charged at specific rates, 14 at ad valorem rates, and 7 at rates linked to retail prices.

7.4 The services provided by hotels and restaurants, domestic travel, advertisements on TV and radio, carriage of goods by air, Customs agents, courier services, goods insurance, telex, the services provided or rendered by banking companies, financial institutions, insurance companies, co-operative financing societies, other lending banks or institutions and persons dealing in advancing of loans in respect of advances made to any person, are liable to central excise duty.

## CENTRAL EXCISE

7.5 Specific duties are relatively easy to administer but are inelastic to fluctuations in the value of commodities. Duty at specific rates is charged on a number of commodities in order to obviate valuation disputes. Ad valorem rates, on the other hand, are elastic: rising and falling with increase and decrease in the value of commodities.

7.6 Dutiable goods are cleared from manufacturing premises or warehouses under two systems: 1) Basic Procedure or Supervised Systems of Clearance and 2) Special Procedure of Self-Clearance System. Under the former system, goods are cleared under the supervision of Central Excise staff, while under the latter system, goods are cleared by manufacturers themselves after preparing requisite documents and making payment of excise duty with no excise staff around. Now all commodities are under Self-Clearance System except arms and ammunition which are under supervised clearance System.

7.7 In 1990-91, a new concept of levying excise licence fee in certain areas/sectors was introduced. Under this dispensation, 14 new services were subjected to excise licence fee at moderate rates. On other four services excise duty was imposed at rates varying between 3 and 10 percent of the charges. These services related to transport, communication and construction sub-sectors.

7.8 The bulk of the excise duty in Pakistan comes from a limited number of commodities. In 1990-91, 73.0 percent of excise duty was collected from five commodities namely, cigarettes, sugar, cement, petroleum and beverages whereas the revenue from these commodities was 78.3 percent of the total duty in 1987-88. The production of cigarettes decreased from 40.7 billion in 1987-88 to 29.9 billion in 1990-91 (or 26.6 percent); that of sugar increased from 1.76 million tonnes in 1987-88 to 1.96 million tonnes in 1990-91 (or + 11.36 per cent); and, that of beverages declined from 1083.1 million bottles in 1987-88 to 811.3 million bottles in 1990-91 (or - 25.1 percent). Production of cement, increased from

7.0 million tonnes in 1987- 88 to 7.7 million tonnes in 1990-91 (or + 10.0 percent).

TABLE 1  
EXCISE DUTY REVEUE BY COMMODITY GROUPS  
1987-88 AND 1990-91

Group	Excise Duty Collections (Millions of Rupees)		As % of total	
	1987-88	1990-91	1987-88	1990-91
(i) Tobacco (Cigarettes)	5789.5	8071.8	33.3	32.6
(ii) Sugar	2781.0	3669.3	16.0	14.8
(iii) Cement	2354.7	3084.1	13.5	12.5
(iv) Petroleum	1846.1	2146.5	10.6	8.7
(v) Beverages	857.2	1093.4	4.9	4.4
(vi) Others	3770.0	6674.5	21.7	27.0
<b>TOTAL:</b>	<b>17398.5</b>	<b>24739.6</b>	<b>100.0</b>	<b>100.0</b>

## CENTRAL EXCISE RECEIPTS

### Karachi Collectorate

7.9 Collection of Central Excise duty during 1990-91 amounted to Rs.4888 million as against Rs.4357 million during 1989-90, indicating an increase of Rs. 531 million or 12.2 percent. (The collection accounted for 19.8 per cent of the total receipts of central excise duty). Major revenue spinners are briefly discussed below :

- (i) **Beverages** - Collection from beverages during 1990-91 amounted to Rs.203 million as against Rs.149 million during 1989-90, indicating an increase of Rs.54 million or 36.2 percent. It was higher by Rs.26 million or by 14.7 percent as compared with 1987-88.

## CENTRAL EXCISE

- (ii) **POL Products** - Collection from POL products during 1990-91 amounted to Rs.1282 million as against Rs.1105 million during 1989-90, indicating an increase of Rs.177 million or 16 percent. The collection in 1990-91 recorded an increase of 11.1 percent over that of 1987-88.
- (iii) **Cigarettes** - Collection from cigarettes during 1990-91 amounted to Rs.1169 million as against Rs.1034 million during 1989-90, indicating an increase of Rs.135 million or 13.1 percent. It was higher by Rs.447 million or by 61.9 percent as compared with that of 1987-88.
- (iv) **Cement** - Collection from cement during 1990-91 amounted to Rs.427 million as against Rs.343 million during 1989-90, indicating an increase of Rs.84 million or 24.5 percent. It recorded an increase of 12.7 percent over that of 1987-88.
- (v) **Yarn** - Collection from yarn (cotton and man-made) during 1990-91 amounted to Rs.318 million as against Rs.173 million during 1989-90, indicating an increase of Rs.145 million or 83.8 percent over last year and an increase of Rs.168 million or 112.0 percent over 1987-88.

### Lahore Collectorate

7.10 Collection of Central Excise duty during 1990-91 amounted to Rs.2627 million as against Rs.2131 million during 1989-90 indicating an increase of Rs.496 million or 23.3 percent. The collection at Rs.2627 million during 1990-91 accounted for 10.6 percent of the total excise duty. Major revenue spinners are briefly discussed below:

- (i) **Beverages** - Collection from beverages during 1990-91 amounted to Rs.378 million as against Rs.277 million during 1989-90, indicating an increase of Rs.101 million or 36.5 percent.

- (ii) **Sugar** - Collection from sugar during 1990-91 amounted to Rs.641 million as against Rs.590 million during 1989-90 indicating an increase of Rs.51 million or 8.6 percent.
- (iii) **Cigarettes** - Collection from cigarettes during 1990-91 amounted to Rs.528 million as against Rs.492 million during 1989-90, indicating an increase of Rs.36 million or 7.3 percent.
- (v) **Yarn** - The collection from yarn (cotton and man-made) during 1990-91 amounted to Rs.646 million as against Rs.281 million during 1989-90, indicating an increase of Rs.365 million or 129.9 percent.

#### **Peshawar Collectorate**

7.11 Collection of Central Excise duty during 1990-91 amounted to Rs.3344 million as against Rs.3513 million during 1989-90, indicating a decrease of Rs.169 million or 4.8 percent. The collection accounted for 13.5 percent of the total excise duty. Major revenue spinners are briefly discussed below:

- (i) **Beverages** - Collection from beverages during 1990-91 amounted to Rs.66 million as against Rs.32 million during 1989-90, indicating an increase of Rs.34 million or 106.3 percent. The collection in 1990-91 reflected an increase of 57.1 percent over 1987-88.
- (ii) **Sugar** - The collection from sugar during 1990-91 amounted to Rs.130 million as against Rs.212 million during 1989-90, indicating a decrease of Rs.82 million or 38.7 percent and an increase of 113.1 percent over 1987-88.
- (iii) **Cigarettes** - Collection from cigarettes during 1990-91 amounted to Rs.2411 million as against Rs.2683 million during 1989-90, indicating a decrease of Rs.272 million or 10.1 percent. The collection in 1990-91 indicated an increase of 9.6 percent over 1987-88.

## CENTRAL EXCISE

(iv) **Cement** - Collection from cement during 1990-91 amounted to Rs.528 million as against Rs.463 million during 1989-90, indicating an increase of Rs.65 million or 14.0 percent and an increase of 14.8 percent over 1987-88.

### Hyderabad Collectorate

7.11 Total collection of Central Excise duty during 1990-91 amounted to Rs.4458 million as against Rs.4030 million during 1989-90, indicating an increase of Rs.428 million or 10.6 percent. The collection accounted for 18.0 percent of the total excise duty. Major revenue spinners are briefly discussed below:

(i) **Beverages** - Collection from beverages during 1990-91 amounted to Rs.77 million as against Rs.46 million during 1989-90 indicating an increase of Rs.31 million or 67.4 percent and an increase of 13.2 percent over 1987-88.

(ii) **Sugar** - Collection from sugar during 1990-91 amounted to Rs.1842 million as against Rs.2008 million during 1989-90, indicating a decrease of Rs.166 million or 8.3 percent and an increase of 26.2 percent over 1987-88.

(iii) **Cigarettes** - Collection from cigarettes during 1990-91 amounted to Rs.631 million as against Rs.565 million during 1989-90, indicating an increase of Rs.66 million or 11.7 percent. The collection in 1990-91 registered an increase of 19.7 percent over 1987-88.

### Quetta Collectorate

7.12 Total Collection of Central Excise duty during 1990-91 amounted to Rs.1072 million as against Rs.1019 million during 1989-90, indicating an increase of Rs.53 million or 5.2 percent. The collection accounted for 4.3 percent of the total excise duty. Major revenue spinners are briefly discussed below:

- (i) **POL Products** - The collection from POL Products during 1990-91 amounted to Rs.15 million as against Rs.17 million during 1989-90 indicating a decrease of Rs.2 million or 11.8 percent.
- (ii) **Yarn** - Collection from yarn (cotton and man-made) during 1990-91 amounted to Rs.28 million as against Rs.26 million during 1989-90, indicating an increase Rs. 2 million or 7.7 percent.
- (iii) **Natural Gas** - Collection from this item during 1990-91 amounted to Rs.696 million as against Rs.713 million during 1989-90, indicating a decrease of Rs.17 million or 2.4 percent and an increase of 3.3 percent over 1987-88.
- (iv) **Cement** - Collection from this item during 1990-91 amounted to Rs.253 million as against Rs.198 million, indicating an increase of Rs.55 million or 27.8 percent over that of the year before.

### Rawalpindi Collectorate

7.13 Total collection of Central Excise duty during 1990-91 amounted to Rs.5374 million as against Rs.5075 million during 1989-90, indicating an increase of Rs.299 million or 5.9 percent. The collection accounted for 21.7 percent of the total excise duty. Major revenue spinners are briefly discussed below:

- (i) **Beverages** - Collection from beverages during 1990-91 amounted to Rs.106 million as against Rs.67 million during 1989-90 indicating an increase of Rs.39 million or 58.2 percent.
- (ii) **Cigarettes** - Collection from cigarettes during 1990-91 amounted to Rs.3333 million as against Rs.3534 million during 1989-90, indicating a decrease of Rs.201 million or 5.7 percent and an increase of 60.8 percent over 1987-88.
- (iii) **Cement** - The collection from cement during 1990-91

## CENTRAL EXCISE

amounted to Rs.734 million as against Rs.557 million during 1989-90, indicating an increase of Rs.177 million or 31.8 percent and an increase of 58.5 percent over 1987-88.

### Multan Collectorate

7.14 Total collection of Central Excise duty amounted to Rs.2978 million in 1990-91 which was 12.0 percent of the total collection in the country.

## CHAPTER VIII

### Fiscal Measures Introduced with 1988-89 Budget

#### I. INCOME TAX

1. A new Simplified Procedure of Assessment was introduced for individuals, associations of persons unregistered firms, Hindu Undivided families (HUFs) and registered firms with income below Rs.100,000.
2. A flat tax at the rate of 10% of the total income was levied to cases covered under the Simplified Procedure for Assessment with Tax Credit of Rs.4,000 in salary cases and Rs.3,000 in non-salary cases.
3. Agricultural income was clubbed with income from business profession or vocation for tax rate purposes (including income of Directors).
4. Donations to approved hospitals, institutions or funds established for scientific research, or for educational, religious or charitable purposes were exempted from tax.
5. Existing monetary limits on donations qualifying for tax relief was enhanced from Rs.3 lakhs to Rs.5 lakhs in the case of companies and Rs.10 lakhs in other cases.
6. A surcharge at the rate of 10% of the tax liability was imposed on income of Rs.200,000 or more.
7. Income from house property upto Rs.24,000 was exempted in respect of a residential house owned by a widow.
8. Profits and gains from new industrial undertakings set up between 1.7.1988 and (excluding Hub Chowki area),

NWFP, Federally Administered Tribal Areas, Northern Areas and Azad Kashmir.

9. Profits and gains from the approved new key industrial undertakings set up between 1.7.1988 and 30.6.91 were exempted from tax for four years. These included fertilizers, engineering goods, electronic equipment and components and other high technology goods.
10. Modarabas were made entitled to claim depreciation on leased assets.
11. Effective tax rate on banking companies was reduced from 65% to 60%.
12. Concession of tax credit at the rate of 15% of the amount invested in the purchase of plant and machinery for balancing, modernisation and replacement was extended upto 30.6.1991.
13. Exemption to dividend income from a tax holiday company was withdrawn from assessment year 1989-90.

## **II. CUSTOMS**

8.1 Exemption from customs duty/sales tax was granted to textile industry on:

1. circular and straight weaving looms over 65mm double would be charged to 20% duty with no sales tax instead of 50% duty and with no regulatory duty;
2. component in CKD form by textile machinery manufacturing industry;
3. duty on import of textile machinery including ring frames for new units was reduced from 50% to 20%.
4. autocone winding machines under BMR to be sales tax free;

Following measures were taken to protect domestic industry;

1. exemption of duty was withdrawn on import of one airconditioner and one refrigerator or deep freezer under Transfer of Residence Rules. These items can be imported at concessionary rate of 50% duty and usual tax with effect from 1st October, 1988.
2. customs duty on various types of paper was increased from Rs.4,000 to Rs.60,000 per metric ton.
3. electric motors and high speed diesel engines not exceeding 200cc attached or fitted as prime movers with agricultural machinery and equipment, excluding such prime movers as form an integral component of the said machinery and equipment were subjected to 80% customs duty;
4. duty on instrument transformers up to 11KV was increased from 20% to 80% ad-val;
5. duty on transformers of 10/13 MVA and liquid electric transformers was increased from 20% to 80% ad val;

8.2 Following measures were taken to provide incentives to domestic industry:-

1. raw material and components for the manufacture of specialized vehicles like refuse collectors, rescue vehicles, mob and riot control vehicles were exempted from duty and sales tax to the recognised manufacturer for supplies to local bodies and Civil Armed Forces;
2. duty on electrical silicon steel sheets was reduced to Rs.6,000 per metric ton;
3. duty on certain fibre glass items was reduced from 80% to 20%.
4. raw material and components for the manufacture of electronic equipment were exempted if imported by

recognized manufactures;

5. raw material for steel and fibre glass pipes of specific internal diameter for industrial use was allowed a concessionary rate of duty @40% ad val for supplies against international tenders;
6. raw materials and components of electric iron industry were allowed consolidated concessionary rate of duty at 40% ad val;

8.3 In order to promote exports, following concessions were extended:-

1. duty and sales tax on import of machinery for rice milling industry for winnowing, cleaning and husking were exempted;
2. duty on import of plant and machinery not manufactured locally was exempted for the key industries set up before 30th June, 1991 including industries using more than 70% local raw material, fertilizer plants, engineering industry, electronics and other hightech industries as may be notified by the Government.
3. export duty on packeted rice was reduced from Rs.5 per kg. to Rs.4 per kg;
4. concession of duty for import of plant and machinery for the industries manufacturing leather products and sport goods was extended to initial installation and extension in addition to BMR.

8.4 In order to rationalize tariff structure the following measures were adopted:

1. Import of aircraft spares, lubricants, chemicals and paints by M/s.PIA were subjected at a consolidated rate of 20% ad val instead of average of approximately 42% ad val;

2. to levy a single rate of 20% ad val customs duty on various types of valves, regulators and other instruments presently chargeable from 20% to 60% ad val. 100% ad val duty was levied on imported ball valves to protect local industry;
3. duty on galvanized malleable cast iron pipe fittings was converted to specific duty at the rate of Rs.18 per kg. instead of 80% ad val;
4. duty on import of refrigerated transport lorries in integrated form was reduced from 80% to 20% ad val;
5. pharmaceutical raw material for the manufacture of drugs and medicines was exempted from levy of iqra and import surcharges;
6. maximum customs duty slab on imported goods was reduced from 150%-225% to 125% ad val excepting luxury cars and alcoholic drinks;
7. duty drawback on export of cigarettes was withdrawn;
8. specific rates of duty would be indexed and reviewed periodically;
9. confiscated smuggled goods were to be destroyed as a rule excepting precious metals, currency, ferrous and non-ferrous metals etc.
10. import trade price (ITP) of the items chargeable to ad-val rates of duty were fixed to eliminate under invoicing;
11. import surcharge was increased from 5% to 6%;
12. In order to help relieve the public from the transport problem, buses and coaches having a seating capacity of 70 persons and above were allowed duty and sales tax free.
13. distinctions between commercial and industrial

importers was generally dispensed with. In future, all imports except plant and machinery, raw materials etc. for engineering industry and some government agencies would be charged to normal rates of duty;

### III. EXCISE DUTY

1. The following goods were exempted from Central excise duty;
2. The duty on aerated water marketed under foreign brand names was rationalized. 50 per cent of the incidence of central excise duty was shifted on "Beverages Concentrate" and the remaining 50 per cent would be collected from aerated waters manufactured from duty paid "Beverage Concentrate".
3. The rate of excise duty on aerated water marketed under foreign or local brand names was increased from Re.0.80 to Re.1/- per unit container of 250 ml.
4. Rate of duty on cotton yarn was increased from Re.1 to Rs.2 per kg.
5. The existing three slabs of duty on cigarettes were substituted by a single rate of duty. All cigarettes were made liable to duty at the rate of 73 percent of retail price.
6. To root out the menace of flow-back of cigarettes exported from Pakistan, these cigarettes were allowed to be exported on payment of central excise duty and sales tax and no rebate of duty or refund of sales tax would be allowed.

### IV. SALES TAX

1. Sales tax was levied on all goods imported into the country unless they are specifically exempted.

2. The exemption of sales tax was withdrawn from cement, lubricating oils, oil additives, brake fluids, motor cycles, jeeps, scooters, auto cycles, man-made fibres and yarns, soda ash and machine-made woollen carpets.
3. The following locally manufactured goods were exempted from levy of sales tax: Calcium carbides, footwear all sorts, bus and trucks bodies, L.P. gas cylinders.

### **Post Budget Measures**

1. The panel system of tax collection for individuals, registered and unregistered firms was withdrawn with effect from 11th January, 1989. However, the panel system would continue for the private and public limited companies.
2. On 23rd January, 1989, it was decided to reduce the existing import duty on packeted tea from 100 percent to 60 percent.
3. Effective from 23rd May, 1989, the export duty on cotton yarn was increased from Rs.2 to Rs.3 per kg.

### **Fiscal Measures Introduced with 1989-90 Budget**

#### **I. INCOME TAX**

1. The existing rates of collection of tax at source for goods and passenger transport vehicles were increased and some of them not already subjected to such withholding tax were also covered in its ambit. The existing and revised rates are as under:-

	<u>Existing Rates</u>	<u>Revised Rates</u>
(i) Goods transport vehicles with laden weight of:		
(a) 2030 K.G. or more	Rs.1,000 per annum	Rs.1200, per annum
(b) Less than 2030 K.G.		Rs.300 per annum
(ii) Passenger transport vehicles with registered seating capacity of:		
(a) Twenty persons or more		
-Plying within city limits	Rs.15 per seat per annum	Rs.25 per seat per annum
-Others	Rs.20 per seat per annum	Rs.25 per seat per annum
(b) Ten or more persons but less than twenty		Rs.20 per seat per annum

2. Advance tax at the rate of 5 per cent was levied on profit exceeding Rs.100,000 per annum on bank accounts or deposits.
3. Advance tax at the rate of 10 per cent was levied on brokerage and commission payment exceeding Rs.50,000 per annum.
4. With-holding tax at the rate of 1.5 per cent on importers liable to pay advance tax in quarterly instalments was reintroduced.
5. It was decided to levy with-holding tax at the rate of 5 percent on rental receipts from house property with annual rent exceeding Rs.100,000 hired by Government, local authorities, companies or diplomatic missions.
6. Tax credit of 15 percent for balancing, modernisation and replacement (BMR) of machinery or plant was withdrawn with effect from Ist July, 1988.

7. The rate of initial depreciation allowance on plant and machinery for industrial undertakings was reduced from 40 percent to 25 percent.
8. Key industries were restricted to those engaged in the manufacture of bio-technology goods, fibre optics, computers and software, electronic equipment, solar energy equipment and fertilizers.

## **II. CAPITAL VALUE TAX**

A 5 percent tax on the capital value of urban immovable property and motor vehicles (not plying for hire) was levied on a purchaser who is not on income tax roll. Immovable property upto 250 sq.yards and motor vehicles upto 800cc were exempted from this tax.

## **INDIRECT TAXES**

### **III. CUSTOMS**

#### **Structural Adjustments**

1. Specific rates of duty on most of the items were converted to ad valorem rates in order to introduce elasticity in the collection of customs duties and to remove distortion in the tariff structure. In some cases, where there were frequent price fluctuations, the specific rates of duty were maintained.
2. Warehousing period for consumer goods was reduced from six months to three months and for other goods from one year to six months.

#### **Concessions/incentives for the Local Industry**

1. Concession of customs duty and sales tax exemption on the raw materials and components meant for the

manufacture of electronic goods (presently available to units set up in North West Frontier Province and Islamabad only), was extended to the whole of Pakistan. A few basic electronic components like integrated circuits were exempted from customs duties and sales tax.

2. In view of rising international prices of sugar, the duty chargeable at Rs.4 per kg was abolished.
3. Customs duty on lubricating preparations imported for the treatment of textiles and finished leather was reduced from 60 percent to 40 percent.
4. Customs duty on polyester and nylon screens was reduced from 80 percent to 40 percent.
5. The scope of key industries scheme was restricted to five industries namely biotechnology, fibre optics, solar energy, fertilizers and electric industry.
6. Customs duty on the raw materials for the manufacture of various types of resins/chips and plasticizer, namely, melamine, styrene, butyl acrylate, acrylic acid, caprolactam orthoxylene and ethyl hexanol was reduced to 20 percent ad valorem.
7. Exemption from customs duty was extended on vitamins and pro-vitamins imported for the manufacture of poultry feed.
8. Concessionary rate of 20 percent duty under SRO 601(1)/83 was extended to the local manufacturers of seamless pipes.
9. Exemption on import of pharmaceutical raw materials for the manufacture of pharmaceutical products was extended to all drugs registered under the Drugs Act irrespective of the fact whether these were classified under Chapter 30 of Pakistan Customs Tariff(PCT) or not.
10. Customs duty on plain aluminium foil was reduced from

80 percent to 60 percent.

11. In view of their essential use in hospitals, blood bank refrigerators, sterilizers and operation tables were exempted from customs duty.

#### **Protection To Local Industry**

1. Duty at the rate of 80 per cent was levied on synthetic monofilaments, of upto and beyond 1 mm dimension.
2. Customs duty at the rate of 50 per cent was levied on printed single sheets/digests and journals with Pak declaration if printed abroad.
3. Customs duty at the rate of 40 per cent was levied on the import of cotton yarn.
4. Customs duty on printed circuit boards was increased from 40 percent to 80 percent.
5. Customs duty on card clothing and textile spindles was enhanced from 20 per cent to 40 per cent with 12.5 per cent sales tax.

#### **Rationalization Of Tariff/removal Of Anomalies**

1. Duty on both ships for scrapping and remeltable scrap was fixed at a uniform rate of Rs.1,500 per metric ton plus 12.5 percent sales tax.
2. A number of anomalies which crept in the duty structure on paper and paper board, were rectified as indicated below
  - (i) Duty on self decorated and printed wrapping paper was fixed at 80 percent vis-a-vis 50 percent for plain paper.
  - (ii) Duty on toilet and tissue papers in rolls was reduced from 100 percent to 50 percent.

(iii) Customs duty on grease proof paper, tracing paper, carbon paper, self copying paper, glassine, composite paper and paper board, creped crinkled paper and paper board was reduced from 100-80 percent. All types of cut-to-size, embossed or perforated papers were subjected to 80 per cent duty. Customs duty on thermal paper was reduced from 100 per cent to 50 percent.

3. In order to provide relief to the overseas Pakistanis, it was decided to abolish import and iqra surcharges on all items brought as accompanied baggage excluding nine items only, namely T.V. sets, air-conditioners, refrigerators, sewing machines, washing machines, video cassette recorder or player, deep freezer and arms and ammunition
4. Customs duty on compressors for motor vehicles was increased from 20 percent to 40 percent.
5. Customs duty on parts of photocopying machines was reduced to 40 percent.
6. Rye and Barley were removed from the Negative List of Import Policy, and were subjected to customs duty at the rate of 40 percent.
7. Export duty was levied on live birds (Rs. 10 per bid), live Falcon (Rs. 5,000 per bird), live reptile (Rs. 50 per head), live mammals except camels (Rs. 100 per piece).
8. Customs duty on parts of construction machinery was reduced from 80 percent to 20 percent.

#### IV. EXCISE DUTY.

1. Exemption of duty on advertisement on television and radio was withdrawn and the same was subject to a duty at the rate of 5 percent of the charges.

2. Rate of duty on services rendered by hotels and airconditioned restaurants was raised from 7.5 percent to 10 percent of the charges. The exemption limit of daily room rent for hotels was also raised from Rs. 100 to Rs. 200.
3. Duty at the rate of 10 per cent of the charges was levied on travel by train in first class sleeper and airconditioned coaches and on all travel by air.
4. Duty on cigarettes retailed above Rs. 6.50 per ten cigarettes was raised from 73 percent to 75 percent of the retail price.
5. Ingots and ship plates were exempted from central excise duty.
6. Rate of excise duty on the following goods was reduced:
  - (i) Paints, pigments, varnishes and colour etc. from 15 percent to 10 percent.
  - (ii) Storage batteries from 20 percent to 10 percent.
  - (iii) Benzene, xylene and toluene from 30 percent to 15 percent

#### **SALES TAX.**

1. Sales tax exemption was withdrawn from cheese, fruit and vegetable preserved (canned or processed), animal oils and fats, vegetable oils other than edible oils, benzole, toluene and xylene, petroleum bitumen, petroleum coke and other residues of petroleum oils, colour lakes, synthetic organic dyestuffs, alkatra, other colouring matter, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid products of the kind used in the ceramic, enamelling and glass industries, varnishes and lacquers, distempers, prepared water pigments, paints and enamels, prepared driers, glazier's putty, grafting putty,

non-refractory surfacing preparations, polishes and creams, glue, resins, turpentine, glue and synthetic resins all sorts, wood in rough shape, viz pulp wood, saw logs and veneer logs etc. hardboard, chipboard, paper sacks, waterproof canvas, tent and tarpaulin, grinding wheel, concrete components, table-ware and other articles used for domestic or toilet purpose of porcelain, china and other kind of pottery, iron and steel products, steel wire of different descriptions, metal products of rolling and rerolling mills, sanitary fittings, brass water fittings, typewriters, ball and roller bearing of two inch bore, ball and roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery, ballast chokes, electric accumulators and parts thereof.

2. The following locally manufactured goods were exempted from sales tax.
  - (i) Wadding, bandages and surgical gauze.
  - (ii) Wood free writing paper with weight ranging from 44 to 54 grams per square meter.
  - (iii) Intermediary goods produced and consumed within the same factory in the production of taxable goods.
3. Sales tax on furniture was withdrawn and replaced by fixed licence fee on each furniture factory depending on its capacity.

## **Fiscal Measures Introduced with 1990-91 Budget**

### **I. INCOME TAX**

1. Simplified Procedure of Assessment was abolished and Self-Assessment Scheme for the existing non-company cases with income below Rs.200,000 was reintroduced with effect from the assessment year 1990-91.

2. The rate of super tax for private companies was increased from 15 percent to 20 percent.
3. Limit of income for payment of 10 percent surcharge was reduced from Rs.200,000 to Rs.100,000 in the case of non-salaried persons with effect from the assessment year 1990-91.
4. A surcharge of Rs.300 was levied in the case of non-salaried persons whose income did not exceed Rs.100,000 and who opted for Self Assessment Scheme for the assessment year 199-91.
5. Tax exemption limit of dividend income from NIT, ICP and listed companies was reduced from Rs.15,000 to Rs.10,000.
6. Exemption limit in respect of income from a scheduled bank relating to a profit and loss sharing account of deposit was reduced from Rs.15,000 to Rs,10,000.
7. Prizes won on prize bonds, winnings from a raffle, lottery or a cross-word puzzle and other casual and non-recurring receipts amounting to Rs.25,000 or more were made taxable. Such receipts whether in cash or in any other form will be treated as a separate block of income and subjected to final withholding tax at the rate 7.5 percent.
8. Expenditure incurred by an assessee on legal services acquired to defend title of the property or any suit connected otherwise in a court of law was made deductible against income from house property alongwith other allowances and deductions.
9. BMR tax credit at the rate of 15 per cent of the amount invested in the purchase of plant and machinery for the purposes of replacement, balancing and modernisation was restricted to such investments made upto 30th June,1993.

10. Export rebate where allowed to a firm or an association of persons would not be allowed to a partner of the firm or a member of the association on his share income from such firm or association.
11. Exemption to profits and gains of a Pakistani company engaged in the business of rendering agro-services was withdrawn with effect from the assessment year 1991-92.
12. Exemption to income derived by an assessee from the business of renting out agricultural machinery was withdrawn for the business set up after 30th June, 1990.
13. Provision was made to allow initial depreciation at the rate of 25 percent on school buildings and library books and 25 percent normal depreciation per annum on laboratory equipment owned and used by educational institutions.

## **II. CAPITAL VALUE TAX**

8.5 The scope of capital value tax (previously restricted only to individuals) was extended to companies, firms and associations of persons. Similarly, all commercial properties without any exceptions were brought within the ambit of capital value tax.

## **III. CUSTOMS**

1. The rate of import surcharge was increased from 7 percent to 10 percent.
2. Customs duty on 4 wheel drive vehicles like Pajero was increased from 80 percent to 100 percent and on motor cars of engine capacity exceeding 1300cc by 10 percent.
3. To check under-invoicing of selected items of imports and over-invoicing of plants and machinery, the services of a private firm were hired.
4. The existing rate of 20 percent duty on luxury boats was

increased from 20 percent to 30 percent.

### **Incentives/protection For The Local Industry**

1. Clicking presses meant for the leather industry was exempted from custom duty.
2. Concessional rate of 40 percent customs duty on raw materials for the manufacturer of domestic electric appliances was re-fixed at 20 percent duty with 12.5 percent sales tax.
3. Customs duty on paper sacks was increased from 30 percent to 40 percent.
4. Plant and machinery imported for the manufacture of any type of cement was exempted from customs duty.

### **Rationalisation of Tariff Rates**

1. A number of items subject to 125 percent rate of duty in the First Schedule of the Customs Act were subjected to 100 percent rate of duty. Besides, cumulative rate of duty (statutory + regulatory) on a few other items which was in excess of 100 per cent was also reduced to 100 percent.
2. Customs duty on photographic cameras, photographic enlargers of less than 16 mm, cinematographic cameras and image projects was reduced from 80 percent to 50 percent.
3. Duty on raw materials imported for manufacturing bicycles components was reduced from 50 percent to 20 percent in line with the duty structure on auto-parts and the facility of repayment of Rs.110 per bicycle was withdrawn.
4. The distinction between the industrial and commercial imports of palm oil was eliminated.

5. Customs duty on newsprint was reduced from Rs.3,000 per ton to Rs.1,500 per ton.
6. Sterilizing granules used for sterilizing baby milk bottles were exempted from customs duty.

#### **Withdrawal of Exemption**

1. Concessionary duty of 20 percent on old and used construction machinery imported by Pakistani Construction firms was withdrawn.

#### **Streamlining of Procedures**

1. The duty free allowance for tourists and Pakistanis returning from India was increased from Rs.500 to Rs.1,000.

#### **Federal Excise**

1. Central excise duty at the rate of 5 percent ad valorem was imposed on airconditioners, deepfreezers and arms and ammunition.
2. Duty on cotton yarn and man-made yarn was increased from Rs.2 to Rs.4 per kg. and on knitting yarn from Re.1 to Rs.2 per kg. However, duty on cotton yarn manufactured on open-end rotors remained unchanged at Rs.2 per kg.
3. It was decided to increase the rates of excise duty on cement at the following rates:-
  - (a) Ordinary grey portland cement from Rs.332 to Rs.400 per ton.
  - (b) Slag Cement from Rs.300 to Rs.362 per ton
  - (c) All other sorts of cement from Rs.350 to Rs.422 per ton.

4. Sugar produced by a factory in excess of its previous year's production was exempted from 50 percent of the leviable duty provided it had worked for a full crushing season in that year.
5. Rate of duty on aerated waters was increased from Rs.1.00 to Rs.3.00 per unit container if filled in container containing not more than 250 millilitres, and fixed at the rate of 30 paise per 25 millilitres or fraction thereof if filled in container containing more than 250 millilitres.
6. Duty on freight charged for carriage of goods by air at the rate of 5 percent of the charges was levied.
7. It was decided to levy duty on services rendered by insurance companies by way of insuring goods at the rate of 3 percent of the premium. Life insurance will, however, remain exempt.
8. Rate of duty on un-manufactured tobacco was increased from Rs.2.00 to Rs.2.20 per kg.
9. It was decided to levy central excise duty on beverages on the basis of installed spouts in filling machines. The rate of duty per spout in respect of manufacturers of foreign brand beverages was Rs.6.5 lakh, and for local brand beverages Rs.1 lakh. A flat rate of excise duty of Rs.30,000 was introduced for factories with 5 or less number of spouts and spot-mix dispensers.
10. It was decided to levy licence fee on services provided or rendered by the undermentioned persons delegated or authorized to transact business on behalf of other at the following rates:
  - (a) Shipping Agents having their own trucking facilities- Rs.50,000.
  - (b) Shipping Agents who with no trucking facilities - Rs.30,000.
  - (c) Freight of forwarding agents having trucking

- facilities- Rs.40,000.
- (d) Freight forwarding agents having no trucking facilities- Rs.15,000.
  - (e) Customs agents- Rs.5,000.
  - (f) Ships-Chandlers- Rs.10,000.
  - (g) Stevedores- Rs.10,000 to Rs.20,000.
11. Licence fee at the rate of Rs.100,000 and Rs.50,000 was levied on property developers and promoters of housing schemes, plazas, shopping centres and commercial centres providing or rendering these services in metropolitan cities and municipal corporation or committee areas respectively.
  12. Licence fee was levied on property dealers at the rate of Rs.2,000 on individuals, Rs.5,000 on firms and Rs.10,000 on companies.
  13. It was decided that services provided or rendered by construction contractors for the execution of work the value of which exceeds Rs.1.5 million be subjected to licence fee of Rs.10,000 per year. The construction contractors executing contractual work of value less than Rs.1.5 million but more than Rs.350,000 may be levied a licence fee of Rs.5,000 per year.
  14. Licence fee was levied on advertising agencies at the rate of Rs.10,000 on firms and Rs.20,000 on companies.
  15. Licence fee was levied on services provided or rendered by recruiting agents. Fee is proposed at the rate of Rs.10,000 for individuals, Rs.20,000 for firms and Rs.30,000 for companies.
  16. Licence fee at the rate of Rs.10,000 per annum was levied on car dealers.
  17. Licence fee at the rate of Rs.10,000 per annum was levied on travel agents.

18. Licence fee of Rs.10,000 and Rs.5,000 was fixed for marriage halls in metropolitan and municipal areas respectively.
19. Licence fee at the rate of Rs.5,000 was levied on services provided by beauty clinics or parlours and slimming centres which are airconditioned. The fee for other clinic was fixed at Rs,1,000 per annum.
20. Licence fee at the rate of Rs.5,000 per annum was levied on subscribers having facsimile machines (fax machine) connections.

## V. SALES TAX

1. Sales tax exemption on the following items was withdrawn:-  
 Molasses, Wax, Zinc oxide. Sodium sulphide, Zinc sulphare, dodium silicate, Calcium carbide, Formaldehyde and Paraformaldehyde, Detergents, Rubber apron, Wood-ree writing paper, Wax paper, Gummed tape paper and filter paper, Accounts books and registers, Calenders of paper and paper board including calender blocks, Woven fabrics of wool or other fine animal hair, Laces and braids, Footwear of value exceeding Rs.250, Metal containers used for packing of cooking oil, Steel wire strand, Aluminium rods, Safety razors and razor blades, Electrically welded wire mesh and electrodes, Primary cells and batteries, Enamelled copper wire, Wires and cables, Spectacle frames, Electric and gas meters, Tape recorders.
2. The Sales Tax (Amendment) Act was passed by the National Assembly in June, 1990. The new tax sytem was introduced with effect from 1st November, 1990. Under the new system sales tax would be applied both at the manufacturing and import stage. The tax payer has been allowed the facility to deduct the tax which he has paid

on his business purchases from the tax due on his sales i.e. automatic adjustment of input tax. The tax payer would also be allowed the facility of deferred payment of sales tax. Instead of paying the tax before the goods are cleared from the factory premises, the tax payer would himself determine his tax liability in respect of sales made during the course of a month and pay the tax due by the 20th of the following month.

### Post Budget Measures

1. The Federal Government announced on 9th October, 1990 the withdrawal of sales tax on bicycle parts, footwear parts and spices.
2. It was decided on 14th November, 1990 to abolish the import duty of 25 percent on garlic and withdraw iqra and import surcharge from onions.
3. Prices of petrol and petroleum products were raised in the range of over 41 percent on 14th November, 1990, and were rolled back by 11 percent on 17th March, 1991.
4. The Economic Coordination Committee of the Cabinet on 29th January, 1991 reduced the regulatory duty on palm oil from Rs.5,000/- per tron to Rs.4,500/- per ton while that on soya bean oil levied at the rate of Rs.1,000/- per ton.

# **STATISTICAL TABLES**

## TABLE OF CONTENTS

Table	Pages
1 » Federal Tax Receipts (Net) 1948-49 to 1990-91 ..	139
2 » Zone-wise collection of Income Tax (Net) 1986- to 1990-91 .....	142
3 » Collectorate-wise collection of Customs Duties, Central Excise and Sales Tax .....	143
<b>DIRECT TAXES</b>	
<b>INCOME TAX</b>	
4 » Comparative Analysis of Income Tax collections 1988-90 to 1990-91 .....	145
5 » <i>Regional Commissioner of Income Tax, Southern Region, Karachi</i> .....	147
5.1 » Companies I, Karachi .....	149
5.2 » Companies II, Karachi .....	151
5.3 » Companies III, Karachi .....	153
5.4 » 'A' Zone, Karachi .....	155
5.5 » 'B' Zone, Karachi .....	157
5.6 » 'C' Zone, Karachi .....	159
5.7 » 'D' Zone, Karachi .....	161
5.8 » Hyderabad Zone, Hyderabad .....	163
6 » <i>Regional Commissioner of Income Tax, Central Region, Lahore</i> .....	165
6.1 » Multan Zone, Multan .....	167
6.2 » 'A' Zone, Lahore .....	169
6.3 » 'B' Zone, Lahore .....	171
6.4 » Companies Zone, Lahore .....	173
7 » <i>Regional Commissioner of Income Tax, Northern Region, Islamabad</i> .....	175
7.1 » Gujranwala Zone .....	177

7.2	» Faisalabad Zone .....	179
7.3	» Rawalpindi Zone .....	181
7.4	» Peashawar Zone .....	183
8	» Comparative Analysis of Wealth Tax collections 1988-90 to 1990-91(National) .....	185
8.1	» Regional Commissioner of Income Tax, Southern Region, Karachi .....	188
8.2	» Regional Commissioner of Income Tax, Central Region, Lahore .....	191
8.3	» Regional Commissioner of Income Tax, Northern Region, Islamabad .....	194

## INDIRECT TAXES

### Customs

9	» Collection of Customs Duties (Minor Head) 1948-49 to 1990-1991 .....	197
10	» Collectorate-wise Customs Duties collection (Net) 1975-76 to 1990-91 .....	199
11.1	» Collectorate-wise Customs Duties 1985-86 .....	200
11.2	» Collectorate-wise Customs Duties 1986-87 .....	201
11.3	» Collectorate-wise Customs Duties 1987-88 .....	202
11.4	» Collectorate-wise Customs Duties 1988-89 .....	203
11.5	» Collectorate-wise Customs Duties 1989-90 .....	204
11.6	» Collectorate-wise Customs Duties 1990-91 .....	205
12.1	» Rate-wise Value of Imports and Import Duties 1986-87 .....	206
12.2	» Rate-wise Value of Imports and Import Duties 1987-88 .....	207
12.3	» Rate-wise Value of Imports and Import Duties 1988-89 .....	208
12.4	» Rate-wise Value of Imports and Import Duties 1989-90 .....	209
12.5	» Rate-wise Value of Imports and Import Duties 1990-91 .....	210
13.1	» Comparison of Value of Imports and Import Duties (1987-88 over 1986-87) .....	211
13.2	» Comparison of Value of Imports and Import Duties (1988-89 over 1987-88) .....	212

13.3	»	Comparison of Value of Imports and Import Duties (1989-90 over 1988-89)	213
13.4	»	Comparison of Value of Imports and Import Duties (1990-91 over 1989-90)	214
14	»	Incidence of Import Duties by Economic Categories 1975 to 1990-1991	215
15	»	Commodity-wise Customs Duties 1948-49 to 1990-1991	217

### SALES TAX

16	»	Sales Tax Collections Imports and Domestic Goods 1951-52 to 1990-1991	235
		<b>Commodity-wise Collection of Sales Tax 1988-89 and 1989-90</b>	
17	»	All Pakistan	236
17.1	»	Collection of Sales Tax Karachi Customs (Appraisalment and Preventive)	245
17.2	»	Peshawar Collectorate	246
17.3	»	Lahore Collectorate	256
17.4	»	Karachi Collectorate	266
17.5	»	Rawalpindi Collectorate	276
17.6	»	Quetta Collectorate	286
17.7	»	Hyderabad Collectorate	296
17.8	»	Multan Collectorate	306

### CENTRAL EXCISE

18	»	Collectorate-wise Collection of Central Excise Duties (Net) 1972-73 to 1990-91	316
19	»	Commodity-wise Collection of Central Excise Duties 1948-49 to 1990-91	317
19.1	»	Commodity-wise Collection of Central Excise Duties, Peshawar Collectorate 1985-86 to 1990-91	336
19.2	»	Commodity-wise Collection of Central Excise Duties, Rawalpindi Collectorate 1985-86 to 1990-91	339
19.3	»	Commodity-wise Collection of Central Excise Duties, Lahore Collectorate 1985-86 to 1990-91	342

19.4	»	Commodity-wise Collection of Central Excise Duties, Multan Collectorate 1985-86 to 1990-91	345
19.5	»	Commodity-wise Collection of Central Excise Duties, Hyderabad Collectorate 1985-86 to 1990-91	348
19.6	»	Commodity-wise Collection of Central Excise Duties, Karachi Collectorate 1985-86 to 1990-91	351
19.7	»	Commodity-wise Collection of Central Excise Duties, Quetta Collectorate 1985-86 to 1990-91	354
20	»	Production of Excisable Commodities 1972-73 to 1990-91	357
20.1	»	Production and stock of Excisable Commodities with their reporting units 1986-87	363
20.2	»	Production and stock of Excisable Commodities with their reporting units 1987-88	372
20.3	»	Production and stock of Excisable Commodities with their reporting units 1988-89	381
20.4	»	Production and stock of Excisable Commodities with their reporting units 1989-90	389
20.5	»	Production and stock of Excisable Commodities with their reporting units 1990-91	398
21	»	Share of Federal Taxes from 1948-49 to 1990-91	408
22	»	Exports, Imports and Trade Balance	409

TABLE 1  
FEDERAL TAX RECEIPTS (NET)  
(1948-49 to 1990-91)

Year	Indirect Taxes			Total Indirect Taxes	Direct Taxes					Total Direct Taxes	Total Federal Tax Receipts	
	Customs	Central Excise	Sales Tax		Income Tax	Wealth Tax	Gift Tax	Capital Value Tax	Estate Duty			W.W. Fund
1948-49	216.1	45.1	-	261.2	49.4	-	-	-	-	-	49.4	310.6
1949-50	319.6	38.7	-	358.3	90.2	-	-	-	-	-	90.2	448.5
1950-51	631.6	53.7	-	685.3	100.2	-	-	-	-	-	100.2	785.5
1951-52	631.3	70.9	-	702.2	132.7	-	-	0.3	-	-	133.0	951.3
1952-53	487.2	91.7	-	578.9	161.4	-	-	0.8	-	-	162.2	881.7
1953-54	277.8	147.1	-	424.9	165.6	-	-	0.2	-	-	165.8	701.0
1954-55	308.6	140.8	-	449.4	183.3	-	-	1.7	-	-	185.0	775.3
1955-56	445.8	143.9	-	589.7	205.8	-	-	2.0	-	-	207.8	964.8
1956-57	346.4	149.3	-	495.7	195.2	-	-	1.4	-	-	196.6	883.5
1957-58	355.2	174.3	-	529.5	227.3	-	-	1.6	-	-	228.9	978.1
1958-59	368.4	236.0	-	604.4	411.5	-	-	1.6	-	-	413.1	1280.8
1959-60	356.9	247.8	-	604.7	300.7	-	-	2.5	-	-	303.2	1178.0
1960-61	427.4	287.9	-	715.3	319.6	-	-	2.8	-	-	322.4	1400.1
1961-62	506.8	297.3	-	804.1	380.6	-	-	2.5	-	-	383.1	1564.9
1962-63	523.0	386.6	-	909.6	425.5	-	-	2.4	-	-	427.9	1760.3

(Rs. in million)

1	2	3	4	5	6	7	8	9	10	11	12	13
1963-64	539.6	559.2	512.0	1610.8	460.3	9.6	-	-	2.1	-	472.0	2082.8
1964-65	719.0	636.1	588.3	1943.4	542.1	10.0	0.5	-	1.9	-	554.5	2497.9
1965-66	703.5	787.1	612.8	2103.4	571.1	7.8	0.5	-	3.6	-	583.0	2686.4
1966-67	813.1	1187.3	683.8	2684.2	602.5	8.4	0.4	-	3.1	-	614.4	3298.6
1967-68	784.3	1384.4	401.3	2570.0	628.2	9.7	0.8	-	4.5	-	643.2	3213.2
1968-69	1152.6	1522.2	485.1	3159.9	724.4	11.9	1.3	-	4.4	-	742.0	3901.9
1969-70	1240.0	1889.5	522.0	3651.5	937.8	14.5	1.8	-	3.8	-	957.9	4609.4
1970-71	1407.1	2019.8	608.4	4035.3	925.6	15.6	2.0	-	5.7	-	948.9	4984.2
1971-72	1312.5	2111.1	481.5	3905.1	1226.6	20.9	4.0	-	5.5	-	1257.0	5162.1
1972-73	2641.2	2211.4	460.6	5313.2	1152.8	31.0	5.8	-	5.1	0.5	1195.2	6508.4
1973-74	4175.1	2894.9	692.0	7762.0	1194.5	44.7	8.8	-	6.1	2.9	1257.0	9019.0
1974-75	4745.7	3669.6	1074.6	9489.9	1376.4	43.4	7.8	-	5.5	14.4	1447.5	10937.4
1975-76	5164.0	4584.8	1199.6	10948.4	2160.4	55.5	8.7	-	10.4	9.2	2244.2	13192.6
1976-77	6138.0	5429.1	1362.2	12929.7	2670.8	25.1	8.0	-	5.5	24.5	2733.9	15663.6
1977-78	8389.6	6299.3	1589.9	16278.8	2844.7	29.1	10.7	-	6.5	18.1	2909.1	19187.9
1978-79	10123.6	6916.4	1934.7	18974.7	3339.5	50.1	9.6	-	0.8	24.1	3424.1	22398.8
1979-80	12572.3	9701.3	2409.8	24683.4	5225.0	73.7	6.2	-	-	27.5	5332.4	30015.8
1980-81	14276.0	10413.1	2893.1	27582.2	7028.0	108.1	9.6	-	2.4	34.0	7182.1	34764.3
1981-82	15074.1	11742.7	3251.6	30065.8	8309.4	134.5	12.1	-	3.9	26.1	8486.0	38551.8
1982-83	18510.3	12910.5	3489.2	34910.0	8442.0	150.0	17.7	-	1.8	22.4	8633.9	43543.9

(1898-10 1080-01)  
 ФЕДЕРАЛЪН ЯВЪ ДЕДЕТЪЛЪС (МЕЛ)  
 ЛУБЕТЪ

1	2	3	4	5	6	7	8	9	10	11	12	13
1983-84	21532.2	15652.0	4624.0	41808.2	8573.3	163.3	16.9	-	1.0	33.9	8788.4	50596.6
1984-85	23371.3	15312.5	4673.9	43357.7	9070.6	176.5	15.5	-	0.3	49.2	9312.1	52669.8
1985-86	29342.8	15515.1	4927.8	49785.7	9591.5	124.0	5.5	-	0.1	60.7	9781.8	59567.5
1986-87	33363.9	15361.1	6408.8	55133.8	10354.3	152.2	3.1	-	0.5	57.8	10567.9	65701.7
1987-88	38001.1	17398.5	8742.8	64142.4	11528.4	197.3	-	-	-	115.5	11841.2	75983.6
1988-89	42362.4	20037.9	14699.8	77100.1	13407.3	326.7	-	-	-	185.8	13919.8	91019.9
1989-90	48583.7	22341.4	18573.7	89498.8	14999.9	419.4	-	53.9	-	163.8	15637.0	105135.8
1990-91	50527.6	24739.5	17008.3	92275.4	19078.8	495.9	-	105.6	-	187.9	19868.2	112143.6

TABLE 2  
 ZONE-WISE COLLECTION OF  
 FOR THE YEARS 1983

1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
15652.0	15312.5	15515.1	15361.1	17398.5	20037.9	22341.4	24739.5
4624.0	4673.9	4927.8	6408.8	8742.8	14699.8	18573.7	17008.3
41808.2	43357.7	49785.7	55133.8	64142.4	77100.1	89498.8	92275.4
8573.3	9070.6	9591.5	10354.3	11528.4	13407.3	14999.9	19078.8
163.3	176.5	124.0	152.2	197.3	326.7	419.4	495.9
16.9	15.5	5.5	3.1	-	-	-	-
-	-	-	-	-	-	53.9	105.6
1.0	0.3	0.1	0.5	-	-	-	-
33.9	49.2	60.7	57.8	115.5	185.8	163.8	187.9
8788.4	9312.1	9781.8	10567.9	11841.2	13919.8	15637.0	19868.2
50596.6	52669.8	59567.5	65701.7	75983.6	91019.9	105135.8	112143.6

**TABLE 2**  
**ZONE-WISE COLLECTION OF INCOME TAX (NET)**  
**FOR THE YEARS 1985-86 TO 1990-91**

S. No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
<b>SOUTHERN REGION</b>						
	<u>4463.5</u>	<u>6620.3</u>	<u>7680.3</u>	<u>8697.7</u>	<u>9850.6</u>	<u>12861.2</u>
1. Companies-I, Karachi.	1112.4	1448.8	1883.8	2828.4	2691.7	3616.4
2. Companies-II, Karachi.	1747.7	2177.7	2244.5	2306.9	2086.2	2271.5
3. Companies-III, Karachi.	799.4	443.6	709.8	884.5	1235.9	1779.8
4. CIT, 'A' Zone, Karachi.	102.0	160.2	183.1	202.3	213.4	251.9
5. CIT, 'B' Zone, Karachi.	36.6	91.4	60.7	51.9	53.3	40.6
6. CIT, 'C' Zone, Karachi.	82.7	98.0	90.6	96.9	95.4	106.7
7. CIT, 'D' Zone, Karachi.	311.2	341.9	402.0	450.7	580.0	900.1
8. CIT, Hyderabad.	271.5	311.4	351.9	400.8	464.3	683.2
9. CIT, Survey & Registration, Karachi.	@1898.4	1547.3	1753.9	1475.3	2430.4	3211.0
<b>CENTRAL REGION</b>						
	<u>1625.5</u>	<u>1780.2</u>	<u>1802.1</u>	<u>2549.8</u>	<u>2598.0</u>	<u>2934.9</u>
10. CIT, Multan.	191.4	175.0	174.8	194.9	236.2	317.3
11. CIT, 'A' Zone, Lahore.	135.2	71.7	64.3	77.2	88.6	164.2
12. CIT, 'B' Zone, Lahore.	227.4	172.6	175.2	205.0	231.3	287.6
13. CIT, Companies, Lahore.	1071.5	950.1	900.3	1518.3	1440.2	1490.0
14. CIT, Survey & Registration, Lahore.	-	410.8	487.5	554.4	601.7	675.8
<b>NORTHERN REGION</b>						
	<u>1604.1</u>	<u>1953.8</u>	<u>2046.0</u>	<u>2159.8</u>	<u>2551.3</u>	<u>3282.7</u>
15. CIT, Gujranwala.	133.5	141.1	130.5	191.3	211.0	262.7
16. CIT, Faisalabad.	179.4	181.4	181.6	237.5	285.3	376.8
17. CIT, Rawalpindi.	1071.5	1080.1	1104.2	1303.2	1452.5	1775.4
18. CIT, Peshawar.	219.7	223.4	235.1	427.8	602.5	867.8
19. CIT, Survey & Registration, Islamabad.	-	327.8	394.6	-	-	-
<b>Grand Total.</b>	<u>9591.5</u>	<u>10354.3</u>	<u>11528.4</u>	<u>13407.3</u>	<u>14999.9</u>	<u>19078.8</u>

@ Represent National Collection.

TABLE 3  
**COLLECTORATE-WISE COLLECTION OF CUSTOMS  
DUTIES,  
CENTRAL EXCISE DUTIES AND SALES TAX**

(Rs. in million)

S. No.	Name of the Collectorate	1986-87	1987-88	1988-89	1989-90	1990-91
	<b>GRAND TOTAL (1 TO 10)</b>	<b>55133.8</b>	<b>64142.4</b>	<b>77100.1</b>	<b>89498.8</b>	<b>92275.4</b>
	(i) Customs Duty	33364.0	38001.1	42362.4	48583.7	50527.6
	(ii) Central Excise Duty.	15361.1	17398.5	20037.9	22341.4	24739.5
	(iii) Sales Tax.	6408.8	8742.8	14699.8	18573.7	17008.3
1.	<u>Customs House, (App), Karachi.</u>	<u>23380.5</u>	<u>29764.6</u>	<u>32978.4</u>	<u>37501.0</u>	<u>40624.3</u>
	(i) Customs Duty.	24495.1	25499.4	26557.2	30213.4	33380.0
	(ii) Sales Tax.	3885.4	4265.2	6421.2	7287.6	7244.3
2.	<u>Customs House, (Prev), Karachi.</u>	<u>3890.5</u>	<u>6897.5</u>	<u>10015.7</u>	<u>12033.1</u>	<u>10460.8</u>
	(i) Customs Duty	3890.5	6824.3	10144.0	12089.6	9776.0
	(ii) Sales Tax	-	73.2	(-128.3)	(-156.5)	684.8
3.	<u>Exports Collectorate, Karachi.</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(-1584.2)</u>
	Sales Tax.	-	-	-	-	(-1584.2)
	<u>Customs House, Karachi.</u>	<u>32271.0</u>	<u>36662.1</u>	<u>42994.1</u>	<u>49534.1</u>	<u>48131.3</u>
	(All Collectorates).					
	(i) Customs Duty.	28385.6	32323.7	36701.2	42303.0	43156.0
	(ii) Sales Tax.	3885.4	4338.4	6292.9	7231.1	6344.9
4.	<u>Collectorate of CE &amp; ST,</u>	<u>4177.5</u>	<u>4803.3</u>	<u>6490.8</u>	<u>8404.5</u>	<u>8876.6</u>
	Karachi.					
	(i) Central Excise Duty.	3324.6	3592.9	4043.4	4356.8	4887.7
	(ii) Sales Tax.	852.9	1210.4	2447.4	4038.4	3988.9
5.	<u>Collectorate of Custom, CE &amp; ST,</u>	<u>3168.5</u>	<u>3788.5</u>	<u>4419.7</u>	<u>5173.1</u>	<u>5715.1</u>
	Hyderabad.					
	(i) Customs Duty.	235.6	233.5	204.6	344.8	531.4
	(ii) Central Excise Duty.	2807.3	3256.6	3604.5	4029.5	4457.5
	(iii) Sales Tax.	125.6	298.4	610.6	798.8	726.2
6.	<u>Collectorate of Custom, CE &amp; ST,</u>	<u>7070.7</u>	<u>8871.6</u>	<u>11166.9</u>	<u>9576.3</u>	<u>9142.3</u>
	Lahore.					
	(i) Customs Duty.	3391.5	4100.8	4434.3	4687.3	4001.5
	(ii) Central Excise Duty.	2684.9	3315.4	3887.3	2131.4	2626.8
	(iii) Sales Tax.	994.3	1455.4	2845.3	2757.6	2514.0

S. Name of the Collectorate No.	1986-87	1987-88	1988-89	1989-90	1990-91
7. <u>Collectorate of Custom, CE &amp; ST, Rawalpindi</u>	<u>3502.8</u>	<u>4450.1</u>	<u>5735.2</u>	<u>6774.4</u>	<u>7006.2</u>
(i) Customs Duty.	347.6	413.1	389.4	402.7	461.4
(ii) Central Excise Duty.	3001.4	3490.2	4312.1	5075.1	5374.1
(iii) Sales Tax.	153.8	546.8	1033.7	1296.6	1170.7
8. <u>Collectorate of Custom, CE &amp; ST, Peshawar.</u>	<u>3038.8</u>	<u>3488.2</u>	<u>4260.2</u>	<u>4770.8</u>	<u>4510.8</u>
(i) Customs Duty.	128.4	93.3	203.2	317.6	287.4
(ii) Central Excise Duty.	2804.0	2862.7	3179.7	3513.1	3344.1
(iii) Sales Tax.	106.4	532.2	877.3	940.1	879.3
9. <u>Collectorate of Custom, CE &amp; ST, Quetta.</u>	<u>1904.6</u>	<u>2078.6</u>	<u>2033.2</u>	<u>2254.3</u>	<u>2444.0</u>
(i) Customs Duty.	875.3	836.7	429.7	528.3	741.5
(ii) Central Excise Duty.	738.9	880.7	1010.9	1019.1	1071.6
(iii) Sales Tax.	290.4	361.2	592.6	706.9	630.9
10. <u>Collectorate of Custom, CE &amp; ST, Multan.</u>	-	-	-	<u>3011.3</u>	<u>5079.5</u>
(i) Customs Duty.	-	-	-	-	1348.4
(ii) Central Excise Duty.	-	-	-	2216.4	2977.7
(iii) Sales Tax.	-	-	-	794.9	753.4

TABLE 4  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs. in million)		
		1988-89	1989-90	1990-91
1		2	3	4
<b>Part I. - Targets</b>				
1	Budget Target.	13624.0	15880.0	19101.0
2.	Collections.	13407.3	14999.9	19078.8
3.	%age with Budget.	98.4	94.5	99.9
<b>Part II. - Performance</b>				
1.	<u>Collection of Demand.</u>	<u>3489.7</u>	<u>3417.4</u>	<u>4824.1</u>
	(a) Arrear demand.	709.2	876.6	991.9
	(b) Current demand.	2780.5	2540.8	3832.2
2.	<u>Payment with returns.</u>	<u>5202.4</u>	<u>6364.3</u>	<u>6827.8</u>
	(a) Adjustments out of deposits u/s 53.	2363.1	3532.8	3801.3
	(b) Cash/cheque	2839.3	2831.5	3026.5
3.	<u>Deduction at source.</u>	<u>6191.4</u>	<u>8041.3</u>	<u>10191.0</u>
	(a) U/s 50(1) Salary.	705.2	929.9	1395.5
	(b) U/s 50(2) Securities.	1836.2	1847.7	1676.1
	(c) U/s 50(2-A) Interest.	-	2.4	10.9
	(d) U/s 50(3) Non-resident.	263.5	232.0	494.5
	(e) U/s 50(4) Contracts.	2285.7	2833.1	4127.2
	(f) U/s 50(5) Imports.	930.5	1970.0	2101.1
	(g) U/s 50(6) Transport.	59.6	89.6	123.8
	(h) U/s 50(7-A) Auctions.	90.0	110.7	236.7
	(i) Misc.	20.7	25.9	25.2
4.	Total (Gross) (1 + 2 + 3)	14883.5	17823.0	21842.9
	Less rerunds.	1476.2	2823.1	2764.1
5.	<u>Total (Net).</u>	<u>13407.3</u>	<u>14999.9</u>	<u>19078.8</u>

	1988-89	1989-90	1990-91
	2	3	4

Part III. - Analysis:

1. Collection out of arrear demand.

i)	Arrear as on 1st July.	4432.5	4744.8	5534.0
a)	Addition.	1129.7	1853.5	2073.2
b)	Remission.	2654.3	3728.2	3283.2
ii)	Balance recoverable.	2907.9	2870.1	4324.0
a)	Collection during the month.	153.4	170.7	267.8
b)	Collection upto the end of the month.	709.2	876.6	991.9
c)	Percentage.	24.4	30.5	22.9

2. Collection out of current demand.

a)	Demand created.	7156.8	7000.4	9115.0
b)	Remission.	1259.6	1073.9	589.0
ii)	Balance recoverable.	5897.2	5926.5	8526.0
a)	Collection during the month.	1246.9	1529.2	1877.5
b)	Collection upto the end of the month.	2780.5	2540.8	3832.2
c)	Percentage.	47.2	42.9	44.9

3. Collection by adjustment out of advance tax deposits.

a)	Deposits.	2866.7	3715.7	4080.3
b)	Adjust.	2866.0	3703.2	4073.3
i)	With return.	2351.2	3423.1	3791.1
ii)	Against demand.	514.8	280.1	282.2
c)	Balance.	0.7	12.5	7.0

		Total (Gross) (1 + 2 + 3)		
		Less: returns		
		Total (Net)		

TABLE 5  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1988-89	1989-90	1990-91
<b>Part I. - Targets</b>			
1. Budget Target.	9084.0	9750.0	12500.0
2. Collections.	8697.7	9850.6	12861.2
3. %age with Budget.	95.7	101.0	102.9
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>2455.5</u>	<u>2485.6</u>	<u>3007.9</u>
(a) Arrear demand.	495.6	569.2	411.1
(b) Current demand.	1959.9	1916.4	2596.8
2. <u>Payment with returns.</u>	<u>3180.8</u>	<u>4159.3</u>	<u>4754.2</u>
(a) Adjustments out of deposits u/s 53.	1175.7	1944.8	2587.0
(b) Cash/cheque	2005.1	2214.5	2167.2
3. <u>Deduction at source.</u>	<u>4173.3</u>	<u>5425.9</u>	<u>6651.9</u>
(a) U/s 50(1) Salary.	423.2	555.3	896.9
(b) U/s 50(2) Securities.	1701.7	1704.1	1519.0
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	177.1	186.4	297.8
(e) U/s 50(4) Contracts.	1018.0	1144.8	1914.3
(f) U/s 50(5) Imports.	796.3	1749.7	1820.2
(g) U/s 50(6) Transport.	22.6	33.1	62.2
(h) U/s 50(7-A) Auctions.	19.3	34.6	126.1
(i) Misc.	15.1	17.9	15.4
4. Total (Gross) (1 + 2 + 3)	9809.6	12070.8	14414.0
Less rerunds.	1111.9	2220.2	1552.8
5. <u>Total (Net).</u>	<u>8697.7</u>	<u>9850.6</u>	<u>12861.2</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

<b>1. <u>Collection out of arrear demand.</u></b>			
i) Arrear as on 1st July.	2008.3	2530.7	2730.6
a) Addition.	599.9	1078.1	1541.5
b) Remission.	929.6	2152.4	1901.2
ii) Balance recoverable.	1678.6	1456.4	2370.9
a) Collection during the month.	109.6	73.3	55.5
b) Collection upto the end of the month	495.6	569.2	411.1
c) Percentage.	29.5	39.1	17.3
<b>2. <u>Collection out of current demand.</u></b>			
a) Demand created.	4166.6	4481.9	6024.4
b) Remission.	628.3	660.2	399.9
ii) Balance recoverable.	3538.3	3821.7	5624.5
a) Collection during the month.	895.4	1125.4	1310.7
b) Collection upto the end of the month.	1959.9	1916.4	2596.8
c) Percentage.	55.4	50.2	46.2
<b>3. <u>Collection by adjustment out of advance tax deposits.</u></b>			
a) Deposits.	1644.1	2161.0	2847.9
b) Adjust.	1644.1	2149.0	2841.3
i) With return.	1174.8	1891.2	2584.1
ii) Against demand.	469.3	257.8	257.2
c) Balance.	-	12.0	6.6

TABLE 5.1  
**COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION**

(Rs. in million)				
	1988-89	1989-90	1990-91	
1	2	3	4	
<b>Part 1. - Targets</b>				
1. Budget Target.	2750.0	2690.0	3400.0	
2. Collections.	2828.4	2691.7	3616.4	
3. %age with Budget.	102.9	100.1	106.4	
<b>Part II. - Performance (During 12 months)</b>				
1. <u>Collection of Demand.</u>	<u>837.4</u>	<u>927.2</u>	<u>1384.4</u>	
(a) Arrear demand.	280.1	237.5	127.2	
(b) Current demand.	557.3	689.7	1257.2	
2. <u>Payment with returns.</u>	<u>822.1</u>	<u>784.3</u>	<u>1145.1</u>	
(a) Adjustments out of deposits u/s 53.	412.9	374.2	511.4	
(b) Cash/cheque.	409.2	410.1	633.7	
3. <u>Deduction at source.</u>	<u>1822.7</u>	<u>1873.4</u>	<u>1731.1</u>	
(a) U/s 50(1) Salary.	27.6	44.8	44.6	
(b) U/s 50(2) Securities.	1688.8	1710.3	1501.5	
(c) U/s 50(2-A) Interest.	-	-	-	
(d) U/s 50(3) Non-resident.	104.6	108.8	168.7	
(e) U/s 50(4) Contracts.	-	-	-	
(f) U/s 50(5) Imports.	-	-	-	
(g) U/s 50(6) Transport.	-	0.8	7.6	
(h) U/s 50(7-A) Auctions.	1.5	5.1	8.7	
(i) Misc.	0.2	12.6	-	
4. Total (Gross) (1 + 2 + 3)	3482.2	3584.9	4260.6	
Less rerunds.	653.8	893.2	644.2	
5. <u>Total (Net).</u>	<u>2828.4</u>	<u>2691.7</u>	<u>3616.4</u>	

	1988-89	1989-90	1990-91
1	2	3	4

**Part III. - Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	912.1	877.5	920.8
a) Addition.	46.4	286.3	522.9
b) Remission.	271.0	739.9	865.6
ii) Balance recoverable.	687.5	423.9	578.1
a) Collection during the month.	83.4	8.1	7.7
b) Collection upto the end of the month.	280.1	237.5	127.2
c) Percentage.	40.7	56.0	22.0

**2. Collection out of current demand.**

a) Demand created.	1292.1	1771.8	2783.6
b) Remission.	170.6	343.5	51.4
ii) Balance recoverable.	1121.5	1428.3	2732.2
a) Collection during the month.	243.9	454.0	690.5
b) Collection upto the end of the month.	557.3	689.7	1257.2
c) Percentage.	49.7	48.3	46.0

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	413.5	394.0	518.4
b) Adjust.	413.5	393.6	515.0
i) With return.	412.9	374.2	510.7
ii) Against demand.	0.6	19.4	4.3
c) Balance.	-	0.4	3.4

TABLE 5.2

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs. in million)		
		1988-89	1989-90	1990-91
<b>Part I. - Targets</b>				
1	Budget Target.	2750.0	2050.0	2600.0
2	Collections.	2306.9	2086.2	2271.5
3	%age with Budget.	83.9	101.8	87.4
<b>Part II. - Performance</b>				
1.	<u>Collection of Demand.</u>	<u>861.3</u>	<u>721.7</u>	<u>816.0</u>
	(a) Arrear demand.	88.2	148.3	109.2
	(b) Current demand.	773.1	573.4	706.8
2.	<u>Payment with returns.</u>	<u>1463.8</u>	<u>1607.3</u>	<u>1673.6</u>
	(a) Adjustments out of deposits u/s 53	301.3	795.0	711.0
	(b) Cash/cheque	1162.5	812.3	962.6
3.	<u>Deduction at source.</u>	<u>91.4</u>	<u>101.1</u>	<u>159.6</u>
	(a) U/s 50(1) Salary.	17.9	22.0	27.4
	(b) U/s 50(2) Securities.	1.6	1.2	3.4
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	71.7	72.8	122.3
	(e) U/s 50(4) Contracts.	-	-	-
	(f) U/s 50(5) Imports.	-	-	-
	(g) U/s 50(6) Transport.	-	0.4	3.4
	(h) U/s 50(7-A) Auctions.	0.1	1.2	3.1
	(i) Misc.	0.1	3.5	-
4.	Total (Gross) (1 + 2 + 3)	2416.5	2430.1	2649.2
	Less rerunds.	109.6	343.9	377.7
5.	<u>Total (Net).</u>	<u>2306.9</u>	<u>2086.2</u>	<u>2271.5</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

<b>1. <u>Collection out of arrear demand.</u></b>			
i) Arrear as on 1s July.	545.0	439.7	800.7
a) Addition.	27.9	203.9	551.6
b) Remission.	208.5	360.5	430.7
ii) Balance recoverable.	364.4	283.1	921.6
a) Collection during the month.	5.6	28.7	15.9
b) Collection upto the end of the month.	88.2	148.3	109.2
c) Percentage.	24.2	52.4	11.8
<b>2. <u>Collection out of current demand.</u></b>			
a) Demand created.	1130.2	1281.1	1559.8
b) Remission.	193.9	41.3	63.6
ii) Balance recoverable.	936.3	1239.8	1496.2
a) Collection during the month.	344.4	304.2	295.0
b) Collection upto the end of the month.	773.1	573.4	706.8
c) Percentage.	82.6	46.3	47.2
<b>3. <u>Collection by adjustment out of advance tax deposits.</u></b>			
a) Deposits.	761.8	977.0	947.9
b) Adjust.	761.8	977.0	947.9
i) With return.	301.3	765.5	711.0
ii) Against demand.	460.5	211.5	236.9
c) Balance.	-	-	-

TABLE 5.3

## KARACHI COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1988-89	1989-90	1990-91
	2	3	4
<b>Part I.- Targets</b>			
1. Budget Target.	900.0	1220.0	1750.0
2. Collections.	884.5	1235.9	1779.8
3. %age with Budget.	98.3	101.3	101.7
<b>Part II.- Performance</b>			
1. <u>Collection of Demand.</u>	<u>492.2</u>	<u>467.0</u>	<u>442.5</u>
(a) Arrear demand.	45.5	60.5	66.8
(b) Current demand.	446.7	406.5	375.7
2. <u>Payment with returns.</u>	<u>491.2</u>	<u>1353.6</u>	<u>1450.3</u>
(a) Adjustments out of deposits u/s 53.	328.1	646.6	1220.7
(b) Cash/cheque	163.1	707.0	229.6
3. <u>Deduction at source.</u>	<u>13.5</u>	<u>20.3</u>	<u>34.6</u>
(a) U/s 50(1) Salary.	11.7	14.7	12.1
(b) U/s 50(2) Securities.	0.7	1.6	1.6
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	0.7	0.9	1.6
(e) U/s 50(4) Contracts.	-	-	-
(f) U/s 50(5) Imports.	-	-	-
(g) U/s 50(6) Transport.	-	1.4	0.2
(h) U/s 50(7-A) Auctions.	0.3	1.6	19.0
(i) Misc.	0.1	0.1	0.1
4. Total (Gross).	996.9	1840.9	1927.4
Less rerunds.	112.4	605.0	147.6
5. <u>Total (Net).</u>	<u>884.5</u>	<u>1235.9</u>	<u>1779.8</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

<b>1. <u>Collection out of arrear demand.</u></b>			
i) Arrear as on 1st July.	230.2	621.2	507.8
a) Addition.	69.8	225.4	107.1
b) Remission.	105.3	610.5	281.3
ii) Balance recoverable.	194.7	236.1	333.6
a) Collection during the month.	6.8	13.9	8.8
b) Collection upto the end of the month.	45.5	60.5	66.8
c) Percentage.	23.4	25.6	20.0
<b>2. <u>Collection out of current demand.</u></b>			
a) Demand created.	967.5	933.7	931.2
b) Remission.	120.0	234.0	247.8
ii) Balance recoverable.	847.5	699.7	683.4
a) Collection during the month.	232.2	248.4	221.2
b) Collection upto the end of the month.	446.7	406.5	375.7
c) Percentage.	52.7	58.1	55.0
<b>3. <u>Collection by adjustment out of advance tax deposits.</u></b>			
a) Deposits.	328.5	666.8	1229.2
b) Adjust.	328.5	666.8	1229.2
i) With return.	328.1	646.6	1220.7
ii) Against demand.	0.4	20.2	8.5
c) Balance.	-	-	-

TABLE 5.4  
**COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION**

		(Rs. in million)		
		1988-89	1989-90	1990-91
		2	3	4
<b>Part I. - Targets</b>				
1.	Budget Target.	200.0	210.0	250.0
2.	Collections.	202.3	213.4	251.9
3.	%age with Budget.	101.2	101.6	100.8
<b>Part II. - Performance</b>				
1.	<u>Collection of Demand.</u>	<u>99.9</u>	<u>130.2</u>	<u>142.6</u>
	(a) Arrear demand.	19.3	28.2	26.1
	(b) Current demand.	80.6	102.0	116.5
2.	<u>Payment with returns.</u>	<u>122.0</u>	<u>106.7</u>	<u>119.1</u>
	(a) Adjustments out of deposits u/s 53.	44.0	43.6	49.3
	(b) Cash/cheque	78.0	63.1	69.8
3.	<u>Deduction at source.</u>	<u>0.5</u>	<u>0.5</u>	<u>2.9</u>
	(a) U/s 50(1) Salary.	0.1	0.3	0.3
	(b) U/s 50(2) Securities.	-	-	-
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	-	-	0.2
	(e) U/s 50(4) Contracts.	-	-	-
	(f) U/s 50(5) Imports.	-	-	-
	(g) U/s 50(6) Transport.	-	-	0.1
	(h) U/s 50(7-A) Auctions.	-	-	0.9
	(i) Misc.	0.4	0.2	1.4
4.	Total (Gross) (1 + 2 + 3)	222.4	237.4	264.6
	Less rerunds.	20.1	24.0	12.7
5.	<u>Total (Net).</u>	<u>202.3</u>	<u>213.4</u>	<u>251.9</u>



TABLE 5.5  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)			
	1988-89	1989-90	1990-91
<b>Part I. - Targets</b>			
1. Budget Target.	50.0	52.5	40.0
2. Collections.	51.9	53.3	40.6
3. %age with Budget.	103.8	101.5	101.5
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>54.7</u>	<u>89.0</u>	<u>90.0</u>
(a) Arrear demand.	24.4	38.5	34.4
(b) Current demand.	30.3	50.5	55.6
2. <u>Payment with returns.</u>	<u>59.8</u>	<u>75.0</u>	<u>87.1</u>
(a) Adjustments out of deposits u/s 53.	15.2	16.4	14.6
(b) Cash/cheque	44.6	58.6	72.5
3. <u>Deduction at source.</u>	<u>0.5</u>	<u>0.3</u>	<u>25.7</u>
(a) U/s 50(1) Salary.	-	-	0.4
(b) U/s 50(2) Securities.	-	-	1.7
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	-	-	-
(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.	-	-	22.9
(i) Misc.	0.5	0.3	0.7
4. Total (Gross)(1 + 2 + 3)	115.0	164.3	202.8
Less refunds.	63.1	111.0	162.2
5. <u>Total (Net).</u>	<u>51.9</u>	<u>53.3</u>	<u>40.6</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

<b>1. <u>Collection out of arrear demand.</u></b>				
i)	Arrear as on 1st July.	67.3	245.9	117.4
a)	Addition.	115.1	32.9	23.1
b)	Remission.	101.2	189.4	64.6
ii)	Balance recoverable.	81.2	89.4	75.9
a)	Collection during the month.	6.6	5.0	6.3
b)	Collection upto the end of the month.	24.4	38.5	34.4
c)	Percentage.	30.1	43.0	45.3
<b>2. <u>Collection out of current demand.</u></b>				
a)	Demand created.	293.3	137.3	221.8
b)	Remission.	66.0	18.8	11.5
ii)	Balance recoverable.	227.3	118.5	210.3
a)	Collection during the month.	12.6	10.1	13.8
b)	Collection upto the end of the month.	30.3	50.5	55.6
c)	Percentage.	13.3	42.6	26.4
<b>3. <u>Collection by adjustment out of advance tax deposits.</u></b>				
a)	Deposits.	15.3	17.1	14.6
b)	Adjust.	15.3	17.1	14.6
i)	With Return.	15.1	16.4	14.6
ii)	Against demand.	0.2	0.7	-
c)	Balance.	-	-	-

TABLE 5.6  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs.in million)		
		1988-89	1989-90	1990-91
1	2	3	4	
<b>Part I. - Targets</b>				
1.	Budget Target.	90.0	105.0	120.0
2.	Collections.	96.9	95.4	106.7
3.	%age with Budget.	107.7	90.9	88.9
<b>Part II. - Performance</b>				
1.	<u>Collection of Demand.</u>	<u>41.7</u>	<u>53.4</u>	<u>52.1</u>
	(a) Arrear demand.	11.5	11.7	14.9
	(b) Current demand.	30.2	41.7	37.2
2.	<u>Payment with returns.</u>	<u>59.2</u>	<u>58.2</u>	<u>68.0</u>
	(a) Adjustments out of deposits u/s 53.	15.8	12.9	14.2
	(b) Cash/cheque.	43.4	45.3	53.8
3.	<u>Deduction at source.</u>	<u>6.2</u>	<u>17.9</u>	<u>24.6</u>
	(a) U/s 50(1) Salary.	-	-	0.2
	(b) U/s 50(2) Securities.	-	-	0.1
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	-	-	-
	(e) U/s 50(4) Contracts.	-	-	0.8
	(f) U/s 50(5) Imports.	-	17.7	-
	(g) U/s 50(6) Transport.	6.1	-	14.7
	(h) U/s 50(7-A) Auctions.	-	-	7.1
	(i) Misc.	0.1	0.2	1.7
4.	Total (Gross) (1 + 2 + 3)	107.1	129.5	144.7
	Less rerunds.	10.2	34.1	38.0
5.	<u>Total (Net).</u>	<u>96.9</u>	<u>95.4</u>	<u>106.7</u>



TABLE 5.7

## Comparative Analysis Of Income Tax Collection

(Rs. in million)			
	1988-89	1989-90	1990-91
<b>Part I. - Targets</b>			
1. Budget Target.	500.0	550.0	750.0
2. Collections.	450.7	580.0	900.1
3. %age with Budget.	90.1	105.5	120.0
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>35.2</u>	<u>63.2</u>	<u>22.3</u>
(a) Arrear demand.	12.7	33.7	11.7
(b) Current demand.	22.5	29.5	10.6
2. <u>Payment with returns.</u>	<u>94.5</u>	<u>89.5</u>	<u>111.5</u>
(a) Adjustments out of deposits u/s 53.	30.5	31.9	35.7
(b) Cash/cheque	64.0	57.6	75.8
3. <u>Deduction at source.</u>	<u>324.8</u>	<u>443.8</u>	<u>779.9</u>
(a) U/s 50(1) Salary.	314.2	442.9	768.0
(b) U/s 50(2) Securities.	10.6	-	10.7
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	-	-	-
(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.	-	0.9	1.2
(i) Misc.	-	-	-
4. Total (Gross) (1 + 2 + 3).	454.5	596.5	913.7
Less rerunds.	3.8	16.5	13.6
5. <u>Total (Net).</u>	<u>450.7</u>	<u>580.0</u>	<u>900.1</u>

	1988-89	1989-90	1990-91
1	2	3	4

**Part III. - Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	57.3	54.5	61.7
a) Addition.	5.0	58.2	18.3
b) Remission.	17.0	31.8	16.5
ii) Balance recoverable.	45.3	80.9	53.5
a) Collection during the month.	0.9	7.5	2.8
b) Collection upto the end of the month	12.7	33.7	11.7
c) Percentage.	28.0	41.7	18.4

**2. Collection out of current demand.**

a) Demand created.	61.9	46.4	63.8
b) Remission.	17.2	-	0.9
ii) Balance recoverable.	44.7	46.4	62.9
a) Collection during the month.	0.7	10.2	2.8
b) Collection upto the end of the month	22.5	29.5	10.6
c) Percentage.	50.3	63.6	16.9

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	34.9	33.0	35.7
b) Adjust.	34.9	33.0	35.7
i) With return.	30.5	31.9	35.7
ii) Against demand.	4.4	1.1	-
c) Balance.	-	-	-

TABLE 5.8  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1988-89	1989-90	1990-91
1	2	3	4
<b>Part I. - Targets</b>			
1. Budget Target.	400.0	462.5	590.0
2. Collections.	400.8	464.3	683.2
3. %age with Budget.	100.2	100.4	115.8
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>33.1</u>	<u>33.9</u>	<u>58.0</u>
(a) Arrear demand.	13.9	10.8	20.8
(b) Current demand.	19.2	23.1	37.2
2. <u>Payment with returns.</u>	<u>68.2</u>	<u>84.7</u>	<u>99.5</u>
(a) Adjustments out of deposits u/s 53.	27.9	24.2	30.1
(b) Cash/cheque	40.3	60.5	69.4
3. <u>Deduction at source.</u>	<u>438.4</u>	<u>538.2</u>	<u>682.5</u>
(a) U/s 50(1) Salary.	51.7	30.6	43.9
(b) U/s 50(2) Securities.	-	-	-
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	0.1	3.9	5.0
(e) U/s 50(4) Contracts.	369.9	473.6	584.8
(f) U/s 50(5) Imports.	-	-	-
(g) U/s 50(6) Transport.	16.5	29.0	36.2
(h) U/s 50(7-A) Auctions.	-	0.1	1.3
(i) Misc.	0.2	1.0	11.3
4. Total (Gross) (1 + 2 + 3).	539.7	656.8	840.0
Less rerunds.	138.9	192.5	156.8
5. <u>Total (Net).</u>	<u>400.8</u>	<u>464.3</u>	<u>683.2</u>

	1988-89	1989-90	1990-91
1	2	3	4

**Part III. - Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	61.1	56.9	98.7
a) Addition	69.2	139.9	127.7
b) Remission.	47.2	101.8	89.7
ii) Balance recoverable.	83.1	95.0	136.7
a) Collection during the month.	0.3	1.9	7.2
b) Collection upto the end of the month	13.9	10.8	20.8
c) Percentage.	16.7	11.4	15.2

**2. Collection out of current demand.**

a) Demand created.	110.9	68.7	115.3
b) Remission.	6.7	2.4	0.7
ii) Balance recoverable.	104.2	66.3	114.6
a) Collection during the month.	0.1	12.4	21.1
b) Collection upto the end of the month	19.2	23.1	37.2
c) Percentage.	18.4	34.8	32.5

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	27.5	11.4	31.8
b) Adjust.	27.5	-	28.7
i) With return.	27.5	-	28.1
ii) Against demand.	-	-	0.6
c) Balance.	-	11.4	3.1

TABLE 6  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs.in million)		
		1988-89	1989-90	1990-91
		2	3	4
<b>Part.1.- Targets</b>				
1.	Budget Target.	2400.0	3130.0	3101.0
2.	Collections.	2549.8	2598.0	2934.9
3.	%age with Budget.	106.2	83.0	94.6
<b>Part II.- Performance</b>				
1.	<u>Collection of Demand.</u>	594.3	547.5	1162.2
	(a) Arrear demand.	99.3	210.8	274.5
	(b) Current demand.	495.0	336.7	887.7
2.	<u>Payment with returns.</u>	1215.9	1254.8	978.1
	(a) Adjustments out of deposits u/s 53.	644.2	920.2	569.0
	(b) Cash/cheque	571.7	334.6	409.1
3.	<u>Deduction at source.</u>	919.1	1147.3	1508.5
	(a) U/s 50(1) Salary.	126.7	181.9	241.1
	(b) U/s 50(2) Securities.	95.6	87.7	86.7
	(c) U/s 50(2-A) Interest.	-	1.6	10.6
	(d) U/s 50(3) Non-resident.	15.2	5.7	27.7
	(e) U/s 50(4) Constructs.	529.1	654.0	854.9
	(f) U/s 50(5) Imports.	111.3	173.1	226.6
	(g) U/s 50(6) Transport.	10.6	17.0	18.8
	(h) U/s 50(7-A) Auctions.	27.9	20.9	35.7
	(i) Misc.	2.7	5.4	6.4
4.	Total (Gross) (1 + 2 + 3).	2729.3	2949.6	3648.8
	Less rerunds.	179.5	351.6	713.9
5.	<u>Total (Net).</u>	2549.8	2598.0	2934.9

	1988-89	1989-90	1990-91
	2	3	4

**Part III.-Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	1721.0	1483.2	1818.1
a) Addition.	443.0	525.1	339.5
b) Remission.	1368.2	1101.6	996.8
ii) Balance recoverable.	795.8	906.7	1160.8
a) Collection during the month.	31.6	87.4	84.0
b) Collection upto the end of the month.	99.3	210.8	274.5
c) Percentage.	12.5	23.3	23.6

**2. Collection out of current demand.**

a) Demand created.	1816.0	1734.2	2128.0
b) Remission.	286.8	323.1	107.1
ii) Balance recoverable.	1529.2	1411.1	2020.9
a) Collection during the month.	260.8	220.7	435.2
b) Collection upto the end of the month.	495.0	336.7	887.7
c) Percentage.	32.4	23.9	43.9

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	644.1	881.2	569.0
b) Adjust.	644.1	881.2	569.0
i) With return.	635.3	866.0	561.9
ii) Against demand.	8.8	15.2	7.1
c) Balance.	-	-	-

TABLE 6.1  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs.in million)		
		1988-89	1989-90	1990-91
		2	3	4
<b>Part I.- Targets</b>				
1.	Budget Target.	190.0	254.0	300.0
2.	Collections.	194.9	236.2	317.3
3.	%age with Budget.	102.6	93.0	105.8
<b>Part II.- Performance</b>				
1.	<u>Collection of Demand.</u>	39.1	32.4	108.1
	(a) Arrear demand.	13.9	13.9	25.1
	(b) Current demand.	25.2	18.5	83.0
2.	<u>Payment with returns.</u>	72.7	84.0	71.7
	(a) Adjustments out of deposits u/s 53.	15.9	21.1	21.5
	(b) Cash/cheque	56.8	62.9	50.2
3.	<u>Deduction at source.</u>	125.5	190.2	242.5
	(a) U/s 50(1) Salary.	28.0	41.3	69.6
	(b) U/s 50(2) Securities.	-	-	-
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	-	-	0.1
	(e) U/s 50(4) Contracts.	92.3	140.3	164.2
	(f) U/s 50(5) Imports.	-	-	-
	(g) U/s 50(6) Transport.	4.4	7.9	7.9
	(h) U/s 50(7-A) Auctions.	-	-	0.1
	(i) Misc.	0.8	0.7	0.6
4.	Total (Gross) (1 + 2 + 3).	237.3	306.6	422.3
	Less rerunds.	42.4	70.4	105.0
5.	<u>Total (Net).</u>	194.9	236.2	317.3

	1988-89	1989-90	1990-91
	2	3	4

**Part III.-Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	61.7	152.4	188.2
a) Addition.	169.6	28.0	41.3
b) Remission.	118.8	44.5	90.2
ii) Balance recoverable.	112.5	135.9	139.3
a) Collection during the month.	3.2	2.7	9.0
b) Collection upto the end of the month.	13.9	13.9	25.1
c) Percentage.	12.4	10.2	18.0

**2. Collection out of current demand.**

a) Demand created.	116.0	97.2	247.6
b) Remission.	36.9	12.5	11.5
ii) Balance recoverable.	79.1	84.7	236.1
a) Collection during the month.	14.7	10.6	49.4
b) Collection upto the end of the month.	25.2	18.5	83.0
c) Percentage.	31.9	21.8	35.2

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	15.9	21.1	21.5
b) Adjust.	15.9	21.1	21.5
i) With return.	15.9	19.6	21.5
ii) Against demand.	-	1.5	-
c) Balance.	-	-	-

TABLE 6.2  
**COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION**

(Rs. in million)

	1988-89	1989-90	1990-91
	2	3	4
<b>Part I.- Targets</b>			
1. Budget Target.	75.0	93.0	160.0
2. Collections.	77.2	88.6	164.2
3. %age with Budget.	102.9	95.3	102.6
<b>Part II.- Performance</b>			
1. <u>Collection of Demand.</u>	59.0	45.6	64.9
(a) Arrear demand.	14.6	12.6	26.1
(b) Current demand.	44.4	33.0	38.8
2. <u>Payment with returns.</u>	65.0	61.7	70.9
(a) Adjustments out of deposits u/s 53.	24.7	17.6	16.5
(b) Cash/cheque	40.3	44.1	54.4
3. <u>Deduction at source.</u>	0.1	47.5	139.1
(a) U/s 50(1) Salary.	-	-	-
(b) U/s 50(2) Securities.	-	-	-
(c) U/s 50(2-A) Interest.	-	-	0.2
(d) U/s 50(3) Non-resident.	-	-	-
(e) U/s 50(4) Contracts.	-	41.5	137.1
(f) U/s 50(5) Imports.	-	5.9	0.3
(g) U/s 50(6) Transport.	-	-	-
(h) U/s 50(7-A) Auctions.	-	-	1.4
(i) Misc.	0.1	0.1	0.1
4. Total (Gross) (1 + 2 + 3).	124.1	154.8	274.9
Less rerunds.	46.9	66.2	110.7
5. <u>Total (Net).</u>	77.2	88.6	164.2



TABLE 6.3  
**COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION**

(Rs.in million)

	1988-89	1989-90	1990-91
	2	3	4
<b>Part.1.- Targets</b>			
1. Budget Target.	190.0	256.0	300.0
2. Collections.	205.0	231.3	287.6
3. %age with Budget.	107.9	90.4	95.9
<b>Part II.- Performance</b>			
1. <u>Collection of Demand.</u>	39.2	33.8	41.1
(a) Arrear demand.	12.6	12.1	17.4
(b) Current demand.	26.6	21.7	23.7
2. <u>Payment with returns.</u>	61.2	67.4	82.4
(a) Adjustments out of deposits u/s 53.	13.7	53.2	13.1
(b) Cash/cheque	47.5	14.2	69.3
3. <u>Deduction at source.</u>	120.8	170.0	211.9
(a) U/s 50(1) Salary.	88.0	109.1	145.7
(b) U/s 50(2) Securities.	-	-	0.1
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	0.4	-	-
(e) U/s 50(4) Contracts.	24.4	45.8	46.6
(f) U/s 50(5) Imports.	0.1	2.1	4.5
(g) U/s 50(6) Transport.	6.2	8.4	8.6
(h) U/s 50(7-A) Auctions.	0.2	0.4	0.8
(i) Misc.	1.5	4.2	5.6
4. <u>Total (Gross) (1 + 2 + 3).</u>	221.2	271.2	335.4
Less rerunds.	16.2	39.9	47.8
5. <u>Total (Net).</u>	205.0	231.3	287.6

	1988-89	1989-90	1990-91
	2	3	4

**Part III.-Analysis:**

<b>1. Collection out of arrear demand.</b>			
i) Arrear as on 1st July.	229.0	226.7	248.1
a) Addition.	48.0	29.3	41.3
b) Remission.	116.8	80.6	74.0
ii) Balance recoverable.	160.2	175.4	215.4
a) Collection during the month.	2.8	7.1	4.1
b) Collection upto the end of the month.	12.6	12.1	17.4
c) Percentage.	7.9	6.9	8.1
<b>2. Collection out of current demand.</b>			
a) Demand created.	157.3	112.2	159.1
b) Remission.	51.6	6.7	47.3
ii) Balance recoverable.	105.7	105.5	111.8
a) Collection during the month.	13.1	12.2	9.9
b) Collection upto the end of the month.	26.6	21.7	23.7
c) Percentage.	25.2	20.6	21.2
<b>3. Collection by adjustment out of advance tax deposits.</b>			
a) Deposits.	13.6	14.2	13.1
b) Adjust.	13.6	14.2	13.1
i) With return.	5.6	1.3	6.0
ii) Against demand.	8.0	12.9	7.1
c) Balance.	-	-	-
<b>Total (Gross) (1 + 2 + 3)</b>	521.5	521.5	521.5
<b>Less returns.</b>	18.5	28.9	47.8
<b>Total (Net)</b>	503.0	492.6	473.7

TABLE 6.4

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs. in million)		
		1988-89	1989-90	1990-91
<b>Part I.- Targets</b>				
1.	Budget Target.	1430.0	1831.0	1490.0
2.	Collections.	1518.3	1440.2	1490.0
3.	%age with Budget.	106.2	78.7	100.0
<b>Part II.- Performance</b>				
1.	<u>Collection of Demand.</u>	457.0	435.7	948.1
	(a) Arrear demand.	58.2	172.2	205.9
	(b) Current demand.	398.8	263.5	742.2
2.	<u>Payment with returns.</u>	1017.0	1041.7	753.1
	(a) Adjustments out of deposits u/s 53.	589.9	828.3	517.9
	(b) Cash/cheque	427.1	213.4	235.2
3.	<u>Deduction at source.</u>	118.3	137.9	239.2
	(a) U/s 50(1) Salary.	10.7	31.5	25.8
	(b) U/s 50(2) Securities.	92.5	83.0	82.7
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	14.8	5.7	27.6
	(e) U/s 50(4) Contracts.	-	12.0	70.6
	(f) U/s 50(5) Imports.	-	4.6	30.5
	(g) U/s 50(6) Transport.	-	0.7	1.7
	(h) U/s 50(7-A) Auctions.	-	-	0.2
	(i) Misc.	0.3	0.4	0.1
4.	Total (Gross) (1 + 2 + 3).	1592.3	1615.3	1940.4
	Less rerunds.	74.0	175.1	450.4
5.	<u>Total (Net).</u>	1518.3	1440.2	1490.0

	1988-89	1989-90	1990-91
1	2	3	4

**Part III.-Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	1346.0	914.3	1162.7
a) Addition.	89.5	312.0	65.5
b) Remission.	1021.3	716.4	566.6
ii) Balance recoverable.	414.2	509.9	661.6
a) Collection during the month.	24.6	65.3	66.6
b) Collection upto the end of the month.	58.2	172.2	205.9
c) Percentage.	14.1	33.8	31.1

**2. Collection out of current demand.**

a) Demand created.	1269.9	1369.6	1517.0
b) Remission.	65.4	282.7	33.7
ii) Balance recoverable.	1204.5	1086.9	1483.3
a) Collection during the month.	206.9	193.7	363.3
b) Collection upto the end of the month.	398.8	263.5	742.2
c) Percentage.	33.1	24.2	50.0

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	589.9	828.3	517.9
b) Adjust.	589.9	828.3	517.9
i) With return.	589.9	828.3	517.9
ii) Against demand.	-	-	-
c) Balance.	-	-	-

TABLE 7  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1988-89	1989-90	1990-91
<b>Part I.-Targets:</b>			
1. Budget Target.	2140.0	3000.0	3500.0
2. Collections.	2159.8	2551.3	3282.7
3. %age with Budget.	100.9	85.0	93.8
<b>Part II.- Performance</b>			
1. <u>Collection of Demand.</u>	439.8	384.3	654.0
(a) Arrear demand.	114.2	96.6	306.3
(b) Current demand.	325.6	287.7	347.7
2. <u>Payment with returns.</u>	805.7	950.2	1095.5
(a) Adjustments out of deposits u/s 53.	543.2	667.8	645.3
(b) Cash/cheque	262.5	282.4	450.2
3. <u>Deduction at source.</u>	1099.1	1468.1	2030.5
(a) U/s 50(1) Salary.	155.3	192.7	257.4
(b) U/s 50(2) Securities.	38.9	55.9	70.4
(c) U/s 50(2-A) Interest.	-	0.7	0.3
(d) U/s 50(3) Non-resident.	71.2	39.9	169.0
(e) U/s 50(4) Contracts.	738.6	1034.3	1358.0
(f) U/s 50(5) Imports.	23.0	47.2	54.3
(g) U/s 50(6) Transport.	26.4	39.5	42.8
(h) U/s 50(7-A) Auctions.	42.8	55.3	74.9
(i) Misc.	2.9	2.6	3.4
4. Total (Gross) (1 + 2 + 3).	2344.6	2802.6	3780.0
Less rerunds.	184.8	251.3	497.3
5. <u>Total (Net).</u>	2159.8	2551.3	3282.7

	1988-89	1989-90	1990-91
1	2	3	4

**Part III.-Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	703.2	730.9	985.3
a) Addition.	86.8	250.3	192.2
b) Remission.	356.5	474.2	385.2
ii) Balance recoverable.	433.5	507.0	792.3
a) Collection during the month.	12.2	10.0	128.3
b) Collection upto the end of the month.	114.2	96.6	306.3
c) Percentage.	26.3	19.1	38.7

**2. Collection out of current demand.**

a) Demand created.	1174.2	784.3	962.6
b) Remission.	344.5	90.6	82.0
ii) Balance recoverable.	829.7	693.7	880.6
a) Collection during the month.	90.7	183.1	131.6
b) Collection upto the end of the month.	325.6	287.7	347.7
c) Percentage.	39.2	41.5	39.5

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	578.5	673.5	663.4
b) Adjust.	577.8	673.0	663.0
i) With return.	541.1	665.9	558.0
ii) Against demand.	36.7	7.1	105.0
c) Balance.	0.7	0.5	0.4

TABLE 7.1  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs. in million)		
		1988-89	1989-90	1990-91
<b>Part I.-Targets:</b>				
1.	Budget Target.	185.0	250.0	308.0
2.	Collections.	191.3	211.0	262.7
3.	%age with Budget.	103.4	84.4	85.2
<b>Part II.- Performance</b>				
1.	<u>Collection of Demand.</u>	61.0	57.7	60.9
	(a) Arrear demand.	9.1	13.7	16.1
	(b) Current demand.	51.9	44.0	44.8
2.	<u>Payment with returns.</u>	74.4	69.6	93.8
	(a) Adjustments out of deposits u/s 53.	31.1	32.0	38.7
	(b) Cash/cheque	43.3	37.6	55.1
3.	<u>Deduction at source.</u>	84.7	124.9	155.7
	(a) U/s 50(1) Salary.	10.7	13.1	16.2
	(b) U/s 50(2) Securities.	-	1.9	6.6
	(c) U/s 50(2-A) Interest.	-	-	-
	(d) U/s 50(3) Non-resident.	0.2	0.4	0.3
	(e) U/s 50(4) Contracts.	46.3	64.4	84.6
	(f) U/s 50(5) Imports.	18.7	33.2	36.9
	(g) U/s 50(6) Transport.	2.2	3.5	3.5
	(h) U/s 50(7-A) Auctions.	6.1	8.2	7.5
	(i) Misc.	0.5	0.2	0.1
4.	Total (Gross) (1 + 2 + 3).	220.1	252.2	310.4
	Less rerunds.	28.8	41.2	47.7
5.	<u>Total (Net).</u>	191.3	211.0	262.7

	1988-89	1989-90	1990-91
	2	3	4

**Part III.-Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	95.9	144.9	192.1
a) Addition.	16.1	16.1	31.0
b) Remission.	39.1	40.2	68.4
ii) Balance recoverable.	72.9	120.8	154.7
a) Collection during the month.	1.3	1.3	2.5
b) Collection upto the end of the month.	9.1	13.7	16.1
c) Percentage.	12.5	11.3	10.4

**2. Collection out of current demand.**

a) Demand created.	153.4	132.5	140.8
b) Remission.	20.5	4.5	3.9
ii) Balance recoverable.	132.9	128.0	136.9
a) Collection during the month.	26.7	23.4	17.2
b) Collection upto the end of the month.	51.9	44.0	44.8
c) Percentage.	39.1	34.4	32.7

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	31.1	32.1	38.7
b) Adjust.	31.1	32.0	38.7
i) With return.	30.9	31.0	38.7
ii) Against demand.	0.2	1.0	-
c) Balance.	-	0.1	-

TABLE 7.2  
**COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION**

		(Rs. in million)		
		1988-89	1989-90	1990-91
1	2	3	4	5
<b>Part I. - Targets:</b>				
1.	Budget Target.	230.0	320.0	433.0
2.	Collections.	237.5	285.3	376.8
3.	%age with Budget.	103.3	89.2	87.0
<b>Part II. - Performance</b>				
1.	<u>Collection of Demand.</u>	<u>64.3</u>	<u>69.9</u>	<u>96.8</u>
	(a) Arrear demand.	21.1	21.2	28.2
	(b) Current demand.	43.2	48.7	68.6
2.	<u>Payment with returns.</u>	<u>85.2</u>	<u>94.8</u>	<u>131.9</u>
	(a) Adjustments out of deposits u/s 53.	34.4	47.5	50.8
	(b) Cash/cheque	50.8	47.3	81.1
3.	<u>Deduction at source.</u>	<u>129.1</u>	<u>172.5</u>	<u>215.2</u>
	(a) U/s 50(1) Salary.	21.3	23.6	32.2
	(b) U/s 50(2) Securities.	-	-	1.5
	(c) U/s 50(2-A) Interest.	-	-	0.3
	(d) U/s 50(3) Non-resident.	-	-	0.2
	(e) U/s 50(4) Contracts.	87.8	117.6	145.3
	(f) U/s 50(5) Imports.	0.1	-	2.3
	(g) U/s 50(6) Transport.	12.6	8.2	12.9
	(h) U/s 50(7-A) Auctions.	11.2	18.2	19.7
	(i) Misc.	0.5	0.5	0.8
4.	Total (Gross) (1 + 2 + 3).	278.6	337.2	443.9
	Less rerunds.	41.1	51.9	67.1
5.	<u>Total (Net).</u>	<u>237.5</u>	<u>285.3</u>	<u>376.8</u>



TABLE 7.3  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

Part III - Analysis  
(Rs. in million)

	1988-89	1989-90	1990-91
<b>Part I. - Targets:</b>			
1. Budget Target.	1300.0	1650.0	1904.0
2. Collections.	1303.2	1452.5	1775.4
3. %age with Budget.	100.2	88.0	93.2
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>278.1</u>	<u>216.7</u>	<u>449.9</u>
(a) Arrear demand.	69.2	47.7	245.0
(b) Current demand.	208.9	169.0	204.9
2. <u>Payment with returns.</u>	<u>597.4</u>	<u>684.6</u>	<u>727.4</u>
(a) Adjustments out of deposits u/s 53.	447.8	532.3	505.2
(b) Cash/cheque	149.6	152.3	222.2
3. <u>Deduction at source.</u>	<u>478.4</u>	<u>620.4</u>	<u>918.1</u>
(a) U/s 50(1) Salary.	96.6	130.0	174.4
(b) U/s 50(2) Securities.	38.9	54.0	59.3
(c) U/s 50(2-A) Interest.	-	-	-
(d) U/s 50(3) Non-resident.	69.7	28.7	157.3
(e) U/s 50(4) Constructs.	244.4	376.4	468.3
(f) U/s 50(5) Imports.	3.5	7.7	11.2
(g) U/s 50(6) Transport.	5.5	7.9	8.6
(h) U/s 50(7-A) Auctions.	18.3	14.6	37.1
(i) Misc.	1.5	1.1	1.9
4. Total (Gross) (1 + 2 + 3).	1353.9	1521.7	2095.4
Less rerunds.	50.7	69.2	320.0
5. <u>Total (Net).</u>	<u>1303.2</u>	<u>1452.5</u>	<u>1775.4</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	373.2	429.8	588.1
a) Addition.	29.7	101.2	64.1
b) Remission.	199.8	287.3	179.6
ii) Balance recoverable.	203.1	243.7	472.6
a) Collection during the month.	1.9	3.4	119.4
b) Collection upto the end of the month	69.2	47.7	245.0
c) Percentage.	34.1	19.6	51.8

**2. Collection out of current demand.**

a) Demand created.	694.9	496.3	478.3
b) Remission.	190.0	65.9	52.2
ii) Balance recoverable.	504.9	430.4	426.1
a) Collection during the month.	29.7	121.3	72.6
b) Collection upto the end of the month	208.9	169.0	204.9
c) Percentage.	41.4	39.3	48.1

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	482.6	537.6	523.0
b) Adjust.	481.9	537.3	522.8
i) With return.	447.8	532.3	505.2
ii) Against demand.	34.1	5.0	17.6
c) Balance.	0.7	0.3	0.2

TABLE 7.4  
COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	1988-89	1989-90	1990-91
<b>Part I. - Targets:</b>			
1. Budget Target.	415.0	780.0	855.0
2. Collections.	427.8	602.5	867.8
3. %age with Budget.	103.1	77.2	101.5
<b>Part II. - Performance</b>			
1. <u>Collection of Demand.</u>	<u>36.4</u>	<u>40.0</u>	<u>46.4</u>
(a) Arrear demand.	14.8	14.0	17.0
(b) Current demand.	21.6	26.0	29.4
2. <u>Payment with returns.</u>	<u>48.7</u>	<u>101.2</u>	<u>142.4</u>
(a) Adjustments out of deposits u/s 53.	29.9	56.0	50.6
(b) Cash/cheque	18.8	45.2	91.8
3. <u>Deduction at source.</u>	<u>406.9</u>	<u>550.3</u>	<u>741.5</u>
(a) U/s 50(1) Salary.	26.7	26.0	34.6
(b) U/s 50(2) Securities.	-	-	3.0
(c) U/s 50(2-A) Interest.	-	0.7	-
(d) U/s 50(3) Non-resident.	1.3	10.8	11.2
(e) U/s 50(4) Contracts.	360.1	475.9	659.8
(f) U/s 50(5) Imports.	0.7	6.3	3.9
(g) U/s 50(6) Transport.	10.5	15.5	17.8
(h) U/s 50(7-A) Auctions.	7.2	14.3	10.6
(i) Misc.	0.4	0.8	0.6
4. Total (Gross) (1 + 2 + 3).	492.0	691.5	930.3
Less rerunds.	64.2	89.0	62.5
5. <u>Total (Net).</u>	<u>427.8</u>	<u>602.5</u>	<u>867.8</u>

	1988-89	1989-90	1990-91
	2	3	4

**Part III. - Analysis:**

**1. Collection out of arrear demand.**

i) Arrear as on 1st July.	104.7	97.2	88.1
a) Addition.	35.1	36.5	64.6
b) Remission.	62.5	68.0	83.4
ii) Balance recoverable.	77.3	65.7	69.3
a) Collection during the month.	1.4	1.5	4.0
b) Collection upto the end of the month	14.8	14.0	17.0
c) Percentage.	19.2	21.3	24.5

**2. Collection out of current demand.**

a) Demand created.	162.4	77.2	127.7
b) Remission.	86.1	14.6	9.3
ii) Balance recoverable.	76.3	62.6	118.4
a) Collection during the month.	6.4	11.1	9.2
b) Collection upto the end of the month	21.6	26.0	29.4
c) Percentage.	28.3	41.5	24.8

**3. Collection by adjustment out of advance tax deposits.**

a) Deposits.	29.9	56.0	50.6
b) Adjust.	29.9	56.0	50.6
i) With return.	29.9	55.1	50.6
ii) Against demand.	-	0.9	-
c) Balance.	-	-	-

TABLE 8

**COMPARATIVE ANALYTICAL STATEMENT OF COLLECTION OF  
WEALTH TAX UP TO THE MONTH JULY - JUNE**

(Million of Rupees)				
	1988-89	1989-90	1990-91	
1	2	3	4	
<b>PART-I-TARGETS:</b>				
1. Budget target	250.0	400.0	600.0	
2. Collections	326.7	419.4	495.9	
3. %age with budget	130.7	104.9	82.7	
<b>PART.II.PERFORMANCE(DURING 12-MONTHS)</b>				
<b>A: WEALTH TAX</b>				
1) Collection out of demand	173.7	238.2	287.4	
a) Arrear demand	52.9	112.5	128.1	
b) Current demand	120.8	125.7	159.3	
2) Payment with returns	154.1	182.5	210.2	
3) Miscellaneous (including penalties etc)	0.1	-	0.2	
4) Total (Gross Collection)	327.9	420.7	497.8	
5) Less refunds	1.6	1.4	2.0	
6) Net Collection	326.3	419.3	495.8	
<b>B: NET COLLECTION OF REPEALED TAXES</b>				
1. Gift Tax	0.6	0.1	0.1	
2. Estate Duty	(-)0.2	-	-	
3. Total	0.4	0.1	0.1	
<b>C: TOTAL COLLECTION(A.6 + B.3)</b>				
	326.7	419.4	495.9	
<b>D: PERCENTAGE OF 'C' WITH COLLECTION (2 OF PART-I)</b>				
	100.0	100.0	100.0	

	1988-89	1989-90	1990-91
	2	3	4

**PART.III.FORECAST**

1. Collection required during remaining months (2 of Part-I,7 of Part-II)
2. Percentage of Collection (2 of Part-I)

**PART.IV.ANALYSIS****1. WEALTH TAX****A. Collection out of arrears**

i) Arrears as on 1st July	259.6	665.0	544.8
ii) Addition	47.4	5.7	9.7
iii) Remission	62.6	147.1	152.7
iv) Balance recoverable	244.4	523.6	401.8
v) Collection upto the month	52.9	112.5	128.1
vi) Percentage of (v) to (iv) above	21.6	21.5	31.9

**B. Collection out of current Wealth Tax demand**

i) Demand created	661.8	266.2	236.1
ii) Remission	39.3	5.6	6.8
iii) Balance recoverable	622.5	260.6	229.3
iv) Collection upto the month	120.8	125.7	159.3
v) Percentage of (iv) to (iii)above	19.4	48.2	69.5

**2. Gift Tax**

i) Arrear as on 1st July	49.1	58.0	54.7
ii) Addition	11.0	0.1	2.5
iii) Remission	1.9	0.4	-
iv) Balance recoverable	58.2	57.7	57.2
v) Collection upto the month	0.6	0.1	0.1
vi) Percentage of (v) to (iv) above	1.0	0.2	0.2

		1988-89	1989-90	1990-91
		1	2	3
3.	Estate Duty			4
	i) Arrears as on 1st July	26.7	27.7	27.7
	ii) Addition	0.7	-	-
	iii) Remission	-	-	-
	iv) Balance recoverable	27.4	27.7	27.7
	v) Collection upto the month	(-0.2)	-	-
	vi) Percentage of (v) to (iv) above	(-0.7)	-	-

## PART II PERFORMANCE (DURING 12 MONTHS)

## A - WEALTH TAX

1	Collection demand	102.8	182.1	182.3
2	Arrear demand	33.5	84.4	93.0
3	Current demand	70.6	77.7	92.3
4	Payment with returns	91.6	88.5	97.1
5	Miscellaneous (including penalties etc)	-	-	-
6	Total (Gross Collection)	195.4	250.8	282.4
7	Less refunds	-	-	-
8	Net Collection	195.4	250.8	282.4
B - NET COLLECTION OF PREPAID TAXES				
1	Gift Tax	0.4	0.1	0.1
2	Estate Duty	-	-	-
3	Total	0.4	0.1	0.1
C - TOTAL COLLECTION (A.8 + B.3)				
		195.8	250.9	282.5
D - PERCENTAGE OF C WITH COLLECTION (2 OF PART I)				
		100.0	100.0	100.0

TABLE 8.1

**COMPARATIVE ANALYTICAL STATEMENT OF COLLECTION OF  
WEALTH TAX UPTO THE MONTH OF JULY-JUNE**

(Million of Rupees)

	1988-89	1989-90	1990-91
	2	3	4
<b>PART-I: TARGETS:</b>			
1. Budget target	150.0	240.0	360.0
2. Collections	195.8	250.7	282.5
3. %age with budget	130.5	104.5	78.5
<b>PART.II. PERFORMANCE (DURING 12-MONTHS)</b>			
<b>A: WEALTH TAX</b>			
1) Collection demand	103.8	162.1	185.3
a) Arrear demand	33.2	84.4	93.0
b) Current demand	70.6	77.7	92.3
2) Payment with returns	91.6	88.5	97.1
3) Miscellaneous (including penalties etc)	-	-	-
4) Total (Gross Collection)	195.4	250.6	282.4
5) Less refunds	-	-	-
6) Net Collection	195.4	250.6	282.4
<b>B: NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	0.4	0.1	0.1
2. Estate Duty	-	-	-
3. Total	0.4	0.1	0.1
<b>C: TOTAL COLLECTION (A.6 + B.3)</b>	195.8	250.7	282.5
<b>D: PERCENTAGE OF 'C' WITH COLLECTION (2 OF PART-I)</b>	100.0	100.0	100.0

				(Million of Rupees)		
	1988-89	1989-90	1990-91	1988-89	1989-90	1990-91
	2	3	4	2	3	4

### PART.III.FORECAST

1. Collection required during remaining months (2 of Part-I,7 of Part-II)
2. Percentage of Collection (2 of Part-I)

### PART.IV.ANALYSIS

1.	<b>WEALTH TAX</b>			
	A. Collection out of arrears			
	i) Arrears as on 1st July	177.8	518.5	399.2
	ii) Addition	-	-	-
	iii) Remission	27.4	106.5	101.0
	iv) Balance recoverable	150.4	412.0	298.2
	v) Collection upto the month	33.2	84.4	93.0
	vi) Percentage of (v) to (iv) above	22.1	20.5	31.2
	B. Collection out of current Wealth Tax Demand			
	i) Demand created	481.2	149.4	110.8
	ii) Remission	9.3	-	-
	iii) Balance recoverable	471.9	149.4	110.8
	iv) Collection upto the month	70.6	77.7	92.3
	v) Percentage of (iv) to (iii)above	15.0	52.0	83.3
2.	<b>Gift Tax</b>			
	i) Arrear as on 1st July	8.8	11.2	11.1
	ii) Addition	3.2	-	-
	iii) Remission	0.4	-	-
	iv) Balance recoverable	11.6	11.2	11.1
	v) Collection upto the month	0.4	0.1	0.1
	vi) Percentage of (v) to (iv) above	3.4	0.9	0.9

(Million of Rupees)

	1988-89	1989-90	1990-91
	2	3	4

3. Estate Duty

	1988-89	1989-90	1990-91
	2	3	4
i) Arrears as on 1st July	177.8	518.5	399.2
ii) Addition	27.4	105.2	101.0
iii) Remission	150.4	412.0	298.2
iv) Balance recoverable	33.2	84.4	93.0
v) Collection upto the month	22.1	20.2	31.2
vi) Percentage of (v) to (iv) above			
PART III FORECAST			
PART IV ANALYSIS			
WEALTH TAX			
A			
i) Arrears as on 1st July	481.2	149.4	110.8
ii) Addition	9.3	-	-
iii) Balance recoverable	471.9	149.4	110.8
iv) Collection upto the month	70.6	77.7	92.3
v) Percentage of (iv) to (iii) above	15.0	52.0	83.3
B			
i) Demand created	481.2	149.4	110.8
ii) Remission	9.3	-	-
iii) Balance recoverable	471.9	149.4	110.8
iv) Collection upto the month	70.6	77.7	92.3
v) Percentage of (iv) to (iii) above	15.0	52.0	83.3
S. Gift Tax			
i) Arrears as on 1st July	8.8	11.2	11.1
ii) Addition	3.2	-	-
iii) Remission	0.4	-	-
iv) Balance recoverable	11.0	11.2	11.1
v) Collection upto the month	0.4	0.1	0.1
vi) Percentage of (v) to (iv) above	3.4	0.9	0.9

TABLE 8.2

**COMPARATIVE ANALYTICAL STATEMENT OF COLLECTION OF WEALTH TAX UPTO THE MONTH OF JULY-JUNE**

(Million of Rupees)

	1988-89	1989-90	1990-91
1	2	3	
<b>PART-I-TARGETS:</b>			
1. Budget target	60.0	104.0	156.0
2. Collections	85.3	112.2	145.3
3. %age with budget	142.2	107.9	93.1
<b>PART.II.PERFORMANCE(DURING 12-MONTHS)</b>			
<b>A: WEALTH TAX</b>			
1) Collection out of demand	45.6	48.9	68.9
a) Arrear demand	12.6	17.8	25.2
b) Current demand	33.0	31.1	43.7
2) Payment with returns	41.2	64.3	77.9
3) Miscellaneous (including penalties etc)	-	-	-
4) Total (Gross Collection)	86.8	113.2	146.8
5) Less refunds	1.4	1.0	1.5
6) Net Collection	85.4	112.2	145.3
<b>B: NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	0.1	-	-
2. Estate Duty	(-)0.2	-	-
3. Total	(-)0.1	-	-
<b>C: TOTAL COLLECTION(A.6 + B.3)</b>	<b>85.3</b>	<b>112.2</b>	<b>145.3</b>
<b>D: PERCENTAGE OF 'C' WITH COLLECTION (2 OF PART-I)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

	1988-89	1989-90	1990-91
1	2	3	4

**PART.III.FORECAST**

1. Collection required during remaining months (2 of Part-I, 7 of Part-II)
2. Percentage of Collection (2 of Part-I)

**PART.IV.ANALYSIS****1. WEALTH TAX****A. Collection out of arrears**

i) Arrears as on 1st July	48.8	76.6	83.2
ii) Addition	2.9	3.2	3.6
iii) Remission	13.6	20.2	21.1
iv) Balance recoverable	38.1	59.6	65.7
v) Collection upto the month	12.6	17.8	25.2
vi) Percentage of (v) to (iv) above	33.1	29.9	38.4

**B. Collection out of current Wealth Tax demand**

i) Demand created	102.3	74.2	77.3
ii) Remission	18.3	1.8	2.7
iii) Balance recoverable	84.0	72.4	74.6
iv) Collection upto the month	33.0	31.1	43.7
v) Percentage of (iv) to (iii) above	39.3	43.0	58.6

**2. Gift Tax**

i) Arrear as on 1st July	35.0	41.9	41.8
ii) Addition	7.8	0.1	-
iii) Remission	0.6	0.4	-
iv) Balance recoverable	42.2	41.6	41.8
v) Collection upto the month	0.1	-	-
vi) Percentage of (v) to (iv) above	0.2	-	-

(Million of Rupees)

	1988-89	1989-90	1990-91
1	2	3	4
3. Estate duty			
i) Arrears as on 1st July	19.9	19.9	19.9
ii) Addition	-	-	-
iii) Remission	-	-	-
iv) Balance recoverable	19.9	19.9	19.9
v) Collection upto the month	(-).0.2	-	-
vi) Percentage of (v) to (iv) above	(-).1.0	-	-

	1988-89	1989-90	1990-91
1 Budget target	40.0	40.0	40.0
2 Collections	45.6	45.6	45.6
3 Excess with budget	5.6	5.6	5.6

PART II PERFORMANCE DURING 12 MONTHS

A: WEALTH TAX			
1) Collection out of demand	24.3	27.2	33.2
a) Arrear demand	7.7	10.3	9.9
b) Current demand	17.3	18.9	23.3
2) Payment with returns	21.3	29.7	36.2
3) Miscellaneous (including penalties etc)	0.1	-	0.2
4) Total (Gross Collection)	45.7	56.9	69.6
5) Less refunds	0.2	0.4	0.5
6) Net Collection	45.5	56.5	69.1
B: NET COLLECTION OF REPEATED TAXES			
1 Gift Tax	0.1	-	-
2 Estate Duty	-	-	-
3 Total	0.1	-	-
C TOTAL COLLECTION (A.6 + B.3)	45.6	56.5	69.1
D PERCENTAGE OF 'C' WITH COLLECTION % OF PART B	100.0	100.0	100.0

TABLE 8.3

**COMPARATIVE ANALYTICAL STATEMENT OF COLLECTION OF  
WEALTH TAX UPTO THE MONTH OF JULY-JUNE**

(Million of Rupees)

	1988-89	1989-90	1990-91
	2	3	4
<b>PART-I TARGETS:</b>			
1. Budget target	40.0	56.0	84.0
2. Collections	45.6	56.5	68.1
3. %age with budget	114.0	100.9	81.1
<b>PART-II PERFORMANCE (DURING 12-MONTHS)</b>			
<b>A: WEALTH TAX</b>			
1) Collection out of demand	24.3	27.2	33.2
a) Arrear demand	7.1	10.3	9.9
b) Current demand	17.2	16.9	23.3
2) Payment with returns	21.3	29.7	35.2
3) Miscellaneous (including penalties etc)	0.1	-	0.2
4) Total (Gross Collection)	45.7	56.9	68.6
5) Less refunds	0.2	0.4	0.5
6) Net Collection	45.5	56.5	68.1
<b>B: NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	0.1	-	-
2. Estate Duty	-	-	-
3. Total	0.1	-	-
<b>C: TOTAL COLLECTION (A.6 + B.3)</b>	<b>45.6</b>	<b>56.5</b>	<b>68.1</b>
<b>D: PERCENTAGE OF 'C' WITH COLLECTION (2 OF PART-I)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

(Million of Rupees)

(Million of Rupees)

1989-90	1988-89	1988-89	1988-89	1989-90	1990-91
1	2	3	4	5	6

**PART.III.FORECAST**

1. Collection required during remaining months (2 of Part-I, 7 of Part-II)
2. Percentage of Collection (2 of Part-I)

**PART.IV.ANALYSIS****1. WEALTH TAX****A. Collection out of arrears**

i) Arrears as on 1st July	33.0	69.9	62.4
ii) Addition	44.5	2.5	6.1
iii) Remission	21.6	20.4	30.6
iv) Balance recoverable	55.0	52.0	37.9
v) Collection upto the month	7.1	10.3	9.9
vi) Percentage of (v) to (iv) above	12.7	19.8	26.1

**B. Collection out of current Wealth Tax demand**

i) Demand created	78.3	42.6	48.0
ii) Remission	11.7	3.8	4.1
iii) Balance recoverable	66.6	38.8	43.9
iv) Collection upto the month	17.2	16.9	23.3
v) Percentage of (iv) to (iii) above	25.8	43.6	53.1

**2. Gift Tax**

i) Arrear as on 1st July	5.3	4.9	1.8
ii) Addition	-	-	2.5
iii) Remission	0.9	-	-
iv) Balance recoverable	4.4	4.9	4.3
v) Collection upto the month	0.1	-	-
vi) Percentage of (v) to (iv) above	2.3	-	-

(Million of Rupees)

(Million of Rupees)

	1988-89	1989-90	1990-91
	2	3	4

## 3. Estate Duty

i) Arrears as on 1st July	6.8	7.8	7.8
ii) Addition	0.7	-	-
iii) Remission	-	-	-
iv) Balance recoverable	7.5	7.8	7.8
v) Collection upto the month	-	-	-
vi) Percentage of (v) to (iv) above	-	-	-

82.4

8.1

30.6

87.9

9.9

28.1

48.0

4.4

43.9

23.3

20.1

1.8

2.8

4.3

-

-

2.3

**TABLE 9**  
**COLLECTION OF CUSTOMS DUTY (MINOR HEADS)**

**1948-49-1990-91**

(Rs. in million)

Year	Import Duty	Import Sur	Iqra Sur	Export Duty	Misc. Receipts	Gross Custom Duties	Rebate & Refund	Net Customs Duties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1948-49	165.3	-	-	63.7	1.9	230.9	14.8	216.1
1949-50	291.0	-	-	54.6	3.0	348.6	29.0	319.6
1950-51	321.4	-	-	326.4	6.7	654.5	22.9	631.6
1951-52	423.3	-	-	228.0	5.8	657.1	25.8	631.3
1952-53	360.9	-	-	154.3	5.5	520.7	33.5	487.2
1953-54	205.1	-	-	115.2	2.7	323.0	45.2	277.8
1954-55	292.0	-	-	55.6	3.4	351.0	42.4	308.6
1955-56	367.5	-	-	105.8	4.6	477.9	32.1	445.8
1956-57	320.1	-	-	79.6	4.0	403.7	57.3	346.4
1957-58	350.1	-	-	47.5	9.7	407.3	52.1	355.2
1958-59	343.1	-	-	63.8	21.2	428.1	59.7	368.4
1959-60	317.4	-	-	26.6	19.6	363.6	6.7	356.9
1960-61	413.3	-	-	19.8	5.7	438.8	11.4	427.4
1961-62	516.8	-	-	18.1	6.4	541.3	34.5	506.8
1962-63	601.9	-	-	27.5	6.2	635.6	112.6	523.0
1963-64	578.2	-	-	16.5	6.9	601.6	62.0	539.6
1964-65	807.8	-	-	6.7	7.0	821.5	102.5	719.0
1965-66	821.2	-	-	6.4	11.5	839.1	135.6	703.5
1966-67	937.7	-	-	6.9	12.9	957.5	144.4	813.1
1967-68	915.1	-	-	6.1	11.7	932.9	148.6	784.3
1968-69	1251.2	-	-	0.2	13.8	1265.2	112.6	1152.6
1969-70	1272.4	-	-	-	16.0	1288.4	48.4	1240.0
1970-71	1454.0	-	-	-	16.6	1470.6	63.5	1407.1
1971-72	1178.5	-	-	174.9	22.8	1376.2	63.7	1312.5
1972-73	1607.6	-	-	1087.1	30.1	2724.8	83.6	2641.2
1973-74	2417.6	-	-	1811.6	35.9	4265.1	90.0	4175.1
1974-75	3769.4	-	-	1042.0	41.8	4853.2	107.5	4745.7
1975-76	4442.9	-	-	791.1	77.4	5311.4	147.4	5164.0

Rs. in million)

Year	Import Duty	Import Sur	lqra Sur	Export Duty	Misc. Receipts	Gross Custom Duties	Rebate & Refund	Net Customs Duties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1976-77	6074.2	-	-	180.1	57.1	6311.4	173.4	6138.0
1977-78	8256.3	-	-	345.0	77.2	8678.5	288.9	8389.6
1978-79	10071.2	-	-	277.5	131.4	10480.1	356.5	10123.6
1979-80	12055.0	-	-	445.8	534.2	13035.0	462.7	12572.3
1980-81	13923.7	-	-	706.4	348.3	14978.4	702.4	14276.0
1981-82	15682.0	-	-	393.8	342.0	16417.8	1343.7	15074.1
1982-83	16975.8	2913.7	-	399.8	404.7	20694.0	2183.7	18510.3
1983-84	19194.7	3547.6	-	458.0	347.4	23547.7	2015.5	21532.2
1984-85	19868.0	4196.5	-	489.7	703.9	25258.1	1886.8	23371.3
1985-86	22326.7	3993.7	4018.7	990.4	572.2	31901.7	2558.9	29342.8
1986-87	27580.7	4243.3	4569.6	275.2	388.9	37057.7	3693.8	33363.9
1987-88	29426.4	4598.6	5012.9	3290.2	404.5	42732.6	4731.5	38001.1
1988-89	29277.6	7177.7	5576.9	4483.6	398.6	46914.4	4552.0	42362.4
1989-90	34261.8	8180.3	5985.4	4879.2	640.2	53946.9	5363.2	48583.7
1990-91	33559.8	12273.0	7038.8	4086.9	1308.6	58267.1	7739.5	50527.6

TABLE 10  
COLLECTORATE-WISE CUSTOMS DUTY COLLECTION (NET)  
(1975-76 TO 1990-91)

Year	Customs House Karachi	(Rs. in million)							Total
		Lahore	Rawal- pindi	Pesha- war	Heder- abad	Quetta	Multan		
1	2	3	4	5	6	7	8	9	
1975-76	4963.2	106.5	-	71.2	23.1	-	-	5164.0	
1976-77	5783.9	227.3	-	98.4	28.4	-	-	6138.0	
1977-78	7778.8	466.4	-	96.7	0.7	47.0	-	8389.6	
1978-79	9635.5	365.2	-	83.8	2.1	37.0	-	10123.6	
1979-80	11988.5	374.3	-	140.4	7.2	61.9	-	12572.3	
1980-81	13407.8	662.7	-	139.7	23.2	42.6	-	14276.0	
1981-82	13906.2	938.4	153.3	36.5	52.5	(-)12.8	-	15074.1	
1982-83	17305.4	1135.3	319.3	58.2	68.9	(-)376.6	-	18510.5	
1983-84	19650.7	1668.9	268.0	61.8	97.5	(-)214.7	-	21532.2	
1984-85	20899.3	1938.3	301.1	99.2	118.1	15.3	-	23371.3	
1985-86	25664.4	2204.0	374.8	132.2	308.8	658.6	-	29342.8	
1986-87	28385.6	3391.5	347.6	128.4	235.6	875.2	-	33363.9	
1987-88	32323.7	4100.8	413.1	93.3	233.5	836.7	-	38001.1	
1988-89	36701.1	4434.3	389.4	203.2	204.7	429.7	-	42362.4	
1989-90	42303.0	4687.3	402.7	317.6	344.8	528.3	-	48583.7	
1990-91	43156.0	4001.5	461.4	287.4	531.4	741.5	1348.4	50527.6	

**TABLE 11.1**  
**(CUSTOMS DUTIES (COLLECTORATE-WISE))**  
**1985-86**

(Rs. in million)

S. No	Description	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1		2	3	4	5	6	7	8
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

TABLE 11.2  
(CUSTOMS DUTIES (COLLECTORATE-WISE))  
1986-87

(in million Rs.)

(Rs. in million)

S. No	Description	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1		2	3	4	5	6	7	8
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

**TABLE 11.3**  
**(CUSTOMS DUTIES (COLLECTORATE-WISE))**  
**1987-88**

(in million Rs.)

(Rs. in million)

S. No	Description	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1		2	3	4	5	6	7	8
1.	Import Duty.	24091.37	4034.33	295.43	127.64	198.67	678.92	29426.36
2.	Import Surcharge.	3987.07	426.81	50.87	23.64	31.66	78.61	4598.66
3.	Iqra Surcharge.	4401.20	426.62	50.74	24.13	31.67	78.51	5012.87
4.	Export Duty.	3281.09	7.68	0.09	-	1.32	-	3290.18
5.	Miscellaneous.	293.34	52.49	26.54	12.48	6.26	13.36	404.47
6.	Gross Collections.	36054.07	4947.93	423.67	187.89	269.58	849.40	42732.54
7.	Refunds & Rebates.	3730.34	847.18	10.62	94.64	36.04	12.66	4731.48
8.	Net Collection.	32323.73	4100.75	413.05	93.25	233.54	836.74	38001.06

**TABLE 11.4**  
**(CUSTOMS DUTIES (COLLECTORATE-WISE))**  
**1988-89**

(Rs. in million)

S. No	Description	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1		2	3	4	5	6	7	8
1.	Import Duty.	24346.02	4012.01	240.76	167.91	185.07	325.83	29277.60
2.	Import Surcharge.	6218.21	730.88	83.14	38.01	34.01	73.46	7177.71
3.	Iqra Surcharge.	4836.09	558.68	67.13	31.13	26.53	57.36	5576.92
4.	Export Duty.	4467.12	15.94	0.02	-	0.43	0.05	4483.56
5.	Miscellaneous.	293.89	63.80	18.17	5.16	5.11	12.52	398.65
6.	Gross Collections.	40161.33	5381.31	409.22	242.21	251.15	469.22	46914.44
7.	Refunds & Rebates.	3460.18	946.98	19.79	39.05	46.47	39.55	4552.02
8.	Net Collection.	36701.15	4434.33	389.43	203.16	204.68	429.67	42362.42

TABLE 11.5  
(CUSTOMS DUTIES (COLLECTORATE-WISE))  
1989-90

(noilim ni .aP)

(Rs. in million)

S. No	Description	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1		2	3	4	5	6	7	8
1.	Import Duty.	28853.49	4176.27	273.10	257.50	241.58	459.88	34261.82
2.	Import Surcharge.	7194.02	717.04	73.97	39.96	57.32	97.94	8180.25
3.	Iqra Surcharge.	5264.42	534.65	52.55	29.35	39.04	65.42	5985.43
4.	Export Duty.	4825.41	51.61	0.58		0.26	1.35	4879.21
5.	Miscellaneous.	448.79	119.09	14.53	25.85	9.13	22.77	640.16
6.	Gross Collections.	46586.13	5598.66	414.73	352.66	347.33	647.36	53946.87
7.	Refunds & Rebates.	4283.13	911.38	12.06	35.06	2.52	119.03	5363.18
8.	Net Collection.	42303.00	4687.28	402.67	317.60	344.81	528.33	48583.69

TABLE 11.6  
(CUSTOMS DUTIES (COLLECTORATE-WISE)  
1990-91

(Rs. in million)

S. Description No	Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Multan	Total
1 2	3	4	5	6	7	8	9.	10.
1. Import Duty.	27942.07	3147.83	323.95	211.80	372.57	529.91	1031.63	33559.76
2. Import Surcharge.	10716.77	1001.98	108.84	59.25	127.33	158.93	99.87	12272.97
3. Iqra Surcharge.	6029.60	558.93	58.34	30.89	90.77	79.26	191.06	7038.85
4. Export Duty.	4026.20	51.45	0.46	-	2.67	6.16	-	4086.94
5. Miscellaneous.	634.21	545.43	21.27	18.65	19.17	44.06	25.84	1308.63
6. Gross Collections.	49348.85	5305.62	512.86	320.59	612.51	818.32	1348.40	58267.15
7. Refunds & Rebates.	6192.88	1304.09	51.46	33.23	81.10	76.80	-	7739.56
8. Net Collection.	43155.97	4001.53	461.40	287.36	531.41	741.52	1348.40	50527.59

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

TABLE 12.1  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES  
(1986-87)

(Rs. in million)

Rate of Duty Statutory	Total Imports value	% Share	Duty Free Imports	% Share	Dutiable Import (H/C + Ex. Bond.)	% Share	Imports 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	630.9	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	8872.0	39.0	57.4
Unclassified (duty - Bills PAD Baggage).	-	-	-	-	-	-	623.1	2.7	-
<b>TOTAL:-</b>	<b>87537.7</b>	<b>100.0</b>	<b>39696.2</b>	<b>100.0</b>	<b>48066.4</b>	<b>100.0</b>	<b>22726.4</b>	<b>100.0</b>	<b>47.3</b>

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

**TABLE 12.2**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**  
**(1987-88)**

(Rs. in million)

Rate of Duty Statutory	Total Imports value	% Share	Duty Free Imports	% Share	Dutiable Import (H/C + Ex. Bond.)	% Share	Imports Duty	% Share	Rate of duty effective (Col.8 as % of Col.6)
Zero	21149.3	22.3	21149.3	57.8	-	-	-	-	-
10%	68.0	0.1	65.0	0.2	2.8	-	0.2	-	7.1
20%	14835.7	15.6	4754.7	13.0	7420.2	13.1	1340.2	5.6	18.1
40%	15360.7	16.2	4493.6	12.3	10924.3	19.2	3360.8	14.1	30.8
60%	6479.1	6.8	525.2	1.4	6695.1	11.8	2915.5	12.3	43.5
80%	12006.7	12.6	2401.8	6.5	8087.9	14.2	4773.7	20.1	59.0
100%	3735.9	3.9	537.2	1.5	2869.0	5.0	1621.2	6.8	56.5
125%	1104.4	1.2	257.2	0.7	846.4	1.5	536.3	2.3	63.4
150%	1562.9	1.6	502.9	1.4	966.1	1.7	1002.2	4.2	103.7
225%	71.9	0.1	22.4	0.1	49.2	0.1	88.7	0.4	180.3
425%	18.8	-	14.8	-	4.5	-	9.6	-	213.3
Specific	18632.3	19.6	1887.2	5.1	18961.0	33.4	7782.8	32.7	41.0
Unclassified (duty Bills PAD Baggage).	-	-	-	-	-	-	356.9	1.5	-
<b>TOTAL:-</b>	<b>95025.7</b>	<b>100.0</b>	<b>36611.3</b>	<b>100.0</b>	<b>56826.5</b>	<b>100.0</b>	<b>23788.1</b>	<b>100.0</b>	<b>41.9</b>

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

TABLE 12.3  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES  
(1988-89)

(Rs. in million)

Rate of Duty Statutory	Total Imports value	% Share	Duty Free Imports	% Share	Dutiable Import (H/C + Ex. Bond.)	% Share	Imports Duty	% Share	Rate of duty effective (Col.8 as % of Col.6)
Zero	16818.3	15.2	16818.3	40.4	-	-	-	-	-
10%	2109.4	1.9	640.6	1.5	1559.3	2.3	235.8	1.0	15.1
20%	13569.3	12.3	4689.9	11.2	9479.4	13.8	1656.4	6.7	17.4
40%	10017.3	9.1	1846.5	4.4	8149.4	11.9	2923.0	11.8	35.9
50%	4840.9	4.4	3654.1	8.8	1492.1	2.2	688.4	2.8	46.1
60%	2118.4	1.9	544.8	1.3	1635.1	2.4	840.5	3.4	51.4
80%	12289.1	11.1	2901.9	7.0	9361.5	13.7	5104.9	20.7	54.5
100%	4048.9	3.7	836.9	2.0	3067.3	4.5	1573.0	6.4	51.3
125%	2056.4	1.9	560.6	1.3	1545.9	2.2	845.7	3.4	54.7
150%	407.0	0.4	45.5	0.1	361.5	0.5	525.2	2.1	145.2
225%	97.5	0.1	30.7	0.1	66.7	0.1	104.2	0.4	156.2
425%	357.9	0.3	152.6	0.4	205.2	0.3	174.7	0.7	85.1
Specific	41537.2	37.7	8977.4	21.5	31644.4	46.1	10027.4	40.6	31.7
TOTAL:-	110267.6	100.0	41699.8	100.0	68567.8	100.0	24699.2	100.0	36.0

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

**TABLE 12.4**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**  
**((1989-90))**

Rate of Duty Statutory	Total Imports value	% Share	Duty Free Imports	% Share Ex-Bond	% Dutiable Import (H/C + Ex. Bond.)	Duty Share	% Imports Duty Share	Total Imports value	% Share	Rate of duty effective (Col.8 as % of Col.6)
Zero	19535.7	16.9	19535.7	42.6	-	-	-	-	-	-
10%	1931.2	1.7	743.2	1.6	1188.0	1.7	118.4	118.4	0.4	10.0
20%	13527.6	11.7	5601.5	12.2	7926.1	11.4	1521.3	1521.3	5.5	19.2
40%	13743.7	11.9	3547.0	7.7	10196.7	14.6	3208.4	3208.4	11.6	31.5
50%	7182.2	6.2	4104.2	9.0	3078.0	4.4	1149.0	1149.0	4.2	37.3
60%	1898.7	1.6	120.0	0.3	1778.7	2.5	1049.8	1049.8	3.8	59.0
80%	13459.1	11.7	3233.8	7.1	10225.3	14.7	5080.4	5080.4	18.4	49.7
100%	6986.4	6.0	3156.0	6.9	3830.4	5.5	2402.2	2402.2	8.7	62.7
125%	2400.1	2.1	900.5	2.0	1499.6	2.1	918.8	918.8	3.3	61.3
150%	717.2	0.6	65.9	0.1	651.3	0.9	837.0	837.0	3.0	128.5
225%	172.8	0.1	50.0	0.1	122.8	0.2	148.5	148.5	0.5	120.9
425%	589.5	0.5	190.3	0.4	399.2	0.6	334.8	334.8	1.2	83.9
Specific	33451.5	29.0	4575.2	10.0	28876.3	41.4	10901.0	10901.0	3.4	37.8
<b>TOTAL:-</b>	<b>115596.1</b>	<b>100.0</b>	<b>45823.3</b>	<b>100.0</b>	<b>69772.4</b>	<b>100.0</b>	<b>27669.6</b>	<b>100.0</b>	<b>39.7</b>	

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

**TABLE 12.5**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**  
**((1990-91))**

(Rs. in million)

Rate of Duty Statutory	Total Imports value	% Share	Duty Free Imports	% Share	Dutiable Import (H/C + Ex. Bond.)	% Share	Imports Duty	% Share	Rate of duty effective (Col.8 as % of Col.6)
Zero	7156.3	5.4	7156.3	11.2	-	-	-	-	-
10%	2552.7	1.9	816.1	1.3	1736.6	2.5	218.2	0.8	12.6
20%	18959.1	14.2	10095.3	15.9	8863.8	12.8	2247.6	8.3	25.3
30%	65.1	0.5	16.7	0.2	48.4	0.1	14.6	0.1	30.2
40%	12539.7	9.4	2837.4	4.5	9702.3	14.0	3141.8	11.6	32.4
50%	7137.5	5.4	4409.2	6.9	2728.3	3.9	901.5	3.3	33.0
60%	2836.3	2.1	450.6	0.7	2385.7	3.4	1204.0	4.4	50.5
80%	15022.0	11.3	5412.9	8.5	9609.1	13.8	4999.7	18.4	52.0
100%	5507.8	4.1	1276.6	2.0	4231.2	6.1	1784.8	6.6	42.2
125%	2211.1	1.7	725.4	1.1	1485.7	2.1	698.4	2.6	47.0
150%	755.8	0.6	191.1	0.3	564.7	0.8	829.0	3.1	146.8
235%	105.1	0.1	61.8	0.1	43.3	0.1	65.2	0.2	150.6
435%	398.2	0.3	156.3	0.2	241.9	0.3	258.8	1.0	107.0
Specific	57945.8	43.5	30121.6	47.3	27824.2	40.1	10727.2	39.6	38.6
<b>TOTAL:-</b>	<b>133192.5</b>	<b>100.0</b>	<b>63727.3</b>	<b>100.0</b>	<b>69465.2</b>	<b>100.0</b>	<b>27090.8</b>	<b>100.0</b>	<b>39.0</b>

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

**TABLE 13.1**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**((1987-88 OVER 1986-87))**

(Rs. in million)

S. No	Description	(1987-88)	(1986-87)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	95025.7	87537.7	(+)7488.0	(+)8.6
2.	Value of Duty Free Imports.	36611.3	39696.2	(-)3084.9	(-)7.8
3.	Value of Dutiable Import H/C + Ex-Bond.	56826.5	48066.4	(+)8760.1	(+)18.2
4.	Goods Ex-Bond.	23938.4	20143.7	(+)3794.7	(+)18.8
5.	Import Duty.	23788.1	22413.7	(+)1374.4	(+)6.1
6.	Incidence.	41.9%	46.6%	-	(-)4.7%

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

**TABLE 13.2**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**((1988-89 OVER 1987-88))**

(Rs. in million)

S. No	Description				Increase/Decrease	
		(1988-89)	(1987-88)	Actual	Percentage	
1	2	3	4	5	6	
1.	Total Value of Imports.	110267.6	95025.7	15241.9	16.0	
2.	Value of Duty Free Imports	41699.8	36611.4	5088.4	13.9	
3.	Value of Dutiable Imports H/C + Ex-Bond.	68567.8	56826.5	11741.3	20.7	
4.	Goods Ex-Bond.	36319.2	23938.5	12380.7	51.7	
5.	Import Duty.	24699.2	23788.1	911.1	3.8	
6.	Incidence.	36.0%	41.9%	-	(-)5.9%	

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

**TABLE 13.3**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**(1989-90 OVER 1988-89)**

		(Rs. in million)			(Rs. in million)	
S. No.	Description	Increase			Decrease	
		Actual Percentage	(1989-90)	(1988-89)	Actual Percentage	(1988-89)
1	2	3	4	5	6	7
1.	Total Value of Imports.		115596.1	110267.6	5328.5	4.8
2.	Value of Duty Free Imports		45823.3	41699.8	4123.5	9.9
3.	Value of Dutiable Import H/C + Ex-Bond.		69772.4	68567.8	1204.6	1.8
4.	Goods Ex-Bond.		36691.5	36319.2	372.3	1.0
5.	Import Duty.		27669.6	24699.2	2970.4	12.0
6.	Incidence.		39.7%	36.0%		3.7%

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

**TABLE 13.4**  
**.COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**(1990-91 OVER 1989-90)**

		(Rs. in million)			(Rs. in million)	
S. No	Description	Actual Percentage			Increase/Decrease	
		(1988-89)	(1990-91)	(1989-90)	Actual	Percentage
1	2	3	4	5	6	7
1.	Total Value of Imports.		133192.5	115996.1	17596.4	15.2
2.	Value of Duty Free Imports		63727.3	45823.3	17904.0	39.1
3.	Value of Dutiable Imports H/C + Ex-Bond.		69465.2	69772.8	(-)307.6	(-)0.4
4.	Goods Ex-Bond.		35410.2	36691.5	(-)1281.3	(-)3.5
5.	Import Duty.		27090.8	27669.6	(-)578.8	(-)2.1
6.	Incidence.		39.0%	39.7%		(-)0.7%

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

TABLE 14  
INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES  
1975-76 TO 1990-91

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods.	Raw Material for Capital Goods.	Capital Goods.	Total.
<b>1975-76</b>					
(i) Value.	1948	3158	1255	7075	13436
(ii) Duty.	492	1485	326	2141	4444
(iii) Incidence.	25%	47%	26%	30%	33%
<b>1976-77</b>					
(i) Value.	1415	4225	1386	7584	14610
(ii) Duty.	559	1802	578	2531	5470
(iii) Incidence.	40%	43%	42%	36%	38%
<b>1977-78</b>					
(i) Value.	3414	5200	1541	9316	19471
(ii) Duty.	1194	2243	720	3325	7482
(iii) Incidence.	35%	43%	47%	36%	38%
<b>1978-79</b>					
(i) Value.	3463	6973	1640	10970	23046
(ii) Duty.	1378	2947	285	4373	8983
(iii) Incidence.	40%	42%	17%	40%	39%
<b>1979-80</b>					
(i) Value.	3449	8489	2916	13577	28431
(ii) Duty.	2194	2717	1491	4362	10764
(iii) Incidence.	64%	32%	51%	32%	38%
<b>1980-81</b>					
(i) Value.	3666	11100	3373	13305	31444
(ii) Duty.	2210	3701	1381	4784	12076
(iii) Incidence.	60%	34%	40%	36%	38%
<b>1981-82</b>					
(i) Value.	3314	7573	4193	11591	26771
(ii) Duty.	2114	3642	1681	5189	12626
(iii) Incidence.	64%	48%	40%	45%	47%
<b>1982-83</b>					
(i) Value.	2855	9063	6844	10924	29686
(ii) Duty.	1967	4770	2707	4912	14357
(iii) Incidence.	69%	53%	40%	45%	48%
<b>1983-84</b>					
(i) Value.	4199	8482	8894	10135	31710
(ii) Duty.	2597	4535	4491	4983	16606
(iii) Incidence.	63%	51%	50%	49%	52%

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods	Raw Material for Capital Goods	Capital Goods	Total
1984-85					
(i) Value.	5125	12802	12137	11242	41306
(ii) Duty.	2538	5382	4572	4352	16844
(iii) Incidence.	50%	42%	38%	39%	41%
1985-86					
(i) Value.	5778	11217	6938	15847	39781
(ii) Duty.	3501	5110	3118	6596	18326
(iii) Incidence.	61%	46%	45%	42%	46%
1986-87					
(i) Value.	8309	16426	6011	17320	48066
(ii) Duty.	5724	8333	2340	6017	22414
(iii) Incidence.	69%	51%	39%	35%	47%
1987-88					
(i) Value.	7039	23213	5646	20928	56826
(ii) Duty.	3936	9406	2560	7886	23788
(iii) Incidence.	56%	41%	45%	38%	42%
1988-89					
(i) Value.	7156	31360	5853	24199	68568
(ii) Duty.	3346	9749	2421	9183	24699
(iii) Incidence.	47%	31%	44%	38%	36%
1989-90					
(i) Value.	8141	31305	5693	24633	69772
(ii) Duty.	3278	12384	2434	7573	27669
(iii) Incidence.	40%	40%	43%	39%	40%
1990-91					
(i) Value.	7598	32495	6408	22964	69465
(ii) Duty.	2872	12580	2611	9028	27091
(iii) Incidence.	38%	39%	41%	39%	39%

NB:- Figures are for Customs House, Karachi only.

TABLE 15  
COMMODITY-WISE COLLECTION CUSTOMS DUTIES  
1948-49-1990-91

(Rs. in million)

S. Description No.	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1. Ale, beer, porter cide & other fermented liquors.	0.3	0.3	0.6	0.5	0.5	0.1
2. Spirits & liquors.	3.0	3.0	3.7	3.4	5.4	2.9
3. Winees.	0.1	-	0.1	0.1	0.1	0.1
4. Spices.	0.9	2.2	1.9	1.8	1.1	0.4
5. Tea.	0.2	1.4	2.7	2.3	3.0	2.1
6. Tobacco.	3.3	19.8	25.2	18.5	18.2	15.1
7. Kerosene oil.	3.9	3.3	4.8	5.0	4.0	5.4
8. Motor spirit.	27.2	28.2	37.3	42.6	33.3	46.7
9. Oil batching fuel and lubricating.	2.7	2.9	4.8	6.0	6.6	5.7
10. Cotton raw.	-	-	-	-	-	-
11. Boots and shoes.	0.7	0.3	0.1	0.1	0.1	0.1
12. Motors cars, cycles, scooters, omnibuses, chassises, vans, lorries and parts thereof.	7.4	12.7	17.1	14.7	12.5	7.5
13. Electric lighting bulbs.	0.8	0.3	0.6	0.2	0.6	0.3
14. Wireless reception instruments & apparatus.	1.8	1.1	1.4	1.4	1.5	0.8
15. Dyes derived from coaltar & coaltar derivatives.	0.4	2.0	2.1	1.4	1.4	0.9
16. Machinery.	5.1	3.9	4.3	5.9	2.9	2.6
17. Iron and Steel.	2.5	3.2	8.5	12.4	12.4	8.0
18. Gold bullion & coins, sheets, plates not further manufacturers.	-	-	-	-	-	-
19. Silver bullion & coins, sheets, plates & further manufactures.	-	-	-	-	-	-
20. Tin Blocks.	-	0.1	0.1	0.1	-	0.1
21. Metals other than iron & steel silver and block tin.	1.6	1.8	1.2	1.3	2.0	1.2
22. Railway plant and rolling stock.	0.1	-	-	0.5	1.1	0.8
23. Wood pulp, paper and stationery	3.0	2.7	5.8	7.7	8.4	5.2
24. Artificial silk yarn and fabrics.	5.0	12.1	20.4	31.4	30.8	12.2
25. Yarn and textile fabrics others.	39.8	73.6	95.5	111.9	91.4	18.6
26. Cimenatograph films.	0.3	0.3	0.3	0.3	0.2	0.3
27. Portland cement excluding white 1 portland cement.	-	-	-	0.2	-	-
28. Pneumatic rubber tyres and tubes.	1.6	3.5	3.3	5.9	3.8	5.0
29. Toyes, games & Sports goods.	0.3	0.4	0.5	0.2	1.0	0.1
30. Betal nuts.	2.2	1.3	0.1	-	-	-
31. Sugar.	2.6	50.0	-	67.3	33.7	27.7

(Rs. in million)

S. Description No.	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
32. Heavy chemicals.	-	-	0.1	0.1	-	0.1
33. Silver wire, thread and other manufacturer.	-	-	0.4	0.3	0.2	0.2
34. Raw Silk.	-	-	-	0.1	0.1	-
35. Silk yarn and thread	0.3	0.1	0.1	0.2	0.2	0.2
36. Silk fabrics.	-	1.9	0.2	0.2	0.9	-
37. Fabrics of artificial silk mixed with other materials.	0.2	1.5	0.1	0.3	0.4	0.1
38. Other textile manufacturers.	0.9	0.4	0.9	5.9	4.0	0.2
39. Matches, match splints and veneers.	5.4	6.9	13.5	5.9	6.1	1.9
40. Sewing machines and parts thereof.	0.3	0.7	1.4	2.5	1.6	0.5
41. Cycles (other than motor cycles) & parts thereof.	2.9	2.6	4.9	2.3	3.5	0.1
42. All other articles.	38.5	46.5	57.4	62.4	67.9	31.9
<b>A. Total Import Duties</b>	<b>165.3</b>	<b>291.0</b>	<b>321.4</b>	<b>423.3</b>	<b>360.9</b>	<b>205.14</b>
<b>Export Duties</b>						
1. Jute raw.	-	-	-	-	-	-
2. Cotton seeds.	4.1	1.6	2.3	0.8	0.1	-
3. Skin and hides.	2.9	1.5	2.2	1.7	1.2	1.1
4. Jute manufactures.	-	-	-	-	-	-
5. Raw cotton.	55.8	50.4	315.8	216.9	152.5	113.9
6. Rice.	-	-	0.1	0.3	0.2	-
7. Tea.	-	-	-	-	-	-
8. Fish all kinds.	-	0.2	-	-	-	-
9. All other articles.	0.9	0.9	6.0	8.3	0.3	0.2
<b>B. Total Export Duties</b>	<b>63.7</b>	<b>54.6</b>	<b>326.4</b>	<b>228.0</b>	<b>154.3</b>	<b>115.2</b>
<b>C. Miscellaneous collections.</b>	<b>1.9</b>	<b>3.0</b>	<b>6.7</b>	<b>5.8</b>	<b>5.5</b>	<b>2.7</b>
<b>D. Gross Collections (A + B + C)</b>	<b>230.9</b>	<b>348.6</b>	<b>654.5</b>	<b>657.1</b>	<b>520.7</b>	<b>323.0</b>
<b>E. Refunds &amp; Rebates etc.</b>	<b>14.8</b>	<b>29.0</b>	<b>22.89</b>	<b>25.8</b>	<b>33.5</b>	<b>45.2</b>
<b>F. Net Customs Duties (D-E)</b>	<b>216.1</b>	<b>319.6</b>	<b>631.6</b>	<b>631.3</b>	<b>487.2</b>	<b>277.8</b>

(Rs. in million)

S. No.	Description	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
1.	Ale, beer, porter cide & other fermented liquors.	0.2	0.2	0.2	0.2	0.2	0.2
2.	Spirits & liquors.	4.1	4.6	4.8	5.3	4.7	5.2
3.	Winees.	0.1	0.1	0.1	0.1	0.1	0.2
4.	Spices.	0.5	0.6	0.4	0.6	0.5	0.5
5.	Tea.	1.8	2.6	1.6	1.4	0.4	0.1
6.	Tobacco.	21.1	18.0	21.3	15.4	12.7	11.1
7.	Kerosene oil.	5.6	9.2	9.2	11.8	15.7	13.7
8.	Motor spirit.	38.9	34.2	35.0	46.3	51.0	36.5
9.	Oil batching fuel and lubricating.	6.8	7.7	6.7	6.8	8.9	6.9
10.	Cotton raw.	-	-	0.1	0.5	-	-
11.	Boots and shoes.	-	-	0.1	0.1	0.1	-
12.	Motors cars, cycles, scooters, omnibuses, chassises, vans, lorries and parts thereof.	14.2	12.6	18.2	18.6	30.4	16.4
13.	Electric lighting bulbs.	0.2	0.2	0.3	0.7	1.0	0.3
14.	Wireless reception instruments & appartus.	0.9	0.5	1.3	1.8	1.8	1.9
15.	Dyes derived from coaltar & coaltar derivatives.	2.2	1.2	1.2	1.2	1.0	1.3
16.	Machinery.	13.7	8.3	8.3	7.1	17.9	25.9
17.	Iron and Steel.	5.6	9.1	9.7	15.9	15.8	5.1
18.	Gold bullion & coins, sheets, plates not further manufacturers.	-	-	-	-	-	-
19.	Silver bullion & coins, sheets, plates & further manufactures.	-	-	-	-	-	-
20.	Tin Blocks.	0.1	0.1	0.1	-	0.1	0.1
21.	Metals other than iron & steel silver and block tin.	1.1	1.1	2.5	3.5	2.8	3.8
22.	Railway plant and rolling stock.	2.2	1.9	3.2	9.4	9.5	5.3
23.	Wood pulp, peper and stationery.	6.1	5.0	7.3	5.6	4.8	3.4
24.	Artificial silk yarn and fabrics.	23.8	22.8	40.4	27.5	40.5	34.4
25.	Yarn and textile fabrics others.	42.4	36.5	16.1	10.6	6.0	2.0
26.	Cimenatograph films.	0.4	0.5	0.5	0.6	0.7	0.5
27.	Portland cement excluding whitel portland cement.	-	-	-	-	-	-
28.	Pneumatic rubber tyres and tubes.	6.8	5.3	7.4	7.0	7.0	8.3
29.	Toyes, games & Sports goods.	0.1	0.3	0.8	0.4	0.6	1.1
30.	Betal nuts.	-	-	-	-	-	-
31.	Sugar.	45.2	49.2	47.3	62.6	11.6	-
32.	Heavy chemicals.	-	0.1	0.2	0.1	0.1	0.3
33.	Silver wire, thread and other manufacturer.	0.1	0.1	-	0.1	0.1	-
34.	Raw Silk.	-	-	-	-	-	-
35.	Silk yarn and thread	0.2	-	0.1	0.1	0.2	2.1

(Rs. in million)

S. No.	Description	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
36.	Silk fabrics.	0.8	0.1	-	-	-	0.4
37.	Fabrics of artificial silk mixed with other materials.	-	0.1	0.2	0.3	0.2	1.8
38.	Matches, match splints and veneers.	1.2	-	-	-	-	-
39.	Other textile manufactures	0.2	0.5	2.0	0.7	0.3	1.7
40.	Sewing machines and parts thereof.	0.3	0.5	0.6	0.7	0.3	0.7
41.	Cycles (other than motor cycles) & parts thereof.	0.6	1.4	1.2	1.4	0.9	1.2
42.	All other articles.	44.5	132.9	71.7	85.7	95.2	125.0
A. Total Import Duties		292.0	367.5	320.1	350.1	343.1	317.4
Export Duties							
1.	Jute raw.	-	-	-	-	-	-
2.	Cotton seeds.	-	-	-	-	-	-
3.	Skin and hides.	-	-	-	-	-	-
4.	Jute manufactures.	-	-	-	-	-	-
5.	Raw cotton.	54.4	105.5	79.6	47.5	63.8	26.6
6.	Rice.	-	-	-	-	-	-
7.	Tea.	-	-	-	-	-	-
8.	Fish all kinds.	-	-	-	-	-	-
9.	All other articles.	1.2	0.3	-	-	-	-
B. Total Export Duties		55.6	105.8	79.6	47.5	63.8	26.6
C. Miscellaneous collections.		3.4	4.6	4.0	9.7	21.2	19.6
D. Gross Collections (A + B + C)		351.0	477.9	403.7	407.3	428.1	363.6
E. Refunds & Rebates etc.		42.4	32.1	57.3	52.1	59.7	6.7
F. Net Customs Duties (D-E)		308.6	445.8	346.4	355.2	368.4	356.9

(Rs. in million)

S. No.	Description	1960-61	1961-62	1962-63	1963-64	1964-65
1.	Meat, fish & their preparations.	0.1	0.2	0.5	0.3	0.5
2.	Milk, butter, cheese & honey.	0.2	0.2	0.2	0.2	0.7
3.	Fruits, nuts and vegetables.	1.5	1.3	2.0	1.7	1.9
4.	Coffee, tea and spices.	1.7	1.0	1.2	1.7	1.4
5.	Oil seeds & miscellaneous fruits.	0.5	0.7	0.8	0.7	0.4
6.	Animals and vegetable fats and oils.	1.5	1.5	2.3	2.4	26.1
7.	Sugar and confectionery.	9.9	52.7	49.2	0.6	63.0
8.	Edible preparations of cereals and vegetable.	2.2	1.8	3.6	2.4	2.0
9.	Beverages, spirits & vinegars.	5.6	8.4	7.7	8.9	6.7
10.	Tobacco.	10.6	14.1	12.7	10.7	11.6
11.	Mineral, fuels, oils and products thereof.	64.7	71.7	40.0	42.4	28.3
12.	Chemicals & chemical products	9.7	13.2	11.8	20.8	30.8
13.	Pharmaceutical products.	3.7	5.5	3.2	5.6	7.2
14.	Dyes, colours, paints and varnishes.	4.8	8.0	7.4	9.7	22.1
15.	Perfumery, soap and toilet preparations.	3.1	3.3	5.2	5.0	7.2
16.	Matches and other explosive.	-	0.1	0.2	0.1	0.1
17.	Photographic and Cinematographic goods.	4.9	6.8	9.4	8.6	12.0
18.	Rubber and articles thereof.	6.9	8.3	10.6	17.6	26.0
19.	Leather articles and footwears.	0.6	1.0	0.7	1.0	3.5
20.	Wood pulp, paper and stationery.	6.7	9.0	9.4	8.7	13.1
21.	Silk yarn and fabrics.	3.9	0.8	0.7	0.9	0.6
22.	Yarn and fabrics of man-made fibre.	31.9	43.7	54.6	61.6	71.5
23.	Cotton yarn and fabrics.	1.5	1.9	1.4	0.9	1.6
24.	Fabrics of wool, flax, ramie, metal, vegetables.	2.3	1.1	3.3	3.7	4.2
25.	Textile articles including knitted and crocheted goods.	2.3	2.7	2.0	2.0	2.6
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.7	0.7	0.8	0.5	0.8
27.	Glass and earthenware.	13.3	9.7	14.3	13.1	16.7
28.	Precious metal, stones, pearls and imitation jewellery.	0.2	0.2	0.2	0.4	0.6
29.	Metals other than gold, silver, iron and steel.	8.7	8.8	10.4	10.1	19.8
30.	Iron and steel and manufacture thereof.	28.2	38.5	57.9	58.1	118.4

(Rs. in million)

S. No.	Description	1960-61	1961-62	1962-63	1963-64	1964-65
31.	Cutlery, tools and other articles of base metals.	4.0	4.6	8.3	6.9	9.1
32.	Machinery and mechanical appliances.	32.8	49.9	83.9	82.1	90.7
33.	Electric machinery and equipments.	21.2	30.4	51.5	44.2	51.4
34.	Railway and Tramway plant and rolling stocks.	11.2	20.7	24.3	18.0	15.3
35.	Motor and other vehicles.	45.9	49.5	67.6	83.3	89.9
36.	Ships boats and aircrafts.	0.9	0.4	0.4	0.3	1.4
37.	Clocks, watches and parts thereof.	2.3	2.1	2.9	3.2	3.7
38.	Arms and ammunitions.	0.9	1.0	1.8	2.2	2.5
39.	Toys, games and sports goods.	0.6	0.6	0.6	0.6	0.8
40.	All other articles.	61.5	40.7	36.9	37.0	41.6
41.	Defence surcharge.	-	-	-	-	-
A. Total Import Duties.		413.3	516.8	601.9	578.2	807.8
Exports						
1.	Cotton yarn.	-	-	-	-	-
2.	Cotton seeds.	-	-	-	-	-
3.	Skins.	-	-	-	-	-
4.	Hides.	-	-	-	-	-
5.	Jute manufacture.	-	-	-	-	-
6.	Cotton raw.	19.8	18.1	27.5	16.5	6.7
7.	Rice.	-	-	-	-	-
8.	Tea.	-	-	-	-	-
9.	Fish all kinds.	-	-	-	-	-
10.	Cement.	-	-	-	-	-
11.	Wool raw.	-	-	-	-	-
12.	Bamboo.	-	-	-	-	-
B. Total Export Duty.		19.8	18.1	27.5	16.5	6.7
C. Miscellaneous Collections.		5.7	6.4	6.2	6.9	7.0
D. Gross Collections (A + B + C).		438.8	541.3	635.6	601.6	821.5
E. Refunds and Rebates etc.		11.4	34.5	112.6	62.0	102.5
F. Net Customs Duties (D.E)		427.4	506.8	523.0	539.6	719.0

(Rs. in million)

S. No.	Description	1965-66	1966-67	1967-68	1968-69	1969-70
1.	Meat, fish & their preparations.	0.7	0.4	0.2	0.2	1.3
2.	Milk, butter, cheese & honey.	0.1	0.2	-	0.1	0.2
3.	Fruits, nuts and vegetables.	1.0	1.0	1.2	1.7	2.1
4.	Coffee, tea and spices.	1.4	1.2	0.8	1.4	6.4
5.	Oil seeds & miscellaneous fruits.	0.1	0.9	4.5	0.6	2.1
6.	Animals and vegetable fats and oils.	25.3	12.7	12.0	46.1	51.3
7.	Sugar and confectionery.	44.5	0.4	0.1	192.1	21.4
8.	Edible preparations of cereals and vegetable.	1.3	2.2	1.6	1.3	1.3
9.	Beverages, spirits & vinegars.	4.7	5.4	2.7	4.2	4.5
10.	Tobacco.	10.3	8.5	9.4	11.4	19.0
11.	Mineral, fuels, oils and products thereof.	34.5	51.8	65.4	70.8	55.0
12.	Chemicals & chemical products	19.5	25.6	24.2	44.8	47.2
13.	Pharmaceutical products.	3.9	3.7	3.3	4.5	5.1
14.	Dyes, colours, paints and varnishes.	12.5	12.8	12.1	28.7	33.0
15.	Perfumery, soap and toilet preparations.	3.2	5.8	4.9	5.5	9.0
16.	Matches and other explosive.	0.1	-	-	0.2	0.3
17.	Photographic and Cinematographic goods.	9.2	10.0	10.6	13.2	13.8
18.	Rubber and articles thereof.	14.9	21.9	18.7	30.4	39.7
19.	Leather articles and footwears.	0.6	0.5	0.2	0.3	0.8
20.	Wood pulp, paper and stationery.	16.4	21.4	12.6	15.6	26.3
21.	Silk yarn and fabrics.	0.8	0.3	0.5	0.7	0.9
22.	Yarn and fabrics of man-made fibre.	84.0	110.6	84.0	116.5	60.8
23.	Cotton yarn and fabrics.	2.1	1.1	2.7	0.3	1.5
24.	Fabrics of wool, flax, remle, metal, vegetables.	2.2	2.1	1.5	2.2	1.8
25.	Textile articles including knitted and crocheted goods.	1.4	2.0	1.2	1.8	2.0
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.3	0.3	0.3	0.1	0.7
27.	Glass and earthenware.	15.1	15.3	14.9	15.5	22.7
28.	Precious metal, stones, pearls and imitation jewellery.	0.3	0.6	-	0.2	0.4
29.	Metals other than gold, silver, iron and steel.	14.2	19.2	17.2	23.3	51.6
30.	Iron and steel and manufacture thereof.	93.0	95.1	115.8	180.0	216.2
31.	Cuttlery, tools and other articles of base metals.	8.3	8.6	16.1	16.5	19.2
32.	Machinery and mechanical appliances.	128.3	115.4	132.7	180.8	274.5

(Rs. in million)

S. No.	Description	1965-66	1966-67	1967-68	1968-69	1969-70
33.	Electric machinery and equipments.	62.4	64.1	79.8	72.8	113.9
34.	Railway and Tramway plant and rolling stocks.	10.4	9.6	16.3	2.5	6.8
35.	Motor and other vehicles.	85.9	102.6	83.9	115.3	105.6
36.	Ships boats and aircrafts.	1.8	0.8	-	0.3	0.1
37.	Clocks, watches and parts thereof.	2.8	1.3	1.5	1.9	1.5
38.	Arms and ammunitions.	4.1	2.5	1.0	2.5	3.5
39.	Toys, games and sports goods.	0.4	0.5	0.3	0.4	0.4
40.	All other articles.	29.7	38.2	28.1	43.6	48.5
41.	Defence surcharge.	69.5	161.1	142.8	-	-
A. Total Import Duties.		821.2	937.7	915.1	1251.2	1272.4
Exports						
1.	Cotton yarn.	-	-	-	-	-
2.	Cotton seeds.	-	-	-	-	-
3.	Skins.	-	-	-	-	-
4.	Hides.	-	-	-	-	-
5.	Jute manufacture.	-	-	-	-	-
6.	Cotton raw.	6.4	6.9	6.1	0.2	-
7.	Rice.	-	-	-	-	-
8.	Tea.	-	-	-	-	-
9.	Fish all kinds.	-	-	-	-	-
10.	Cement.	-	-	-	-	-
11.	Wool raw.	-	-	-	-	-
12.	Bamboo.	-	-	-	-	-
B. Total Export Duty.		6.4	6.9	6.1	0.2	-
C. Miscellaneous Collections.		11.5	12.9	11.7	13.8	16.0
D. Gross Collections(A + B + C).		839.1	957.5	932.9	1265.2	1288.4
E. Refunds and Rebates etc.		135.6	144.4	148.6	112.6	48.4
F. Net Customs Duties (D.E)		703.5	813.1	784.3	1152.6	1240.0

(Rs. in million)

S. No	Description	1970-71	1971-72	1972-73	1973-74
1.	Meat, fish & their preparations.	0.2	0.3	0.2	0.7
2.	Milk, butter, cheese & honey.	0.1	0.2	0.8	1.9
3.	Fruits, nuts and vegetables.	1.7	1.9	2.7	39.8
4.	Coffee, tea and spices.	4.4	13.8	46.8	43.6
5.	Oil seeds & miscellaneous fruits.	9.1	10.4	25.0	46.8
6.	Animals and vegetable fats and oils.	16.8	32.2	11.5	2.6
7.	Sugar and confectionery.	0.3	4.1	48.1	6.5
8.	Edible preparations of cereals and vegetable.	1.2	1.2	2.2	3.0
9.	Beverages, spirits & vinegars.	4.5	5.5	3.2	5.6
10.	Tobacco.	2.5	5.7	13.6	5.5
11.	Mineral, fuels, oils and products thereof.	108.1	163.6	204.6	194.1
12.	Chemicals & chemical products	55.7	59.0	61.4	75.4
13.	Pharmaceutical products.	5.8	4.7	11.6	1.8
14.	Dyes, colours, paints and varnishes.	27.2	30.8	33.9	38.4
15.	Perfumery, soap and toilet preparations.	8.5	5.9	9.7	17.6
16.	Matches and other explosive.	0.2	2.4	32.8	1.5
17.	Photographic and Cinematographic goods.	22.9	20.6	15.5	33.8
18.	Rubber and articles thereof.	35.7	35.0	45.7	57.4
19.	Leather articles and footwears.	0.6	0.5	0.4	0.9
20.	Wood pulp, paper and stationery.	19.1	13.9	23.5	56.6
21.	Silk yarn and fabrics.	1.9	0.9	1.0	3.0
22.	Yarn and fabrics of man-made fibre.	7.7	53.6	90.8	176.4
23.	Cotton yarn and fabrics.	1.3	0.5	0.9	3.9
24.	Fabrics of wool, flax, remle, metal, vegetables.	2.6	2.6	15.1	13.7
25.	Textile articles including knitted and crocheted goods.	4.0	2.9	23.2	31.7
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.8	0.1	1.0	0.4
27.	Glass and earthenware.	23.6	6.9	10.9	21.8
28.	Precious metal, stones, pearls and imitation jewellery.	0.7	0.3	-	0.9
29.	Metals other than gold, silver, iron and steel.	41.1	24.4	29.5	32.1
30.	Iron and steel and manufacture thereof.	296.0	205.8	257.3	233.1
31.	Cuttlery, tools and other articles of base metals.	41.6	14.4	23.1	27.5

		(Rs. in million)			
S. No	Description	1970-71	1971-72	1972-73	1973-74
32.	Machinery and mechanical appliances.	301.1	210.8	181.1	199.1
33.	Electric machinery and equipments.	122.9	113.6	119.1	147.7
34.	Railway and Tramway plant and rolling stocks.	17.3	5.6	1.6	6.0
35.	Motor and other vehicles.	128.5	61.3	109.0	206.7
36.	Ships boats and aircrafts.	0.2	1.7	2.0	3.4
37.	Clocks, watches and parts thereof.	2.3	2.3	4.8	7.7
38.	Arms and ammunitions.	2.9	0.7	0.3	2.8
39.	Toys, games and sports goods.	0.4	0.3	0.6	1.2
40.	All other articles.	6.3	58.1	142.8	664.7
A. Total Import Duties.		1454.0	1178.5	1607.6	2417.6
Exports					
1.	Raw Cotton.	-	71.5	442.3	178.8
2.	Rice basmati.	-	-	12.8	127.6
3.	Rice other.	-	-	-	336.7
4.	Cruh bone.	-	10.8	0.7	2.8
5.	Skin.	-	0.6	10.8	2.9
6.	Wool raw.	-	-	18.6	14.9
7.	Cotton yarn.	-	62.4	229.1	139.8
8.	Leather.	-	-	-	122.2
9.	Molasses.	-	-	-	14.2
10.	Marble.	-	-	-	-
11.	Cuttlery.	-	-	-	-
12.	Others.	-	29.6	372.8	871.7
B. Total Export Duty.		-	174.9	1087.1	1811.6
C. Miscellaneous Collections.		16.6	22.8	30.1	35.9
D. Gross Collections(A + B + C).		1470.6	1376.2	2724.8	4265.1
E. Refunds and Rebates etc.		63.5	63.7	83.6	90.0
F. Net Customs Duties (D.E)		1407.1	1312.5	2641.2	4175.1

(Rs. in million)

S. No	Description	1974-75	1975-76	1976-77	1977-78
1.	Meat, fish & their preparations.	0.3	0.3	0.4	1.1
2.	Milk, butter,cheese & honey.	0.9	1.6	2.5	8.8
3.	Fruits,nuts and vegetables.	50.1	53.6	104.5	169.8
4.	Coffee, tea and spices.	41.9	58.9	57.3	316.6
5.	Oil seeds & miscellaneous fruits.	72.1	151.1	127.4	163.6
6.	Animals and vegetable fats and oils.	7.9	11.5	39.9	55.5
7.	Sugar and confectionery.	0.9	1.9	1.8	2.1
8.	Edible preparations of cereals and vegetable.	0.2	5.7	10.6	12.9
9.	Beverages, spirits & vinegars.	7.6	9.4	9.5	3.5
10.	Tobacco.	9.1	5.9	9.1	10.2
11.	Mineral,fuels,oils and products thereof.	310.7	319.9	267.8	235.7
12.	Chemicals & chemical products	163.3	183.4	201.4	260.2
13.	Pharmaceutical products.	3.5	2.3	3.8	11.5
14.	Dyes,colours,paints and varnishes.	69.6	87.9	134.5	168.0
15.	Perfumery,soap and toilet preparations.	20.1	23.5	33.4	56.9
16.	Matches & other explosive.	0.6	1.9	2.4	2.0
17.	Photographic & Cinematographic goods.	40.3	52.7	102.0	76.9
18.	Rubber and articles thereof.	59.9	97.7	176.2	242.3
19.	Leather articles and footwears.	1.7	1.8	2.9	1.4
20.	Wood pulp,paper and stationery.	60.4	86.9	160.2	175.3
21.	Silk yarn and fabrics.	5.0	4.2	14.2	10.9
22.	Yarn and fabrics of man-made fibre.	332.5	475.0	676.1	909.1
23.	Cotton yarn and fabrics.	4.1	11.6	1.1	0.8
24.	Fabrics of wool, flax,remle, metal, vegetables.	24.9	40.9	47.6	51.4
25.	Textile articles including knitted and crocheted goods.	41.7	50.5	59.9	219.3
26.	Carpets,matting,tapestries,lace and other furnishing fabrics.	0.5	1.3	1.0	1.0
27.	Glass and earthenware.	53.5	61.3	84.1	140.1
28.	Precious metal,stones, pearls and imitation jewellery.	1.4	1.9	2.6	4.7
29.	Metals other than gold, silver,iron and steel.	94.1	87.0	169.2	238.9
30.	Iron and steel and manufacture thereof.	528.8	545.6	806.9	1046.8
31.	Cuttlery,tools and other articles of base metals.	37.7	46.3	90.9	105.8
32.	Machinery and mechanical appliances.	354.0	431.1	539.4	858.3

(Rs. in million)

S. No	Description	1974-75	1975-76	1976-77	1977-78
33.	Electric machinery and equipments.	301.8	303.9	376.5	542.7
34.	Railway and Tramway plant and rolling stocks.	7.3	111.6	12.9	11.1
35.	Motor and other vehicles.	459.9	495.5	785.0	904.9
36.	Ships boats and aircrafts.	10.7	6.1	29.4	144.2
37.	Clocks, watches and parts thereof.	8.3	11.3	11.3	11.7
38.	Arms and ammunitions.	1.8	1.6	3.6	2.5
39.	Toys, games and sports goods.	2.0	2.8	4.3	3.9
40.	All other articles.	578.3	595.5	910.6	1073.9
A. Total Import Duties.		3769.4	4442.9	6074.2	8256.3
Exports					
1.	Raw Cotton.	534.9	379.8	0.7	226.5
2.	Rice basmati.	183.3	202.2	45.3	-
3.	Rice other.	149.5	68.4	-	-
4.	Crush bone.	2.1	-	-	-
5.	Skin.	-	-	0.2	-
6.	Wool raw.	2.5	-	-	-
7.	Cotton yarn.	29.6	-	-	-
8.	Leather.	73.3	111.8	106.7	90.4
9.	Mollases.	26.4	16.7	18.2	21.0
10.	Marble.	-	-	-	-
11.	Cuttlery.	-	-	-	-
12.	Others.	40.4	12.2	9.0	7.1
B. Total Export Duty.		1042.0	791.1	180.1	345.0
C. Miscellaneous Collections.		41.8	77.4	57.1	77.2
D. Gross Collections(A + B + C).		4853.2	5311.4	6311.4	8678.5
E. Refunds and Rebates etc.		107.5	147.4	173.4	288.9
F. Net Customs Duties (D.E)		4745.7	5164.0	6138.0	8389.6

(Rs. in million)

S. No	Description	1978-79	1979-80	1980-81	1981-82
1.	Meat, fish & their preparations.	0.4	-	0.3	0.3
2.	Milk, butter,cheese & honey.	7.7	15.1	14.3	6.5
3.	Fruits,nuts and vegetables.	148.7	157.2	129.3	150.0
4.	Coffee, tea and spices.	628.4	646.6	690.8	663.9
5.	Oil seeds & miscellaneous fruits.	21.9	37.8	54.6	167.0
6.	Animals and vegetable fats and oils.	70.1	64.7	113.1	118.4
7.	Sugar and confectionery.	2.9	5.8	6.4	11.9
8.	Edible preparations of cereals and vegetable.	16.1	17.6	20.5	25.7
9.	Beverages, spirits & vinegars.	2.1	0.6	3.2	2.3
10.	Tobacco.	10.7	11.9	8.4	6.8
11.	Mineral,fuels,oils and products thereof.	331.6	452.2	443.2	206.0
12.	Chemicals & chemical products	282.9	343.5	450.3	516.4
13.	Pharmaceutical products.	3.1	2.1	7.7	7.9
14.	Dyes,colours,paints and varnishes.	146.2	252.4	305.5	305.2
15.	Perfumery,soap and toilet preparations.	57.1	61.4	65.2	80.9
16.	Matches and other explosive.	3.4	4.4	4.7	4.3
17.	Photographic and Cinematographic goods.	74.3	85.8	149.0	123.4
18.	Rubber and articles thereof.	295.7	362.6	406.7	432.4
19.	Leather articles and footwears.	1.6	2.8	4.7	5.7
20.	Wood pulp,paper and stationery.	223.5	272.1	348.4	322.2
21.	Silk yarn and fabrics.	17.3	15.3	45.2	22.4
22.	Yarn and fabrics of man-made fibre.	1402.0	1502.4	1996.8	1872.7
23.	Cotton yarn and fabrics.	1.4	0.7	1.4	0.6
24.	Fabrics of wool, flax,remle, metal, vegetables.	35.4	33.1	32.7	20.1
25.	Textile articles including knitted and crocheted goods.	206.5	257.7	184.9	160.9
26.	Carpets,matting,tapestries,lace and other furnishing fabrics.	1.8	0.9	1.8	1.9
27.	Glass and earthenware.	135.2	129.8	127.9	169.9
28.	Precious metal,stones, pearls and imitation jewellery.	3.9	2.1	2.9	3.5
29.	Metals other than gold,silver,iron and steel.	270.7	281.1	269.8	275.6
30.	Iron and steel and manufacture thereof.	1381.1	1664.3	1876.1	1682.4
31.	Cuttlery,tools and other articles of base metals.	117.0	115.3	233.0	153.6

(Rs. in million)

S. No	Description	1978-79	1979-80	1980-81	1981-82
32.	Machinery and mechanical appliances.	873.0	1048.1	1057.7	1155.5
33.	Electric machinery and equipments.	543.7	562.6	593.7	795.3
34.	Railway and Tramway plant and rolling stocks.	32.4	176.7	82.4	94.3
35.	Motor and other vehicles.	1043.4	1381.5	1430.7	1671.0
36.	Ships boats and aircrafts.	95.8	67.3	105.9	227.9
37.	Clocks, watches and parts thereof.	12.1	13.3	18.5	29.1
38.	Arms and ammunitions.	8.1	3.9	5.3	7.7
39.	Toys, games and sports goods.	3.4	5.4	6.3	4.8
40.	All other articles.	1558.6	1996.9	2624.4	4175.5
A. Total Import Duties.		10071.2	12055.0	13923.7	15682.0
B. Import Surcharge.		-	-	-	-
C. Iqra Surcharge		-	-	-	-
<b>Exports</b>					
1.	Raw Cotton.	57.5	-	259.0	240.8
2.	Rice Basmati.	-	-	262.0	8.4
3.	Rice Coarse	-	-	-	19.2
4.	Crush bone.	-	-	-	-
5.	Skin.	-	-	-	-
6.	Wool raw.	-	-	-	-
7.	Cotton yarn.	-	-	-	-
8.	Leather.	164.7	146.6	99.0	86.6
9.	Molasses.	42.3	31.1	86.1	35.0
10.	Marble.	-	-	-	2.6
11.	Cuttlery.	-	-	-	-
12.	Others.	13.0	268.1	0.3	1.2
D. Total Export Duty.		277.5	445.8	706.4	393.8
E. Miscellaneous Collections.		131.4	534.2	348.3	342.0
F. Gross Collections (a to e).		10480.1	13035.0	14978.4	16417.8
G. Refunds and Rebates etc.		356.5	462.7	702.4	1343.7
H. Net Customs Duties (F.G).		10123.6	12572.3	14276.0	15074.1

(Rs. in million)

S. No	Description	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Meat, fish & their preparations.	0.2	0.6	1.7	1.9	2.0
2.	Milk, butter,cheese & honey.	5.0	8.9	12.5	11.2	59.7
3.	Fruits,nuts and vegetables.	141.6	112.3	180.7	125.0	232.2
4.	Coffee, tea and spices.	607.4	649.0	762.3	840.2	903.5
5.	Oil seeds & miscellaneous fruits.	302.8	334.1	379.7	392.5	433.1
6.	Animals and vegetable fats and oils.	137.5	158.8	217.8	573.1	2192.7
7.	Sugar and confectionery.	11.0	15.8	18.6	1010.2	3922.5
8.	Edible preparations of cereals and vegetable.	39.1	50.7	79.2	58.8	133.4
9.	Beverages, spirits & vinegars.	2.8	3.1	2.6	2.1	2.8
10.	Tobacco.	55.9	68.7	55.8	68.5	79.2
11.	Mineral,fuels,oils and products thereof.	294.3	273.0	267.4	260.9	354.2
12.	Chemicals & chemical products	563.0	703.2	742.6	763.9	1052.9
13.	Pharmaceutical products.	3.6	2.7	5.8	6.8	41.2
14.	Dyes,colours,paints and varnishes.	385.8	449.8	474.3	440.4	608.5
15.	Perfumery,soap and toilet preparations.	78.7	109.0	107.5	147.6	200.9
16.	Matches and other explosive.	3.7	3.0	4.9	9.9	11.0
17.	Photographic and Cinematographic goods.	188.1	194.8	262.8	227.6	272.1
18.	Rubber and articles thereof.	453.0	514.1	506.5	445.5	454.1
19.	Leather articles and footwears.	7.1	4.5	8.1	2.0	2.3
20.	Wood pulp,paper and stationery.	362.1	464.6	528.4	488.2	508.3
21.	Silk yarn and fabrics.	41.6	45.2	39.4	70.4	64.9
22.	Yarn and fabrics of man-made fibre.	2041.6	1860.3	1585.1	1243.9	1366.7
23.	Cotton yarn and fabrics.	1.0	1.5	0.7	2.4	3.2
24.	Fabrics of wool, flax,remle, metal, vegetables.	21.2	16.8	14.9	19.9	15.6
25.	Textile articles including knitted and crocheted goods.	227.6	118.8	143.5	131.9	133.0
26.	Carpets,matting,tapestries,lace and other furnishing fabrics.	1.3	2.4	1.9	3.9	3.2
27.	Glass and earthenware.	154.7	177.8	163.9	170.8	162.9
28.	Precious metal,stones, pearls and imitation jewellery.	4.9	7.4	6.6	5.8	16.2
29.	Metals other than gold,silver,iron and steel.	300.0	334.3	402.0	390.1	399.2
30.	Iron and steel and manufacture thereof.	1828.4	1951.5	1949.8	1796.5	1942.1
31.	Cuttlery,tools and other articles of base metals.	168.1	196.3	197.5	213.8	234.7
32.	Machinery and mechanical appliances.	1644.4	1731.8	1826.0	1926.3	1582.3

(Rs. in million)

S. No	Description	1982-83	1983-84	1984-85	1985-86	1986-87
33.	Electric machinery and equipments.	1069.9	1305.1	1259.8	1690.9	1468.9
34.	Railway and Tramway plant and rolling stocks.	80.9	5.5	20.6	266.3	186.0
35.	Motor and other vehicles.	1636.2	2467.1	2153.7	2452.3	2410.2
36.	Ships boats and aircrafts.	439.7	471.4	248.6	127.8	5.2
37.	Clocks, watches and parts thereof.	42.2	48.1	64.6	70.9	71.0
38.	Arms and ammunitions.	17.2	19.6	17.7	16.5	10.0
39.	Toys, games and sports goods.	5.9	7.1	7.4	8.9	11.0
40.	All other articles.	3606.3	4306.0	5145.1	5841.1	6028.1
A. Total Import Duties.		16975.8	19194.7	19868.0	22326.7	27580.7
B. Import Surcharges.		2913.7	3547.6	4196.5	3993.7	4243.3
C. Iqra Surcharges.		-	-	-	4018.7	4569.6
Export Duty						
1.	Raw Cotton.	239.4	251.6	342.6	840.0	150.6
2.	Rice basmati.	-	-	-	-	-
3.	Rice other.	-	-	-	-	-
4.	Crush bone.	-	4.3	6.7	5.4	2.3
5.	Skin.	-	-	-	-	-
6.	Wool raw.	-	-	-	-	-
7.	Cotton yarn.	-	-	-	-	-
8.	Leather.	55.3	66.2	32.5	22.7	12.4
9.	Molasses.	65.3	63.5	82.9	114.0	100.0
10.	Marble.	4.8	6.0	3.6	4.5	6.4
11.	Cuttlery.	-	1.1	1.8	1.3	2.0
12.	Others.	35.0	65.3	19.6	2.5	1.5
13.	Wheat Brawn.	-	-	-	-	-
14.	Camel.	-	-	-	-	-
15.	Oil Cake.	-	-	-	-	-
16.	Cotton Seed.	-	-	-	-	-
17.	Chillis.	-	-	-	-	-
18.	Live Animal.	-	-	-	-	-
D. Total Export Duty.		399.8	458.0	489.7	990.4	275.2
E. Miscellaneous Collections.		404.7	347.4	703.9	572.2	388.9
F. Gross Collections(A to E).		20694.0	23547.7	25258.1	31901.7	37057.7
G. Refunds and Rebates etc.		2183.7	2015.5	1886.8	2558.9	3693.0
H. Net Customs Duties (F-G).		18510.3	21532.2	23371.3	29342.8	33363.9

(Rs. in Million)

S. No	Description	1987-88	1988-89	1989-90	1990-91
1.	Meat, fish & their preparations.	0.65	5.72	12.40	18.07
2.	Milk, butter,cheese & honey.	169.88	67.71	39.28	79.82
3.	Fruits,nuts and vegetables.	260.12	279.40	367.77	339.48
4.	Coffee, tea and spices.	828.45	1047.89	1303.53	1316.74
5.	Oil seeds & miscellaneous fruits.	457.41	106.95	93.55	70.69
6.	Animals and vegetable fats and oils.	2906.37	2592.70	4432.42	4144.23
7.	Sugar and confectionery.	893.23	138.99	19.53	20.10
8.	Edible preparations of cereals and vegetable.	171.55	171.43	133.77	123.14
9.	Beverages, spirits & vinegars.	39.44	9.99	1.59	33.54
10.	Tobacco	81.11	56.54	65.38	72.93
11.	Mineral,fuels,oils and products thereof.	493.52	684.29	912.81	1070.51
12.	Chemicals & chemical products	1212.77	1422.68	1855.67	2095.06
13.	Pharmaceutical products.	65.11	28.95	37.02	65.34
14.	Dyes,colours,paints and varnishes.	665.97	827.61	954.89	1041.24
15.	Perfumery,soap and toilet preparations.	228.44	305.56	330.66	346.37
16.	Matches and other explosive.	12.15	13.77	8.83	15.77
17.	Photographic and Cinematographic goods.	370.09	429.36	458.34	413.61
18.	Rubber and articles thereof.	565.60	631.10	749.72	866.87
19.	Leather articles and footwear.	91.35	19.40	48.87	82.13
20.	Wood pulp,paper and stationery.	695.57	923.81	1076.01	1128.57
21.	Silk yarn and fabrics.	229.55	70.55	42.00	59.93
22.	Yarn and fabrics of man-made fibrics.	1830.12	1089.54	1213.77	1057.40
23.	Cotton yarn and fabrics.	160.03	94.48	119.88	289.67
24.	Fabrics of wool, flax,remle, metal, vegitables.	47.18	12.44	14.05	12.23
25.	Textile articles including knitted and crocheted goods.	225.91	154.56	102.49	106.59
26.	Carpets,matting,tapestries,lace and other furnishing fabrics.	58.45	31.51	6.12	14.26
27.	Glass and earthenware.	257.11	280.30	272.91	298.44
28.	Precious metal,stones, pearls and imitation jewellery.	23.05	77.07	25.33	27.62
29.	Metals other than gold,silver,iron and steel.	604.27	538.45	505.19	445.92
30.	Iron and steel and manufacture thereof.	2787.72	3010.82	2990.28	3024.51
31.	Cuttlery,tools and other articles of base metals.	382.77	360.56	367.18	375.01
32.	Machinery and mechanical appliances.	2316.49	2946.78	2476.98	2617.44

(Rs. in Million)

S. No	Description	1987-88	1988-89	1989-90	1990-91
33.	Electric machinery and equipments.	2145.00	2676.67	2959.93	2917.79
34.	Railway and Tramway plant and rolling stocks.	153.12	20.25	23.37	24.78
35.	Motor and other vehicles.	3303.67	2924.90	3769.58	3294.65
36.	Ships boats and aircrafts.	516.88	178.96	169.05	236.19
37.	Clocks, watches and parts thereof.	168.02	89.38	69.62	81.98
38.	Arms and ammunitions.	35.34	19.42	21.72	15.31
39.	Toys, games and sports goods.	80.63	16.02	20.08	29.71
40.	All other articles.	3892.25	4921.09	6190.25	5286.15
A. Total Import Duties.		29426.36	29277.60	34261.82	33559.76
B. Import Surcharges.		4598.66	7177.71	8180.25	12272.97
C. Iqra Surcharges.		5012.87	5576.92	5985.43	7038.85
Export Duty					
1.	Raw Cotton.	2004.02	3694.14	3532.05	2571.87
2.	Rice basmati.	2.89	29.47	0.41	-
3.	Rice other.	-	11.79	-	-
4.	Crush bone.	0.01	-	4.49	3.84
5.	Cotton yarn.	1080.65	548.74	1045.09	1228.87
6.	Leather.	5.51	0.78	0.02	-
7.	Molasses.	159.92	181.35	257.26	204.62
8.	Marble.	24.86	7.27	12.92	5.35
9.	Cuttlery.	2.71	4.55	1.87	0.16
10.	Live Animal.	-	-	0.33	0.24
11.	Wheat Brawn.	0.22	0.02	0.27	-
12.	Camel.	0.90	0.73	0.27	-
13.	Oil Cake.	0.12	0.46	0.51	0.67
14.	Cotton Seed.	-	0.16	-	-
15.	Chillis.	-	2.05	17.46	5.26
16.	Others.	8.37	2.05	6.26	66.08
D. Total Export Duty.		3290.18	4483.56	4879.21	4086.94
E. Miscellaneous Collections.		404.47	398.65	640.16	1308.63
F. Gross Collections(A to E).		42732.54	46914.44	53946.87	58267.15
G. Refunds and Rebates etc.		4731.48	4552.02	5363.18	739.56
H. Net Customs Duties (F-G).		38001.06	42362.42	48583.69	50527.59

Table 16  
**SALES TAX COLLECTIONS (IMPORTS AND DOMESTIC GOODS)**  
 (1951-52 TO 1990-91)

(Rs. in million)

YEAR	Sales tax on Imports	Sales tax on Domestic Goods	Total Sales Tax
1951-52	98.7	17.4	116.1
1952-53	101.3	39.3	140.6
1953-54	46.7	63.6	110.3
1954-55	60.8	80.1	140.9
1955-56	81.4	85.9	167.3
1956-57	92.0	99.2	191.2
1957-58	93.5	126.2	219.7
1958-59	98.3	165.0	263.3
1959-60	106.4	163.7	270.1
1960-61	157.3	205.1	362.4
1961-62	166.8	210.9	377.7
1962-63	210.5	212.3	422.8
1963-64	264.4	247.6	512.0
1964-65	311.2	277.1	588.3
1965-66	295.1	317.7	612.8
1966-67	330.4	353.4	683.8
1967-68	237.2	164.1	401.3
1968-69	282.7	202.4	485.1
1969-70	352.4	169.6	522.0
1970-71	437.6	170.8	608.4
1971-72	331.8	149.7	481.5
1972-73	312.0	148.6	460.6
1973-74	533.1	158.9	692.0
1974-75	752.4	322.2	1074.6
1975-76	886.2	313.4	1199.6
1976-77	1122.3	240.3	1362.6
1977-78	1342.3	247.6	1589.9
1978-79	1636.9	297.8	1934.7
1979-80	1889.5	520.3	2409.8
1980-81	2235.2	657.9	2893.1
1981-82	2651.1	600.5	3251.6
1982-83	2773.7	715.5	3489.2
1983-84	3651.5	972.5	4624.0
1984-85	3541.6	1132.3	4673.9
1985-86	3566.1	1361.7	4927.8
1986-87	4573.6	1835.2	6408.8
1987-88	5175.9	3566.9	8742.8
1988-89	7513.5	7186.3	14699.8
1989-90	8638.9	9934.8	18573.7
1990-91	7788.4	9219.9	17008.3

**TABLE 17**  
**ALL PAKISTAN SALES TAX COLLECTION**

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
	1. Gross collections.	8429.2	9621.3
	2. Refunds and drawbacks.	105.5	34.0
	3. Rebates etc.	810.2	948.4
	4. Net collection.	7513.5	8638.9
II-A.	Sales Tax on Excisable Goods:		
	1. Metal containers.	134.5	171.5
	2. Paper and paper board.	164.2	265.4
	3. Tyres and Tubes.	87.5	128.4
	4. Wires and cables.	8.0	14.7
	5. Wirelss receiving sets(T.V).	222.3	202.7
	6. Perfumery and cosmetics.	46.4	50.8
	7. Beverages.	251.8	263.2
	8. Syrups squashes and juices.	139.2	141.4
	9. Cigarettes.	1193.3	1401.0
	10. Hotels and restaurants.	-	-
	11. Cement.	1223.4	1328.7
	12. Soda ash.	-	-
	13. Carbon black (paint-n-pigment)	6.2	2.4
	14. Beverages concentrate.	23.6	22.7
	15. Lubricating oil and oil additives.	362.4	395.0
	16. P.O.L.(NOS).	7.8	17.7
	17. Steel ingots and billets.	2.2	423.9
	18. Storage batteries.	5.5	75.9
	19. Paint and varnishes.	14.6	212.6
	20. Asphalt.	10.9	88.2
	21. Lead oxide.	7.6	0.1
	22. B.T.X.	0.8	14.6
	23. Glass,glass ware and glass products.	95.7	99.7
	24. Ceramic tiles.	-	44.5
	25. Detergents.	-	3.5
	26. Fluorescent tubes.	-	1.0
	27. Knitting yarn.	-	3.4
	28. Process oil.	-	1.5
	29. Copper rod.	-	2.7
	Total	4007.9	5377.2

(Rs. in million)

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS EXEMPTED FROM EXCISE DUTY.		
1.	Acetate yarn.	29.5	23.3
2.	Ammunition boxes/containers	-	-
3.	Artificial leather & rexine.	4.9	8.4
4.	Blankets.		
	i) Blankets synthetic.	-	6.7
	ii) Blankets woollen.	3.3	3.4
	Total	3.3	10.1
5.	Carpets synthetic (Machine made).	36.3	37.6
6.	Carpets woollen (man made)	23.9	20.7
7.	Cassettes		
	a) Audio.	33.6	34.6
	b) Video.	0.7	5.9
	Total.	34.3	40.5
8.	Caustic soda.	105.1	124.6
9.	Cotton, man made & blended fabrics (processed).		
	a) Cotton fabrics.	-	106.6
	b) M.M.Fabrics.	-	2.6
	c) Fabric(NOS).	8.9	54.8
	Total.	8.9	164.0
10.	Creams and polishes for footwears.	-	19.9
11.	Emery paper (regmal).	-	0.9
12.	Electric accumulators parts thereof.	-	-
13.	Electric goods.		
	a) Air conditioners.	40.0	59.8
	b) Deep freezers.	11.2	25.9
	c) Electric water coolers.	1.2	1.0
	d) Electric meter.	-	1.7
	e) Refrigerators.	58.1	77.1
	f) Washing machines.	11.8	10.2
	g) Food choppers.	-	0.9
	h) Electric Irons.	-	0.2
	i) Machine blenders Grinders.	-	2.0
	j) Tape recorders.	-	0.8
	k) Toasters.	-	-
	l) Other electrical goods and parts(NOS).	15.0	10.2
	Total.	137.3	189.8
14.	Foam & foam products.	36.3	28.3
15.	Food products, served in hotels and restaurants.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
a)	Room heaters.	0.4	0.3
b)	Water heaters/geysers.	1.6	2.0
c)	Cooking ranges & appliances.	9.8	1.2
d)	Others.	7.3	13.4
	Total (a to d)	19.1	16.9
17.	Glass bottles.	-	0.1
18.	Glass bangles.	-	4.4
19.	Gramophone records.	-	-
20.	Jute products.	207.7	212.4
21.	M.M.Yarn soft waste.	-	-
22.	Man made fibres yarns (continuous).	459.3	546.4
23.	Margarine.	6.9	4.4
24.	M.S.Products.	24.8	157.9
25.	M.S.Pipes.	-	9.1
26.	Plastic products.		
i)	P.V.C.Bottles/Tiles.	-	6.2
ii)	Nylone ropes.	-	-
iii)	Hair brushes.	-	-
iv)	P.V.C.Pipes.	5.6	9.5
v)	P.V.C.Doors & Windows.	-	0.1
vi)	Poly propylene bags.	63.1	61.9
vii)	Others(NOS).	128.0	124.7
	Total (i to vii).	196.7	202.4
27.	Radio sets.	-	-
28.	Resin materials.		
a)	Nylone chips	0.6	-
b)	Polyester chips.	88.5	9.3
c)	Other resin materials.	19.0	61.6
	Total (a to c).	108.1	70.9
29.	Rosins.	-	2.5
30.	Rubber goods.	12.3	13.7
31.	R.A.G.Grills.	-	-
32.	Soda ash.	83.7	96.6
33.	Soft cotton wastes.	-	12.7
34.	Steel fixtures.	0.6	0.3
35.	Telephone sets.	6.0	1.0
36.	Telephone parts.	0.4	0.1
37.	Tissue papers.	-	1.0
38.	Woollen fabrics.	0.8	1.0
39.	Woollen yarn.	-	5.9
40.	Dyestuff.	2.5	-
	Total-III.	1548.7	2027.8

(Rs. in million)

S. No	Commodities	1988-89	1989-90
IV-	SALES TAX NON-EXCISABLE & OTHER GOODS		
1.	Acid oil.	-	1.1
2.	Adhesive tapes.	2.9	5.4
3.	Air filters.	-	1.1
4.	Alcohol.	1.4	1.4
5.	Aluminium goods.	12.8	14.0
6.	Aluminium sulphate.	0.7	0.5
7.	Ammonia gas.	5.6	6.1
8.	Ammonium chloride.	0.3	0.4
9.	Anodized products.	-	-
10.	Arms.	4.7	11.4
11.	Ammunition.	-	-
12.	Asbestos products.	41.8	42.5
13.	Asbestos waste.	-	-
14.	Auto parts.	58.5	85.6
15.	Baggasse.	6.8	4.3
16.	Base chemicals.	1.5	-
17.	Baryte powder.	3.0	3.9
18.	Biscuits, bakery & confectionery.	173.1	195.6
19.	Black shell board.	2.4	4.6
20.	Bleaching powder.	1.9	3.8
21.	Brake fluids.	-	4.5
22.	Brass rods.	0.6	0.7
23.	Brushware.	-	1.5
24.	Bus Body Building.	-	-
25.	Bukrum.	0.2	0.1
26.	Bungs.	-	0.5
27.	Calcium carbonate.	-	0.3
28.	Carbon dioxide gas(CO2).	2.4	3.3
29.	Carbon oil.	0.3	1.1
30.	Cast iron pipes.	0.6	1.3
31.	Cement pipes.	0.4	0.7
32.	Cereal products.	3.1	3.3
33.	Chemicals.	55.0	64.1
34.	Chlorine.	1.0	3.2
35.	Cigarette filter rods.	6.1	8.3
36.	Treated concentrates.	-	-
37.	Corn syrup.	-	1.1
38.	Crown corks.	12.9	18.7
39.	Custard powder.	5.5	7.0
40.	D . D . T .	-	-
41.	Defence equipment.	0.2	0.7

S. No	Commodities	1988-89	1989-90
42.	Diaries.	-	-
43.	Electric components.	-	-
44.	Engineering goods(NOS).	0.2	0.2
45.	Essences.	6.4	7.6
46.	Explosives.	30.8	35.3
47.	Fibre glass.	2.8	3.8
48.	Flocking cloth/material.	-	-
49.	Flush doors.	2.3	2.7
50.	Food products.	-	8.4
51.	Formica.	8.6	35.1
52.	Foot wears.	-	0.5
53.	Fructose syrups.	2.0	1.0
54.	Fuel filters.	-	0.9
55.	Acids (Nos).	-	-
56.	Gasoline dispensing pumps.	1.9	-
57.	Gelatin.	0.1	-
58.	Gem clip pins.	-	-
59.	Glass bangles.	4.7	-
60.	Glaxose-D.	19.5	21.4
61.	Gases & Acids not specified.	-	2.1
62.	Glue.	0.1	2.8
63.	Glycerine.	3.9	4.0
64.	Guar gum.	2.3	3.1
65.	Gypsum powder.	-	-
66.	Hydrochloric acid.	4.0	1.6
67.	Ice cream.	38.7	45.9
68.	Industrial gases(n.o.s).	24.2	13.5
69.	Katha.	-	-
70.	Liquid glucose.	49.4	51.7
71.	Liquors.	2.5	2.8
72.	Maize starch.	30.6	30.3
73.	Maize products.	-	-
74.	Metal products.	8.6	7.6
75.	Mineral water.	1.0	1.9
76.	Monofilament guts.	0.4	0.9
77.	Mud(press cake).	-	-
78.	Music products.	-	0.1
79.	Oil dirts.	0.5	0.4
80.	Opium.	0.1	0.2
81.	Oil filters.	-	1.8
82.	Oxygen gas.	0.9	11.0
83.	Paint removers.	-	-
84.	Pan masala.	-	-
85.	Paper cones,bobbin etc.	4.4	-
86.	Paper tube.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
87.	Paper products.	43.6	52.6
88.	Plaster of Paris.	-	-
89.	Plywood.	9.3	12.6
90.	Pottery.	0.1	0.1
91.	Precision parts.	4.9	5.8
92.	Quilts.	-	-
93.	Railway sleepers.	4.7	7.1
94.	Railway track clips.	-	-
95.	R.C.C. pipes.	1.1	1.1
96.	Regmal.	0.6	-
97.	Rivets.	-	-
98.	Ribbon for typewriters.	-	0.1
99.	Roofing felt.	-	-
100.	Silica sand.	-	-
101.	Sanitary napkins.	0.1	0.7
102.	Sanitary ware.	20.0	21.3
103.	Scales.	-	-
104.	Semi precious stones.	-	-
105.	Sweets.	-	-
106.	Sisal rope.	-	2.4
107.	Soap stock.	5.3	5.1
108.	Soap stone.	0.2	-
109.	Soda water machinery.	-	-
110.	Sodium hydrosulphate.	4.9	2.9
111.	Soft cotton waste.	10.5	-
112.	Sparking plugs.	0.5	0.4
113.	Spices.	3.4	5.2
114.	Spirits.	18.5	18.7
115.	Springs & leaves for springs of iron & steel.	1.3	1.1
116.	Spring mattresses.	-	0.5
117.	Staple pins.	0.1	-
118.	Steel structure.	0.5	1.8
119.	Steel wire.	-	14.1
120.	Steel wool.	0.3	0.4
121.	Stencils.	-	-
122.	Sticker lables.	-	-
123.	Stone powder.	0.2	0.8
124.	Sulphate clay gypsum.	-	0.1
125.	Sulphur.	2.1	2.6
126.	Sulphuric acid.	11.8	12.8
127.	Saunf supari.	-	-
128.	Supplement-32-complan.	1.0	0.8
129.	Surgical cotton/cotton bandages.	0.9	-
130.	Tiles.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
	(i) Ceramic.	26.2	-
	(ii) Marble.	2.3	24.9
	(iii) Others.	30.8	-
	Total (i to iii).	59.3	24.9
131.	Ticken cloth.	-	-
132.	Tin.	-	-
133.	Tooth picks.	-	-
134.	Trailers.	-	3.3
135.	Tyre retreading.	-	-
136.	Telephone parts.	-	-
137.	Urea formaldehyde.	1.5	9.4
138.	Vehicles.	-	-
	(i) Autocycles including rickshaws.	-	-
	(ii) Motor cars.	341.0	373.4
	(iii) Jeeps.	30.2	32.3
	(iv) Motor cycles.	190.1	242.1
	(v) Scooters.	-	-
	(vi) Vans.	32.4	67.7
	(vii) Other.	-	0.1
	Total (i to vii).	593.7	715.6
139.	Veneer.	-	-
140.	Wadding.	3.9	4.2
141.	Wrappers.	1.6	2.9
142.	Water coolers.	-	-
143.	Water Meters.	0.2	0.1
144.	Weights and measures	-	-
145.	Wire gauze.	0.2	0.3
146.	Wireless receiving sets.	0.3	-
147.	Button.	-	0.1
148.	Bowl clean.	-	0.1
149.	Blades.	-	0.5
151.	Bulb shells.	-	0.1
152.	Concrete components.	-	6.0
153.	Crockery.	-	0.8
154.	Cheese.	-	1.4
155.	Cotton linter.	-	4.3
156.	Cooking metal containers.	-	0.2
157.	Drain opener.	-	0.1
158.	Dettol.	-	3.0
159.	Distillery products.	-	4.5
160.	Electrically welded wire.	-	1.1
161.	File covers.	-	0.1
162.	Fruit and vegetable preserved canned.	-	11.4
163.	Fabrication.	-	1.0
164.	Farex.	-	5.4

S. No	Commodities	1988-89	1989-90
165.	Farlac.	-	0.9
166.	Fabric board.	-	2.3
167.	Grinding wheels.	-	0.3
168.	G.I.Pipes	-	0.5
169.	G.I.Wire.	-	0.1
170.	Granulated slag.	-	2.2
171.	Glue and synthetic all sorts.	-	9.8
172.	Gasoline dispensing pump	-	1.3
173.	Gelatin.	-	0.2
174.	Gum tapes.	-	0.6
175.	Hard cokes.	-	16.9
176.	Iron and steel products.	-	445.6
188.	Linseed oil.	-	0.2
189.	Leather.	-	0.4
190.	Metal products of rolling & rerolling mills.	-	2.8
191.	Machine products.	-	0.1
192.	Metalized products.	-	0.2
193.	Machinery part.	-	0.2
194.	Molasses.	-	2.3
195.	Paper pulps.	-	0.3
196.	Paper sacks.	-	127.5
197.	Phenol formaldehyde.	-	0.1
198.	Plastic metal film.	-	0.1
199.	Pig iron.	-	72.0
200.	Pressure pipe.	-	1.1
201.	Precious stones.	-	0.4
202.	Printing ink.	-	4.3
203.	Raita, yougert.	-	0.1
204.	Snapies.	-	0.4
205.	Speaker parts.	-	0.3
206.	Sodium sulphate.	-	5.8
207.	Sanitary fittings.	-	2.0
208.	Sodium silicate.	-	1.2
209.	Surfacing of chip board.	-	0.1
210.	Storage tanks	-	0.1
211.	Sweetex.	-	0.2
212.	Slide fastners.	-	0.6
213.	Scraps.	-	8.0
214.	Steel pipes.	-	16.2
214.	Steel wire strand.	-	0.1
215.	Sodium hypochloride.	-	3.6
216.	Sweets.	-	1.4
217.	Stone grindings.	-	6.4
218.	Tractor parts.	-	0.2
219.	Tents and tarpaulines.	-	2.7

S. No	Commodities	1988-89	1989-90
220.	Tin cuttings.	-	0.3
221.	Typewriters.	-	0.6
222.	Table ware and other articles used for domestic or toilet purpose of proceline china and other kind of pottery.	-	27.2
223.	Vegetable oils other than edible oil.	-	0.7
224.	Vacuum Cleaner.	-	0.2
225.	Velvet.	-	0.1
226.	Water proofing compound.	-	0.8
227.	Wood in rough shape viz, pulp wood samlogs and veneer logs etc.	-	16.7
228.	Waste paper.	-	0.2
229.	Wire rods.	-	6.5
230.	Furniture.	-	11.7
	i) Wooden furnitures.	-	7.1
	ii) Steel furnitures.	-	18.8
	Total (i to ii).	-	2.2
231.	Welding fluxes.	-	0.2
232.	Wood cement panel.	-	0.1
233.	Zinc sulphate.	-	0.1
234.	Arqiat.	-	2.7
235.	Balling hoops.	-	0.3
236.	Building components.	4.8	3.7
237.	Miscellaneous.	54.1	91.8
238.	Arrears.	109.1	-
239.	Others.	1631.2	2687.9
	Total (1 to 236).	15617.0	19714.2
	Gross collection (i to iv).	107.0	192.1
	Refunds & drawbacks.	810.2	948.4
	Rebates etc.	14699.8	18573.7
	Net collection.		

TABLE 17.1  
COLLECTION OF SALES TAX KARACHI CUSTOMS  
(Appraisalment & Preventive)

(Rs. in million)

Sales Tax Imports	1988-89		1989-90	
	Appraisalment Karachi	Preventive Karachi	Appraisalment Karachi	Preventive Karachi
Gross Collection	6518.3	538.8	7350.7	661.8
Refund & Drawbacks	97.1	-	27.4	-
Rebate etc.	-	667.1	35.7	718.3
Net Collection.	6421.2	(-128.3)	7287.6	(-56.5)

1. Glass products	10.8	10.8	10.8	10.8
2. Metal containers	18.3	18.3	18.3	18.3
3. Paper and paper board	5.8	5.8	5.8	5.8
4. Tyres and tubes	9.8	9.8	9.8	9.8
5. Wires and cables	11.0	11.0	11.0	11.0
6. Wholes-receiving (textile)	14.0	14.0	14.0	14.0
7. Furnishery and cosmetics	18.0	18.0	18.0	18.0
8. Beverages	18.0	18.0	18.0	18.0
9. Cylinders, adhesives and tubes	18.0	18.0	18.0	18.0
10. Cigarettes	18.0	18.0	18.0	18.0
11. Hotels and restaurants	18.0	18.0	18.0	18.0
12. Cement	18.0	18.0	18.0	18.0
13. Soda ash	18.0	18.0	18.0	18.0
14. Carbon black (pre-impregnated)	18.0	18.0	18.0	18.0
15. Beverages concentrates	18.0	18.0	18.0	18.0
16. Lubricating oil	18.0	18.0	18.0	18.0
17. P.O.L. (Japan)	18.0	18.0	18.0	18.0
18. Steel fittings and pipes	18.0	18.0	18.0	18.0
19. Storage batteries	18.0	18.0	18.0	18.0
20. Parts and vehicles	18.0	18.0	18.0	18.0
21. Asphalt	18.0	18.0	18.0	18.0
22. Lead oxide	18.0	18.0	18.0	18.0
23. B.T.X.	18.0	18.0	18.0	18.0
24. Glass, glassware and glass articles	18.0	18.0	18.0	18.0
25. Ceramic tiles	18.0	18.0	18.0	18.0
26. Petrolgels	18.0	18.0	18.0	18.0
27. Fluorescent tubes	18.0	18.0	18.0	18.0
28. Printing yarn	18.0	18.0	18.0	18.0
29. Processed oil	18.0	18.0	18.0	18.0
30. Copper rod	18.0	18.0	18.0	18.0
Total	18.0	18.0	18.0	18.0

**TABLE 17.2**  
**COLLECTION OF SALES TAX PESHAWAR COLLECTORATE**

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
1.	Gross collections.	67.1	77.8
2.	Refunds and drawbacks.	-	2.3
3.	Rebates etc.	4.2	3.8
4.	Net collection.	62.9	71.7
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	7.1	9.1
4.	Paper and paper board.	15.5	16.3
5.	Tyres and Tubes.	2.4	2.6
6.	Wires and cables.	-	0.3
7.	Wireless receiving sets(T.V).	14.2	11.0
8.	Perfumery and cosmetics.	-	-
9.	Beverages.	13.3	14.0
10.	Syrups squashes and juices.	-	-
11.	Cigarettes.	421.4	454.0
12.	Hotels and restaurants.	-	-
13.	Cement.	222.6	249.2
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment).	-	-
16.	Beverages concentrate.	-	-
17.	Lubricating oil.	17.2	24.2
18.	P.O.L.(Naptha).	-	-
19.	Steel ingots and billets.	-	0.7
20.	Storage batteries.	-	-
21.	Paint and varnishes.	-	0.2
22.	Asphalt.	-	-
23.	Lead oxide.	-	-
24.	B.T.X.	-	-
25.	Glass,glass ware and glass additives.	10.6	10.8
26.	Ceramic tiles.	-	-
27.	Detergents.	-	-
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	-
30.	Process oil.	-	-
31.	Copper rod.	-	-
	Total	724.3	792.4

(Rs. in million)

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
1.	Acetate yarn.	-	-
2.	Ammunition boxes/containers	-	-
3.	Artificial leather & rexine.	-	-
4.	Blankets.		
i)	Blankets synthetic.	-	-
ii)	Blankets woollen.	-	0.1
	Total	-	0.1
5.	Carpets synthetic (Machine made).	0.6	0.3
6.	Carpets woollen (man made)	-	-
7.	Cassettes		
a)	Audio.	-	-
b)	Video.	-	-
	Total.	-	-
8.	Caustic soda.	1.9	1.0
9.	Cotton, man made & blended fabrics (processed).		
a)	Cotton fabrics.	-	0.4
b)	M.M. Fabrics.	-	0.6
c)	Fabric (NOS).	-	-
	Total.	-	1.0
10.	Creams and polishes for footwears.	-	-
11.	Emery paper (regmal).	-	-
12.	Electric accumulators parts thereof.	-	-
13.	Electric goods.		
a)	Air conditioners.	-	-
b)	Deep freezers.	-	-
c)	Electric water coolers.	-	-
d)	Electric meter.	-	-
e)	Refrigerators.	-	-
f)	Washing machines.	-	-
g)	Food choppers.	-	-
h)	Electric Irons.	-	-
i)	Machine blenders & Grinders.	-	-
j)	Tape recorders.	-	-
k)	Toasters.	-	-
l)	Other electrical goods and parts (NOS).	-	-
	Total.	-	-
14.	Foam & foam products.	-	-
15.	Food products, served in hotels and restaurants.	-	-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
	a) Room heaters.	-	-
	b) Water heaters/geysers.	-	-
	c) Cooking ranges & appliances.	-	-
	d) Others.	-	-
	Total (a to d)	-	-
17.	Glass bottles.	-	-
18.	Glass bangles.	-	-
19.	Gramophone records.	-	-
20.	Jute products.	12.2	13.8
21.	M.M.Yarn soft waste.	-	-
22.	Machine made fibres & yarns (continuous).	-	-
23.	Margarine.	-	-
24.	M.S.Products.	-	0.9
25.	M.S.Pipes.	-	-
26.	Plastic products.		
	i) P.V.C.Bottles/Tiles.	-	-
	ii) Nylon ropes.	-	-
	iii) Hair brushes.	-	-
	iv) P.V.C.Pipes.	-	0.2
	v) P.V.C.Doors & Windows.	-	-
	vi) Poly propylene bags.	-	-
	vii) Others(NOS).	0.1	3.0
	Total (i to vii).	0.1	3.2
27.	Radio sets.	-	-
28.	Resin materials.		
	a) Nylon chips	-	-
	b) Polyester chips.	-	-
	c) Other resin materials.	-	-
	Total (a to c).	-	-
29.	Rosins.	-	-
30.	Rubber goods.	-	-
31.	R.A.G.Grills.	-	-
32.	Soda ash.	-	-
33.	Soft cotton wastes.	-	0.3
34.	Steel fixtures.	-	-
35.	Telephone sets.	6.0	1.0
36.	Telephone parts.	-	-
37.	Tissue papers.	-	-
38.	Woollen fabrics.	-	-
39.	Woollen yarn.	-	1.1
	Total-III.	20.8	22.7

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid (NOS).	-	-
3.	Adhesive/Adhesive tapes.	2.2	4.0
4.	Air filter.	-	-
5.	Alcohol.	-	-
6.	Aluminium goods.	0.1	0.1
7.	Aluminium sulphate.	0.7	0.5
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	0.8	0.7
12.	Ammonium chloride.	-	-
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	2.0	5.8
15.	Aluminium windows.	-	-
16.	Artifical marble slab.	-	-
17.	Asbestos products.	0.1	-
18.	Asbestos wastes.	-	-
19.	Auto parts.	-	-
20.	Baggasse.	4.2	1.7
21.	Baling hoops.	-	-
22.	Base chemicals.	-	-
23.	Chemicals.	-	-
24.	Baryte powder.	0.1	0.1
25.	Biscuits, bakery and confectionery.	-	-
a)	Biscuits.	-	0.2
b)	Confectionery and bakery products.	0.2	-
	Total (a to b)	0.2	0.2
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	-	-
29.	Bitchuman.	-	-
30.	Bleaching powder.	0.3	0.4
31.	Brake fluids.	-	-
32.	Brass rods.	-	-
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	-
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.		
40.	Ballast chokes.		
41.	Ball & roller bearings of two inch bore (internal diameter).		
42.	Bowls clean.		
43.	Blades.		
44.	Bulb shell.		
45.	Calcium carbide.		
46.	Calcium carbonate.		
47.	Calcium chloride.		
48.	Carbon dioxide gas(CO-2).	0.1	0.2
49.	Carbon oil.		
50.	Cast iron pipes.		
51.	Cement pipes.		
52.	Cereal products.		
53.	Chlorine.	0.5	0.3
54.	Cigarette filter rods.		
55.	Corn syrup.		
56.	Concrete components.		0.4
57.	Currogation.		
58.	Cigarette packets.		
59.	Crockery.		
60.	Cheese.		
61.	Cotton linters.		
62.	Crown corks.	0.9	1.7
63.	Custard powders.		
64.	Cooking metal containers.		
65.	Drain openers.		
66.	D.D.T.		
67.	Defence equipments.		
68.	Dettol.		
69.	Diaries.		
70.	Distillery products.		
71.	Electrical components.		
72.	Electrically welded wire.		
73.	Egg trays.		
74.	Engineering goods(NOS).		
75.	Essences.		
76.	Explosives.		
77.	Fibre glass.		
78.	Flocking cloth materials.		
79.	Flush doors.	0.1	0.2

S. No	Commodities	1988-89	1989-90
80.	Food products.	-	-
81.	Filter rods.	-	-
82.	Formica.	4.3	5.1
83.	Fructose syrups.	-	-
84.	Fuel filters.	-	-
85.	File covers..	-	-
86.	Fruits & vegetables preserved canned, or processed.	-	-
87.	Fabrications.	-	-
88.	Flex cloth.	-	-
89.	Fire fighting instruments.	-	-
90.	Farex.	-	-
91.	Farlac.	-	-
92.	Fabric boards.	-	-
93.	Foot wear.	-	-
94.	Grinding wheels.	-	-
95.	G.I.Pipes.	-	-
96.	G.I.Wires.	-	-
97.	Granulated slags.	-	-
98.	Glue and synthetics resines all sorts.	-	-
99.	Gases and Acids.	-	-
100.	Gasoline dispensing pumps.	-	-
101.	Gelatine.	-	-
102.	Gem clip pins.	-	-
103.	Glaxose-D.	-	-
104.	Glue.	-	-
105.	Glycerine.	-	-
106.	Guar gums.	-	-
107.	Gypsum powders.	-	-
108.	Gum tapes.	-	-
109.	Hard cokes.	-	-
110.	Hydrochloric acid.	-	-
111.	Iron & steel products.	-	-
112.	Ice cream.	-	-
113.	Industrial gases(NOS).	-	-
114.	Insecticides.	-	-
115.	Jams and Jellies.	-	-
116.	Katha.	-	-
117.	Linseed oil.	-	-
118.	Liquid glucose.	3.0	3.1
119.	Liquors.	-	-
120.	Leather.	-	-
121.	Maize starch.	7.3	7.0
122.	Maize products.	-	-

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	-
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	-
128.	Metal products.	-	-
129.	Mineral water.	-	-
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	-
134.	Moulds.	-	-
135.	Molasses.	-	-
136.	Oil dirts.	-	-
137.	Opium.	-	-
138.	Oil filters.	-	-
139.	Oxygen gas.	0.1	0.2
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	-	-
142.	Paper products.	-	-
143.	Paper pulps.	-	0.3
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	-	-
147.	Pottery.	-	-
148.	Paper sacks.	-	-
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	-	-
151.	Plastic metal film.	-	-
152.	Pig iron.	-	1.1
153.	Pressure pipes.	-	-
154.	Precious stones.	-	0.4
155.	Printing inks.	-	-
156.	Quilts.	-	-
157.	Railway sleepers.	0.9	0.5
158.	Railway track clips.	-	-
159.	R.C.C.Pipes.	0.2	0.2
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	-
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	-	-

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	3.7	4.7
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	-
171.	Snapiers.	-	-
172.	Soap stocks.	0.6	0.4
173.	Soap stones	0.2	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	-	-
176.	Sparking plugs.	-	-
177.	Sodium carbonate.	-	-
178.	Spirits.	1.1	1.4
179.	Spices.	-	-
180.	Spring and leaves for spring of iron & steel.	-	-
181.	Spring mattresses.	-	-
182.	Staple pins.	-	-
183.	Steel structures.	-	-
184.	Steel wire strand.	-	-
185.	Steel wires.	-	-
a)	Nail wire of less than 22 SWG.	-	-
b)	Galvanised steel wire of less than 22 SWG.	-	-
c)	Bright wire of less than 22 SWG for making screws.	-	-
d)	High carbon,high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors,steel ore for telephone cables,railway signal wire of 71.4mm umbrella rib wire.	-	-
e)	Drawn wire.	-	-
f)	Steel wires(NOS).	-	-
	Total(a to f).	-	-
186.	Steel wools.	-	-
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	0.1
190.	Sulphate/clay/gypsum.	-	-
191.	Sulphur.	-	-
192.	Speaker parts.	-	-
193.	Sodium sulphate.	-	-
194.	Sulphuric acid.	3.4	3.4
195.	Sauf supari.	-	-
196.	Suplement-32-complan.	-	-

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	-
198.	Sanitary fittings.	-	-
199.	Sodium silicate.	-	-
200.	Surfacing of chip board.	-	-
201.	Storage tanks.	-	-
202.	Sweetex.	-	-
203.	Slide fasteners.	-	-
204.	Scraps.	-	-
205.	Steel pipes.	-	0.1
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	-
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	-
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	-
	i) Marble.	-	21.6
	ii) Others (NOS).	19.2	-
	Total (i to ii).	19.2	21.6
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	0.6
225.	Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	-
228.	Vegetable oils other than edible oils.	-	0.7
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	10.2	-
	c) Jeeps.	-	-
	d) Motor cycles.	-	15.6
	e) Scooters.	-	-
	f) Vans.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
	g) Others.	-	-
	Total(a to g)	10.2	15.6
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	-	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	-
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz,pulp wood, sawlogs & veneer logs etc.	-	11.9
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	-
245.	Furnitures.	-	-
	i) Wooden furnitures.	-	0.6
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	0.6
346.	Welding fluxes	-	-
347.	Wood,cement,panel.	-	-
348.	Zinc sulphate.	-	-
349.	Soft cotton waste.	0.3	-
350.	Miscellaneous.	0.5	0.4
351.	Arrears.	2.0	4.1
	Total-IV(Gross).	69.3	99.8
	Gross collection(I to IV).	881.5	992.7
	Refunds & drawbacks.	-	48.8
	Rebates etc.	4.2	3.8
	Net collections.	877.3	940.1

TABLE 17.3  
COLLECTION OF SALES TAX LAHORE COLLECTORATE

(Rs. in million)

S. No	Commodities	1988-89	1989-90
1.	Sales Tax on Imports:		
1.	Gross collections.	1045.8	1081.4
2.	Refunds and drawbacks.	5.9	4.3
3.	Rebates etc.	126.8	183.8
4.	Net collection.	913.1	893.3
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	57.7	29.6
4.	Paper and paperboard.	98.6	133.5
5.	Tyres and Tubes.	22.7	7.9
6.	Wires and cables.	0.7	3.3
7.	Wireless receiving sets(T.V).	1.1	0.4
8.	Perfumery and cosmetics.	14.3	8.8
9.	Beverages.	139.3	89.3
10.	Syrups squashes and juices.	113.5	99.4
11.	Cigarettes.	70.2	83.9
12.	Hotels and restaurants.	-	-
13.	Cement.	206.5	-
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment)	-	-
16.	Beverages concentrate.	23.6	22.6
17.	Lubricating oil.	109.1	59.9
18.	P.O.L.(Naptha).	-	-
19.	Steel ingots and billets.	0.3	124.9
20.	Storage batteries.	-	0.4
21.	Paint and varnishes.	8.4	73.4
22.	Asphalt.	-	-
23.	Lead oxide.	-	-
24.	B.T.X.	-	-
25.	Glass,glass ware and glass additives.	21.0	19.0
26.	Ceramic tiles.	-	12.2
27.	Detergents.	-	-
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	-
30.	Process oil.	-	-
31.	Copper rod.	-	-
	Total	887.0	768.5

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
1.	Acetate yarn.	29.5	23.3
2.	Ammunition boxes/containers	-	-
3.	Artificial leather & rexine.	4.9	6.1
4.	Blankets.	-	-
	i) Blankets synthetic.	-	-
	ii) Blankets woollen.	-	-
	Total	-	-
5.	Carpets synthetic (Machine made).	20.7	18.7
6.	Carpets woollen(man made)	12.8	7.6
7.	Cassettes	-	-
	a) Audio.	-	-
	b) Video.	-	-
	Total.	-	-
8.	Caustic soda.	78.8	77.8
9.	Cotton,man made & blended fabrics (processed).	-	-
	a) Cotton fabrics.	-	33.5
	b) M.M.Fabrics.	-	-
	c) Fabric(NOS).	4.0	-
	Total.	-	33.5
10.	Creams and polishes for footwears.	-	-
11.	Emery paper(regmal).	-	-
12.	Electric accumulators parts thereof.	-	-
13.	Electric goods.	-	-
	a) Air conditioners.	26.3	31.4
	b) Deep freezers.	9.7	23.4
	c) Electric water coolers.	-	-
	d) Electric meter.	-	1.7
	e) Refrigerators.	8.9	16.7
	f) Washing machines.	2.0	2.2
	g) Food choppers.	-	-
	h) Electric Irons.	-	-
	i) Machine blenders & Grinders.	-	-
	j) Tape recorders.	-	-
	k) Toasters.	-	-
	l) Other electrical goods and parts(NOS).	0.9	0.2
	Total.	47.8	75.6
14.	Foam & foam products.	16.3	10.2
15.	Food products,served in hotels and restaurants.	-	-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
a)	Room heaters.	0.2	0.2
b)	Water heaters/geysers.	0.3	0.1
c)	Cooking ranges & appliances.	0.1	0.1
d)	Others.	1.1	0.8
	Total (a to d)	1.7	1.2
17.	Glass bottles.	-	-
18.	Glass bangles.	-	-
19.	Gramophone records.	-	-
20.	Jute products.	112.3	23.7
21.	M.M.Yarn soft waste.	-	-
22.	Man made fibres & yarns (continuous).	228.8	279.8
23.	Margarine.	-	-
24.	M.S.Products.	0.5	60.3
25.	M.S.Pipes.	-	7.1
26.	Plastic products.		
i)	P.V.C.Bottles/Tiles.	-	-
ii)	Nylone ropes.	-	-
iii)	Hair brushes.	-	-
iv)	P.V.C.Pipes.	1.5	3.0
v)	P.V.C.Doors & Windows.	-	-
vi)	Poly propylene bags.	12.6	4.8
vii)	Others(NOS).	4.2	18.8
	Total(i to vii).	18.3	26.6
27.	Radio sets.	-	-
28.	Resin materials.		
a)	Nylone chips.	-	-
b)	Polyester chips.	61.9	3.0
c)	Other resin materials.	1.5	12.2
	Total (a to c).	63.4	15.2
29.	Rosins.	-	2.5
30.	Rubber goods.	10.0	11.0
31.	R.A.G.Grills.	-	-
32.	Soda ash.	-	-
33.	Soft cotton wastes.	-	1.3
34.	Steel fixtures.	0.6	0.1
35.	Telephone sets.	-	-
36.	Telephone parts.	-	-
37.	Tissue papers.	-	-
38.	Woollen fabrics.	-	-
39.	Woollen yarn.	-	-
	Total-III.	642.4	681.6

(Rs. in million)

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid(NOS).	-	-
3.	Adhesive/Adhesive tapes.	0.5	1.1
4.	Air filter.	-	0.6
5.	Alcohol.	-	-
6.	Aluminium goods.	0.4	0.4
7.	Aluminium sulphate.	-	-
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	4.7	4.8
12.	Ammonium chloride.	0.3	-
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	0.7	0.5
15.	Aluminium windows.	-	-
16.	Artificial marble slab.	-	-
17.	Asbestos products.	9.5	-
18.	Asbestos wastes.	-	-
19.	Auto parts.	8.7	9.5
20.	Baggasse.	1.0	0.1
21.	Baling hoops.	-	-
22.	Base chemicals.	1.5	-
23.	Chemicals.	-	-
24.	Bryte powder.	-	-
25.	Biscuits,bakery and confectionery.		
a)	Biscuits.	25.2	31.3
b)	Confectionery and bakery products.	31.3	31.7
	Total (a to b)	56.5	63.0
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	-	-
29.	Bitchuman.	-	-
30.	Bleaching powder.	1.6	1.3
31.	Brake fluids.	-	-
32.	Brass rods.	0.6	0.7
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	-
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	-	-
40.	Ballast chokes.	-	-
41.	Ball & roller bearings of two inch bore(internal diameter).	-	-
42.	Bowls clean.	-	-
43.	Blades.	-	-
44.	Bulb shell.	-	0.1
45.	Calcium carbide.	-	-
46.	Calcium carbonate.	-	-
47.	Calcium chloride.	-	-
48.	Carbon dioxide gas(CO-2).	2.3	2.1
49.	Carbon oil.	0.3	-
50.	Cast iron pipes.	0.6	0.7
51.	Cement pipes.	0.4	0.2
52.	Cereal products.	-	-
53.	Chlorine.	0.5	0.9
54.	Cigarette filter rods.	-	-
55.	Corn syrup.	-	1.1
56.	Concrete components.	-	2.5
57.	Currogation.	-	-
58.	Cigarette packets.	-	-
59.	Crockery.	-	-
60.	Cheese.	-	1.2
61.	Cotton linters.	-	-
62.	Crown corks.	5.9	7.3
63.	Custard powders.	5.5	-
64.	Cooking metal containers.	-	-
65.	Drain openers.	-	-
66.	D.D.T.	-	-
67.	Defence equipments.	-	-
68.	Dettol.	-	-
69.	Diaries.	-	-
70.	Distillery products.	-	-
71.	Electrical components.	-	-
72.	Electrically welded wire.	-	-
73.	Egg trays.	-	-
74.	Engineering goods(NOS).	-	-
75.	Essences.	2.7	3.6
76.	Explosives.	-	-
77.	Fibre glass.	2.8	3.8
78.	Flocking cloth materials.	-	-
79.	Flush doors.	-	-

S. No	Commodities	1988-89	1989-90
80.	Food products.		
81.	Filter rods.		
82.	Formica.	4.3	6.0
83.	Fructose syrups.	-	-
84.	Fuel filters.		0.9
85.	File covers..	-	0.1
86.	Fruits & vegetables preserved canned, or processed.	-	10.7
87.	Fabrications.		
88.	Flex cloth.	-	-
89.	Fire fighting instruments.		
90.	Farex.	-	5.4
91.	Farlac.	-	0.9
92.	Fabric boards.	-	-
93.	Foot wear.	-	0.5
94.	Grinding wheels.	-	0.3
95.	G.I.Pipes.	-	0.1
96.	G.I.Wires.	-	-
97.	Granulated slags.		
98.	Glue and synthetics reines all sorts.	-	9.8
99.	Gases and Acids.	-	-
100.	Gasoline dispensing pumps.	-	1.3
101.	Gelatine.	0.1	0.2
102.	Gem clip pins.	-	-
103.	Glaxose-D.	19.5	21.4
104.	Glue.	-	1.3
105.	Glycerine.	1.2	0.8
106.	Guar gums.	0.8	-
107.	Gypsum powders.		
108.	Gum tapes.	-	-
109.	Hard cokes.	-	-
110.	Hydrochloric acid.	4.0	1.6
111.	Iron & steel products.	-	-
112.	Ice cream.	24.4	29.2
113.	Industrial gases(NOS).	11.4	6.7
114.	Insecticides.		
115.	Jams and Jellies.	-	-
116.	Katha.	-	-
117.	Linseed oil.		
118.	Liquid glucose.	33.8	0.1
119.	Liquors.	-	-
120.	Leather.		0.4
121.	Maize starch.	23.3	0.7
122.	Maize products.		

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	2.8
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	-
128.	Metal products.	-	-
129.	Mineral water.	-	-
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	-
134.	Moulds.	-	-
135.	Molasses.	-	0.7
136.	Oil dirts.	-	-
137.	Opium.	0.1	0.2
138.	Oil filters.	-	1.8
139.	Oxygen gas.	0.7	3.4
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	1.7	-
142.	Paper products.	43.1	52.1
143.	Paper pulps.	-	-
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	-	1.7
147.	Pottery.	-	0.1
148.	Paper sacks.	-	-
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	-	-
151.	Plastic metal film.	-	-
152.	Pig iron.	-	-
153.	Pressure pipes.	-	-
154.	Precious stones.	-	-
155.	Printing inks.	-	-
156.	Quilts.	-	-
157.	Railway sleepers.	-	3.0
158.	Railway track clips.	-	-
159.	R.C.C.Pipes.	-	0.3
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	-
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	-	-

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	7.9	8.5
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	-
171.	Snapiers.	-	-
172.	Soap stocks.	4.6	1.8
173.	Soap stones	-	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	4.9	2.9
176.	Sparking plugs.	-	-
177.	Sodium carbonate.	-	-
178.	Spirits.	-	5.8
179.	Spices.	-	-
180.	Spring and leaves for spring of iron & steel.	1.3	1.1
181.	Spring matteresses.	-	-
182.	Staple pins.	0.1	-
183.	Steel structures.	0.5	0.6
184.	Steel wire strand.	-	-
185.	Steel wires.	-	-
	a) Nail wire of less than 22 SWG.	-	-
	b) Galvanised steel wire of less than 22 SWG.	-	0.2
	c) Bright wire of less than 22 SWG for making screws.	-	-
	d) High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib wire.	-	-
	e) Drawn wire.	-	-
	f) Steel wires(NOS).	-	-
	Total(a to f).	-	0.2
186.	Steel wools.	-	-
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	-
190.	Sulphate/clay/gypsum.	-	0.1
191.	Sulphur.	-	-
192.	Speaker parts.	-	-
193.	Sodium sulphate.	-	-
194.	Sulphuric acide.	7.6	8.5
195.	Saunf supari.	-	-
196.	Suplement-32-complan.	1.0	0.8

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	0.9	-
198.	Sanitary fittings.	-	2.0
199.	Sodium silicate.	-	0.6
200.	Surfacing of chip board.	-	-
201.	Storage tanks.	-	-
202.	Sweetex.	-	-
203.	Slide fastners.	-	-
204.	Scraps.	-	-
205.	Steel pipes.	-	-
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	-
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	-
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	-
	i) Marble.	0.4	1.1
	ii) Ceramic.	9.7	-
	iii) Others (NOS).	-	-
	Total (i to iii).	10.1	1.1
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	1.4
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	-
225.	Tablewares & other articles used for domestic or toilet purpose of porceline, china & other kind of pottery.	-	20.5
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	1.5	2.5
228.	Vegetable oils other than edible oils.	-	-
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	-	-
	c) Jeeps.	-	-
	d) Motor cycles.	36.7	49.9
	e) Scooters.	-	-

S. No	Commodities	1988-89	1989-90
f)	Vans.	-	-
g)	Others.	-	-
	Total(a to g)	36.7	49.9
231.	Velvet.	-	0.1
232.	Wadding.	3.9	4.2
233.	Wrappers.	1.6	2.9
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	0.1	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	0.2	0.2
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz,pulp wood, sawlogs & veneer logs etc.	-	0.4
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	0.2
244.	Wire rods.	-	-
245.	Furnitures.	-	-
	i) Wooden furnitures.	-	2.8
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	2.8
346.	Welding fluxes	-	0.6
347.	Wood,cement,panel.	-	-
348.	Zinc sulphate.	-	0.1
349.	Soft cotton waste.	5.3	-
350.	Miscellaneous.	0.5	0.2
351.	Arrears.	10.5	3.6
352.	Others.	12.8	-
	Total-IV(Gross).	403.6	415.7
	Gross collection(I to IV).	2978.8	2947.2
	Refunds & drawbacks.	6.7	5.8
	Rebates etc.	126.8	183.8
	Net collections.	2845.3	2757.6

TABLE 17.4  
COLLECTION OF SALES TAX KARACHI COLLECTORATE

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:	-	-
	1. Gross collections.	-	-
	2. Refunds and drawbacks.	-	-
	3. Rebates etc.	-	-
	4. Net collection.	-	-
II-A.	Sales Tax on Excisable Goods:	-	-
	1. Gas appliances.	-	-
	2. Glass products.	-	-
	3. Metal containers.	65.4	93.7
	4. Paper and paper board.	40.8	65.2
	5. Tyres and Tubes.	62.4	117.9
	6. Wires and cables.	6.7	8.4
	7. Wirelss receiving sets(T.V).	207.0	191.3
	8. Perfumery and cosmetics.	30.8	27.5
	9. Beverages.	53.9	56.9
	10. Syrups squashes and juices.	22.6	19.2
	11. Cigarettes.	146.2	174.7
	12. Hotels and restaurants.	-	-
	13. Cement.	183.8	172.5
	14. Soda ash.	-	-
	15. Carbon black (paint-n-pigment)	6.2	2.4
	16. Beverages concentrate.	-	-
	17. Lubricating oil.	198.7	234.9
	18. P.O.L.(Naptha).	-	0.1
	19. Steel ingots and billets.	1.1	283.0
	20. Storage batteries.	4.5	63.6
	21. Paint and varnishes.	6.2	103.0
	22. Asphalt.	10.9	88.2
	23. Lead oxide.	6.7	0.1
	24. B.T.X.	0.8	-
	25. Glass, glass ware and glass additives.	15.5	16.8
	26. Ceramic tiles.	-	27.2
	27. Detergents.	-	1.3
	28. Fluorescent tubes.	-	1.0
	29. Knitting yarn.	-	-
	30. Process oil.	-	1.5
	31. Copper rod.	-	-
	32. Treated concentrate	-	0.1
	Total	1070.2	1750.5

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
1.	Acetate yarn.		-
2.	Ammunition boxes/containers		-
3.	Artificial leather & rexine.		1.6
4.	Blankets.		
	i) Blankets synthetic.		6.7
	ii) Blankets woollen.	2.8	2.9
	Total	2.8	9.6
5.	Carpets synthetic (Machine made).	15.0	18.6
6.	Carpets woollen (man made)	11.1	7.0
7.	Cassettes		
	a) Audio.	10.4	11.9
	b) Video.	-	-
	Total.	10.4	11.9
8.	Caustic soda.	0.1	
9.	Cotton, man made & blended fabrics (processed).		
	a) Cotton fabrics.		69.5
	b) M.M. Fabrics.		-
	c) Fabric (NOS).	3.5	-
	Total.	3.5	69.5
10.	Creams and polishes for footwears.		19.9
11.	Emery paper (regmal).		-
12.	Electric accumulators parts thereof.		-
13.	Electric goods.		
	a) Air conditioners.	11.2	14.3
	b) Deep freezers.	1.5	2.5
	c) Electric water coolers.	1.2	1.0
	d) Electric meter.	-	-
	e) Refrigerators.	11.3	15.8
	f) Washing machines.	2.8	4.1
	g) Food choppers.	-	-
	h) Electric Irons.	-	-
	i) Machine blenders & Grinders.	-	-
	j) Tape recorders.	-	0.8
	k) Toasters.	-	-
	l) Other electrical goods and parts (NOS).	12.8	10.0
	Total.	40.8	48.5
14.	Foam & foam products.	20.0	18.1
15.	Food products, served in hotels and restaurants.		-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
a)	Room heaters.	0.2	0.1
b)	Water heaters/geysers.	1.3	1.9
c)	Cooking ranges & appliances.	9.7	1.1
d)	Others.	6.2	12.5
	Total (a to d)	17.4	15.6
17.	Glass bottles.	-	-
18.	Glass bangles.	-	-
19.	Gramophone records.	-	-
20.	Jute products.	33.4	34.3
21.	M.M.Yarn soft waste.	-	-
22.	Man made fibres & yarns (continuous).	168.6	193.1
23.	Margarine.	6.9	4.4
24.	M.S.Products.	24.0	81.8
25.	M.S.Pipes.	-	2.0
26.	Plastic products.		
i)	P.V.C.Bottles/Tiles.	-	-
ii)	Nylone ropes.	-	-
iii)	Hair brushes.	-	-
iv)	P.V.C.Pipes.	0.1	0.3
v)	P.V.C.Doors & Windows.	-	-
vi)	Poly propylene bags.	7.2	8.0
vii)	Others(NOS).	74.2	53.7
	Total (i to vii).	81.5	62.0
27.	Radio sets.	-	-
28.	Resin materials.		
a)	Nylone chips	0.6	-
b)	Polyester chips.	1.1	2.0
c)	Other resin materials.	17.5	49.3
	Total (a to c).	19.2	51.3
29.	Rosins.	-	-
30.	Rubber goods.	2.2	2.6
31.	R.A.G.Grills.	-	-
32.	Soda ash.	24.8	27.3
33.	Soft cotton wastes.	-	0.9
34.	Steel fixtures.	-	-
35.	Telephone sets.	-	-
36.	Telephone parts.	-	-
37.	Tissue papers.	-	1.0
38.	Woollen fabrics.	-	-
39.	Woollen yarn.	-	-
	Total-III.	481.7	681.0

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.		1.1
2.	Acid(NOS).		-
3.	Adhesive/Adhesive tapes.		0.3
4.	Air filter.		0.5
5.	Alcohol.		-
6.	Aluminium goods.	12.3	13.3
7.	Aluminium sulphate.		-
8.	Animal oils and fats.		-
9.	Absorbent cotton.		-
10.	Arqiat.		0.1
11.	Ammonia gas.		-
12.	Ammonium chloride.		-
13.	Anodized products.		-
14.	Arms & Ammunitions.	0.7	2.1
15.	Aluminium windows.		-
16.	Artificial marble slab.		-
17.	Asbestos products.	25.4	26.7
18.	Asbestos wastes.		-
19.	Auto parts.	37.5	57.9
20.	Baggasse.		-
21.	Baling hoops.		2.7
22.	Base chemicals.		-
23.	Chemicals.	38.0	42.5
24.	Baryte powder.		-
25.	Biscuits,bakery and confectionery.		-
a)	Biscuits.	35.7	35.5
b)	Confectionery and bakery products.	52.8	62.1
	Total (a to b)	88.5	97.6
26.	Beet pulp.		-
27.	Brass wires.		-
28.	Black shell board.		-
29.	Bitchuman.		-
30.	Bleaching powder.		-
31.	Brake fluids.		-
32.	Brass rods.		4.5
33.	Brushwares.		-
34.	Bukram	0.2	0.1
35.	Bungs.		0.5
36.	Building components.		-
37.	Buttons.		0.1
38.	Brass water fittings.		-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	-	-
40.	Ballast chokes.	-	-
41.	Ball & roller bearings of two inch bore (internal diameter).	-	-
42.	Bowls clean.	-	-
43.	Blades.	-	-
44.	Bulb shells.	-	-
45.	Calcium carbide.	-	-
46.	Calcium carbonate.	-	-
47.	Calcium chloride.	-	-
48.	Carbon dioxide gas (CO-2).	-	0.1
49.	Carbon oil.	-	0.6
50.	Cast iron pipes.	-	0.5
51.	Cement pipes.	-	0.5
52.	Cereal products.	-	-
53.	Chlorine.	-	-
54.	Cigarette filter rods.	-	-
55.	Corn syrup.	-	-
56.	Concrete components.	-	2.4
57.	Currogation.	-	-
58.	Cigarette packets.	-	-
59.	Crockery.	-	0.8
60.	Cheese.	-	-
61.	Cotton linters.	-	-
62.	Crown corks.	6.1	9.7
63.	Custard powders.	-	-
64.	Cooking metal containers.	-	0.2
65.	Drain openers.	-	0.1
66.	D.D.T.	-	-
67.	Defence equipments.	-	-
68.	Dettol.	-	3.0
69.	Diaries.	-	-
70.	Distillery products.	-	-
71.	Electrical components.	-	-
72.	Electrically welded wire.	-	1.1
73.	Egg trays.	-	-
74.	Engineering goods (NOS).	0.2	0.2
75.	Essences.	3.7	4.0
76.	Explosives.	-	-
77.	Fibre glass.	-	-
78.	Flocking cloth materials.	-	-
79.	Flush doors.	1.3	1.5

S. No	Commodities	1988-89	1989-90
80.	Food products.	-	8.4
81.	Filter rods.	-	-
82.	Formica.	-	5.0
83.	Fructose syrups.	-	-
84.	Fuel filters.	-	-
85.	File covers..	-	-
86.	Fruits & vegetables preserved canned, or processed.	-	-
87.	Fabrications.	-	1.0
88.	Flex cloth.	-	-
89.	Fire fighting instruments.	-	-
90.	Farex.	-	-
91.	Farlac.	-	-
92.	Fabric boards.	-	-
93.	Foot wear.	-	-
94.	Grinding wheels.	-	-
95.	G.I.Pipes.	-	0.3
96.	G.I.Wires.	-	0.1
97.	Granulated slags.	-	2.2
98.	Glue and synthetics resines all sorts.	-	-
99.	Gases and Acids.	-	-
100.	Gasoline dispensing pumps.	-	-
101.	Gelatine.	-	-
102.	Gem clip pins.	-	-
103.	Glaxose-D.	-	-
104.	Glue.	-	1.4
105.	Glycerine.	2.2	2.1
106.	Guar gums.	1.5	1.8
107.	Gypsum powders.	-	-
108.	Gum tapes.	-	-
109.	Hard cokes.	-	16.9
110.	Hydrochloric acid.	-	-
111.	Iron & steel products.	-	445.6
112.	Ice cream.	13.7	16.5
113.	Industrial gases(NOS).	9.2	3.5
114.	Insecticides.	-	-
115.	Jams and Jellies.	-	-
116.	Katha.	-	-
117.	Linseed oil.	-	0.2
118.	Liquid glucose.	-	-
119.	Liquors.	-	-
120.	Leather.	-	-
121.	Maize starch.	-	-
122.	Maize products.	-	-

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	-
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	0.1
128.	Metal products.	8.6	7.6
129.	Mineral water.	-	1.2
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	0.2
134.	Moulds.	-	-
135.	Molasses.	-	-
136.	Oil dirts.	-	0.1
137.	Opium.	-	-
138.	Oil filters.	-	-
139.	Oxygen gas.	-	6.8
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	-	-
142.	Paper products.	-	-
143.	Paper pulps.	-	-
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	5.4	5.9
147.	Pottery.	-	-
148.	Paper sacks.	-	-
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	4.9	5.7
151.	Plastic metal film.	-	0.1
152.	Pig iron.	-	72.0
153.	Pressure pipes.	-	-
154.	Precious stones.	-	-
155.	Printing inks.	-	1.5
156.	Quilts.	-	-
157.	Railway sleepers.	-	-
158.	Railway track clips.	-	-
159.	R.C.C. Pipes.	-	-
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	0.1
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	-	0.6

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	8.4	7.9
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	2.4
171.	Snapias.	-	-
172.	Soap stocks.	-	0.3
173.	Soap stones	-	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	-	-
176.	Sparking plugs.	-	-
177.	Sodium carbonate.	-	-
178.	Spirits.	-	-
179.	Spices.	3.4	5.2
180.	Spring and leaves for spring of iron & steel.	-	-
181.	Spring mattresses.	-	0.5
182.	Staple pins.	-	-
183.	Steel structures.	-	1.2
184.	Steel wire strand.	-	0.2
185.	Steel wires.	-	-
a)	Nail wire of less than 22 SWG.	-	-
b)	Galvanised steel wire of less than 22 SWG.	-	-
c)	Bright wire of less than 22 SWG for making screws.	-	-
d)	High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib wire.	-	-
e)	Drawn wire.	-	0.2
f)	Steel wires(NOS).	-	11.9
	Total(a to f).	-	12.1
186.	Steel wools.	-	0.1
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	0.6
190.	Sulphate/clay/gypsum.	-	-
191.	Sulphur.	-	-
192.	Speaker parts.	-	0.3
193.	Sodium sulphate.	-	-
194.	Sulphuric acide.	-	-
195.	Saunf supari.	-	-
196.	Suplement-32-complan.	-	-

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	0.1
198.	Sanitary fittings.	-	0.1
199.	Sodium silicate.	-	0.5
200.	Surfacing of chip board.	-	0.1
201.	Storage tanks.	-	0.1
202.	Sweetex.	-	0.2
203.	Slide fastners.	-	0.6
204.	Scraps.	-	8.0
205.	Steel pipes.	-	14.5
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	1.4
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	6.4
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	1.4
	i) Marble.	1.4	1.4
	ii) Others (NOS).	7.3	-
	iii) Ceramic	16.2	-
	Total(i to iii)	24.9	1.4
214.	Tins.	-	-
215.	Tooth picks.	-	3.3
216.	Trailors.	-	-
217.	Tyres retreading.	-	0.2
218.	Tractor parts.	-	1.3
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	6.7
225.	Tablewares & other articles used for domestic or toilet purpose of porceline, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	-
228.	Vegetable oils other than edible oils.	-	0.2
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	373.4
	b) Motor cars.	330.8	32.3
	c) Jeeps.	30.2	87.0
	d) Motor cycles.	75.5	-
	e) Scooters.	-	-

S. No	Commodities	1988-89	1989-90
f)	Vans.	32.4	67.7
g)	Others.	-	0.1
	Total(a to g)	468.9	560.5
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	-	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	0.1
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz, pulp wood, sawlogs & veneer logs etc.	-	0.4
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	6.5
245.	Furnitures.	-	-
	i) Wooden furnitures.	-	1.0
	ii) Steel furnitures.	-	7.1
	Total (i to ii).	-	8.1
346.	Welding fluxes	-	1.6
347.	Wood, cement, panel.	-	-
348.	Zinc sulphate.	-	-
349.	Soft cotton waste.	-	-
350.	Miscellaneous.	2.6	1.8
351.	Arrears.	38.3	78.4
	Others.	90.3	-
	Total-IV(Gross).	896.2	1616.2
	Gross collection(I to IV).	2448.1	4047.7
	Refunds & drawbacks.	0.7	-
	Rebates etc.	-	-
	Net collections.	2447.4	4047.7

TABLE 17.5  
COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
1.	Gross collections.	77.0	93.2
2.	Refunds and drawbacks.	0.1	
3.	Rebates etc.	2.5	2.8
4.	Net collection.	74.4	90.4
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	4.3	3.6
4.	Paper and paper board.	-	4.5
5.	Tyres and Tubes.	-	-
6.	Wires and cables.	-	-
7.	Wireless receiving sets(T.V).	-	-
8.	Perfumery and cosmetics.	0.5	0.6
9.	Beverages.	27.4	30.8
10.	Syrups squashes and juices.	-	-
11.	Cigarettes.	488.3	592.7
12.	Hotels and restaurants.	-	-
13.	Cement.	256.0	299.7
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment).	-	-
16.	Beverages concentrate.	-	-
17.	Lubricating oil.	14.7	14.8
18.	P.O.L.(Naptha).	-	-
19.	Steel ingots and billets.	0.8	14.6
20.	Storage batteries.	-	-
21.	Paint and varnishes.	-	0.1
22.	Asphalt.	-	-
23.	Lead oxide.	-	-
24.	B.T.X.	-	-
25.	Glass, glass ware and glass additives.	27.2	35.8
26.	Ceramic tiles.	-	-
27.	Detergents.	-	-
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	3.4
30.	Process oil.	-	-
31.	Copper rod.	-	-
	Total	819.2	1000.6

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
1.	Acetate yarn.		
2.	Ammunition boxes/containers		
3.	Artificial leather & rexine.		
4.	Blankets.		
	i) Blankets synthetic.		
	ii) Blankets woollen.		
	Total	0.5	0.4
5.	Carpets synthetic (Machine made).	0.5	0.4
6.	Carpets woollen (man made)		
7.	Cassettes		
	a) Audio.	8.0	7.0
	b) Video.	0.1	2.7
	Total.	8.1	9.7
8.	Caustic soda.		
9.	Cotton, man made & blended fabrics (processed).		
	a) Cotton fabrics.		0.4
	b) M.M. Fabrics.		0.4
	c) Fabric (NOS).		
	Total.		0.8
10.	Creams and polishes for footwears.		
11.	Emery paper (regmal).		
12.	Electric accumulators parts thereof.		
13.	Electric goods.		
	a) Air conditioners.		
	b) Deep freezers.	2.1	3.9
	c) Electric water coolers.		
	d) Electric meter.		
	e) Refrigerators.		
	f) Washing machines.		
	g) Food choppers.		
	h) Electric irons.		
	i) Machine blenders & Grinders.		
	j) Tape recorders.		
	k) Toasters.		
	l) Other electrical goods and parts (NOS).		
	Total.	2.1	3.9
14.	Foam & foam products.		
15.	Food products, served in hotels and restaurants.		

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
	a) Room heaters.		
	b) Water heaters/geysers.		
	c) Cooking ranges appliances.		
	d) Others.		
	Total (a to d)		
17.	Glass bottles.		
18.	Glass bangles.		
19.	Gramophone records.		
20.	Jute products.		
21.	M.M.Yarn soft waste.		
22.	Machine made fibres & yarns (continuous).		
23.	Margarine.		
24.	M.S.Products.	0.3	4.2
25.	M.S.Pipes.		
26.	Plastic products.		
	i) P.V.C.Bottles/Tiles.		
	ii) Nylon ropes.		
	iii) Hair brushes.		
	iv) P.V.C.Pipes.	4.0	5.2
	v) P.V.C.Doors & Windows.		
	vi) Poly propylene bags.		
	vii) Others(NOS).	3.3	3.0
	Total (i to vii).	7.3	8.2
27.	Radio sets.		
28.	Resin materials.		
	a) Nylon chips		
	b) Polyester chips.		
	c) Other resin materials.		
	Total (a to c).		
29.	Rosins.		
30.	Rubber goods.		
31.	R.A.G.Grills.		
32.	Soda ash.	58.9	69.3
33.	Soft cotton wastes.		0.2
34.	Steel fixtures.		
35.	Telephone sets.		
36.	Telephone parts.	0.4	0.1
37.	Tissue papers.		
38.	Woollen fabrics.	0.8	1.0
39.	Woollen yarn.		4.8
	Total-III.	78.4	102.6

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid(NOS).	-	-
3.	Adhesive/Adhesive tapes.	-	-
4.	Air filter.	-	-
5.	Alcohol.	-	-
6.	Aluminium good.	-	0.2
7.	Aluminium sulphate.	-	-
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	-	-
12.	Ammonium chloride.	-	-
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	0.4	0.5
15.	Aluminium windows.	-	-
16.	Artifical marble slab.	-	-
17.	Asbestos products.	-	-
18.	Asbestos wastes.	-	-
19.	Auto parts.	0.3	0.3
20.	Baggasse.	-	-
21.	Baling hoops.	-	-
22.	Base chemicals.	-	-
23.	Chemicals.	4.3	5.1
24.	Baryte powder.	-	-
25.	Biscuits,bakery and confectionery.		
	a) Biscuits.	0.8	2.1
	b) Confectionery and bakery products.	0.5	0.7
	Total (a to b)	1.3	2.8
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	2.4	4.6
29.	Bitchuman.	-	-
30.	Bleaching powder.	-	-
31.	Brake fluids.	-	-
32.	Brass rods.	-	-
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	-
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.		
40.	Ballast chokes.		
41.	Ball & roller bearings of two inch bore (internal diameter).		
42.	Bowls clean.		
43.	Blades.		
44.	Bulb shell.		
45.	Calcium carbide.		
46.	Calcium carbonate.		
47.	Calcium chloride.		
48.	Carbon dioxide gas (CO-2).		
49.	Carbon oil.		
50.	Cast iron pipes.		
51.	Cement pipes.		
52.	Cereal products.	3.1	3.3
53.	Chlorine.		
54.	Cigarette filter rods.		
55.	Corn syrup.		
56.	Concrete components.		0.1
57.	Currogation.		
58.	Cigarette packets.		
59.	Crockery.		
60.	Cheese.		
61.	Cotton linters.		
62.	Crown corks.		
63.	Custard powders.		
64.	Cooking metal containers.		
65.	Drain openers.		
66.	D.D.T.		
67.	Defence equipments.	0.2	0.7
68.	Dettol.		
69.	Diaries.		
70.	Distillery products.		
71.	Electrical components.		
72.	Electrically welded wire.		
73.	Egg trays.		
74.	Engineering goods (NOS).		
75.	Essences.		
76.	Explosives.	30.8	35.3
77.	Fibre glass.		
78.	Flocking cloth materials.		
79.	Flush doors.		

S. No	Commodities	1988-89	1989-90
80.	Food products.		
81.	Filter rods.		
82.	Formica		
83.	Fructose syrups.		
84.	Fuel filters.		
85.	File covers..		
86.	Fruits & vegetables preserved canned, or processed.		0.3
87.	Fabrications.		
88.	Flex cloth.		
89.	Fire fighting instruments.		
90.	Farex.		
91.	Farlac.		
92.	Fabric boards.		
93.	Foot wear.		
94.	Grinding wheels.		
95.	G.I.Pipes.		0.1
96.	G.I.Wires.		
97.	Granulated slags.		
98.	Glue and synthetics resines all sorts.		
99.	Gases and Acids.		
100.	Gasoline dispensing pumps.		
101.	Gelatine.		
102.	Gem clip pins.		
103.	Glaxose-D.		
104.	Glue.	0.1	0.1
105.	Glycerine.		
106.	Guar gums.		
107.	Gypsum powders.		
108.	Gum tapes.		
109.	Hard cokes.		
110.	Hydrochloric acid.		
111.	Iron & steel products.		
112.	Ice cream.	0.6	0.2
113.	Industrial gases(NOS).	2.1	2.1
114.	Insecticides.		
115.	Jams and Jellies.		
116.	Katha.		
117.	Linseed oil.		
118.	Liquid glucose.		
119.	Liquors.		
120.	Leather.		
121.	Maize starch.		
122.	Maize products.		

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	-
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	-
128.	Metal products.	-	-
129.	Mineral water.	-	-
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	-
134.	Moulds.	-	-
135.	Molasses.	-	-
136.	Oil dirts.	-	-
137.	Opium.	-	-
138.	Oil filters.	-	-
139.	Oxygen gas.	-	-
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	-	-
142.	Paper products.	-	-
143.	Paper pulps.	-	-
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	2.2	4.9
147.	Pottery.	-	-
148.	Paper sacks.	-	20.4
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	-	-
151.	Plastic metal film.	-	-
152.	Pig iron.	-	-
153.	Pressure pipes.	-	-
154.	Precious stones.	-	-
155.	Printing inks.	-	-
156.	Quilts.	-	-
157.	Railway sleepers.	-	-
158.	Railway track clips.	-	-
159.	R.C.C. Pipes.	-	0.1
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	-
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	-	-

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	-	-
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	-
171.	Snapiers.	-	0.4
172.	Soap stocks.	0.1	0.4
173.	Soap stones	-	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	-	-
176.	Sparking plugs.	0.5	0.4
177.	Sodium carbonate.	-	-
178.	Spirits.	8.2	9.8
179.	Spices.	-	-
180.	Spring and leaves for spring of iron & steel.	-	-
181.	Spring mattresses.	-	-
182.	Staple pins.	-	-
183.	Steel structures.	-	-
184.	Steel wire strand.	-	-
185.	Steel wires.	-	-
a)	Nail wire of less than 22SWG.	-	-
b)	Galvanised steel wire of less than 22 SWG.	-	-
c)	Bright wire of less than 22 SWG for making screws.	-	-
d)	High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib wire.	-	-
e)	Drawn wire.	-	-
f)	Steel wires(NOS).	-	-
	Total(a to f).	-	-
186.	Steel wools.	-	-
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	-
190.	Sulphate/clay/gypsum.	-	-
191.	Sulphur.	2.1	2.6
192.	Speaker parts.	-	-
193.	Sodium sulphate.	-	-
194.	Sulphuric acid.	-	-
195.	Saunf supari.	-	-
196.	Suplement-32-complan.	-	-

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	1.27
198.	Sanitary fittings.	-	1.28
199.	Sodium silicate.	-	0.1
200.	Surfacing of chip board.	-	1.20
201.	Storage tanks.	-	1.21
202.	Sweetex.	1.0	1.22
203.	Slide fasteners.	-	1.23
204.	Scraps.	-	1.24
205.	Steel pipes.	-	1.25
206.	Steel sinks.	0.5	1.26
207.	Sodium hypochlorite.	-	1.27
208.	Sweets.	0.5	1.28
209.	Sweet tablets.	-	1.29
210.	Shoes upper.	-	1.30
211.	Stone grindings.	-	1.31
212.	Ticken cloth.	-	1.32
213.	Tiles.	-	1.33
	i) Marble.	0.5	0.6
	ii) Others (NOS).	-	1.34
	Total(i to ii).	0.5	0.6
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	-
225.	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	-
228.	Vegetable oils other than edible oils.	-	-
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	-	-
	c) Jeeps.	-	-
	d) Motor cycles.	-	-
	e) Scooters.	-	-
	f) Vans.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
	g) Others.	-	-
	Total (a to g)	-	-
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	-	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	-
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz, pulp wood, sawlogs & veneer logs etc.	-	-
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	-
345.	Furnitures.	-	-
	i) Wooden furnitures.	-	6.7
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	6.7
346.	Welding fluxes	-	-
347.	Wood, cement, panel.	-	-
348.	Zinc sulphate.	-	-
349.	Soft cotton waste.	0.6	-
350.	Miscellaneous.	0.3	0.2
351.	Arrears.	0.7	0.7
352.	Others	0.9	-
	Total-IV(Gross).	61.7	103.0
	Gross collection (I to IV).	1036.3	1299.4
	Refunds & drawbacks.	0.1	-
	Rebates etc.	2.5	2.8
	Net collections.	1033.7	1296.6
	Total	138.6	173.6

(Rs. in million)

**TABLE 17.6**  
**COLLECTION OF SALES TAX QUETTA COLLECTORATE**

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
1.	Gross collections.	121.0	191.4
2.	Refunds and drawbacks.	2.4	-
3.	Rebates etc.	-	2.5
4.	Net collection.	118.6	188.9
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	-	1.0
4.	Paper and paper board.	0.3	11.4
5.	Tyres and Tubes.	-	-
6.	Wires and cables.	0.3	0.8
7.	Wireless receiving sets(T.V).	-	-
8.	Perfumery and cosmetics.	0.8	-
9.	Beverages.	0.4	-
10.	Syrups squashes and juices.	-	1.3
11.	Cigarettes.	-	-
12.	Hotels and restaurants.	-	-
13.	Cement.	93.3	102.8
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment)	-	-
16.	Beverages concentrate.	-	-
17.	Lubricating oil.	22.7	27.1
18.	P.O.L.(Naptha).	-	-
19.	Steel ingots and billets.	-	-
20.	Storage batteries.	1.0	11.9
21.	Paint and varnishes.	-	-
22.	Asphalt.	-	-
23.	Lead oxide.	0.9	-
24.	B.T.X.	-	-
25.	Glass, glass ware and glass additives.	16.8	16.6
26.	Ceramic tiles.	-	-
27.	Detergents.	-	-
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	-
30.	Process oil.	-	-
31.	Copper rod.	-	2.7
	Total	136.5	175.6

S. No	Commodities	1988-89	1989-90
III-	<b>SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.</b>		
	1. Acetate yarn.	-	-
	2. Ammunition boxes/containers	-	-
	3. Artificial leather & rexine.	-	0.7
	4. Blankets.		
	i) Blankets synthetic.	-	-
	ii) Blankets woollen.	-	-
	Total	-	-
	5. Carpets synthetic (Machine made).	-	-
	6. Carpets woollen (man made)	-	-
	7. Cassettes		
	a) Audio.	15.2	15.7
	b) Video.	-	3.2
	Total.	15.2	18.9
	8. Caustic soda.	15.0	11.3
	9. Cotton, man made & blended fabrics (processed).		
	a) Cotton fabrics.	-	-
	b) M.M. Fabrics.	-	-
	c) Fabric (NOS).	-	-
	Total.	-	-
	10. Creams and polishes for footwears.	-	-
	11. Emery paper (regmal).	-	-
	12. Electric accumulators parts thereof.	-	-
	13. Electric goods.		
	a) Air conditioners.	-	0.9
	b) Deep freezers.	-	-
	c) Electric water coolers.	-	-
	d) Electric meter.	-	-
	e) Refrigerators.	-	-
	f) Washing machines.	-	-
	g) Food choppers.	-	-
	h) Electric Irons.	-	-
	i) Machine blenders & Grinders.	-	-
	j) Tape recorders.	-	-
	k) Toasters.	-	-
	l) Other electrical goods and parts (NOS).	-	-
	Total.	-	0.9
	14. Foam & foam products.	-	-
	15. Food products, served in hotels and restaurants.	-	-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
	a) Room heaters.		
	b) Water heaters/geysers.		
	c) Cooking ranges appliances.		
	d) Others.		
	Total (a to d)		
17.	Glass bottles.		
18.	Glass bangles.		
19.	Gramophone records.		
20.	Jute products.	11.9	14.6
21.	M.M.Yarn soft waste.		
22.	Man made fibres & yarns (continuous).	69.5	72.5
23.	Margarine.		
24.	M.S.Products.		0.1
25.	M.S.Pipes.		
26.	Plastic products.		
	i) P.V.C.Bottles/Tiles.		
	ii) Nylon ropes.		
	iii) Hair brushes.		
	iv) P.V.C.Pipes.		0.6
	v) P.V.C.Doors & Windows.		
	vi) Poly propylene bags.	26.4	24.0
	vii) Others(NOC).	33.6	37.2
	Total(i to vii).	60.0	61.8
27.	Radio sets.		
28.	Resin materials.		
	a) Nylon chips		
	b) Polyester chips.	25.5	4.3
	c) Other resin materials.		
	Total (a to c).	25.5	4.3
29.	Rosins.		
30.	Rubber goods.	0.1	0.1
31.	R.A.G.Grills.		
32.	Soda ash.		
33.	Soft cotton wastes.		0.1
34.	Steel fixtures.		
35.	Telephone sets.		
36.	Telephone parts.		
37.	Tissue papers.		
38.	Woollen fabrics.		
39.	Woollen yarn.		
	Total-III.	197.2	185.3

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid(NOS).	-	-
3.	Adhesive/Adhesive tapes.	0.2	0.1
4.	Air filter.	-	-
5.	Alcohol.	-	-
6.	Aluminium goods.	-	-
7.	Aluminium sulphate.	-	-
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	-	-
12.	Ammonium chloride.	-	-
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	-	-
15.	Aluminium windows.	-	-
16.	Artifical marble slab.	-	-
17.	Asbestos products.	-	0.1
18.	Asbestos wastes.	-	-
19.	Auto parts.	11.0	15.4
20.	Baggasse.	-	-
21.	Baling hoops.	-	-
22.	Base chemicals.	-	-
23.	Chemicals.	0.5	1.8
24.	Baryte powder.	2.9	3.8
25.	Biscuits,bakery and confectionery.		
	a) Biscuits.	-	11.6
	b) Confectionery and bakery products.	16.2	6.9
	Total (a to b)	16.2	18.5
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	-	-
29.	Bitchuman.	-	-
30.	Bleaching powder.	-	-
31.	Brake fluids.	-	-
32.	Brass rods.	-	-
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	-
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	-	-
40.	Ballast chokes.	-	-
41.	Ball & roller bearings of two inch bore (internal diameter).	-	-
42.	Bowls clean.	-	-
43.	Blades.	-	-
44.	Bulb shells.	-	-
45.	Calcium carbide.	-	-
46.	Calcium carbonate.	-	-
47.	Calcium chloride.	-	-
48.	Carbon dioxide gas(CO-2).	-	-
49.	Carbon oil.	-	-
50.	Cast iron pipes.	-	-
51.	Cement pipes.	-	-
52.	Cereal products.	-	-
53.	Chlorine.	-	1.5
54.	Cigarette filter rods.	4.3	5.1
55.	Corn syrup.	-	-
56.	Concrete components.	-	0.3
57.	Curragation.	-	-
58.	Cigarette packets.	-	-
59.	Crockery.	-	-
60.	Cheese.	-	-
61.	Cotton linters.	-	-
62.	Crown corks.	-	-
63.	Custard powders.	-	-
64.	Cooking metal containers.	-	-
65.	Drain openers.	-	-
66.	D.D.T.	-	-
67.	Defence equipments.	-	-
68.	Dettol.	-	-
69.	Diaries.	-	-
70.	Distillery products.	-	-
71.	Electrical components.	-	-
72.	Electrically welded wire.	-	-
73.	Egg trays.	-	-
74.	Engineering goods(NOS).	-	-
75.	Essences.	-	-
76.	Explosives.	-	-
77.	Fibre glass.	-	-
78.	Flocking cloth materials.	-	-
79.	Flush doors.	0.9	1.0

S. No	Commodities	1988-89	1989-90
80.	Food products.		
81.	Filter rods.		
82.	Formica.		19.0
83.	Fructose syrups.	2.0	1.0
84.	Fuel filters.		
85.	File covers..		
86.	Fruits & vegetables preserved canned, or processed.		
87.	Fabrications.		
88.	Flex cloth.		
89.	Fire fighting instruments.		
90.	Farex.		
91.	Farlac.		
92.	Fabric boards.		
93.	Foot wear.		
94.	Grinding wheels.		
95.	G.I.Pipes.		
96.	G.I.Wires.		
97.	Granulated slags.		
98.	Glue and synthetics resines all sorts.		
99.	Gases and Acids.		
100.	Gasoline dispensing pumps.		
101.	Gelatine.		
102.	Gem clip pins.		
103.	Glaxose-D.		
104.	Glue.		
105.	Glycerine.		0.1
106.	Guar gums.		
107.	Gypsum powders.		
108.	Gum tapes.		
109.	Hard cokes.		
110.	Hydrochloric acid.		
111.	Iron & steel products.		
112.	Ice cream.		
113.	Industrial gases(NOS).	1.5	1.2
114.	Insecticides.		
115.	Jams and Jellies.		
116.	Katha.		
117.	Linseed oil.		
118.	Liquid glucose.	12.6	14.8
119.	Liquors.	2.5	2.8
120.	Leather.		
121.	Maize starch.		
122.	Maize products.		

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	-
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	-
128.	Metal products.	-	-
129.	Mineral water.	-	-
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	-
134.	Moulds.	-	-
135.	Molasses.	-	-
136.	Oil dirts.	-	-
137.	Opium.	-	-
138.	Oil filters.	-	-
139.	Oxygen gas.	-	-
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	-	-
142.	Paper products.	0.5	0.5
143.	Paper pulps.	-	-
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	-	-
147.	Pottery.	-	-
148.	Paper sacks.	-	-
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	-	-
151.	Plastic metal film.	-	-
152.	Pig iron.	-	-
153.	Pressure pipes.	-	-
154.	Precious stones.	-	-
155.	Printing inks.	-	-
156.	Quilts.	-	-
157.	Railway sleepers.	-	-
158.	Railway track clips.	-	-
159.	R.C.C. Pipes.	-	-
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	-
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	0.1	0.1

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.		
168.	Scales.		
169.	Semi precious stones.		
170.	Sisal ropes.		
171.	Snapies.		
172.	Soap stocks.		
173.	Soap stones		
174.	Soda water machinery.		
175.	Sodium hydrosulphate.		
176.	Sparkling plugs.		
177.	Sodium carbonate.		
178.	Spirits.		
179.	Spices.		
180.	Spring and leaves for spring of iron & steel.		
181.	Spring mattresses.		
182.	Staple pins.		
183.	Steel structures.		
184.	Steel wire strand.		
185.	Steel wires.		
	a) Nail wire of less than 22 SWG.		
	b) Galvanised steel wire of less than 22 SWG.		
	c) Bright wire of less than 22 SWG for making screws.		
	d) High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib-wire.		
	e) Drawn wire.		
	f) Steel wires(NOS).		1.8
	Total(a to f).		1.8
186.	Steel wools.	0.3	0.3
187.	Stencils.		
188.	Sticker labels.		
189.	Stone powder.	0.2	0.1
190.	Sulphate/clay/gypsum.		
191.	Sulphur.		
192.	Speaker parts.		
193.	Sodium sulphate.		
194.	Sulphuric acide.		
195.	Saunf supari.		
196.	Suplement-32-complan.		

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	-
198.	Sanitary fittings.	-	-
199.	Sodium silicate.	-	-
200.	Surfacing of chip board.	-	-
201.	Storage tanks.	-	-
202.	Sweetex.	-	-
203.	Slide fasteners.	-	-
204.	Scraps.	-	-
205.	Steel pipes.	-	-
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	-
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	-
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	-
	i) Marble.	-	-
	ii) Others (NOS).	0.1	-
	Total (i to ii).	0.1	-
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	-
225.	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	6.9
228.	Vegetable oils other than edible oils.	-	-
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	-	-
	c) Jeeps.	-	-
	d) Motor cycles.	77.9	89.6
	e) Scooters.	-	-
	f) Vans.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
	g) Others.	-	-
	Total(a to g)	77.9	89.6
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	0.8
236.	Water meters.	0.1	0.1
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	-
239.	Wireless receiving sets.	0.3	-
240.	Wood in rough shape viz,pulp wood, sawlogs & veneer logs etc.	-	-
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	-
245.	Furnitures.	-	-
	i) Wooden furnitures.	-	0.1
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	0.1
246.	Welding fluxes	-	-
247.	Wood,cement,panel.	-	-
248.	Zinc sulphate.	-	-
249.	Soft cotton waste.	0.1	-
250.	Miscellaneous.	-	-
251.	Arrears.	1.4	-
252.	Others.	4.7	-
	Total-IV(Gross).	140.3	267.1
	Gross collection(I to IV).	595.0	819.4
	Refunds & drawbacks.	2.4	110.0
	Rebates etc.	-	2.5
	Net collections.	592.6	706.9

(Rs. in million)

**TABLE 17.7**  
**COLLECTION OF SALES TAX HYDERABAD COLLECTORATE**

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
1.	Gross collections.	61.2	84.1
2.	Refunds and drawbacks.	-	-
3.	Rebates etc.	9.6	1.5
4.	Net collection.	51.6	82.6
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	-	-
4.	Paper and paper board.	9.0	20.6
5.	Tyres and Tubes.	-	-
6.	Wires and cables.	0.3	1.9
7.	Wireless receiving sets(T.V).	-	-
8.	Perfumery and cosmetics.	-	0.3
9.	Beverages.	17.5	14.5
10.	Syrups squashes and juices.	3.1	5.0
11.	Cigarettes.	67.2	95.7
12.	Hotels and restaurants.	-	-
13.	Cement.	261.2	291.1
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment)	-	-
16.	Beverages concentrate.	-	-
17.	Lubricating oil.	-	-
18.	P.O.L.(Naptha).	7.8	15.7
19.	Steel ingots and billets.	-	-
20.	Storage batteries.	-	-
21.	Paint and varnishes.	-	32.5
22.	Asphalt.	-	-
23.	Lead oxide.	-	-
24.	B.T.X.	-	-
25.	Glass, glass ware and glass additives.	4.6	0.5
26.	Ceramic tiles.	-	-
27.	Detergents.	-	2.2
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	-
30.	Process oil.	-	-
31.	Copper rod.	-	-
32.	Ceramic Tiles	-	5.1
	Total	370.7	485.1

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
	1. Acetate yarn.	-	-
	2. Ammunition boxes/containers	-	-
	3. Artificial leather & rexine.	-	-
	4. Blankets.		
	i) Blankets synthetic.	-	-
	ii) Blankets woollen.	-	-
	Total	-	-
	5. Carpets synthetic (Machine made).	-	-
	6. Carpets woollen (man made)	-	-
	7. Cassettes		
	a) Audio.	-	-
	b) Video.	0.6	0.6
	Total.	0.6	0.6
	8. Caustic soda.	9.3	10.7
	9. Cotton, man made & blended fabrics (processed).		
	a) Cotton fabrics.	-	2.8
	b) M.M. Fabrics.	-	1.6
	c) Fabric (NOS).	-	0.1
	Total.	-	4.5
	10. Creams and polishes for footwears.	-	-
	11. Emery paper (regmal).	-	0.9
	12. Electric accumulators parts thereof.	-	-
	13. Electric goods.		
	a) Air conditioners.	0.4	9.3
	b) Deep freezers.	-	-
	c) Electric water coolers.	-	-
	d) Electric meter.	-	-
	e) Refrigerators.	37.9	44.6
	f) Washing machines.	7.0	3.9
	g) Food choppers.	-	0.9
	h) Electric Irons.	-	0.2
	i) Machine blenders & Grinders.	-	2.0
	j) Tape recorders.	-	-
	k) Toasters.	-	-
	l) Other electrical goods and parts (NOS).	1.3	-
	Total.	46.6	60.9
	14. Foam & foam products.	-	-
	15. Food products, served in hotels and restaurants.	-	-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
	a) Room heaters.		
	b) Water heaters/geysers.		
	c) Cooking ranges appliances.		
	d) Others.		
	Total (a to d)		
17.	Glass bottles.		0.1
18.	Glass bangles.		4.4
19.	Gramophone records.		-
20.	Jute products.	37.9	36.8
21.	M.M.Yarn soft waste.		-
22.	Man made fibres & yarns (continuous).	1.8	-
23.	Margarine.		-
24.	M.S.Products.		10.2
25.	M.S.Pipes.		-
26.	Plastic products.		
	i) P.V.C.Bottles/Tiles.		6.2
	ii) Nylon ropes.		-
	iii) Hair brushes.		-
	iv) P.V.C.Pipes.		-
	v) P.V.C.Doors & Windows.	0.1	vi)
	vi) Poly propylene bags.	16.9	16.1
	vii) Others(NOS).	12.6	8.9
	Total (i to vii).		31.3
27.	Radio sets.		
28.	Resin materials.		
	a) Nylon chips		-
	b) Polyester chips.		-
	c) Other resin materials.		0.1
	Total (a to c).		0.1
29.	Rosins.		-
30.	Rubber goods.		-
31.	R.A.G.Grills.		-
32.	Soda ash.		-
33.	Soft cotton wastes.		4.3
34.	Steel fixtures.		-
35.	Telephone sets.		-
36.	Telephone parts.		-
37.	Tissue papers.		-
38.	Woollen fabrics.		-
39.	Dyestuff	2.5	-
40.	Woollen yarn.		-
	Total-III.	128.2	164.2

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid(NOS).	-	-
3.	Adhesive/Adhesive tapes.	-	-
4.	Air filter.	-	-
5.	Alcohol.	1.4	1.4
6.	Aluminium sulphate.	-	-
7.	Aluminium sulphate.	-	-
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	0.1	0.6
12.	Ammonium chloride.	-	-
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	0.9	2.4
15.	Aluminium windows.	-	-
16.	Artificial marble slab.	-	-
17.	Asbestos products.	6.8	6.6
18.	Asbestos wastes.	-	-
19.	Auto parts.	1.0	2.4
20.	Baggasse.	1.6	2.3
21.	Baling hoops.	-	-
22.	Base chemicals.	-	-
23.	Chemicals.	12.2	14.7
24.	Baryte powder.	-	-
25.	Biscuits,bakery and confectionery.		
a)	Biscuits.	10.0	12.5
b)	Confectionery and bakery products.	0.4	0.5
	Total (a to b)	10.4	13.0
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	-	-
29.	Bitchuman.	-	-
30.	Bleaching powder.	-	-
31.	Brake fluids.	-	-
32.	Brass rods.	-	-
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	-
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	-	-
40.	Ballast chokes.	-	-
41.	Ball & roller bearings of two inch bore(internal diameter).	-	-
42.	Bowls clean.	-	0.1
43.	Blades.	-	0.5
44.	Bulb shells.	-	-
45.	Calcium carbide.	-	-
46.	Calcium carbonate.	-	0.3
47.	Calcium chloride.	-	-
48.	Carbon dioxide gas(CO-2).	-	0.1
49.	Carbon oil.	-	-
50.	Cast iron pipes.	-	-
51.	Cement pipes.	-	-
52.	Cereal products.	-	-
53.	Chlorine.	-	-
54.	Cigarette filter rods.	1.8	3.2
55.	Corn syrup.	-	-
56.	Concrete components.	-	-
57.	Currogation.	-	-
58.	Cigarette packets.	-	-
59.	Crockery.	-	-
60.	Cheese.	-	-
61.	Cotton linters.	-	0.6
62.	Crown corks.	-	-
63.	Custard powders.	-	-
64.	Cooking metal containers.	-	-
65.	Drain openers.	-	-
66.	D.D.T.	-	-
67.	Defence equipments.	-	-
68.	Dettol.	-	-
69.	Diaries.	-	-
70.	Distillery products.	-	-
71.	Electrical components.	-	-
72.	Electrically welded wire.	-	-
73.	Egg trays.	-	-
74.	Engineering goods(NOS).	-	-
75.	Essences.	-	-
76.	Explosives.	-	-
77.	Fibre glass.	-	-
78.	Flocking cloth materials.	-	-
79.	Flush doors.	-	-

S. No	Commodities	1988-89	1989-90
80.	Food products.		
81.	Filter rods.		
82.	Formica.		
83.	Fructose syrups.		
84.	Fuel filters.		
85.	File covers.		
86.	Fruits & vegetables preserved canned, or processed.		
87.	Fabrications.		
88.	Flex cloth.		
89.	Fire fighting instruments.		
90.	Farex.		
91.	Farlac.		
92.	Fabric boards.		2.3
93.	Foot wear.		
94.	Grinding wheels.		
95.	G.I.Pipes.		
96.	G.I.Wires.		
97.	Granulated slags.		
98.	Glue and synthetics resins all sorts.		
99.	Gases and Acids.		
100.	Gasoline dispensing pumps.		
101.	Gelatine.		
102.	Gem clip pins.		
103.	Glaxose-D.		
104.	Glue.		
105.	Glycerine.	0.5	0.3
106.	Guar gums.		
107.	Gypsum powders.		
108.	Gum tapes.		
109.	Hard cokes.		
110.	Hydrochloric acid.		
111.	Iron & steel products.		
112.	Ice cream.		
113.	Industrial gases(NOS).		
114.	Insecticides.		
115.	Jams and Jellies.		
116.	Katha.		
117.	Linseed oil.		
118.	Liquid glucose.		
119.	Liquors.		
120.	Leather.		
121.	Maize starch.		
122.	Maize products.		

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	40
124.	Machine products.	-	41
125.	Mattresses.	-	45
126.	Macaroni.	-	48
127.	Metalized products.	-	44
128.	Metal products.	-	45
129.	Mineral water.	1.0	0.7
130.	Monofilament guts.	0.4	0.9
131.	Muds (press cakes).	-	57
132.	Music products.	-	0.1
133.	Machinery parts.	-	49
134.	Moulds.	-	40
135.	Molasses.	-	1.2
136.	Oil dirts.	0.5	0.3
137.	Opium.	-	33
138.	Oil filters.	-	54
139.	Oxygen gas.	0.1	0.1
140.	Pan masala.	-	36
141.	Paper cones, bobbins etc.	2.7	37
142.	Paper products.	-	46
143.	Paper pulps.	-	49
144.	Paper roll.	-	50
145.	Plaster of paris.	-	51
146.	Ply wood.	-	52
147.	Pottery.	-	53
148.	Paper sacks.	-	4.8
149.	Phenol formaldehyde.	-	55
150.	Precision parts.	-	56
151.	Plastic metal film.	-	57
152.	Pig iron.	-	58
153.	Pressure pipes.	-	59
154.	Precious stones.	-	60
155.	Printing inks.	-	61
156.	Quilts.	-	62
157.	Railway sleepers.	0.8	3.8
158.	Railway track clips.	-	64
159.	R.C.C.Pipes.	0.6	0.5
160.	Rivets.	-	66
161.	Ribbon for typewriters.	-	67
162.	Roofing felts.	-	68
163.	Raita, yougert.	-	69
164.	Ref side pannels.	-	70
165.	Silica sand.	-	71
166.	Sanitary napkins.	-	72

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	-	-
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	-
171.	Snapias.	-	-
172.	Soap stocks.	-	-
173.	Soap stones	-	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	-	-
176.	Sparking plugs.	-	-
177.	Sodium carbonate.	-	-
178.	Spirits.	-	-
179.	Spices.	-	-
180.	Spring and leaves for spring of iron & steel.	-	-
181.	Spring mattresses.	-	-
182.	Staple pins.	-	-
183.	Steel structures.	-	-
184.	Steel wire strand.	-	-
185.	Steel wires.	-	-
	a) Nail wire of less than 22 SWG.	-	-
	b) Galvanised steel wire of less than 22 SWG.	-	-
	c) Bright wire of less than 22 SWG for making screws.	-	-
	d) High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib wire.	-	-
	e) Drawn wire.	-	-
	f) Steel wires(NOS).	-	-
	Total(a to f).	-	-
186.	Steel wools.	-	-
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	-
190.	Sulphate/clay/gypsum.	-	-
191.	Sulphur.	-	-
192.	Speaker parts.	-	-
193.	Sodium sulphate.	-	-
194.	Sulphuric acide.	0.8	0.4
195.	Saunf supari.	-	-
196.	Suplement-32-complan.	-	-

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	-
198.	Sanitary fittings.	-	-
199.	Sodium silicate.	-	-
200.	Surfacing of chip board.	-	-
201.	Storage tanks.	-	-
202.	Sweetex.	-	-
203.	Slide fasteners.	-	-
204.	Scraps.	-	-
205.	Steel pipes.	-	1.6
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	-
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	-
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	-
	i) Ceramic	0.3	-
	ii) Marble.	-	-
	iii) Others	4.2	-
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	-
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	-
225.	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	-
228.	Vegetable oils other than edible oils.	-	-
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	-	-
	c) Jeeps.	-	-
	d) Motor cycles.	-	-
	e) Scooters.	-	-
	f) Vans.	-	-

(Rs. in million)

S. No	Commodities	1988-89	1989-90
	g) Others.	-	-
	Total(a to g)	-	-
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	-	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	-
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz, pulp wood, sawlogs & veneer logs etc.	-	-
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	-
245.	Furnitures.	-	-
	i) Wooden furnitures.	-	0.2
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	0.2
346.	Welding fluxes	-	-
347.	Wood, cement, panel.	-	-
348.	Zinc sulphate.	-	-
349.	Soft cotton waste.	4.2	-
350.	Glass bangles.	4.7	-
351.	Emery paper(regmal).	0.6	-
352.	Miscellaneous.	0.9	0.2
353.	Arrears.	1.2	1.4
354.	Others.	0.4	-
	Total-IV(Gross).	60.1	66.9
	Gross collection(I to IV).	620.2	800.3
	Refunds & drawbacks.	-	-
	Rebates etc.	9.6	1.5
	Net collections.	610.6	798.8

TABLE 17.8  
COLLECTION OF SALES TAX MULTAN COLLECTORATE

(Rs. in million)

S. No	Commodities	1988-89	1989-90
I.	Sales Tax on Imports:		
1.	Gross collections.	-	80.9
2.	Refunds and drawbacks.	-	-
3.	Rebates etc.	-	-
4.	Net collection.	-	80.9
II-A.	Sales Tax on Excisable Goods:		
1.	Gas appliances.	-	-
2.	Glass products.	-	-
3.	Metal containers.	-	34.5
4.	Paper and paper board.	-	13.9
5.	Tyres and Tubes.	-	-
6.	Wires and cables.	-	-
7.	Wireless receiving sets(T.V).	-	-
8.	Perfumery and cosmetics.	-	13.6
9.	Beverages.	-	57.7
10.	Syrups squashes and juices.	-	16.5
11.	Cigarettes.	-	-
12.	Hotels and restaurants.	-	-
13.	Cement.	-	213.4
14.	Soda ash.	-	-
15.	Carbon black (paint-n-pigment)	-	-
16.	Beverages concentrate.	-	-
17.	Lubricating oil.	-	50.6
18.	P.O.L.(Naptha).	-	-
19.	Steel ingots and billets.	-	0.7
20.	Storage batteries.	-	-
21.	Paint and varnishes.	-	3.4
22.	Asphalt.	-	-
23.	Lead oxide.	-	-
24.	B.T.X.	-	-
25.	Glass, glass ware and glass additives.	-	0.2
26.	Ceramic tiles.	-	-
27.	Detergents.	-	-
28.	Fluorescent tubes.	-	-
29.	Knitting yarn.	-	-
30.	Process oil.	-	-
31.	Copper rod.	-	-
	Total	-	404.5

S. No	Commodities	1988-89	1989-90
III-	SALES TAX ON GOODS PRESENTLY EXEMPTED FROM EXCISE DUTY.		
	1. Acetate yarn.	-	-
	2. Ammunition boxes/containers	-	-
	3. Artificial leather & rexine.	-	-
	4. Blankets.		
	i) Blankets synthetic.	-	-
	ii) Blankets woollen.	-	-
	Total	-	-
	5. Carpets synthetic (Machine made).	-	-
	6. Carpets woollen(man made)	-	6.1
	7. Cassettes		
	a) Audio.	-	-
	b) Video.	-	-
	Total.	-	-
	8. Caustic soda.	-	23.8
	9. Cotton,man made & blended fabrics(processed).		
	a) Cotton fabrics.	-	-
	b) M.M.Fabrics.	-	-
	c) Fabric(NOS).	-	54.7
	Total.	-	54.7
	10. Creams and polishes for footwears.	-	-
	11. Emery paper(regmal).	-	-
	12. Electric accumulators parts thereof.	-	-
	13. Electric goods.		
	a) Air conditioners.	-	-
	b) Deep freezers.	-	-
	c) Electric water coolers.	-	-
	d) Electric meter.	-	-
	e) Refrigerators.	-	-
	f) Washing machines.	-	-
	g) Food choppers.	-	-
	h) Electric Irons.	-	-
	i) Machine blenders & Grinders.	-	-
	j) Tape recorders.	-	-
	k) Toasters.	-	-
	l) Other electrical goods and parts(NOS).	-	-
	Total.	-	-
	14. Foam & foam products.	-	-
	15. Food products,served in hotels and restaurants.	-	-

S. No	Commodities	1988-89	1989-90
16.	Gas appliances.		
	a) Room heaters.	-	-
	b) Water heaters/geysers.	-	-
	c) Cooking ranges & appliances.	-	0.1
	d) Others.	-	0.1
	Total (a to d)	-	0.1
17.	Glass bottles.	-	-
18.	Glass bangles.	-	-
19.	Gramophone records.	-	-
20.	Jute products.	-	89.2
21.	M.M.Yarn soft waste.	-	-
22.	Man made fibres & yarns (continuous).	-	1.0
23.	Margarine.	-	-
24.	M.S.Products.	-	0.4
25.	M.S.Pipes.	-	-
26.	Plastic products.		
	i) P.V.C.Bottles/Tiles.	-	-
	ii) Nylon ropes.	-	-
	iii) Hair brushes.	-	-
	iv) P.V.C.Pipes.	-	0.2
	v) P.V.C.Doors & Windows.	-	-
	vi) Poly propylene bags.	-	9.0
	vii) Others(NOS).	-	0.1
	Total (i to vii).	-	9.3
27.	Radio sets.	-	-
28.	Resin materials.		
	a) Nylon chips	-	-
	b) Polyester chips.	-	-
	c) Other resin materials.	-	-
	Total (a to c).	-	-
29.	Rosins.	-	-
30.	Rubber goods.	-	-
31.	R.A.G.Grills.	-	-
32.	Soda ash.	-	-
33.	Soft cotton wastes.	-	5.6
34.	Steel fixtures.	-	0.2
35.	Telephone sets.	-	-
36.	Telephone parts.	-	-
37.	Tissue papers.	-	-
38.	Woollen fabrics.	-	-
39.	Woollen yarn.	-	-
	Total-III.	-	190.4

S. No	Commodities	1988-89	1989-90
IV-	Sales Tax on Non-Excisable Goods.		
1.	Acid oil.	-	-
2.	Acid(NOS).	-	-
3.	Adhesive/Adhesive tapes.	-	-
4.	Air filter.	-	-
5.	Alcohol.	-	-
6.	Aluminium sulphate.	-	-
7.	Aluminium sulphate.	-	-
8.	Animal oils and fats.	-	-
9.	Absorbent cotton.	-	-
10.	Arqiat.	-	-
11.	Ammonia gas.	-	-
12.	Ammonium chloride.	-	0.4
13.	Anodized products.	-	-
14.	Arms & Ammunitions.	-	0.1
15.	Aluminium windows.	-	-
16.	Artificial marble slab.	-	-
17.	Asbestos products.	-	9.1
18.	Asbestos wastes.	-	-
19.	Auto parts.	-	0.1
20.	Baggasse.	-	0.2
21.	Baling hoops.	-	-
22.	Base chemicals.	-	-
23.	Chemicals.	-	-
24.	Baryte powder.	-	-
25.	Biscuits,bakery and confectionery.	-	-
a)	Biscuits.	-	0.5
b)	Confectionery and bakery products.	-	-
	Total (a to b)	-	0.5
26.	Beet pulp.	-	-
27.	Brass wires.	-	-
28.	Black shell board.	-	-
29.	Bitchuman.	-	-
30.	Bleaching powder.	-	2.1
31.	Brake fluids.	-	-
32.	Brass rods.	-	-
33.	Brushwares.	-	-
34.	Bukrams.	-	-
35.	Bungs.	-	-
36.	Building components.	-	0.3
37.	Buttons.	-	-
38.	Brass water fittings.	-	-

S. No	Commodities	1988-89	1989-90
39.	Ball & roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	-	-
40.	Ballast chokes.	-	-
41.	Ball & roller bearings of two inch bore(internal diameter).	-	-
42.	Bowls clean.	-	-
43.	Blades.	-	-
44.	Bulb shells.	-	-
45.	Calcium carbide.	-	-
46.	Calcium carbonate.	-	-
47.	Calcium chloride.	-	-
48.	Carbon dioxide gas(CO-2).	-	0.8
49.	Carbon oil.	-	0.5
50.	Cast iron pipes.	-	0.1
51.	Cement pipes.	-	-
52.	Cereal products.	-	-
53.	Chlorine.	-	0.5
54.	Cigarette filter rods.	-	-
55.	Corn syrup.	-	-
56.	Concrete components.	-	0.3
57.	Currogation.	-	-
58.	Cigarette packets.	-	-
59.	Crockery.	-	-
60.	Cheese.	-	0.2
61.	Cotton linters.	-	3.7
62.	Crown corks.	-	-
63.	Custard powders.	-	7.0
64.	Cooking metal containers.	-	-
65.	Drain openers.	-	-
66.	D.D.T.	-	-
67.	Defence equipments.	-	-
68.	Dettol.	-	-
69.	Diaries.	-	-
70.	Distillery products.	-	4.5
71.	Electrical components.	-	-
72.	Electrically welded wire.	-	-
73.	Egg trays.	-	-
74.	Engineering goods(NOS).	-	-
75.	Essences.	-	-
76.	Explosives.	-	-
77.	Fibre glass.	-	-
78.	Flocking cloth materials.	-	-
79.	Flush doors.	-	-

S. No	Commodities	1988-89	1989-90
80.	Food products.		
81.	Filter rods.		
82.	Formica.		
83.	Fructose syrups.		
84.	Fuel filters.		
85.	File covers..		
86.	Fruits & vegetables preserved canned, or processed.		0.4
87.	Fabrications.		
88.	Flex cloth.		
89.	Fire fighting instruments.		
90.	Farex.		
91.	Farlac.		
92.	Fabric boards.		
93.	Foot wear.		
94.	Grinding wheels.		
95.	G.I.Pipes.		
96.	G.I.Wires.		
97.	Granulated slags.		
98.	Glue and synthetics resines all sorts.		
99.	Gases and Acids.		2.1
100.	Gasoline dispensing pumps.		
101.	Gelatine.		
102.	Gem clip pins.		
103.	Glaxose-D.		
104.	Glue.		
105.	Glycerine.		
106.	Guar gums.		0.7
107.	Gypsum powders.		1.3
108.	Gum tapes.		
109.	Hard cokes.		0.6
110.	Hydrochloric acid.		
111.	Iron & steel products.		
112.	Ice cream.		
113.	Industrial gases(NOS).		
114.	Insecticides.		
115.	Jams and Jellies.		
116.	Katha.		
117.	Linseed oil.		
118.	Liquid glucose.		
119.	Liquors.		33.7
120.	Leather.		
121.	Maize starch.		22.6
122.	Maize products.		

(Rs. in million)

S. No	Commodities	1988-89	1989-90
123.	Metal products of rolling and re-rolling mills.	-	-
124.	Machine products.	-	-
125.	Mattresses.	-	-
126.	Macaroni.	-	-
127.	Metalized products.	-	-
128.	Metal products.	-	-
129.	Mineral water.	-	-
130.	Monofilament guts.	-	-
131.	Muds (press cakes).	-	-
132.	Music products.	-	-
133.	Machinery parts.	-	-
134.	Moulds.	-	-
135.	Molasses.	-	0.4
136.	Oil dirt.	-	-
137.	Opium.	-	-
138.	Oil filters.	-	-
139.	Oxygen gas.	-	0.5
140.	Pan masala.	-	-
141.	Paper cones, bobbins etc.	-	-
142.	Paper products.	-	-
143.	Paper pulps.	-	-
144.	Paper roll.	-	-
145.	Plaster of paris.	-	-
146.	Ply wood.	-	0.5
147.	Pottery.	-	-
148.	Paper sacks.	-	5.3
149.	Phenol formaldehyde.	-	-
150.	Precision parts.	-	-
151.	Plastic metal film.	-	-
152.	Pig iron.	-	-
153.	Pressure pipes.	-	-
154.	Precious stones.	-	-
155.	Printing inks.	-	-
156.	Quilts.	-	-
157.	Railway sleepers.	-	2.8
158.	Railway track clips.	-	-
159.	R.C.C.Pipes.	-	0.2
160.	Rivets.	-	-
161.	Ribbon for typewriters.	-	-
162.	Roofing felts.	-	-
163.	Raita, yougert.	-	-
164.	Ref side pannels.	-	-
165.	Silica sand.	-	-
166.	Sanitary napkins.	-	-

S. No	Commodities	1988-89	1989-90
167.	Sanitary wares.	-	0.2
168.	Scales.	-	-
169.	Semi precious stones.	-	-
170.	Sisal ropes.	-	-
171.	Snapias.	-	-
172.	Soap stocks.	-	2.2
173.	Soap stones	-	-
174.	Soda water machinery.	-	-
175.	Sodium hydrosulphate.	-	-
176.	Sparking plugs.	-	-
177.	Sodium carbonate.	-	-
178.	Spirits.	-	1.7
179.	Spices.	-	-
180.	Spring and leaves for spring of iron & steel.	-	-
181.	Spring mattresses.	-	-
182.	Staple pins.	-	-
183.	Steel structures.	-	-
184.	Steel wire strand.	-	-
185.	Steel wires.	-	-
a)	Nail wire of less than 22 SWG.	-	-
b)	Galvanised steel wire of less than 22 SWG.	-	-
c)	Bright wire of less than 22 SWG for making screws.	-	-
d)	High carbon, high tensile wires i.e. specing wire, prestressed concrete wire bicycle spoke wires of 2.03 to 2.62 mm diameter, galvanised high tensile steel core for aluminium conductors, steel core for telephone cables, railway signal wire of 71.4mm umbrella rib wire.	-	-
e)	Drawn wire.	-	-
f)	Steel wires(NOS).	-	-
	Total(a to f).	-	-
186.	Steel wools.	-	-
187.	Stencils.	-	-
188.	Sticker labels.	-	-
189.	Stone powder.	-	-
190.	Sulphate/clay/gypsum.	-	-
191.	Sulphur.	-	-
192.	Speaker parts.	-	-
193.	Sodium sulphate.	-	-
194.	Sulphuric acide.	-	0.5
195.	Saunf supari.	-	-
196.	Suplement-32-complan.	-	-

S. No	Commodities	1988-89	1989-90
197.	Surgical cotton/cotton bandages.	-	-
198.	Sanitary fittings.	-	-
199.	Sodium silicate.	-	-
200.	Surfacing of chip board.	-	-
201.	Storage tanks.	-	-
202.	Sweetex.	-	-
203.	Slide fasteners.	-	-
204.	Scraps.	-	-
205.	Steel pipes.	-	-
206.	Steel sinks.	-	-
207.	Sodium hypochlorite.	-	3.6
208.	Sweets.	-	-
209.	Sweet tablets.	-	-
210.	Shoes upper.	-	-
211.	Stone grindings.	-	-
212.	Ticken cloth.	-	-
213.	Tiles.	-	-
	i) Marble.	-	0.2
	ii) Others (NOS).	-	-
	Total (i to ii).	-	0.2
214.	Tins.	-	-
215.	Tooth picks.	-	-
216.	Trailors.	-	-
217.	Tyres retreading.	-	-
218.	Tractor parts.	-	-
219.	Tents and tarpaulines.	-	-
220.	Torches.	-	-
221.	Tin cuttings.	-	0.3
222.	Tanopaline.	-	-
223.	Trupentine.	-	-
224.	Typewriters.	-	-
225.	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of pottery.	-	-
226.	Upper sticks.	-	-
227.	Urea formaldehyde.	-	-
228.	Vegetable oils other than edible oils.	-	-
229.	Vacuum cylinders.	-	-
230.	Vehicles.	-	-
	a) Autocycles including rickshaw.	-	-
	b) Motor cars.	-	-
	c) Jeeps.	-	-
	d) Motor cycles.	-	-
	e) Scooters.	-	-
	f) Vans.	-	-

TABLE 18  
COLLECTORATE-WISE COLLECTIONS OF CENTRAL EXCISE DUTY  
(Rs. in million)

S. No	Commodities	1988-89	1989-90
	g) Others.	-	-
	Total (a to g)	-	-
231.	Velvet.	-	-
232.	Wadding.	-	-
233.	Wrappers.	-	-
234.	Water coolers.	-	-
235.	Water proofing compounds.	-	-
236.	Water meters.	-	-
237.	Weight and measures.	-	-
238.	Wire gauzes.	-	-
239.	Wireless receiving sets.	-	-
240.	Wood in rough shape viz. pulp wood, sawlogs & veneer logs etc.	-	4.0
241.	Water proof canvas.	-	-
242.	Waste paper.	-	-
243.	Wire knittings.	-	-
244.	Wire rods.	-	-
345.	Furnitures.	-	-
	i) Wooden furnitures.	-	0.3
	ii) Steel furnitures.	-	-
	Total (i to ii).	-	0.3
346.	Welding fluxes.	-	-
347.	Wood, cement, panel.	-	0.2
348.	Zinc sulphate.	-	-
349.	Soft cotton waste.	-	-
350.	Miscellaneous.	-	0.9
351.	Arrears.	-	3.6
	Total-IV(Gross).	-	119.2
	Gross collection (I to IV).	-	795.0
	Refunds & drawbacks.	-	0.1
	Rebates etc.	-	-
	Net collections.	-	794.9

TABLE 18  
**COLLECTORATE-WISE COLLECTIONS OF CENTRAL EXCISE DUTY  
 (NET)**  
**( 1972-73 - 1990-91 )**

( Rs. in Million )

Collectorate of Customs Central Excise and Sales Tax.								
Year	Pesh- awar	Rawal- pindi	Hyder- abad	Quetta	Karachi	Lahore	Multan	Total
1	2	3	4	5	6	7	8	9
1972-73	-	-	200.7	-	1063.9	946.8	-	2211.4
1973-74	-	-	346.6	-	1259.4	1288.9	-	2894.9
1974-75	1020.7	-	565.0	-	1470.0	613.9	-	3669.6
1975-76	1226.6	-	752.6	-	1665.1	940.5	-	4584.8
1976-77	1506.1	-	910.8	-	1608.8	1086.4	-	*5429.1
1977-78	2023.7	-	842.0	273.0	1794.7	1180.7	-	*6299.3
1978-79	2367.4	-	1010.7	288.1	2033.9	1216.3	-	6916.4
1979-80	3324.0	-	1609.7	522.0	2537.5	1708.1	-	9701.3
1980-81	3674.7	-	1731.5	578.8	2731.9	1696.2	-	10413.1
1981-82	1571.6	2463.8	2120.3	605.2	3011.3	1967.9	-	11740.1
1982-83	1783.5	2767.9	2273.6	612.8	3302.8	2169.9	-	12910.5
1983-84	2292.0	3340.7	2760.1	615.7	3632.4	3011.1	-	15652.0
1984-85	2686.1	2827.2	2660.3	647.3	3402.6	3089.0	-	15312.5
1985-86	2849.6	2857.9	3166.4	670.3	3220.8	2750.1	-	15515.1
1986-87	2804.0	3001.4	2807.3	738.9	3324.6	2684.9	-	15361.1
1987-88	2862.7	3490.2	3256.6	880.7	3592.9	3315.4	-	17398.5
1988-89	3179.7	4312.1	3604.5	1010.9	4043.4	3887.3	-	20037.9
1989-90	3513.1	5075.1	4029.5	1019.1	4356.8	2131.4	2216.4	22341.4
1990-91	3344.1	5374.1	4457.5	1071.6	4887.7	2626.8	2977.7	24739.5

**TABLE 19**  
**COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES**  
**(1948-49 - 1990-91)**

(Rs. in Million)

S. No.	Commodity	1948-49	1949-50	1950-51	1951-52	1952-53
1	2	3	4	5	6	7
1.	Tea.	-	-	-	-	-
2.	Veg. Non-essential Oil.	-	-	-	-	-
3.	Vegetable Products.	-	0.3	0.5	0.6	1.0
4.	Beverages.	-	-	-	-	-
5.	Sugar.	0.6	0.6	1.5	1.2	1.9
6.	Tobacco.	12.6	13.7	21.7	29.7	38.5
7.	Cement.	-	-	-	-	-
8.	Salt.	20.3	10.5	12.1	21.1	21.8
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Kerosene Oil.	0.1	0.3	0.5	0.4	0.4
16.	(i) Motor Spirits.	3.7	8.2	13.5	14.2	21.0
	(ii) Jet Fuel.	-	-	-	-	-
17.	Pet Grease Wax.	-	-	-	-	-
18.	Pet Lubricating Oil.	-	-	-	-	-
19.	Solvent Nephtha.	-	-	-	-	-
20.	(i) Asphalt.	-	-	-	-	-
	(ii) M.T.T.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	(ii) Wax.	-	-	-	-	-
	Sub Total POL Products (11 to 21)	(3.8)	(8.5)	(14.0)	(14.6)	(21.4)
22.	Polishes & Creams.	-	-	-	-	-
23.	Paint and Varnishes.	-	-	-	-	-
24.	Cosmetics.	-	-	-	-	-
25.	Soap and Detergent	-	-	-	-	-
26.	Soda Ash.	-	-	-	-	-

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	-	-	-	-	-
28.	Rubber Products.	-	-	-	-	-
29.	Tyres and Tubes.	-	-	-	0.2	0.3
30.	Tanned Leather.	-	-	-	-	-
31.	Paper and Paper Board.	-	-	-	-	-
32.	Bank Cheques.	-	-	-	-	-
33.	Cotton Yarn & Fabrics.	6.7	4.2	2.9	3.4	5.9
34.	Man-Made-Yarn.	-	-	-	-	-
35.	Man-Made-Fabrics.	-	-	-	-	-
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	-	-	-	-	-
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	-	-	-	-	-
39.	Metal Containers.	-	-	-	-	-
40.	Mild Steel Products.	-	-	-	-	-
41.	Electric Batteries.	-	-	-	-	-
42.	Electric Bulbs & Tubes.	-	-	-	-	-
43.	Electric Fans.	-	-	-	-	-
44.	Gas Appliances.	-	-	-	-	-
45.	Wires and Cables.	-	-	-	-	-
46.	Matches.	0.8	0.8	0.8	0.1	0.7
47.	Glass & Glass-ware.	-	-	-	-	-
48.	(i) Services Hotels etc.	-	-	-	-	-
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	-	-	-	-
50.	Arrears.	-	-	-	-	-
51.	Miscellaneous.	0.3	0.2	0.4	0.2	0.2
	Sub Total Other Items.	(20.6)	(10.7)	(12.5)	(21.3)	(22.0)
	Total Collection (Gross)	45.1	38.9	53.9	71.1	91.7
	Refunds	-	0.2	0.2	0.2	-
	Total Collection (net)	45.1	38.7	53.7	70.9	91.7

(Rs. in Million)

S. Commodity No.	1953-54	1954-55	1955-56	1956-57	1957-58	
1	2	3	4	5	6	7
1. Tea.	-	-	-	-	-	-
2. Veg. Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	1.0	0.8	1.1	1.7	1.8	
4. Beverages.	-	-	-	-	-	
5. Sugar.	7.6	6.5	7.3	7.9	11.6	
6. Tobacco.	51.0	50.6	58.6	59.6	67.1	
7. Cement.	-	-	-	-	-	
8. Salt.	21.9	24.9	15.4	11.5	12.2	
9. Crude Oil.	-	-	-	-	-	
10. Natural Gas.	-	-	-	-	-	
11. Pet Gases.	-	-	-	-	-	
12. Furnace Oil.	-	-	-	0.1	0.7	
13. High Speed Diesel Oil.	-	-	-	0.4	1.3	
14. Light Speed Diesel Oil.	-	-	-	0.1	0.5	
15. Kerosene Oil.	0.4	0.4	0.5	0.7	0.8	
16. (i) Motor Spirits.	37.1	26.6	26.8	28.2	33.0	
(ii) Jet Fuel.	-	-	-	-	-	
17. Pet Grease.	-	-	-	-	-	
18. Pet Lubricating Oil.	-	-	-	-	-	
19. Solvent Nephtha.	-	-	-	-	-	
20. (i) Asphalt.	-	-	-	0.2	0.8	
(ii) M.T.T.	-	-	-	-	-	
21. (i) Pet Products N.O.S.	-	-	-	-	-	
(ii) Wax.	-	-	-	-	-	
Sub Total POL Products (11 to 21)	(37.5)	(27.0)	(27.3)	(29.7)	(37.1)	
22. Polishes & Creams.	-	-	-	-	-	
23. Paint and Varnishes.	-	-	-	-	0.1	
24. Cosmetics.	-	-	-	-	-	
25. Soap and Detergent	-	-	-	-	-	
26. Soda Ash.	-	-	-	-	-	

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	-	-	-	-	-
28.	Rubber Products.	-	-	-	-	-
29.	Tyres and Tubes.	0.7	0.9	0.9	0.8	1.3
30.	Tanned Leather.	-	-	-	-	-
31.	Paper and Paper Board.	-	-	-	-	-
32.	Bank Cheques.	-	-	-	-	-
33.	Cotton Yarn & Fabrics.	24.4	27.0	28.5	34.1	40.1
34.	Man-Made-Yarn.	-	-	-	-	-
35.	Man-Made-Fabrics.	-	-	1.6	1.0	1.2
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	-	-	-	-	-
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	-	-	-	-	-
39.	Metal Containers.	-	-	-	-	-
40.	Mild Steel Products.	-	-	-	-	-
41.	Electric Batteries.	-	-	-	-	-
42.	Electric Bulbs & Tubes.	-	-	-	-	-
43.	Electric Fans.	-	-	-	-	-
44.	Gas Appliances.	-	-	-	-	-
45.	Wires and Cables.	-	-	-	-	-
46.	Matches.	2.8	2.6	2.8	2.9	2.0
47.	Glass & Glass-ware.	-	-	-	-	-
48.	(i) Services Hotels etc.	-	-	-	-	-
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	-	-	-	-
50.	Arrears.	-	-	-	-	-
51.	Miscellaneous.	0.2	0.5	0.4	0.7	0.4
	Sub Total Other Items.	(22.1)	(25.4)	(15.8)	(12.2)	(12.6)
	Total Collection (Gross)	147.1	140.8	143.9	149.9	174.9
	Refunds	-	-	-	0.6	0.6
	Total Collection (net)	147.1	140.8	143.9	149.3	174.3

(Rs. in Million)

S. No.	Commodity	1958-59	1959-60	1960-61	1961-62	1962-63
1	2	3	4	5	6	7
1.	Tea.	-	-	-	-	-
2.	Veg. Non-essential Oil.	-	-	-	-	-
3.	Vegetable Products.	2.7	4.3	5.4	7.0	9.2
4.	Beverages.	-	-	-	-	-
5.	Sugar.	16.9	16.8	11.4	11.7	22.6
6.	Tobacco.	87.0	82.0	82.1	89.2	103.6
7.	Cement.	-	-	15.2	18.1	20.0
8.	Salt.	12.3	15.3	16.9	8.5	12.9
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	0.9	0.8	0.9	0.7	4.6
13.	High Speed Diesel Oil.	1.8	1.6	2.2	2.7	17.6
14.	Light Speed Diesel Oil.	0.6	0.4	0.4	0.9	0.6
15.	Kerosene Oil.	0.7	0.9	1.0	1.2	6.6
16.	Motor Spirits.	42.4	40.1	45.5	47.7	73.8
	(ii) Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	-	-	-	-	-
19.	Solvent Nephtha.	-	-	-	-	-
20.	(i) Asphalt.	1.2	1.0	1.0	1.2	1.3
	(ii) M.T.T.	-	-	-	-	-
21.	Pet Products NOS.	-	-	-	-	-
	(ii) Wax.	-	-	-	-	-
	Sub Total POL Products (11 to 21)	(47.6)	(44.8)	(51.0)	(54.4)	(104.5)
22.	Polishes & Creams.	-	-	-	-	-
23.	Paint and Varnishes.	1.6	1.6	1.7	2.8	1.7
24.	Cosmetics.	-	-	-	-	-
25.	Soap and Detergent	-	3.2	3.1	4.3	4.6
26.	Soda Ash.	-	-	-	-	-

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	-	-	-	-	-
28.	Rubber Products.	-	-	-	-	-
29.	Tyres and Tubes.	1.4	1.3	1.4	1.5	1.6
30.	Tanned Leather.	-	-	-	-	-
31.	Paper and Paper Board.	-	-	-	-	-
32.	Bank Cheques.	-	-	-	-	-
33.	Cotton Yarn & Fabrics.	57.7	68.1	77.8	75.7	77.1
34.	Man-Made-Yarn.	-	-	-	-	-
35.	Man-Made-Fabrics.	3.1	6.5	12.2	12.2	9.3
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	1.8	1.5	1.6	1.8	2.0
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	0.1	0.1	0.1	0.2	0.1
39.	Metal Containers.	-	-	-	-	-
40.	Mild Steel Products.	-	-	4.9	6.8	5.5
41.	Electric Batteries.	-	-	-	-	-
42.	Electric Bulbs & Tubes.	-	-	-	-	-
43.	Electric Fans.	-	0.6	1.0	0.1	-
44.	Gas Appliances.	-	-	-	-	-
45.	Wires and Cables.	-	-	-	-	-
46.	Matches.	1.4	1.0	1.0	0.9	1.4
47.	Glass & Glass-ware.	-	-	-	-	-
48.	(i) Services Hotels etc.	-	-	-	-	-
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	-	-	-	-
50.	Arrears.	-	-	-	-	-
51.	Miscellaneous.	2.8	0.7	1.3	2.3	10.7
	Sub Total Other Items.	(13.1)	(16.6)	(24.1)	(17.7)	(29.1)
	Total Collection (Gross)	236.4	247.8	288.1	297.5	386.8
	Refunds	0.4	-	0.2	0.2	0.2
	Total Collection (net)	236.0	247.8	287.9	297.3	386.6

		(Rs. in Million)				
S. No.	Commodity	1963-64	1964-65	1965-66	1966-67	1967-68
1	2	3	4	5	6	7
1.	Tea.	-	-	-	-	-
2.	Veg. Non-essential Oil.	-	0.9	2.2	3.6	7.0
3.	Vegetable Products.	11.2	13.2	13.2	16.4	67.4
4.	Beverages.	3.9	4.2	4.7	3.8	4.6
5.	Sugar.	52.9	49.3	76.5	114.8	82.2
6.	Tobacco.	121.3	146.5	156.9	201.0	212.6
7.	Cement.	20.5	22.0	26.7	66.1	74.9
8.	Salt.	13.9	19.8	23.4	15.2	18.8
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	18.1	19.4	27.0	64.2	47.6
13.	High Speed Diesel Oil.	102.7	155.4	159.6	196.0	180.5
14.	Light Speed Diesel Oil.	2.9	2.6	10.4	19.5	20.3
15.	Kerosene Oil.	13.3	14.1	23.0	74.1	74.5
16.	(i) Motor Spirits.	98.8	97.2	138.7	188.0	205.2
	(ii) Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	-	0.2	3.3	10.5	21.1
19.	Solvent Nephtha.	-	-	-	-	-
20.	(i) Asphalt.	2.0	1.7	1.7	4.7	4.5
	(ii) M.T.T.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	(ii) Wax.	-	-	-	-	-
22.	Sub Total POL Products (11 to 21)	(237.8)	(290.6)	(363.7)	(557.0)	(553.7)
23.	Polishes & Creams.	1.0	1.0	1.1	1.2	1.1
24.	Paint and Varnishes.	2.2	2.5	2.6	2.5	3.2
25.	Cosmetics.	3.1	3.9	3.9	4.5	5.6
26.	Soap and Detergent	5.1	4.0	4.5	5.1	2.8
27.	Soda Ash.	-	-	-	6.9	7.6

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	-	-	-	2.8	3.3
28.	Rubber Products.	-	-	-	1.0	1.2
29.	Tyres and Tubes.	1.9	4.3	6.0	7.6	8.7
30.	Tanned Leathers.	-	-	-	-	-
31.	Paper and Paper Board.	-	-	-	-	-
32.	Bank Cheques.	-	-	-	-	-
33.	Cotton Yarn & Fabrics.	62.3	73.2	75.6	143.9	293.9
34.	Man-Made-Yarn.	-	-	-	1.9	10.2
35.	Man-Made-Fabrics.	9.5	10.9	11.3	13.6	10.4
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	3.6	0.6	0.8	0.9	1.9
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	-	0.1	0.4	0.2	0.9
39.	Metal Containers.	-	-	-	-	-
40.	Mild Steel Products.	5.4	5.4	4.5	4.9	6.4
41.	Electric Batteries.	-	-	-	1.8	2.2
42.	Electric Bulbs & Tubes.	1.0	0.9	1.3	1.2	1.3
43.	Electric Fans.	-	0.6	5.7	5.7	7.1
44.	Gas Appliances.	-	-	-	-	-
45.	Wires and Cables.	-	-	-	-	3.0
46.	Matches.	2.0	2.4	3.0	2.0	2.7
47.	Glass & Glass-ware.	-	-	-	1.2	3.1
48.	(i) Services Hotels etc.	-	-	-	-	-
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	-	-	-	-
50.	Arrears.	-	-	-	-	-
51.	Miscellaneous.	1.7	2.0	2.3	8.0	5.8
	Sub Total Other Items.	(21.0)	(27.8)	(35.9)	(35.0)	(44.2)
	Total Collection (Gross)	560.3	658.3	790.3	1194.8	1403.6
	Refunds	1.1	22.2	3.2	7.5	19.2
	Total Collection (net)	559.2	636.1	787.1	1187.3	1384.4

(Rs. in Million)

S. Commodity No.	1968-69	1969-70	1970-71	1971-72	1972-73
1. Tea.	-	27.4	39.0	50.7	50.2
2. Veg. Non-essential Oil.	0.6	0.9	4.0	4.2	3.7
3. Vegetable Products.	78.3	94.2	88.3	110.9	124.9
4. Beverages.	4.3	5.0	12.8	15.0	16.1
5. Sugar.	95.4	127.5	96.1	101.9	120.4
6. Tobacco.	227.0	270.7	375.4	398.9	514.0
7. Cement.	72.8	79.7	75.7	66.4	65.9
8. Salt.	21.3	14.8	18.7	19.8	19.9
9. Crude Oil.	-	-	-	-	-
10. Natural Gas.	-	37.9	47.6	48.4	44.8
11. Pet Gases.	-	-	-	0.6	0.5
12. Furnace Oil.	51.9	58.5	52.9	43.4	21.4
13. High Speed Diesel Oil.	211.0	251.1	208.5	213.6	218.9
14. Light Speed Diesel Oil.	37.8	35.6	33.9	29.7	26.1
15. Kerosene Oil.	79.5	84.4	51.5	62.0	21.9
16. (i) Motor Spirits.	204.5	214.1	314.2	379.3	393.4
(ii) Jet Fuel.	-	-	-	-	-
17. Pet Grease.	-	-	-	-	2.1
18. Pet Lubricating Oil.	20.6	42.0	46.7	45.7	54.2
19. Solvent Naphtha.	-	-	-	-	3.3
20. (i) Asphalt.	7.2	2.8	12.0	9.4	8.6
(ii) M.T.T.	-	-	-	-	-
21. Pet Products N.O.S.	-	9.6	9.5	9.1	6.5
(ii) Wax.	-	-	-	-	-
Sub Total POL Products (11 to 21)	(612.5)	(698.1)	(729.2)	(792.8)	(756.9)
22. Polishes & Creams.	1.3	1.4	2.4	3.3	4.0
23. Paint and Varnishes.	3.9	14.0	18.5	18.7	23.5
24. Cosmetics.	6.3	17.4	17.9	16.5	19.5
25. Soap and Detergent	2.6	13.0	13.2	20.2	24.3
26. Soda Ash.	8.3	9.1	9.0	8.8	7.6

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	3.7	4.7	7.6	10.0	8.4
28.	Rubber Products.	1.4	2.3	3.0	2.8	3.4
29.	Tyres and Tubes.	3.2	8.1	11.6	11.9	19.6
30.	Tanned Leather.	-	-	5.8	5.7	10.8
31.	Paper and Paper Board.	-	-	11.4	9.9	12.8
32.	Bank Cheques.	-	-	-	6.5	9.3
33.	Cotton Yarn & Fabrics.	311.4	326.9	292.1	271.3	234.1
34.	Man-Made-Yarn.	26.4	60.1	44.3	37.2	43.9
35.	Man-Made-Fabrics.	19.0	24.5	15.8	8.9	19.4
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	1.2	5.0	10.8	10.7	18.4
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	2.6	4.8	5.0	2.7	-
39.	Metal Containers.	-	5.5	5.7	5.8	7.4
40.	Mild Steel Products.	10.5	5.6	5.1	8.9	9.4
41.	Electric Batteries.	3.4	15.5	20.4	20.7	22.1
42.	Electric Bulbs & Tubes.	1.4	6.7	5.1	7.0	8.9
43.	Electric Fans.	6.7	7.4	8.3	6.0	8.7
44.	Gas Appliances.	-	5.0	1.0	0.5	0.7
45.	Wires and Cables.	3.5	4.6	3.5	3.4	3.6
46.	Matches.	3.3	3.0	3.3	4.5	7.1
47.	Glass & Glass-ware.	2.9	2.8	3.9	3.5	4.4
48.	(i) Services Hotels etc.	-	-	7.3	6.4	8.7
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	-	-	-	-
50.	Arrears.	-	-	-	-	-
51.	Miscellaneous.	3.9	9.8	2.7	11.1	11.5
	Sub Total Other Items.	(48.8)	(55.7)	(60.0)	(59.9)	(78.7)
	Total Collection (Gross)	1539.1	1913.4	2021.5	2131.9	2268.3
	Refunds	16.9	23.9	1.7	20.8	56.9
	Total Collection (net)	1522.2	1889.5	2019.8	2111.1	2211.4

(Rs. in Million)

S. No.	Commodity	1973-74	1974-75	1975-76	1976-77	1977-78
1.	Tea.	61.9	61.1	59.7	63.3	-
2.	Veg. Non-essential Oil.	3.0	0.9	1.1	0.6	0.3
3.	Vegetable Products.	200.8	243.2	587.5	624.6	695.3
4.	Beverages.	18.7	25.2	40.3	89.5	133.9
5.	Sugar.	311.8	359.6	670.0	816.5	837.7
6.	Tobacco.	670.4	1109.4	1278.7	1547.6	1950.6
7.	Cement.	74.6	115.2	132.7	136.2	443.0
8.	Salt.	18.7	22.2	22.9	20.7	24.5
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	68.0	218.7	262.0	280.5	304.9
11.	Pet Gases.	0.5	1.2	1.2	1.0	1.0
12.	Furnace Oil.	20.0	24.5	18.4	18.5	17.7
13.	High Speed Diesel Oil.	215.2	195.8	220.7	209.4	251.2
14.	Light Speed Diesel Oil.	23.7	31.2	32.5	8.0	9.9
15.	Kerosene Oil.	17.8	12.9	14.9	0.3	-
16.	(i) Motor Spirits.	381.8	396.5	413.9	425.1	520.2
	(ii) Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	3.0	3.2	4.4	5.2	6.8
18.	Pet Lubricating Oil.	53.1	60.3	60.1	22.8	26.1
19.	Solvent Naphtha.	2.5	7.0	10.4	9.7	12.7
20.	(i) Asphalt.	10.0	13.3	12.0	11.0	12.1
	(ii) M.T.T.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	(ii) Wax.	1.8	4.6	3.4	4.0	1.6
	Sub Total POL Products (11 to 21)	(729.4)	(750.5)	(791.9)	(715.0)	(859.3)
22.	Polishes & Creams.	4.5	5.8	6.6	8.0	4.5
23.	Paint and Varnishes.	31.4	44.9	52.3	61.2	76.0
24.	Cosmetics.	21.5	27.4	31.5	37.5	41.3
25.	Soap and Detergent.	36.0	50.8	60.1	67.4	94.9
26.	Soda Ash.	7.1	14.9	20.9	8.1	10.5

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)	14.8	14.0	14.2	15.6	9.5
28.	Rubber Products.	5.6	6.1	6.4	6.5	3.6
29.	Tyres and Tubes.	27.2	38.2	26.5	24.1	25.7
30.	Tanned Leather.	13.2	16.4	17.8	18.2	20.9
31.	Paper and Paper Board.	12.3	12.0	11.0	11.2	16.1
32.	Bank Cheques.	9.1	8.2	10.7	11.5	14.8
33.	Cotton Yarn & Fabrics.	351.8	222.7	135.7	105.2	97.1
34.	Man-Made-Yarn.	56.3	78.4	84.3	77.6	66.7
35.	Man-Made-Fabrics.	20.0	31.6	33.3	55.9	72.1
36.	Knitting Yarn.	-	-	-	-	-
37.	(i) Woollen Yarn & Fabrics.	26.8	35.9	38.1	40.2	38.8
	(ii) Woollen Carpets.	-	-	-	-	-
38.	Jute manufactures.	-	-	-	-	-
39.	Metal Containers.	9.0	10.1	13.4	12.8	16.0
40.	Mild Steel Products.	10.6	10.6	11.8	13.4	16.4
41.	Electric Batteries.	28.2	36.7	43.2	47.4	41.3
42.	Electric Bulbs & Tubes.	10.8	18.5	23.8	19.2	21.8
43.	Electric Fans.	8.9	9.0	9.9	11.6	11.8
44.	Gas Appliances.	0.8	1.1	1.3	1.8	2.4
45.	Wires and Cables.	5.8	14.0	15.4	18.7	31.3
46.	Matches.	6.7	8.8	11.2	15.8	20.7
47.	Glass & Glass-ware.	10.3	6.7	8.6	9.8	12.4
48.	(i) Services Hotels etc.	12.4	16.7	32.0	42.2	47.4
	(ii) Television Sets.	-	-	-	-	-
49.	Caustic Soda.	-	6.2	8.0	0.1	-
50.	Arrears.	7.2	18.1	40.3	73.0	46.8
51.	Miscellaneous.	5.5	1.5	1.9	3.7	2.6
	Sub Total Other Items.	(89.1)	(105.3)	(136.5)	(176.7)	(182.7)
	Total Collection (Gross)	2911.1	3671.1	4617.0	5429.2	6299.8
	Refunds	16.2	1.7	32.2	0.1	0.5
	Total Collection (net)	2894.9	3669.6	4584.8	5429.1	6299.3

\* Adjusted.

		(Rs. in Million)			
S. Commodity No.		1978-79	1979-80	1980-81	1981-82
1	2	3	4	5	6
1.	Tea.	-	-	-	-
2.	Veg. Non-essential Oil.	-	-	-	-
3.	Vegetable Products.	830.5	1360.6	1067.1	725.5
4.	Beverages.	164.1	290.2	373.2	423.7
5.	Sugar.	905.6	832.1	867.0	1614.3
6.	Tobacco.	2280.5	2825.9	3359.4	3698.4
7.	Cement.	785.2	1692.2	1783.2	2034.1
8.	Salt.	26.3	26.8	27.8	29.0
9.	Crude Oil.	-	-	-	-
10.	Natural Gas.	323.0	571.7	676.0	721.5
11.	Pet Gases.	1.2	2.6	2.6	2.9
12.	Furnace Oil.	17.8	29.1	19.5	26.1
13.	High Speed Diesel Oil.	261.1	325.0	286.1	331.5
14.	Light Speed Diesel Oil.	9.0	18.9	8.9	9.5
15.	Kerosene Oil.	-	-	-	-
16.	(i) Motor Spirits.	604.9	632.5	669.2	749.4
	(ii) Jet Fuel.	-	-	-	-
17.	Pet Grease.	7.6	11.2	16.4	18.3
18.	Pet Lubricating Oil.	35.4	61.0	52.0	53.7
19.	Solvent Naphtha.	14.4	15.2	13.4	15.2
20.	(i) Asphalt.	13.1	15.3	16.1	16.1
	(ii) M.T.T.	-	-	-	-
21.	Pet Products N.O.S.	4.1	9.7	20.7	20.1
	(ii) Wax.	-	-	-	-
	Sub Total POL Products (11 to 21)	(968.6)	(1120.5)	(1104.9)	(1242.8)
22.	Polishes & Creams.	-	-	-	-
23.	Paint and Varnishes.	86.3	112.7	135.8	143.3
24.	Cosmetics.	44.0	49.8	55.5	59.7
25.	Soap and Detergent	103.1	140.7	166.1	191.8
26.	Soda Ash.	11.0	11.3	14.6	16.0

1	2	3	4	5	6	7
27.	Plastic Products (including gramophone records)		0.2	-	-	-
28.	Rubber Products.		-	-	-	-
29.	Tyres and Tubes.		15.6	18.1	20.0	18.4
30.	Tanned Leather.		-	-	-	-
31.	Paper and Paper Board.		18.2	19.8	21.5	21.1
32.	Bank Cheques.		14.2	14.0	17.4	20.7
33.	Cotton Yarn & Fabrics.		-	227.0	253.2	271.0
34.	Man-Made-Yarn.		24.7	44.5	53.0	61.0
35.	Man-Made-Fabrics.		-	-	-	-
36.	Knitting Yarn.		-	-	-	3.8
37.	(i) Woollen Yarn & Fabrics.		38.5	37.9	42.5	40.6
	(ii) Woollen Carpets.		-	-	-	-
38.	Jute manufactures.		-	-	-	-
39.	Metal Containers.		20.0	23.0	23.7	23.2
40.	Mild Steel Products.		18.1	21.0	24.4	27.6
41.	Electric Batteries.		39.4	47.0	57.7	59.1
42.	Electric Bulbs & Tubes.		28.9	34.5	51.0	66.4
43.	Electric Fans.		12.3	14.9	13.0	11.7
44.	Gas Appliances.		2.7	4.3	4.3	5.4
45.	Wires and Cables.		41.3	45.7	64.4	62.6
46.	Matches.		23.0	24.8	22.0	20.6
47.	Glass & Glass-ware.		14.5	14.5	17.1	23.8
48.	(i) Services Hotels etc.		54.0	62.9	75.1	88.8
	(ii) Television Sets.		-	-	-	-
49.	Caustic Soda.		-	-	-	-
50.	Arrears.		22.1	14.4	22.2	14.3
51.	Miscellaneous.		1.6	1.8	0.8	1.1
	Sub Total Other Items.		(177.1)	(186.2)	(219.2)	(223.6)
	Total Collection (Gross)		6917.5	9704.6	10413.9	11741.3
	Refunds		1.1	3.3	0.8	1.2
	Total Collection (net)		6916.4	9701.3	10413.1	11740.1

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85
1	2	3	4	5
1.	Tea.	-	-	-
2.	Veg. Non-essential Oil.	11.4	52.0	-
3.	Vegetable Products.	702.4	854.8	917.6
4.	Beverages.	580.9	740.1	803.4
5.	Beverage Concentrate.	-	-	-
6.	Sugar.	1751.0	2431.9	2686.3
7.	Tobacco.	4161.8	4992.9	5340.7
8.	Cement.	2242.0	2851.6	1507.7
9.	Salt.	29.9	31.6	31.1
10.	Crude Oil.	28.0	40.0	122.7
11.	Natural Gas.	785.8	778.5	817.9
12.	Pet Gases.	2.5	2.7	2.7
13.	Furnace Oil.	31.8	38.0	38.1
14.	High Speed Diesel Oil.	292.3	317.1	386.6
15.	Light Speed Diesel Oil.	8.1	8.2	10.7
16.	Kerosene Oil.	-	-	-
17.	(i) Motor Spirits.	723.6	800.1	837.3
	(ii) Jet Fuel.	9.8	11.7	11.9
18.	Pet Grease.	24.6	23.0	19.6
19.	Pet Lubricating Oil.	114.9	130.3	112.1
20.	Solvent Nephtha.	19.0	20.7	25.1
21.	(i) Asphalt.	27.3	29.5	34.3
	(ii) M.T.T.	-	-	-
22.	Pet Products N.O.S.	-	-	-
	(ii) Wax.	24.2	29.9	34.8
	Sub Total POL Products (12 to 22)	(1278.1)	(1411.2)	(1513.2)
23.	Polishes & Creams.	-	-	-
24.	Paint and Varnishes.	155.3	174.8	178.9
25.	Cosmetics.	64.5	69.7	76.7
26.	Soap and Detergent	212.6	227.1	270.9

1	2	3	4	5	6	7
27.	Soda Ash.			14.3	16.2	18.5
28.	Plastic Products (including gramophone records)			-	-	-
29.	Rubber Products.			-	-	-
30.	Tyres and Tubes.			23.3	26.2	30.2
31.	Tanned Leather.			-	-	-
32.	Paper and Paper Board.			23.1	24.3	28.2
33.	Bank Cheques.			14.3	10.2	11.1
34.	Cotton Yarn & Fabrics.			280.1	259.4	265.9
35.	Man-Made-Yarn.			105.6	156.0	171.0
36.	Man-Made-Fabrics.			-	-	-
37.	Knitting Yarn.			4.3	5.2	5.3
38.	(i) Woollen Yarn & Fabrics.			39.2	50.9	39.8
	(ii) Woollen Carpets.			-	-	-
39.	Jute manufactures.			-	-	-
40.	Metal Containers.			24.6	30.1	32.6
41.	Mild Steel Products.			30.9	33.1	40.9
42.	Electric Batteries.			60.8	61.3	65.8
43.	Electric Bulbs & Tubes.			49.1	69.6	63.5
44.	Electric Fans.			9.8	16.7	19.1
45.	Gas Appliances.			4.4	3.9	6.8
46.	Wires and Cables.			54.2	32.2	35.0
47.	Matches.			21.9	24.6	26.1
48.	Glass & Glass-ware.			28.8	35.8	38.1
49.	(i) Services Hotels etc.			102.7	123.2	137.0
	(ii) Television Sets.			-	-	-
50.	Caustic Soda.			-	-	-
51.	Arrears.			14.4	16.0	11.1
52.	Miscellaneous.			1.1	1.1	3.9
	Sub Total Other Items.			(255.5)	(230.0)	(251.8)
	Total Collection (Gross)			12910.6	15652.2	15317.0
	Refunds			0.1	0.2	4.5
	Total Collection (net)			12910.5	15652.0	15312.5

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1. Tea.	-	-	-	-	-	-
2. Veg. Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	871.0	14.4	-	-	-	-
4. Beverages.	820.1	789.7	857.2	746.5	732.8	1093.4
5 Beverages Concentrate.	-	-	-	125.7	113.0	-
6. Sugar	2405.7	1916.6	2781.0	3204.8	3747.0	3669.3
7. Tobacco.	5139.5	5631.5	5789.5	7014.8	8307.4	8071.8
8. Cement.	1889.6	2133.0	2354.7	2363.4	2501.4	3084.1
9. Salt.	34.6	31.3	28.1	-	-	-
10. Crude Oil.	212.6	155.5	253.4	221.5	252.9	401.5
11. Natural Gas.	863.2	916.0	1019.5	1034.8	1130.2	1188.5
12. Pet Gases.	2.9	2.9	3.1	-	-	-
13. Furnace Oil.	39.6	42.3	41.3	36.7	45.6	66.0
14. High Speed Diesel Oil.	398.7	385.8	375.4	400.2	337.9	432.8
15. Light Speed Diesel Oil.	11.1	10.5	25.7	13.8	13.7	12.4
16. Kerosene Oil.	-	-	-	-	-	-
17. (i) Motor Spirits.	933.2	932.7	1010.5	1070.9	1059.9	1150.9
(ii) Jet Fuel.	14.1	15.6	21.6	25.0	26.6	21.2
18. Pet Grease.	21.9	33.8	35.8	41.3	45.4	52.4
19. Pet Lubricating Oil.	141.2	162.7	147.5	140.3	146.8	278.3
20. Solvent Nephtha.	25.3	21.9	36.7	40.6	43.6	48.8
21. (i) Asphalt.	35.4	37.3	37.0	21.1	18.2	20.2
(ii) M.T.T.	-	-	-	-	-	-
22. Pet Products N.O.S.	40.2	33.4	111.5	48.7	46.3	63.5
Sub Total POL Products (2 to 22)	1663.6	1678.9	1846.1	1838.6	1784.0	2146.5
23. Polishes & Creams.	-	-	-	-	-	-
24. Paint and Varnishes.	151.1	181.6	212.9	236.2	171.0	197.8
25. Cosmetics.	96.4	119.7	130.1	121.2	135.6	123.9
26. Soap and Detergent	276.9	315.2	374.5	456.5	484.6	358.4
27. Soda Ash.	19.7	20.0	21.3	-	-	-

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7
28. Plastic Products (including gramophone records)	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-
30. Tyres and Tubes.	42.3	60.9	57.7	77.0	93.2	90.8
31. Tanned Leather.	-	-	-	-	-	-
32. Paper and Paper Board.	30.0	33.2	37.9	39.0	40.0	46.1
33. Bank Cheques.	13.8	37.8	39.8	41.2	46.6	61.7
34. Cotton Yarn & Fabrics.	291.7	295.7	388.4	782.4	954.3	1914.8
35. Man-Made-Yarn.	224.5	268.6	290.9	210.6	252.8	632.2
36. Man-Made-Fabrics.	-	-	-	-	-	-
37. Knitting Yarn.	4.9	5.0	4.6	7.9	5.0	6.6
38. (i) Woollen Yarn & Fabrics.	24.0	22.6	18.6	-	-	-
(ii) Woollen Carpets.	11.0	11.3	13.7	-	-	-
39. Jute manufactures.	-	-	-	-	-	-
40. Metal Containers.	37.1	42.9	50.2	56.2	67.2	77.4
41. Mild Steel Products.	114.1	124.3	134.0	-	-	-
42. Electric Batteries.	58.9	71.2	85.7	114.3	62.3	65.6
43. Electric Bulbs & Tubes.	68.8	78.7	95.9	77.8	90.2	89.6
44. Electric Flourescent Tubes.	-	-	-	38.3	44.4	37.2
45. Electric Fans.	15.6	16.5	14.8	-	-	-
46. Gas Appliances.	6.5	9.5	10.8	-	-	-
47. Wires and Cables.	38.0	47.9	65.6	81.0	191.4	214.5
48. Matches.	29.4	33.9	37.4	-	-	-
49. Glass & Glass-ware.	49.3	52.6	77.0	89.6	94.8	105.1
50. (i) Services Hotels etc.	86.2	96.7	116.3	138.1	218.4	259.2
(ii) Television Sets.	5.9	124.4	159.1	160.6	147.8	135.1
51. Caustic Soda.	-	-	-	-	-	-
52. Steel Ingots and Billets.	-	-	-	632.0	342.8	174.5
53. Ship Plates.	-	-	-	46.7	-	-
54. Ceramic Tiles.	-	-	-	2.8	36.8	38.6
55. Advertisement.	-	-	-	-	-	-
a) Television.	-	-	-	-	27.1	35.9
b) Radio	-	-	-	-	4.4	2.6

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel.							
a) By Air.		-	-	-	-	123.6	184.7
b) By Train.		-	-	-	-	16.3	20.8
57. Arms and Ammunition.		-	-	-	-	0.4	9.4
58. Air Conditioners.		-	-	-	-	1.4	29.4
59. Deep Freezers.		-	-	-	-	1.5	13.1
60. Inland Carriage of goods by Air.		-	-	-	-	-	2.4
61. Courier Service.		-	-	-	-	-	30.3
62. Insurance.		-	-	-	-	-	47.2
63. Telex.		-	-	-	-	-	10.0
64. Licence Fee (Total).		-	-	-	-	-	21.4
65. Ship Agents.		-	-	-	-	-	2.7
66. Stevadores.		-	-	-	-	-	0.6
67. Fright forwarding Agents.		-	-	-	-	-	-
68. Customs Agents.		-	-	-	-	-	9.2
69. Travel Agents.		-	-	-	-	-	0.1
70. Recruiting Agents.		-	-	-	-	-	0.1
71. Advertising Agents.		-	-	-	-	-	3.7
72. Ship Chandlers.		-	-	-	-	-	0.2
73. Property Dealers.		-	-	-	-	0.3	-
74. Car Dealers.		-	-	-	-	-	0.3
75. Property Developers & Promoters.		-	-	-	-	-	-
76. Marriage Halls.		-	-	-	-	-	1.7
77. Construction contractors.		-	-	-	-	-	0.1
78. Arrears.		8.8	22.0	30.7	85.3	123.8	46.7
79. Miscellaneous.		1.1	2.4	4.7	3.6	7.2	9.4
Total Collection (Gross).		15605.9	15361.5	17402.1	20048.4	22353.6	24747.6
Refunds.		90.8	0.4	3.6	10.5	12.2	8.1
Total Collection (Net).		15515.1	15361.1	17398.5	20037.9	22341.4	24739.5

TABLE 19.1  
COLLECTION OF CENTRAL EXCISE DUTY  
Peshawar Collectorate

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1. Tea.	-	-	-	-	-	-
2. Veg. Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	137.7	1.8	-	-	-	-
4. Beverages.	48.6	42.0	41.8	29.9	31.9	66.1
5. Beverage Concentrate.	-	-	-	-	-	-
6. Sugar.	114.6	49.2	60.9	158.4	212.1	129.7
7. Tobacco.	2175.8	2200.6	2199.2	2464.0	2682.5	2411.4
8. Cement.	298.7	415.2	459.8	422.8	462.6	527.6
9. Salt.	7.6	6.1	6.0	-	-	-
10. Crude Oil.	-	-	-	-	-	-
11. Natural Gas.	-	-	-	-	-	-
12. Pet Gases.	-	-	-	-	-	-
13. Furnace Oil.	-	-	-	-	-	-
14. High Speed Diesel Oil.	-	-	-	-	-	-
15. Light Speed Diesel Oil.	-	-	-	-	-	-
16. Kerosene Oil.	-	-	-	-	-	-
17. (i) Motor Spirits.	-	-	-	-	-	-
(ii) Jet Fuel.	-	-	-	-	-	-
18. Pet Grease.	-	-	-	-	-	-
19. Pet Lubricating Oil.	2.8	7.0	7.8	6.7	8.3	8.1
20. Solvent Nephth.	-	-	-	-	-	-
(i) Asphalt.	-	-	-	-	-	-
(ii) M.T.T.	-	-	-	-	-	-
22. Pet Products NOS.	-	-	-	-	-	-
Sub Total POL Products (12 to 22)	2.8	7.0	7.8	6.7	8.3	8.1
23. Polishes & Creams.	-	-	-	-	-	-
24. Paint and Varnishes.	0.4	0.3	0.2	0.2	1.0	1.6
25. Cosmetics.	-	-	-	-	-	-
26. Soap and Detergent	1.2	0.6	0.2	-	-	-
27. Soda Ash.	-	-	-	-	-	-

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7
28. Plastic Products (including gramophone records)	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-
30. Tyres and Tubes.	-	-	0.3	2.1	1.8	3.5
31. Tanned Leather.	-	-	-	-	-	-
32. Paper and Paper Board.	3.9	3.8	4.3	3.1	2.4	2.0
33. Bank Cheques.	-	-	-	-	-	-
34. Cotton Yarn & Fabrics.	14.4	18.2	19.1	35.1	39.6	87.6
35. Man-Made-Yarn.	4.1	5.9	7.8	12.7	14.3	32.8
36. Man-Made-Fabrics.	-	-	-	-	-	-
37. Knitting Yarn.	-	-	-	0.7	0.8	2.0
38. (i) Woollen Yarn & Fabrics.	4.9	5.8	5.0	-	-	-
(ii) Woollen Carpets.	0.8	0.9	1.1	-	-	-
39. Jute manufactures.	-	-	-	-	-	-
40. Metal Containers.	0.4	0.2	0.1	0.1	0.1	0.7
41. Mild Steel Products.	1.0	0.6	0.9	-	-	-
42. Electric Batteries.	0.3	0.3	-	-	0.1	0.1
43. Electric Bulbs & Tubes.	7.7	7.3	7.4	12.6	11.9	16.8
44. Electric Flourescent Tubes.	-	-	-	-	-	-
45. Electric Fans.	-	-	-	-	-	-
46. Gas Appliances.	-	-	-	-	-	-
47. Wires and Cables.	1.5	1.5	2.0	2.5	5.5	7.3
48. Matches.	7.3	10.0	11.0	-	-	-
49. Glass & Glass-ware.	8.2	10.5	9.3	8.0	9.2	10.2
50. (i) Services Hotels etc.	3.1	3.7	4.6	6.2	10.3	11.7
(ii) Television Sets.	-	1.1	5.1	10.3	8.2	11.6
51. Caustic Soda.	-	-	-	-	-	-
52. Steel Ingots and Billets.	-	-	-	-	-	-
53. Ship Plates.	-	-	-	-	-	-
54. Ceramic Tiles.	-	-	-	0.9	11.9	10.6
55. Advertisement.	-	-	-	-	-	-
a) Television.	-	-	-	-	-	-
b) Radio	-	-	-	-	-	-

Sr. No.	Commodity	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8
56.	Domestic Travel.	-	-	-	-	-	-
	a) By Air.	-	-	-	-	-	-
	b) By Train.	-	-	-	-	-	-
57.	Arms and Ammunition.	-	-	-	-	0.2	1.7
58.	Air Conditioners.	-	-	-	-	-	1.3
59.	Deep Freezers.	-	-	-	-	-	0.8
60.	Inland Carriage of goods by Air.	-	-	-	-	-	-
61.	Courier Service.	-	-	-	-	-	-
62.	Insurance.	-	-	-	-	-	-
63.	Telex.	-	-	-	-	-	-
64.	Licence Fee (Total).	-	-	-	-	-	1.5
65.	Ship Agents.	-	-	-	-	-	-
66.	Stevadores.	-	-	-	-	-	-
67.	Fright forwarding Agents.	-	-	-	-	-	-
68.	Customs Agents.	-	-	-	-	-	-
69.	Travel Agents.	-	-	-	-	-	-
70.	Recruiting Agents.	-	-	-	-	-	-
71.	Advertising Agents.	-	-	-	-	-	-
72.	Ship Chandlers.	-	-	-	-	-	-
73.	Property Dealers.	-	-	-	-	-	-
74.	Car Dealers.	-	-	-	-	-	-
75.	Property Developers & Promoters.	-	-	-	-	-	-
76.	Marriage Halls.	-	-	-	-	-	-
77.	Construction contractors.	-	-	-	-	-	-
78.	Arrears.	4.5	11.4	8.5	1.6	0.9	2.2
79.	Miscellaneous.	0.1	-	0.3	0.1	0.1	0.1
	Total Collection (Gross).	2849.6	2804.0	2862.7	3181.9	3515.7	3349.0
	Refunds.	-	-	-	-	2.2	4.9
	Total Collection (Net).	2849.6	2804.0	2862.7	3179.7	3513.1	3344.1

TABLE 19.2  
COLLECTION OF CENTRAL EXCISE DUTY  
Rawalpindi Collectorate

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1 2	3	4	5	6	7	8
1. Tea.	-	-	-	-	-	-
2. Veg.Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	50.8	-	-	-	-	-
4. Beverages.	85.4	77.9	87.3	65.2	67.3	106.1
5. Beverages Concentrates.	-	-	-	-	-	-
6. Sugar.	-	-	-	-	-	-
7. Tobacco.	1445.8	1801.1	2072.9	2882.4	3533.8	3332.9
8. Cement.	547.9	414.7	462.5	491.3	557.0	734.0
9. Salt.	11.0	9.7	7.7	-	-	-
10. Crude Oil.	111.0	81.1	150.3	112.5	129.3	175.0
11. Natural Gas.	52.2	50.9	65.1	54.6	47.3	51.8
12. Pet Gases.	0.1	-	-	-	-	-
13. Furnace Oil.	9.6	10.0	11.9	12.3	15.5	18.4
14. High Speed Diesel Oil	69.5	73.8	44.4	78.0	77.4	88.5
15. Light Speed Diesel Oil	1.0	0.9	10.1	0.3	0.2	0.2
16. Kerosene Oil.	-	-	-	-	-	-
17. i) Motor Spirits.	347.8	352.4	336.6	416.3	402.6	495.0
(ii) Jet Fuel.	0.9	0.7	0.7	3.0	3.1	2.7
18. Pet Grease.	0.9	0.8	0.7	-	-	-
19. Pet Lubricating Oil.	9.8	13.4	13.2	6.0	5.4	5.2
20. Solvent Nephth.	14.9	11.2	29.6	30.4	30.1	35.9
21. (i) Asphalt.	14.8	14.7	14.8	-	-	-
(ii) M.T.T.	-	-	-	-	-	-
22. Pet Products N.O.S.	-	0.4	82.7	18.8	18.9	26.3
Sub Total POL Products(12to22)	469.3	478.3	544.7	565.1	553.2	672.2
23. Polishes & Creams.	-	-	-	-	-	-
24. Paint and Varnishes.	0.2	0.1	0.2	0.2	0.1	0.2
25. Cosmetics.	0.4	0.6	1.1	1.4	1.5	1.2
26. Soap and Detergent	-	-	-	-	-	-
27. Soda Ash.	13.0	13.1	13.7	-	-	-

Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)							
29. Rubber Products.							
30. Tyres and Tubes.							
31. Tanned Leather.							
32. Paper and Paper Board.							
33. Bank Cheques.							
34. Cotton Yarn & Fabrics.		20.7	20.5	20.3	44.8	49.1	91.9
35. Man-Made-Yarn.		4.9	6.3	7.4	19.4	21.2	52.7
36. Man-Made-Fabrics.							
37. Knitting Yarn.		0.2	0.2	0.2	0.4	0.3	0.4
38. (i) Woollen Yarn & Fabrics.		10.1	10.1	8.8			
(ii) Woollen Carpets.		0.2					
39. Jute manufactures.							
40. Metal Containers.		0.1	0.2	2.9	1.8	4.6	2.3
41. Mild Steel Products.		3.2	3.7	3.7			
42. Electric Batteries.							
43. Electric Bulbs & Tubes.							
44. Electric Fluorescent Tubes.							
45. Electric Fans.							
46. Gas Appliances.							
47. Wires and Cables.		0.2	0.3	0.3	0.3	0.4	0.3
48. Matches.		1.0					
49. Glass & Glass-ware.		13.8	13.0	15.2	20.0	26.0	31.5
50. (i) Services Hotels etc.		16.1	18.9	25.2	30.1	51.2	59.3
(ii) Television Sets.							
51. Caustic Soda.							
52. Steel Ingots and Billets.					21.7		
53. Ship Plates.							
54. Ceramic Tiles.							
55. Advertisement..							
a) Television.						27.1	35.9
b) Radio						0.4	0.5

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel.							
a) By Air.							
b) By Train.							
57. Arms and Ammunition.							1.8
58. Air Conditioners.						0.1	3.7
59. Deep Freezers.							
60. Inland Carriage of goods by Air.							
61. Courier Service.							
62. Insurance.							
63. Telex.							10.0
64. Licence Fee (Total).							1.2
65. Ship Agents.							
66. Stevadores.							
67. Freight forwarding Agents.							
68. Customs Agents.							0.1
69. Travel Agents.							
70. Recruiting Agents.							
71. Advertising Agents.							0.1
72. Ship Chandlers.							
73. Property Dealers.							0.1
74. Car Dealers.							
75. Property Developers & Promoters.							
76. Marriage Halls.							
77. Construction Contractors.							0.1
78. Arrears.		0.7	1.0	0.9	1.2	2.8	9.6
79. Miscellaneous.			0.1	0.1	0.1	3.2	0.7
Total Collection (Gross).		2858.2	3001.8	3490.5	4312.5	5075.9	5375.2
Refunds.		0.3	0.4	0.3	0.4	0.8	1.1
Total Collection (Net).		2857.9	3001.4	3490.2	4312.1	5075.1	5374.1

TABLE 19.3  
COLLECTION OF CENTRAL EXCISE DUTY  
Lahore Collectorate

(Rs. in Million)

S. Commodity No.		1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8
1.	Tea.	-	-	-	-	-	-
2.	Veg.Non-essential Oil.	-	-	-	-	-	-
3.	Vegetable Products.	444.7	11.2	-	-	-	-
4.	Beverages.	467.8	447.7	483.2	438.6	276.8	377.8
5.	Beverages Concentrates.	-	-	-	125.7	113.0	-
6.	Sugar	912.3	833.5	1259.7	1128.9	589.9	640.7
7.	Tobacco.	123.0	221.3	269.0	412.9	491.5	528.0
8.	Cement.	150.0	334.6	356.3	387.9	-	-
9.	Salt.	10.4	9.1	7.7	-	-	-
10.	Crude Oil.	-	-	-	-	-	-
11.	Natural Gas.	-	-	-	-	-	-
12.	Pet Gases.	-	-	-	-	-	-
13.	Furnace Oil.	-	-	-	-	-	-
14.	High Speed Diesel Oil	64.8	63.5	78.1	120.1	-	3.9
15.	Light Speed Diesel Oil	0.4	1.7	-	-	-	-
16.	Kerosene Oil.	-	-	-	-	-	-
17.	(i) Motor Spirits.	-	-	-	-	-	-
	(ii) Jet Fuel.	0.6	0.5	2.3	3.3	2.6	1.9
18.	Pet Grease.	-	-	-	-	-	-
19.	Pet Lubricating Oil.	35.0	45.9	42.0	38.9	20.7	29.6
20.	Solvent Nephtha.	-	-	-	-	-	-
21.	(i) Asphalt.	-	-	-	-	-	-
	(ii) M.T.T.	-	-	-	-	-	-
22.	Pet Products N.O.S.	-	-	-	-	-	-
	Sub Total POL Products(12to22)	100.8	111.6	122.4	162.3	23.3	35.4
23.	Polishes & Creams.	-	-	-	-	-	-
24.	Paint and Varnishes.	48.3	63.8	79.5	91.9	59.5	67.8
25.	Cosmetics.	33.0	35.6	40.1	37.2	24.4	18.4
26.	Soap and Detergent	115.7	130.1	123.7	186.8	30.1	26.4
27.	Soda Ash.	-	-	-	-	-	-

Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)	-	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-	-
30. Tyres and Tubes.	13.6	18.2	13.5	20.7	6.3	6.0	
31. Tanned Leather.	-	-	-	-	-	-	
32. Paper and Paper Board.	20.4	22.7	26.9	28.5	29.6	34.7	
33. Bank Cheques.	-	-	-	-	1.0	0.4	
34. Cotton Yarn & Fabrics.	153.7	144.3	184.8	390.6	214.4	476.8	
35. Man-Made-Yarn.	100.7	129.7	144.0	128.1	66.6	168.6	
36. Man-Made-Fabrics.	-	-	-	-	-	-	
37. Knitting Yarn.	4.0	4.1	3.8	6.0	3.4	3.5	
38. (i) Woollen Yarn & Fabrics.	0.3	0.1	0.1	-	-	-	
(ii) Woollen Carpets.	6.7	7.7	8.0	-	-	-	
39. Jute manufactures.	-	-	-	-	-	-	
40. Metal Containers.	6.0	7.5	9.1	9.8	8.4	8.3	
41. Mild Steel Products.	61.9	69.7	77.7	-	-	-	
42. Electric Batteries.	0.8	0.7	0.7	0.7	0.4	0.4	
43. Electric Bulbs & Tubes.	3.8	4.6	5.8	10.2	9.9	8.3	
44. Electric Fluorescent Tubes.	-	-	-	-	2.6	0.1	
45. Electric Fans.	12.9	13.9	12.2	-	-	-	
46. Gas Appliances.	0.7	1.0	1.2	-	-	-	
47. Wires and Cables.	12.0	15.3	22.1	29.7	80.2	83.1	
48. Matches.	6.7	7.7	10.3	-	-	-	
49. Glass & Glass-ware.	8.4	9.3	16.8	18.9	17.2	18.7	
50. (i) Services Hotels etc.	20.7	25.1	30.7	36.8	52.0	61.0	
(ii) Television Sets.	-	0.8	1.1	0.8	0.3	-	
51. Caustic Soda.	-	-	-	-	-	-	
52. Steel Ingots and Billets.	-	-	-	221.9	1.1	0.1	
53. Ship Plates.	-	-	-	-	-	-	
54. Ceramic Tiles.	-	-	-	0.5	6.8	8.4	
55. Advertisement.							
a) Television.	-	-	-	-	-	-	
b) Radio	-	-	-	-	2.8	0.8	

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
56. Domestic Travel						
a) By Air.						
b) By Train.					16.3	20.8
57. Arms and Ammunition.						0.2
58. Air Conditioners.					0.9	12.9
59. Deep Freezers.					1.2	10.5
60. Inland Carriage of goods by Air.						
61. Courier Service.						2.8
62. Insurance.						
63. Telex.						
64. Licence Fee (Total).						
65. Ship Agents.						
66. Stevadores.						
67. Freight forwarding Agents.						
68. Customs Agents.						1.4
69. Travel Agents.						0.1
70. Recruiting Agents.						0.1
71. Advertising Agents.						0.1
72. Ship Chandlers.						
73. Property Dealers.						0.1
74. Car Dealers.						
75. Property Developers & Promoters.						
76. Marriage Halls.						0.2
77. Construction Contractors.						
78. Arrears.		0.9	3.8	6.2	13.3	1.2
79. Miscellaneous.		0.4	0.2	2.1	0.8	0.3
Total Collection (Gross).		2840.6	2684.9	3318.7	3889.5	2131.4
Refunds.		90.5	-	3.3	2.2	-
Total Collection (Net).		2750.1	2684.9	3315.4	3887.3	2131.4

TABLE 19.4  
COLLECTION OF CENTRAL EXCISE DUTY  
Multan Collectorate

(Rs. in Million)

S. Commodity No.		1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8
	1. Tea.	-	-	-	-	-	-
	2. Veg. Non-essential Oil.	-	-	-	-	-	-
	3. Vegetable Products.	-	-	-	-	-	-
	4. Beverages.	-	-	-	-	160.8	263.2
	5. Beverages Concentrate.	-	-	-	-	-	-
	6. Sugar.	-	-	-	-	936.7	1056.6
	7. Tobacco.	-	-	-	-	-	-
	8. Cement.	-	-	-	-	389.5	458.7
	9. Salt.	-	-	-	-	-	-
	10. Crude Oil.	-	-	-	-	-	-
	11. Natural Gas.	-	-	-	-	-	-
	12. Pet Gases.	-	-	-	-	-	-
	13. Furnace Oil.	-	-	-	-	-	-
	14. High Speed Diesel Oil	-	-	-	-	52.0	84.3
	15. Light Speed Diesel Oil	-	-	-	-	-	-
	16. Kerosene Oil.	-	-	-	-	-	-
	17. (i) Motor Spirits.	-	-	-	-	-	-
	(ii) Jet Fuel.	-	-	-	-	-	-
	18. Pet Grease.	-	-	-	-	-	-
	19. Pet Lubricating Oil.	-	-	-	-	18.7	27.4
	20. Solvent Naphtha.	-	-	-	-	-	-
	21. (i) Asphalt.	-	-	-	-	-	-
	(ii) M.T.T.	-	-	-	-	-	-
	22. Pet Products N.O.S.	-	-	-	-	-	-
	Sub Total POL Products(12to22)	-	-	-	-	70.7	111.7
	23. Polishes & Creams.	-	-	-	-	-	-
	24. Paint and Varnishes.	-	-	-	-	3.3	4.0
	25. Cosmetics.	-	-	-	-	36.3	33.9
	26. Soap and Detergent	-	-	-	-	191.9	132.9
	27. Soda Ash.	-	-	-	-	-	-

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)	-	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-	-
30. Tyres and Tubes.	-	-	-	-	-	-	-
31. Tanned Leather.	-	-	-	-	-	-	-
32. Paper and Paper Board.	-	-	-	-	0.4	0.6	-
33. Bank Cheques.	-	-	-	-	-	-	-
34. Cotton Yarn & Fabrics.	-	-	-	-	305.7	653.2	-
35. Man-Made-Yarn.	-	-	-	-	98.2	247.8	-
36. Man-Made-Fabrics.	-	-	-	-	-	-	-
37. Knitting Yarn.	-	-	-	-	-	-	-
38. (i) Woollen Yarn & Fabrics.	-	-	-	-	-	-	-
(ii) Woollen Carpets.	-	-	-	-	-	-	-
39. Jute manufactures.	-	-	-	-	-	-	-
40. Metal Containers.	-	-	-	-	1.9	1.4	-
41. Mild Steel Products.	-	-	-	-	-	-	-
42. Electric Batteries.	-	-	-	-	-	-	-
43. Electric Bulbs & Tubes.	-	-	-	-	-	-	-
44. Electric Fluorescent Tubes.	-	-	-	-	-	-	-
45 Electric Fans.	-	-	-	-	-	-	-
46. Gas Appliances.	-	-	-	-	-	-	-
47. Wires and Cables.	-	-	-	-	-	-	-
48. Matches.	-	-	-	-	-	-	-
49. Glass & Glass-ware.	-	-	-	-	0.4	0.3	-
50. (i) Services Hotels etc.	-	-	-	-	6.8	8.5	-
(ii) Television Sets.	-	-	-	-	-	-	-
51. Caustic Soda.	-	-	-	-	-	-	-
52. Steel Ingots and Billets.	-	-	-	-	-	-	-
53. Ship Plates.	-	-	-	-	-	-	-
54. Ceramic Tiles.	-	-	-	-	-	-	-
55. Advertisement.	-	-	-	-	-	-	-
a) Television.	-	-	-	-	-	-	-
b) Radio	-	-	-	-	0.1	-	-

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel		-	-	-	-	-	-
a) By Air.		-	-	-	-	-	-
b) By Train.		-	-	-	-	-	-
57. Arms and Ammunition.		-	-	-	-	-	0.1
58. Air Conditioners.		-	-	-	-	-	-
59. Deep Freezers.		-	-	-	-	-	-
60. Inland Carriage of goods by Air.		-	-	-	-	-	-
61. Courier Service.		-	-	-	-	-	-
62. Insurance.		-	-	-	-	-	-
63. Telex.		-	-	-	-	-	-
64. Licence Fee (Total).		-	-	-	-	-	0.6
65. Ship Agents.		-	-	-	-	-	-
66. Stevadores.		-	-	-	-	-	-
67. Freight forwarding Agents.		-	-	-	-	-	-
68. Customs Agents.		-	-	-	-	-	-
69. Travel Agents.		-	-	-	-	-	-
70. Recruiting Agents.		-	-	-	-	-	-
71. Advertising Agents.		-	-	-	-	-	-
72. Ship Chandlers.		-	-	-	-	-	-
73. Property Dealers.		-	-	-	-	-	-
74. Car Dealers.		-	-	-	-	-	-
75. Property Developers & Promoters.		-	-	-	-	-	-
76. Marriage Halls.		-	-	-	-	-	-
77. Construction Contractors.		-	-	-	-	-	-
78. Arrears.		-	-	-	-	15.5	3.2
79. Miscellaneous.		-	-	-	-	0.8	1.0
Total Collection (Gross).		-	-	-	-	2219.0	2977.7
Refunds.		-	-	-	-	2.6	
Total Collection (Net).		-	-	-	-	2216.4	2977.7

TABLE 19.5  
COLLECTION OF CENTRAL EXCISE DUTY  
Hyderabad Collectorate

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1 2	3	4	5	6	7	8
1. Tea.	-	-	-	-	-	-
2. Veg. Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	90.8	-	-	-	-	-
4. Beverages.	51.0	52.7	68.0	55.2	46.4	76.9
5 Beverages Concentrate.	-	-	-	-	-	-
6. Sugar.	1378.8	1033.9	1460.4	1917.5	2008.3	1842.3
7. Tobacco.	556.1	568.5	526.5	396.5	565.2	630.7
8. Cement.	647.3	648.6	588.8	513.5	551.2	684.2
9. Salt.	0.9	0.7	0.9	-	-	-
10. Crude Oil.	101.3	74.2	103.0	108.9	123.5	226.5
11. Natural Gas.	181.8	235.0	280.6	283.8	367.4	437.0
12. Pet Gases.	-	-	-	-	-	-
13. Furnace Oil.	-	-	-	-	-	-
14. High Speed Diesel Oil.	-	-	-	-	-	-
15. Light Speed Diesel Oil.	-	-	-	-	-	-
16. Kerosene Oil.	-	-	-	-	-	-
17. (i) Motor Spirits.	-	-	-	-	-	-
(ii) Jet Fuel.	-	-	-	-	-	-
18. Pet Grease.	-	-	-	-	-	-
19. Pet Lubricating Oil.	12.1	22.3	4.3	3.8	6.4	21.6
20. Solvent Nephtha.	-	-	-	-	-	-
21. (i) Asphalt.	-	-	-	-	-	-
(ii) M.T.T.	-	-	-	-	-	-
22. Pet Products N.O.S.	-	-	-	-	-	-
Sub Total POL Products (12 to 22)	12.1	22.3	4.3	3.8	6.4	21.6
23. Polishes & Creams.	-	-	-	-	-	-
24. Paint and Varnishes.	8.1	12.2	18.1	25.9	26.0	29.9
25. Cosmetics.	0.2	-	0.3	0.1	0.8	0.3
26. Soap and Detergent	60.1	76.9	83.0	100.9	107.8	80.8
27. Soda Ash.	-	-	-	-	-	-

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)	-	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-	-
30. Tyres and Tubes.	-	-	-	-	-	-	-
31. Tanned Leather.	-	-	-	-	-	-	-
32. Paper and Paper Board.	3.3	3.5	2.7	3.9	3.7	4.6	
33. Bank Cheques.	-	-	-	-	-	-	-
34. Cotton Yarn & Fabrics.	50.3	54.2	84.2	154.1	179.5	342.2	
35. Man-Made-Yarn.	16.4	13.6	12.4	22.4	19.5	47.2	
36. Man-Made-Fabrics.	-	-	-	-	-	-	-
37. Knitting Yarn.	-	-	-	-	-	-	-
38. (i) Woollen Yarn & Fabrics.	0.5	0.5	0.3	-	-	-	-
(ii) Woollen Carpets.	-	-	-	-	-	-	-
39. Jute manufactures.	-	-	-	-	-	-	-
40. Metal Containers.	-	-	-	-	-	-	-
41. Mild Steel Products.	1.2	1.6	2.9	-	-	-	
42. Electric Batteries.	-	0.1	0.1	-	-	-	-
43. Electric Bulbs & Tubes.	-	-	-	-	-	-	-
44. Electric Flourescent Tubes.	-	-	-	-	-	-	-
45. Electric Fans.	0.1	-	-	-	-	-	-
46. Gas Appliances.	-	-	-	-	-	-	-
47. Wires and Cables.	3.3	3.8	5.7	7.9	14.4	17.5	
48. Matches.	1.2	1.4	1.7	-	-	-	
49. Glass & Glass-ware.	-	0.4	4.3	3.3	0.4	0.1	
50. (i) Services Hotels etc.	1.2	1.3	2.1	2.0	2.1	1.7	
(ii) Television Sets.	-	-	-	-	-	-	-
51. Caustic Soda.	-	-	-	-	-	-	-
52. Steel Ingots and Billets.	-	-	-	-	-	-	-
53. Ship Plates.	-	-	-	-	-	-	-
54. Ceramic Tiles.	-	-	-	0.2	2.9	2.9	
55. Advertisement.							
a) Television.	-	-	-	-	-	-	-
b) Radio	-	-	-	-	0.1	-	-

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel							
a) By Air.		-	-	-	-	-	-
b) By Train.		-	-	-	-	-	-
57. Arms and Ammunition.		-	-	-	-	0.1	0.9
58. Air Conditioners.		-	-	-	-	-	0.1
59. Deep Freezers.		-	-	-	-	0.2	0.4
60. Inland Carriage of goods by Air.		-	-	-	-	-	-
61. Courier Service.		-	-	-	-	-	-
62. Insurance.		-	-	-	-	-	-
63. Telex.		-	-	-	-	-	-
64. Licence Fee (Total).		-	-	-	-	-	-
65. Ship Agents.		-	-	-	-	-	-
66. Stevadores.		-	-	-	-	-	-
67. Freight forwarding Agents.		-	-	-	-	-	-
68. Customs Agents.		-	-	-	-	-	-
69. Travel Agents.		-	-	-	-	-	-
70. Recruiting Agents.		-	-	-	-	-	-
71. Advertising Agents.		-	-	-	-	-	-
72. Ship Chandlers.		-	-	-	-	-	-
73. Property Dealers.		-	-	-	-	-	-
74. Car Dealers.		-	-	-	-	-	-
75. Property Developers & Promoters.		-	-	-	-	-	-
76. Marriage Halls.		-	-	-	-	-	-
77. Construction Contractors.		-	-	-	-	-	-
78. Arrears.		0.3	1.3	5.8	4.2	3.2	8.1
79. Miscellaneous.		0.1	0.6	0.5	0.4	0.4	1.6
Total Collection (Gross).		3166.4	2807.3	3256.6	3604.5	4029.5	4457.5
Refunds.		-	-	-	-	-	-
Total Collection (Net).		3166.4	2807.3	3256.6	3604.5	4029.5	4457.5

TABLE 19.6  
COLLECTION OF CENTRAL EXCISE DUTY  
Karachi Collectorate

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1 2	3	4	5	6	7	8
1. Tea.	-	-	-	-	-	-
2. Veg.Non-essential Oil.	-	-	-	-	-	-
3. Vegetable Products.	133.3	0.9	-	-	-	-
4. Beverages.	167.3	169.1	176.8	157.3	149.4	203.3
5 Beverage Concentrate.	-	-	-	-	-	-
6. Sugar.	-	-	-	-	-	-
7. Tobacco.	838.8	840.0	721.9	859.0	1034.4	1168.8
8. Cement.	245.7	279.5	379.3	363.3	343.2	426.6
9. Salt.	4.7	5.7	5.8	-	-	-
10. Crude Oil.	-	-	-	-	-	-
11. Natural Gas.	-	-	-	2.7	2.8	3.4
12. Pet Gases.	2.8	2.9	3.1	-	-	-
13. Furnace Oil.	30.0	32.3	29.2	24.4	30.1	47.6
14. High Speed Diesel Oil	264.4	248.5	252.9	202.1	208.5	256.1
15. Light Speed Diesel Oil	9.7	7.9	15.6	13.5	13.5	12.2
16. Kerosene Oil.	-	-	-	-	-	-
17. (i) Motor Spirit.	585.4	580.3	673.9	654.6	657.3	655.9
(ii) Jet Fuel.	12.6	14.4	18.6	18.7	20.9	16.6
18. Pet Grease.	22.1	30.4	32.6	37.2	38.9	46.8
19. Pet Lubricating Oil.	77.7	65.9	69.9	75.4	76.5	176.8
20. Solvent Nephtha.	10.4	10.7	7.1	10.2	13.5	12.9
21. (i) Asphalt.	20.4	22.4	22.2	20.9	18.2	20.2
(ii) M.T.T.	-	-	-	-	-	-
22. Pet Products N.O.S.	38.1	33.0	28.8	29.9	27.4	37.2
Sub Total POL Products(12to22)	1073.6	1048.7	1153.9	1086.9	1104.8	1282.3
23. Polishes & Creams.	-	-	-	-	-	-
24. Paint and Varnishes.	94.1	105.2	114.9	118.0	80.4	92.6
25. Cosmetics.	62.8	83.5	88.6	82.5	72.6	70.1
26. Soap and Detergent	99.9	107.6	167.6	166.1	147.0	114.1
27. Soda Ash.	6.7	6.9	7.6	-	-	-

Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)	-	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-	-
30. Tyres and Tubes.	28.7	42.7	43.9	54.2	85.1	81.3	
31. Tanned Leather.	-	-	-	-	-	-	
32. Paper and Paper Board.	2.3	2.9	3.3	3.5	3.7	4.1	
33. Bank Cheques.	13.8	37.8	39.8	41.2	45.6	61.3	
34. Cotton Yarn & Fabrics.	49.2	52.9	69.2	135.5	143.2	240.8	
35. Man-Made-Yarn.	85.6	77.3	80.4	25.5	30.3	76.9	
36. Man-Made-Fabrics.	-	-	-	-	-	-	
37. Knitting Yarn.	0.7	0.7	0.6	0.8	0.5	0.7	
38. (i) Woollen Yarn & Fabrics.	7.1	5.3	3.4	-	-	-	
(ii) Woollen Carpets.	3.3	2.7	4.6	-	-	-	
39. Jute manufactures.	-	-	-	-	-	-	
40. Metal Containers.	30.6	35.0	38.1	44.5	52.1	64.5	
41. Mild Steel Products.	46.8	48.7	48.8	-	-	-	
42. Electric Batteries.	57.8	68.2	75.3	97.0	52.0	53.0	
43. Electric Bulbs & Tubes.	57.2	66.7	82.7	93.3	68.4	64.5	
44. Electric Fluorescent Tubes.	-	-	-	-	41.8	37.2	
45. Electric Fans.	2.6	2.6	2.6	-	-	-	
46. Gas Appliances.	5.8	8.5	9.6	-	-	-	
47. Wires and Cables.	17.1	16.1	20.7	22.6	54.8	70.2	
48. Matches.	13.2	14.8	14.4	-	-	-	
49. Glass & Glass-ware.	18.9	19.4	22.5	26.8	29.5	30.1	
50. (i) Services Hotels etc.	44.5	46.8	52.8	60.6	91.6	111.1	
(ii) Television Sets.	5.9	122.5	152.9	149.5	139.3	123.5	
51. Caustic Soda.	-	-	-	-	-	-	
52. Steel Ingots and Billets.	-	-	-	384.5	341.7	174.4	
53. Ship Plates.	-	-	-	-	-	-	
54. Ceramic Tiles.	-	-	-	1.2	15.2	16.7	
55. Advertisement.							
a) Television.	-	-	-	-	-	-	
b) Radio	-	-	-	-	1.0	1.3	

on)

90-91

8

Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel							
a) By Air.		-	-	-	-	123.6	184.7
b) By Train.		-	-	-	-	-	-
57. Arms and Ammunition.		-	-	-	-	0.1	4.7
58. Air Conditioners.		-	-	-	-	0.4	6.9
59. Deep Freezers.		-	-	-	-	0.1	1.4
60. Inland Carriage of goods by Air.		-	-	-	-	-	2.4
61. Courier Service.		-	-	-	-	-	30.3
62. Insurance.		-	-	-	-	-	44.4
63. Telex.		-	-	-	-	-	-
64. Licence Fee (Total).		-	-	-	-	-	16.3
65. Ship Agents.		-	-	-	-	-	2.7
66. Stevadores.		-	-	-	-	-	0.6
67. Freight forwarding Agents.		-	-	-	-	-	-
68. Customs Agents.		-	-	-	-	-	7.7
69. Travel Agents.		-	-	-	-	-	-
70. Recruiting Agents.		-	-	-	-	-	-
71. Advertising Agents.		-	-	-	-	-	3.6
72. Ship Chandlers.		-	-	-	-	-	0.2
73. Property Dealers.		-	-	-	-	-	-
74. Car Dealers.		-	-	-	-	-	-
75. Property Developers & Promoters.		-	-	-	-	-	-
76. Marriage Halls.		-	-	-	-	-	1.5
77. Construction Contractors.		-	-	-	-	-	-
78. Arrears.	2.3	4.5	9.3	64.9	100.1	18.5	
79. Miscellaneous.	0.5	1.4	1.6	2.0	2.1	5.3	
Total Collection (Gross).	3220.8	3324.6	3592.9	4043.4	4356.8	4887.7	
Refunds.	-	-	-	-	-	-	
Total Collection (Net).	3220.8	3324.6	3592.9	4043.4	4356.8	4887.7	

TABLE 19.7  
COLLECTION OF CENTRAL EXCISE DUTY  
Quetta Collectorate

(Rs. in Million)

S. Commodity No.		1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8
	1. Tea.	-	-	-	-	-	-
	2. Veg. Non-essential Oil.	-	-	-	-	-	-
	3. Vegetable Products.	13.7	0.5	-	-	-	-
	4. Beverages.	-	0.3	0.1	0.3	0.2	-
	5 Beverages Concentrates.	-	-	-	-	-	-
	6. Sugar.	-	-	-	-	-	-
	7. Tobacco.	-	-	-	-	-	-
	8. Cement.	-	40.4	108.0	184.6	197.9	253.0
	9. Salt.	-	-	-	-	-	-
	10. Crude Oil.	0.3	0.2	0.1	0.1	0.1	-
	11. Natural Gases.	629.2	630.1	673.8	693.7	712.7	696.3
	12. Pet Gases.	-	-	-	-	-	-
	13. Furnace Oil.	-	-	0.2	-	-	-
	14. High Speed Diesel Oil.	-	-	-	-	-	-
	15. Light Speed Diesel Oil.	-	-	-	-	-	-
	16. Kerosene Oil.	-	-	-	-	-	-
	17. (i) Motor Spirits.	-	-	-	-	-	-
	(ii) Jet Fuel.	-	-	-	-	-	-
	18. Pet Grease.	1.0	2.6	2.5	4.1	6.5	5.6
	19. Pet Lubricating Oil.	3.8	8.2	10.3	9.5	10.8	9.6
	20. Solvent Nephtha.	-	-	-	-	-	-
	21. (i) Asphalt.	0.2	0.2	-	0.2	-	-
	(ii) M.T.T.	-	-	-	-	-	-
	22. Pet Products N.O.S.	-	-	-	-	-	-
	Sub Total POL Products (12 to 22)	5.0	11.0	13.0	13.8	17.3	15.2
	23. Polishes & Creams.	-	-	-	-	-	-
	24. Paint and Varnishes.	-	-	-	-	0.7	1.7
	25. Cosmetics.	-	-	-	-	-	-
	26. Soap and Detergent	-	-	-	2.7	7.8	4.2
	27. Soda Ash.	-	-	-	-	-	-

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
28. Plastic Products (including gramophone records)	-	-	-	-	-	-	-
29. Rubber Products.	-	-	-	-	-	-	-
30. Tyres and Tubes.	-	-	-	-	-	-	-
31. Tanned Leather.	-	-	-	-	-	-	-
32. Paper and Paper Board.	0.1	0.3	0.7	-	0.2	0.1	
33. Bank Cheques.	-	-	-	-	-	-	
34. Cotton Yarn & Fabrics.	3.4	5.6	10.8	22.3	22.8	22.3	
35. Man-Made-Yarn.	12.8	35.8	38.9	2.5	2.7	6.2	
36. Man-Made-Fabrics.	-	-	-	-	-	-	
37. Knitting Yarn.	-	-	-	-	-	-	
38. (i) Woollen Yarn & Fabrics.	1.1	0.8	1.0	-	-	-	
(ii) Woollen Carpets.	-	-	-	-	-	-	
39. Jute manufactures.	-	-	-	-	-	-	
40. Metal Containers.	-	-	-	-	0.1	0.2	
41. Mild Steel Products.	-	-	-	-	-	-	
42. Electric Batteries.	-	1.9	9.6	16.6	9.8	12.1	
43. Electric Bulbs & Tubes.	0.1	0.1	-	-	-	-	
44. Electric Flourescent Tubes.	-	-	-	-	-	-	
45. Electric Fans.	-	-	-	-	-	-	
46. Gas Appliances.	-	-	-	-	-	-	
47. Wires and Cables.	3.9	10.9	14.8	18.0	36.1	36.1	
48. Matches.	-	-	-	-	-	-	
49. Glass & Glass-ware.	-	-	8.9	12.6	12.1	14.2	
50. (i) Services Hotels etc.	0.6	0.9	0.9	2.4	4.4	5.9	
(ii) Television Sets.	-	-	-	-	-	-	
51. Caustic Soda.	-	-	-	-	-	-	
52. Steel Ingots and Billets.	-	-	-	-	-	-	
53. Ship Plates.	-	-	-	46.7	-	-	
54. Ceramic Tiles.	-	-	-	-	-	-	
55. Advertisement.							
a) Television.	-	-	-	-	-	-	
b) Radio	-	-	-	-	-	-	

(Rs. in Million)

S. Commodity No.	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	
1	2	3	4	5	6	7	8
56. Domestic Travel.							
a) By Air.		-	-	-	-	-	-
b) By Train.		-	-	-	-	-	-
57. Arms and Ammunition.		-	-	-	-	-	-
58. Air Conditioners.		-	-	-	-	-	4.5
59. Deep Freezers.		-	-	-	-	-	-
60. Inland Carriage of goods by Air.		-	-	-	-	-	-
61. Courier Service.		-	-	-	-	-	-
62. Insurance.		-	-	-	-	-	-
63. Telex.		-	-	-	-	-	-
64. Licence Fee (Total).		-	-	-	-	-	0.1
65. Ship Agents.		-	-	-	-	-	-
66. Stevadores.		-	-	-	-	-	-
67. Fright forwarding Agents.		-	-	-	-	-	-
68. Customs Agents.		-	-	-	-	-	-
69. Travel Agents.		-	-	-	-	-	0.1
70. Recruiting Agents.		-	-	-	-	-	-
71. Advertising Agents.		-	-	-	-	-	-
72. Ship Chandlers.		-	-	-	-	-	-
73. Property Dealers.		-	-	-	-	-	-
74. Car Dealers.		-	-	-	-	-	-
75. Property Developers & promotors.		-	-	-	-	-	-
76. Marriage Halls.		-	-	-	-	-	-
77. Construction contractors.		-	-	-	-	-	-
78. Arrears.		0.1	-	-	0.1	0.1	-
79. Miscellaneous.		-	0.1	0.1	0.2	0.3	0.6
Total Collection (Gross).		670.3	738.9	880.7	1016.6	1025.3	1072.7
Refunds.		-	-	-	5.7	6.2	1.1
Total Collection (Net).		670.3	738.9	880.7	1010.9	1019.1	1071.6

TABLE 20  
 PRODUCTION OF EXCISABLE COMMODITIES  
 (1972-73 TO 1990-91)

YEAR	Vegetable Products (Metric Tonnes)	Beverages ("000" Bottles)	Sugar (Metric Tonnes)	Cigarettes (No. Million)	Cement (Metric Tonnes)	Natural Gas (Million-cu-Meters)	Jet Fuel ("000" Litres)	Motor Spirit ("000" Litres)
1	2	3	4	5	6	7	8	9
1972-73	187155	157992	434154	27623	3384092	2907	445963	432325
1973-74	225408	180480	608100	27528	3688329	4338	477221	426992
1974-75	271892	256800	506242	26938	3668488	4819	475643	441216
1975-76	276718	316332	630504	27456	3479993	4589	495554	457491
1976-77	325895	346536	753749	28381	3381887	4977	513325	480562
1977-78	360259	503712	858284	31308	3223332	5350	581576	570927
1978-79	422254	640272	608940	32536	3022912	5732	680563	674278
1979-80	452160	576391	575619	34647	3346513	6869	706248	667366
1980-81	507961	729547	852342	35791	3538316	7982	696408	734432
1981-82	531273	833330	1324184	38132	3580346	8532	661789	840909
1982-83	512602	730097	1117070	38199	3898927	9048	625948	816104
1983-84	594820	961205	1151095	40096	4429067	9079	682144	913945
1984-85	640319	914137	1317454	38921	3937873	9228	601553	912674
1985-86	611997	1029853	1113733	39593	5764628	9920	599106	694242
1986-87	608686	932329	1273727	39929	6403729	11248	651758	1048170
1987-88	-	1082994	1759645	40697	7044595	11546	599577	1168736
1988-89	-	1069248	1848581	31567	7146547	11819	632600	1167165
1989-90	-	1175881	1832578	32279	7283435	12854	657818	1259389
1990-91	-	811288	1956082	29887	7745813	15703	668706	1300631

YEARS	High Speed Diesel Oil ('000' Litres)	Diesel Oil Nos. ('000' Litres)	Furnace Oil ('000' Litres)	Asphalt (Metric Tonnes)	Grease & Wax (Metric Tonnes)	Lubricating Oil ('000' Litres)	Solvent Naptha ('000' Litres)	Pet. products Nos. ('000' Litres)
1	2	3	4	5	6	7	8	9
1972-73	726905	242756	1362890	96520	1012	179112	182749	34095
1973-74	733865	222299	1336469	114588	1006	179440	168816	63571
1974-75	697979	262031	1170536	131293	1155	204511	160119	60907
1975-76	742439	274996	930775	86671	1153	194682	160381	72259
1976-77	869754	284588	996188	93472	1280	186240	233223	70113
1977-78	1060729	263907	1359900	107310	1283	177354	327808	75283
1978-79	1071224	230701	1356546	109516	1385	200655	200305	82600
1979-80	1138136	242424	1604139	129314	2098	233995	321019	67177
1980-81	1148763	203919	1612213	133297	2126	235546	264947	53802
1981-82	1422791	142848	1924801	127576	1825	232634	311222	32458
1982-83	1447460	201425	1717531	127592	2349	258457	303057	47777
1983-84	1332121	208203	1805716	133420	2477	281337	173103	37304
1984-85	1539298	264610	1814385	161338	2693	279529	226815	45980
1985-86	1676506	279253	1797700	192020	4654	351156	231686	74267
1986-87	1598009	260640	1798178	187174	3129	377921	202662	96185
1987-88	1685165	392236	1933047	192203	3807	409912	235151	104410
1988-89	1521330	335569	1813505	183835	4422	496697	157371	85412
1989-90	1570148	340073	1974796	170065	5007	499867	114545	93718
1990-91	1744918	311379	2352775	182152	5168	457575	308881	87324

YEAR	Matches ("000" Boxes)	Sea Salt (Metric Tonnes)	Rock Salt (Metric Tonnes)	Paper (Metric Tonnes)	Paper Board (Metric Tonnes)	Metal Con- tainers ("000" Nos.)	M.S. Products (Metric Tonnes)	Electric Fan("000 " Nos.)
1	2	3	4	5	6	7	8	9
1972-73	348048	161352	351070	24553	46115	169644	183896	261
1973-74	372384	111561	369470	21179	42052	137500	216408	202
1974-75	457632	139144	395896	20252	42555	128383	223520	203
1975-76	588096	137726	428629	13773	37441	122689	230632	155
1976-77	780586	158216	335058	14292	36882	140425	268224	188
1977-78	1136318	223712	444043	9732	40697	158148	310062	207
1978-79	1275120	163483	488411	114166	44533	173819	362360	207
1979-80	1444535	197083	497835	23612	53427	184214	420898	289
1980-81	1485796	180280	512251	20535	53576	241114	494498	245
1981-82	1337221	224041	552438	17933	56303	232838	560769	216
1982-83	1402614	163205	595353	20874	56952	241119	636661	132
1983-84	1689948	215221	575794	20826	57028	282170	654205	202
1984-85	1765099	208646	593706	24058	69402	299060	718485	183
1985-86	1899097	241498	676534	26300	77234	286394	731697	190
1986-87	2129643	503176	657665	22101	88574	298358	782289	208
1987-88	2490806	265744	557217	27876	94106	339214	869711	146
1988-89	-	-	-	56636	102668	317565	-	-
1989-90	-	-	-	57384	93840	310195	-	-
1990-91	-	-	-	64229	88579	299807	-	-

YEAR	Cotton Yarn (Metric Tonnes)	Man-Made Yarn (Metric Tonnes)	Wollen Blankets ("000" Nos)	Wollen Carpets ("000" Sq. Metres)	Wollen Fabrics ("000" Metres)	Electric Storage Batteries ("000" Nos.)	Electric Bulbs ("000" Nos.)	Electric Tubes ("000" Metres)
1	2	3	4	5	6	7	8	9
1972-73	303249	7303	402	618	2227	103	10800	565
1973-74	347818	12429	286	473	1072	92	10900	642
1974-75	297137	13427	511	445	1092	139	15000	606
1975-76	326893	12650	284	553	919	119	17400	566
1976-77	255423	24021	296	485	845	143	14927	414
1977-78	121216	24411	341	546	780	142	17527	465
1978-79	N.A.	3970	151	587	1601	161	20641	1238
1979-80	334179	36980	179	669	1404	160	20251	1145
1980-81	340265	44050	227	615	1733	223	34187	1285
1981-82	369535	54957	326	403	1633	146	40906	1881
1982-83	386868	72357	301	371	1190	224	23501	2490
1983-84	358829	97791	355	501	1398	231	37031	3144
1984-85	380687	99519	387	257	1870	211	44933	3471
1985-86	454071	123743	535	584	1801	174	46394	3314
1986-87	518592	144975	536	579	1776	123	46410	4704
1987-88	578435	160444	243	725	1676	195	46389	6404
1988-89	671739	104106	-	-	-	472	53407	6567
1989-90	801213	135013	-	-	-	612	55690	7567
1990-91	943352	130083	-	-	-	710	49322	7728

YEAR	Paints and Varnishes (Metric Tonnes)	Paints and Varnishes ("000" Litres)	Cosmetics ("000" No.)	Flakes and Detergents (Metric Tonnes)	Toilet Soap (Metric Tonnes)	Soda Ash (Metric Tonnes)	Motor Tyres ("000" No.)	Motor Tubes ("000" No.)
1	2	3	4	5	6	7	8	9
1972-73	6807	5664	27000	6757	16307	78264	168	158
1973-74	3709	6151	20880	4979	11786	88185	249	173
1974-75	4369	6183	22524	6299	12751	82673	238	223
1975-76	4166	7596	21636	6452	13767	75851	165	143
1976-77	4369	7196	21384	6665	16537	59217	148	137
1977-78	5946	7924	30768	9324	20421	68746	180	157
1978-79	5554	8286	43020	7306	21078	71960	183	197
1979-80	6495	8031	22999	8499	23288	80904	204	201
1980-81	9652	9047	23417	10366	24273	95792	227	194
1981-82	12013	9694	22097	10679	26968	107090	193	136
1982-83	10051	9909	25243	10641	28895	94301	217	125
1983-84	8557	12519	35930	12486	26209	106521	238	6
1984-85	10942	14869	37884	13945	31700	117986	307	87
1985-86	11951	13630	49861	14312	29839	128327	412	171
1986-87	12970	12998	48293	16157	33128	107302	382	117
1987-88	12326	19346	56928	20835	31482	134354	680	384
1988-89	11577	16882	49763	32000	56390	-	907	521
1989-90	11187	16420	45549	18054	35063	-	915	648
1990-91	14308	16829	49717	22381	46075	-	952	646

YEAR	Gas Appliances ("000" Nos.)	Wire and Cables (Naked Wire (Metric Tonnes)	Wire & Cables (Plastic Insulated "000" Metres)	Glass and Glass ware Plates & Sheets ("000" Sq. Metres)
1	2	3	4	5
1972-73	51	7048	39061	1104
1973-74	56	11113	31014	1785
1974-75	64	6703	35403	1317
1975-76	62	4330	35787	1316
1976-77	80	5251	43921	1795
1977-78	101	3305	62363	1901
1978-79	114	1272	75255	2463
1979-80	234	1886	79013	2109
1980-81	502	2141	89822	2302
1981-82	528	2384	103841	2968
1982-83	242	2748	125616	3778
1983-84	242	4265	93708	3655
1984-85	245	7144	88439	3673
1985-86	360	12482	121038	2990
1986-87	505	6699	180856	4811
1987-88	473	6800	207957	5643
1988-89	-	6601	193888	22360
1989-90	-	5368	139587	8424
1990-91	-	5021	132483	6174

TABLE 20.1  
**PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH  
 THEIR REPORTING UNITS FOR THE YEAR 1986-87**

Code No.	Commodities (a) Excisable and (b) non-excisable	Unit	PRODUCTION/NO. OF REPORTING UNITS		STOCK AT THE END OF THE MONTH						TOTAL	
			N.W.F.P.	Sind	N.W.F.P.	Punjab Baluch- istan	Sind	N.W.F.P.	Punjab Baluch- istan	Sind		
1 2			4	5	6	7	8	9	10	11	12	13
01.03	Vegetable non-essential oil (Cooking oil with melting or cloud point of 10 degree centigrade or above)	Tonnes	22227	15436	3964	13789	55416	223	233	348	256	1060
		R/Units	4	5	1	5	15	15	15	15	15	15
01.04	Vegetable products	Tonnes	92782	357327	8554	150023	608686	1070	3318	446	2508	7342
		R/Units	6	24	2	9	41	41	41	41	41	41
02.01	Beverages Total:	containers	45319	641888	1888	243234	932329	814	8759	122	4008	13703
		R/Units	6	43	1	28	78	78	78	78	78	78
A. (i)	Foreign Brand	'000'	37437	441623		182254	661314	632	3355		2426	6413
	(a) In less than 260 ml containers.	containers	2	18	-	11	31	31	31	31	31	31
		R/Units	-	1559	-	2472	4031	4031	4031	4031	4031	4031
	(b) Others	containers	-	-	-	-	-	-	-	-	-	-
		R/Units	4	2	2	3	3	3	3	3	3	3
A. (ii)	Others	'000'	7835	25105		35587	68527	153	480		874	1507
	In less than 260 ml containers.	Containers	2	6	-	4	12	12	12	12	12	12
		R/Units	2	6	-	4	12	12	12	12	12	12

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL
		4	5	6	7	8	9	10	11	12	13			
		N.W.F.P. Punjab Baluch- istan			Sind			N.W.F.P. Punjab Baluch- istan			Sind			
1 2	3	4	5	6	7	8	9	10	11	12	13			
B.	Beverages from Juices or Pulp													
	(a) In less than 260 ml containers	162314	1888	11688	175890	4079	122	163	4364					
	R/Units	9	1	5	15									
	(b) Others	45	205	47	297	69	20	118						
	R/Units	2	3	3	5									
	C. Syrups and Squashes	21	11082	11186	22269	772	474	1246						
	containers	7	8	8	15									
	R/Units	55167	523141	695419	1273727	29989	216276	272968	519233					
	Tonnes	5	20	16	41									
	R/Units	16273	12694	10962	39929	572	552	372	1496					
02.03	Tobacco	9	3	7	19									
	(i) Cigarettes.	135	1701	242	2078	182	470	10	662					
	(ii) Mixture and Pipe Tobacco.	1	1	1	3									
	R/Units	1217558	2218381	116589	2851201	6403729	33429	46282	95232	174943				
	Tonnes	3	6	1	7									
	R/Units	3	6	1	7	17								
03.01	Cement Total													
	(a) Ordinary grey portland cement and sulphate resistant cement.	1217558	2188330	116589	2534521	6056998	33429	45649	85808	164886				
	Tonnes	3	6	1	7									
	R/Units	3	6	1	7	17								

THESE REPORTING UNITS FOR THE YEAR 1968-69  
PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH  
JVBFE 501



Code Commodities No. Unit PRODUCTION/NO. OF REPORTING UNITS STOCK AT THE END OF THE MONTH TOTAL TOTAL

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS					STOCK AT THE END OF THE MONTH					TOTAL		
		4	5	6	7	8	9	10	11	12	13			
1 2	3													
03.08	Jet Fuel	'000'Litres	-	17760	-	633998	-	651758	-	2842	-	13818	16660	
		R/Units	-	1	-	2	-	3	-		-			
03.09	Kerosene	'000'Litres	-	154546	-	328421	-	482967	-	1573	-	5228	6801	
		R/Units	-	1	-	2	-	3	-		-			
03.10	Motor Spirit	'000'Litres	-	403609	-	644561	-	1048170	-	1523	-	6434	7957	
		R/Units	-	1	-	2	-	3	-		-			
03.11	Petroleum Grease	Tonnes	-	398	-	2731	-	3129	-	121	-	191	312	
		R/Units	-	1	-	3	-	4	-		-			
03.12	Petroleum Lubricating Oil	'000'Litres	8056	55962	9122	304781	67	377921	59	1373	59	13023	14522	
		R/Units	2	12	3	12	1	29	1	433	1	14549	14982	
03.13	Solvent Nephtha	'000'Litres	-	11809	-	190853	-	202662	-		-			
		R/Units	-	1	-	2	-	3	-		-			
03.14	Asphalt	Tonnes	-	17	50	187107	-	187174	-	859	-	1815	2674	
		R/Units	-	-	-	3	-	3	-		-			
03.15	Petroleum Products Nos.	'000'Litres	-	-	-	96185	-	96185	-		-	6307	6307	
		R/Units	-	-	-	2	-	2	-		-			
04.03	Paint-n-Pigments	Tonnes	53	1599	-	11318	1	12970	1	178	-	382	561	
	(i) Sold by weight	R/Units	4	46	-	53	1	103	1	524	-	862	1387	
	(ii) Sold by Volume	'000'Litres	11	3242	-	9745	1	12998	1	524	-	862	1387	
	(iii) Carbon Black sold by weight	R/Units	1	98	-	38	-	137	-		-	234	234	
		Tonnes	-	16	-	14553	-	14569	-		-			
		R/Units	-	1	-	1	-	2	-		-			



Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS			STOCK AT THE END OF THE MONTH			TOTAL			
			N.W.F.P.	Punjab Baluch- istan	Sind	N.W.F.P.	Punjab Baluch- istan	Sind				
1	2	3	4	5	6	7	8	9	10	11	12	13
	(ii) Paper Board	Tonnes	10871	70204	-	7499	88574	808	3988	-	58	4854
		R/Units	1	28	-	5	34					
08.01	Cotton Yarn Twist and thread	'000' KGS	18871	257678	9080	232963	518592	483	5501	1168	6248	13400
		R/Units	7	77	6	90	180					
08.03	Man-Made Fibre and Yarn	'000' KGS	-	17221	-	10573	27794	-	537	-	742	1279
(a)	Man Made Fibre and Yarn (discontinuous)	R/Units	-	1	-	1	2					
		Tonnes	-	6956	6709	8869	22534	-	102	50	471	623
(b)	Continuous Filament Yarn	R/Units	-	3	6	12	21					
(c)	Yarn of Man Made Fibre Fibre Discontinuous of waste including reptured yarn	Tonnes	5614	61843	-	27190	94647	163	1999	107	617	2886
		R/Units	5	62	1	50	118					
08.07	Knitting Yarn	Tonnes	73	5318	-	718	6109	12	181	-	115	308
		R/Units	2	35	-	4	41					
08.08	Woollen Fabrics	Sq. Metres	41612	412682	-	124276	578570	-	60398	-	113926	174324
i)	Carpets and Rugs	R/Units	1	4	-	7	12					
ii)	Blankets and Lohis	Nos.	117922	87922	65871	264327	536042	5637	11460	11565	85764	114426
		R/Units	2	3	1	5	11					
iii)	Fabrics and NOS.	Metres	461111	965133	10210	339752	1776206	40659	260784	68565	37155	407163
		R/Units	1	4	1	3	9					

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL
		N.W.F.P			Punjab Baluch- istan			N.W.F.P			Punjab Baluch- istan			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
09.02	Metal Containers all Sorts		7179	61704	103	229372	298358	57	913	-	3718	4688		
	R/Units		8	122	-	44	174							
09/03	Mild Steel Products		3801	426396	-	352092	782289	176	15169	-	20866	36211		
	R/Units		3	287	-	70	360							
10.01	Electric Batteries and Parts thereof													
	(i) Storage Batteries		1140	16250	10550	95330	123270	-	76	1840	15085	17001		
	R/Units		-	7	1	4	12							
	No. '000'		-	61	-	153	214	1	3	-	4	8		
	(ii) Parts of Storage Batteries		1	12	-	15	28							
10.02	Electric bulbs		6440	3271	-	36699	46410	65	103	-	2425	2593		
	R/Units		2	2	-	2	6							
10.03	Electric Fluorescent Tubes													
	R/Units		-	151	-	4553	4704	-	14	-	253	267		
	Metres		-	1	-	8	9							
10.04	Electric Fans & part thereof.													
	Total		79132	-	-	129025	208157	-	18242	-	1697	19939		
	R/Units		-	119	-	5	124							
	NOS.		-	7124	-	6442	13566	-	1580	-	9	1589		
	NOS		-	20	-	2	22							
	R/Units		50744	-	-	111893	162637	-	7089	-	1033	8122		
	R/Units		53	-	-	1	54							

Code	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS					TOTAL	STOCK AT THE END OF THE MONTH			TOTAL
			N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan		Sind			
1 2		3	4	5	6	7	8	9	10	11	12	13
	iii) Pedestal Fans	NOS	-	21264	-	10690	31954	-	9573	-	655	10228
		R/Units	-	46	-	2	48	-	-	-	-	-
10.05	Television	Nos,	97	2403	-	244945	247445	-	173	-	6206	6379
10.07	Gass Apparatus appliances	R/Units	-	2	-	6	8	-	-	-	-	-
		NOS	-	98832	-	406615	505447	-	11950	-	48593	60543
		R/Units	-	50	-	25	75	-	-	-	-	-
10.08	Wire and Cables	Tonnes	150	2759	933	2837	6699	-	111	52	121	284
10.09	i) Naked wire	R/Units	-	12	2	6	20	-	-	-	-	-
		'000' Mtrs	9802	76805	2657	91592	180856	619	3563	380	4376	8938
10.10	ii) Plastic Insulated	R/Units	1	116	1	20	138	-	-	-	-	-
12.01	Matches	100 Box	5407282	5265844	-	10623302	21296428	45363	130615	-	79545	255523
		R/Units	4	21	-	12	37	-	-	-	-	-
12.02	Glass and Glasswares	'000' Metres	1334	2329	-	1148	4811	37	111	-	132	280
	(a) Glass Sheets and Plate	R/Units	1	3	-	2	6	-	-	-	-	-
		'000' Pieces	-	2325	-	2734	5059	-	14	-	79	93
	(b) Laboratory Glass and Glasswares	R/Units	-	1	-	-	1	-	-	-	-	-

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS				STOCK AT THE END OF THE MONTH				TOTAL	
			N.W.F.P	Punjab Baluch- istan	Sind		N.W.F.P	Punjab Baluch- istan	Sind			
1 2			4	5	6	7	8	9	10	11	12	13
(c)	Glass Vials and ampoules	'000' Pieces	-	-	-	153548	153548	-	-	-	12822	12822
(d)	Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	R/Units	10	-	-	14	14	58	38	-	136	803
(e)	Other Glass and Glasswares	R/Units	1	1	-	3	5	990	86	-	4234	5310
(f)		R/Units	2	17	-	20	39	345	22255	-	18098	40698
(g)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(h)		R/Units	4	45	1	50	100	454	4028	14	3211	8014
(i)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(j)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(k)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(l)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(m)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(n)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(o)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(p)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(q)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(r)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(s)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(t)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(u)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(v)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(w)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(x)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(y)		R/Units	1	11	-	10	22	399	1215	-	1141	3022
(z)		R/Units	1	11	-	10	22	399	1215	-	1141	3022

PRODUCTION AND STOCK OF EXCISEABLE COMMODITIES WITH THEIR  
TABLE 50'S

TABLE 20.2  
**PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH THEIR  
 REPORTING UNITS FOR THE YEAR 1987-88**

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS												TOTAL STOCK AT THE END OF THE MONTH	TOTAL		
			1	2	3	4	5	6	7	8	9	10	11	12			13	
			N.W.F.P. Punjab Baluchistan						N.W.F.P. Punjab Baluchistan						Sind			
02.01	Beverages																	
	Total:	'000' containers	40244	767830	1204	273716	1082994	424	4059	14	3517	8014						
		R/Units	5	42	1	30	78											
A. (i)	Foreign Brand																	
	(a) In less than 260 ml containers	'000' containers	34262	484317	-	183638	702217	396	1512	-	1747	3655						
		R/Units	1	17	-	10	28											
	(b) Others	'000' containers	5151	-	-	4051	9202	362	3333	3	118	1211						
		R/Units	1	6	-	3	9											
	(ii) Others in less than 260 ml containers	'000' containers	5979	20547	-	28197	54723	28	36	-	739	803						
		R/Units	2	10	-	11	23											
B.	Beverages from Juices or Pulp																	
	(a) In less than 260 ml containers	'000' containers	-	241048	1204	51458	293710	-	1805	14	722	2541						
		R/Units	-	17	1	6	24											

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS					STOCK AT THE END OF THE MONTH					TOTAL
			4	5	6	7	8	9	10	11	12	13	
1	2	3	N.W.F.P	Punjab	Baluch-	Sind	N.W.F.P	Punjab	Baluch-	Sind			
					istan				istan				
02.01	(b) Others	containers	1	41	-	-	42	-	16	-	-	16	
		R/Units	1	1008082	1132	1144153	553337	3	3113	581	3148	8811	
02.02	C. Syrups and Squashes	containers	2	16726	-	6372	23100	1061	687	-	191	878	
		R/Units	2	10	-	13	25	-	-	-	-	-	
02.03	Sugar	Tonnes	152730	769020	-	837895	1759645	73074	252303	-	358221	683598	
02.03	Tobacco	R/Units	5	19	-	19	43	-	-	-	-	-	
	(i) Cigarettes.	No. Million	17083	14436	-	9178	40697	339	290	-	112	741	
		R/Units	9	3	-	6	18	-	-	-	-	-	
	(ii) Mixture and Pipe Tobacco.	KGS	125	2081	-	759	2965	75	140	-	6	221	
		R/Units	-	1	-	1	2	-	-	-	-	-	
03.01	Cement	Tonnes	1365266	2444015	330212	2905102	7044595	17932	38480	1059	75477	132948	
	Total	R/Units	3	8	1	9	21	-	-	-	-	-	
	(a) Ordinary grey portland cement and sulphate resistant cement.	Tonnes	1365266	2411167	330212	2526547	6633192	17932	38138	1059	70198	127327	
		R/Units	3	7	1	7	18	-	-	-	-	-	

3	4	5	6	7	8	9	10	11	12	13	
И.М.Е.Б	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	И.М.Е.Б						
И.М.Е.Б	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	И.М.Е.Б						
И.М.Е.Б	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	Б.П.У.Л.А.В.	И.М.Е.Б						

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH				TOTAL		
		N.W.F.P			Punjab Baluch- istan			N.W.F.P		Punjab Baluch- istan			Sind	
		4	5	6	7	8	9	10	11	12	13			
1	2	3	4	5	6	7	8	9	10	11	12	13		
(b)	Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills. <sup>16</sup>	Tonnes	-	-	-	378555	-	-	-	-	-	-	5279	5279
(c)	All other sort of cement, including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement. <sup>16</sup>	R/Units	3	8	1	0	31	3	140	0	0	0	342	342
03.04	(i) Sea Salt	Tonnes	1362586	5444012	330515	5302105	1071292	11635	38480	1028	1018	135351	5279	5279
03.05	(ii) Rock Salt.	R/Units	1362586	5444012	330515	5302105	1071292	11635	38480	1028	1018	135351	5279	5279
03.02	Petroleum Gases	Million Cu. Metres	608	7643	3295	4	9	11546	0	0	0	0	0	0
03.03	Crude Oil	R/Units	3	3	2	4	4	9	0	0	0	0	0	0

Code Commodities	Unit	РЕОБЛАСТИ ПУНД						СТОКЪТ ВЪЗЛЕЖДЕ НА МЕСЕЦА				ТОТАЛ		
		N.W.F.P			Punjab Baluch- istan			N.W.F.P		Punjab Baluch- istan			Sind	
		4	5	6	7	8	9	10	11	12	13			
1	2	3	4	5	6	7	8	9	10	11	12	13		
(b)	Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills. <sup>16</sup>	Tonnes	-	-	-	378555	-	-	-	-	-	-	5279	5279
(c)	All other sort of cement, including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement. <sup>16</sup>	R/Units	3	8	1	0	31	3	140	0	0	0	342	342
03.04	(i) Sea Salt	Tonnes	1362586	5444012	330515	5302105	1071292	11635	38480	1028	1018	135351	5279	5279
03.05	(ii) Rock Salt.	R/Units	1362586	5444012	330515	5302105	1071292	11635	38480	1028	1018	135351	5279	5279
03.02	Petroleum Gases	Million Cu. Metres	608	7643	3295	4	9	11546	0	0	0	0	0	0
03.03	Crude Oil	R/Units	3	3	2	4	4	9	0	0	0	0	0	0



Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS				STOCK AT THE END OF THE MONTH				TOTAL	TOTAL
		N.W.F.P.	Punjab Baluch- istan	Sind		N.W.F.P.	Punjab Baluch- istan	Sind			
1 2	3	4	5	6	7	8	9	10	11	12	13
(i) Sold by weight	Tonnes	128	1495	-	10703	12326	16	130	-	597	743
(ii) Sold by Volume	R/Units '000'Litres	4	45	-	60	109	1	552	-	688	1241
(iii) Carbon Black sold by weight	R/Units	4	97	-	34	135	-	-	-	1976	1976
04.04 Perfumery, Cosmetics and Toilet Preparation	R/Units	-	32	-	5757	5789	-	-	-	2068	2636
04.05 Soap and Detergent (i) Soap Toilet	No. '000'	-	27663	-	29265	56928	-	568	-	344	409
(ii) Detergent	R/Units	-	45	-	46	91	-	-	-	334	337
(iii) Detergent Bars	Tonnes	44	18708	-	12730	31482	-	65	-	28	29
(iv) Detergent Liquid	R/Units	1	23	-	13	37	-	3	-	1	8
04.06 Soda Ash	Tonnes	-	1627	-	19208	20835	-	-	-	1291	7532
05.02 Tyres and Tubes (i) Except Bicycle, Motorcycle agriculture tractor etc. Tyres	R/Units	-	7	-	10	17	-	1	-	69	72
	R/Units	-	1381	-	5730	7111	-	7	-	69	72
	R/Units	-	5	-	4	9	-	-	-	1	8
	R/Units	-	3	-	221	224	-	-	-	1291	7532
	Tonnes	-	97658	-	36696	134354	-	6241	-	1291	7532
	R/Units	-	1	-	1	2	-	-	-	69	72
	No. '000'	4	2	-	582	680	-	3	-	69	72
	R/Units	3	95	-	1	2	-	-	-	69	72

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH				TOTAL	
		Punjab Baluchistan		Sind		Punjab Baluchistan			Sind					
		N.W.F.P.	Punjab Baluchistan	Sind	Punjab Baluchistan	N.W.F.P.	Punjab Baluchistan		Sind	Punjab Baluchistan				
1	2	3	4	5	6	7	8	9	10	11	12	13		
(ii) Tubes	No.'000'													
	R/Units	32	32	1	1	352	2	3	3	-	-	55	61	
07.01 Paper and Paper Board all sorts	Tonnes	474	12648	1998	12756		27876	168	154	121		273	716	
(i) Paper	R/Units	1	4	3	20		28							
(ii) Paper Board	Tonnes	13444	73688		6974		94106	477	1749			253	2479	
	R/Units	1	35		4		40							
08.01 Cotton Yarn Twist and thread	'000' KGS	19309	283007	11826	264293		578435	413	6549	1178		7160	15300	
	R/Units	7	88	8	98		201							
08.03 Man-Made Fibre and Yarn (Discontinuous)	'000' KGS		17936		11433		29369		676			1389	2065	
(a) Man-Made Fibre	R/Units		1		1		2							
(b) Continuous Filament Yarn	'000' KGS		7932	7892	8489		24313		99	153		446	698	
	R/Units		3	4	9		16							
(c) Yarn of Man-Made Fibre discontinuous or waste including reprinted yarn	'000' KGS	6862	70098	172	29630		106762	147	1524	65		1108	2844	
	R/Units	6	66	2	54		128							
08.07 Knitting Yarn	'000' KGS	282	4979		713		5974	37	87			28	152	
	R/Units	2	38		3		43							
08.08 Woollen Fabrics	Sqr. Metres	49635	344747		330928		725310		25857			194936	220793	
(i) Carpets and Rugs	R/Units		4		5		9							

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS							STOCK AT THE END OF THE MONTH					TOTAL
			N.W.F.P.			Punjab Baluch- istan				N.W.F.P.			Punjab Baluch- istan		
1	2	3	4	5	6	7	8	9	10	11	12	13			
	(ii) Blankets,lohis	Nos.	53827	18788	24135	146088	242838	14281	20407	688	60308	95684			
		R/Units	1	2	1	4	8								
	iii) Fabrics Nos.	Metres	595490	922353	-	158592	1676435	115910	234614	3382	56598	410504			
		R/Units	1	4	1	3	9								
09.02	Metal Containers all Sorts	No. '000'	6633	67403	840	264338	339214	75	835	-	4953	5863			
		R/Units	5	116	1	42	164								
09.03	Mild Steel Products	Tonnes	5371	515321	-	349019	869711	491	14647	-	21066	36204			
		R/Units	3	261	-	62	326								
10.01	Electric Batteries and Parts thereof	Nos.	200	14672	47040	132710	194631	-	393	3469	4702	8564			
	(i) Storage Batteries	R/Units	-	8	1	3	12								
		No. '000'	-	74	-	107	181	-	1	-	8	9			
	ii) Parts of Storage Batteries	R/Units	-	7	-	11	18								
10.02	Electric Bulbs	No. '000'	5694	3347	-	37348	46389	83	26	-	1002	1111			
		R/Units	2	1	-	2	5								
10.03	Electric Flourescent Tubes	'000'	-	409	-	5995	6404	-	-	-	132	132			
		Metres	-	1	-	5	6								
		R/Units	-	1	-	5	6								
10.04	Electric Fans and Parts thereof	Nos.	-	12557	-	133533	146090	-	13215	-	2175	15390			
	Total..	R/Units	-	66	-	5	71								

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH				TOTAL
			Punjab Baluchistan		Baluchistan		Punjab Baluchistan		Punjab Baluchistan		Baluchistan		
			N.W.F.P.	Sind	N.W.F.P.	Sind	N.W.F.P.	Sind	N.W.F.P.	Sind	N.W.F.P.	Sind	
1	2	3	4	5	6	7	8	9	10	11	12	13	
	(a)	Cabin Carriage, table and exhaust fans.	-	2017	-	7694	9711	-	994	-	601	1595	
	(b)	Ceiling Fans	-	11	-	2	13	-	-	-	-	-	
			-	7182	-	117839	125021	-	2239	-	961	3200	
	(c)	Pedestal fans	-	38	-	1	39	-	-	-	-	-	
			-	3358	-	8000	11358	-	9982	-	613	10595	
	(d)	All other fans	-	17	-	2	19	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
	(e)	Parts of electric fans	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
10.05	Television	R/Units	9164	5354	-	331455	345973	248	96	-	9360	9704	
10.07	Gas apparatus and appliances	R/Units	1	2	-	7	10	-	-	-	-	-	
			-	90572	-	382570	473142	-	11561	-	52144	63705	
10.08	Wire and Cables	R/Units	-	62	-	19	81	-	-	-	-	-	
	(i)	Naked Wire	44	2701	937	3118	6800	-	276	47	178	501	
			-	16	2	6	24	-	-	-	-	-	
	(ii)	Plastic Insulated	7819	95685	6505	97948	207957	1009	4012	473	5263	10757	
12.01	Matches	R/Units	1	120	2	18	141	-	-	-	-	-	
		100 Box	8396964	6059504	-	10451591	24908059	65184	24752	-	135907	225843	
		R/Units	4	8	6	6	18	-	-	-	-	-	



**TABLE 20.3  
PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH  
THEIR REPORTING UNITS FOR THE YEAR 1988-89**

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS												TOTAL STOCK AT THE END OF THE MONTH	TOTAL	
			1	2	3	4	5	6	7	8	9	10	11	12			
			N.W.F.P.						Punjab Baluchistan								
02.01	Beverages	'000'	42999	764350	2252	259647	1069248	981	4497	128	2979	8585					
	Total:		4	49	1	28	82	82	4497	128	2979	8585					
A.	(i) Foreign Brand	'000'	37887	476258	-	183475	697620	626	1269	-	1832	3727					
	(a) In less than 260 ml containers.	R/Units	3	17	-	14	34	34	1269	-	1832	3727					
	(b) Others	containers	-	6337	-	6345	12682	-	-	-	68	68					
	(ii) Others in less than 260 ml containers	R/Units	-	5	-	1	6	6	-	-	68	68					
B.	Beverages from Juices or Pulp	'000'	2884	31516	-	17317	51717	40	9	-	4	53					
	(a) In less than 260 ml containers	R/Units	1	7	-	2	10	10	9	-	4	53					
	(b) Others	containers	-	235028	2252	41090	278370	2611	61	61	5615	3233					
	Total:	R/Units	-	16	1	6	23	23	2611	61	5615	3233					
	(b) Others	containers	-	1028	-	-	1028	1028	-	-	-	-					
	Total:	R/Units	-	1028	-	-	1028	1028	-	-	-	-					

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS				STOCK AT THE END OF THE MONTH				TOTAL	
			N.W.F.P.	Punjab Baluch- istan	Sind		N.W.F.P.	Punjab Baluch- istan	Sind			
1	2	3	4	5	6	7	8	9	10	11	12	13
C.	Syrups and Squashes	'000' containers	2228	14183	-	11420	27831	315	608	67	514	1504
		R/Units	-	4	-	5	19	-	-	-	-	-
	BEVERAGES CONCENTRATES	Tonnes	-	277	-	-	277	-	21	-	-	21
	TOTAL	R/Units	-	1	-	-	1	-	-	-	-	-
a)	Beverages concentrates consist of two parts and is used in manufacture of "Coca Cola"	Tonnes	-	154	-	-	154	-	6	-	-	6
		R/Units	-	1	-	-	1	-	-	-	-	-
b)	Beverages concentrates consist of three parts i.e two parts of powder and one part of liquid and is used in manufacture of "Fanta Orange"	Tonnes	-	66	-	-	66	-	11	-	-	11
		R/Units	-	1	-	-	1	-	-	-	-	-
c)	Beverages concentrate consists of three parts i.e. two parts of powder and one part of liquid and is used in manufacture of "Sprite"	Tonnes	-	56	-	-	56	-	4	-	-	4
		R/Units	-	1	-	-	1	-	-	-	-	-
d)	Others	Tonnes	-	1	-	-	1	-	-	-	-	-
		R/Units	-	1	-	-	1	-	-	-	-	-

THEIR REPORTING UNITS FOR THE YEAR 1989-90  
PRODUCTION AND STOCK OF EXCISEABLE COMMODITIES WITH  
TABLE 503

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH				TOTAL	
		Punjab Baluch- istan			Sind			Punjab Baluch- istan			Sind		
		4	5	6	7	8	9	10	11	12	13		
1 2	3	171525	666960	-	1010096	-	19	1848581	47462	157977	-	338097	543536
02.02 Sugar	Tonnes	5	21	-	-	-	45	-	-	-	-	-	-
02.03 Tobacco	R/Units	12323	13606	-	5638	-	31567	639	471	-	-	228	1338
(i) Cigarettes.	No. Million	12	3	-	7	-	22	-	-	-	-	-	-
(ii) Mixture and Pipe Tobacco.	R/Units	-	3153	-	1555	-	4708	75	470	-	-	45	590
03.01 Cement	R/Units	-	1	-	1	-	2	-	-	-	-	-	-
03.02 Total	Tonnes	1291018	2641620	562521	2651388	-	7146547	35227	37238	12515	-	83449	168429
(a) Ordinary grey portland cement and sulphate resistant cement.	R/Units	3	9	2	9	-	23	-	-	-	-	-	-
(b) Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills.	Tonnes	1291018	2609052	562521	2331251	-	6793842	35227	36927	12515	-	76200	160869
	R/Units	3	8	2	8	-	21	-	-	-	-	-	-
	Tonnes	-	-	-	314969	-	314969	-	-	-	-	6485	6485
	R/Units	-	-	-	-	-	-	-	-	-	-	-	-

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH						TOTAL
		N.W.F.P.		Punjab Baluchistan		Sind			N.W.F.P.		Punjab Baluchistan		Sind		
1	2	3	4	5	6	7	8	9	10	11	12	13			
(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.															
03.03 Crude Oil	R/Units														
03.04 Petroleum Gases	Million Cu. Metres														
03.05 Furnace Oil	R/Units														
03.06 High Speed Diesel Oil	R/Units														
03.07 Diesel Oil Nos.	R/Units														
03.08 Jet Fuel	R/Units														
03.09 Kerosene	R/Units														
03.10 Motor Spirit	R/Units														

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS							STOCK AT THE END OF THE MONTH			TOTAL				
		N.W.F.P			Punjab Baluch- istan				N.W.F.P				Punjab Baluch- istan	Sind		
		3	4	5	6	7	8	9	10	11	12		13			
03.11 Petroleum Grease	Tonnes	-	-	125	1949	2348	-	-	-	4422	-	-	115	33	186	334
03.12 Petroleum Lubricating Oil	R/Units	3	1	1	1	4	9	9	496697	79	977	98	9125	10279		
03.13 Solvent Nephtha	'000'Litres	9215	66287	13587	407608	16	34	157371	1105	1750	107	3870	5727			
03.14 Asphalt	R/Units	2	13	3	140076	2	4	183835	85412	2	2	4779	4779			
03.15 Petroleum Products Nos.	Tonnes	-	-	2	181820	2	5	85412	2	2	2	457	588			
04.03 Paint Pegments	R/Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Sold by weight	Tonnes	45	2513	-	9019	11577	5	126	457	588						
(ii) Sold by Volume	R/Units	4	43	-	65	112	16882	2	478	636	1116					
(iii) Carbon Black sold by weight	'000'Litres	-	9290	-	7592	132	4083	1293								
04.04 Perfumery, Cosmetics and Toilet Preparation	R/Units	1	93	-	38	3	3	3								
	Tonnes	-	34	-	4049	1	1	1								
	R/Units	-	2	-	-	-	-	-								
04.05 Soap and Detergent	No. '000'	-	17251	-	32512	49763	-	36	2831	2867						
(i) Soap Toilet	R/Units	-	45	-	49	94	56390	636	2751	3387						
	Tonnes	7	21571	11	34801	41										
	R/Units	-	29	-	12	12										

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH				TOTAL
		N.W.F.P	Punjab	Baluch- istan	Sind	N.W.F.P	Punjab		Baluch- istan	Sind			
		4	5	6	7	8	9	10	11	12	13		
1 2													
(ii)	Detergent	-	2132	1257	28611	32000	-	-	414	947	1361		
	R/Units	-	13	1	13	27	-	-	-	362	375		
	Tonnes	-	2213	-	12573	14786	-	13	-	-	-		
	(iii) Detergent Bars	-	10	-	6	16	-	-	-	111	111		
	R/Units	-	5	-	321	326	-	-	-	-	-		
	'000' Litres	-	3	-	4	7	-	-	-	-	-		
	R/Units	-	-	-	-	-	-	-	-	-	-		
05.02	Tyres and Tubes	44	152	-	711	907	8	9	-	45	62		
	(i) Except Bicycle, Motorcycle agriculture tractor etc. Tyres	1	2	-	1	4	4	-	-	-	-		
	R/Units	55	27	-	439	521	9	8	-	42	59		
	No. '000'	1	2	-	1	4	-	-	-	-	-		
	R/Units	-	-	-	-	-	-	-	-	-	-		
07.01	Paper and Paper Board all sorts	4677	34302	202	17455	56636	112	2513	12	220	2857		
	(i) Paper	2	6	4	19	31	-	-	-	50	4256		
	R/Units	11095	84268	-	7305	102668	1412	2794	-	-	-		
	Tonnes	2	32	-	5	39	-	-	-	-	-		
	R/Units	20539	348616	15175	287409	671739	586	6205	286	8923	16000		
08.01	Cotton Yarn Twist and thread	7	107	6	110	230	-	-	-	-	-		
08.03	Man-Made Fiber & Yarn.	-	-	-	-	-	-	-	-	-	-		
	(a) Yarn of Man-Made Fibre discontinuous or waste including raptured yarn	3753	72997	2688	24668	104106	148	2495	1500	1824	5967		
	'000' KGS	2	54	2	21	79	-	-	-	-	-		
	R/Units	-	-	-	-	-	-	-	-	-	-		

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL			
		Punjab Baluch- istan			Sind			Punjab Baluch- istan			Sind						
		4	5	6	7	8	9	10	11	12	13						
1 2	3																
08.07	Knitting Yarn																
	'000' KGS	665	6253	-	824	-	7742	35	65	-	-	-	-	-	-	-	-
	R/Units	41	41	-	4	-	47	-	-	-	-	-	-	-	-	-	-
09.02	Metal Containers all Sorts	5762	46568	449	264786	-	317565	72	2695	1	5549	8317	-	-	-	-	-
	R/Units	11	99	1	32	-	143	-	-	-	-	-	-	-	-	-	-
09.03	Steel Ingots & Billets	5666	535365	-	387550	-	928581	871	115128	-	51003	167002	-	-	-	-	-
	R/Units	4	63	-	1	-	68	-	-	-	-	-	-	-	-	-	-
10.01	Electric Batteries and Parts thereof																
	(i) Storage Batteries																
	Nos.	-	20616	86580	364826	-	472022	-	656	730	18354	19740	-	-	-	-	-
	R/Units	1	6	1	3	-	11	-	-	-	-	-	-	-	-	-	-
	No. '000'	-	63	-	78	-	141	-	2	-	15	17	-	-	-	-	-
	R/Units	-	8	-	10	-	18	-	-	-	-	-	-	-	-	-	-
10.02	Electric bulbs	9148	3975	-	40284	-	53407	197	630	-	1938	2765	-	-	-	-	-
	R/Units	2	1	-	3	-	6	-	-	-	-	-	-	-	-	-	-
	'000'	-	384	-	6183	-	6567	-	32	-	232	264	-	-	-	-	-
	R/Units	-	1	-	9	-	10	-	-	-	-	-	-	-	-	-	-
10.03	Electric Fluorescent Tubes																
	(i) Storage Batteries																
	Nos.	1	5	8	8	-	11	-	-	-	-	-	-	-	-	-	-
	R/Units	1	1	1	1	-	1	-	-	-	-	-	-	-	-	-	-
10.02	Electric Fluorescent Tubes																
	(i) Storage Batteries																
	Nos.	1	2	2	1	-	8	3	10	14	18	13	-	-	-	-	-
	R/Units	1	1	1	1	-	1	1	1	1	1	1	-	-	-	-	-

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH					TOTAL
		N.W.F.P.	Punjab	Baluch- istan	Sind	N.W.F.P.	Punjab		Baluch- istan	Sind				
1	2	3	4	5	6	7	8	9	10	11	12	13		
10.05	Television	Nos.	18176	2441	-	259042	279659	-	-	-	-	-		
		R/Units	1	2	-	8	11	-	-	-	-	-		
10.08	Wire and Cables	Tonnes	374	2596	812	2819	6601	27	169	12	157	365		
	(i) Naked Wire	R/Units	1	26	2	6	35	-	-	-	-	-		
	(ii) Plastic Insulated	'000' Metres	7123	59594	6527	120644	193888	562	3542	185	7109	11398		
		R/Units	1	122	1	18	142	-	-	-	-	-		
12.02	Glass and Glasswares	'000' Metres	1250	3333	-	17777	22360	173	172	-	2792	3137		
	(a) Glass Sheets and Plate	R/Units	1	4	-	4	9	-	-	-	-	-		
	(b) Laboratory Glass and Glasswares	'000' Pieces	-	170926	-	4110	175036	-	11258	-	523	11781		
		R/Units	-	1	-	1	2	-	-	-	-	-		
	(c) Glass Vials and ampoules	'000' Pieces	-	-	-	204842	204842	-	-	-	14547	14547		
		R/Units	-	-	-	7	7	-	-	-	-	-		
	(d) Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	10412	647	-	41769	52828	2669	322	-	6449	9440		
		R/Units	1	-	-	2	3	-	-	-	-	-		
	(e) Other Glass and Glasswares	'000' Pieces	15440	111869	60193	461345	648847	141	6951	6251	2641	15984		
		R/Units	2	14	1	32	49	-	-	-	-	-		

TABLE 20.4  
**PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH  
 THEIR REPORTING UNITS FOR THE YEAR 1989-90**

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH				TOTAL		
			3	4	5	6	7	8	9	10	11	12			
02.01	Beverages														
	Total:	'000'	35340	131865	29060	196265	749	35340	131865	29060	196265	749	35340	131865	29060
A.	(i) Foreign Brand containers in less than 260 ml	R/Units	46665	741581	1704	385929	1175881	688	14227	7	2794	17716	46665	741581	1704
	(a)	'000'	5	44	1	28	78	20					5	44	1
	(b) Others	R/Units	6348	342158	262030	610536	17	486				1338	6348	342158	262030
		'000'	2	9	-	6	17					1	2	9	-
	(c) Others in less than 260 ml containers	R/Units	-	2079	-	4605	6684	-	-	-	17	17	-	2079	-
		'000'	-	6	-	2	18	-	-	-	17	17	-	6	-
	(c) Beverages Manufactured from duty paid concentrates. in less than 250 ml containers	R/Units	-	-	-	421	421	-	-	-	-	-	-	-	-
		'000'	-	-	-	1	1	-	-	-	-	-	-	-	-
	Total:	'000'	35340	131865	29060	196265	749	35340	131865	29060	196265	749	35340	131865	29060

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL
		N.W.F.P.		Punjab Baluchistan		Sind	N.W.F.P.		Punjab Baluchistan		Sind			
1	2	3	4	5	6	7	8	9	10	11	12	13		
ii) More than 250 ml containers	'000' containers	-	-	-	-	724	724	-	-	-	-	-		
	R/Units	-	-	-	-	1	1	-	-	-	-	-		
iii) Others in less than 260 ml containers	'000' containers	1651	13079	-	-	32519	47249	118	304	-	40	462		
	R/Units	1	5	-	-	6	12	-	-	-	13	13		
B. Beverages from Juices or Pulp														
(a) In less than 260 ml containers	'000' containers	-	240449	1706	-	50174	292329	-	9535	7	706	10248		
	R/Units	-	15	1	-	7	23	-	-	-	-	59		
(b) Others	'000' containers	-	-	-	-	-	-	59	-	-	-	-		
	R/Units	-	-	-	-	-	-	669	14335	3	3479	14337		
C. Syrups and Squashes														
	'000' containers	3326	11951	-	-	6396	21673	186	3458	-	693	4337		
	R/Units	1	6	-	-	3	10	8	10	13	13	13		
02.04 Beverages Concentrates (TOTAL)	Tonnes	-	269	-	-	-	269	-	28	-	-	28		
	R/Units	-	1	-	-	-	1	-	-	-	-	-		

THE WORLD STOCK AT THE END OF THE MONTH

THEIR REPORTING PERIOD FOR THE YEAR 1985-86  
 PRODUCTION AND STOCK OF EXCISEABLE COMMODITIES WITH  
 LYBTE 50-4

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS		TOTAL		STOCK AT THE END OF THE MONTH		TOTAL				
		N.W.F.P Punjab Baluch- istan	Sind	N.W.F.P	Sind	N.W.F.P	Sind					
1	2	3	4	5	6	7	8	9	10	11	12	13
a)	Beverages concentrates consist of two parts & is used in manufacture of "Coca Cola"	Tonnes R/Units	- -	164 1	- -	- -	164 1	- -	13 -	- -	- -	13
b)	Beverages concentrate consist of three parts i.e. two parts of powder and one part of liquid and is used in manufacture of "Fanta Orange"	Tonnes R/Units	- -	51 1	- -	- -	51 1	- -	10 -	- -	- -	10
c)	Beverages concentrate consists of three parts i.e. two parts of powder and one part of liquid and is used in manufacture of "Sprite"	Tonnes R/Units	- -	54 1	- -	- -	54 1	- -	5 -	- -	- -	5
d)	Others	Tonnes R/Units	108536 5	750063 23	- -	973979 20	1832578 48	21764 -	202856 -	- -	236886 461506	



Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS			TOTAL	STOCK AT THE END OF THE MONTH			TOTAL		
			N.W.F.P	Punjab Baluch- istan	Sind		N.W.F.P	Punjab Baluch- istan	Sind			
1 2		3	4	5	6	7	8	9	10	11	12	13
	(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and otherspecial cement.	tonnes	-	37613	-	21023	58636	-	408	-	809	1217
	Crude Oil	R/Units	-	1811	1811	3622	1811	2	89	418	591	
		'000 Litres	-	1144516	1031	1577018	2722565	-	3754	17	22209	25980
	Petroleum Gases	R/Units	1	2	1	15	19					
		Million										
		Cu, Metres	-	576	8502	3776	12854	-	-	-	2183	2180
	Furnace Oil	R/Units	-	3	1133	1599	14	14	1348	60	13213	14018
		'000 Litres	-	487788	-	1487008	1974796	-	6113	-	9677	15790
	High Speed Diesel Oil	R/Units	-	1888	1	3887	2	2	483	-	10318	11393
		'000 Litres	-	304715	3	1265433	1570148	-	2046	-	10267	12313
	Diesel Oil Nos.	R/Units	-	6239	1	333834	340073	-	896	-	854	1750
		'000 Litres	-	1	3108	300	3	3	109	108	518	439
	Jet Fuel	R/Units	-	22419	-	635399	657818	-	4202	-	3139	7341
		'000 Litres	-	18133	1	124800	143000	3	14138	-	10780	12109
	Kerosene	R/Units	-	155375	-	353224	508599	-	2798	-	3350	6148
		'000 Litres	-	1	1	2	3	3	10	11	15	13

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS													TOTAL STOCK AT THE END OF THE MONTH	TOTAL
			Punjab						Baluchistan						Sind		
			4	5	6	7	8	9	10	11	12	13					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
03.10	Motor Spirit	'000'Litres	-	491782	-	767607	-	1259389	-	14139	-	7030	21169				
		R/Units	-	1	-	2	-	3	-	105	-	216	428				
03.11	Petroleum Grease	Tonnes	-	-	2705	2302	-	5007	-	105	107	216	428				
03.12	Petroleum Lubricating Oil	R/Units	3	1	1	3	8	49867	139	1299	173	12694	14305				
		'000'Litres	11582	62754	15354	410177	-	49867	139	1299	173	12694	14305				
03.13	Solvent Naphtha	R/Units	2	13	3	15	33	114545	-	465	-	10918	11383				
		'000'Litres	-	15595	-	98950	-	114545	-	465	-	10918	11383				
03.14	Asphalt	R/Units	-	2	-	2	4	170065	-	1346	60	12613	14019				
		Tonnes	-	183	-	183	2	170065	-	1346	60	12613	14019				
03.15	Petroleum Products Nos.	R/Units	-	1	-	3	6	93718	-	-	-	5180	5180				
		'000'Litres	-	91	-	93718	3	93718	-	-	-	5180	5180				
04.03	Paint-n-Pigments	Tonnes	30	1919	18	9220	3	11187	3	98	-	446	547				
	(i) Sold by weight	R/Units	2	48	1	72	2	123	2	486	-	688	1176				
	(ii) Sold by Volume	'000'Litres	-	8785	-	7635	-	16420	-	-	-	-	-				
	(iii) Carbon Black sold by weight	R/Units	-	105	-	35	-	140	-	-	-	717	717				
	Toilet Preparation	Tonnes	-	30	-	3724	-	3754	-	-	-	-	-				
04.04	Perfumery, Cosmetics and Toilet Preparation	No. '000'	-	26673	-	18876	-	45549	-	330	-	2301	2631				
		R/Units	-	56	-	45	-	101	-	30	-	15	13				

Code Commodities No.

Unit PRODUCTION/NO. OF REPORTING UNITS STOCK AT THE END OF THE MONTH TOTAL

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS							STOCK AT THE END OF THE MONTH					TOTAL
		Punjab Baluchistan				Sind			N.W.F.P. Punjab Baluchistan					
1	2	3	4	5	6	7	8	9	10	11	12	13		
04.05	Soap and Detergent													
(i)	Soap Toilet	Tonnes	24	25174	498	9367	35063	-	619	21	320	960		
		R/Units	1	20	1	11	33							
(ii)	Detergent	Tonnes	-	1972	28	16054	18054	-	191	1	515	707		
		R/Units	-	8	-	11	19							
(iii)	Detergent Bars	Tonnes	-	2371	-	3677	6048	-	156	-	274	430		
		R/Units	-	10	-	4	14							
(iv)	Detergent Liquid	'000 Litres	-	1	-	4	167	-	-	-	5	5		
		R/Units	-	1	-	4	5							
05.02	Tyres and Tubes													
(i)	Except Bicycle, Motorcycle agriculture tractor etc. Tyres	No. '000'	28	150	-	737	915	8	13	-	38	59		
		R/Units	1	2	-	1	4							
(ii)	Tubes	No. '000'	43	106	-	499	648	18	24	-	45	87		
		R/Units	1	2	-	1	4							
07.01	Paper and Paper Board all sorts													
(i)	Paper	Tonnes	409	37708	449	18818	57384	51	314	127	602	1094		
		R/Units	1	16	6	18	41							
(ii)	Paper Board	Tonnes	6362	80161	-	7317	93840	665	780	-	178	1623		
		R/Units	1	31	-	7	39							
08.01	Cotton Yarn Twist and thread	'000' KGS	22919	445947	21436	310911	801213	937	12387	678	9746	23748		
		R/Units	8	117	6	101	232	6	10	11	15	13		

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS		TOTAL	STOCK AT THE END OF THE MONTH		TOTAL				
			N.W.F.P.	Punjab Baluchistan		N.W.F.P.	Punjab Baluchistan					
1	2	3	4	5	6	7	8	9	10	11	12	13
08.03	Man-Made Fibre and Yarn											
	a) Yarn of Man-Made Fibre discontinuous or waste including reaptured yarn	'000' KGS	4256	93918	9473	27366	135013	112	3784	109	1005	5010
		R/Units	3	62	42	28	95	35	65	-	35	135
		'000' KGS	734	2826	-	590	4150	-	-	-	-	-
		R/Units	2	31	-	3	36	-	-	-	-	-
08.07	Knitting Yarn											
		No. '000'	9415	57617	1262	241901	310195	97	1648	-	7686	9431
09.02	Metal Containers all Sorts											
		R/Units	11	109	2	41	163	-	-	-	-	-
		Tonnes	-	606	-	436640	437246	-	326	-	-	326
		R/Units	-	1	-	-	1	-	-	-	-	-
10.01	Electric Batteries and Parts thereof											
	(i) Storage Batteries	Nos.	281	29856	102816	478785	611738	-	1173	3270	31806	36249
		R/Units	-	12	1	3	16	-	-	-	17	21
		No. '000'	-	65	-	56	121	-	4	-	-	-
	(ii) Parts of Storage Batteries	R/Units	-	8	-	10	18	-	-	-	-	-
		No. '000'	8880	5738	-	41072	55690	1010	985	-	1119	3114
10.02	Electric bulbs	R/Units	2	2	-	2	6	-	-	-	-	-
		'000' Metres	-	423	-	7144	7567	-	40	-	585	625
10.03	Electric Fluorescent Tubes	R/Units	-	1	-	8	9	-	-	-	-	-
		Nos.	22507	237	-	255197	277941	1972	65	-	15386	17423
10.05	Television	R/Units	2	2	-	8	12	-	-	-	-	-

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS				STOCK AT THE END OF THE MONTH				TOTAL	
			N.W.F.P.	Punjab Baluch- istan	Sind		N.W.F.P.	Punjab Baluch- istan	Sind			
1 2	3		4	5	6	7	8	9	10	11	12	13
10.08	Wire and cables											
	(i) Naked wire	Tonnes	117	2426	796	2029	5368	-	52	21	303	376
		R/Units	1	47	3	7	58					
	(ii) Plastic Insulated	'000' Mtr.	7084	39978	4036	88489	139587	587	2026	84	7953	10650
		R/Units	1	23	1	8	33					
12.02	Glass & Glasswares											
	(a) Glass Sheets & Plates	'000' Mtr.	1320	3946	-	3158	8424	183	181	-	679	1043
		R/Units	1	4	-	2	7					
	(b) Laboratory Glasswares	'000' Pcs	-	172985	-	2075	175060	-	6622	-	250	6872
		R/Units	-	1	-	-	1					
	(c) Glass Vials and Ampoules	'000' Pcs	-	-	-	164629	164629	-	-	-	9925	9925
		R/Units	-	-	-	4	4					
	(d) Glass Shells Glass Tubes & Glass Rods for Bulbs and Tubes	'000' Pcs	8625	5007	-	29781	43413	118	-	-	8271	8389
		R/Units	1	-	-	4	5					
	(e) Other Glass and Glass wares	'000' Pcs	7549	106767	47448	370636	532400	38	7755	6529	680	15002
		R/Units	2	14	1	15	32					
12.08	Ceramic Tiles	'000' Sq Mtrs	657	520	-	554	1731	153	136	-	254	543
		R/Units	787	1	1	18220	19007	-	-	-	2783	2783
		R/Units	2	1	1	3	6					

THEIR REPORTING UNITS FOR THE YEAR 1990-91  
 PRODUCTION AND STOCK OF EXCISEABLE COMMODITIES WITH  
 LARGE SIZE

**TABLE 20.5  
PRODUCTION AND STOCK OF EXCISABLE COMMODITIES WITH  
THEIR REPORTING UNITS FOR THE YEAR 1990-91**

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH				TOTAL	
			4	5	6	7	8	9	10	11	12	13		
			N.W.F.P.	Punjab	Baluch- istan	Sind	N.W.F.P.	Punjab	Baluch- istan	Sind				
1	2	3	4	5	6	7	8	9	10	11	12	13		
02.01	Beverages	'000'	29470	591655	253	189910	811288	1293	9746	7	4220	15266		
	Total:	R/Units	4	31	-	16	51							
A.	(i) Foreign Brand	'000'	4293	256206	-	75882	336381	256	1098	-	195	1549		
	(a) In less than 260 ml	containers	-	8	-	4	12							
		R/Units	-	8	-	4	12							
	(b) i) Others	'000'	-	2623	-	3867	6490	16			33	49		
		R/Units	-	2	-	1	3							
	ii) Others	'000'	-	-	-	958	958				6	6		
		containers	-	-	-	1	1							
		R/Units	-	-	-	1	1							
	(c) Beverages	'000'	17117	72214	-	12119	101450	738	1290	-	668	2696		
	Manufactured from duty	containers												
	paid concentrates.	R/Units												
	(i) In less than 250 ml													
	containers													

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH			TOTAL
		N.W.F.P	Punjab Baluchistan	Sind	N.W.F.P	Punjab Baluchistan	Sind				
1	2	4	5	6	7	8	9	10	11	12	13
ii)	More than 250 ml containers										
	containers										
	R/units '000'				475		475				17
	iii) Others										
	In less than 260 ml containers										
	containers	5128	33261		16216		54605	111	302		928
	R/Units	1	2		3		6				1341
B.	Beverages from Juices or Pulp										
	(a) In less than 260 ml containers										
	containers		217979	249	69110		287338		5635	5	1884
	R/Units		14		5		19				7524
	(b) Others										
	containers		93				93	3	85		88
	R/Units										
	(c) Syrups and Squashes										
	containers	2932	9279	4	11283		23498	185	1320	2	489
	R/Units	3	4		2		9				1996
02.04	Beverages Concentrates (TOTAL)										
	Tonnes		13260				13260		2163		2163
	R/Units										
	a) Beverages concentrates consist of two parts & is used in manufacture of 'Coca Cola'										
	Tonnes		5856				5856		722		722
	R/Units										



Code Commodities No.	Unit	PRODUCTION/NO OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH				TOTAL
		N.W.F.P		Punjab Baluch- istan		Sind			N.W.F.P		Punjab Baluch- istan		
1	2	4	5	6	7	8	9	10	11	12	13		
03.01	Cement	1339701	2922578	584387	2899147	7745813	32851	43005	20081	69570	165507		
	Total	3	9	1	9	22							
(a)	Ordinary grey portland cement and sulphate resistent cement.	1339701	2886508	584387	2581606	7392202	32851	42538	20081	64179	159649		
(b)	Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills.	3	8	1	8	20							
03.02	All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.	-	-	-	287951	287951	-	-	-	4225	4225		
03.03	Crude Oil	-	36070	-	29590	65660	-	467	-	1166	1633		
		-	1	-	1	2	-	-	-	-	-		
		-	1240941	808	2024463	3266212	-	3480	122	34976	38578		
03.04	Petroleum Gases	-	4	1	15	20	-	-	-	-	-		
		-	680	10112	4911	15703	-	10	-	15	13		
		-	5	3	16	24	-	-	-	-	-		

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS							STOCK AT THE END OF THE MONTH					TOTAL
			N.W.F.P.		Punjab Baluch- istan		Sind		N.W.F.P.		Punjab Baluch- istan		Sind		
1	2	3	4	5	6	7	8	9	10	11	12	13			
03.05	Furnace Oil	'000'Litres	-	587058	-	1765717	2352775	-	11830	-	-	24052	35882		
03.06	High Speed Diesel Oil	R/Units	-	1	-	2	3	-	6222	-	-	8944	15166		
03.07	Diesel Oil Nos.	'000'Litres	-	362676	-	1382242	1744918	-	-	-	-	-	-		
		R/Units	-	1	-	2	3	-	612	-	-	727	1339		
		'000'Litres	-	4718	-	306661	311379	-	-	-	-	-	-		
		R/Units	-	1	-	2	3	-	-	-	-	-	-		
03.08	Jet Fuel	'000'Litres	-	19652	-	649054	668706	-	4014	-	-	8978	12992		
03.09	Kerosene	R/Units	-	1	-	2	3	-	2068	-	-	6583	8651		
		'000'Litres	-	157800	-	523832	681632	-	-	-	-	-	-		
		R/Units	-	1	-	2	3	-	1909	-	-	6796	8705		
		'000'Litres	-	579963	-	720668	1300631	-	-	-	-	-	-		
		R/Units	-	1	-	2	3	-	7	61	-	132	200		
03.11	Petroleum Grease	Tonnes	-	7	-	2005	5168	-	-	-	-	-	-		
		R/Units	3	1	1	3	8	-	-	-	-	-	-		
03.12	Petroleum Lubricating Oil	'000'Litres	11637	63008	13287	369643	457575	81	1131	55	-	8444	9711		
		R/Units	2	12	3	16	33	-	873	-	-	15858	16731		
03.13	Solvent Naphtha	'000'Litres	-	15183	-	293698	308881	-	-	-	-	-	-		
		R/Units	-	2	-	2	4	-	531	-	-	17632	18220		
03.14	Asphalt	Tonnes	-	13	-	180773	182152	-	-	-	-	-	-		
		R/Units	-	1	1	2	4	-	-	-	-	6589	6589		
03.15	Petroleum Products Nos.	'000'Litres	-	-	-	87324	87324	-	-	-	-	-	-		
		R/Units	-	-	-	2	2	-	-	-	-	-	-		

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						TOTAL	STOCK AT THE END OF THE MONTH				TOTAL	
		N.W.F.P		Punjab Baluch- istan		Sind			N.W.F.P		Punjab Baluch- istan			Sind
		4	5	6	7	8	9		10	11	12	13		
1 2	3	106	1886	104	12212	14308	-	112	1	513	626			
04.03	Paint-n-Pigments													
	(i) Sold by weight	R/Units	40	2	72	117								
	(ii) Sold by Volume	'000 Litres	53	8341	8435	16829	5	468	-	811	1284			
	(iii) Carbon Black sold by weight	R/Units	1	53	37	91								
		Tonnes	-	11	3474	3485	-	-	-	1376	1376			
		R/Units	-	-	1	1								
04.04	Perfumery, Cosmetics and Toilet Preparation	No. '000'	-	35611	-	14106	49717	-	1791	-	1611			
		R/Units	-	28	-	25	53							
04.05	Soap and Detergent													
	(i) Soap Toilet	Tonnes	3	27277	440	18355	46075	868	6	313	1187			
		R/Units	-	20	1	11	32							
	(ii) Detergent	Tonnes	-	1441	38	20902	22381	44	-	814	858			
		R/Units	-	6	1	10	17							
	(iii) Detergent Bars	Tonnes	-	5242	-	1463	6705	22	-	-	22			
		R/Units	-	8	-	3	11							
	(iv) Detergent Liquid	'000 Litres	-	267	-	56	323	-	-	6	6			
		R/Units	-	1	-	3	4							
05.02	Tyres and Tubes													
	(i) Except Bicycle, Motor cycle agriculture tractor etc. Tyres	No. '000'	73	137	-	742	952	16	15	46	77			
		R/Units	-	1	-	1	2							

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS				STOCK AT THE END OF THE MONTH				TOTAL	
			N.W.F.P.	Punjab Baluch- istan	Sind		N.W.F.P.	Punjab Baluch- istan	Sind			
1 2		No. '000'	4	5	6	7	8	9	10	11	12	13
	(ii) Tubes	R/Units	81	81	-	484	646	12	17	-	29	58
07.01	Paper and Paper Board all sorts	Tonnes	3177	37345	474	23233	64229	112	3701	198	909	4920
	(i) Paper	R/Units	1	10	4	21	36	35	-	-	242	7050
	(ii) Paper Board	R/Units	1	37	38	5	43	44	-	-	24	639
08.01	Cotton Yarn Twist and thread	'000' KGS	22606	554025	24731	341990	943352	427	14965	504	9307	25203
08.03	Man-Made Fibre and Yarn	R/Units	8	153	9	93	263	-	-	-	-	-
	(a) Yarn of Man-Made Fibre discontinuous or waste including reaptured yarn	'000' KGS	4682	95988	2874	26539	130083	59	10982	-	1846	12887
08.07	Knitting Yarn	R/Units	6	51	-	28	85	43	28	-	38	109
09.02	Metal Containers all Sorts	No. '000'	2	19	-	5	26	108	1212	-	5775	7095
09.03	Steel Billets	R/Units	7	92	10	55	154	-	-	-	-	220
		Tonnes	-	58	-	269760	269818	-	220	-	-	-
		R/Units	-	-	-	-	-	8	10	11	45	13

Code No.	Commodities	Unit	PRODUCTION/NO. OF REPORTING UNITS					STOCK AT THE END OF THE MONTH					TOTAL
			4	5	6	7	8	9	10	11	12		
1	2	3	N.W.F.P.	Punjab	Baluch- istan	Sind	N.W.F.P.	Punjab	Baluch- istan	Sind	12	13	
10.01	Electric Batteries and Parts thereof												
	(i) Storage Batteries	Nos.	407	43143	110000	556934	710484	-	2794	3374	47128	53296	
	(ii) Parts of Storage Batteries	R/Units	-	1	8	-	9						
		No. '000'	-	45	-	33	78		3	-	2	5	
10.02	Electric bulbs	R/Units	9592	3854	-	35876	49322	483	40	-	1093	1616	
10.03	Electric Fluorescent Tubes	R/Units	3	2	-	2	7						
		'000' Metres	-	15	-	7713	7728						
10.05	Television	R/Units	22797	-	-	8	8				397	397	
		Nos.	3	1	-	7	197376	710			4832	5542	
10.06	(a) Air conditioner	R/Units	197	20029	418	13014	33658	240	443	-	156	839	
	(b) Deep freezers	R/Units	1	3	-	7	11						
		'000' Nos.	388	31920	-	8453	40761	37	-	-	165	202	
10.08	Wire & Cables	R/Units	1	2	-	4	7						
	i) Naked Wire	Tonnes	-	2390	690	1941	5021		264	38	163	465	
		R/Units	-	52	3	8	63						
	ii) Plastic Insulated	'000' Metres	7233	48352	3073	73825	132483	783	1858	279	6016	8936	
10.02	Glass and Glasswares	R/Units	1	19	1	9	30						
	(a) Glass Sheets and Plates	'000' Metres	975	4016	-	1183	6174	33	146		149	328	
		R/Units	-	4	-	2	6						

Code Commodities No. Unit PRODUCTION/NO. OF REPORTING UNITS STOCK AT THE END OF THE MONTH TOTAL TOTAL

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL
		N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	
1 2	3	4	5	6	7	8	9	10	11	12	13	14		
(b) Laboratory Glass and Glasswares	'000' Pieces	13532	-	-	13532	13532	-	-	-	163	468	631		
	R/Units	-	-	-	-	-	-	-	-	1818	1818	-		
(c) Glass Vials and ampoules	'000' Pieces	76498	-	-	76498	76498	-	-	-	162	305	467		
	R/Units	-	-	-	-	-	-	-	-	1	1	-		
(d) Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	10564	-	-	10564	10564	-	-	-	1	1	-		
	R/Units	-	-	-	-	-	-	-	-	11084	16718	-		
(e) Other Glass and Glasswares	'000' Pieces	888	65214	40340	189240	295682	75	4151	1408	11084	16718	-		
	R/Units	-	14	1	10	25	-	-	-	365	365	-		

1 3

Code Commodities No. Unit PRODUCTION/NO. OF REPORTING UNITS STOCK AT THE END OF THE MONTH TOTAL TOTAL

Code Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS						STOCK AT THE END OF THE MONTH						TOTAL
		N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	N.W.F.P.	Punjab Baluchistan	Sind	
1 3	3	4	5	6	7	8	9	10	11	12	13	14		

Code Commodities No.

Unit PRODUCTION/NO. OF REPORTING UNITS STOCK AT THE END OF THE MONTH TOTAL

Code	Commodities No.	Unit	PRODUCTION/NO. OF REPORTING UNITS			STOCK AT THE END OF THE MONTH			TOTAL			
			N.W.F.P.	Punjab	Baluchistan	N.W.F.P.	Punjab	Baluchistan				
1	2	3	4	5	6	7	8	9	10	11	12	13
12.08	Ceramic Tiles	'000' Sq metres	1011	444	4	1325	2784	6	74	-	366	446
		R/Units	1	1	1	3	6	-	-	-	1826	1826
		'000' Nos.	-	-	-	27715	27715	-	-	-	36	350
		R/Units	-	-	-	1	1	135	179	-	283.9	463.9
		'000' Nos.	1146	6162	-	3399	10707	0.5	103.9	0.5	100.9	203.9
		R/Units	8	6	-	3	17	-	23.9	-	100.9	123.9

13.01 Ammunition

(i)	Cartridges	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
(ii)	AMR/100	100	100	100	100	100	100	100	100	100	100	100
(iii)	ammunition	100	100	100	100	100	100	100	100	100	100	100

Code	Commodities No.	Unit	Production/No. of Reporting Units	Stock at the End of the Month	Total
14	15	16	17	18	19
14.01	14.01	14.01	14.01	14.01	14.01
14.02	14.02	14.02	14.02	14.02	14.02

STATE OF PUNJAB, INDIA  
 AND FOR THE YEARS 1988-89 & 1989-90  
 TABLE I  
 STATE OF PUNJAB, INDIA  
 AND FOR THE YEARS 1988-89 & 1989-90  
 TABLE I

TABLE 21  
**SHARE OF FEDERAL TAXES (AT TEN YEARS INTERVALS) FROM 1948-49 TO 1988-89**  
**AND FOR THE YEARS 1989-90 & 1990-91**  
 (Rs. in Million)

S. No.	Tax/Duty	1948-49		1958-59		1968-69		1978-79		1988-89		1989-90		1990-91	
		Collec- tion (%)	Ratio (%)												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1.	Total Taxes.	310.6	100.0	1280.8	100.0	3901.9	100.0	22398.8	100.0	91019.9	100.0	105135.8	100.0	112143.6	100.0
2.	Indirect Taxes.	261.2	84.1	867.7	67.8	3159.9	81.0	18974.7	84.7	77100.1	84.7	89498.8	85.1	92275.4	82.3
	(i) Sales Tax.	-	-	263.3	20.6	485.1	12.4	1934.7	8.6	14699.8	16.2	18573.7	17.7	17008.3	15.2
	(ii) Central Excise.	45.1	14.5	236.0	18.4	1522.2	39.0	6916.4	30.9	20037.9	22.0	22341.4	21.2	24739.5	22.1
	(iii) Customs Duties.	216.1	69.6	368.4	28.8	1152.6	29.6	10123.6	45.2	42362.4	46.5	48583.7	46.2	50527.6	45.0
3.	Direct Taxes.	49.4	15.9	413.1	32.2	742.0	19.0	3424.1	15.3	13919.8	15.3	15637.0	14.9	19868.2	17.7
	(i) Income Tax.	49.4	15.9	411.5	32.2	724.4	18.6	3339.5	14.9	13407.3	14.7	14999.9	14.3	19078.8	17.0
	(ii) Wealth Tax.	-	-	1.6	0.1	17.6	0.4	60.5	0.3	326.7	0.4	419.4	0.4	495.9	0.4
	(iii) Capital Value Tax.	-	-	-	-	-	-	-	-	-	-	-	-	105.6	0.1
	(iv) W.W. Fund.	-	-	-	-	-	-	24.1	0.1	185.8	0.2	163.8	0.2	187.9	0.2



