

**CBR YEAR BOOK**  
**1991-92**

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

CBR YEAR BOOK

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ISLAMABAD

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( Table of Contents is given in the "STATISTICAL TABLES" portion of the Year Book)

## PREFACE TO THE FOURTH EDITION

This is the fourth edition of the CBR Year Book; it covers financial year 1991-92. It should have been released by October 1992. The delay has been caused by:

- Some problems in collecting information from field formations regarding some of the tax collection activities.
- The time-consuming analysis made, for the first time, to give an economic bias to this publication.

2. The Year Book in your hands is different from the Year Books which were published in the earlier years. Some of the significant changes are:

- (i) The performance of CBR in the past five years has been analysed to lay down a bench-mark for measuring our performance in future.
- (ii) In the earlier years the yearly performance of different units of field formations were analysed with reference to performance in the preceding year and the budgetary targets assigned to collectorates / commissionerates. In the current publication we have made a humble attempt in making economic analysis of activities carried out by the departments of direct and indirect taxes.
- (iii) For the first time a graphic presentation of different facts, supported by appropriate tables prepared from information in the statistical tables, has been attempted by us.
- (iv) The Annexures have been added to provide material about main features of federal tax laws, the fiscal incentive package and the tax measures for 1991-92 and 1992-93.

3. The statistical information, which is traditionally available with the Directorate of Research and Statistics (DRS),

is basically management-oriented. This feature of our data bank makes economic analysis difficult as well as time-consuming. The Central Board of Revenue is in the process of re-designing the basic documents, registers and statistical tables. This will enable us to generate data which will be more amenable to research work in fiscal matters. With the help of computerisation of CBR and its field organisations we will hopefully complete the task in another couple of years.

4. The contents of the Year Book 1991-92 fall in the following categories:

(i) **ANALYSIS OF VARIOUS ASPECTS OF TAX PERFORMANCE:**

A separate chapter has been devoted to the Income Tax, Wealth Tax, Customs and Central Excise Duties and the Sales Tax. The discussion in each chapter has been divided into 6 to 8 headings which are indicated on the first page of each chapter.

(ii) **Annexures:**

The four Annexures describe, in brief, the main features of each federal tax, they also provide outlines of the fiscal incentive package and lists the tax measures for 1991-92 and 1992-93.

(iii) **THE STATISTICAL TABLES:**

These Tables contain statistics on various activities of CBR, which are used by the researchers and fiscal analysts.

5. The CBR Year Book is a reference book which is preserved in every library. In view of this fact and also to reduce the volume of this publication we have included Statistical Tables for ten years only. The tables for earlier years are available in the third and earlier editions of the Year Book.

6. The preparation of this edition of Year Book has been made possible due to efforts of the Chiefs in the Tax Policy Wing

Mr. Shaheen Iqbal, Mr. Mahmood Ahmed Malik and Mr. Muhammad Suleman and the Director, DRS Mr. M. Musheeruddin, and M/S Muhammad Farooq Arby and Tariq Mahmood of the Applied Economic Research Centre (AERC) and M/S. Umar Wahid Deputy Director, Amir Ahmed and Suhail Hanif, Research Officers of DRS. M/S. Khurshid Mustafa, Joint Director, Muhammad Iqbal Khattak, Deputy Director and M/S. Muhammad Anees, Abu Tariq Siddique, Statistical Officers of (DRS), helped us in compiling the statistical tables. M/S. Muhammed Fahim, Tanveerul Siddique, Shakeel Ahmed and Qazi Hassan Iqbal helped us in typing the manuscript and in producing the laser prints of the material. All these gentlemen are part and parcel of the Tax Policy Wing's: a formal "thanks" will, therefore, be out of place.

7. We will welcome comments and suggestions of our readers to make the future editions of the Year Book more useful to researchers, fiscal analysts, tax administrators and students of "Public Finance" or "Political Economy", as one may like to use the term.

**( ALVI ABDUL RAHIM )**  
**April 1993 MEMBER (TAX POLICY)**

## CHAPTER-I

### REVENUE DIVISION AND THE CENTRAL BOARD OF REVENUE

1.1. Central Board of Revenue was established on 1st April, 1924 under the Central Board of Revenue Act 1924. After independence it was constituted as a Division of the Ministry of Finance. It continued as a Revenue Division in the Ministry of Finance till 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 realization of federal revenue, hearing of appeals and revision petition, tax administration etc. As a result of reorganisation of the Ministry of Finance in 1960 the Revenue Division, ceased to exist w.e.f. 31st, August, 1960. Therefore, Central Board of Revenue was constituted as a self-contained attached Department under the Ministry of Finance under the Budget and Expenditure Division with three Members. Secretary Expenditure and Revenue was designated as Chairman of the Board. However, later on Secretary Finance concurrently held the portfolio of Chairman CBR. This arrangement continued upto 1971 when due to administrative reasons and in order to streamline the organization, a post of Chairman, with the status of a Secretary, was created and Members were upgraded to Additional Secretary's grade.

1.2. In order to make the organization independent and more effective in policy formulation, it was decided by the Government to create a Revenue Division in the Ministry of Finance and Economic Affairs w.e.f. 22.10.1991 vide Cabinet Division's Notification No. 4-11/91-MIN.I, dated 22nd October 1991. CBR was declared attached department of the Revenue Division w.e.f 29-06-92 and now headed by the Secretary, Revenue Division, who is also Chairman of this statutory body. Figure 1.A contains the Organogram of CBR.

1.3. The names of officers who headed the organization

from 1947 to date are given below:-

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

(i) Sir Victor Turner	14.08.1947	19.02.1950
(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	03.10.1991

**Secretary Revenue Division/Chairman Central Board of Revenue**

(xi) Mr. Sajjad Hasan	03.10.1991	02.11.1992
(xii) Mr. M. Mubeen Ahsan	03.11.1992	02.05.1993
xiii) Qazi M.Alimullah	03.05.1993	

## CENTRAL BOARD OF REVENUE

1.4. CBR is the highest administering authority in the matters of Federal taxation. It is the headquarter of all Federal revenue departments.

1.5. The Chairman CBR in administering the Federal taxes is assisted by the following seven Members:

1. Member (Customs)
2. Member (Central Excise)
3. Member (Sales Tax and Administration)
4. Member (Income Tax)
5. Member (Tax Policy)
6. Member (Judicial) (Direct Taxes)
7. Member (Judicial) (Indirect Taxes)

1.6. Member (Customs) is assisted by the Director General, Customs Reforms, three Chiefs, four Secretaries and twenty Second Secretaries in the Board. Member, (Customs) supervises the collection of customs duties from four Collectorates of Customs in addition to the collection from five composite collectorates i.e Collectorates which administer Customs, Central Excise and Sales Tax Acts simultaneously. The Minister (Customs) at Brussels and the Chief Coordinator of Computer Bureau also work with the Member (Customs).

1.7. The Collectors of Customs are assisted in the performance of their duties by the Deputy Collectors, Assistant Collectors, Principal Appraisers, Superintendents and Deputy Superintendents.

1.8. The organization of the Director General, (Intelligence and Investigation) collects, processes and disseminate information about tax evasion and smuggling of contraband items including drugs. This organization also undertakes enforcement duties to prevent and check tax evasion and smuggling. The Director General Intelligence and Investigation

is assisted by the Directors at Karachi and Lahore.

1.9. The organization of the Director General Inspection and Training (Indirect taxes) manages the training of the officers and staff of the Customs and Excise Group. This organization basically performs the function of inspection to strengthen this internal audit work and to ensure correct application of the laws and procedures. Recently the work of Internal auditing has also been assigned to this organization to further strengthen the internal auditing of the Customs and Excise Department.

1.10. Member (Central Excise) supervises the collection of Central Excise duties from Lahore and Karachi Collectorates exclusively and from the other five composite Collectorates at Hyderabad, Quetta, Multan, Rawalpindi and Peshawar. The Directorate of Inspection and Training (Customs and Central Excise) exercises overall supervision on execution and application of Customs, Central Excise and allied laws, rules, regulations enforced, by and under the Collectorates and also imparts training to the staff of the department. Member (Central Excise) is also in charge of personnel administration of Customs and Excise Department. Member central excise is assisted in the Board by D.G. Capacity, one Chief, three Secretaries and four Second Secretaries.

1.11. Member (Administration and Sales Tax) is responsible for running the day to day administration of the Central Board of Revenue as well as the collection of Sales Tax from the composite Collectorates and other Collectorates of Central Excise and Sales Tax. He is assisted in the Board by one Chief, three Secretaries the Director (Projects) and twelve Second Secretaries.

1.12. The organogram of Customs, Central Excise and Sales Tax Departments is given in Figure 1.B.

1.13. Member (Income tax) deals with the collection, execution and administration of all direct taxes viz Income-tax, Wealth tax, Capital Value tax, Corporate Assets tax and Workers' Welfare Fund. In the headquarters the Member is assisted by the

three Chiefs, five Secretaries and nineteen Second Secretaries. Member (Income- tax) also deals with the personnel administration of the Income-tax Department.

1.14. The collection of income-tax is administered through three Regional Commissioners (BPS 21) placed at Karachi, Lahore and Islamabad and 16 zonal Commissioners, three Commissioners of Wealth Tax and three Commissioners of Survey and Registration. The Commissioners of Income-tax are assisted in the performance of their duties by the Inspecting Assistant commissioners of Income- tax, Income-tax Officers, Assistant Income-tax Officers, Tax Recovery Officers and Inspectors. Inspecting Assistant Commissioners and income tax Officers, vested with assessment powers, are the officers who are directly involved in assessment and collection of tax demand.

1.15. The office of the Director General Inspection and Audit set up in 1991 to strengthen internal auditing work, ensures correct application of laws through inspection of the registers, records and files of the assessment circles. This office is also assigned the audit functions which are a check on the accuracy of the calculations in the income tax and wealth tax files prescribed by the laws of direct taxes.

1.16. The Chief, Coordinator of Computer Bureau of Income Tax is the head of Computer Wing and is placed at Karachi. The Data Processing Centres have been set up at Karachi, Lahore and Rawalpindi. New Data Processing Units at Gujranwala, Multan, Hyderabad, Faisalabad and Peshawar will be functional in 1993.

1.17. The organogram of Income Tax Department is contained in Figure 1.C.

1.18. Member (Tax Policy) heads the Tax Policy Wing of CBR. It was established in 1992 to undertake research in fiscal matters having bearing on all the taxes administered by CBR. The Policy Wing is carrying on research in collaboration with AERC (Applied Economics Research Centre) of Karachi University, P.I.D.E (Pakistan Institute of Development Economics) and Pakistan

Administrative Staff College. Member (Tax Policy) is assisted by three research chiefs from Customs and Income Tax Departments and the Director of Directorate of Research and Statistics. Member (Tax Policy) also looks after the Tax Education Section of CBR which is headed by a Chief, who is assisted by two Second Secretaries dealing with direct and indirect taxes. The Tax Education Section undertakes tax information press campaign in the form of advertisements. In 1993 a tax motivational/awareness campaign will be launched on electronic media.

1.19. Member Judicial, (Direct Taxes) placed at Islamabad supervises the performance of twenty three Commissioners of Income- tax (Appeals) and decides revision petitions against the decisions made by the Commissioner Appeals.

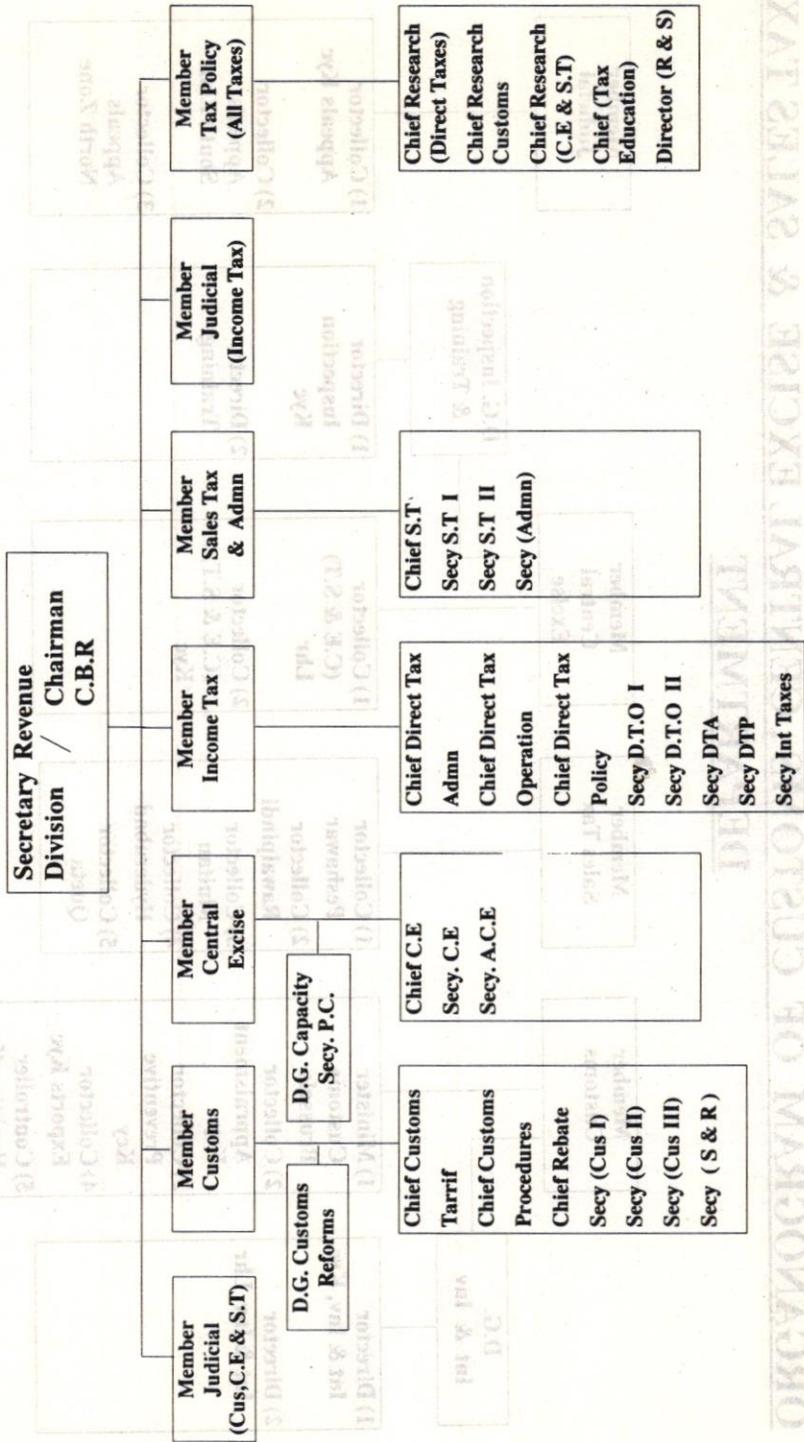
1.20. Member Judicial (Customs, Central Excise and Sales Tax) placed at Karachi hears appeals and revisions petitions against original orders and appellate orders passed by the departmental officers in Customs, Excise and Sales Tax cases.

**NAMES OF THE MEMBERS HOLDING OFFICE**  
**DURING FY 1991-92.**

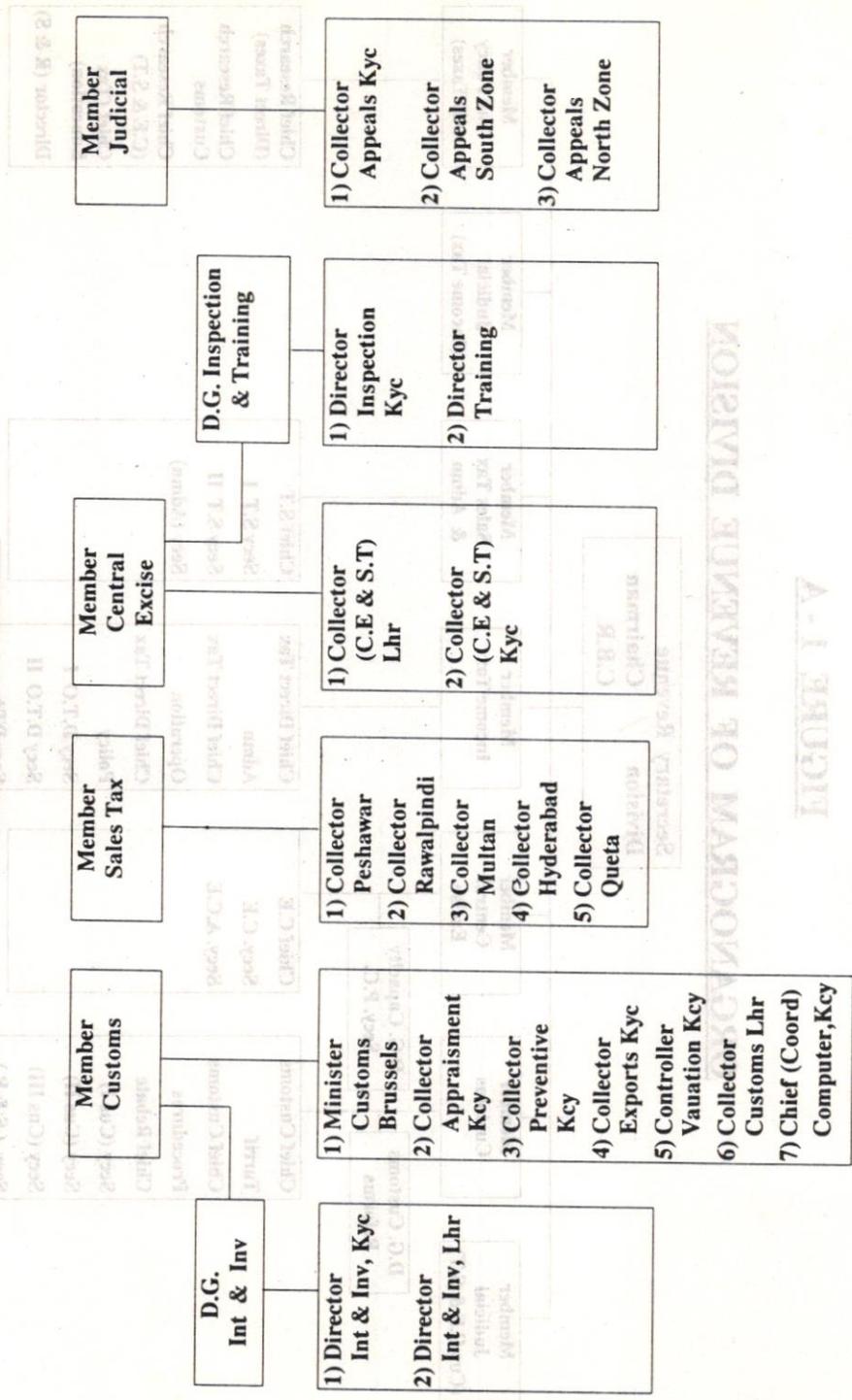
- |                            |   |
|----------------------------|---|
| 1. Mr. M. Mubeen Ahsan     | Member (Customs)                                |
| 2. Mr. Mumtaz Ali          | Member (Central Excise)                         |
| 3. Mr. Saghir Asad Hassan  | Member (Sales Tax and Admn)                     |
| 4. Mr. M. Iqbal Farid      | Member (Income Tax)                             |
| 5. Mr. Alvi Abdul Rahim    | Member (Tax Policy)                             |
| 6. Mr. Mohammad Taraq      | Member (Judicial, Direct Taxes)                 |
| 7. Mr. Abrar Hussain Naqvi | Member (Judicial, Central Excise and Sales Tax) |

**FIGURE 1 - A**

**ORGANOGRAM OF REVENUE DIVISION**



# FIGURE 1 - B DEPARTMENT ORGANOGRAM OF CUSTOMS, CENTRAL EXCISE & SALES TAX





## CHAPTER 2

### FEDERAL TAX RECEIPTS

- A. The Nature of Federal Taxes: Paras 2.1 to 2.7*
- B. The Growth of Federal Tax Receipts: Paras 2.8 to 2.11*
- C. Collections from Direct Taxes: Paras 2.12 to 2.16*
- D. Collections from Indirect Taxes: Paras 2.17 to 2.20*
- E. TAX/GDP ratio analysis: Paras 2.21 to 2.25*

#### **A. THE NATURE OF FEDERAL TAXES**

2.1. The Central Board of Revenue administered the following federal taxes during FY 1991-92:

- (i) The Income Tax
- (ii) The Wealth Tax
- (iii) The Capital Value Tax (CVT)
- (iv) The Corporate Assets Tax (CAT)
- (v) The Workers Welfare Fund
- (vi) The Customs Duties
- (vii) The Central Excise Duties
- (viii) The Sales Tax

2.2. The Income Tax and Workers' Welfare Fund are levied on annual income of the taxpayers. The Wealth tax is charged on value of net wealth owned by a person on the specified valuation dates; either the last day of a calendar year or last day of the fiscal year (July-June). The Capital Value Tax is collected on transfer transactions of a few specified types of assets; it is collected from persons who purchase the specified assets. The Worker's Welfare Fund contributions are collected at a flat rate of 2% of business income of specified types of industrial units.

The Corporate Assets Tax is a one-time levy on the book value of assets owned by limited companies. The basis of valuation is the Balance Sheet prepared on any date between 30th June, 1991 and 30th June, 1992. The Corporate Assets tax is not charged if book value of assets is less than Rs. 50 millions.

2.3. The Customs duties are collected on the value/quantity of goods imported into Pakistan or exported abroad. The Central excise duty is collected on clearance of specified types of commodities and services listed in the Schedule to the Act; however, some of excisable items are temporarily exempted from duty. The Sales tax is a consumption tax which, at present, is mostly collected from importer or producers of goods. In specified cases the collection points have been extended to the wholesale and retail stage on commercial importers. In such cases presumptive tax is collected from the manufacturers. The Sales tax law follows the pattern of a Value Added Tax (VAT) by giving credit for sales tax levied on inputs used in manufacturing a commodity, which is subjected to sales tax. In other words our sales tax is not of a cascade type.

2.4. The main features of federal taxes administered by CBR are given in Annexures "A" and "B". Annexure "A" contains information about scope of each tax along with tax rates, tax requirements etc. The fiscal incentives given through federal taxes are explained, in brief, in Annexure "B".

2.5. It may be of some interest to the researchers and economic analysts to note the nature of each tax. This is likely to help in a better appreciation of our taxation system and the tax measures that are being adopted by the Government for resource mobilization through taxation. In this Year Book we have followed the frequently used distinction between "direct" and "indirect" taxes. A word about this frequently used distinction between the "direct" and "indirect" taxes may not be out of place here. To quote Prof. Musgrave, "While this distinction is ambiguous, most writers define direct taxes as those which are imposed initially on the individual or household that is meant to bear the burden. Indirect taxes are taxes which are meant to be

shifted to the final bearer of tax burden". In our system Taxes on Income and Wealth are the so-called Direct Taxes while Customs duties, Central Excise and Sales Tax are Indirect Taxes. Some fiscal analysts, while evaluating the annual tax measures favour direct taxes measures over increase in indirect taxes for the following two reasons:

- (i) The direct taxes are not shifted; they are paid by the corporate sector out of its profits and by individuals and firms out of their income.
- (ii) The direct taxes are usually progressive while the indirect taxes are charged at flat rates.

2.6. There is sufficient impressionistic evidence to indicate that the tax levied on business income of companies or individuals is passed on by them to their customers. The extent to which they can shift their tax burden depends on the market conditions in which the business firms operate. Thus it may be incorrect to assume that the entire amount of income tax levied on business firms is paid by them out of their pockets. Secondly, the principle of progressivity is sometimes not followed in our direct taxes. This is on account of the following:

- (i) Tax exemptions are given to certain classes of taxpayers or to certain types of income.
- (ii) A significant amount of Income tax is being collected at flat rates. In FY 1991-92 Income tax collections amounted to Rs. 27.913 billions. Out of this amount a sum of Rs. 8.301 billions was collected at flat rates while Rs. 19.612 billions was collected on the basis of progressive rate structure. Thus 30% of Taxes on income are collected at flat rates. This issue is examined in Paras 3.3 and 3.4 of this Year Book.

2.7. On the other hand the principle of horizontal equity is being followed in imposition of Customs duties, Central Excise and Sales Tax by levying higher duty/tax on items which do not fall in the category of "necessities". Thus every indirect taxation measure cannot be criticized for being non-progressive in

nature. The equity of a tax system or any particular taxation measure may be evaluated in terms of its incidence on people and not necessarily because it is a "direct" or "indirect" tax measure.

**B. THE GROWTH OF FEDERAL TAX RECEIPTS**

2.8. The tax collections during 1990-91 stood at Rs. 112.14 billions against the Revised Budget Estimate of Rs. 120.60 billions for that year. The budget estimate for FY 1991-92 was originally pitched at Rs. 149.5 billions, which was higher by 33.5% as compared with last year's collections. This was lowered to 143 billions in the revised estimates. The revised estimates were higher by 27.5% as compared with the actual collections in the preceding year. The actual receipts, however, stood at Rs. 141.8 billions during the year 1991-92 showing an achievement to the extent of 99.2 percent of the revised estimates. The growth in federal tax collections is tabulated in Table 2.1 below:

**TABLE 2.1**  
**FEDERAL TAX RECEIPT DURING THE**  
**LAST FIVE YEARS**

(Rs. in Billions)

YEARS	REVISED ESTIMATES	COLLECTIONS	COLLECTIONS AS % OF REVISED ESTIMATES	% INCREASE OVER EARLIER YEAR
(1)	(2)	(3)	(4)	(5)
1987-88	75.53	75.98	100.1%	
1988-89	91.25	91.02	99.7%	19.8%
1989-90	105.97	105.14	99.2%	15.5%
1990-91	120.60	112.14	93.2%	6.6%
1991-92	143.00	141.81	99.2%	26.5%

2.9. The overall performance vis-a-vis budget targets indicates that the target was almost achieved in the past five

years except in the year 1990-91.

2.10. In the past five years the Federal tax receipts registered a sharp increase from Rs. 75.98 billions in the year 1987-88 to Rs. 141.81 billions in 1991-92 showing an increase of 87.8% during this period. The compound rate of annual growth during the period was 17% percent. In FY 1991-92, the year in review in this publication, the federal taxes show a record growth of 26.5%, which is substantially higher than growth rates in the earlier years.

2.11. Figures 2.A and 2.B show the share of each tax in 1991-92 and collections of direct/indirect taxes over the past five years.

**C. COLLECTIONS FROM DIRECT TAXES IN THE LAST FIVE YEARS**

2.12. The Central Board of Revenue has three main field departments for administering the federal taxes:

- (i) Income and Wealth Tax Department,
- (ii) Customs Collectores,
- (iii) Central Excise and Sales Tax Collectores.

The Income Tax and Wealth Tax Department administered the following taxes during FY 1991-92:

	(A)	(B)	(C)	(D)
(a) Income Tax				
(b) Wealth Tax				
(c) Capital Value Tax		75.98	75.98	1987-88
(d) Workers' Welfare Fund		91.02	91.25	1988-89
(e) Corporate Assets Tax		105.14	105.57	1989-90
		112.14	120.60	1990-91

All these taxes fall in the category of "direct" taxes. On the other hand the Customs duties, Central Excise and the Sales Tax are "indirect" taxes.

2.13. The direct taxes collections are shown in Table 2.2 below:

**TABLE 2.2**  
**DIRECT TAX COLLECTIONS DURING LAST FIVE YEARS**

( Rs. in Billions )

YEAR	REVISED ESTIMATES	COLLECTIONS	COLLECTIONS AS % OF REVISED ESTIMATES	% INCREASE OVER THE LAST YEAR
(1)	(2)	(3)	(4)	(5)
1987-88	11.74	11.84	100.9%	
1988-89	13.95	13.92	99.8%	17.6%
1989-90	16.45	15.64	95.1%	12.4%
1990-91	20.00	19.87	99.4%	27.1%
1991-92	27.00	28.85	106.9%	45.2%

2.14. The collections of direct taxes, excepting a minor shortfall in the year 1989-90, have always remained close to the budget targets. The budgetary target was surpassed twice (in the year 1987-88 and 1991-92) during the last five years. The direct taxes registered a record growth from Rs. 11.84 billions in the year 1987-88 to Rs. 28.85 billions in 1991-92; this is an increase of 144% in the last five years. Annual compound rate of growth during this period was 25 percent as against growth rate of 17% recorded by all federal taxes. The year 1991-92 registered a growth of 45% when collections improved from Rs. 19.87 billions in 1990-91 to Rs. 28.85 billions. As a matter of fact the extra-ordinary performance of direct taxes helped in reducing the over-all shortfall in revenue receipts for this year. The buoyancy is due to new taxation measures adopted by the Government in the 1991-92 Budget. The direct taxes growth is shown in Figure 2.B.

2.15. The share of Direct Taxes in total Federal tax receipts, shown in Table 2.3 below, gradually increased from 15.6% in

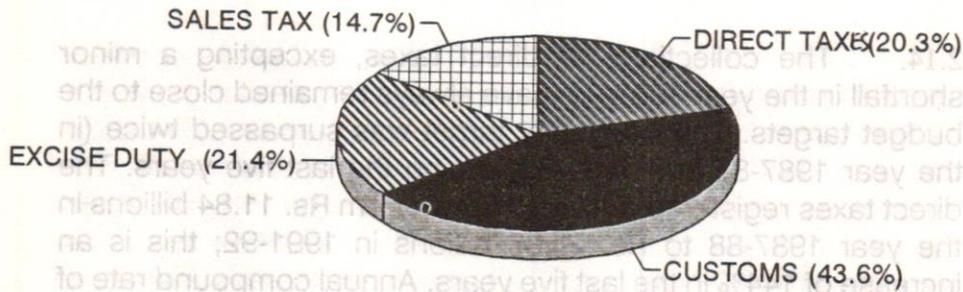
2.13. The direct taxes (A.2) are shown in Table 2.3 below:

TABLE 2.3  
DIRECT TAX COLLECTIONS DURING LAST FIVE YEARS

(Rs. in Billions)

YEAR	REVISED ESTIMATES	COLLECTIONS AS % OF REVISED ESTIMATES	% INCREASE OVER THE LAST YEAR
1991-92	27.00	106.9%	45.2%
1990-91	20.00	99.4%	27.1%
1989-90	18.85	95.1%	12.4%
1988-89	13.95	99.8%	17.6%
1987-88	13.95	99.8%	17.6%

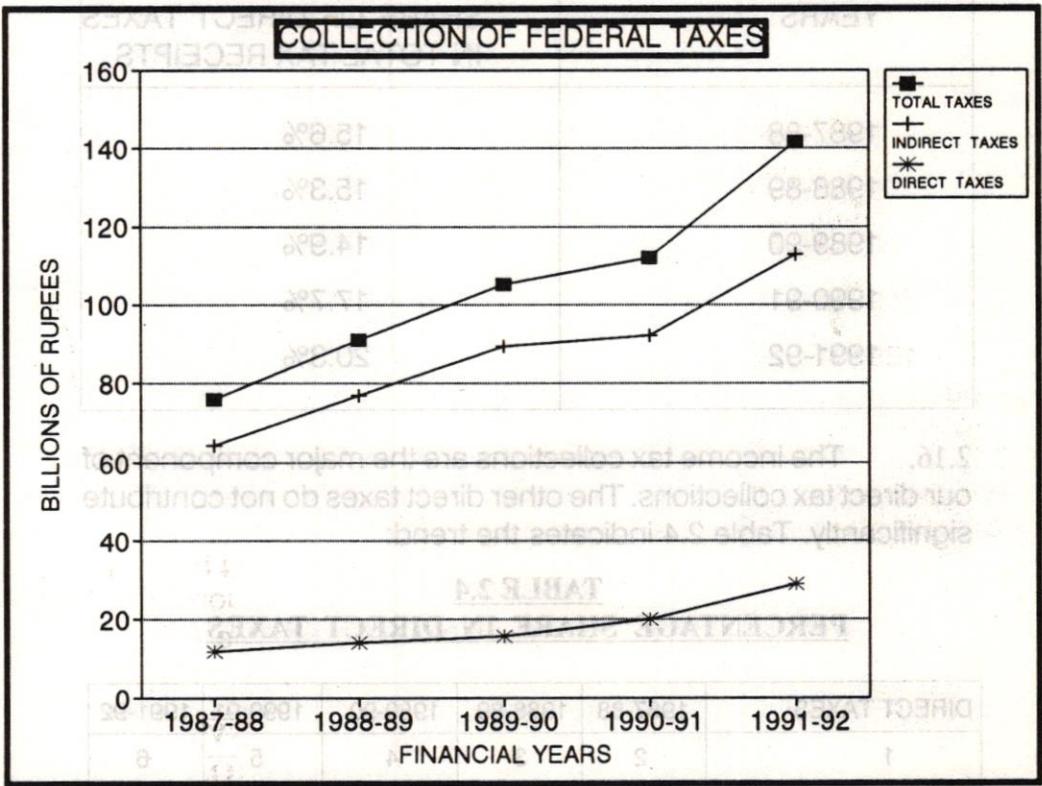
SHARE OF DIFFERENT TAXES IN TOTAL TAX COLLECTION OF FY. 1991-92



2.12. The share of Direct Taxes in total Federal tax receipts, shown in Table 2.3 below, gradually increased from 15.6% in

1987-88 to 20.3% in 1991-92. In 1987-88, the share of direct taxes in total tax collections was 20.3%. By 1991-92, this share had risen to 30.3%. Indirect taxes, on the other hand, have declined from 79.7% in 1987-88 to 69.7% in 1991-92. Figure 2.A shows the share of different federal taxes in total collections for FY 1991-92.

TABLE 2.3  
PERCENTAGE SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTIONS



Financial Year	Income Tax	Wealth Tax	Capital Value Tax	Workers Welfare Fund	Total
1987-88	97.4%	1.6%	-	1.0%	100.0%
1988-89	95.9%	2.3%	-	1.0%	100.0%
1989-90	98.3%	2.3%	-	1.4%	100.0%
1990-91	97.4%	1.6%	-	1.0%	100.0%
1991-92	98.8%	2.5%	0.2%	0.5%	100.0%

1987-88 to 20.3% in 1991-92. It is after a considerably long period of time that direct taxes have reached the mark of 20% share in federal taxes. Figure 2.A shows the share of different federal taxes in total collections for FY 1991-92.

**TABLE 2.3**  
**PERCENTAGE SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTIONS**

YEARS	SHARE OF DIRECT TAXES IN TOTAL TAX RECEIPTS
1987-88	15.6%
1988-89	15.3%
1989-90	14.9%
1990-91	17.7%
1991-92	20.3%

2.16. The income tax collections are the major component of our direct tax collections. The other direct taxes do not contribute significantly. Table 2.4 indicates the trend:

**TABLE 2.4**  
**PERCENTAGE SHARE IN DIRECT TAXES**

DIRECT TAXES	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
INCOME TAX	97.4%	96.3%	95.9%	96.0%	96.8%
WEALTH TAX	1.6%	2.3%	2.7%	2.6%	2.2%
CAPITAL VALUE TAX	-	-	0.4%	0.5%	0.5%
WORKERS WELFARE FUND	1.0%	1.4%	1.0%	0.9%	0.5%
TOTAL:-	100.0%	100.0%	100.0%	100.0%	100.0%

**D. COLLECTIONS FROM INDIRECT TAXES IN THE LAST FIVE YEARS**

2.17. The indirect taxes include Customs Duties, Central Excise and the Sales Tax. The revised budget estimates, the collections from indirect taxes and growth in collections during the last five years is given in table 2.5 below.

**TABLE 2.5**  
**INDIRECT TAX COLLECTIONS DURING**  
**THE LAST 5 YEARS**

( Rs. in Billions )

YEARS	REVISED ESTIMATES	COLLECTIONS	COLLECTIONS AS % OF REVISED ESTIMATES	INCREASE OVER LAST YEAR
(1)	(2)	(3)	(4)	(5)
1987-88	63.80	64.14	100.5%	-
1988-89	77.28	77.10	99.8%	20.0%
1989-90	89.49	89.50	100.0%	16.1%
1990-91	100.60	92.28	91.7%	3.1%
1991-92	116.00	112.95	97.4%	22.4%

Except in the year 1990-91, the indirect taxes always remained close to or exceeded the budget target. In the year 1990-91 they fell short of the target by 8.3 percentage points, which is mainly because of international recession in trade resulting in low yield in Customs duties and Sales tax on imports.

2.18. The indirect taxes during the last five years registered an increase from Rs. 64.14 billions in 1987-88 to Rs. 112.95 billions in the year 1991-92; an increase of 76%. The compound annual rate of growth during the period was 15.2 percent as against 25% compound rate of growth achieved by the direct taxes. In 1991- 92 the total collections were Rs. 112.95 billions whereas the collections in the immediately preceding year amounted to Rs. 92.28 billions only; this shows annual increase

of 22.4% in the year under consideration in this publication. It is a healthy increase when we compare it with compound average growth of 15.2% in the last five years.

2.19. The share of indirect taxes in total tax effort of the federal government, depicted in Table 2.6 below, decreased from 84.4% in 1987-88 to 79.7% in 1991-92. This decline is the cumulative effect of abnormal growth rate in collections of direct taxes and declining role of Customs duties in an economy whose industrial base is expanding. Moreover, as a policy decision the tariff rates are gradually declining year after year.

**TABLE 2.6**  
**PERCENTAGE SHARE OF DIRECT AND INDIRECT TAXES**  
**IN FEDERAL RECEIPTS**

TAXES/DUTIES	1987-88	1988-89	1989-90	1990-91	1991-92
(1)	(2)	(3)	(4)	(5)	(6)
<b>A. DIRECT TAXES</b>	15.58%	15.29%	14.87%	17.72%	20.35%
1. Income Tax	(15.17)%	(14.73)%	(14.27)%	(17.01)%	(19.69)%
2. Other Direct Tax	(0.41)%	(0.56)%	(0.61)%	(0.70)%	(0.66)%
<b>B. INDIRECT TAXES</b>	84.42%	84.71%	85.13%	82.28%	79.65%
1. Customs Duties	(50.01)%	(46.54)%	(46.20)%	(45.06)%	(43.60)%
2. Central Excise	(22.90)%	(22.01)%	(21.25)%	(22.06)%	(21.39)%
3. Sales Tax	(11.51)%	(16.15)%	(17.67)%	(15.17)%	(14.67)%
<b>TOTAL TAXES (A + B)</b>	100.00%	100.00%	100.00%	100.00%	100.00%

2.20. There has been visible improvement in the share of Income tax and Sales tax over the years. The share of Income tax will increase with economic advancement. Similarly, sales tax will play a significant role in future because of its vast tax base. However, the other direct taxes, which are taxes on wealth, are going up but at a slow pace. The share of Customs duties is declining, as indicated earlier on, because of reduction in tariff rates and industrialization which provides substitute for imports. The Central excise collections have recorded decline

(share-wise) because some of the duties are specific and not ad valorem; thus increase in prices is not translated into increase in duty collections.

### **E. TAX/GDP RATIO ANALYSIS**

2.21. In the last few years, various changes have taken place in the taxation system of Pakistan. Every budget speech delivered in the National Assembly has ended up with a number of new taxation measures. These steps have improved the overall performance of our taxation system. One indicator to judge the efficiency of the tax system is Tax/GDP Ratio. This set of statistics is usually computed by economic analysts on the basis of GDP as a whole. In the context of Pakistan, this method underestimates the true performance of the tax system, because a major part of our National Income (viz, the Agricultural Income) falls outside the federal tax net. The provinces, which are authorized to impose tax on agricultural income, have not been able to explore full potential of a progressive tax on agricultural income.

2.22. This section takes into account the fact mentioned above and gives a ten years trend of Tax/GDP Ratio in Pakistan. For the purpose of working out the ratio of direct taxes to GDP, we have excluded agricultural income from GDP. For indirect taxes, entire GDP is the denominator. For overall Tax/GDP ratio, the direct taxes have been blown up by the ratio of whole GDP to Non-agricultural part of GDP. Since Gross Domestic Product is the value of production of the whole country, so the relevant figures for tax revenues are the consolidated provincial and federal tax revenues. The data for this analysis has been taken from Pakistan Economic Survey 1991-92 except federal tax collections for which we have relied on CBR data.

2.23. Table 2.7 below shows the Tax/GDP ratio in Pakistan.

**TABLE 2.7**  
**TAX/GDP RATIO IN PAKISTAN (PERCENTAGE)**

YEARS	DIRECT TAXES	INDIRECT TAXES	TOTAL TAXES	
			CORRECTED	UNCORRECTED
(1)	(2)	(3)	(4)	(5)
1982-83	3.9%	11.3%	15.2%	14.0%
1983-84	3.4%	12.7%	16.1%	15.2%
1984-85	3.2%	11.7%	14.9%	14.0%
1985-86	3.0%	12.9%	15.9%	15.1%
1986-87	2.9%	13.5%	16.4%	15.6%
1987-88	2.8%	13.0%	15.8%	15.1%
1988-89	2.9%	13.6%	16.5%	15.7%
1989-90	2.9%	13.2%	16.1%	15.4%
1990-91	3.1%	11.8%	14.9%	14.1%
1991-92	3.8%	12.9%	16.7%	15.7%

Note: Corrected TAX/GDP rates excludes agricultural income & vice versa

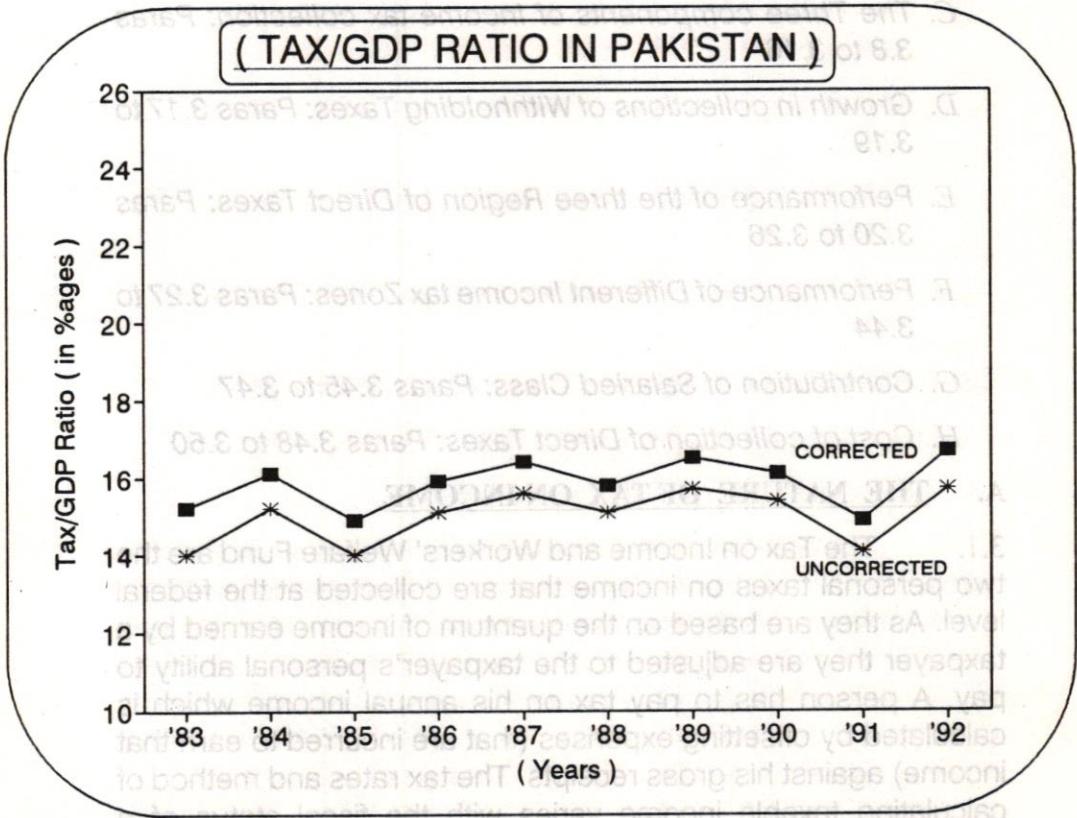
2.24. During the last ten years (1982-92), the trend of Tax/GDP Ratio for Pakistan (as calculated by the above method) shows marginal fluctuations (Figure 2.C). Tax/GDP Ratio was 15.2% in 1982-83, it moved upto 16.5% in 1988-89 and was lower at 14.9% in 1990-91.

2.25. However, due to new taxation measures in 1991-92 the tax/GDP ratio improved to 16.7% with a lead of 1.8 percentage point from the last year.

FIGURE - 2.C

CHAPTER 3

TAX ON INCOME



The broad categories of taxpayers are:

- (i) Limited Companies, Government-owned Corporations and foreign companies operating in Pakistan.
- (ii) Registered partnership firms

**CHAPTER 3****TAX ON INCOME**

- A. *The Nature of Tax on Income: Paras 3.1 to 3.4*
- B. *Growth in Income tax collections: Paras 3.5 to 3.7*
- C. *The Three components of Income tax collection: Paras 3.8 to 3.16*
- D. *Growth in collections of Withholding Taxes: Paras 3.17 to 3.19*
- E. *Performance of the three Region of Direct Taxes: Paras 3.20 to 3.26*
- F. *Performance of Different Income tax Zones: Paras 3.27 to 3.44*
- G. *Contribution of Salaried Class: Paras 3.45 to 3.47*
- H. *Cost of collection of Direct Taxes: Paras 3.48 to 3.50*

**A. THE NATURE OF TAX ON INCOME**

3.1. The Tax on Income and Workers' Welfare Fund are the two personal taxes on income that are collected at the federal level. As they are based on the quantum of income earned by a taxpayer they are adjusted to the taxpayer's personal ability to pay. A person has to pay tax on his annual income which is calculated by offsetting expenses (that are incurred to earn that income) against his gross receipts. The tax rates and method of calculating taxable income varies with the fiscal status of a person.

The broad categories of taxpayers are:

- (i) Limited Companies, Government-owned Corporations and foreign companies operating in Pakistan.
- (ii) Registered partnership firms

(iii) Individuals, unregistered firms and other non-registered associations of persons.

The main features of Income tax law are given in Annexure "A", while the fiscal incentives available under the Income tax law are described in Annexure "B".

3.2. The Workers' Welfare Fund contributions are calculated @ 2% of taxable income of specified types of industrial undertakings indicated in the Workers' Welfare Fund Ordinance, 1971.

3.3. The two main features of our Income tax system are: adherence to principle of a taxpayers' ability to pay and its progressivity. However, the principle of progressivity has been diluted by two set of factors:

- (i) Certain types of income earned by taxpayers have been exempted resulting in lowering of maximum marginal rate of tax.
- (ii) A substantial portion of income tax collections are made at flat rates.

3.4 Para 3.11 contains a list of types of income which are subjected to flat rate of income tax irrespective of the amount of these types of income received by an individual taxpayer. During FY 1991-92 the following amount of tax was collected at flat rates:

	(Rs. in Millions)
(i) Bank Interest/Profit	1,070
(ii) Dividend Income	100
(iii) Prize Money	47
(iv) Interest on Debentures	20
(v) Income of contractors, who fall in Non-adjustable withholding tax regime	4,318
(vi) Income of Importers, who fall in the Non-adjustable withholding tax regime	2,796
<b>Total :-</b>	<b>8,351</b>

TITLES) CER (5)

During FY 1991-92 the total income tax collections amounted to Rs. 27,913 millions, out of this a sum of Rs. 8,301 millions were collected at flat rates. The collections at flat rate are 30% of the total collections for 1991-92.

## **B. GROWTH IN INCOME TAX COLLECTIONS**

3.5. Direct taxes gave remarkable performance during 1991-92. The annual (compound) growth rate which was only 19% during the last four years ( 1987-88 to 1990-91 ) jumped to 45.2% in this year. This fact is clear from the graph in Figure 3.A. The direct taxes (i.e Income Tax, Wealth) contributed 20.3% in total taxes during 1991-92; whereas in the previous years their contributions fluctuated around 15%. This increase is mainly due to new taxation measures undertaken by the Government in the 1991-92 budget. The growth pattern of Income tax collections is given in Table 3.1 below.

**TABLE 3.1**  
**INCOME TAX COLLECTIONS**

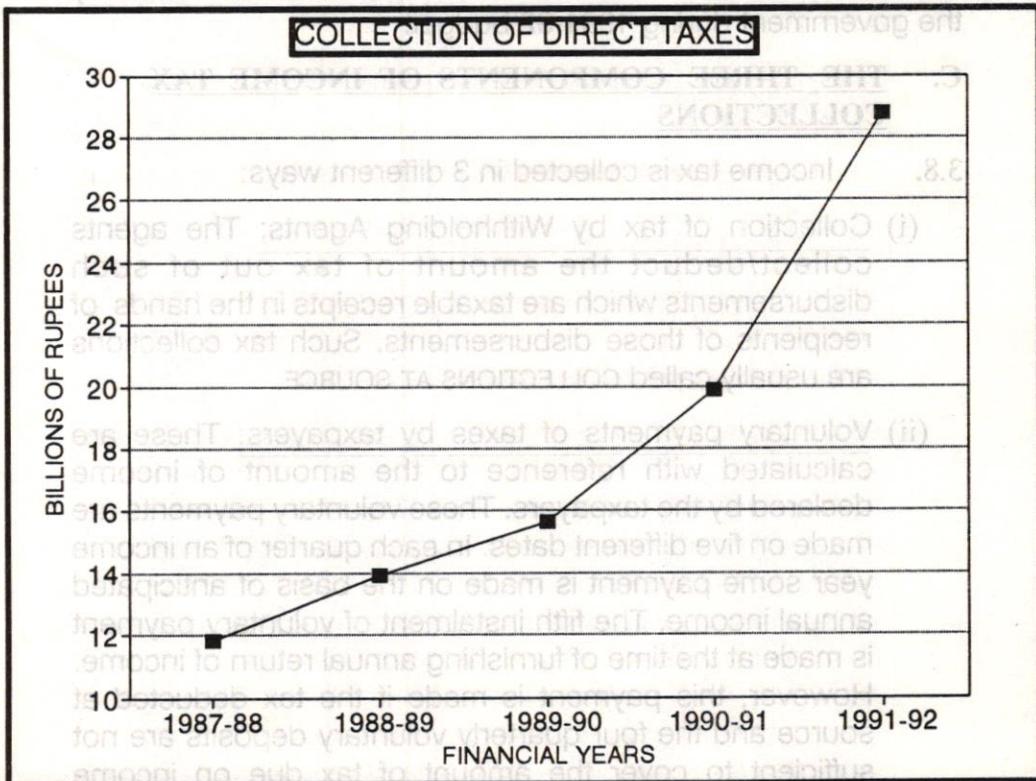
( Rs. in Millions )

YEARS	INCOME TAX COLLECT-IONS (NET)	BUDGETARY TARGETS	%AGE ACHIEV-EMENT (2-3)	ANNUAL % GROWTH	%SHARE IN TOTAL TAX	%SHARE IN DIRECT TAXES	TAX/GDP RATIO %
1	2	3	4	5	6	7	8
1987-88	11,528	11,500	100.2%	11.3%	15.2%	97.4%	2.6%
1988-89	13,407	13,624	98.4%	16.3%	14.7%	96.3%	2.7%
1989-90	15,000	15,880	94.5%	11.9%	14.3%	95.9%	2.7%
1990-91	19,079	19,101	99.9%	27.2%	17.0%	96.0%	2.8%
1991-92	27,913	25,917	107.7%	46.3%	19.7%	96.8%	3.5%

3.6. Income tax is the principal form of direct taxation which accounted for 96.8% share in the total direct taxes collected in 1991-92; as against its share at 96% during 1990-91. This increase is a sign of improvement. In the year 1991-92 a target of Rs. 25,917 millions was fixed for income tax and the achievement was 107.7 percent of the target as compared to 99.9% of target in 1990- 91 and 94.5% in 1989-90. The TAX/GDP ratio of income tax was 2.8% in 1990-91 but it edged up to 3.5%

FIGURE 3.A

in 1991-92. Thus we can see that the performance of income tax was much better this year as compared to the other years of our analysis. This is quite obvious from table 3.1 above. The annual growth rate has risen from 1.3% in 1987-88 to 46.3% in 1991-92. During 1991-92 a number of taxation measures were adopted by the government to broaden the tax base and increase revenue collections. The 46.3% annual growth of income tax in 1991-92, 19.7% share in total taxes and 3.5% TAX/GDP ratio are the result of new taxation measures taken by the government.



(iii) Collections out of tax demanded by Income Tax Officers: This component of tax is collected by establishing that taxpayers have under-reported their income. Such tax collections include the amount of tax on undeclared or under-reported income as well as penalties levied for not complying with provisions of tax law as well as additional

in 1991-92. Thus we can say that the performance of income tax was much better this year as compared to the other years of our analysis. This is quite obvious from table 3.1 above. The annual growth rate has risen from 11.3% in 1987-88 to 46.3% in 1991-92.

3.7 During 1991-92 a number of taxation measures were adopted by the government to broaden the tax base and increase revenue collections. The 46.3% annual growth of income tax in 1991- 92, 19.7% share in total taxes and 3.5% TAX/GDP ratio are the result of new taxation measures taken by the government during 1991-92 budget.

### **C. THE THREE COMPONENTS OF INCOME TAX COLLECTIONS**

3.8. Income tax is collected in 3 different ways:

- (i) Collection of tax by Withholding Agents: The agents collect/deduct the amount of tax out of such disbursements which are taxable receipts in the hands of recipients of those disbursements. Such tax collections are usually called COLLECTIONS AT SOURCE.
- (ii) Voluntary payments of taxes by taxpayers: These are calculated with reference to the amount of income declared by the taxpayers. These voluntary payments are made on five different dates. In each quarter of an income year some payment is made on the basis of anticipated annual income. The fifth instalment of voluntary payment is made at the time of furnishing annual return of income. However, this payment is made if the tax deducted at source and the four quarterly voluntary deposits are not sufficient to cover the amount of tax due on income declared for an year.
- (iii) Collections out of tax demanded by Income Tax Officers: This component of tax is collected by establishing that taxpayers have under-reported their income. Such tax collections include the amount of tax on undeclared or under-reported income as well as penalties levied for not complying with provisions of tax law as well as additional

taxes recovered for failure to deposit tax within the prescribed period of time. This component of collections also includes composition fees received in lieu of prosecution proceedings initiated against tax evaders. Such tax collections are usually known as collections out of DEMAND CREATED by ITOs. This component of tax collections can also be described as Anti-tax evasion activities of the Department.

3.9. In recent years the Central Board of Revenue has been relying heavily on the withholding tax regime because of some advantages of this form of tax collections. It solves the liquidity problem of a taxpayer who would otherwise be required to pay tax after 12 - 18 months from earning a particular item of income. Secondly, it is psychologically less painful to pay total tax liability in parts, as and when income is being earned. This form of collection helps Government in smooth financing of its current public expenditure.

3.10. The following types of income fell in the scope of withholding tax regime during FY 1991-92:

- (i) Salary Income u/s.50(1)
- (ii) Interest on Government Borrowings u/s.50(2)
- (iii) Interest/Profit on Bank Deposits u/s.50(2A)
- (iv) Income of Non-Resident Contractors u/s.50(3)
- (v) Technical Fees earned from Pakistan by Non-Resident Consultants u/s.50(3A)
- (vi) Income of Resident Contractors/Suppliers u/s.50(4)
- (vii) Brokerage Income u/s.50 (4A)
- (viii) Income arising from Imports u/s. 50(5)
- (ix) Income arising from Exports (with effect from FY 1992-93) u/s. 50(5A)
- (x) Income arising from Transport Business u/s. 50(6)
- (xi) Divided Income u/s.50(6A)

- (xii) Income of persons buying goods/assets in public auctions u/s.50(7A)
- (xiii) Rent received from immovable properties u/s. 50(7B)
- (xiv) Prize Money u/s. 50(7C)
- (xv) Interest earned on bonds, securities etc. u/s. 50(7D)
- (xvi) Income earned by commercial/industrial consumers of electricity (with effect from FY 1991-92) u/s.50(7E)

Note: The tax on bonus shares issued by limited companies falls in the scope of Withholding tax regime. However, in FY 1991-92 this source of income was exempt from tax.

3.11. The Withholding taxes are of two types: Adjustable and Non-Adjustable; the later type are frequently referred to as presumptive taxes. The adjustable deductions are not treated as final tax liability. They are adjusted against final tax liability for an year; the excess deductions are refunded and short deductions are made good by taxpayers. On the other hand the non-adjustable deductions are treated as final tax liability in respect of types of income from which they are recovered by the withholding agents. The non-adjustable taxes, operative in 1991-92, were as under:

- (i) 10% tax on dividend income received by individuals and other taxpayers who pay tax like individuals.
- (ii) 10% tax on bank interest/profit received by the taxpayers mentioned in (i) above.
- (iii) 10% tax on interest/Profit on bonds, debentures etc. received by the taxpayers mentioned in (i) above.
- (iv) 7.5% tax on prizes and winnings in Prize Bonds, Raffles etc. by the taxpayers mentioned in (i) above.
- (v) Tax at different fixed rates on certain types of contractors
- (vi) Tax at different fixed rates on certain types of importers.

Note: With effect from assessment year 1992-93 the exporters have also been brought in the scope of non-adjustable tax deductions.

3.12. Before attempting an analysis of growth pattern of the three main components of income tax collections we may examine nature of the third component of income tax collections. This type of collections results from tax enforcement activities at micro level. This type of collections is the direct result of anti-tax evasion activities of the Income Tax Department. The tax collections under this head consist of :-

- (i) The amount of tax collected by detecting the amount of income which is under-reported or not declared at all.
- (ii) The amount of penalties levied (in addition to the tax indicated in (i) above) for under-reporting income and for other infringements of tax law.
- (iii) The amount of additional tax recovered from taxpayers who fail to deposit tax in time.
- (iv) The compounding fees collected in lieu of prosecution proceedings initiated in courts of law against tax evaders.

3.13. Table 3.2 below gives the amounts of three components of collections over last five years and the annual growth rate; and Table 3.3 shows the share of each one of these 3 types of tax collections.

	FY 1990-91	FY 1991-92	FY 1992-93
Collections	10,190.00	18,741.81	18,741.81
Annual Increase	2,148.80	8,550.70	8,550.70
Annual %age Growth	28.73%	83.91%	83.91%
	6,827.80	7,804.80	7,804.80
	1,408.70	976.50	976.50
	41.18%	14.30%	14.30%
	4,824.10	3,773.8	3,773.8
	-1,460.90	-1,460.90	-1,460.90
	-30.08%	-30.08%	-30.08%

**Table 3.2**  
**COMPONENTS OF INCOME TAX COLLECTIONS**  
**(ANNUAL GROWTH)**

( Rs. in Millions )

Years	Withholding Tax	Voluntary Payments	Tax on Demand
1	2	3	4
<u>FY 1987-88</u>			
Collections	5,427.50	4,491.70	3,151.90
Annual Increase	842.40	145.30	173.90
Annual %age growth	18.37%	3.34%	5.84%
<u>FY 1988-89</u>			
Collections	6,191.40	5,202.40	3,489.70
Annual Increase	763.90	710.70	337.80
Annual %age growth	14.10%	15.82%	10.72%
<u>FY 1989-90</u>			
Collections	8,041.30	6,364.30	3,417.40
Annual Increase	1,849.90	1,161.90	-72.30
Annual %age growth	29.88%	22.33%	-2.07%
<u>FY 1990-91</u>			
Collections	10,190.90	6,827.80	4,824.10
Annual Increase	2,149.60	463.50	1,406.70
Annual %age growth	26.73%	7.28%	41.16%
<u>FY 1991-92</u>			
Collections	18,741.60	7,804.30	3,373.20
Annual Increase	8,550.70	976.50	-1,450.90
%age growth	83.91%	14.30%	-30.08%

**Table 3.3**  
**COMPONENTS OF INCOME TAX COLLECTIONS**  
**(SHARE IN TOTAL COLLECTIONS)**

( Rs. in Millions )

TAXES	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
A. <u>Withholding taxes</u>	5,427.5	6,191.4	8,041.3	10,190.9	18,741.6
(% of net collection)	47.1%	46.2%	53.6%	53.4%	67.1%
B. <u>Voluntary payments</u>	4,491.7	5,202.4	6,364.3	6,827.8	7,804.3
(% of net collection)	39.0%	38.8%	42.4%	35.8%	28.8%
C. <u>Tax on Demand</u>	3,151.9	3,489.7	3,417.4	4,824.1	3,373.3
(% of net collection)	27.3%	26.0%	22.8%	25.3%	12.1%
<u>Gross collections</u>	13,071.1	14,883.5	17,823.0	21,842.7	29,919.2
(% of net collection)	113.3%	111.0%	118.8%	114.5%	107.2%
<u>Refunds</u>	1,542.7	1,476.2	2,823.1	2,764.0	2,005.9
(% of net collection)	13.3%	11.0%	18.8%	14.5%	7.2%
<u>Net collections</u>	11,528.4	13,407.3	14,999.9	19,078.8	27,913.3
(% of net collections)	100%	100%	100%	100%	100%

3.14. Figure 3.B indicates the growth pattern of the three main components of tax collections.

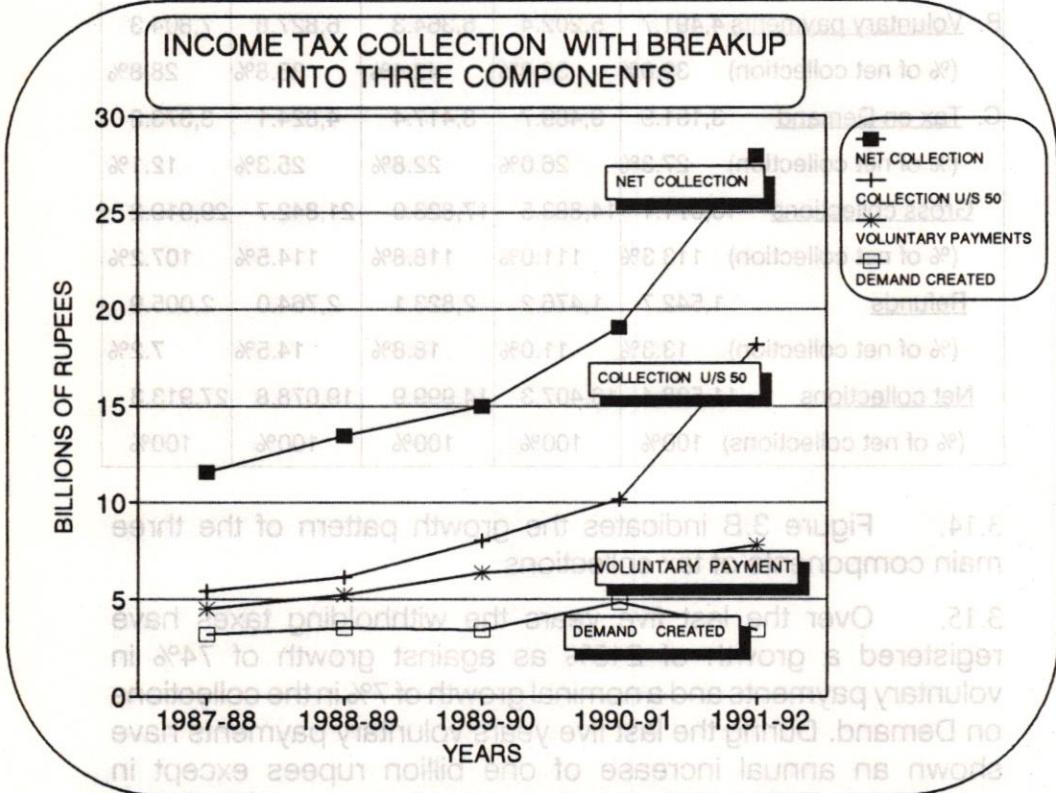
3.15. Over the last five years the withholding taxes have registered a growth of 245% as against growth of 74% in voluntary payments and a nominal growth of 7% in the collections on Demand. During the last five years voluntary payments have shown an annual increase of one billion rupees except in 1990-91. On the other hand the collections on account of anti-tax evasion activities have remained almost constant at Rs. 3 billions per year except 1990-91 when there was a marked improvement of over one billion rupees. However, in the subsequent year viz. 1991-92 the collections again came down to Rs. 3 billions nearly. The anti-tax evasion activities are shown in TABLE 3.4 below:

FIGURE 3.B

COMPONENTS OF INCOME TAX COLLECTIONS  
(SHARE IN TOTAL COLLECTIONS)

(Rs. in Millions)

Year	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
Withholding taxes	5,427.5	6,191.4	8,041.3	10,190.9	18,741.6
(% of net collection)	47.1%	46.2%	52.6%	53.4%	67.1%



**TABLE 3.4**  
**ANTI-TAX EVASION ACTIVITIES**

(Rs. in Millions)

YEARS	DEMAND CREATED	PERCENTAGE SHARE IN COLLECTIONS	NUMBER OF PROSECUTION CASES	PENALTY LEVIED
1	2	3	4	5
1987-88	3,151.9	24.1%	-	-
1988-89	3,489.6	23.4%	1	2.9
1989-90	3,417.4	19.2%	0	6.2
1990-91	4,824.1	22.1%	4	2.6
1991-92	3,373.3	11.3%	14	4.7

The Withholding taxes have, however, increased significantly over the years and especially in 1991-92. On account of this phenomenon the share of withholding taxes, in the total collections, has gone up from less than 50%, in earlier years, to 67% in 1991-92. This extra-ordinary feature of Withholding taxes deserves a closer analysis; it is attempted in paras 3.17 to 3.19.

3.16 Some of the salient features of pattern of Income tax collections in the past five years, which have been highlighted by Tables 3.2 and 3.3 above, are as under:

- (i) The collections which stood at Rs. 11,528 millions in 1987-88 have rapidly jumped upto Rs. 27,913 millions. It is an increase of 142% in the last five year period.
- (ii) The increase in tax collections in FY 1991-92 is 46% of the earlier year viz. 1990-91.
- (iii) The annual growth rate in the 3 components of tax collections has varied from year to year without following a set pattern except in the case of withholding taxes, which are growing year after year on account of new tax

measures adopted in annual budgets.

(iv) The voluntary payments were Rs. 4,491.7 millions in 1987-88; they increased to Rs. 7,804.3 millions in 1991-92. This is an increase of 74% whereas the total collections in this period of 5 years increased by 142%. In FY 1991-92 the voluntary payments improved by 14.3% over last year's voluntary payments.

(v) The tax on demand amounted to Rs. 3373.2 millions in 1991-92 as against Rs. 3151.9 millions in 1987-88. In the five year period this component of tax collections have increased by 7% only. As a matter of fact in FY 1991-92 the amount of collections from this source declined to Rs. 3,373.2 millions from Rs. 4,824.1 millions in 1990-91. This is a decrease of 30%. This decline is partly due to the new tax collections procedure adopted in 1992 budget whereby a taxpayer does not pay tax till the decision of his appeal which takes about 3 months from passing of an assessment order. Thus some part of the tax demand created in the last quarter of FY 1991-92 could not be collected by the close of this year.

(vi) The insignificant growth in collections of tax on demand indicates that the Department is relying more and more on Self Assessment Scheme, Summary Assessment Scheme, and Presumptive methods of taxation whereby the declared income has to be accepted.

(vii) On account of extensive use of withholding tax regime the share of collections from this source has increased from 47% in 1987-88 to 66.5% in 1991-92. As a matter of fact in FY 1991-92 the share jumped upto 66.5% from 53.3% in FY 1990-91. Consequently the share of other two components of tax collections has been constantly declining.

#### **D. GROWTH IN COLLECTIONS OF WITHHOLDING TAXES**

3.17. As indicated in earlier paras the withholding taxes are

playing an important role in collection of taxes on income. The Withholding tax regime covers a wide range of economic activities. In 1991-92 fifteen types of activities were subjected to deduction of tax at source (Para 3.10). For the purpose of analysis these activities can be divided into the following groups:

- (i) Salaries.
- (ii) Interest on Government Borrowings.
- (iii) Interest on Bank Deposits and Private Debentures.
- (iv) Dividend Income.
- (v) Income arising from import activities.
- (vi) Income arising from supply of goods and services and execution of contracts.
- (vii) Income from plying of motor vehicles.
- (viii) Income from other economic activities covered by Withholding tax regime.

3.18 Table 3.5 below shows collections under the above-mentioned 8 economic categories.

**TABLE 3.5**  
**BREAK-UP OF WITHHOLDING TAXES BY NATURE OF**  
**ECONOMIC ACTIVITY**

( Rs. in Millions )

	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
1. Contractors & Suppliers	2,214.80	2,549.20	3,062.40	4,481.0	7,106.20
2. Interest on Government borrowings	1,073.00	1,836.20	1,847.70	1,673.1	4,608.80
3. Importers	1,365.40	930.60	1,952.20	2,101.0	3,038.90
4. Salary Income	621.50	705.20	929.90	1,395.5	1,732.00
5. Bank Interests	-	-	2.30	13.8	1,070.10
6. Transporters	57.60	59.60	105.80	121.5	127.60
7. Dividends	-	-	1.50	3.1	99.80
8. Other Activities	95.20	110.60	139.50	401.0	958.20
Total	5,427.50	6,191.40	8,041.30	10,190.9	18,741.60

Figure 3.C gives a graphic picture of main components of collections at source.

3.19 Some of the special features of our Withholding tax regime emerging from the five years data contained in Table 3.5 and presented graphically in Figure 3.C are as under:

- (i) The three main sources of Withholding taxes are:
- Income earned by Contractors/Suppliers
  - Interest paid by Governments on its borrowings
  - Income earned by Importers

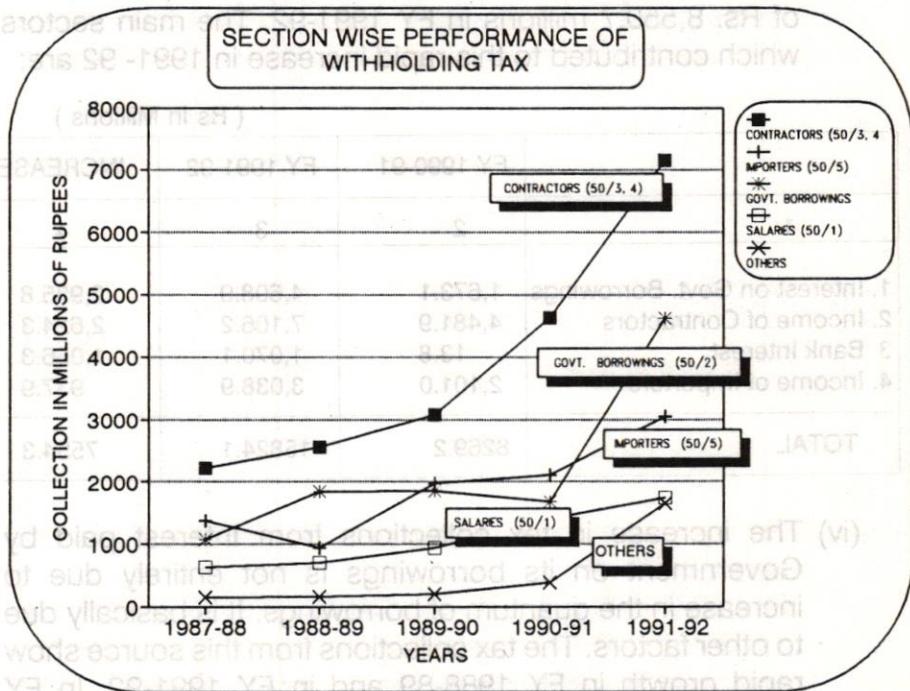
Throughout this period Contractors have remained the number one source of collections. A race has been going on between Importers and Interest paid on government borrowings to occupy the second slot. However, in 1991-92 the tax deducted on Interest paid by government has taken a big lead to become the second-largest

FIGURE 3.C

contributor. The de Salary income have continued to occupy the fourth position while deductions on bank interest is rapidly coming up the ladder.

(ii) There has been a substantial growth in collections from 5 categories indicated in the Table 3.5; however, the growth in collections from Transporters has not kept pace with others. This is partly because the deductions at source are of "specific" nature rather than "ad-valorem".

(iii) Whereas the total collections at source show a steady growth rate in the first four years there is a rapid increase



1988-89 the interest paid on Treasury Bills was brought in the scope of withholding taxes. Hence there was a substantial increase in tax collections in 1988-89. In FY 1991-92 the Government changed the rate of interest on Treasury Bills. Formerly it was a fixed rate of return. In 1991-92 a floating rate, to be determined in bidding process, was adopted in place of fixed rate. The new procedure resulted in a rise in rate of return on Treasury

contributor. The deductions on Salary income have continued to occupy the fourth position while deductions on bank interest is rapidly coming up the ladder.

- (ii) There has been a substantial growth in collections from 8 categories indicated in the Table 3.5; however, the growth in collections from Transporters has not kept pace with others. This is partly because the deductions at source are of "specific" nature rather than "ad-valorem".
- (iii) Whereas the total collections at source show a steady growth rate in the first four years there is a rapid increase of Rs. 8,550.7 millions in FY 1991-92. The main sectors which contributed to this rapid increase in 1991- 92 are:

( Rs in Millions )

	FY 1990-91	FY 1991-92	INCREASE
1	2	3	4
1. Interest on Govt. Borrowings	1,673.1	4,608.9	2,935.8
2. Income of Contractors	4,481.9	7,106.2	2,624.3
3. Bank Interest	13.8	1,070.1	1,056.3
4. Income of Importers	2,101.0	3,038.9	937.9
<b>TOTAL</b>	<b>8269.2</b>	<b>15824.1</b>	<b>7554.3</b>

- (iv) The increase in tax collections from Interest paid by Government on its borrowings is not entirely due to increase in the quantum of borrowings. It is basically due to other factors. The tax collections from this source show rapid growth in FY 1988-89 and in FY 1991-92. In FY 1988-89 the Interest paid on Treasury Bills was brought in the scope of withholding taxes. Hence there was a substantial increase in tax collections in 1988-89. In FY 1991-92 the Government changed the rate of interest on Treasury Bills. Formerly it was a fixed rate of return. In 1991-92 a floating rate, to be determined in bidding processes, was adopted in place of fixed rate. The new procedure resulted in a rise in rate of return on Treasury

Bills.

**E. PERFORMANCE OF THE THREE REGIONS OF DIRECT TAXES**

3.20. The administration of direct taxes has been divided into three regions:

- (i) Northern Region
- (ii) Central Region
- (iii) Southern Region

Each region is headed by a Regional Commissioner of Income Tax (BPS 21). A region comprises a few Commissioners of Income Tax, a Wealth Tax Commissioner and a Commissioner of Survey and Registration. The division of work into the three regions is a result of administrative considerations. The three regions differ in nature. Therefore, a comparative study of performance of the three regions has to be made by keeping in view diversity in the mix of taxpayers of these regions. In this analysis the performance of a region over time has also been attempted to overcome this difficulty.

3.21. Table 3.6 opposite shows the budgetary targets assigned and actual tax collections made by the three Regions in the past five years.

(Rs. in Millions)

Year	Southern Region		Central Region		Northern Region	
	Annual growth in collection (%)	% share in total collection	Annual growth in collection (%)	% share in total collection	Annual growth in collection (%)	% share in total collection
1987-88	18.0%	68.6%	1.2%	12.6%	4.7%	17.8%
1988-89	13.3%	64.9%	41.2%	19.0%	2.6%	16.1%
1989-90	13.3%	62.7%	1.9%	17.3%	18.1%	17.0%
1990-91	30.6%	67.4%	13.0%	12.4%	28.7%	17.2%
1991-92	41.9%	65.4%	64.6%	17.3%	47.3%	17.3%

**Table 3.6**  
**TARGET AND ACHIEVEMENT OF INCOME TAX**  
**COLLECTIONS BY REGIONS**

(Rs. in Millions)

Years	Southern Region		Central Region		Northern Region	
	Target	%Achievement	Target	%Achievement	Target	%Achievement
1	2	3	4	5	6	7
1987-88	7,600	101.1%	1,850	97.4%	2,050	99.8%
1988-89	9,084	106.3%	2,400	102.1%	2,140	100.9%
1989-90	9,750	101.0%	3,130	83.0%	3,000	85.0%
1990-91	12,500	102.9%	3,101	94.6%	3,500	93.8%
1991-92	19,220	94.9%	4,500	107.4%	4,000	120.9%

3.22 Table 3.7 below shows the share of each region in total tax collections as well as the annual growth rate achieved over time.

**Table 3.7**  
**REGION-WISE PERFORMANCE: GROWTH RATE AND**  
**SHARE IN COLLECTIONS**

( Rs. in Millions )

Year	Southern Region		Central Region		Northern Region	
	Annual growth in collection (%)	% share in total collection (%)	Annual growth in collection (%)	% share in total collection (%)	Annual growth in collection (%)	% share in total collection (%)
1	2	3	4	5	6	7
1987-88	16.0%	66.6%	1.2%	15.6%	4.7%	17.8%
1988-89	13.3%	64.9%	41.5%	19.0%	5.6%	16.1%
1989-90	13.3%	65.7%	1.9%	17.3%	18.1%	17.0%
1990-91	30.6%	67.4%	13.0%	15.4%	28.7%	17.2%
1991-92	41.9%	65.4%	64.6%	17.3%	47.3%	17.3%

### SOUTHERN REGION

3.23. It is the largest region of direct taxes consisting of eight CITs, one CWT and one CIT (Survey and Registration). Therefore, the share of this region in overall revenues is quite substantial. During the past five years the collections of this region have been a major source of Income tax revenues which increased from Rs. 768.3 million in 1987-88 to Rs. 18244.6 million in 1991-92 (i.e. an increase). Its share in total tax was 66.6% in 1987-88 and 65.4% in 1991-92. Similarly, annual growth rate has been quite high during the past five years. In 1987-88 it was 16% and in 1991-92 the growth rate was 41.9%, whereas the annual compound growth rate is 24.1%. The target assigned to this region has also been achieved during the period except for the year 1991-92 when the achievement was 94.9%.

### CENTRAL REGION

3.24. It is the second largest region of Income tax. This region consists of five CITs, one CWT and one CIT (S&R). The performance of this region is also encouraging. It has collected Rs. 1802.1 million in 1987-88 in the head of Income Tax and Rs. 4832.5 million in 1991-92. The annual compound growth rate is 28.0% and average share in total Income Tax was 16.9%. The target achievement was encouraging. In 1991-92 achievement of budget target was 107.4%.

### NORTHERN REGION

3.25. This region consists of four CITs, one CIT (S&R) and one CWT. The performance during past five years shows that the annual growth rate was 5.6% in 1988-89 and 47.3% in 1991-92 with a compound growth rate of 24.0%. The percentage share in total Income Tax was 17.8% in 1987-88 and 17.3% in 1991-92. 120.9% of the target was achieved during 1991-92; this is the highest of the three regions. In the terms of absolute collection, it collected Rs. 2046.0 million in 1987-88 and Rs. 4836.2 million in 1991-92.

3.26. Table 3.6 shows that the share of each region in total collections has remained almost constant over the five year

period. Approximately the three regions contributed in the ratio of 66:17:17.

## **F. PERFORMANCE OF DIFFERENT ZONES**

3.27. To draw meaningful conclusions from performance of the 16 Income Tax Zones they are divided into four groups according to the types of taxpayers being assessed in those zones:

- (i) Exclusively Corporate Sector (Zones at Karachi and Lahore only).
- (ii) Exclusively non-Corporate Sector (Zones at Karachi and Lahore only).
- (iii) Exclusively Salary cases (Zone at Karachi, and salary range of Lahore - B) and
- (iv) Zones controlling Corporate and non-Corporate sectors as well as Salary cases.

The characteristics of these groups are given below.

### **Exclusively Corporate Sector Group**

3.28. This group comprises of those Zones which deal with business activities of companies. Therefore, Companies Zones I, II and III at Karachi and Companies Zone at Lahore have been included in this group.

### **Exclusively Non-Corporate Sector Group**

3.29. This group collects tax from non-salary cases or business activities carried out in the two big cities of country i.e. Karachi and Lahore. Therefore, "A", "B" and "C" Zones of Karachi and Zones "A" and non-salary range of "B" Zones Lahore have been included in this group. However, it may be noted that "B" Zone Lahore has jurisdiction over business activities as well as over salaries cases.

### **Salary Cases Zone**

3.30. This group of Zones consists of:

- (i) "D" Zone of Karachi deals with Salary Cases of Karachi in addition to cases of some professionals like doctors, lawyers etc.
- (ii) Salary range of Lahore Zone "B".

**Mixed-Taxpayers Zones**

3.31. This group is spread over a large geographical area comprising of small as well as big towns. The tax is collected from different types of taxpayers like limited Companies, non-corporate business sector and salary cases. The zones included in this group are Peshawar Zone, Rawalpindi Zone, Gujranwala Zone, Faisalabad Zone, Multan Zone and Hyderabad Zone. While the first 4 zones one from the Northern Region the last zones are part of Central and Southern Regions respectively.

**INTER-GROUP PERFORMANCE**

3.32. To attempt a comparative analysis of four groups of Zones the tax collection figures have been retabulated to overcome a difficulty faced in this analysis. In the Northern Region every type of tax collection is recorded by the four Zones and the S&R Zone does not record any collection. But in the Central and Southern Regions tax collected under section 50 from taxpayers of different zones is recorded in S&R Zones, which are not assessing any taxpayer. To overcome this difference in tax accounting in the three regions the collections of Survey and Registration Zones of Southern and Central Regions have been divided among different assessing zones on the basis given in Table 3.8. This basis is a result of estimate about the types of taxpayers of different Zones and the nature of taxes that are to be allocated among them.

**Table 3.8**  
**DISTRIBUTION AMONG DIFFERENT ZONES OF**  
**COLLECTIONS UNDER SECTION (50) REPORTED BY**  
**SURVEY AND REGISTRATION**

**(i) SURVEY AND REGISTRATION - KARACHI**

SECTIONS	COMP-I	COMP-II	COMP-III	ZONE-A	ZONE-B	ZONE-C
1	2	3	4	5	6	7
50 (2A)	0	0	0	33.3%	33.3%	33.4%
50 (4)	5%	5%	5%	20%	45%	20%
50 (4A)	0	0	0	33.3%	33.3%	33.4%
50 (5)	5%	5%	5%	45%	20%	20%
50 (6)	0	0	0	0	0	100%
Others Sub-Sec	16%	16%	17%	17%	17%	17%

**(ii) SURVEY AND REGISTRATION - LAHORE**

SECTIONS	COMPANIES	ZONE	ZONE-A	ZONE-B
1	2	3	4	5
50 (2A)	0	50%	50%	
50 (4)	15%	60%	25%	
50 (4A)	0	50%	50%	
50 (5)	15%	45%	40%	
50 (6)	0	0	100%	
Other Sub-Secs.	34%	33%	33%	

- 50 (2A): Tax on Bank Interest/Profit
- 50 (4) : Tax on Income of Contractors
- 50 (4A): Tax on Income of Brokers
- 50 (5) : Tax on Income of Importers
- 50 (6) : Tax on Income of Transporters

### INTER-GROUP PERFORMANCE

3.33. The total annual tax collections have been divided into four groups of Zones. Table 3.9 gives a picture of share of each group as well as growth rate in each group. The contribution of each group during FY 1991-92 was as under:-

The four Companies Zones	47%
The five Business Zone at Karachi and Lahore	26.2%
The six Mixed-Taxpayers Zones	22.4%
The Salaries Zones	4.5%
	<hr/>
	100%

Figure 3.D depicts the position through a pie chart.

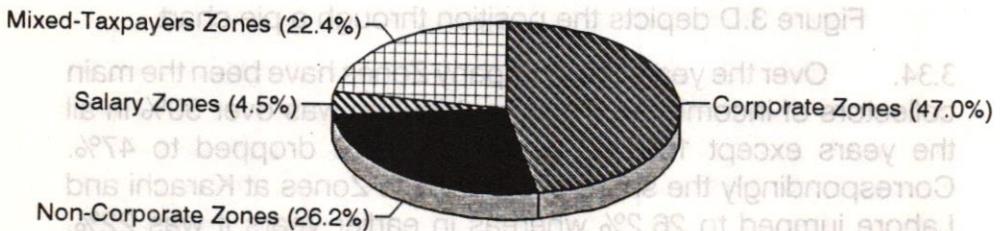
3.34. Over the years the Company Zones have been the main collectors of income tax. Their contribution was over 50% in all the years except 1991-92 when the share dropped to 47%. Correspondingly the share of 5 Business Zones at Karachi and Lahore jumped to 26.2% whereas in earlier years it was 22%. This shows that the tax measures adopted in 1992 budget affected the non- corporate sector more than the corporate sector. The share of the two remaining groups has remained almost constant over the years.

3.35. Over the period of 5 years under consideration the 16 Income Tax Zones have registered an annual compound growth rate of 25.8%. The growth rate for each one of the four groups of Income tax zones is as under:

(i) Non-Corporate business zones at Karachi-Lahore	32.4%
(ii) Mixed Zones i.e the 4 zones of Northern Region and Multan and Hyderabad Zones	30.1%
(iii) Salary Zone at Karachi Exclusively Corporate Sector	26.6%

**FIGURE 3.D**

**FOUR TYPES OF ZONES**  
**%AGE SHARE IN COLLECTION (1991-92)**



-- Corporate Zones at Karachi and Lahore.  
 -- Non-Corporate Zones at Karachi.  
 -- Salaries Zone at Karachi.  
 -- Mixed-Taxpayers Zones at Peshawar, Rawalpindi, Gujrawala, Faisalabad, Multan and Hyderabad.

**TABLE - 3.9**  
**SECTOR-WISE PERFORMANCE OF INCOME TAX ZONES**

SECTOR	(Rs. in Millions)											Annual Compound Growth Rate	
	1987 - 88		1988 - 89		1989 - 90		1990 - 91		1991 - 92		Actual Collection		% Share in Total Collection
	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection			
1	2	3	4	5	6	7	8	9	10	11	12		
1) Exclusively Corporate Zones	6,086.7	54.7%	7,858.9	58.6%	7,922.5	52.8%	9,766.7	51.5%	13,105.9	47.0%	21.1%		
2) Exclusively Non-Corporate Zones	2,377.5	21.4%	2,248.2	16.8%	3,129.5	20.9%	3,977.1	21.0%	7,302.0	26.2%	32.4%		
3) Mixed Taxpayers Zones	2,178.1	19.6%	2,755.5	20.6%	3,251.8	21.7%	4,183.2	22.0%	6,243.4	22.4%	30.1%		
4) Salary Zone at Karachi	491.5	4.4%	544.7	4.1%	696.0	4.6%	1,051.7	5.5%	1,261.9	4.5%	26.6%		
TOTAL	11,133.8	100.0%	13,407.3	100.0%	14,999.9	100.0%	18,978.7	100.0%	27,913.2	100.0%	25.8%		

- (iv) The four Companies Zones at Karachi - Lahore 21.1%

### PERFORMANCE OF COMPANIES ZONES

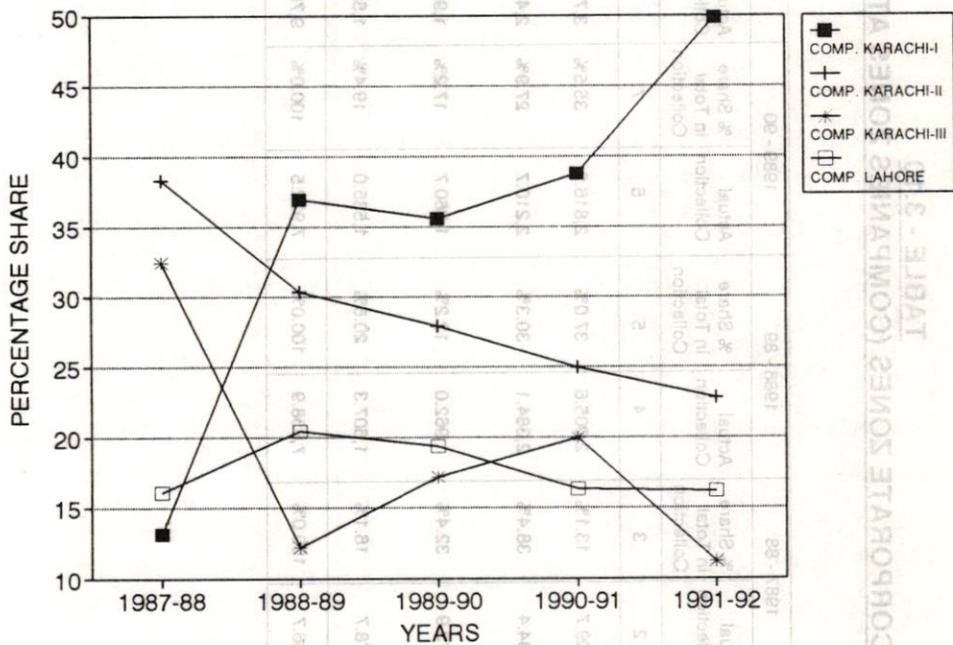
3.36. Table 3.10 and Figure 3.E give a picture of performance of such companies zones.

3.37. As already mentioned, this group consists of limited companies assessed in the two big cities i.e. Karachi and Lahore. The percentage share in collections of this sector is the highest over the years. Table 3.10 and Figure 3.F show that Companies Zone I is the main source of income in this sector. Its share in the group increased gradually from 13% in 1987-88 to 50% in 1991-92 with a compound growth rate of 69%. On the other hand Companies Zone II, whose share was the highest in 1987-88 (38%), stepped down to second position with a share of only 23% in 1991-92. Its compound growth rate is 6%. The Companies Zone at Lahore sustained its third position during the period with a share of 16% in 1987-88 as well as in 1991-92. The share of Companies Zone III at Karachi is 11% in total collections for 1991-92; the annual growth rate is (-) 7%. This is due to changes in the jurisdiction of this Zone over years as well as annual fluctuations in income of some big Government-owned Corporations like Rice Export Corporation, Cotton Export Corporation etc.

3.38. A closer look at the annual growth rate of 69% achieved by Companies Zone-I at Karachi reveals that a substantial growth rate was achieved in 1988-89 and then in 1991-92. The collections in 1988-89 increased to Rs. 2,828.4 millions from Rs. 709.8 millions for the immediately preceding year. This was due to the fact that Withholding tax system was extended to interest paid by Government on its short-term borrowings in the form of Treasury Bills. The overwhelming portion of tax deductions from this source went to Companies Zone-I at Karachi, while some portion was also collected by the Companies Zone at Lahore. The collections of Lahore Zone went up from Rs. 900.3 millions in 1987-88 to Rs. 1,518.3 millions in 1988-89. The 1991-92

FIGURE 3. E

CORPORATE ZONES  
SHARE OF DIFFERENT ZONES IN COLLECTION



(Fig. in Millions)

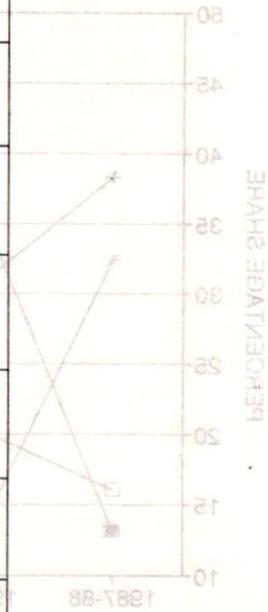
Sector	1987-88		1988-89		1989-90		1990-91		1991-92	
	Collection in Total Yctnet	Collection in Total % Share								
TOTAL	2086.3	100.0%	1919.8	100.0%	1834.3	100.0%	1967.1	100.0%	1911.3	100.0%
1) Combaures-I Karachi	278.7	13.5%	707.3	36.9%	650.0	35.4%	784.1	39.9%	902.6	47.2%
2) Combaures-II Karachi	1314.9	63.0%	1100.3	57.3%	1050.0	57.5%	1174.1	59.7%	1002.6	52.5%
3) Combaures-III Karachi	104.3	5.0%	102.2	5.3%	134.3	7.3%	108.9	5.5%	106.1	5.5%
4) Combaures Lahore	648.4	31.1%	1008.0	52.6%	1000.0	54.5%	971.0	49.6%	802.0	42.0%

EXCUTIVE CORPORATE ZONES (COMBARES) TABLE - 3  
 TABLE 3  
 EXECUTIVE CORPORATE ZONES (COMBARES) TABLE - 3

**TABLE - 3.10**  
**EXCLUSIVELY CORPORATE ZONES (COMPANIES ZONES AT KARACHI AND LAHORE)**

(Rs. in Millions)

SECTOR	1987 - 88		1988 - 89		1989 - 90		1990 - 91		1991 - 92		Annual Compound Growth Rate
	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	
1	2	3	4	5	6	7	8	9	10	11	12
1) Companies-I, Karachi.	799.7	13.1%	2,905.6	37.0%	2,816.2	35.5%	3,783.7	38.7%	6,526.1	49.8%	69.0%
2) Companies-II, Karachi.	2,334.4	38.4%	2,384.1	30.3%	2,210.7	27.9%	2,438.8	25.0%	2,997.2	22.9%	6.4%
3) Companies-III, Karachi.	1,973.9	32.4%	962.0	12.2%	1,360.7	17.2%	1,947.7	20.0%	1,463.2	11.1%	7.2%
4) Companies Lahore	978.7	16.1%	1,607.3	20.5%	1,535.0	19.4%	1,596.6	16.3%	2,119.5	16.2%	21.0%
TOTAL	6,086.7	100.0%	7,858.9	100.0%	7,922.5	100.0%	9,766.7	100.0%	1,3105.9	100.0%	21.1%



upsurge in collections of Companies Zone-I at Karachi and of the Lahore Companies zone is due to the fact that the rate of interest on Governments' temporary borrowings went up from the fixed rate of 6% nearly to a floating rate ranging between 9% and above. It is evident from these facts that the higher collection of tax on interest paid on Government borrowings is not due to any abnormal increase in Government borrowings but on account of the two facts mentioned in this paragraph.

### **PERFORMANCE OF BUSINESS ZONES OF KARACHI AND LAHORE**

3.39. Table 3.11 and Figure 3.F shows the amount of annual collections of the five zones in the last five years. The Table also shows the share of each zone in total contribution of this group of Zones. Lastly, the table contains growth rate of each zone over the five year period.

3.40. The two Zones at Lahore have progressed at slightly higher rate as compared with the three Karachi Zones. However, the share of Karachi Zones continues to be larger; in 1991-92 they contributed 73% as against 27% contributions by the Lahore Zones.

### **PERFORMANCE OF MIXED ZONES**

3.41. As indicated in earlier part of this analysis the six zones forming this group collect tax from every type of taxpayers viz. limited companies, non-corporate business sector, salary income. These zones have large geographical jurisdiction. But for the taxpayers based at Karachi and Lahore all other taxpayers deposit their tax with these six zones.

3.42. Table 3.12 opposite contains information about collections of these Zones, their share in total contribution of this group of zones as well as the annual compound growth rate over five years. The position is shown graphically in Figure 3.G.

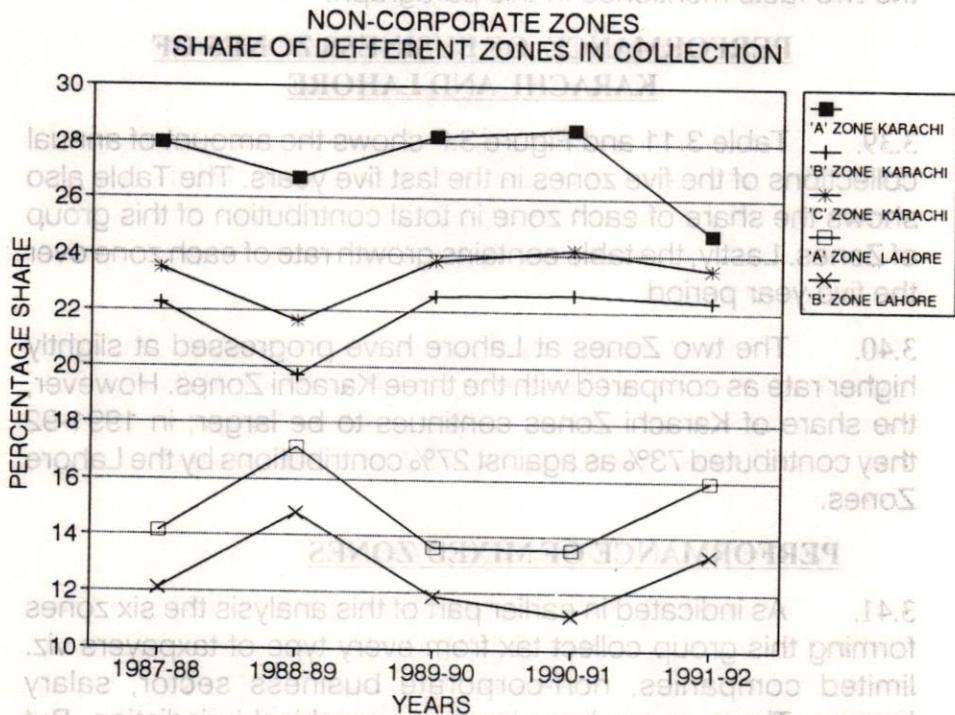
3.43. In this group of Zones the major partner is Rawalpindi Zone which collected 42% of collections in 1991-92. Though it is the main contributor its annual growth rate is the lowest; it is 25%.

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3.40. The two Zones at Lahore have progressed at slightly higher rate as compared with the three Karachi Zones. However the share of Karachi Zones continues to be larger. In 1991-92 they contributed 73% as against 27% contributions by the Lahore Zones.



**TABLE - 3.11**  
**EXCLUSIVELY CORPORATE ZONES (BUSINESS ZONES AT KARACHI AND LAHORE)**

SECTOR	(Rs. in Millions)											
	1987 - 88		1988 - 89		1989 - 90		1990 - 91		1991 - 92		Annual Compound Growth Rate	
	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection	Actual Collection	% Share in Total Collection		
1	35.9	3.0%	40.8	5.0%	46.9	7.0%	58.9	9.0%	10.0	11.0%	12.0%	
'A' ZONE KARACHI	841.4	35.4%	695.5	30.9%	1,131.7	36.2%	1,347.3	33.9%	2,109.5	28.9%	25.8%	
'B' ZONE KARACHI	536.2	22.6%	508.1	22.6%	706.4	22.6%	1,013.3	25.5%	1,849.0	25.3%	36.3%	
'C' ZONE KARACHI	440.8	18.5%	391.0	17.4%	580.7	18.6%	747.0	18.8%	1,387.9	19.0%	33.2%	
'A' ZONE LAHORE	359.3	14.7%	401.5	17.9%	441.9	14.1%	558.2	14.0%	1,205.3	16.5%	36.3%	
'B' ZONE LAHORE	209.8	8.8%	252.1	11.2%	268.9	8.6%	311.2	7.8%	750.3	10.3%	37.5%	
TOTAL	2,377.5	100.0%	2,248.2	100.0%	3,129.5	100.0%	3,977.1	100.0%	7,302.0	100.0%	32.4%	

(Rs. in Millions)

CORPORATE NON-CORPORATE AND SALARY CASES  
PERFORMANCE OF ZONES COLLECTING TAX FROM  
TABLE 3.13

**TABLE 3.12**  
**PERFORMANCE OF ZONES COLLECTING TAX FROM**  
**ORPORATE, NON-CORPORATE AND SALARY CASES**

(Rs. in Millions)

ZONES	1987 - 88		1988 - 89		1989 - 90		1990 - 91		1991 - 92		Annual Compound Growth Rate
	Actual Collection	% Share in Sector									
B. S. 1 ME GHORE	502.8	38.8%	514.1	55.5%	506.0	70.8%	318.5	9.9%	110.3	11.3%	12.2%
MULTAN GHORE	174.8	8.0%	194.9	7.0%	236.2	7.0%	217.3	5.0%	497.1	8.0%	30.0%
FAISALABAD WACHI	181.6	8.0%	237.5	9.0%	85.3	9.0%	376.8	9.0%	598.9	10.0%	35.0%
GUJRANWALA CHI	130.5	6.0%	191.3	7.0%	211.0	7.0%	262.7	6.0%	423.5	7.0%	34.0%
PESHAWAR WACHI	235.1	11.0%	427.8	15.0%	602.5	18.0%	867.8	21.0%	1,164.5	19.0%	49.0%
HYDERABAD	351.9	16.0%	400.8	15.0%	464.3	14.0%	683.2	16.0%	910.1	14.0%	27.0%
RAWALPINDI	1,104.2	51.0%	1,303.2	47.0%	1,452.5	45.0%	1,775.4	43.0%	2,649.3	42.0%	25.0%
TOTAL	2,178.1	100.0%	2,755.5	100.0%	3,251.8	100.0%	4,183.2	100.0%	6,243.4	100.0%	30.0%

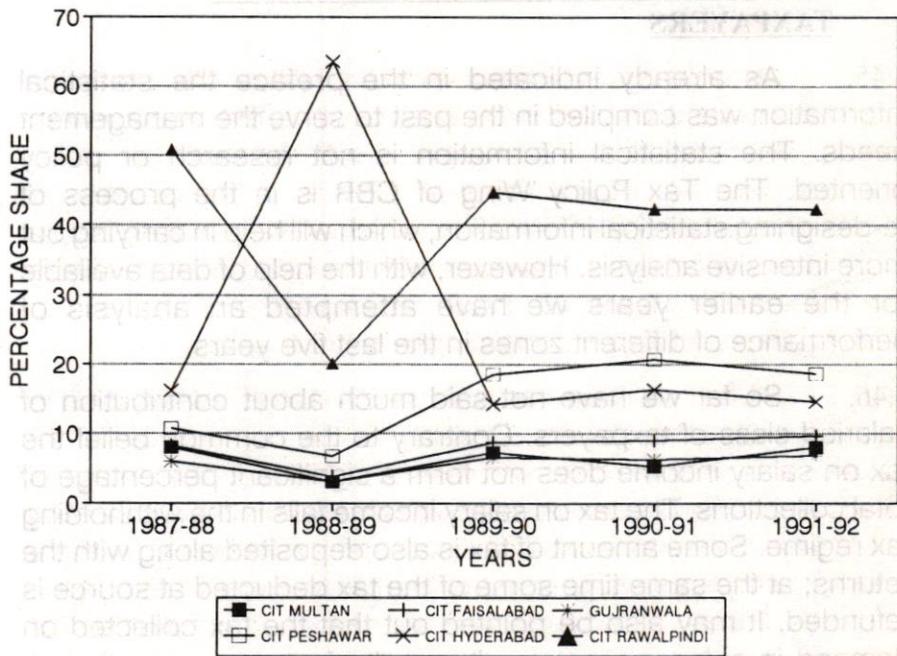
(Rs. in Millions)

EXCERPT FROM THE REPORT OF THE COMMISSIONER GENERAL OF CUSTOMS AND EXCISE  
 TABLE - 3.12

This is below the average of 30% achieved by this group. The highest growth rate has been achieved by Peshawar Zone, its 49%. The collections of Peshawar Zone were Rs. 232.1 crores in 1987-88 and Rs. 1,164.5 millions in 1991-92.

3.44. Unlike the business zones at Karachi and Lahore the annual growth rate of these zones, shows substantial difference. While the highest rate is 49% the lowest is 25%, while the average rate is 30%. This indicates difference in pace of economic development as well as efficiency level of different Zones.

**MIXED-TAX-PAYER ZONES  
SHARE OF DEFERENT ZONES IN COLLECTION**



This is below the average growth rate of 30% achieved by this group. The highest growth rate has been achieved by Peshawar Zone; it is 49%. The collections of Peshawar Zone were Rs. 235.1 millions in 1987-88 and Rs. 1,164.5 millions in 1991-92.

3.44. Unlike the business zones at Karachi and Lahore the annual growth rate of these zones, shows substantial difference. While the highest rate is 49% the lowest is 25%, while the average rate is 30%. This indicates difference in pace of economic development as well as efficiency level of different Zones.

#### **G. CONTRIBUTION OF SALARIED CLASS OF TAXPAYERS**

3.45. As already indicated in the preface the statistical information was compiled in the past to serve the management needs. The statistical information is not research or policy oriented. The Tax Policy Wing of CBR is in the process of re-designing statistical information, which will help in carrying out more intensive analysis. However, with the help of data available for the earlier years we have attempted an analysis of performance of different zones in the last five years.

3.46. So far we have not said much about contribution of salaried class of taxpayers. Contrary to the common belief the tax on salary income does not form a significant percentage of total collections. The tax on salary income falls in the withholding tax regime. Some amount of tax is also deposited along with the returns; at the same time some of the tax deducted at source is refunded. It may also be pointed out that the tax collected on demand in salary cases usually results from non-reporting or under-reporting of other sources of income of salaried taxpayers like property income or income from dividend, interest etc. Thus for all practical purposes the tax deducted at source forms the amount of tax paid on salary income.

3.47. The amount of tax deducted under section 50 from salaries as well as its percentage with reference to total tax collections in the last five years is as following:

**TABLE 3.13**

( Rs. in Millions )			
Years	Total Tax Collections	Tax on Salary Income	Percentage ( 3 - 2 )
1	2	3	4
1987-88	11,528	622	5.39%
1988-89	13,407	705	5.26%
1989-90	15,000	930	6.20%
1990-91	19,079	1,396	7.31%
1991-92	27,913	1,732	6.20%

## H COST OF COLLECTION OF DIRECT TAXES

3.48. The actual expenditure on administering direct taxes at all levels for the year 1991-92 amounted to Rs. 426.3 millions. When compared with the actual collection for the same year amounting to Rs. 28,850 millions, the total expenditure works out as percentage of collection to 1.5%, which is probably the lowest in the World. Five years information on the cost of collection in respect of income tax and wealth tax is given at table 3.13 below:

**Table 3.14**  
**COST OF COLLECTION OF DIRECT TAXES**

( Rs. in Millions )

YEAR	INCOME TAX		WEALTH TAX	
	COST OF COLLECTION	PERCENTAGE COST OF COLLECTION	COST OF COLLECTION	PERCENTAGE COST OF COLLECTION
1	2	3	4	5
1987-88	187.5	1.6%	11.3	5.7%
1988-89	208.8	1.6%	13.7	4.2%
1989-90	219.1	1.5%	15.2	3.2%
1990-91	249.8	1.3%	16.1	2.7%
1991-92	426.3	1.5%	20.0	3.2%

3.49. The percentage cost of collection of income tax was less than 2% during each one of last 5 years. It is one of the lowest costs of collection in the world. Collection cost of less than 2% shows that budget allocation for the Department was below the level recommended by fiscal experts. The fiscal experts have recommended that 5% cost of collection will ensure an efficient tax organization.

3.50. The percentage cost of collection in respect of wealth tax has been relatively on the expensive side. It is, however, to be noted that the cost as percentage of collection was 5.7% in 1987-88 but fell sharply in the following years. In 1991-92 the percent cost of collection was 3.2% percent, still lower than the recommendations of fiscal experts.

## **CHAPTER 4**

### **TAXES ON WEALTH**

- A. The Nature of Taxes on Wealth : Paras 4.1 to 4.2*
- B. Growth of Wealth Tax Collections: Paras 4.3 to 4.5*
- C. Region-wise Performance : Paras 4.6 to 4.11*
- D. Capital Value Tax: Paras 4.12 to 4.14.*
- E. Corporate Assets Tax: Paras 4.15 to 4.16*
- F. Cost of Collection of Wealth Tax: Para 4.17*

#### **A. THE NATURE OF TAXES ON WEALTH**

4.1. Three types of taxes on wealth/property were levied during FY 1991-92:

- (i) Wealth Tax
- (ii) Capital Value Tax (CVT)
- (iii) Corporate Assets Tax (CAT)

The Wealth Tax and CAT are personal taxes on wealth while CVT is "in rem" tax on transfer of specified types of assets; it is to be paid by the persons who purchase such assets.

4.2. The Wealth Tax is levied at progressive rates on the value of net wealth of an individual as on the valuation date in each year. This annual tax is levied on the difference in gross value of different types of assets, which are valued at market prices, and the amount of liabilities of the individual on the valuation date. The registered firms and limited companies pay wealth tax at flat rate on the value of their immovable properties, which are let out on hire. Annexures "A" and "B" contains brief descriptor of the Wealth tax law, CVT and Corporate Assets Tax laws.

## B. THE GROWTH OF WEALTH TAX COLLECTIONS

4.3. Table 4.1 below indicates annual collections vis-a-vis the budgetary targets assigned. It also shows the growth rate and share of wealth tax in the direct taxes and total federal taxes.

**TABLE 4.1**  
**PERFORMANCE OF WEALTH TAX COLLECTIONS**

(Rs. in Millions)

YEARS	TARGET	COLLEC-TION	%AGE ACHIEVE-MENT	%ANNUAL GROWTH	%SHARE IN	
					TOTAL TAX	DIRECT TAX
1	2	3	4	5	6	7
1987-88	175	197	112.6%	-	0.3%	1.7%
1988-89	250	327	130.8%	66.0%	0.4%	2.3%
1989-90	400	419	104.8%	28.1%	0.4%	2.7%
1990-91	600	496	82.7%	18.4%	0.4%	2.5%
1991-92	700	632	90.3%	27.4%	0.4%	2.2%

4.4. The Wealth Tax collections have been improving at an impressive compound growth rate of 33.8% during the last five years. The net collections have jumped from Rs. 197 millions in 1987-88 to Rs. 632 millions in 1991-92; an increase of 221%. Figure 4.A shows the position very clearly. During these five years no new taxation measure (except valuation of agricultural land at Rs. 200 per Produce Index Unit w.e.f. 1991-92) was adopted. Thus the improvement is entirely on account of administrative efficiency. In spite of this healthy growth rate the share of wealth tax in the direct taxes has never reached the 3% mark. This is basically on account of the following two factors:

- (i) The tax base is narrow on account of exemptions from Wealth Tax.
- (ii) The taxable value of assets is not determined on the

basis of their market value, as provided in law. This is on account of administrative directions, which prescribe rules of valuation of assets which are lower than the market rates.

4.5. Table 4.2 below shows that the total number of taxpayers remained almost the same in the last five years. In 1987-88 the number of assesses were 41,414 and in 1991-92 the number was 44,814; an increase of 3,400 taxpayers during this period.

**TABLE 4.2**

**WEALTH TAX ASSESSEES AS ON LAST DATE OF EACH FINANCIAL YEAR**

REGIONS	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
Southern Region	16,015	16,541	16,934	16,721	17,117
Central Region	9,715	9,492	10,306	10,360	10,521
Northern Region	15,684	13,099	13,749	14,095	17,176
Total	41,414	39,132	40,989	41,176	44,814

**C. REGION-WISE PERFORMANCE OF WEALTH TAX COLLECTIONS**

4.6. The Wealth tax is collected in the three regions of direct taxes by Commissioners of Wealth tax. The wealth tax collections show a steady growth in all the regions (Figure 4.A).

4.7. The Southern Region being the largest region of direct taxes has the highest share in the total collections of wealth tax (Table 4.3). Over the period of 5 years the Central Region has improved its shares by 6 percentage points (i.e. from 24% to 30.4%); consequentially the share of the Southern and Northern Regions has declined over the years.

4.8. With respect to absolute collection the Central Region has shown very impressive growth. Its collection increased from Rs. 47.4 millions in 1987-88 to Rs. 192.2 millions (i.e. an increase of 305.4%). The other tax regions (Southern and Northern

region) have shown an increase of 198.2% and 177.1% during the same period.

**TABLE 4.3**

**REGION-WISE PERFORMANCE OF WEALTH TAX**

(Rs. in Millions)

YEARS	SOUTHERN REGION		CENTRAL REGION		NORTHERN REGION		TOTAL COLLEC-TIONS.
	COLLEC-TIONS.	% SHARE IN TOTAL COL.	COLLEC-TIONS.	% SHARE IN TOTAL COL.	COLLEC-TIONS.	% SHARE IN TOTAL COL.	
1	2	3	4	5	6	7	8
1987-88	114.9	58.2%	47.4	24.0%	35.0	17.7%	197.3
1988-89	195.8	59.9%	85.3	26.1%	45.6	14.0%	326.7
1989-90	250.7	59.8%	112.2	26.8%	56.5	13.5%	419.4
1990-91	282.6	57.0%	145.3	29.3%	68.1	13.7%	496.0
1991-92	342.6	54.2%	192.2	30.4%	97.0	15.4%	631.8

4.9. With respect to the number of assessments disposed off, all the three regions have shown improvement. The number of assessments disposed off by each Region is higher than last year. However, the percentage of disposal of assessments vis-a-vis the assessments available for disposal has not shown any improvement.

4.10. Although all the regions have shown sufficient growth in collections but their actual performance is visible through Efficiency Index Numbers. The indices for three regions are given in the Table 4.5 below and also depicted in the line graphs in Figure 4.b.

**TABLE 4.5**  
**EFFICIENCY OF THE REGIONS COLLECTING**  
**WEALTH TAX**

YEARS	SOUTHERN REGION	CENTRAL REGION	NORTHERN REGION			
	CPA IN Rs	E. IND	CPA IN Rs	E. IND	CPA IN Rs	E. IND
1	2	3	4	5	6	7
1987-88	6,152.0	100%	4,039.2	100%	1,974.5	100%
1988-89	8,844.5	144%	5,958.6	148%	2,315.9	117%
1989-90	14,684.0	239%	11,984.6	297%	3,452.9	175%
1990-91	17,086.9	278%	12,350.2	306%	4,237.2	215%
1991-92	20,004.7	325%	14,391.6	356%	5,543.2	281%

**Note:**

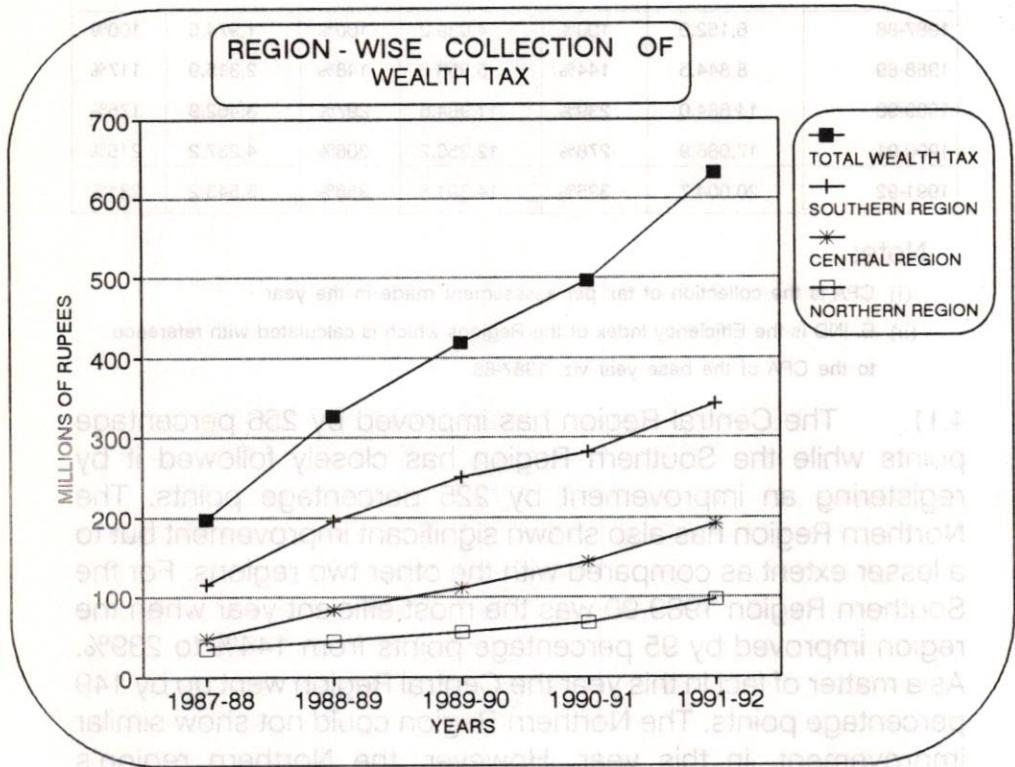
- (i) CPA is the collection of tax per assessment made in the year.
- (ii) E. IND is the Efficiency Index of the Regions which is calculated with reference to the CPA of the base year viz. 1987-88.

4.11. The Central Region has improved by 256 percentage points while the Southern Region has closely followed it by registering an improvement by 225 percentage points. The Northern Region has also shown significant improvement but to a lesser extent as compared with the other two regions. For the Southern Region 1989-90 was the most efficient year when the region improved by 95 percentage points from 144% to 239%. As a matter of fact in this year the Central Region went up by 149 percentage points. The Northern Region could not show similar improvement, in this year. However, the Northern region's performance in 1991-92 was better than the other two regions registered improvement of 66 percentage points (281-215).

**D. CAPITAL VALUE TAX**

4.12. The Capital Value Tax (CVT) was levied with effect from 1st July 1989 on transfer transactions of specified capital assets. This is payable by the individuals, association of persons, firms and companies, when they acquire by purchase any asset or a right to the use of these assets for more than twenty years. In 1991-92 CVT was collected at the rate of 5%.

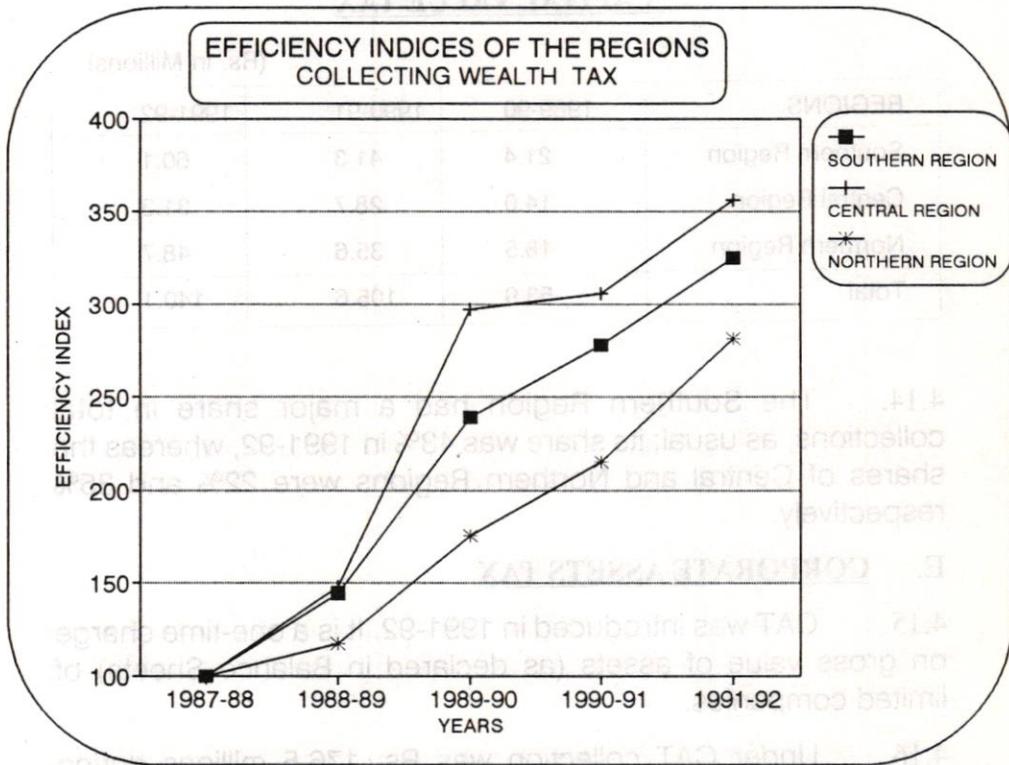
FIGURE - 4.A



**D. CAPITAL VALUE TAX**

4.13. The Capital Value Tax (CVT) was levied with effect from July 1989 on transfer transactions of specified capital assets. This is payable by the individuals, association of persons, firms and companies, when they acquire by purchase any asset or right to the use of these assets for more than twenty years. In 1991-92 CVT was collected at the rate of 5%.

FIGURE - 4.B



4.13. The Table 4.6 shows that collections under this head in 1989-90, the first year of its introduction, was Rs. 53.9 millions, whereas in 1990-91 the same was Rs. 105.6 millions, higher by 96.3%. The rise in the collection was due to better performance of the department by overcoming teething problems of initial years of the introduction of this form of taxation. In 1991-92 the net collections of CVT was Rs. 140.1 millions, up by 32.1%.

**TABLE 4.6**

**CAPITAL VALUE TAX**

REGIONS	1989-90	1990-91	1991-92
Southern Region	21.4	41.3	60.1
Central Region	14.0	28.7	31.3
Northern Region	18.5	35.6	48.7
Total	53.9	105.6	140.1

4.14. The Southern Region had a major share in total collections, as usual; its share was 43% in 1991-92, whereas the shares of Central and Northern Regions were 22% and 35% respectively.

**E. CORPORATE ASSETS TAX**

4.15. CAT was introduced in 1991-92. It is a one-time charge on gross value of assets (as declared in Balance Sheets) of limited companies.

4.16. Under CAT collection was Rs. 176.5 millions during 1991-92. Since head offices of most of the companies are at Karachi the major part of collections is from Southern Region. On the other hand the share of Central and Northern Regions was 28% and 15% respectively, as shown in Table 4.8 below. It may be pointed out that the collection of CAT started from the month of October, 1992.

**TABLE 4.7**  
**REGION-WISE COLLECTIONS OF CORPORATE ASSET TAX DURING 1991-92**

(Rs in millions)

REGIONS	COLLECTIONS	% SHARE
(1)	(2)	(3)
Southern Region	100.5	57%
Central Region	49.0	28%
Northern Region	27.0	15%
Total	176.5	100%

**F. COST OF COLLECTIONS**

4.17. The percentage cost of collection in respect of wealth tax has been relatively on the higher side. It is, however, to be noted that the cost as percentage of collection was 5.7% in 1987-88 but fell sharply in the following years (Table 4.6). In 1991-92 the percentage cost of collection was 3.2%, still lower than the recommendations of fiscal experts. The cost is declining due to administrative efficiency, which is bringing in more collections.

**TABLE 4.8**  
**COST OF COLLECTION OF WEALTH TAX**

( Rs. in Millions )

YEARS	COST OF COLLECTIONS	AS PERCENTAGE OF COLLECTIONS
1	2	3
1987-88	11.3	5.7%
1988-89	13.7	4.2%
1989-90	15.2	3.2%
1990-91	16.1	2.7%
1991-92	20.0	3.2%

## CHAPTER 5

### CUSTOMS DUTIES

- A. *Introduction: Paras 5.1 to 5.3*
- B. *Collections of Customs duties during the last five years: Paras 5.4 to 5.8*
- C. *Analysis of Import Duty Collections: Paras 5.9 to 5.16*
- D. *Collections of duties other than Import duty: Paras 5.17 to 5.22*
- E. *Export Rebates and Duty Drawbacks: Para 5.23*
- F. *Analytical Overview of Collectorate-wise Collections: Paras 5.24 to 5.38*
- G. *Cost of Collections: Paras 5.39 to 5.40*
- H. *The statutes implemented by Customs Department*

#### A. INTRODUCTION

5.1. The Customs duties have played a vital role in Pakistan's economic development by providing the much needed revenue. Import duties have been used (i) to provide protection to domestic industries, (ii) to restrict consumption of imported luxury goods, (iii) to curb speculative and unnecessary imports and (iv) to raise revenue.

5.2. A large number of statutes, under which Customs Department perform its functions, are in force at present. Some of the important statutes are listed in the Appendix - I to this chapter. The main features of Customs duties are described in Annexures A and B.

5.3. The customs duties are used as a tool of taxation because

- (a) The imports form a significant part of our GNP.
- (b) The imports, through sea, air or land routes, arrive at

duly notified points, hence cannot escape detection.

- (c) Administering customs duties is easier as compared with taxes on income and wealth, which are complex in nature.
- (d) Public resistance to customs duties is less as compared with other taxes.
- (e) The expenses involved in the collection of customs duties are very low.

**B. COLLECTIONS OF CUSTOMS DUTIES DURING THE LAST FIVE YEARS**

5.4. Table 5.1 below indicates the trend of collections from customs duties in the last five years.

**TABLE 5.1**

**TARGETS, COLLECTIONS AND GROWTH OF CUSTOMS DUTIES**

(Rs. in Billions)

YEARS	TAR-GETS	COLLEC-TIONS	ANNUAL % INCREASE DECREASE	COLLEC-TION S AS%OF TARGET	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX RECEIPTS
1	2	3	4	5	6	7
1987-88	38.26	38.00	-	99.3%	59.3%	50.0%
1988-89	43.18	42.36	11.5%	98.1%	54.9%	46.5%
1989-90	48.58	48.58	14.1%	100.0%	54.3%	46.2%
1990-91	54.10	50.53	4.0%	93.4%	54.8%	45.1%
1991-92	62.50	61.82	22.3%	98.9%	54.7%	43.6%

5.5. During the last five years the collection from customs duties almost touched the budget target except in the year 1990-91 when it fell short by 6.6%, this is attributable to the Gulf War and slump in international trade. Collection from Customs duties increased from Rs. 38.00 billion in 1987-88 to Rs. 61.82

billions in 1991-92 showing an increase of 63% during the period. Annual compound growth rate was 12.9 percent during the period. Collection in 1991-92 enhanced to Rs. 61.82 billions from Rs. 50.53 billions in the preceding year i.e. an increase of 22.3%. This is a very significant annual growth rate when compared with annual growth rates in the earlier years. A major portion of the increase was due to increase in taxable imports and the improved collections of arrears in that year.

5.6. Customs duties form major portion of tax collection which shows heavy reliance on international trade taxes for revenue. In 1991-92 share of customs duties in total indirect taxes and total taxes stood at 54.7% and 43.6% respectively.

5.7. Customs duties consist of import duties and export duties. The break-up of total collections into import duties and export duties is given in Table 5.2 below.

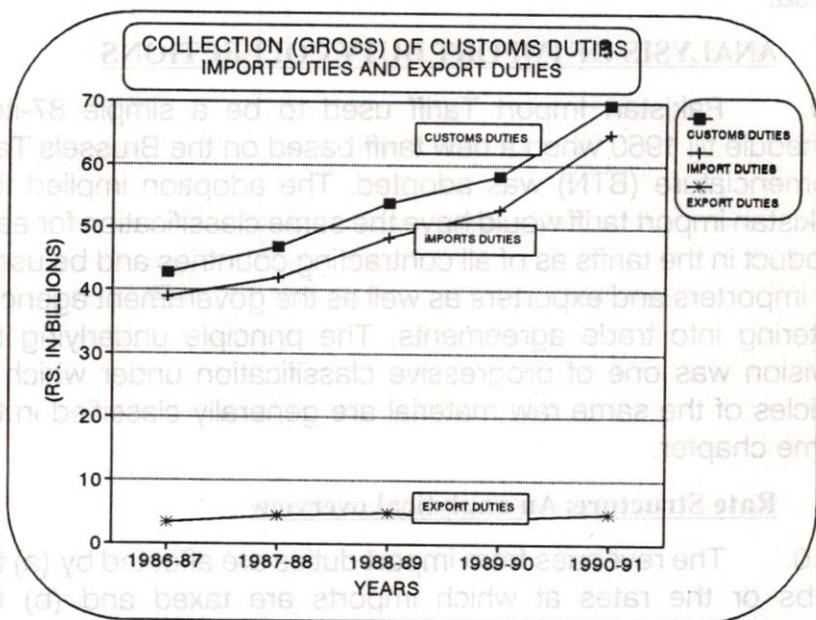
**TABLE 5.2**  
**CUSTOMS RECEIPTS DURING THE LAST FIVE YEARS**

(Rs. in Billions)

YEAR	IMPORT DUTY	EXPORT DUTY	TOTAL CUSTOMS
1	2	3	4
1987-88	34.71	3.29	38.00
1988-89	37.88	4.48	42.36
1989-90	43.70	4.88	48.58
1990-91	46.44	4.09	50.53
1991-92	57.12	4.70	61.82

5.8. The share of import duties in total customs receipts was 92.4% in the year 1991-92 while the remaining 7.6% were export duties (Figures 5.B). Net import duty consists of import duty, import surcharge, Iqra surcharge and miscellaneous receipts minus rebate and refunds. Export duties are mainly obtained

FIGURE 5.A



from raw cotton, cotton yarn, molasses and from a few other items. Import duties increased from Rs. 34.71 billion in 1987-88 to Rs. 57.12 billion in 1991-92 or 64.5% (Figures 5.A). It has shown an increase from Rs. 46.44 billion in 1990-91 to Rs. 57.12 billion in 1991-92 i.e. 23%. The export duties increased from Rs. 3.29 billions in 1987-88 to Rs. 4.70 billions during the last five years i.e. 42.9%. This is because export duties are mainly a function of cotton prices. If prices are high the collections go up and vice versa.

### **C. ANALYSIS OF IMPORT DUTY COLLECTIONS**

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

#### **Rate Structure: An analytical overview**

5.10. The revenues from import duties are affected by (a) the slabs or 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 subjected to higher rates than those used for development purposes. Moreover, duties on raw materials and industrial requirements are lower than on semi-finished and manufactured items. Almost all rates are ad- valorem with few exception e.g. tobacco, betel nuts, betel leaves, man-made fibers, PVC resin, cinematographic films etc. which are subject to specific rates. Tables 5.3 and 5.4 below indicate the average rates of duty in the past five years.

FIGURE 5.B

AVERAGE RATES OF IMPORT DUTY COLLECTIONS

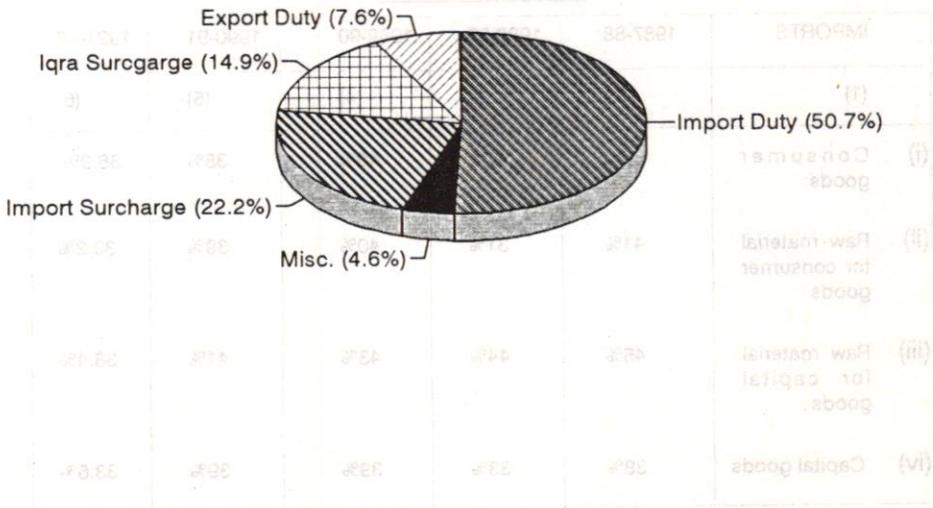
(Rs. in Millions)

YEARS	COLLECTIONS	VALUE OF IMPORT	AVERAGE RATES
1	2	3	4
1987-88	35.00	28.858	11.94%
1988-89	45.38	28.858	15.74%
1989-90	48.52	28.715	16.89%
1990-91	50.00	28.858	17.33%
1991-92	61.10	34.524	17.69%

SHARE OF COMPONENTS OF CUSTOMS DUTIES

TABLE - 5A

AVERAGE TAX RATES OF IMPORT DUTY BY ECONOMIC CATEGORIES



Note: The figures are for Parcel Custom House only.

5.11 Most items of machinery and equipment bear a tax of 20 percent while agricultural machinery is imported free of duty. As shown in Table 5.5 and various rates (in proportion to the

**TABLE - 5.3****AVERAGE RATES OF IMPORT DUTY COLLECTIONS**

(Rs. in Millions)

YEARS	COLLECTIONS	VALUE OF IMPORT	AVERAGE RATES
1	2	3	4
1987-88	38.00	56,826	41.9%
1988-89	42.36	68,568	36.0%
1989-90	48.58	69,772	39.7%
1990-91	50.53	69,465	39.0%
1991-92	61.82	94,224	32.6%

**TABLE - 5.4****AVERAGE TAX RATES OF IMPORT DUTY BY ECONOMIC CATEGORIES**

IMPORTS	1987-88	1988-89	1989-90	1990-91	1991-92
(1)	(2)	(3)	(4)	(5)	(6)
(i) Consumer goods	56%	47%	40%	38%	36.9%
(ii) Raw material for consumer goods	41%	31%	40%	39%	30.2%
(iii) Raw material for capital goods	45%	44%	43%	41%	38.4%
(iv) Capital goods	38%	38%	39%	39%	33.6%

Note: The figures are for Karachi Custom House only.

5.11. Most items of machinery and equipment bear a tax of 20 percent while agricultural machinery is imported free of duty. As shown in Table 5.5 ad valorem rates (in proportion to the

estimated value of the goods taxed) made up 80 percent of the import revenue in 1991-92, the remaining 20.0 percent being derived from specific rates .

**TABLE - 5.5**

**PERCENTAGE OF CUSTOMS DUTY COLLECTIONS BY TYPE OF DUTIES**

YEARS	AD-VALOREM	SPECIFIC	UN-CLASSIFIED	Total
1	2	4	5	6
1987-88	59.0%	41.0%	1.5%	100%
1988-89	68.3%	31.7%	-	100%
1989-90	62.2%	37.8%	-	100%
1990-91	59.4%	38.6%	-	100%
1991-92	80.0%	20.0%	-	100%

Ad valorem duties makes the tax more elastic compared to specific duties; the former are, therefore, preferred. It may be noted that the share of ad valorem tax collections have increased from 59% to 80% of Import duties collections over the last five years. Imports of plant, machinery, components and raw materials are mostly allowed at concessional rates or are otherwise duty free, such as plant and machinery meant for balancing, modernization and replacement (BMR) plant and machinery for specified industries and for industries located in specified areas, regardless of the nature of the industries. A number of agricultural implements and some agricultural inputs and imports for the assembly of tractors and vehicles are preferential treatment. The quantum of duty-free imports over the years is given in Table 5.6 below which shows percentage of duty free imports.

**TABLE. 5.6**  
**PERCENTAGE OF DUTY FREE IMPORTS TO TOTAL IMPORTS**

YEARS	QUANTUM (%)
1987-88	38.53%
1988-89	37.82%
1989-90	39.64%
1990-91	47.85%
1991-92	45.09%

**COMPOSITION OF IMPORT DUTIES-ECONOMIC CATEGORIES**

5.12. Most of the revenue is derived from import duties. In 1991-92 these accounted for 92.4% of gross customs revenue. Percentage share of import duties collection in custom duty receipts during the period 1987-88 to 1990-91 was 91.1 percent.

**TABLE. 5.7**  
**PERCENTAGE COMPOSITION OF IMPORT DUTY BY ECONOMIC CATEGORIES**

IMPORTS	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
(i) Consumer goods	16.55%	13.55%	11.84%	10.60%	10.59%
(ii) Raw material for consumer goods	39.54%	39.47%	44.76%	46.44%	47.15%
(iii) Raw material for capital goods	10.76%	9.80%	8.81%	9.64%	10.33%
(iv) Capital goods	33.15%	37.18%	34.59%	33.32%	31.93%
Total :-	100%	100%	100%	100%	100%

5.13. The relative contribution of duties from consumer goods, raw material for consumer goods, capital goods and raw material for capital goods have fluctuated over the years. (See Table 5.7 above). Over the years the revenue from import of consumer goods and their raw material have exceeded the import of capital goods and their raw material. However, there has been a shift from import of end products to import of their raw material which indicates a gradual increase in manufacturing/assembling facilities in Pakistan. In the case of consumer goods the share in revenue from imports has declined from 16.55% in 1987-88 to 10.59% in 1991-92. On the other hand the share of revenue from raw materials for consumer goods has increased from 39.54% in 1987-88 to 47.15% in 1991-92. Similar pattern is visible in the case of capital goods. The share of revenue from capital goods has slipped from 33.15% in 1987-88 to 31.93% in 1991-92; on the other hand the share of duties on raw materials remained almost same.

5.14. During 1991-92, the value of imports amounted to Rs. 171,591.7 millions, as compared to Rs. 171,052 millions in 1990-91, i.e. an increase of 0.3%. The higher value was accounted for by relatively increased imports, inter alia, of sugar, oil seeds, crude rubber, metal ores, coal, coke petroleum and petroleum chemicals, organic and inorganic chemicals, machinery, vehicles and insecticides, etc. The main items of imports during 1991-92 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. All thinking people including the economists object to extensive reliance on import duties. The phenomena reflects bad aspects of economy like low per capita income and narrow industrial base etc. 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 incomes fall. 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. Finally, there may be a persistent problem of retention of protective elements of duty even after such protection is not required.

### The Major Revenue Spinners

5.16. The major imports such as machinery, iron and steel, edible oil, vehicles, chemicals, yarn and fabrics tea and coffee etc. contributed about 65.67 percent of import duty revenues during 1991-92. Table 5.8 below gives the figures of the import duty collections on these items.

**TABLE - 5.8**

### **COLLECTION OF IMPORT DUTY FROM REVENUE SPINNERS**

(Rs. in Millions)

Commodities	IMPORT DUTY COLLECTION			AS PERCENTAGE OF TOTAL		
	1987-88	1990-91	1991-92	1987-88	1990-91	1991-92
1	2	3	4	5	6	7
A. Machinery.	3,556.7	4,675.0	5,019.0	14.9%	17.3%	16.34%
B. Vehicles.	2,987.7	3,081.0	3,668.0	12.6%	11.4%	11.94%
C. Edible oils.	2,896.9	4,121.0	2,996.0	12.2%	15.2%	9.75%
D. Iron and steel.	2,439.5	2,779.0	3,178.0	10.3%	10.3%	10.34%
E. Yarn and fabrics.	1,493.3	1,119.0	1,423.0	6.3%	4.1%	4.63%
F. Chemicals.	1,080.0	1,750.0	2,398.0	4.5%	6.5%	7.81%
G. Tea and Coffee.	820.4	1,317.0	1,492.0	3.4%	4.9%	4.86%
Total	15,274.5	18,842.0	20,174.0	64.2%	69.7%	65.67%

Note: The figures are for Karachi Custom House only.

### **D. ANALYSIS OF DUTIES OTHER THAN IMPORT DUTY**

5.17. Custom duties are collected under the following five

heads.

- (i) Import duty.
- (ii) Import surcharge.
- (iii) Iqra surcharge.
- (iv) Export duties.
- (v) Miscellaneous receipts.

The table 5.9 below shows collections in the past five years and annual compound growth rate. The Import duty, analysed in the preceding paras, is the main source of revenue. Import duty is a measure of dutiable imports and average rate of duty whereas import and Iqra surcharge are a measure of total imports. This explains the higher compound growth rate in import and iqra surcharge. The other components of customs duties are discussed in the subsequent paras.

**TABLE - 5.9**

**COMPOUND GROWTH IN COMPONENTS OF CUSTOMS DUTIES COLLECTIONS**

(Rs. in Million)

DUTIES	1987-88	1988-89	1989-90	1990-91	1991-92	compound growth rate
1	2	3	4	5	6	7
Import duty	29,426	29,278	34,262	33,560	39,104	7.37%
Import surcharge	4,599	7,178	8,180	12,273	13,748	31.49%
Iqra surcharge	5013	5,577	5,985	7,039	9,196	16.38%
Export duty	3,290	4,484	4,879	4,087	4,700	9.33%
Misc. receipts	404	399	640	1,309	2,828	62.60%

### **Iqra Surcharge**

5.18. Iqra surcharge of five percent was imposed on imports in 1985-86. Over the last five years revenue from this source almost doubled; it increased from Rs. 5,013 millions to Rs. 9,196 millions with the compound growth rate of 16.38 percent.

### **Import Surcharge**

5.19. In 1982-83, a surcharge of five percent on C&F value of imports was levied. It was increased to ten percent in the year 1990-91. The incidence of the surcharge on imported raw material is rebated for exports. In order to ensure facility to visitors to Pakistan, the goods importable free of duty under various baggage rules are exempted from the surcharge. Likewise, post parcels, eligible for duty free imports, enjoy exemption. Books, drugs and medicine, too, do not bear this incidence. Import surcharge is the second highest head of customs duty revenues. Over the last five years its average percentage share in customs duty was 16.9 percent. Its growth rate was also significant (See table 5.9) in the last five years. Tax collections under this increased from Rs. 4,599 millions to Rs. 13,748 millions. The compound growth rate was 31.49% i.e. double the growth rate of iqra surcharge because rate of surcharge was increased from 5% to 10% in 1990-91.

### **Export Duties**

5.20. Taxation of export, though not a recent innovation (Sri Lanka imposed export duties from 1803 to 1854), assumed importance in the post-war period. Now, a number of countries derive a substantial part of their revenue from this duty. This marks a change from the pre-war days when this type of levy was virtually unknown. In Pakistan, most export duties are imposed at ad valorem rates.

5.21. There are a number of advantages of this form of taxation. Administratively, it is more acceptable than import duties because the variety of goods exported and the number of firms engaged are less in number as compared with import activities. 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 on to foreign buyers. Incidentally, there are very few countries in such a position even in the short run. The export tax is essentially a tax on windfall gains. In the circumstances, the export tax is desirable. Secondly such a tax on raw materials or intermediate goods can indirectly help exports of value added goods.

5.22. In 1991-92 export duty receipts, at Rs. 4,700 millions constituted 7.6 percent of the customs duties. Of the Rs. 4,700 millions Rs. 2,499 millions or 53.17 percent, was accounted for by raw cotton, while the remainder collected from cotton yarn, molasses, marble, 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 international prices of the raw materials and to some extent the composition of exports, from primary products to manufactures. The compound growth of the Export duty was 9.33% in the last five years.

#### **E. DUTY DRAWBACKS (EXPORT REBATES)**

5.23. Duty drawback is the repayment of that amount of duties and taxes which are paid on the imports that are used in the manufacture of a finished product, which is exported. This measure is adopted to assist exporters to compete in the foreign markets by providing them a virtually duty free regime. In order to eliminate delays in fixation of rates of rebates and actual refund after export, various measures have been taken to streamline and simplify the procedure so that the rates of rebate are fixed within reasonable time and rebate claim is settled without delay. The term "customs duty drawback", in the context of Customs Act, 1969, is applicable to amounts of customs duty paid back, either in whole or in part, on the exportation of goods and commodities. Under the Customs Act, customs duty drawbacks are of two types. Firstly, drawback of customs duty is available to such goods which, between the time of their importation and subsequent exportation, retain their original shape and form and are easily identified at the time of export to be the same goods

which had suffered duty at the time of their importation. Drawback to such goods is available under section 35 of the Act, read with SRO 2(1)/72, dated 30.12.1971. Rules framed under SRO 2(1)/72, dated 30.12.1971 are also referred, to under-line the distinction, as Drawback (Same State Goods) Rules, 1971. The second and far more important category of duty drawback under the Act is the drawback for goods and commodities exported which are manufactured in Pakistan, wholly or partly, out of imported are domestic duty paid raw materials and intermediate goods. Under this category, duty drawback are allowed by the Board by issuing a notification indicating the duty paid on imports in question, the condition for such repayment and the extent of such repayment of duties and taxes. It is this duty drawback on manufactures which has been used by the Government, as an important tool to boost exports of our industrial sector. Table 5.10 below shows collection of Customs duty (gross) and refunds over the last five years which are tabulated below:

**TABLE 5.10**

**TABLE SHOWS GROSS, REFUND AND NET CUSTOMS DUTY COLLECTIONS**

(Rs. in Millions)

YEARS	GROSS	REFUND	NET
1987-88	42,732	4,731	38,001
1988-89	46,914	4,552	42,362
1989-90	53,947	5,363	48,584
1990-91	58,267	7,739	50,528
1991-92	69,575	7,754	61,821

**F. ANALYSIS OF PERFORMANCE OF CUSTOMS COLLECTORATES**

**Customs Duties**

5.24. Customs duties contributed the largest amount of revenues in government receipts; in 1991-92 the share was 43.6% in total federal tax receipts. As regards the share of

different collectorates in customs duty, Table 5.11 below and Figure 5.c show a simple and clear picture. Reasons behind the dominance of Karachi Customs House are obvious, as most imports and exports are routed through Karachi. The other significant point to note in the figure is the share of Lahore Customs House.

**TABLE 5.11**  
**CUSTOMS DUTY (NET) COLLECTION BY**  
**COLLECTORATES**

(Rs. in Millions)

YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI*	32,324	36,701	42,303	43,156	53,318
LAHORE	4,101	4,434	4,687	4,001	4,450
RAWALPINDI	413	389	403	461	479
PESHAWAR	93	203	318	287	488
HYDERABAD	233	205	345	531	531
QUETTA	837	430	528	741	892
MULTAN	-	-	-	1,348	1,664
TOTAL	38,001	42,362	48,584	50,525	61,821

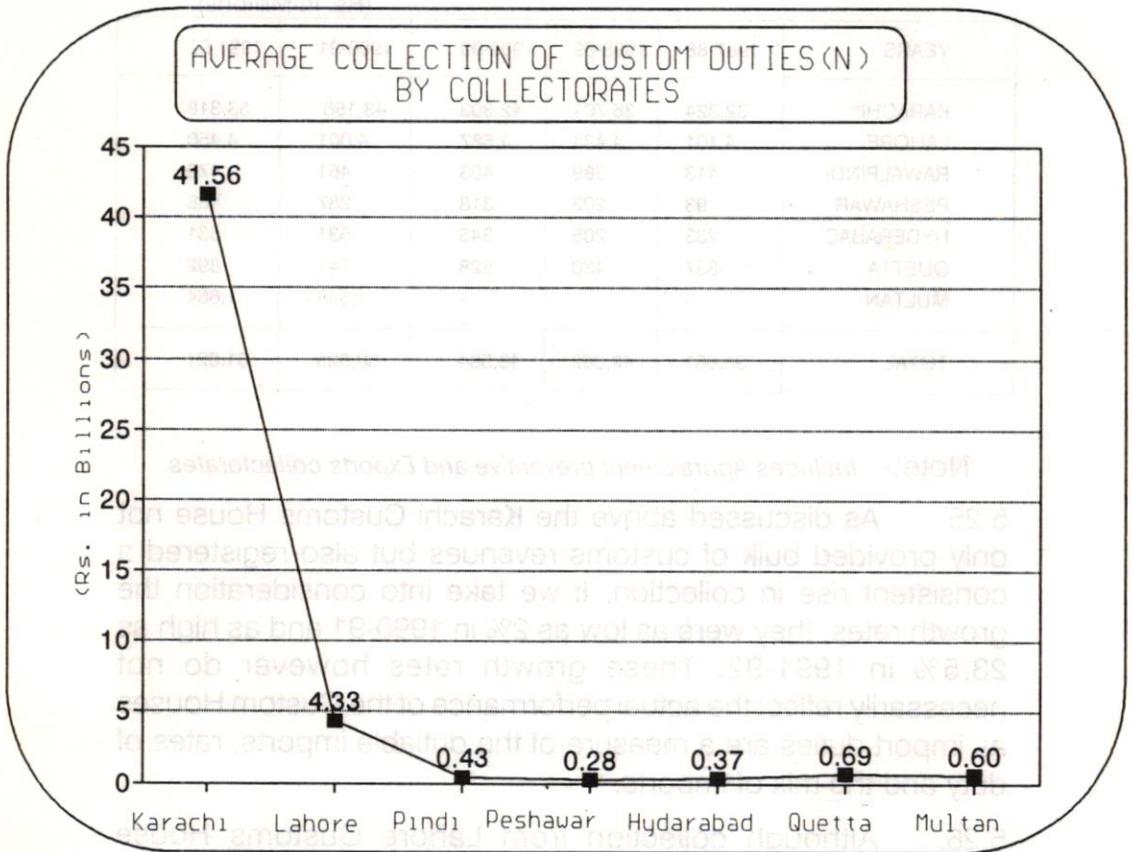
Note:- *Includes Appraisal preventive and Exports collectorates.*

5.25 As discussed above the Karachi Customs House not only provided bulk of customs revenues but also registered a consistent rise in collection. If we take into consideration the growth rates, they were as low as 2% in 1990-91 and as high as 23.5% in 1991-92. These growth rates however do not necessarily reflect the actual performance of the Custom Houses as import duties are a measure of the dutiable imports, rates of duty and the mix of imports.

5.26. Although collection from Lahore Customs House increased by 20.9% in 1987-88 and 11.2% in 1991-92, but its growth was negative in 1990-91 (-14.6% annual growth rate). All other collectorates contributed very little in total customs duty; therefore their annual growth would not affect the total Customs

different collectorates in that order. Figure 5.C shows a simple and clear picture. Reasons behind the dominance of Karachi Customs House are obvious, as most imports and exports are routed through Karachi. The other significant point to note in the figure is the share of Lahore Customs House.

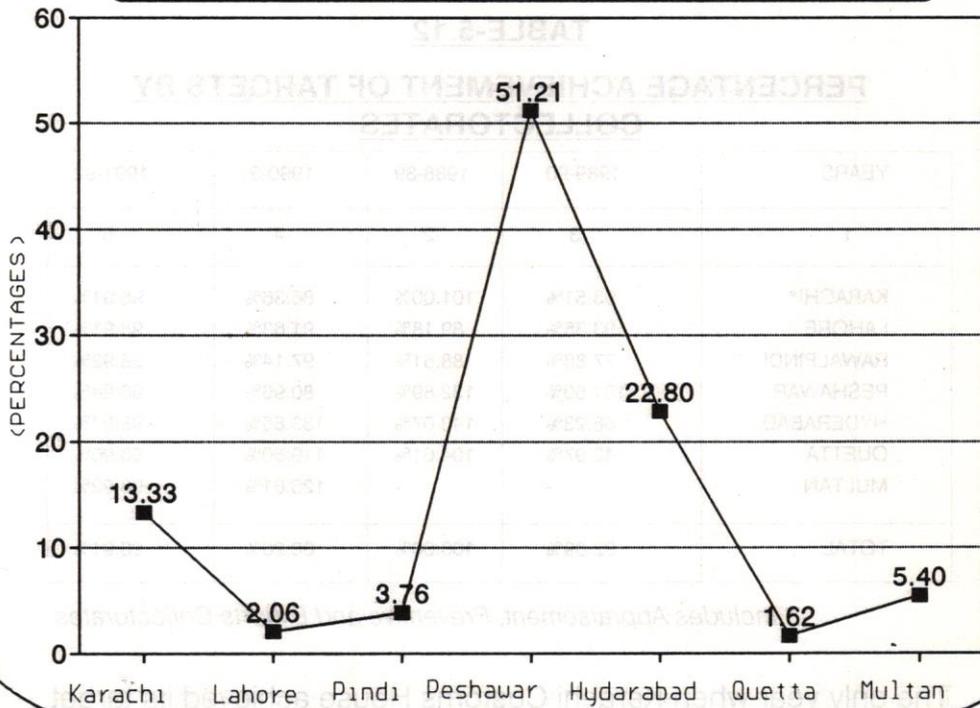
TABLE 5.11  
CUSTOMS DUTY (NET) COLLECTION BY  
COLLECTORATES



increased by 20.9% in 1987-88 and 11.2% in 1991-92, but its growth was negative in 1990-91 (-14.8% annual growth rate). All other collectorates continued very little in total customs duty; therefore their annual growth would not affect the total Customs

FIGURE 5.D

**FIVE YEARS COMPOUND GROWTH RETES  
FOR CUSTOM DUTIES (N) BY COLLECTORATES**



duty collections.

5.27. As annual growth rates fluctuated by a big margin, compound growth rates have been calculated on the basis of last five years Customs duty collection (figure-5.D). An important point to be noted in figure 5.D is the growth rate of Customs Houses at Karachi and Lahore. The compound growth rate of Karachi was 13.33% while it was 2.06% for Lahore. Due to their small share the extremes like 51.21% growth rate for Peshawar and 1.62% for Quetta have little effect on total customs duty (Net) collections.

5.28. The targets set for customs duties during last four years were mostly not achieved as shown in Table 5.12.

**TABLE-5.12**  
**PERCENTAGE ACHIEVEMENT OF TARGETS BY**  
**COLLECTORATES**

YEARS	1989-90	1988-89	1990-91	1991-92
1	3	2	4	5
KARACHI*	93.51%	101.00%	86.36%	98.91%
LAHORE	93.35%	89.18%	91.63%	98.91%
RAWALPINDI	77.88%	88.51%	97.14%	98.92%
PESHAWAR	101.60%	132.89%	80.96%	98.94%
HYDERABAD	68.23%	143.07%	133.85%	98.87%
QUETTA	42.97%	104.61%	119.60%	98.90%
MULTAN	-	-	126.61%	98.92%
TOTAL	92.09%	100.00%	88.26%	98.91%

\* Includes Appraisement, Preventive and Exports Collectorates

The only year when Karachi Customs House achieved its target was 1989-90. The year 1990-91 was its worst year (88.26%). Similarly Lahore did not achieve its targets in any year during the last four years. The same trend can be observed from Table 5.12 for other collectorates.

### Import Duty Collections

5.29. The import duty is the major component of customs duties and during 1991-92 it contributed 63.3% of total customs duty (net) collections. In the last five years a gradual growth in its collection has been observed. In 1987-88 the collection under this head was Rs. 29,426 millions while in 1991-92 it jumped to Rs. 39,104 millions. The last five years average collection is presented in Figure 5.E. Karachi being the sole sea port the Collectorate dominated collections of Import duty. Karachi Customs House, therefore, contributed more than 80% of total import duty collection.

5.30. The trend in annual growth for Karachi Customs House oscillated during the last five years. It was more than 17% during 1989-90 and 1991-92 but it was 1.1% and 3.2% during 1988-89 and 1990-91 respectively. The same trend can be seen from Table 5.13 below for other collectorates.

**TABLE 5.13**

#### **IMPORTS DUTY COLLECTIONS BY COLLECTORATES**

(Rs. in Millions)

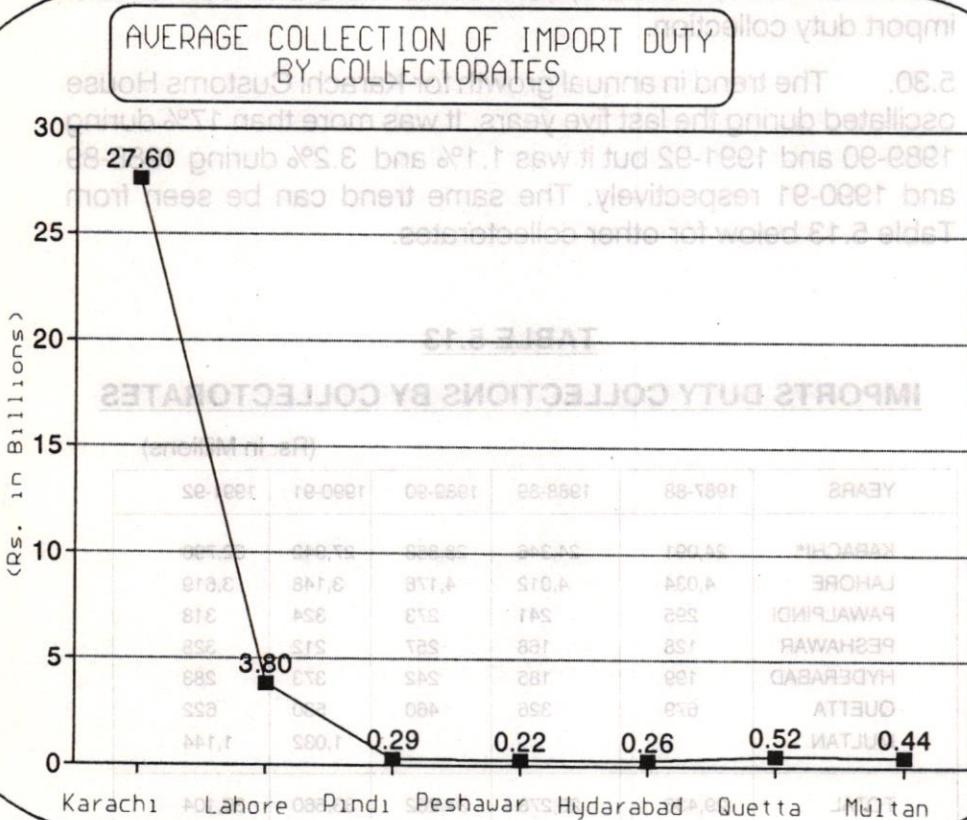
YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI*	24,091	24,346	28,853	27,942	32,790
LAHORE	4,034	4,012	4,176	3,148	3,619
PAWALPINDI	295	241	273	324	318
PESHAWAR	128	168	257	212	328
HYDERABAD	199	185	242	373	283
QUETTA	679	326	460	530	622
MULTAN				1,032	1,144
<b>TOTAL</b>	<b>29,436</b>	<b>29,278</b>	<b>34,262</b>	<b>33,560</b>	<b>39,104</b>

\* Includes appraisement, preventive and export.

5.31. The compound growth rates (figure 5.F) vary among the collectorates. From the view point of import duty receipts, Karachi Customs House being the most important Customs

**FIGURE 5.E** *Import Duty Collections*

The import duty is the major component of customs duties and during 1991-92 it contributed 83.3% of total customs duty (net) collections. In the last five years a gradual growth in its collection has been observed. In 1987-88 the collection under this head was Rs. 29,426 millions while in 1991-92 it jumped to Rs. 39,104 millions. The last five years average collection is presented in Figure 5.E. Karachi being the sole sea port the Collectorate dominated collections of import duty. Karachi Collectorate contributed more than 80% of total import duty collection.



The compound growth rates (figure 5.F) vary among the collectorates. From the view point of import duty receipts, Karachi Customs House being the most important Customs

House recorded 8.01% compound growth rate while in Lahore Customs House it was -2.68%.

**Import Surcharge Collections**

To meet the growing demand of revenues for economic development, in 1982-83 a five percent import surcharge was levied on all imported items except a few items which were exempted from the surcharge. Later on the rate of duty was increased to 8% and now it is 10%. During the last five years, collections from this tax have increased to Rs. 13,748 millions in

**FIVE YEARS COMPOUND GROWTH RETES FOR IMPORT DUTY BY COLLECTORATES**

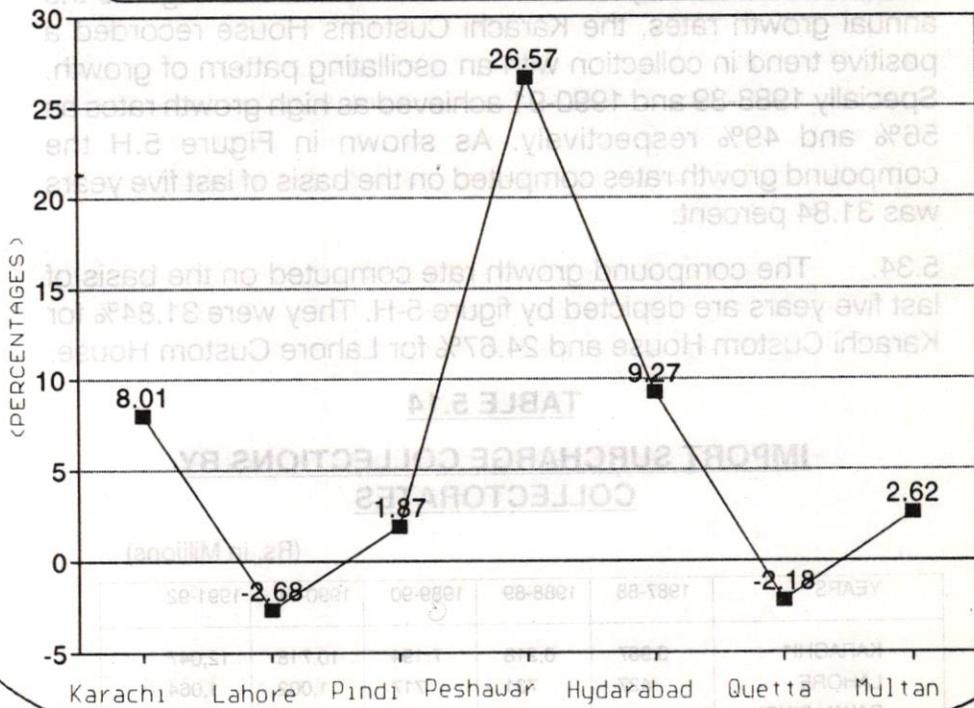


TABLE 5.4  
IMPORT SURCHARGE COLLECTIONS BY COLLECTORATES (Rs. Millions)

Collectorate	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI	1200	1250	1300	1350	1400
LAHORE	100	105	110	115	120
PESHAWAR	24	38	40	57	82
HYDERABAD	32	34	57	127	82
QUETTA	75	73	88	129	212
MULTAN	-	-	-	100	128
TOTAL	4,299	7,178	8,180	12,273	12,748

House recorded 8.01% compound growth rate while in Lahore Customs House it was -2.68%.

### Import Surcharge Collections

5.32. To meet the growing demand of revenues for economic development, in 1982-83 a five percent import surcharge was levied on all imported items except a few items which were exempted from the surcharge. Later on the rate of duty was increased to 8% and now it is 10%. During the last five years, collections from this tax have increased to Rs. 13,748 millions in 1991-92 from Rs. 4,599 millions in 1987-88.

5.33. During the last five years 88% of the import surcharge has been collected by Customs House Karachi. As regards the annual growth rates, the Karachi Customs House recorded a positive trend in collection with an oscillating pattern of growth. Specially 1988-89 and 1990-91 achieved as high growth rates as 56% and 49% respectively. As shown in Figure 5.H the compound growth rates computed on the basis of last five years was 31.84 percent.

5.34. The compound growth rate computed on the basis of last five years are depicted by figure 5-H. They were 31.84% for Karachi Custom House and 24.67% for Lahore Custom House.

**TABLE 5.14**  
**IMPORT SURCHARGE COLLECTIONS BY**  
**COLLECTORATES**

(Rs. in Millions)

YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI*	3,987	6,218	7,194	10,718	12,047
LAHORE	427	731	717	1,002	1,064
RAWALPINDI	51	83	74	109	127
PESHAWAR	24	38	40	59	85
HYDERABAD	32	34	57	127	82
QUETTA	79	73	98	159	215
MULTAN	-	-	-	100	128
TOTAL	4,599	7,178	8,180	12,273	13,748

FIGURE 5.G

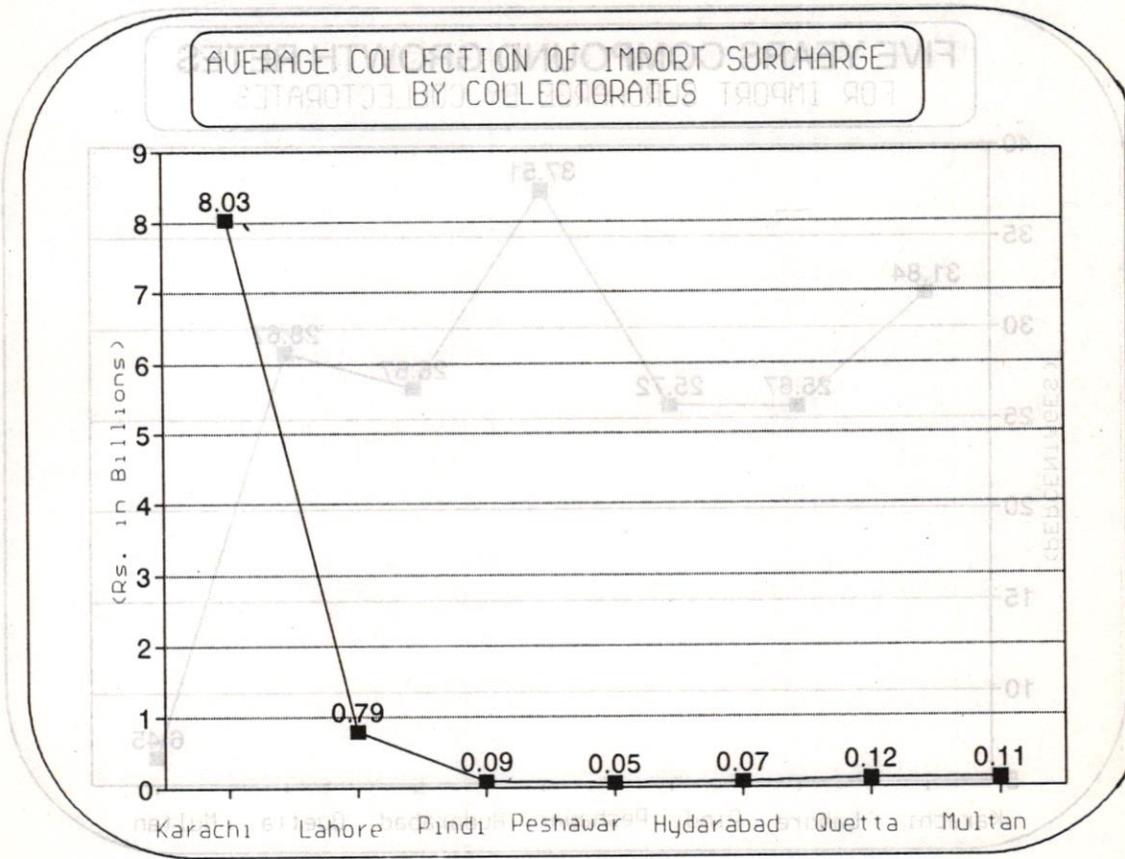
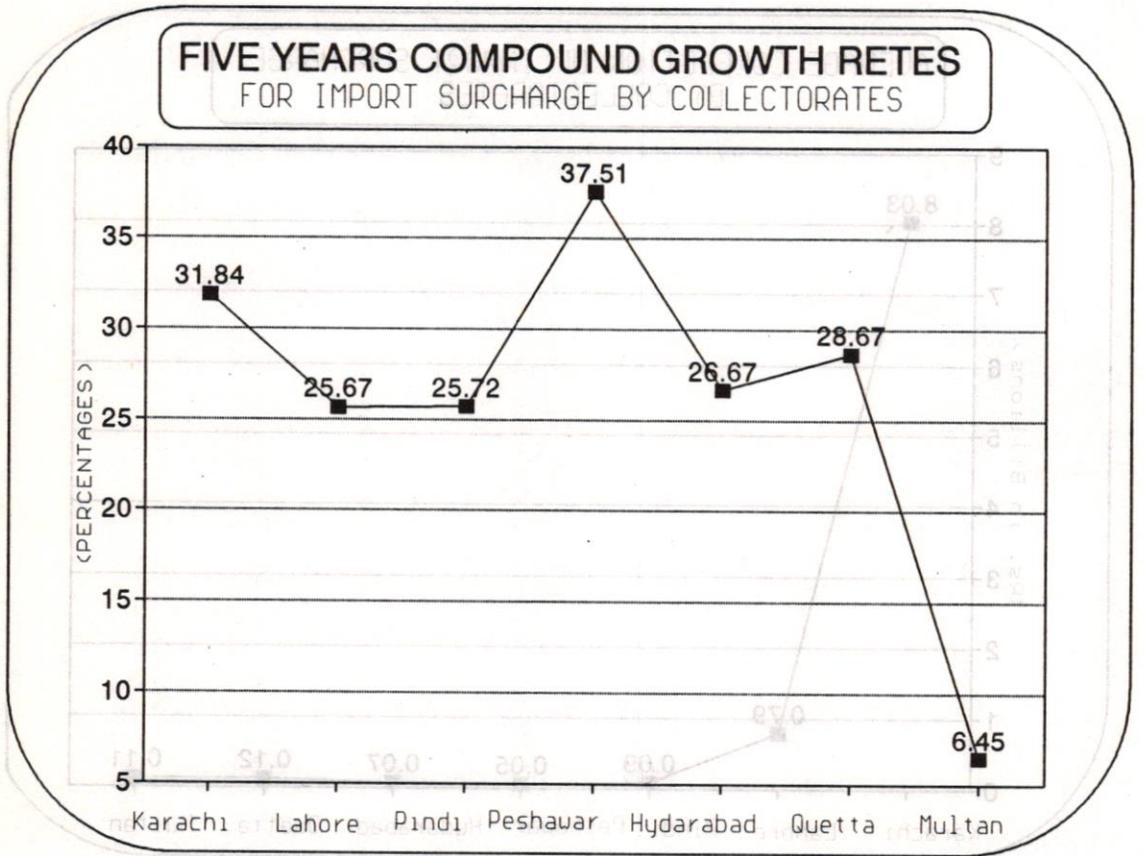


FIGURE 5.H



\* Includes Appraisement, preventive and Export Collectorates.

### Iqra Surcharge Collections

5.35. Keeping in view the fact that Pakistan has the highest growth rate in GDP in the SAARC region but lowest literacy rate, it was felt in 1985-86 that an Iqra Surcharge of 5% be imposed on all the imports so that funds could be raised to meet the educational requirements. The collections from this source have increased significantly during last five years as indicated in Table 5.15 below.

**TABLE 5.15**

#### **IQRA SURCHARGE COLLECTIONS BY COLLECTORATES**

(Rs. in Millions)

YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI*	4,401	4,836	5,264	6,030	7,677
LAHORE	427	559	535	559	661
PAWALPINDI	51	67	53	58	77
PESHAWAR	24	31	29	31	87
HYDERABAD	32	27	39	91	228
QUETTA	79	57	65	79	113
MULTAN	-	-	-	191	354
TOTAL	5,013	5,577	5,985	7,039	9,196

\* Includes Appraisement, preventive and Export Collectorates.

5.36. Like other custom duties, the largest contribution in Iqra surcharge collection was from Karachi (see figure 5.I). The Iqra surcharge depicted annual growth rate of 27.3% in 1991-92. Its compound growth rate was 14.92% (figure 5.J). In the some years the collections at Lahore Customs House increased handsomely (like 1987-88, 1988-89 and 1991-92) but they decreased in 1989-90.

FIGURE 5.1 Includes Appraisal and Export Collectors

Iqra Surcharge Collections

Keeping in view the fact that Pakistan has the highest growth rate in GDP in the SAARC region but lowest literacy rate, it was felt in 1985-86 that an Iqra Surcharge of 5% be imposed on all the imports so that funds could be raised to meet the educational requirements. The collections from this source have increased significantly during last five years as indicated in Table

AVERAGE COLLECTION OF IQRA SURCHARGE BY COLLECTORATES

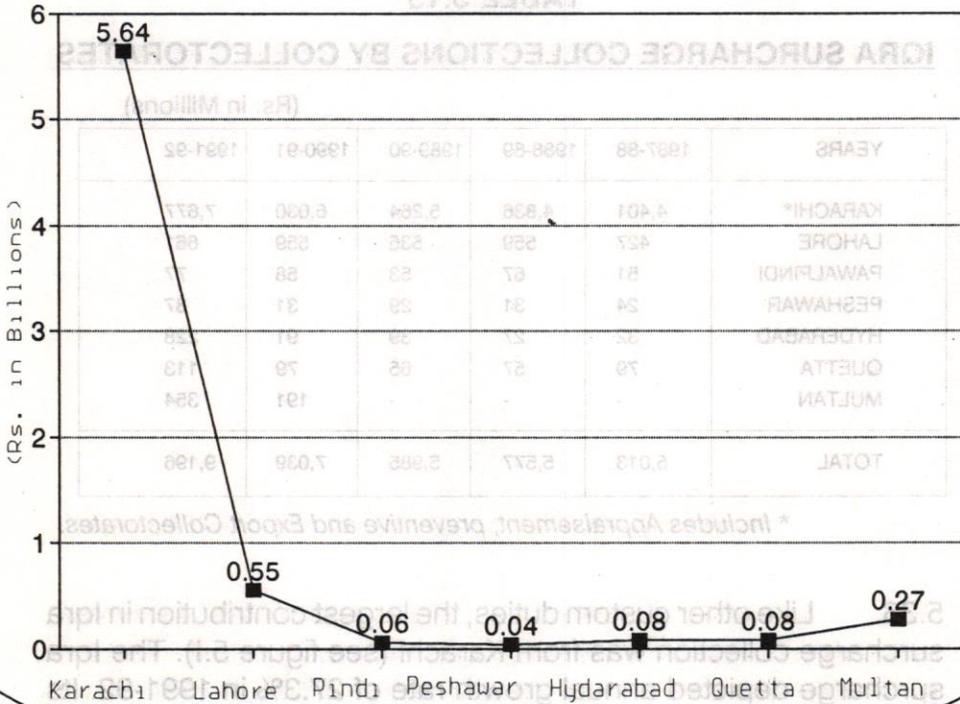


FIGURE 5.J

Table 5.16 contains information about collection of export duties.

TABLE 5.16

EXPORT DUTY COLLECTIONS BY COLLECTORATES

(Rs. in Millions)

YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
TOTAL	4,290	4,484	4,879	4,087	4,700
QUETTA					
MULTAN					

FIVE YEARS COMPOUND GROWTH RETES FOR IQRA SURCHARGE BY COLLECTORATES

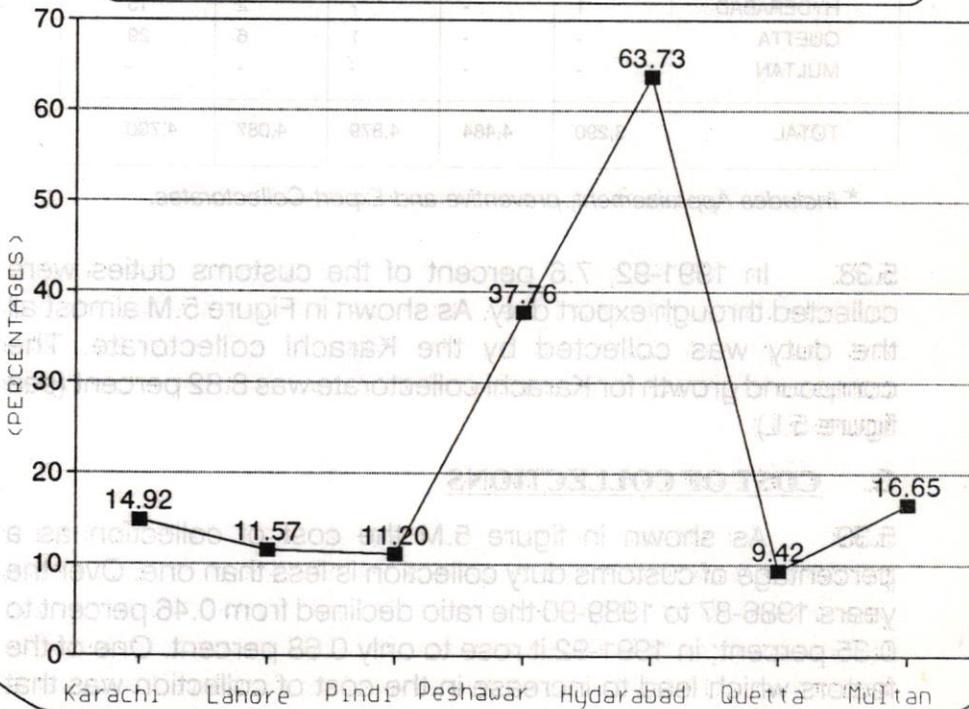


Table 5.17 opposite shows the amount of collections of all federal taxes, collections of indirect taxes and collections of

## Export Duty Collections

5.37. Table 5.16 contains information about collections of export duties.

**TABLE-5.16**

### **EXPORT DUTY COLLECTIONS BY COLLECTORATES**

(Rs. in Millions)

YEARS	1987-88	1988-89	1989-90	1990-91	1991-92
KARACHI*	3,281	4,467	4,825	4,026	4,601
LAHORE	8	16	52	51	51
PAWALPINDI	-	-	-	-	2
PESHAWAR	-	-	-	-	1
HYDERABAD	1	-	-	2	15
QUETTA	-	-	1	6	29
MULTAN	-	-	-	-	-
TOTAL	3,290	4,484	4,879	4,087	4,700

\* Includes Appraisalment, preventive and Export Collectorates.

5.38. In 1991-92, 7.6 percent of the customs duties were collected through export duty. As shown in Figure 5.M almost all the duty was collected by the Karachi collectorate. The compound growth for Karachi collectorate was 8.82 percent (see figure 5.L)

### **G. COST OF COLLECTIONS**

5.39. As shown in figure 5.M the cost of collection as a percentage of customs duty collection is less than one. Over the years 1986-87 to 1989-90 the ratio declined from 0.46 percent to 0.35 percent; in 1991-92 it rose to only 0.68 percent. One of the factors which lead to increase in the cost of collection was that in 1991-92 pay scales of the employees were revised. Another factor was computerization of the tax department, which requires a sizable initial fixed investment.

5.40. Table 5.17 opposite shows the amount of collections of all federal taxes, collections of indirect taxes and collections of

FIGURE 5.K

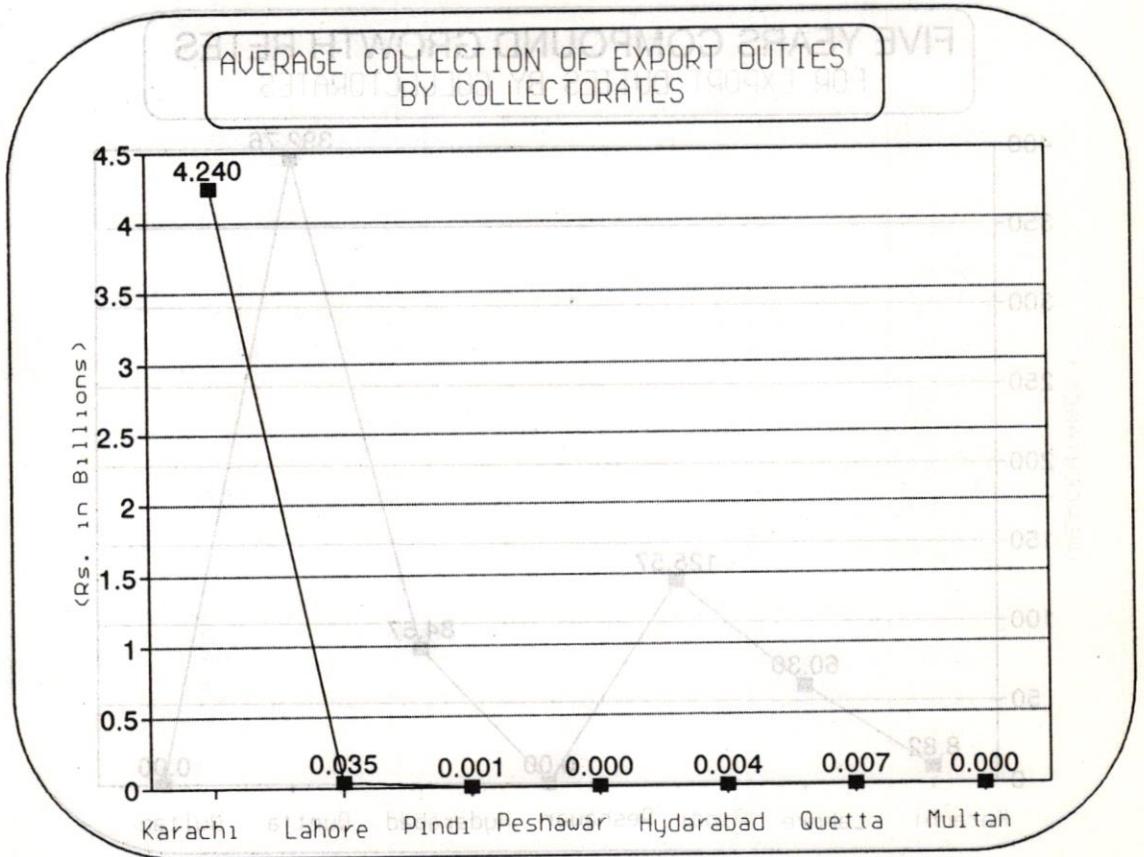


FIGURE 5.L

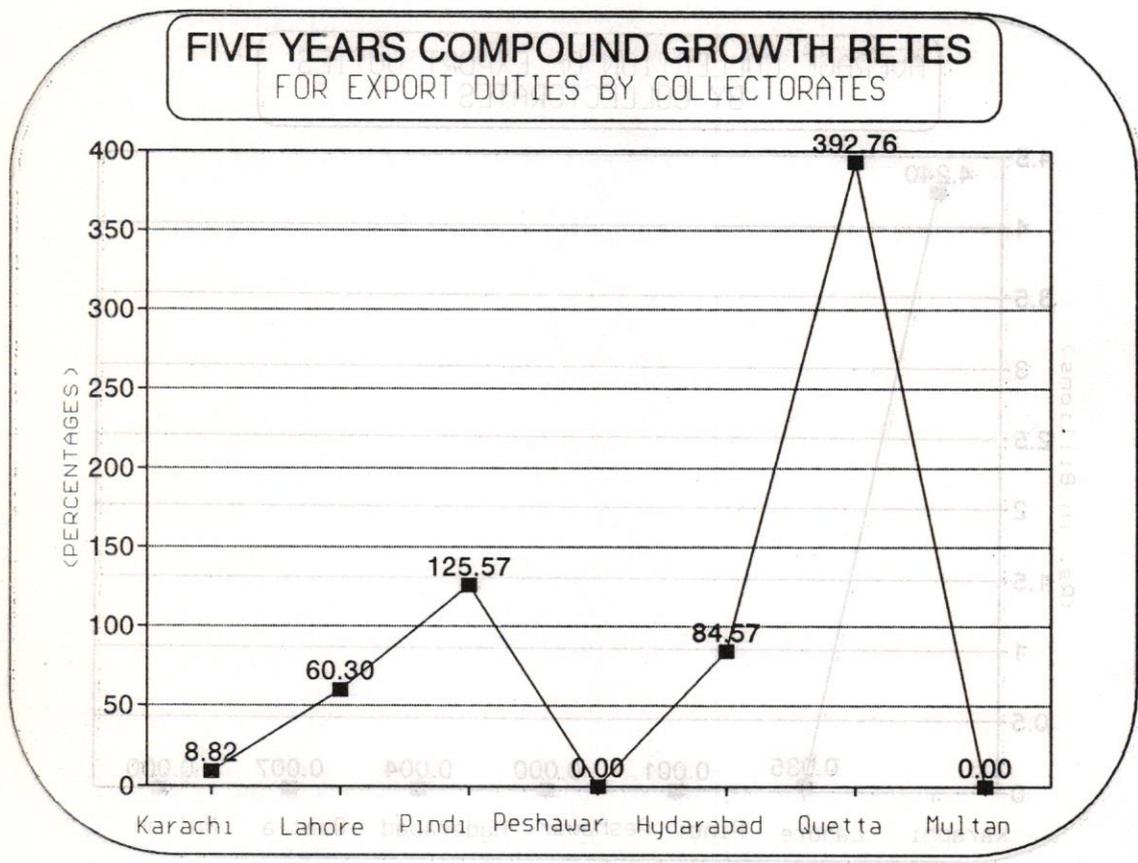
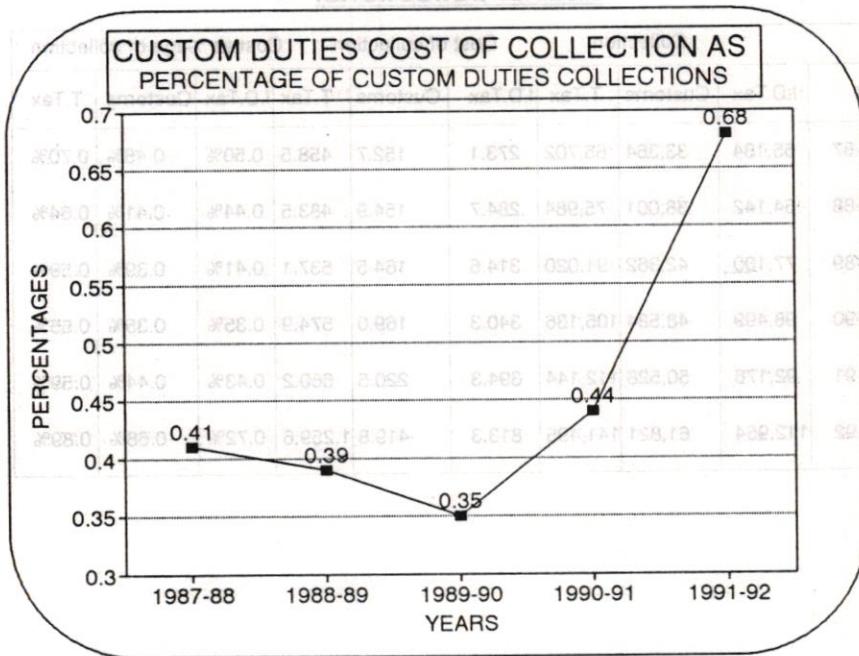


FIGURE 5.M  
 The table also shows  
 the costs of collection of all taxes, all indirect taxes and customs  
 duties. The cost of collecting customs duties is the lowest in each  
 one of the five years.

Table 5.17  
 Cost of collections



customs duties during the last five years. The table also shows the costs of collection of all taxes, all indirect taxes and customs duties. The cost of collecting customs duties is the lowest in each one of the five years.

**Table 5.17**  
**Cost of collections.**

Years	Collection			Cost of collection			Cost as %age of collection		
	I.D.Tax	Customs	T.Tax	I.D.Tax	Customs	T.Tax	I.D.Tax	Customs	T.Tax
1986-87	55,134	33,364	65,702	273.1	152.7	458.5	0.50%	0.46%	0.70%
1987-88	64,142	38,001	75,984	284.7	154.9	483.5	0.44%	0.41%	0.64%
1988-89	77,100	42,362	91,020	314.6	164.5	537.1	0.41%	0.39%	0.59%
1989-90	98,499	48,584	105,136	340.3	169.0	574.9	0.35%	0.35%	0.55%
1990-91	92,176	50,528	112,144	394.3	220.5	660.2	0.43%	0.44%	0.59%
1991-92	112,954	61,821	141,495	813.3	419.8	1,259.6	0.72%	0.68%	0.89%

**THE STATUTES****(Ref: Para 5.2)**

1. The coasting Vessels Act, 1838.
2. The Opium Act, 1878.
3. The Explosives Act, 1884.
4. The Karachi Port Trust Act, 1886.
5. The Merchandise Marks Act, 1889.
6. The Cotton Cess Act, 1927.
7. The Lighthouses Act, 1927.
8. The Dangerous Drugs Act, 1930.
9. The Wireless Telegraphy Act, 1933.
10. The Petroleum Act, 1934.
11. The Diplomatic and Consular Privileges Act, 1972.
12. The Agricultural Produce (Grading and Marking) Act, 1937.
13. The Agricultural Produce Cess Act, 1940.
14. The Foreign Exchange Regulation Act, 1947.
15. The Imports and Exports (Control) Act, 1950.
16. The Port Qasim Authority Act, 1973.
17. The Passport Act, 1974.
18. The Antiquities Act, 1975.
19. The Pakistan Plant Quarantine Act, 1976.
20. The Drug Act, 1976.
21. The Prevention of Smuggling Act, 1977.
22. The Income Tax Ordinance, 1979.
23. The Sales Tax Act, 1951.

**CHAPTER 6****SALES TAX**

- A. *Introduction : Paras 6.1 to 6.7.*
- B. *Performance of Sales Tax Collection: Paras 6.8 to 6.16.*
- C. *Cost of Collection: Paras 6.17 to 6.18.*
- D. *Major Revenue Spinners: Paras 6.19 to 6.24.*
- E. *Collectorate -wise analysis of Sales Tax on domestic goods  
Paras 6.25 to 6.31.*
- F. *Collectorate -wise analysis of Sales Tax on Imports:  
Paras 6.32 to 6.37.*

**A. INTRODUCTION**

**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 single-point 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 Customs and Excise department.

**6.4.** Sales Tax is charged at the standard rate of 12.5 percent on all goods imported and produced or manufactured

in the country except those which are especially exempted.

**6.5.** The parliament passed a new law in 1990, i.e. 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, the new tax is restricted to import and local manufacturing stages only. However, in respect of 9 items, the Sale Tax has been extended to wholesale/distribution stage for the locally manufactured goods, and at the stage of sale by commercial importers of these items, if the same are imported.

**6.6.** Sales Tax legislation has authorised federal government to exempt any goods or class of goods or any taxable supplies made in the country from the payment of tax chargeable thereon. In exercise of this power the federal government has allowed tax exemption in respect of live animals, meat, fish, dairy products, tea, cereals, plants, drugs and medicines, books, newspapers and journals, fertilizer, insecticides and pesticides and a number of other items. The government has also exempted a number of imported goods from payment of sales tax.

**6.7.** In Pakistan various rates of sales tax have been in operation in different time periods. The rates have been in the range of 7.5 to 30 percent of the value of goods subject to Sales Tax (Table 6.1). Presently sales tax is levied at the standard rate of 12.5%. The annual compound growth rate of the collections from sales tax varied with move over from one tax rate to the other. An increase in the standard tax rate, to increase revenue, resulted in high growth rates when the rate was increased from 10% to 12.5%, from 12.5% to 15% and from 15% to 20%. The exception to this pattern was the move over from 12.5% to 15% in the late sixties. In this period the annual compound growth rate was only 0.56%. In the '80s after the tax was transferred to Customs and Excise Department from 20% to 12.5% the

standard rate was reduced. In this period the highest annual compound growth rate of nearly 20% was witnessed.

**TABLE 6.1**

YEARS	AVERAGE RATES	COMPOUND ANNUAL GROWTH RATES
1951-59	10.00	11.13%
1960-65	12.50	16.85%
1965-69	15.00	0.56%
1970-80	20.00	16.87%
1981-92	12.50	19.64%

**B. PERFORMANCE OF SALES TAX COLLECTIONS**

6.8. The growth pattern over the last five years is visible from Table 6.2 below:

**TABLE 6.2**

**COLLECTION OF SALES TAX DURING THE LAST FIVE YEARS**

(Rs. in Billions)

YEARS	COLLECTION	% INCREASE	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX RECEIPTS
1	2	3	4	5
1987-88	8.74	-	13.6%	11.5%
1988-89	14.70	68.2%	19.1%	16.2%
1989-90	18.57	26.3%	20.7%	17.7%
1990-91	17.01	-8.4%	18.4%	15.2%
1991-92	20.80	22.3%	18.4%	14.7%

6.9. The collections from sales tax increased from Rs. 8.74 billion in 1987-88 to Rs. 20.80 billion in 1991-92 or 138.0% during the last five years (Figure 6.A). Compound rate of annual growth was 24.3 percent during the period. Share of sales tax in indirect

FIGURE 6.A

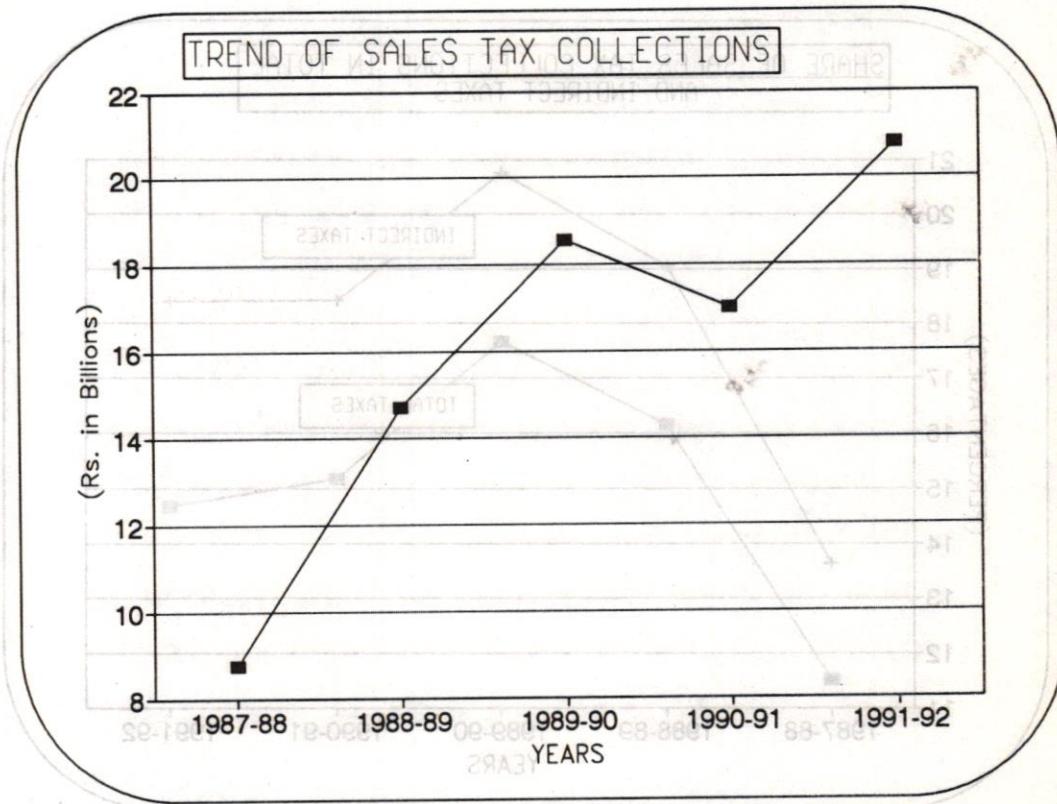


FIGURE 6.B

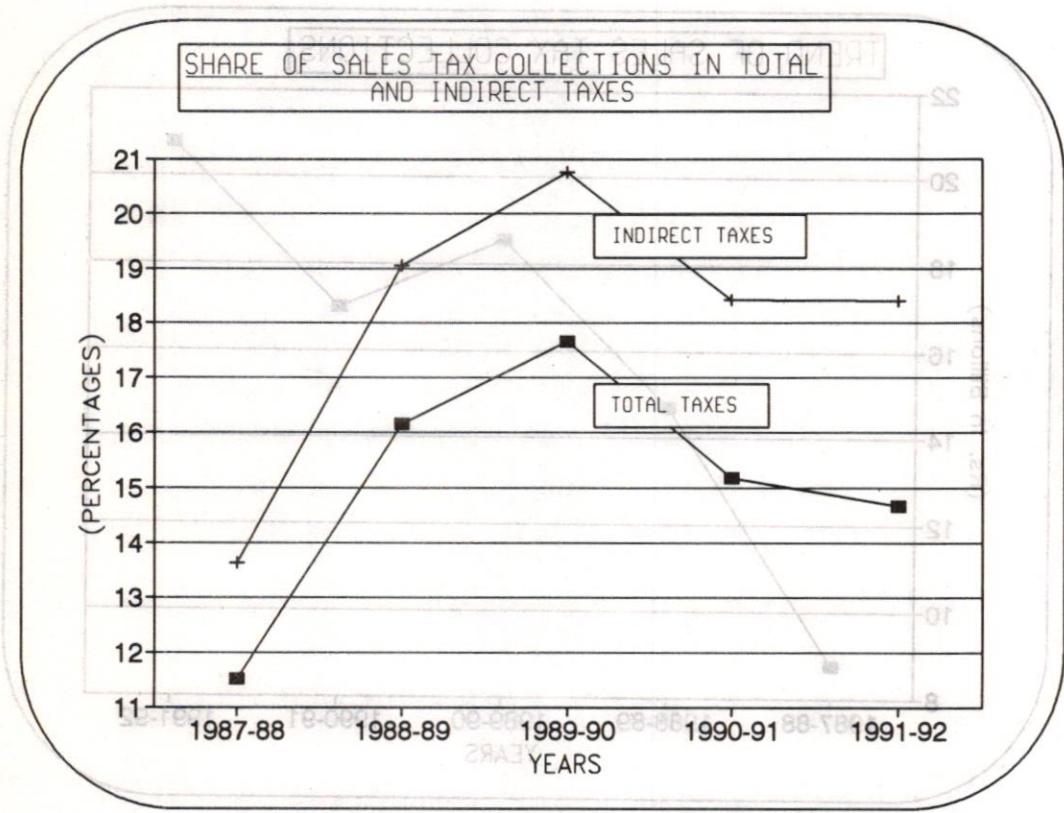


FIGURE 6.C

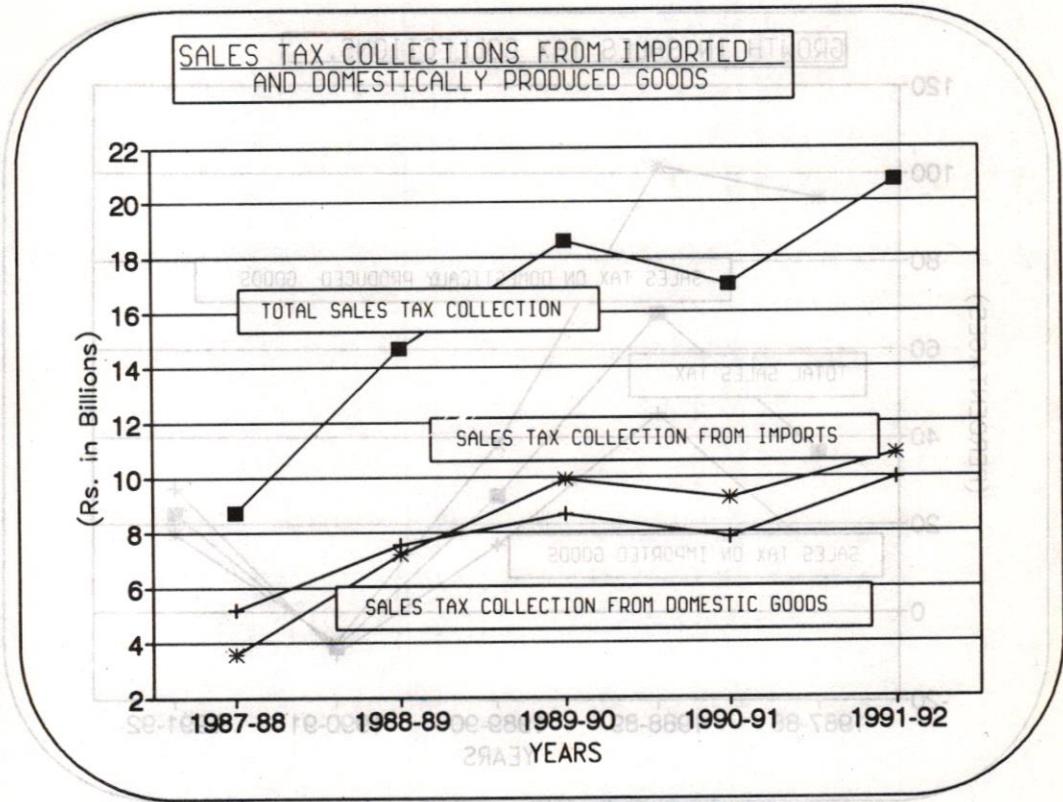


FIGURE 6.D

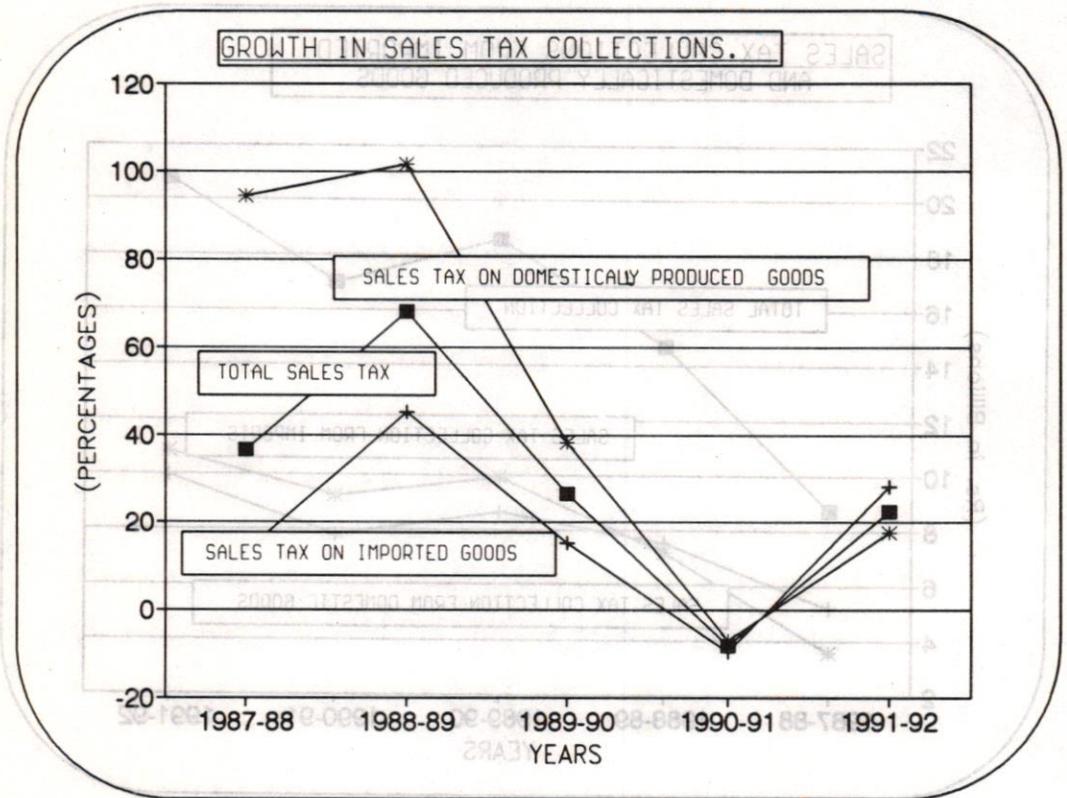
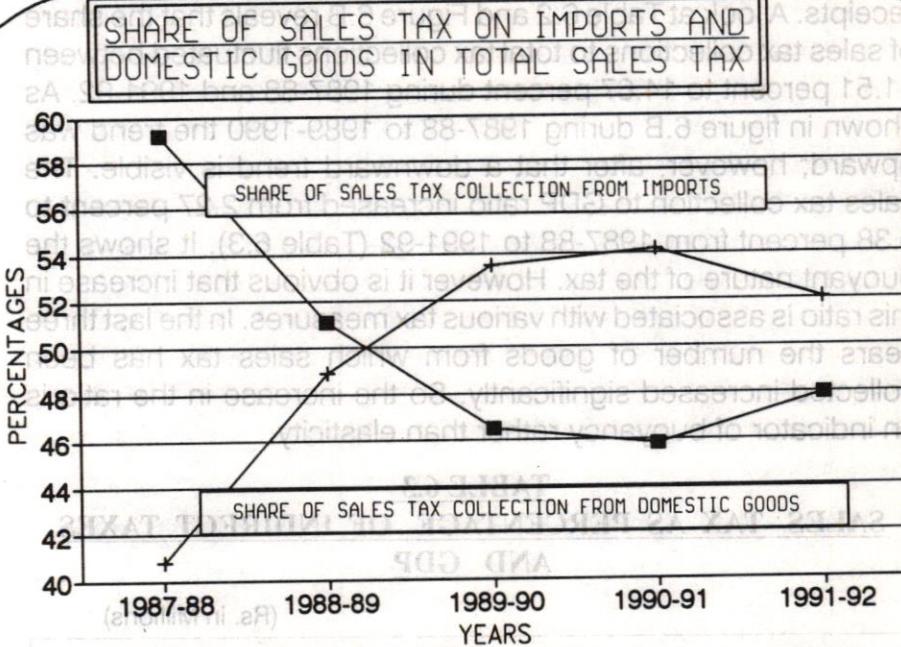


FIGURE 6.E



YEARS	PERCENTAGE RATIO OF SALES TAX TO GDP	INDIRECT TAX	TOTAL TAX
1987-88	11.51%	13.63%	2.57%
1988-89	16.15%	19.07%	3.64%
1989-90	17.67%	20.75%	4.39%
1990-91	12.17%	18.43%	3.81%
1991-92	14.67%	18.41%	4.38%

Figure 6.D very clearly shows the initial growth and then reduction in the sales tax collections in the last five years. The annual growth rate shows wide variations from -7.2% to 101.5%.

taxes kept on increasing from 13.6% in 1987-88 to 18.4% in the year 1991-92. Similarly share of sales tax to total tax receipts grew from 11.5% in the year 1987-88 to 17.7% in 1989-90 and fell to 14.7% in the year 1991-92. One major reason for this was the growth in the collections of direct taxes which grew from 14.3% in 1989-90 to 19.7% in 1991-92.

**6.10.** In 1991-92 the Sales tax collections accounted for 14.67 percent of total tax collections and 18.41 percent of indirect tax receipts. A look at Table 6.2 and Figure 6.B reveals that the share of sales tax collections to total tax collections fluctuated between 11.51 percent to 14.67 percent during 1987-88 and 1991-92. As shown in figure 6.B during 1987-88 to 1989-1990 the trend was upward; however, after that a downward trend is visible. The sales tax collection to GDP ratio increased from 2.27 percent to 4.38 percent from 1987-88 to 1991-92 (Table 6.3). It shows the buoyant nature of the tax. However it is obvious that increase in this ratio is associated with various tax measures. In the last three years the number of goods from which sales tax has been collected increased significantly. So the increase in the ratio is an indicator of buoyancy rather than elasticity.

**TABLE 6.3**  
**SALES TAX AS PERCENTAGE OF INDIRECT TAXES**  
**AND GDP**

(Rs. in Millions)

YEARS	PERCENTAGE RATIO OF SALES TAX TO		
	TOTAL TAX	INDIRECT TAX	GDP
1	2	3	4
1987-88	11.51%	13.63%	2.27%
1988-89	16.15%	19.07%	3.64%
1989-90	17.67%	20.75%	4.39%
1990-91	15.17%	18.43%	3.81%
1991-92	14.67%	18.41%	4.38%

**6.11.** Figure 6.D very clearly shows the initial growth and then reduction in the sales tax collections in the last five years. The annual growth rate shows wide variations from -7.2% to 101.5%.

**6.12.** The sales tax collections from the two sources (i.e domestic and imported goods) with annual growth rate over the last five years are shown in Table 6.4 below:

**TABLE 6.4**  
**SALES TAX COLLECTION AND GROWTH**  
(Rs. in Millions)

YEARS	SALES TAX COLLECTIONS			ANNUAL PERCENTAGE GROWTH		
	IMPORTS	DOMESTIC	TOTAL	IMPORTS	DOMESTIC	TOTAL
1	2	3	4	5	6	7
1987-88	5,175.90	3,566.90	8,742.80	-	-	-
1988-89	7,513.50	7,186.30	14,699.80	45.16%	101.47%	68.14%
1989-90	8,638.90	9,934.80	18,573.70	14.98%	38.25%	26.35%
1990-91	7,788.40	9,219.90	17,008.30	-9.85%	-7.20%	-8.43%
1991-92	9,968.60	10,830.00	20,798.60	27.99%	17.46%	22.29%

**6.13.** The sales tax on domestic goods was Rs. 3,567 million in 1987-88 which jumped up to Rs. 10,830 millions in 1991-92; that is a growth of 204% over the last five years. Sales tax collection on imports increased from Rs. 5,176 millions in 1987-88 to Rs. 9,969 millions in 1991-92; an increase of 93% over five years. The increasing role of sales tax on domestic goods is visible from figure 6.C.

**6.14.** During the last five years the trend in share of sales tax receipts from domestic production to total sales tax collections was positive (Table 6.5 below). The share increased from 40.8 percent to 52.07 percent during 1987-88 to 1991-92 (see figure 6.E). The share of import receipt declined from 59.2 percent to 47.93 percent. It is a sign of change in consumption patterns. Although tax collections from imported goods increased from Rs. 5,175.9 million to Rs. 9,969 million during the period still its share in total sales tax collection declined.

**TABLE 6.5**  
**COMPOSITION OF SALES TAX COLLECTIONS.**

(Rs. in Millions)

YEARS (Rs. in Millions)	PERCENTAGE SHARE IN TOTAL SALES TAX OF	
	SALES TAX ON IMPORTS	SALES TAX ON DOMESTIC PRODUCTION
1987-88	59.21%	40.80%
1988-89	51.11%	48.89%
1989-90	46.51%	53.49%
1990-91	45.79%	54.21%
1991-92	47.93%	52.07%

**Achievement of targets.**

6.15. The targets set for Sales tax were achieved during 1986-87 to 1988-89. For the last three years (1989-90 to 1991-92) the collection fell short of the targets. The position for five years is given in Table 6.6 below:

**TABLE 6.6**  
**SALES TAX COLLECTIONS**

(Rs. in Millions)

YEARS	TARGET	SALES TAX COLLECTION	PERCENTAGE ACHIEVEMENT OF TARGET
1	2	3	4
1986-87	5,700.00	6,409.00	112.44%
1987-88	8,150.00	8,743.00	107.28%
1988-89	14,000.00	14,700.00	105.00%
1989-90	19,379.00	18,574.00	95.85%
1990-91	20,000.00	17,008.00	85.04%
1991-92	21,500.00	20,799.00	96.74%

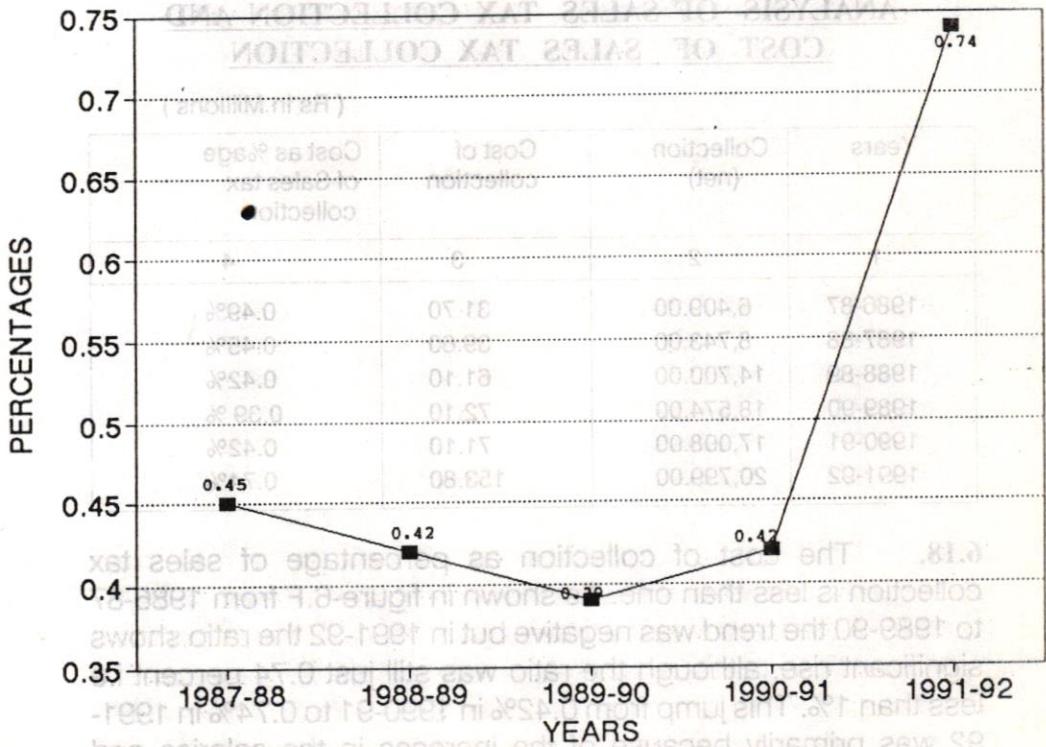
6.16. In the year 1991-92 the target was not achieved. It may be noted that the target was 26.41% percent higher than last year's actual collections while the economic growth rate for

FIGURE 6.F The 1991-92 was 6.4%. The trend of sales tax collections which reversed in 1989-90 and 1990-91 was arrested in 1991-92 when the collections increased by 22.29% over the actuals of 1990-91 and were the highest as compared with any one of the earlier four years. (Figure 6.A)

**C. COST OF COLLECTION**

Table 6.7 contains an analysis of tax collections vis-a-vis the cost of collections.

**COST OF SALES TAX COLLECTIONS AS PERCENTAGE OF SALES TAX COLLECTION**



**D. MAJOR REVENUE SPINNERS**

6.19. In 1991-92 the share of sales tax receipts from

1991-92 was 6.4%. The fact, however, remains that the trend of sales tax collections which reversed in 1989-90 and 1990-91 was arrested in 1991-92 when the collections increased by 22.29% over the actuals of 1990-91 and were the highest as compared with any one of the earlier four years. (Figure 6.A)

### C. COST OF COLLECTION

6.17. Table 6.7 contains an analysis of tax collections vis-a-vis the cost of Collections.

**TABLE 6.7**  
AS PERCENTAGE OF SALES TAX COLLECTIONS

#### ANALYSIS OF SALES TAX COLLECTION AND COST OF SALES TAX COLLECTION

(Rs in Millions)

Years	Collection (net)	Cost of collection	Cost as %age of Sales tax collection
1	2	3	4
1986-87	6,409.00	31.70	0.49%
1987-88	8,743.00	39.60	0.45%
1988-89	14,700.00	61.10	0.42%
1989-90	18,574.00	72.10	0.39%
1990-91	17,008.00	71.10	0.42%
1991-92	20,799.00	153.80	0.74%

6.18. The cost of collection as percentage of sales tax collection is less than one. As shown in figure-6.F from 1986-87 to 1989-90 the trend was negative but in 1991-92 the ratio shows significant rise, although the ratio was still just 0.74 percent i.e. less than 1%. This jump from 0.42% in 1990-91 to 0.74% in 1991-92 was primarily because of the increase in the salaries and wages of the employees and initial investment in the computerisation of the field units. In 1992-93 it is expected to go down again.

### D. MAJOR REVENUE SPINNERS

6.19. In 1991-92 the share of sales tax receipts from

domestically produced commodities to total sales tax collection was 52.07%. The analysis that follows concentrates on sales tax collected from domestically produced goods as sales tax on imported goods is a measure of the quantum of imports and the mix of imports.

**6.20.** It is important to point out that 76.1 percent of sales tax collections from domestically produced goods come from only 36 commodities. Similarly only four goods namely cement, cigarettes, iron and steel products, man made fabrics/yarn and lubricating oil and oil additives contribute about 45% of the total collections.

**6.21.** During 1991-92 the annual growth rate in sales tax collection from major revenue spinners was 8.36%. In this year only 83.27 percent of collection targets set for these goods were achieved. Although annual growth rates for other items on aggregate level was 60.45% but the achievement level was as low as 75.36% of the targets set for these goods. The information is contained in Table 6.8 below:

**TABLE 6.8**  
**PERFORMANCE OF MAJOR REVENUE SPINNERS**

(Rs in Millions)

Source of revenues	Collection		Annual growth Rate	Achievement of targets
	1990-91	1991-92		1991-92
Major revenue Spinner	7,607	8,242.9	8.36%	83.27%
Other items	1,612.9	2,587.1	60.40%	75.34%
Total	9,219.9	10,830	17.46%	81.23%

**Ranking of commodities**

**6.22.** Data of sales tax collection on domestically produced major revenue-generating goods as per the relative ranking of the goods is given in table 6.9. During 1991-92, 15.25% of total

sales tax on domestically produced goods was collected from Cement. The second largest contribution was made by cigarettes 12.36%. Iron and steel products, man-made fibres and yarn and lubricating oil and oil additives contributed 7.28%, 5.42% and 5.36% respectively. The detailed ranking is given below:-

**TABLE 6.9**  
**THE MAJOR REVENUE SPINNERS - RELATIVE SHARE**

S.No.	Commodities	Relative position and %age share in collection
1.	Cement	15.25%
2.	Cigarettes.	12.36%
3.	Iron and Steel Products.	7.28%
4.	Man Made Fibre and yarn.	5.42%
5.	Lubricating Oil and Oil additive.	5.36%
6.	Motor cars.	3.68%
7.	Wire and Cables.	1.84%
8.	Paper products.	1.75%
9.	Auto Parts.	1.62%
10.	Steel billets.	1.37%
11.	Caustic Soda.	1.36%
12.	Jute Products.	1.33%
13.	Paint and Varnishes.	1.26%
14.	Soda Ash.	1.24%
15.	Motor Cycles.	1.23%
16.	Glass and Glass ware.	1.03%
17.	Asphalt.	1.03%
18.	Metal Containers.	1.02%
19.	Pig Iron.	0.98%
20.	Paper and Paper Board.	0.84%
21.	Juices.	0.83%
22.	Storage Batteries.	0.80%
23.	Liquid Glucose.	0.80%
24.	Biscuits.	0.80%
25.	Detergents.	0.74%
26.	Plastic produce.	0.73%
27.	Ceramic Tiles.	0.70%
28.	Steel Ingots.	0.60%
29.	Tyres and Tubes.	0.55%
30.	Confectionary Bakery Biscuits.	0.47%
31.	Steel Pipe.	0.40%
32.	Perfumery and Cosmetic	0.38%

S.No.	Commodities	Relative position and %age share in collection
33.	Paper sacks.	0.38%
34.	Copper Rods.	0.33%
35.	Air Conditioners.	0.31%
36.	Acetate yarn.	0.05%
	<b>Total A (1 to 36)</b>	<b>76.11%</b>
B.	Other item	23.89%
	<b>Grand Total (A+B)</b>	<b>100.00%</b>

### Annual growth rates

**6.23.** The annual growth rates for Acetate Yarn, Cigarettes, Auto Parts, Juices, Paper and Paper Board and Pig Iron was more than 50%. While for some items it was even negative like Asphalt, Ceramic Tiles, Copper Rods, Steel Pipes and Steel Ingots etc. This was the reason that annual growth rate for total sales tax collection from major revenue spinner was only 8.36%. In important items like Cement (21.15%), Cigarettes (8.25%), Iron and Steel Products (15.12%), Man Made Fibers and Yarn (9.46%) and Lubricating Oil and Oil Additive (29.49%) growth rates showed buoyancy. For further detail please see Table 6.10 below:

**TABLE 6.10**

### ANNUAL GROWTH AND BUDGET ACHIEVEMENT OF MAJOR REVENUE SPINNERS

S.No	Commodities	1991-92 Annual Growth	%1991-92 Achievement of Targets
1	2	3	4
1.	Acetate yarn	103.70%	1.41%
2.	Air Conditioner	27.17%	105.31%
3.	Asphalt	-8.18%	67.80%
4.	Auto Parts	61.23%	122.15%
5.	Biscuits	12.11%	85.25%
6.	Caustic Soda	14.66%	83.98%
7.	Cement	21.15%	92.40%
8.	Ceramic Tiles	-22.00%	95.57%

S.No	Commodities	1991-92 Annual Growth	%1991-92 Achievement of Targets
1	2	3	4
9.	Cigarettes	8.25%	82.56%
10.	Confec. Bakery Bisc.	0.20%	62.22%
11.	Copper Rods	-38.43%	47.84%
12.	Detergents	1.78%	84.32%
13.	Glass and Glass wares	23.61%	98.67%
14.	Iron and Steel Prod.	15.12%	122.12%
15.	Juices	55.29%	113.43%
16.	Jute Product.	19.73%	92.77%
17.	Liquid Glucose	24.46%	95.05%
18.	Lubricating Oil and Oil additives	29.49%	103.01%
19.	Steel Pipe	-4.02%	11.20%
20.	Man Made Fibre and Yarn	9.46%	195.50%
21.	Metal Containers	13.17%	63.58%
22.	Motor cars	-10.26%	69.03%
23.	Motor Cycles	-16.81%	63.62%
24.	Paint and Varnishes	14.15%	85.19%
25.	Paper products	-13.16%	62.10%
26.	Paper sacks	-19.65%	75.74%
27.	Paper and Paper Board	143.05%	259.71%
28.	Perfumery and Cosmetics	20.35%	90.00%
29.	Pig Iron	66.15%	103.40%
30.	Plastic products	-10.07%	63.39%
31.	Soda Ash	32.16%	106.98%
32.	Steel billets	-64.09%	30.77%
33.	Steel Ingots	1.24%	71.65%
34.	Storage Batteries	27.23%	86.90%
35.	Tyres and Tubes	8.11%	86.96%
36.	Wire and Cables	5.13 %	119.10%
	<b>Total A (1 to 36)</b>	<b>8.36%</b>	<b>83.27%</b>
	B. Other item	60.40%	75.34%
	<b>Grand Total (A+B)</b>	<b>17.46%</b>	<b>81.23%</b>

### Achievement of targets

6.24. Table 6.10 shows wide variations in achievement of budgetary targets in the 36 money spinners listed above. The range is from 1.41% to 259.7% of the budget estimate made. The reasons are worth analysing to adopt a more accurate system of calculating budget targets for different commodities or for a

system of mid-year revision of targets. The actual collections for 1990-91 and 1991-92 as well as budget estimates for 1991-92 are given in Table 6.11 below:

**TABLE 6.11**

**COLLECTION FROM SALES TAX MAJOR REVENUE**  
**SPINNERS AND BUDGET ESTIMATES (1990-91-92)**

(Rs. in Millions)

S.No	Commodities	COLLECTIONS	ESTIMATES	COLLECTIONS
		1990-91	1991-92	1991-92
1	2	3	4	5
1.	Acetate yarn	2.7	389.0	5.5
2.	Air Conditioner	26.5	32.0	33.7
3.	Asphalt	121.1	164.0	111.2
4.	Auto Parts	109.1	144.0	175.9
5.	Biscuits	76.8	101.0	86.1
6.	Caustic Soda	128.9	176.0	147.8
7.	Cement	1,362.9	1,787.0	1,651.2
8.	Ceramic Tiles	96.8	79.0	75.5
9.	Cigarettes	1,236.3	1,621.0	1,338.3
10.	Confec. Bakery Bisc.	50.3	81.0	50.4
11.	Copper Rods	57.5	74.0	35.4
12.	Detergents	78.7	95.0	80.1
13.	Glass and Glass wares	90.2	113.0	111.5
14.	Iron and Steel Product.	685.3	646.0	788.9
15.	Juices	57.7	79.0	89.6
16.	Jute Product.	120.1	155.0	143.8
17.	Liquid Glucose	69.5	91.0	86.5
18.	Lubricating Oil and oil additives	448.7	564.0	581.0
19.	Steel Pipe	44.8	384.0	43.0
20.	Man Made Fibre and Yarn	535.8	300.0	586.5
21.	Metal Containers	97.2	173.0	110.0
22.	Motor cars	444.6	578.0	399.0
23.	Motor Cycles	160.6	210.0	133.6
24.	Paint and Varnishes	119.4	160.0	136.3
25.	Paper products	218.1	305.0	189.4
26.	Paper sacks	50.9	54.0	40.9
27.	Paper and Paper Board	37.4	35.0	90.9
28.	Perfumery and Cosmetics	34.4	46.0	41.4

(Rs. in Millions)

S.No	Commodities	COLLECTIONS	ESTIMATES	COLLECTIONS
		1990-91	1991-92	1991-92
1	2	3	4	5
29.	Pig Iron	64.1	103.0	106.5
30.	Plastic products	87.4	124.0	78.6
31.	Soda Ash	102.0	126.0	134.8
32.	Steel billets	413.8	483.0	148.6
33.	Steel Ingots	64.4	91.0	65.2
34.	Storage Batteries	68.3	100.0	86.9
35.	Tyers and Tubes	55.5	69.0	60.0
36.	Wire and Cables	189.2	167.0	198.9
	<b>Total A (1 to 36)</b>	<b>7,607.0</b>	<b>9,899.0</b>	<b>8,242.9</b>
	B. Other item	1,612.9	3,434.0	2,587.1
	<b>Grand Total (A+B)</b>	<b>9,219.9</b>	<b>13,333.0</b>	<b>10,830.0</b>

#### **E. COLLECTORATE WISE ANALYSIS OF SALES TAX ON DOMESTIC GOODS**

##### **Karachi Collectorate (CE & ST)**

**6.25.** Sales tax (net) collected at the Karachi collectorate in 1991-92 amounted to Rs. 4,129.1 million, which accounted for 38 percent of the total sales tax (domestic) collection during the year. The collection at Rs. 4,129.1 million during 1991-92 was higher compared to the year before by Rs. 140.1 million or by 3.5 percent.

##### **Lahore Collectorate (CE & ST)**

**6.26.** Sales tax (net) collected at the Lahore Collectorate in 1991-92 amounted to Rs. 2,192.7 million, which accounted for 20.25 percent of the total sales tax (domestic) collected during the year. The collections during 1991-92 was higher compared to the previous years collection by 535.3 million or by 32.3 percent.

##### **Hyderabad Collectorate (CE & ST)**

**6.27** Sales tax (net) collected at the Hyderabad Collectorate in 1991-92 amounted to Rs. 857.0 million, which accounted for

7.9 percent of the total sales tax (domestic) collected during the year. The collection at Rs. 857.0 million increased compared to last year's collection by Rs. 252.5 million or by 41.8 per cent.

#### Quetta Collectorate (CE & ST)

**6.28** Sales tax (net) collected at the Quetta Collectorate in 1991-92 amounted to Rs. 673.3 million which accounted for 6.2 percent of the total sales tax (domestic) collected during the year. The collection at Rs. 673.3 million increased compared to the collection during the year 1990-91 by Rs. 210.5 million or by 45.5 percent.

**TABLE 6.12**  
**SALES TAX ON DOMESTIC PRODUCTION**  
**AND IMPORTS BY COLLECTORATES**

(Rs. in Millions)

COLLECTORATES	1990-91 DOMESTIC	1990-91 IMPORTS	1991-92 DOMESTIC	1991-92 IMPORTS
1	2	3	4	5
Karachi (C.E & S.T)	3,988.9	-	4,129.1	-
Customs House, Karachi	-	6,344.9	-	8,225.8
Lahore (CE & ST)	1,657.4	-	2,192.7	-
Customs House, Lahore.	-	856.6	-	1,025.1
Hyderabad	604.5	121.7	857.0	66.0
Quetta	462.8	168.1	673.3	283.7
Rawalpindi	1,089.1	81.6	1,341.8	85.0
Peshawar	805.9	73.4	836.5	96.3
Multan	611.3	142.1	799.6	186.7
Total:	9,219.9	7,788.4	10,830.0	9,968.6

#### Rawalpindi Collectorate (CE & ST)

**6.29** Sales tax (net) collected at the Rawalpindi Collectorate in 1991-92 amounted to Rs. 1,341.8 million, which accounted for 12.4 percent of the total sales tax (domestic) collected during the year. The collection at Rs. 1,341.8 million increased compared to the previous year's collection by Rs. 252.7 million or by 23.2 percent.

#### Peshawar Collectorate (CE & ST)

**6.30** Sales tax (net) collected at the Peshawar Collectorate

in 1991-92 amounted to Rs. 836.5 million, which accounted for 7.7 percent of the total sales tax (domestic) collected during the year. The collection at Rs. 836.7 million enhanced compared to the collection of the year 1990-91 by Rs. 30.6 million or by 3.8 percent.

#### Multan Collectorate

**6.31** Sales tax (net) collected in 1991-92 amounted to Rs. 799.6 million, which was 7.4 percent of the total collection. The collection at Rs. 799.6 million increased compared to the previous years collection by 188.3 million or by 30.8 percent.

### F. COLLECTORATE WISE ANALYSIS OF SALES TAX ON IMPORTS

#### Karachi Custom House

**6.32** Sales tax (net) collected at the Karachi Custom House in 1991-92 amounted to Rs. 8,225.8 million or 82.5 percent of total sales tax collected on imports. The collection in 1991-92 compared to last year collection increased by Rs. 1,880.9 million or 30 percent.

#### Lahore Customs House

**6.33** Sales tax (net) collected at the Lahore Customs House in 1991-92 amounted to Rs. 1,025.1 million, which accounted for 10.3 percent of the total sales tax (import stage) during the year. The collection at Rs. 1,025.1 million was more than the collection during the year before by Rs. 168.5 million or by 19.7 percent.

#### Hyderabad Collectorate

Sales tax (net) collected at the Hyderabad Collectorate in 1991-92 amounted to Rs. 66.0 million, which accounted for only 0.7 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs. 66.0 million decreased during the year 1990-91 by Rs. 55.7 million or by 45.8 percent.

### Quetta Collectorate

**6.34** Sales tax (net) collected at the Quetta Collectorate in 1991-92 amounted to Rs. 283.7 million, which accounted for 2.8 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs. 283.7 million was more than the previous year's collections by Rs. 115.6 million or by 68.8 percent.

### Rawalpindi Collectorate

**6.35** Sales tax (net) collected at the Rawalpindi Collectorate in 1991-92 amounted to Rs. 85.0 million, which accounted for 0.8 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs. 85.0 million was increased compared to the previous years collections by Rs. 3.4 million or by 4.2 percent.

### Peshawar Collectorate

**6.36** Sales tax (net) collected at the Peshawar Collectorate in 1991-92 amounted to Rs. 96.3 million, which accounted for 1.0 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs. 96.3 million was up by Rs. 22.9 million or 31.2 percent.

### Multan Collectorate

**6.37** Sales tax (net) collected in 1991-92 amounted to Rs. 186.7 million which was 1.9 percent of the total sales tax (import stage) collected during the year under report. The collection at Rs. 186.7 million was better than the previous year's collection by 44.6 million or 31.4 percent.

## CHAPTER 7

### CENTRAL EXCISE DUTY

- A. *Introduction : Paras 7.1 to 7.4*
- B. *Analysis of Excise duty collections : Paras 7.5 to 7.11*
- C. *Economic Analysis of Central Excise duty under different type of rates: Paras 7.12 to 7.23*
- D. *An appraisal of Capacity Taxation : Paras 7.24 to 7.34*
- E. *An analysis of Revenue Spinners : Paras 7.35 to 7.45*
- F. *Impact of Fiscal Measures 1991-92 : Paras 7.46 to 7.50*
- G. *Cost of collections : Paras 7.51 and 7.52*
- H. *Collectorate-wise Performance : Paras 7.53 to 7.76*

#### A. INTRODUCTION

7.1 The central excise duty is one of the three indirect taxes being levied at present by the federal government. It is levied in theory, to regulate the behavior of economy regarding production/consumption pattern, and indirectly the investment and savings pattern in the best interest of the economy to create a conducive atmosphere for the domestic economy to flourish, in the desired direction. In Pakistan excise duty is collected, at present, from tobacco products (to curb its consumption) and from some other commodities which are produced in comparatively small number of industrial enterprises which can be easily identified. Initially Central excise duty was levied on commodities only. In 1970 the ambit of "excise" was extended to cover services in addition to commodities when services rendered by hotels and restaurants and advertising agencies were subjected to central excise duty. Therefore, the "excise duty", as envisaged by the public policy makers in Pakistan, means a tax leviable on goods produced and manufactured and on services rendered in Pakistan. The main features are described in brief in annexures 'A' and 'B' of this publications.

7.2 Out of the 39 commodities which were actually subjected to excise duty is charged on 18 items at specific rates, on 14 items at ad valorem rates and on the 7 remaining items at the rates linked to their retail prices. Almost all the services are liable to excise duty on charges for the service at specified rates. Specific rates of duty are relatively easy to administer but are inelastic to fluctuations in the value of commodities. Duty at specific rate is however charged on a number of commodities in order to obviate valuation disputes. Ad valorem rates, on the other hand, make a tax more elastic; the tax collection moves up and down with increase/decrease in the value of commodities. The excise duties linked with retail prices are also elastic and progressive. The duties at ad valorem rates and at rates linked with retail prices, both have the quality of an efficient built-in stabilizer which rules out inflationary and deflationary trends and thus best serves to fine tune the economy.

7.3 The dutiable goods are allowed to be cleared from manufacturing premises or warehouses under two systems:

- (i) Basic procedure or supervised systems of clearance
- (ii) Special procedure of self-clearance system

Under the former system, goods are cleared under the supervision of central excise staff; under the latter system goods are cleared by manufacturers themselves after preparing requisite documents and making payments of excise duty, without any excise staff. During the year 1991-92, all the commodities were placed under self-clearance system except arms and ammunition which were under supervised clearance system.

7.4 Insofar as services were concerned the responsibility to collect and pay central excise duty rests with the agency providing these services.

## **B. ANALYSIS OF EXCISE DUTY COLLECTIONS**

7.5 Like all other federal taxes the collections of central excise duty have registered significant growth over the last five

years. Table 7.1 below contains the information.

**TABLE 7.1**  
**COLLECTIONS OF CENTRAL EXCISE DUTY DURING**  
**THE LAST 5 YEARS**

(Rs. in Billions)

YEAR	REVISED ESTIMATES	COLLECTIONS	% INCREASE/DECREASE OVER THE YEAR	COLLECTION AS % OF REVISED ESTIMATES	% SHARE IN INDIRECT TAX RECEIPTS	% SHARE IN TOTAL TAX RECEIPTS
1	2	3	4	5	6	7
1987-88	17.38	17.39	-	100.0%	27.1%	22.9%
1988-89	20.10	20.04	15.2%	99.7%	26.0%	22.0%
1989-90	21.52	22.34	11.5%	103.8%	25.0%	21.2%
1990-91	26.50	24.74	10.7%	93.4%	26.8%	22.1%
1991-92	32.00	30.33	22.6%	94.8%	26.9%	21.4%

7.6 The central excise duties achieved budget target in the year 1987-88 and 1988-89 and surpassed it by 3.8% in the year 1989-90. It, however, dipped to 93.4 of the target in the year 1990-91 which was due to slump in domestic production. In the year 1991-92 the main reason for shortfall was lower revenue receipts from the telephone services.

7.7 The collection from central excise increased from Rs. 17.39 billions in 1987-88 to Rs. 30.33 billions in 1991-92 or 74% during the period. Annual rate of compound growth was 14.9 percent. It demonstrated a phenomenal increase from Rs. 24.74 billions in 1990-91 to Rs. 30.33 billions in 1991-92 or 22.6%. The percentage share of Central Excise in indirect taxes however, declined, from 27.1% in 1987-88 to 26.9% in the year 1991-92. Figure 7-A shows the trend of collections of Excise Duty during the last five years. Figure 7-B very clearly shows fluctuations in growth rate for each one of the last five years.

7.8 Table 7.2 shows the share of central excise duty collections in total tax revenue, indirect taxes and as a percentage of GDP. Graphical representation of the same is also given in figure 7-C.

7.9 Over the last five years the share of central excise collections in total tax revenue and indirect tax revenues decreased from 22.90 percent to 21.39 percent and from 27.1 percent to 26.9 percent respectively. However, it increased in GDP (fc) terms from 4.51 percent to 6.39 percent over the same period. In spite of very high growth in collection in 1991-92 its share slightly decreased in revenues from indirect taxes which resulted because of comparatively better growth in revenue from other indirect taxes. Increase in its share in GDP (fc) is also a sign of positive development and reflects that the structure of this tax is elastic and therefore, generates revenue in a higher proportion than the growth in GDP (fc).

7.10 Over the last five years we can observe an overall improved picture of the revenue coming from central excise duty. It shows a successful manipulation of the policies within the given tax structure.

**TABLE 7.2**  
**PERCENTAGE SHARE OF CENTRAL EXCISE DUTY IN**  
**TOTAL TAXES, INDIRECT TAXES AND GDP**

YEARS	TOTAL TAXES	INDIRECT TAXES	GDP
1	2	3	4
1987-88	22.90%	27.12%	4.51%
1988-89	22.01%	25.99%	4.96%
1989-90	21.25%	24.96%	5.28%
1990-91	22.06%	26.84%	5.54%
1991-92	21.39%	26.86%	6.39%

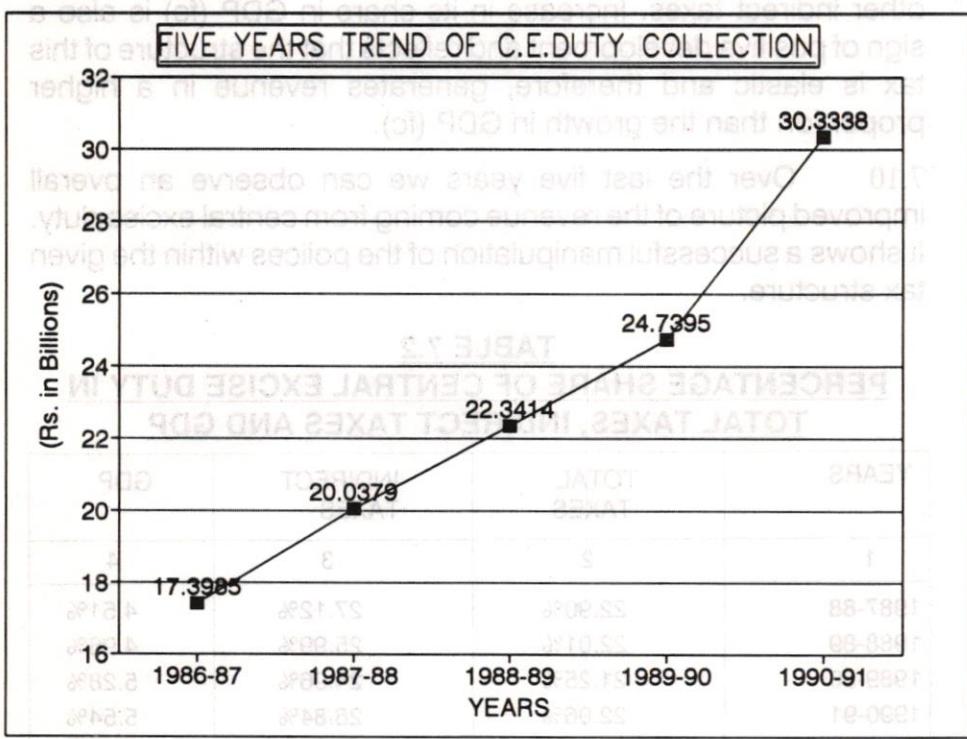
**Achievement of targets assigned for the collections**

7.11 The targets set for central excise duty were achieved in 1987-88 and 1989-90 (see Table 7.3). For the remaining years the collection fell short of the targets between 0.31 percent to 6.64 percent.

Targets for 1990-91 and 1991-92 could not be achieved because targets fixed represented an increase of 23.12 and

Over the last five years of central excise collections in total tax revenue and indirect tax revenues decreased from 22.90 percent to 21.39 percent and from 27.1 percent to 28.9 percent respectively. However, it increased in GDP (ic) terms from 4.21 percent to 6.39 percent over the same period. In spite of very high growth in collection in 1991-92 its share slightly decreased in revenues from indirect taxes which resulted because of comparatively better growth in revenue from other indirect taxes.

FIGURE 7.A



Achievement of targets assigned for the collections

7.11 The targets set for central excise duty were achieved in 1987-88 and 1989-90 (see Table 7.3). For the remaining years the collection fell short of the targets between 0.31 percent to 6.84 percent.

Targets for 1990-91 and 1991-92 could not be achieved because targets fixed represented an increase of 23.12 and

FIGURE 7.B

FIGURE 7.C

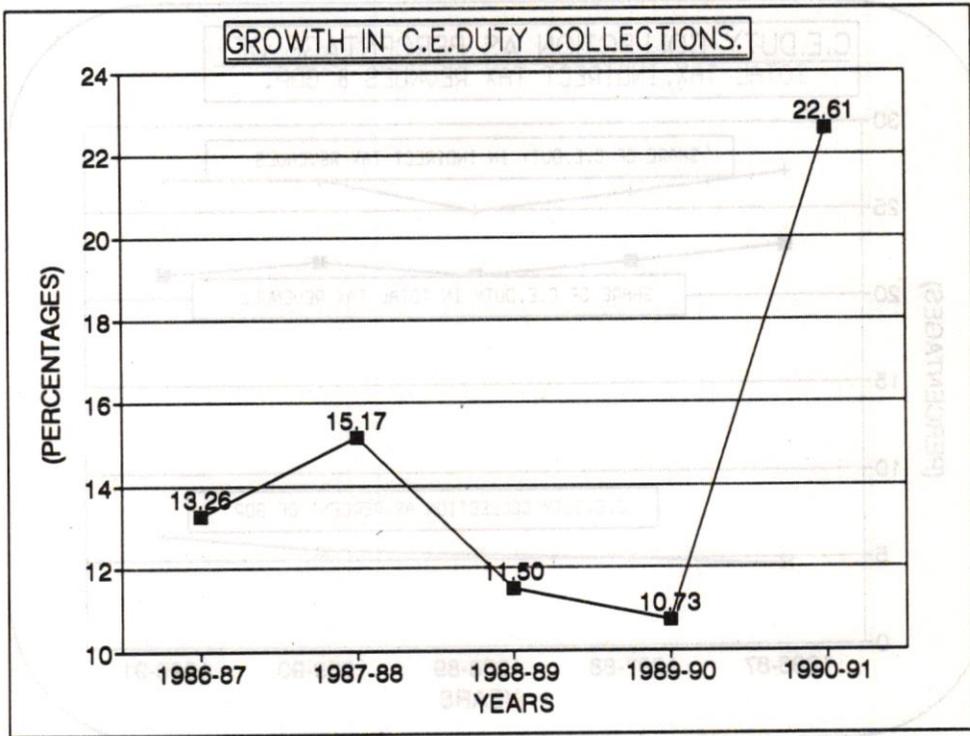
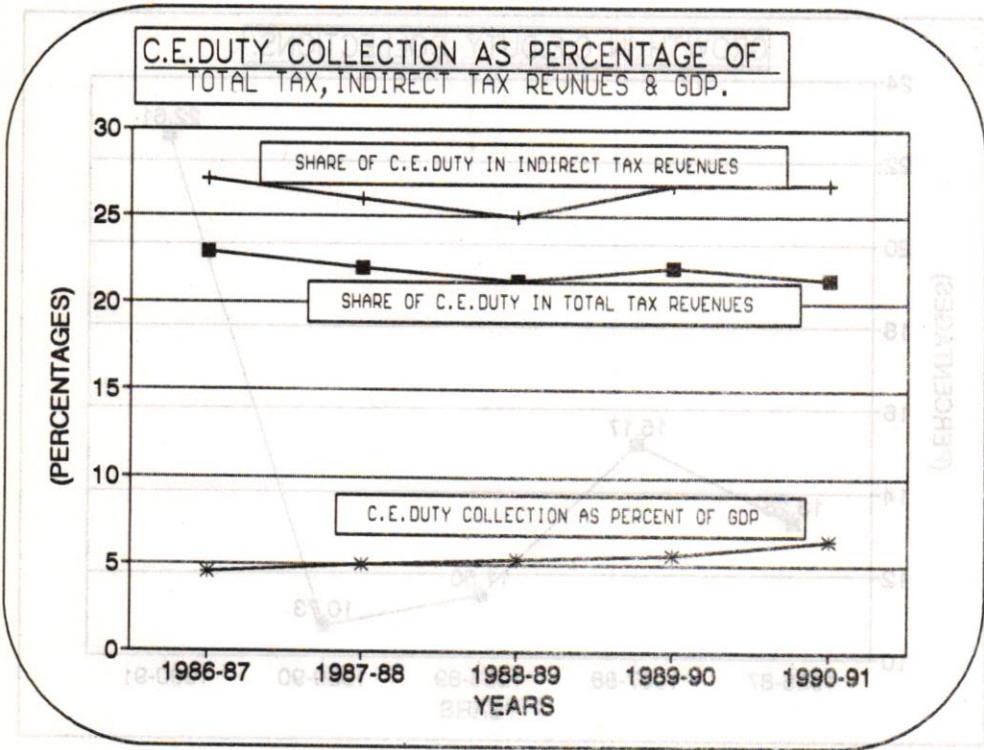


FIGURE 7.C



20.75 percent respectively as compared with that of a growth of between 8 to 14 percent for the years 1986-87 to 1989-90.

**TABLE 7.3**  
**ACHIEVEMENT OF BUDGET ESTIMATE (B.E) AND**  
**GROWTH IN B.E.**

(Rs. in Millions)

YEARS	BUDGET ESTIMATES	ACHIEVEMENT OF (B.E)	GROWTH (B.E)
1	2	3	4
1987-88	17,382	100.09%	14.36%
1988-89	20,100	99.69%	15.64%
1989-90	21,524	103.80%	7.08%
1990-91	26,500	93.36%	23.12%
1991-92	32,000	94.79%	20.75%

**C. ECONOMIC ANALYSIS OF EXCISE DUTY -**  
**DIFFERENT TYPES OF RATES**

**I. Scope of the analysis**

7.12 At the advent of independence excise duties were being levied only on fifteen commodities. Now it encompass 78 commodities including 14 services. Out of these, 30 are exempted from the tax, 18 items are charged at specific rates, 14 items at ad-valorem rates and 7 at the rates linked to their relative prices.

7.13 In this analysis data for the last ten years has been presented about different types of central excise duty that were charged on all excisable goods and services. This data also indicates the items included during the last ten years in excisable goods list. Further the information has been analysed with reference to the annual and compound growth rates based on the last six years duty collections by types of duty rates i.e. specific, ad valorem etc. In the Appendix to chapter 7 a table shows the type of Central excise duty rates that were charged

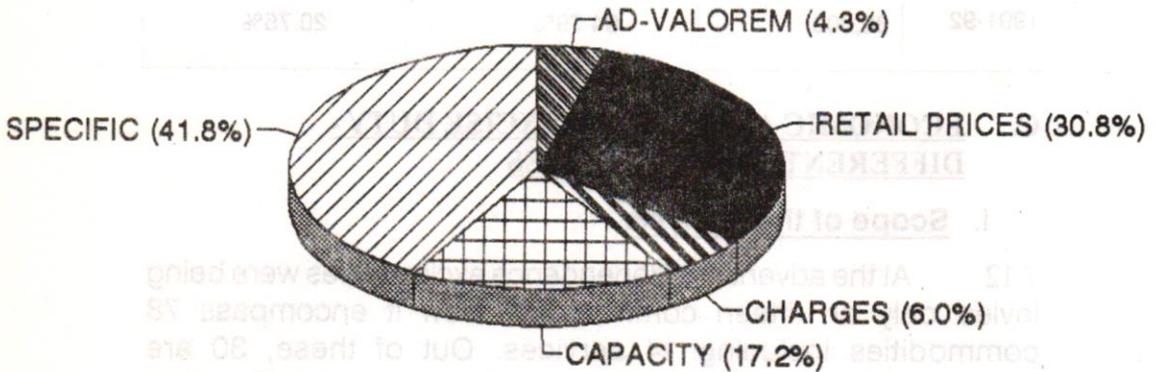
to 50.75 percent respectively with that of a growth of between 8 to 14 percent for the years 1988-89 to 1989-90.

**TABLE 7.3**  
**ACHIEVEMENT OF BUDGET ESTIMATE (B.E.) AND GROWTH IN B.E.**

(Rs. in Millions)

YEARS	BUDGET ESTIMATES	ACHIEVEMENT OF (B.E.)	GROWTH (B.E.)
1987-88	17,865	14,367	14.36%
1988-89	20,100	15,847	15.84%
1989-90	21,524	19,807	19.80%
1990-91	26,500	23,127	23.12%
1991-92	30,787	29,787	29.78%

**PERCENTAGE SHARE OF DIFFERENT TYPES OF EXCISE DUTIES DURING 1991-92**



7.13 In this analysis data for the last ten years has been presented about different types of central excise duty that were charged on all excisable goods and services. This data also indicates the items included during the last ten years in excisable goods list. Further the information has been analysed with reference to the annual and compound growth rates based on the last six years duty collections by types of duty rates i.e. specific, ad valorem etc. In the Appendix to chapter 7 a table shows the type of Central excise duty rates that were charged

all excisable goods and services during the last ten years.

## II. Analysis of performance

7.14 During the last five years the share of specific type of duties in total central excise duty collection remained the highest. However, it exhibited a declining trend i.e. 55.5% in 1987-88 and 41.7% in 1991-92 (Table 7.4). The phenomenon can be explained as, specific rates of duty are by nature inelastic to fluctuations in the value of commodities. In 1991-92 a few goods namely cement, electric bulbs, electric fluorescent tubes and paints and varnishes were shifted to capacity taxation. It is important to mention here that capacity taxation is not generally considered as a buoyant type of tax. Due to the facts mentioned above, the share of collection from the commodities subject to capacity taxation increased significantly (from 4.4% in 1990-91 to 17.1% in 1991-92). In 1991-92 there were 5 items subjected to the capacity scheme while in 1990-91 there was only one commodity (i.e. beverages) which was under this scheme.

7.15 The contribution of excise duties at the stage of retail prices in total collection of central excise was 38.7% in 1987-88 and 30.7% in 1991-92. The reason behind this downward trend is that three commodities were shifted from Retail Prices to Capacity Taxation during 1991-92. A significant increase can be seen in the share of central excise duty collections in goods subjected to charges. Its share in total central excise duty was only 0.7% during 1987-88 which jumped to 6% during the financial year 1991-92. (Figure 7.D). By nature it is an ad valorem type of tax. But another important point to be noted is that a few commodities/services have been included in this tax, specially, telephone services which fall in the category of money-spinners.

**TABLE 7.4**  
**PERCENTAGES SHARE IN GROSS COLLECTIONS**

YEARS	AD VALOREM	RETAIL PRICE	CHARGES	CAPACITY	SPECIFIC	OTHERS
1	2	3	4	5	6	7
1987-88	4.9%	38.7%	0.7%	-	55.5%	0.2%
1988-89	4.1%	40.2%	0.7%	-	54.6%	0.4%
1989-90	4.6%	41.6%	1.7%	-	51.5%	0.6%
1990-91	5.2%	36.1%	2.5%	4.4%	51.6%	0.2%
1991-92	4.3%	30.7%	6.0%	17.1%	41.8%	0.1%

**Annual compound growth rate:**

7.16 The compound growth rates for ad valorem rate and duty at charges were very high (17.5 percent and 80.0 percent respectively) during the period of last five years. While compound growth rates for Central excise duty at specific rates and at retail prices were only 9.1% and 7.8% respectively. One important factor which affected the growth rates during the last five years was that some new items became excisable for the first time, and some other items/services were intershifted e.g: from ad valorem to specific. An other factor was the nature of respective type of taxes. Ad valorem type of taxes are generally elastic while specific taxes are inelastic to fluctuations in the value of commodities. The high growth rate of central excise duty on capacity scheme (378.2%) is due to the inclusion of four new items i.e. cement, electric bulb, paint and varnishes and electric fluorescent tubes under the scheme (Figure 7.E) and not due to elasticity of this system of taxation.

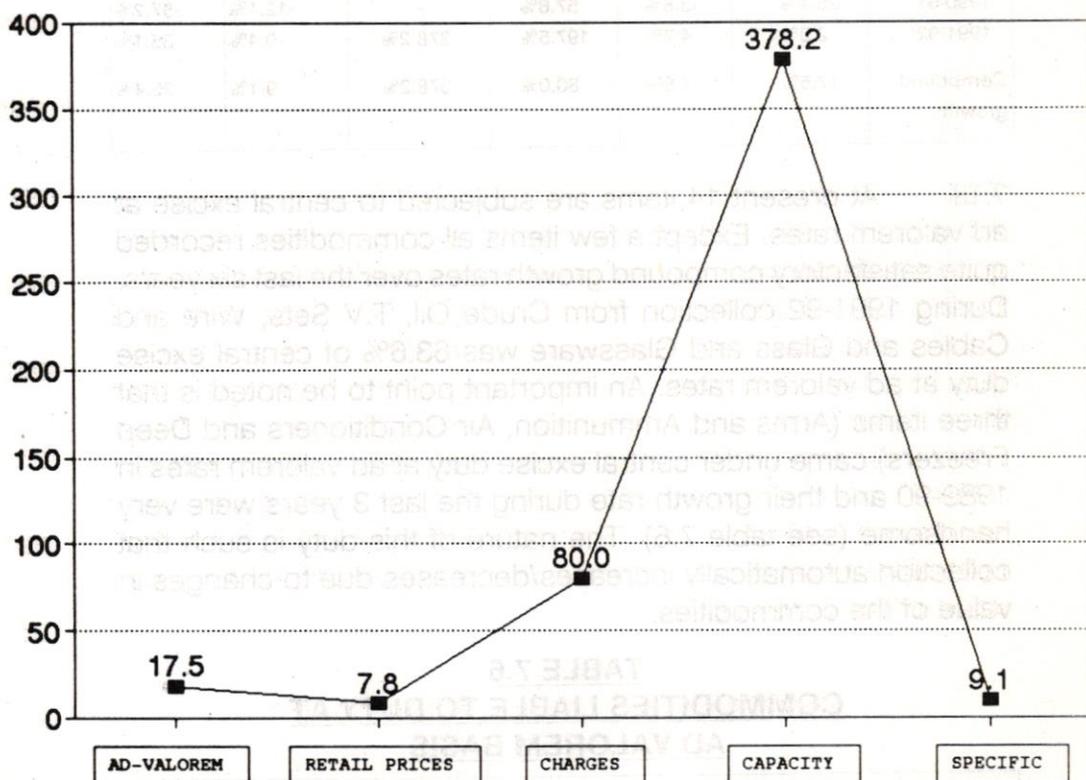
**III. COMMODITY-WISE ANALYSIS**

i) Commodities liable to ad valorem rates:

7.17 Table 7.5 below shows annual and compound growth rates:

FIGURE 7. E

ANNUAL COMPOUND GROWTH RATES OF CENTRAL EXCISE ON THE BASES OF LAST SIX YEARS.



**TABLE 7.5**  
**ANNUAL AND COMPOUND GROWTH RATES BASED**  
**ON SIX YEARS**

YEARS	AD VALOREM	RETAIL PRICE	CHARGES	CAPACITY	SPECIFIC	OTHERS
1	2	3	4	5	6	7
1986-87	-	-	-	-	-	-
1987-88	47.2%	4.6%	20.3%	-	17.5%	45.1%
1988-89	-4.5%	19.8%	18.7%	-	13.2%	151.1%
1989-90	24.8%	15.3%	182.3%	-	32.6%	47.4%
1990-91	25.1%	-3.8%	57.6%	-	-12.1%	-57.2%
1991-92	2.0%	4.7%	197.5%	378.2%	-0.4%	35.1%
Compound growth	17.5%	7.8%	80.0%	378.2%	9.1%	25.4%

7.18 At present 14 items are subjected to central excise at ad valorem rates. Except a few items all commodities recorded quite satisfactory compound growth rates over the last six years. During 1991-92 collection from Crude Oil, T.V Sets, Wire and Cables and Glass and Glassware was 63.6% of central excise duty at ad valorem rates. An important point to be noted is that three items (Arms and Ammunition, Air Conditioners and Deep Freezers) came under central excise duty at ad valorem rates in 1989-90 and their growth rate during the last 3 years were very handsome (see table 7.6). The nature of this duty is such that collection automatically increases/decreases due to changes in value of the commodities.

**TABLE 7.6**  
**COMMODITIES LIABLE TO DUTY AT**  
**AD VALOREM BASIS**

S.No.	COMMODITIES	COMPOUND GROWTH
1.	Crude oil.	19.60%
2.	Pet grease.	15.01%
3.	Solvent naphtha.	18.09%
4.	Pet products.	8.14%
5.	Tyre and tubes.	6.13%

6.	Metal containers	15.77%
7.	T.V. set.	1.81%
8.	Wire and cables.	29.95%
9.	Glass and glass ware.	20.82%
10.	Ceramic tiles.	160.50%
11.	Arms and ammunition.	651.66%
12.	Air conditioners.	415.47%
13.	Deep freezers.	313.12%
14.	Vehicle bodies.	-
15.	Gas appliances.	13.68%

ii) Commodities liable to tax at retail prices:

7.19 Eight items are subjected to Central excise duty, which is charged at retail prices. The share of collection from cigarettes, soap and detergent and perfumery and cosmetic in the total collection of central excise duty at retail prices was 94.8% during 1991-92. Similarly, the compound growth of these items is 9.17%, 6.28% and 1.24% respectively. Matches, electric bulbs and electric fluorescent tubes in 1991-92 have also been shifted to other types of Central excise duty.

**TABLE 7.7**  
**COMMODITIES LIABLE TO DUTY AT RETAIL PRICES**

S.No.	COMMODITIES	COMPOUND GROWTH
1.	Cigarettes/tobacco	9.17%
2.	Paint and varnish	2.16%
3.	Soap and detergent	6.28%
4.	Electric batteries	2.08%
5.	Perfumery and cosmetic	1.24%
6.	Matches	0.10%
7.	Electric bulbs	3.30%
8.	Electric fluorescent Bulbs/tubes	-1.45%

iii) Services liable to duty on charges:

7.20 In 1987-88, only one service i.e. Hotel and Restaurants were under this type of duty. In 1989-90 four more services were included in this list and in 1991-92 11 services were under this duty (Table 7.8). In 1991-92 major revenue earning commodities in this category were Telephone Services, Hotel and Restaurants and Domestic Travel by Air. The share of these services are 87.1% in the total collection of this type of central excise duty. Compound growth rate of goods were generally very good (see table 7.8).

**TABLE 7.8**  
**COMMODITIES LIABLE TO DUTY ON CHARGES**

S.No.	COMMODITIES	COMPOUND GROWTH
1.	Hotel and restaurant	27.65%
2.	Domestic travels	32.84%
3.	Domestic travels	16.70%
4.	Inland carriage	66.67%
5.	License fees	3.27%
6.	Courier service	50.50%
7.	Telephone service	-
8.	Telex services	-
9.	Insurance	50.21%
10.	Advertisement by T.V	46.42%
11.	Advertisement by Radio	-16.06%

iv) Commodities at specific rates:

7.21 The collections of duty at specific rate was the highest during the last 5 years. In 1991-92, 41.8% of the total central excise was collected at the specific rate. Major items under this rate were: Sugar, POL Products, Motor Spirit, Cotton Yarn, M.M. Yarn and Natural Gas. The share of collection from these items in total collection from specific duty was more than 90% in 1991-92. The compound growth rate of these items were Sugar (20.1%) POL Products (7.31%) Motor Spirit (6.83%) Cotton Yarn (58.64%) M.M. Yarn (31.26%) and Natural Gas (6.79%). This form of taxation is easy to administer; but it is inelastic to the fluctuation in prices of commodities.

**TABLE 7.9**  
**COMMODITIES AT SPECIFIC RATES**

S.No.	COMMODITIES	COMPOUND GROWTH RATE
1.	Sugar	20.10
2.	P.O.L. products	7.31
3.	Pet gases	22.19
4.	Furnic oil	9.57
5.	Jet fuel	8.45
6.	Motor spirit	6.83
7.	Pet lubricating oil	14.91
8.	Asphalt	-12.71
9.	Paper and paper board	11.22
10.	Bank cheques	27.75
11.	Beverages	-2.46
12.	Beverages concentrates	-10.10
13.	Cement	9.66
14.	Cotton yarn	58.64
15.	M.M. yarn	31.26
16.	Knitting yarn	26.19
17.	Iron and steel billets slabs & sheet bar	-34.10
18.	Natural gas	6.79
19.	High speed Diesel oil	9.49
20.	Light speed Diesel oil	4.36
21.	Ship plates	-
22.	Vegetable non essential oil.	-
23.	Salt	-
24.	Soda ash	-
25.	M. S. products.	-
26.	Electric fan.	-
27.	Woollen and fabrics	-
28.	Vegetable products	-
29.	Woollen carpet	-

#### IV. Conclusions of the analysis

7.22 From the above analysis one may conclude that although growth rates in duty collections were quite satisfactory the commodities subjected to duty at ad valorem rates and at charges did significantly better than the commodities subjected to the duty at specific rates or rates linked with retail prices.

7.23 In 1990-91 the capacity taxation scheme was reintroduced. The collections and growth were substantial; but this was primarily due to the fact that in 1991-92 four additional commodities were brought under this scheme. The scheme is not buoyant in character; but it reduces chances of tax evasion.

#### D. AN APPRAISAL OF CAPACITY TAXATION SYSTEM

##### I. Introduction of capacity tax system

7.24 In Pakistan several procedures of tax collection have been adopted from time to time. The capacity system was first introduced in the sixties. This system was reintroduced during the financial year 1990-91. It was introduced with a view to reducing central excise control over manufactures. The production capacity of a plant is fixed in this system by the Central Board of Revenue. This scheme was designed to facilitate levy of duty as no assessment of duty on actual production or supervision is required. The second reason for imposition of this system is to provide a production incentive as any production in excess of the notified production capacity of a factory is exempt from duty. The fixed amount of production capacity duty is payable in monthly installments. Full abatement of duty is automatically allowed in respect of all exports. The rules also provide for abatement of duty on account of shut down of factory or shortfall in its production for reasons beyond the control of the manufacturers.

##### II. The scope

7.25 In sixties excise duty on the production capacity was imposed on the following industries.

1. Sugar

2. Cement
3. Soda ash
4. Vegetable products e.g. Ghee
5. Cotton fabrics
6. Cotton yarn

Capacity taxation system was reintroduced during the financial year 1990-91 and several items of central excise duty were brought under the capacity system. The items on which central excise duty is levied on capacity basis are given below:

1. Beverages
2. Paint and varnishes
3. Cement
4. Electric bulb
5. Electric tubes

### III. Performance in the case of different commodities

7.26 This analysis is based on the data for last five years.

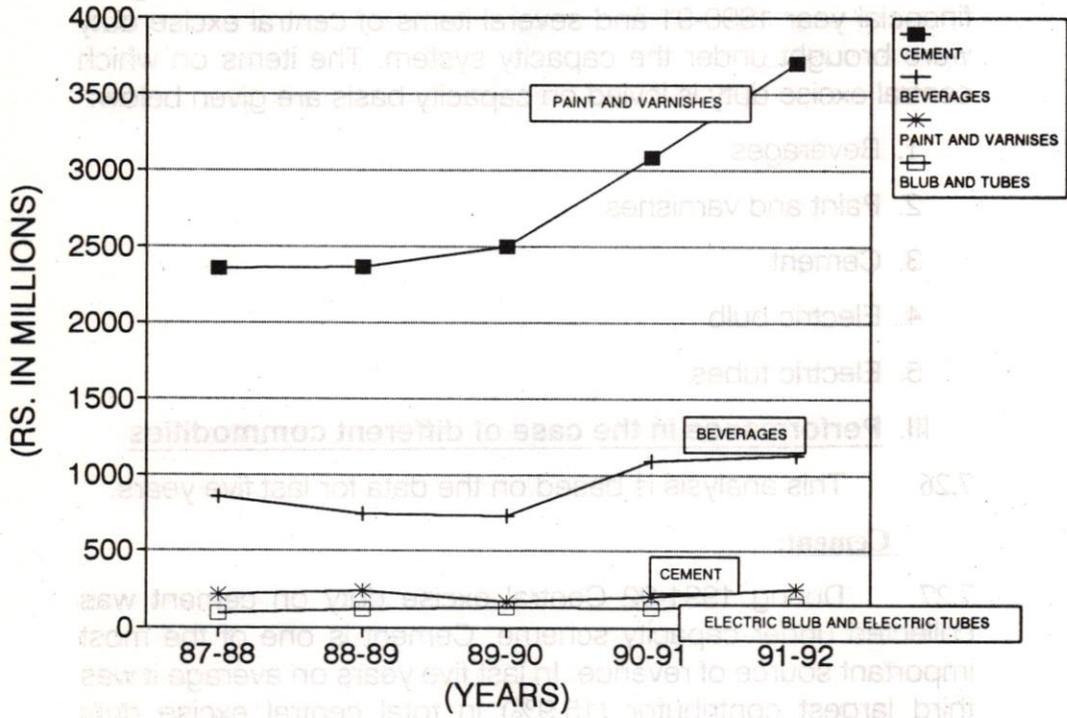
#### Cement:

7.27 During 1991-92 Central excise duty on cement was collected under capacity scheme. Cement is one of the most important source of revenue. In last five years on average it was third largest contributor (15.9%) in total central excise duty receipts. The collections from this commodity increased consistently in the period but growth rates fluctuated appreciably as shown in table 7.10. Figure 7.F reveals that in 1991-92 its annual growth rate was 19.9 percent.

7.28 The actual collections remained generally below the targets fixed. The only year when the target was achieved was 1989-90. If we see Tables 7.11 and 7.12, it becomes obvious that the growth rates in budget targets were very ambitious in last two years.

FIGURE 7.F

5 YEARS COLLECTION OF C. E. DUTY FROM THE GOODS SUBJECT TO CAPACITY SCHEME



**TABLE 7.10**  
**ANNUAL PERCENTAGE GROWTH IN COLLECTIONS**

COMMODITIES	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
Beverages	8.55	-12.91	-1.84	49.21	3.72
Paint and varnishes	17.24	10.94	-27.60	15.67	26.54
Cement	10.39	0.37	5.84	23.29	19.94
Electric bulb and tube	21.86	20.94	15.93	-5.79	-14.35

**TABLE 7.10 A**  
**ANNUAL COLLECTION OF CENTRAL EXCISE DUTY**  
(Rs. in Millions)

COMMODITIES	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6
Beverages	857.2	746.5	732.8	1,093.4	1,134.1
Paint and varnishes	212.9	236.2	171.0	197.8	250.3
Cement	2,354.7	2,363.4	2,501.4	3,084.1	3,699.1
Electric bulb and tube	95.96	116.1	134.6	126.8	145.0

**TABLE 7.10 B**  
**ANNUAL BUDGET ESTIMATES FOR CENTRAL EXCISE DUTY**

(Rs. in Millions)

COMMODITIES	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5
Beverages	800.0	900.0	1,100.0	1,200.0
Paint and varnishes	175.0	231.03	195.0	220.0
Cement	2,440.0	2,410.0	3,210.0	3,744.0
Electric bulb and tube	135.0	100.0	136.0	168.0

**TABLE 7.11**  
**PERCENTAGE ACHIEVEMENT OF TARGET**

COMMODITIES	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5
Beverages	93.3%	81.4%	99.4%	94.5%
Paint and varnishes	102.3%	97.7%	101.4%	113.8%
Cement	98.1%	102.5%	96.1%	98.9%
Electric bulb and tube	116.1%	99.7%	93.3%	86.3%

**TABLE 7.12**  
**ANNUAL PERCENTAGE GROWTH IN TARGETS SET FOR COLLECTIONS**

COMMODITIES	1989-90	1990-91	1991-92
1	2	3	4
Beverages	12.5%	22.2%	9.1%
Paint and varnishes	-24.3%	11.4%	12.8%
Cement	1.2%	31.6%	16.5%
Electric bulb & tube	35.0%	0.7%	23.5%

### Beverages

7.29 This commodity has recorded an oscillating trend of growth in collections. The growth in collections was even negative in 1988-89 and 1989-90. In financial years 1990-91 and 1991-92 the revenues from this commodity was obtained under the scheme. We can observe that performance of this commodity under the scheme was satisfactory. As shown in Figure 7.F its performance improved in 1990-91, but the growth rate fell to 3.7 percent in 1991-92.

7.30 The position of targets is however not satisfactory. However the growth rate in budget target were very high in 1990-91 and 1991-92.

#### **Paint and varnishes**

7.31 The note worthy feature in this commodity is that after imposition of the capacity scheme the trend of collections is upward. Only in 1989-90 the actual collections fell. Although the target were reduced in 1989-90, yet it could not be achieved in the year. In remaining years it did better than expected.

#### **Electric bulbs and electric tubes**

7.32 This industry depicts an oscillated trend in the growth in collections. In 1991-92 the receipts from this commodity was collected under the scheme. The annual growth rate in this year was 14.35 percent.

7.33 The targets set for this industry in last three years were very ambitious and could not be achieved in any year.

### **IV. Conclusions of the Capacity Taxation Analysis**

7.34 The capacity taxation scheme was introduced with clear objectives. It is observed that the collections for some goods increased significantly; but the growth trend lacked consistency. Another point which requires attention is that the goods did not achieve the budgetary targets set for them. This is due to the fact that the capacity taxation system has not been adopted in its simple form which has the advantage of certainty,

simplicity and convenience of tax collection. The industrial units have been given facility of reduction in duty fixed on capacity basis for stoppages in production activity. Thus the scheme in use in Pakistan provides a maximum ceiling to duty; a facility which goes to the advantage of industrial units. But it does not carry the "penalty" for inefficiency which results from lower production for one reason or the other. The result is that the collections were always less than the targets.

## **E. ANALYSIS OF MAJOR REVENUE SPINNER**

### **I. Introduction**

7.35 In 1991-92 central excise duty contributed 21.39 percent in total tax revenues.

In this analysis (which is divided into parts) 11 major revenue-generating commodities have been analysed to illustrate their performance in the last five years. Special attention has been drawn to Tobacco, Sugar and Cement, which on average contributed about 61 percent in excise duty collections during last five years.

### **II. Performance**

7.36 Over the last five years there was a general rise in collections from major revenue-spinners with minor variations. The compound growth rates vary from 3.36 percent to 66.31 percent for different goods.

7.37 Over the last five years on average Tobacco Products contributed 33.01 percent in total excise duty collections. The

second major contribution was from Sugar, which was 15.84 percent. Cement generated 12.19 percent of total duty receipts. The contribution of these commodities adds upto to 61.04 percent of duty collections. Ranking of goods according to their importance (revenue generation) is given in table 7.13 below.

**TABLE 7.13**  
**RELATIVE CONTRIBUTION OF MAJOR REVENUE**  
**SPINNERS (CENTRAL EXCISE DUTY) 5 YEARS**  
**PERCENTAGE COLLECTION**

COMMODITIES		PERCENTAGES
1.	Tobacco	33.01%
2.	Sugar	15.84%
3.	Cement	12.19%
4.	Petroleum	8.75%
5.	Cotton yarn	6.10%
6.	Natural gas	4.92%
7.	*Beverages	4.18%
8.	M.M. Yarn	2.12%
9.	Soap and detergent	1.83%
10.	Crude oil	1.31%
11.	Paint and varnishes	0.93%
12.	Others	8.82%
Total		100.00%

\*Beverages = Beverages + Beverages Concentrate

**TABLE 7.14**  
**COMMODITY-WISE EXCISE DUTY COLLECTION**

(Rs. in Millions)

COMMODITY GROUPS	1987-88	1988-89	1989-90	1990-91	1991-92	TOTAL
1	2	3	4	5	6	7
Tobacco	5,789	7,014	8,307	8,071	8,732	37,915
Sugar	2,781	3,204	3,747	3,669	4,788	18,190
Cement	2,355	2,363	2,501	3,084	3,699	14,002
Crude oil	253	221	252	401	380	1,509
Petroleum	1,846	1,838	1,784	2,146	2,429	10,044
Beverage	857	872	845	1,093	1,134	4,802
Natural gas	1,019	1,034	1,130	1,188	1,272	5,645
Cotton yarn	388	782	954	1,914	2,971	7,011
M.M. yarn	290	210	252	632	1,046	2,432
Soap and	374	456	484	358	427	2,101
Paint and	212	236	171	197	250	1,068
Others	1,230	1,802	1,910	1,981	3,202	10,125
<b>Total</b>	<b>17,398</b>	<b>20,037</b>	<b>22,341</b>	<b>24,739</b>	<b>30,333</b>	<b>114,851</b>

**a. Duty on tobacco products:**

7.38 Over the last five years tobacco contributed maximum revenue in total excise duty collections i.e. 31 percent. Except for the year 1990-91, duty collections from this commodity shared sustained rise i.e. Rs. 5789 millions in 1987-88 and Rs. 8732 millions in 1991-92, which shows an increase of 50.82 percent over this period. If we look at the growth rates we notice that they fluctuate from 2.84 percent to 21.16 percent. The decreasing trend in growth rates can be explained as a result of various factors given as under:

- a) Introduction of capacity taxation scheme forced some tobacco manufacturing units to curtail their production for the sake of avoiding any unwanted rise in their liability to pay taxes in future.
- b) Availability of smuggled brand of cigarettes at comparatively cheaper prices adversely affected the demand and consequently production/clearance of locally manufactured cigarettes.
- c) In 1990-91 M/s Lakson Tobacco Company was

completely shutdown, resulting in loss of revenue of Rs. 520 million.

- d) The number of reporting units stagnated during the period and did not record any significant increase.

**b. Duty on sugar:**

7.39 The collections from this commodity also increased regularly from 1987-88 to 1991-92. In the year 1990-91 it decreased from Rs. 3,744 million in 1989-90 to Rs.3,669 million. The compound growth rate on the last five years was 14.55 percent. The decrease in collection in 1990-91 was due to two main reasons:

- a) Increase in illegal trade on Pak-Afghan border made the sugar cane growers to 'Gur' making instead of supplying it to sugar mills. This un-usual activity accrued largely, in Peshawar collectorate, which can best be viewed from the following figures.

**Comparative figure for low production and clearance (Peshawar collectorate)**

YEAR	PRODUCTION (In Million Tonns)	CLEARANCE (In Million Tonns)	CENTRAL EXCISE DUTY Rs. In Millions
1989-90	80,544	98,664	212.12
1990-91	76,055	60,324	127.7

- b) The second reason that affected the production/clearance of sugar every where in the country was availability of imported sugar in abundance at comparatively cheaper rates.

**TABLE 7.15**  
**ANNUAL GROWTH RATES OF MAJOR**  
**REVENUE SPINNERS**

Commodity Groups	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5
Tobacco	21.16%	18.43%	-2.84%	8.18%
Sugar	15.24%	16.92%	-2.07%	30.51%
Cement	0.37%	5.84%	23.29%	19.94%
Crude oil	-12.59%	14.18%	58.76%	-5.22%
Petroleum	-0.41%	-2.97%	20.32%	13.19%
*Beverages	1.75%	-3.03%	29.27%	3.72%
Natural gas	1.50%	9.22%	5.16%	7.04%
Cotton yarn	101.44%	21.97%	100.65%	55.18%
M.M. yarn	-27.60%	20.04%	150.08%	65.51%
Soap and detergent	21.90%	6.16%	-26.04%	19.26%
Paint and varnishes	10.94%	-27.60%	15.67%	26.53%
Others	46.46%	5.99%	3.73%	61.63%
Total	15.17%	11.50%	10.73%	22.61%

**c. Duty on Cement:**

7.40 The third largest contribution in excise duty was from cement i.e. 15.19 percent from 1987-88 to 1991-92. The collection from this source increased from Rs. 2,355 million to 3699 million from 1986-87 to 1991-92. Its collection showed sustained increase. The trend in growth rate was positive but growth rate was very low in 1988-89 and 1989-90. It is reported that frequent load-shedding and unnotified shut down of electricity reduced the production of cement.

**d. Duty on Cotton yarn, Man-made yarn, and other goods.**

7.41 Over the last five years another important feature of major revenue spinners was the growth rates of Cotton yarn and M.M. yarn. The annual growth rates of cotton yarn were as high as 101.44 percent, 100.65 percent and 55.18 percent. While the growth rate of M.M. yarn was 27.60 in 1988-89 it recorded as high growth rate as 150.08 percent in 1990-91.

7.42 Most of the other goods recorded quite satisfactory

growth rates in central excise duty collection in last five years. This was the reason that overall annual growth rates of central excise duty remained quite satisfactory.

7.43 Table 7.16 presents percentage achievement of targets set for excise duty collections from major revenue spinners in the last five years.

**TABLE 7.16**  
**PERCENTAGE ACHIEVEMENT OF TARGETS**

S. DESCRIPTION No	86-87	87-88	88-89	89-90	90-91	91-92
1 2 3 4 5 6 7 8						
1 Tobacco cigarette	98.80%	89.48%	96.90%	107.33%	88.41%	97.02%
2 Sugar	106.48%	115.54%	106.83%	107.06%	100.53%	105.48%
3 Cement	106.65%	102.38%	98.07%	102.52%	96.08%	98.91%
4 Crude oil	119.62%	133.37%	80.96%	105.38%	97.93%	73.17%
5 *Beverages	94.01%	92.17%	93.48%	102.75%	101.11%	101.21%
6 Natural gas	101.78%	108.46%	100.80%	102.75%	101.11%	101.21%
7 Cotton yarn	98.57%	110.97%	99.04%	113.61%	98.70%	95.60%
8 M.M. yarn	99.48%	103.16%	100.29%	112.36%	100.35%	115.00%
9 Soap & detergent	96.98%	98.55%	114.13%	96.92%	94.32%	92.91%
10 Paint & varnish	106.82%	99.02%	102.12%	97.71%	101.44%	113.77%
Net total	101.06%	100.09%	99.69%	103.80%	93.36%	94.79%

7.44 From the monthly data of major revenue spinners we observe that the pattern of tax collection from these commodities was not uniform for each one of the twelve months. Although the pattern of tax collection for each commodity depends on its characteristics and nature but we observe a common point that the tax collection in July was significantly less than collection in April. This may be due to holding the stock at the eve of budget presentation for speculative motives.

7.45 The collections from beverages heavily depends on season. They are at their peak in summer (as high as 24 percent in June) and at their minimum in winter (as low as 2 percent in January). In the same way duty collection from sugar is the highest in the crushing season. Pattern of collection from cement and paint and varnishes remain almost same; the rainy season

has a little effect on their use and on the duty therefrom.

#### **F. IMPACT OF FISCAL MEASURES 1991-92**

7.46 The rates of central excise duty were changed for cotton yarn, man made yarn, bank cheques, and duty was levied for the first time on telephone services in the year 1991-92. For both cotton yarn and man made yarn, initially the duty was increased by Rs. 2 per kg i.e. raised from Rs. 4 to Rs. 6 per kg, but after 5 months in December it was decreased to Rs. 5 per kg.

7.47 The increase in rate of duty brought about a very positive result (Table 7.17) as collection from both types of yarns increased by 58 percent nearly whereas the duty was increased by nearly 35.4 percent on average for the year. A less than 50 percent increase in the rate of duty resulted in a more than 50 percent increase in revenue collection from both the cotton yarn and M.M yarn. This rise in collection was basically due to increase in rate of duty as well as of growth in the base i.e. growth in the production.

7.48 Generally the excise duty is shifted forward. Therefore, it is believed that as price increases demand for the commodities generally fall. But we see that there was a considerable increase in the base (production) on man-made yarn and cotton yarns inspite a sizeable increase in duty in 1991-92. It was basically due to the fact that in 1991-92 the yield from cotton was very good and international market behaved well.

7.49 Collection from duty on bank cheques shows an increase of slightly more than 100 percent which is actually a result of doubling the rate of duty on it. On the other hand there is just a nominal increase of 5.2 percent in the base, which is attributable to normal annual growth in demand for the bank services.

7.50 A levy of duty on telephone by 25% on local calls and by 20% of charges on trunk calls generated a notable amount of revenue of Rs. 1,046.1 millions, which is a sign of success in finding another head to contribute to government revenue

generation activity.

**TABLE 7.17**  
**IMPACT OF FISCAL MEASURES**

(Rs. in Millions)

Rates of C.E duty			C.E. duty collection in		
COMMODITIES	1990-91 (Rs.)	1991-92 (Rs.)	1990-91	1991-92	%AGE GROWTH COLLECTION
1	2	3	4	5	6
Cotton yarn	4	6	1914.8	2971.5	55.19
M.M. yarn	4	6	632.2	1046.5	65.53
Bank cheques Telephone services				1046.1	(new measure)

### G. COST OF COLLECTION

7.51 The cost of central excise duty collection remained nearly constant around the figure of Rs. 90 millions during the last four years, from 1986-87 to 1989-90. It increased to 14.6 percent next year and in 1991-92 increased considerably by 133.4 percent (Table 7.18).

**TABLE 7.18**  
**COST OF COLLECTION OF CENTRAL EXCISE DUTY**

(Rs. in Millions)

YEARS	C.E DUTY COLLECT- IONS	COST OF C.E DUTY COLLECTION	COST AS PERCENTAGE OF C.E. DUTY	COST OF C.E DUTY AS PERCENTAGE OF COST OF INDIRECT TAXES
1987-88	17,398.5	90.20	0.58	31.68
1988-89	20,037.9	89.00	0.44	28.29
1989-90	22,341.4	89.60	0.44	26.33
1990-91	24,739.5	102.70	0.42	26.05
1991-92	30,333.8	239.70	0.79	29.47

7.52 The table above depicts cost of collection as percentage of central excise duty collection and total cost of

collection. The cost of collection as percentage of revenue receipts from central excise duty decreased continuously from 0.58 percent in 1986-87 to 0.42 percent in 1990-91 and increased to 0.79 percent (almost double) in 1991-92 (see figure 7.1). The rise in cost was inevitable in 1991-92 because of revision of pay scales this year resulting in a rise in salaries of the employees of the department and computerization of the department also added up to the cost. The cost as a percentage of total (cost of indirect taxes collection) shows a sustained decrease over the period of last four years till 1990-91 and in the next year it again started to increase but not very significantly.

#### **H. COLLECTORATE-WISE PERFORMANCE**

7.53 Table 7.19 represents yearly growth rates in central excise duty collection for all the seven collectorates for last five years. There is a general rise in collections over the period of last five years with some increases/decreases each year within the collectorates. The detailed analytical picture, crystallizing major ups and downs is portrayed in the subsequent paras.

**TABLE 7.19**  
**PERCENTAGE GROWTH RATE OF CENTRAL EXCISE**  
**COLLECTION**

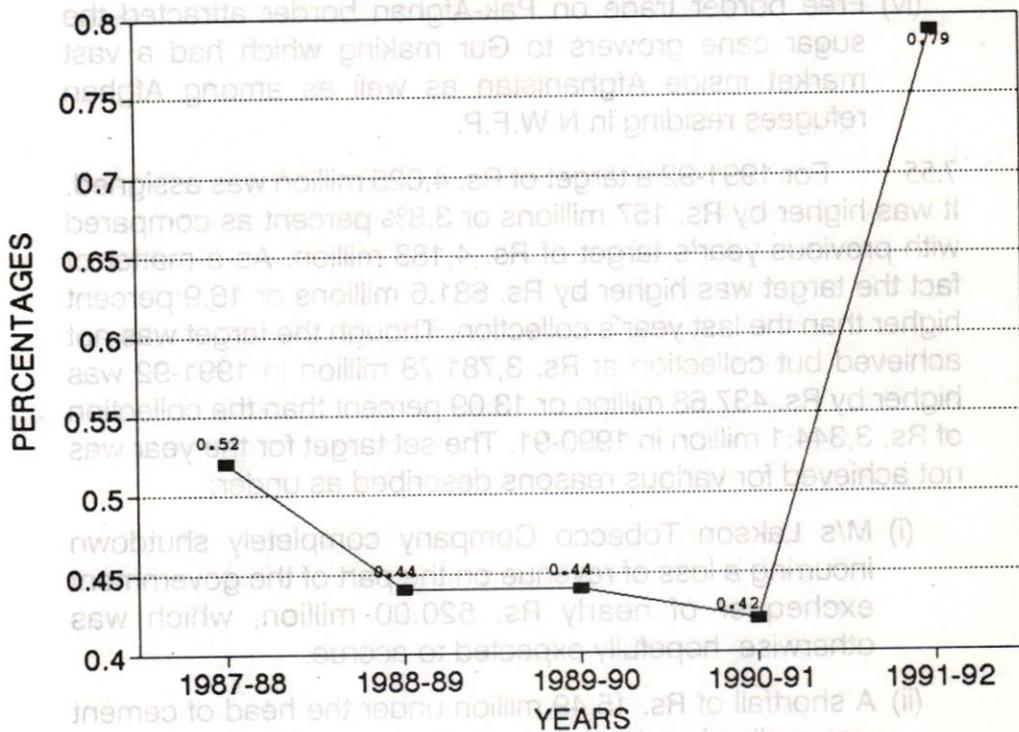
Years	Peshawar	Rawalpindi	Hyderabad	Quetta	Karachi	Lahore	Multan	Total
1	2	3	4	5	6	7	8	9
87-88	2.09	16.29	16.00	19.19	8.07	23.48	-	13.26
88-89	11.07	23.55	10.68	14.78	12.54	17.25	-	15.17
89-90	10.49	17.69	11.79	0.81	7.75	-45.17	-	11.50
90-91	-4.81	5.89	10.62	5.15	12.19	23.24	34.35	10.73
91-92	13.09	37.95	21.84	12.87	1.55	37.01	32.16	22.61

#### **PESHAWAR COLLECTORATE**

7.54 In Peshawar Collectorate, growth rate increased from 2.09 percent in 1987-88 to 11.07 percent in 1988-89, after that the growth rate was maintained round this figures till 1991-92 except for the year 1990-91, when it declined to 4.81 percent over the previous year for number of reasons described as under:

- (i) On account of introduction of capacity taxation scheme

**COST OF CENTRAL EXCISE DUTY COLLECTIONS  
AS PERCENTAGE OF C. E. DUTY COLLECTION**



some tobacco manufacturing units curtailed their production for the sake of avoiding any unwanted rise in their liability to pay tax in future.

- (ii) Availability of smuggled brands of cigarettes at comparatively cheaper prices adversely affected the demand and consequently production/clearance of locally manufactured cigarettes.
- (iii) Frequent load-shedding and unnotified shut down of electricity reduced the production of cement in this collectorate.
- (iv) Free border trade on Pak-Afghan border attracted the sugar cane growers to Gur making which had a vast market inside Afghanistan as well as among Afghan refugees residing in N.W.F.P.

7.55 For 1991-92 a target of Rs. 4,025 million was assigned. It was higher by Rs. 157 millions or 3.8% percent as compared with previous year's target of Rs. 4,183 million. As a matter of fact the target was higher by Rs. 681.6 millions or 16.9 percent higher than the last year's collection. Though the target was not achieved but collection at Rs. 3,781.78 million in 1991-92 was higher by Rs. 437.68 million or 13.09 percent than the collection of Rs. 3,344.1 million in 1990-91. The set target for the year was not achieved for various reasons described as under:

- (i) M/s Lakson Tobacco Company completely shutdown incurring a loss of revenue on the part of the government exchequer of nearly Rs. 520.00 million, which was otherwise hopefully expected to accrue.
- (ii) A shortfall of Rs. 15.49 million under the head of cement was realized under the production capacity scheme.
- (iii) A large amount of revenue to the tune of Rs. 14.47 million was foregone because of refixation of annual capacity tax at Rs. 30,000 instead of Rs. 14.50 million to M/s Bara Industries (Beverages) as their petition was accepted.

- (iv) Reduction in excise duty on M.M. yarn from Rs. 6 per kg to Rs. 5 per kg for more than half year affected the revenue collection by an amount of nearly Rs. 0.60 million.

### **RAWALPINDI COLLECTORATE**

7.56 Rawalpindi Collectorate shows an overall increasing growth rate except for a decrease in years 1989-90 and 1990-91, it significantly declined to 5.89 percent in 1990-91 from 23.55 percent in 1988-89. In 1991-92 the growth rate was restored in accordance with the previous years' growth rate as it increased to 37.95 percent. Reasons for decreasing growth rate in years 1989-90 and 1990-91 are explained as under:

- (i) No new excisable unit was set up this year, neither was the rate of duties increased substantially, however a small rate of growth in overall production was witnessed.
- (ii) Major revenue contributing item in this collectorate was Cigarettes/Tobacco. Revenue from this head was targeted at 66.25 percent of the total target of Rs. 6196.60 million assigned to this Collectorate in 1990-91. Availability of smuggled brands and anticipated introduction of Capacity Taxation Scheme hindered the achievement of the target and hence resulted in a shortfall in revenue collection as well as a decrease in the growth rate.

7.57 In rest of the major revenue heads like POL, Cement, Crude oil etc. the Collectorate was either ahead of the target or close to it. Therefore the decrease in growth rate was mainly for decline in duty collection under the head of tobacco for 1990-91.

7.58 The target of Rs. 8159.7 million in 1991-92 assigned to Rawalpindi collectorate was higher by Rs. 1990.1 million or 32.26 percent than the last year's target of Rs. 6169.6 million, and by Rs. 2,785.6 million or 51.83 percent than the actual collection in 1990-91. The target was very much optimistic depending upon the target of Rs. 2,000.0 million, fixed for collection of duty from telephone services. Though the target was not achieved but a marked improvement in revenue collection was witnessed over the last year as the collection rose to Rs. 7,413.59 million in

1991-92 from Rs. 5,374.1 million in 1990-91 which showed 37.95 percent increase. The actual collection in 1991-92 fell short of the target by Rs. 746.11 million or 9.14 percent because of unachieved target of Rs. 2,000.0 million from telephone services which actually amounted to Rs. 1,046.2 million showing a shortfall of Rs. 953.83 million or 47.7 percent of the targeted amount. This was the only factor that consequented upon lagging behind the proposed target for this collectorate as all other heads achieved their assigned targets.

### HYDERABAD COLLECTORATE

7.59 Hyderabad collectorate shows nearly a stable growth rate which prevailed till 1990-91 and increased to double from 10.62 percent in 1990-91 to 21.84 percent in 1991-92.

7.60 The target of Rs. 5,203.4 million in 1991-92 set for this collectorate was higher by Rs. 450.1 million or 9.5 percent than the last year's target and by Rs. 745.9 million or 16.73 percent as compared with that of actual collection in 1990-91. The target was very reasonably set and hence was achieved rather an excess amount of Rs. 227.7 million was collected showing an increase of 4.4 percent over the targeted amount. The collection in 1991-92 witnessed a remarkable improvement, it amounted to Rs. 5,431.1 million as against the collection of Rs. 4,457.5 million in 1990-91 showing an increase of Rs. 973.6 million or 22 percent.

7.61 All the major revenue heads except cigarettes and crude oil achieved their targets and showed notable improvement over the last year's collection. The reasons attributable to shortfall in collection against the head of cigarettes were related to internal managerial decisions of the management of the only operating unit of Cigarettes/tobacco in this collectorate, about production. Insofar as crude oil is concerned, its increase in export by 19 percent as compared with that of the last year's export and reduction in prices in international market after the termination of Gulf war both contributed in lower collection.

7.62 Despite all the unfavourable circumstances, the collectorate crossed the target and showed an appreciable improvement. The collectorate could have done much more than what it did if the adverse factors explained in the foregoing paragraph, and law and order conditions in the province had not affected the performance. Furthermore, as compared with that of Rawalpindi and Karachi collectorates this collectorate did not get any additional revenue on telephone services, duty on bank advances, bank cheques in 1991-92 as this was paid by the head offices in Rawalpindi and Karachi collectorates respectively enhancing their efficiency.

#### **QUETTA COLLECTORATE**

7.63 Quetta collectorate shows a declining trend in growth of collection, it significantly decreased to 0.81 and 5.15 percent in years 1989-90 and 1990-91 but increased nearly to normal growth rate of 12.87 percent in 1991-92 as was observed in previous years 1987-88 and 1988-89.

7.64 The target assigned to this collectorate of Rs. 1,123.7 million in 1991-92 was lower by Rs. 126.1 million or by 10 percent than the target of Rs. 1,249.8 million in 1990-91 and it was higher by Rs. 52.1 million or by 4.86 percent than the actual collection in 1990-91. The target was lowered as compared to last year's target keeping in mind the persistent decrease in growth rate in revenue collection since 1987-88. Therefore, the wisely set target in 1991-92 was achieved and the collection at Rs. 1,209.5 million showed an increase of Rs. 137.9 million or 12.87 percent over the previous year's collection of Rs. 1,071.6 million. The collection in 1991-92 was higher by Rs. 85.8 million or by 7.64 percent over the targeted amount.

#### **KARACHI COLLECTORATE**

7.65 Karachi collectorate shows an oscillating trend in growth rate, as it increased and decreased for alternate years from 1987-88 to 1991-92 but growth rate in 1991-92 decreased significantly to 1.55 percent over the previous year.

7.66 The target of Rs. 6,343.8 million in 1991-92 was higher

by Rs. 518.9 million or 8.9 percent than the target in 1990-91 and Rs. 1,456.1 million or 29.79 percent than the collection in 1990-91. The collection in 1991-92 at Rs. 4,963.6 million was improved only by Rs. 75.8 million or 1.6 percent and fell short of the current year's target by Rs. 1380.23 million or 21.76 percent. The collection in 1990-91 also observed the same situation as prevailed in the current year in relation to its respective target. The effective impediments in achieving the target and a reasonable growth rate in excise duty collection for 1991-92 are described as under.

7.67 On the top was the locational policy of the Sindh government as no new industry could be set up even because of no tariff concessions in this collectorate resulting in no significant rise in production. Besides this, reduction of duty on cotton, higher exports as compared with the previous year's and general law and order conditions, some court decisions in favour of tax payers, shifting of some units to tax free zone/areas particularly to Malakand and Hatter industrial estate, impact of smuggling and lowering of import tariffs blocked the way to reach the target.

#### LAHORE COLLECTORATE

7.68 Lahore collectorate shows a decreasing growth rate since 1987-88, it decreased critically to negative to the tune of -45.17 percent in 1989-90. This decrease was a result of establishment of Multan collectorate in 1989-90. In the next two years an increasing growth rate is observed.

7.69 The target of Rs. 3,383.8 million in 1991-92 was higher by Rs. 514.9 million or 17.91 percent than the target in 1990-91 and by Rs. 757.0 million or 28.82 percent than the actual collection in 1990-91. Actual collection in 1991-92 at Rs. 3,599.0 million fell short of the target by Rs. 215.20 million or 6.36 percent and increased by Rs. 972.18 million or 37 percent than the actual collection of Rs. 2,626.8 million in 1990-91. Though the target was not achieved in 1991-92 but a commendable rise in revenue collection over the previous year was witnessed. The set target was not achieved for various reasons explained as under:

7.70 The growth of 37 percent in collection over the previous year propounds that the collectorate would have exceeded the target but for the aforesaid factors beyond control.

#### MULTAN COLLECTORATE

7.71 Multan collectorate was established in 1989-90, and since its establishment, a growth rate of about 33 percent each year is seen. The target of Rs. 3,759.9 million in 1991-92 reflects an increase of Rs. 807.6 million or 27.35 percent over the target in previous year and an increase of Rs. 782.2 million or 26.27 percent over the actual collection in 1990-91.

7.72 Where as actual collection of Rs. 3,935.3 million in 1991-92 increased by Rs. 957.6 million or 32.16 percent than the collection in 1990-91, it exceeded the target by Rs. 175.4 million or 4.7 percent in 1991-92. The growth rate in this collectorate would have been much higher than the present rate of 32.16% if law and order conditions and anticipated introduction of Capacity taxation scheme that turned the tax payers to keep their production and ultimately the payment of tax at a low level in order to avail the benefits from the scheme had not affected the natural growth process and division of Lahore collectorate into two collectorates i.e. Lahore and Multan.

7.73 In 1989-90 Lahore collectorate was divided into two collectorates when Multan collectorate was established. If Lahore and Multan collectorate are taken collectively to view the revenue situation then the inference comes in the way as under:

7.74 Aggregate collection of both the collectorate after the division of Lahore collectorate in 1989-90 exhibited a growth of 11.85 percent, 28.9 percent and 34.43 percent representing an increase of Rs. 460 million, Rs. 1256.7 million and Rs. 1929.78 million each year respectively till 1991-92. This shows that consolidated growth rate for years 1990-91 and 1991-92 was nearly in tune with the growth rates of separate collectorates.

#### INTER COLLECTORATE COMPARISON

7.75 Looking at the collection by all the collectorates for last five years, it is observed that over this period all the collectorates

witnessed a reasonable growth. Maximum growth rate of 147 percent was realized by Rawalpindi collectorate, then comes the Hyderabad collectorate with 93.46 percent growth and 77.55, 63.69, 49.3, 34.87 and 34.04 percent were the growths observed by Multan, Quetta, Karachi, Peshawar and Lahore collectorate respectively.

**TABLE 7.20**  
**PERCENTAGE SHARE OF EACH COLLECTORATE IN**  
**TOTAL CENTRAL EXCISE DUTY**

Years	Peshawar	Rawal-pindi	Hyderabad	Quetta	Karachi	Lahore	Multan
1	2	3	4	5	6	7	8
87-88	16.45%	20.06%	18.72%	5.06%	20.65%	19.06%	-
88-89	15.87%	21.52%	17.99%	5.04%	20.18%	19.40%	-
89-90	15.72%	22.72%	18.04%	4.56%	19.50%	9.54%	9.92%
90-91	13.52%	21.72%	18.02%	4.33%	19.75%	10.62%	12.04%
91-92	12.47%	24.44%	17.91%	3.99%	16.36%	11.86%	12.97%

7.76 The Rawalpindi collectorate contributed maximum revenue in the total central excise duty collection constituting a share of 24.44 percent in 1991-92. The shares in total collection were 17.91, 16.36, 12.97, 12.47, 11.86, and 3.99 percent respectively for Hyderabad, Karachi, Multan, Peshawar, Lahore, and Quetta collectorates in 1991-92. The table 7.20 depicts that only Rawalpindi and Multan collectorates show continuous rise each year in their shares in total central excise duty collection and they increased from 19.54 and 9.92 percent in 1986-87 and 1989-90 to 24.44 and 12.97 percent in 1991-92 respectively. Where as Peshawar, Karachi and Lahore Collectorates show a sustained decrease in their shares over the last five years as these decreased to 12.47, 16.36 and 11.86 percent in 1991-92 from 18.25, 21.64 and 17.48 percent respectively in 1986-87. Hyderabad and Quetta Collectorates show small changes each year over the same period and almost maintained their shares in total collection.

# ANNEXURES

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## OUTLINE OF FEDERAL TAX LAWS

### **DIRECT TAXES**

#### INCOME TAX

The tax is administered under Income Tax Ordinance, 1979 as amended from time to time.

#### **CLASSIFICATION OF INCOME**

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; and
- f) Income from other sources.

#### **(A) SALARIES**

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 additions to, salary or wages. The main features of the rate structure effective from July 1, 1988 is as follows:-

- i) A salaried taxpayer is a person whose income under the head "Salary" exceeds 50% of his total income.
- ii) No income tax would be paid by a salaried taxpayer 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 @ 10% will be charged on the total income with a tax credit of Rs.4,000 with out further tax rebate for any investment or exports.

- iv) Where the total income of a salaried taxpayer is Rs.100,000 or more, tax would be charged at the rates given in Schedule I of Income Tax Ordinance.

### **(B) INTEREST ON SECURITIES**

Income from interest receivable by a person from any security of the Federal or Provincial Government or any debenture or other security issued by, or on behalf of, a local authority or a company is classified under this head. The commission to a banker for realizing such interest, if any paid on the borrowed capital for investment in these securities is deducted before levying the tax. A standard withholding rate of 30% is applicable to such income except in the case of interest on debentures issued by a local authority or a company.

### **(C) INCOME FROM HOUSE PROPERTY**

The tax under this head is leviable in respect of the bonafide annual value of the property i.e. the annual rent which the property might reasonably be expected to fetch if it were let out to independent tenant. From the gross income under this head the following deductions are made:-

- i) Allowance for repair at the rate of 20% of annual value irrespective of the actual amount of expenditure incurred on repairs.
- ii) Annual premium paid to insure the property against risk of damage or destruction.
- iii) Any local rate, other than income tax, charge or assess paid by the owner to a Provincial Government or a local authority in respect of the property.
- iv) Any interest paid on loan taken for the purpose of acquisition, construction, renovation or reconstruction of the property. In case the property is subject to mortgage or other capital charge, interest paid in respect thereof.
- v) Ground rent paid in respect of the property.

- vi) Actual collection charges subject to a maximum of 6 percent of the annual value.
- vii) 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 has however, been totally exempted.
- viii) Share of rental income paid to the House Building Finance Corporation or a scheduled bank.
- ix) Allowance for un-realized rent.
- x) Any expenditure incurred on legal services acquired to defend title of the property or any suit connected their with in court of law.

#### **(D) INCOME FROM BUSINESS OR PROFESSION**

This head applies to all profits, benefits or perquisites arising from commercial and industrial activities as well as from the exercise of a profession or vocation, such as law, medicine, engineering, accountancy, etc.

The income under this head is computed according to the normal principles of accountancy after allowing deductions of business expenses, such as rent for office or factory premises, expenditure on repairs thereof, interest on borrowed capital, depreciation, bad and doubtful debts, etc.

Losses are allowed to be set off against current income from all sources and where these are 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. Losses from speculative transactions can, however, be set off only against profits from such transactions. The six years time limit does not apply to unabsorbed depreciation allowance which can be carried forward indefinitely till it is completely set off against future profits. Special rule for the computation of profits apply to undertakings engaged in the exploration, production and extraction of oil, gas and mineral deposits as well as insurance business.

## **(E) CAPITAL GAINS**

Tax on capital gains was re-introduced in 1963 whereby capital gains derived from disposal of certain capital assets are made chargeable to tax. Liberal concessions are also allowed.

From 1963 to 30.6.1974 capital gains were taxable. Thereafter, from 1.7.1974 to 30.6.1983 they were granted specific exemption. Since 1.7.1983, however, they are once again subject to tax except gains on the sale of shares of such public limited companies as are defined in the first Schedule of the Income Tax Ordinance, 1979. This exemption is available upto the assessment year 1993-94.

## **(F) INCOME FROM OTHER SOURCES**

Under this head, all residual income from any source, other than the sources indicated above, is included. Thus, all taxable income from dividends, interest on bank deposits, royalties, directors fees, commission, etc, or remuneration received by a person not otherwise included in salary, business or professional income, are mostly covered under this income.

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

## **PERSONAL TAX**

All individuals, unregistered firms, associations of persons, etc; are liable to tax on their taxable income at the rates shown in the Schedule I of Income Tax Ordinance. Deduction from income is permissible for actual amount of Zakat deducted or Wealth Tax deducted or paid.

Income tax in all such cases is computed as under:- (E)

- i) No income tax shall be paid where the total income does not exceed (a) Rs.40,000 (if the income under the head "Salary" exceeds 50% of his total income), and (b) Rs.30,000 in all other cases.
- ii) For total income less than Rs.100,000:-
  - A. The Income Tax will be charged @ 10%.
  - B. A tax credit of Rs.4,000 would be allowed provided the income under the head "salary" exceeds 50% of the total income. In other cases, tax credit would be allowed at Rs.3,000.
  - C. Tax rebate would be allowed in respect of donations made for religious or charitable purposes to recognised or approved funds and institutions.
  - D. Tax rebate would also be allowed for personal expenditure incurred on legal or medical services as shown in the receipts issued by medical and legal practitioners.
- iii) For total income of Rs.100,000 and above:-
  - A. Income tax would be charged at the rates as given in the Schedule I of Income Tax Ordinance.
  - B. Tax rebate on donation for religious or charitable purposes made to the recognized or approved funds and institutions would be admissible.
  - C. Tax rebate would also be admissible for personal expenditure on legal or medical Services as shown.
  - D. Where the total income of an assessee after deduction of wealth tax and Zakat marginally exceeds Rs.100,000 the income tax payable shall not exceed an amount equal to income tax which would have been payable. If the total income were Rs.100,000 plus; a sum equal to 50 per cent of the amount by which the total income exceeds Rs.100,000.

E. Besides income tax, a surcharge is also payable by an assessee at the following rates:-

- a) In case of non-salaried persons when 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 case of salaried persons surcharge @ 10% of income tax will be payable where the total income exceeds Rs.200,000 provided that surcharge shall not exceed the amount equal to 50 per cent of the amount by which the total income exceeds Rs.200,000.
- c) In case of non-salaried persons where the total income of an assessee does not exceed Rs.100,000 and his return qualifies for acceptance under Self Assessment Scheme, the amount of surcharge payable shall be Rs.300.

## PERQUISITES

A perquisite is defined as any causal or regular emolument, fee or profit attached to an office or position in addition to salary or wages. They are also known as fringe-benefits. 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.

The perquisites received from the employer whether in lieu of or in addition to the salary or wages are taxable in the hand of an employee in accordance with rules 3 to 18 of the Income Tax Rules, 1982. Some of the common perquisites and the extent to which these are allowed are enumerated in Table I.

**TABLE - I**  
**COMMON PERQUISITES AND TAXABILITY**

Perquisites	Extent of Taxability
a) House rent allowance	Amount exceeding 45% of the minimum of the time scale of the salary or the basic salary.
b) Rent free unfurnished accommodation	Rental value of accommodation in excess of 45% of the minimum of the time scale or basic salary subject to a maximum of 15% of salary.
c) Rent free furnished accommodation	Amount arrived at under (b) above plus 10% of salary.
d) Conveyance provided by employer for personal and private use of an employee	Amount actually spent by employer on running and maintenance including normal depreciation
e) Where conveyance is provided both for official and private use of the employee	50% of the amount spent by the employer subject to a maximum of Rs.3,600 per annum.
f) Entertainment allowance	The whole of such allowance.
g) Refreshments at the office during the course of work	Nil
h) Medical Expenses	The amount by which the sum received exceeds actual expenditure.

Allowance and perquisite specially granted to meet expenses incurred wholly and necessarily in the performance of the duties of an office are exempt. Travelling allowance and daily allowance granted to employees on official tour or transfer fall in this category.

## TAXES ON COMPANIES, INTER-CORPORATE DIVIDENDS, BONUS SHARE AND REGISTERED FIRMS

The following paragraphs explain Taxes on Companies, Intercorporate Dividends Tax, Taxes on Bonus Shares and on Registered Firms:-

- a) **Tax on Companies:-** All companies incorporated in Pakistan are assessed for tax at company rates shown in the Table 4(iv). A body incorporated by or under the law of any foreign country relating to incorporation of companies is treated as a "Company" under the Income Tax Ordinance, 1979. A modarba as defined in the Modarba Companies and Modarbas (Flotation and control Ordinance 1980) is also treated as a company.
- b) **Inter-Corporate Dividend Tax:-** Tax on the dividends received by a public company from a Pakistani company is payable at the rate of 5 per cent and at the rate of 15 per cent in case dividends are received by a foreign company. Others are taxed at the rate of 20 per cent. Dividends paid by the NIT, ICP and companies to all non-company shareholders are subjected to a withholding tax at the rate of 10%. Which is treated as a full and final discharge of tax liability in respect of this source of income.
- c) **Tax on Bonus Shares:-** Tax at the rate of 10 per cent and 15 per cent is levied on bonus issued by a public or private company respectively. It is payable by the company issuing the bonus. Value of bonus shares issued between 1-9-1977 and 30-6-1993 by companies is, however, exempted from tax in the hands of the company and the share-holders.
- d) **Registered Firms:-** Registered Firms (Partnerships) are liable to pay Super Tax only at the rates shown in Table 4(v). The share of income of each partner of a registered firm 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.

### **WEALTH TAX:**

An annual tax on net wealth of persons, effective in Pakistan since 1963, is a supplement to income tax. Besides, accentuating progress of personal taxation it effectively distinguishes earned and unearned income as it falls directly on accumulated wealth. Wealth tax, in addition to income tax is justified because income from property is obtained with less effort and is usually more permanent than income from work. More over, property itself confers advantages on its owner, which are independent to the income that it yields. On the introduction of the institution of Zakat and Usher, the wealth tax has started playing another significant role. Capital tax is collected from persons and types of properties which fall outside the ambit of the Zakat and Usher system. It thus ensures that there is no discrimination in taxation on the basis of faith of a person. In order to avoid double taxation, wealth tax is not charged on the assets in respect of which Zakat is deducted at sources as per Zakat and Usher Ordinance.

Like income-tax, the wealth-tax is an annual levy. It is levied on net wealth owned on the valuation date by a person, net wealth being the excess of total value of assets over debts. The individuals and Hindu undivided families pay wealth tax in respect of all their assets, except those that have been specifically exempted, public companies are exempted from wealth tax altogether, and private limited companies, firms and other associations of persons (A.O.Ps) pay wealth tax in respect of non-agricultural immovable property intended for sale or letting out. Wealth tax is levied on the total value of movable and immovable properties held by a person. The properties of minor children will be clubbed with either of the parent. Basic exemption limit is to the extent of Rs.1,000,000/-.

### **EXEMPTIONS:**

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 the 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 the 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 an income tax assessee nor owns other taxable wealth.
- g) Assets owned by banking companies and insurance companies.
- h) Immovable properties owned by Chambers of Commerce and Industry.

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

- i) At 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) Agricultural land, hundred times of whose produce index units are less than rupees 100,000 is exempt from tax.
- iii) Assets in respect of which Zakat has been deducted at source in that year under the Zakat and Usher 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 tax-payer. But jewellery, through falling in this category of exempt assets, is liable to wealth tax.
- vi) To 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 case of a non-resident, assets not located in Pakistan.

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:

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

In the case of every individual, Hindu undivided family, firm, association of persons or body of individual, 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 1.0%
- iv) On the next Rs.0.5 million of net wealth 1.5%
- v) On the next Rs.0.5 million of net wealth 2.0%
- vi) On the balance of net wealth 2.5%

## CAPITAL VALUE TAX (CVT)

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 acquires by purchase 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.

For the purpose of this tax, the capital value of an assets 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.

Through Finance Act, 1992 CVT on the following assets has been introduced at the rates mentioned against each irrespective of the person holding an NTN or not.

- 1) Immoveable property adjoining urban areas 3%
- 2) New over subscribed shares of public companies quoted on stock exchange. 5%
- 3) Plots allotted by a development authority. 5%
- 4) On used motor cars @ 2,5% in case car has been registered in Pakistan for less than 5 years and @ 1.25% if the car has been registered in Pakistan between five to ten years, and if it has been registered for ten years or more. nil

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 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.

## INDIRECT TAXES

### CUSTOMS:

1. Goods imported into and exported out of Pakistan are liable to rates of Customs duties as prescribed in the Pakistan Customs Tariff. As an instrument of fiscal policy, these tariff rates are applied to keep economic activity in the desired direction. These are also used effectively as countervailing duty for providing protection to indigenous industry in respect of items manufactured locally and subject to domestic taxes. Customs duties in the form of import duties and export duties constitute about 46% of the total tax receipts.

2. The rate structure of customs duty is determined by a large number of socio-economic factors. However, general scheme envisages higher rates on the luxury items as well as less essential goods. 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 in different 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:-

<u>Sl.No.</u>	<u>Area.</u>	<u>Extent of exemption</u>
<b><u>PUNJAB</u></b>		
1.	Bahawalpur and D.GKhan Division	Whole of customs duty and sales tax.
2.	Area beyond 30 kms. limits and of municipal or Cantonment board limits of Lahore; areas beyond 10 km. limit of municipal Corporation and cantonment board; areas beyond municipal committees.	Whole of customs duty and sales tax.
3.	Following Industrial estates:-	
	i) Industrial Estate, Bhakkar.	Customs duty in excess of 10% and whole of sales tax.
	ii) Industrial Estates Jauharabad.	

4. Following industrial estates:-

- i) Industrial estates, Sector 1/9/2/3, 1/10/3, Industrial area, Islamabad. 2 of the leviable customs duty which is in excess of 10% and whole of sales tax.
- ii) Industrial Estate, Kahuta Triangle, Islamabad.
- iii) Industrial Estate, Kotlakhpat, Lahore.
- iv) Small Industries Estate, Kotlakhpat, Lahore.
- v) Small Industries Estate, I, Gujranwala.
- vi) Small Industries, Estate-II, Gjuranwala.
- vii) Small Industries Estate, Sialkot.

viii) Small Industries Estate, Faisalabad.

ix) Industrial Estate, Multan.

5. Following Industrial Estates:-

i) Small Industries Estate, Sahiwal.

3/4 of the leviable Customs duty which is in excess of 10% ad val and whole of sales tax.

ii) Small Industries Estate, Sargodha.

iii) Small Industries Estate, Gujrat.

**SIND**

1) Larkana and Sukkur Division

Whole of customs duty and sales tax.

2) Areas beyond 30 kms of Municipal or cantonment boards limits of Karachi; areas beyond 10 kms. of municipal corporation and cantonment boards areas beyond municipal committee.

Whole of customs duty and sales tax

3) Following industrial estates:-

i) Industrial Park, Sehwan Customs duty in excess of 10% ad val and whole of sales tax.

ii) Small Industries Estate, Dadu.

4) Following industrial estate:-

i) Sind Industrial Trading Estate, Kotri. 1/2 of leviable customs duty which in excess of 10% and whole of sale tax.

ii) Sind Industrial Trading Estate, Hyderabad.

5) Small industries estate Tando Adam. 3/4 of leviable of customs duty which is in excess of 10% ad val and whole of sales tax.

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

1. N.W.F.P excluding industrial estate Gadoon. Whole of customs duty and sales tax.

2. Industrial Estate Gadoon. Whole of customs duty, sales tax & iqra surcharge

**BALUCHISTAN**

1. Province of Balochistan (excluding Hub Tahsil). Whole of customs duty and sales tax.

2. Industrial Estate in Hub Tahsil. Customs duty in excess of 10% ad val. and whole of sales tax.

## **MISCELLANEOUS**

### 1. FATA

2. Northern areas Whole of customs duty and sales tax administered by administrator

### 3. Azad Kashmir.

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

- i) exemption from custom duty in excess of 10% ad val on plant and machinery imported for setting up key industries, 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, tanning industry, culterly industry, surgical goods industry, sports goods industry, leather goods and gloves industry and ready-made garments industry are also exempt from customs duty in excess of 10%.
- 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.
- iv) 5% Iqra surcharge levied (Started in 1985) is also collected as additional customs duty on almost all imports with few exemptions of exceptional nature.

## **CENTRAL EXCISE:**

Central excise duties are leviable on goods produced or manufactured, and on all excisable services provided or rendered, in Pakistan, as, and at the rates, set forth in the First Schedule to the

## Central Excises and Salt Act 1944.

At the advent of independence excise duties were being levied only on fifteen commodities. However, with the expansion in the industrial base and the extension of this levy to the services sector central excise now encompass 78 commodities including 14 services. Out of these 30 commodities are, however, totally exempt from duty. Currently duty is being charged on 18 items at specific rates, on 14 items at ad valorem rates and on 7 at the rates linked to their respective retail prices. In the case of services nine are liable to duty on the basis of charges and five are exempt. The services which are currently liable to central excise duty are those provided by hotels & restaurants, or related domestic travel, advertisements on TV and radio, carriage of goods by air, courier operations, goods insurance, telex and telephone, and bank advances made by banking companies.

Central excise duties are levied either at ad valorem rates, specific rates or on the basis of the retail price. Specific rates of duty are relatively easy to administer but are inelastic to fluctuations in the value of commodities. Specific rates are, however, preferred and are presently applied to most of the commodities as they effectively obviate valuation disputes.

To encourage the small scale industry, the following goods have been exempted from central excise duty if manufactured by units operating on cottage industry basis:-

1. Beverages, marketed without brand name or trade mark;
2. Varnishes, marketed without any brand name or trade mark;
3. Perfumery, cosmetics and toilet preparations, marketed without any brand name or trade mark;
4. Paper and paperboard;
5. Metal containers, manufactured in a factory which is not equipped with any plant and machinery capable of being operated with the aid of power, steam or gas;

6. Wires and Cables, on which duties of excise have already been paid and which are subjected to the process of braiding;
7. Glass and glassware;
8. Ceramic tiles, manufactured in a factory which is operated without the aid of power, gas, steam or electricity;
9. Cigar and cheroots; and
10. Bodies of motor vehicles meant for the transportation of persons and goods.

The amount of duty collected item-wise for the 1991-92 and the respective share of each item in total collections is given in table below:-

**TABLE - 2**

**COMMODITY WISE EXCISE DUTIES**

(RS.IN MILLION)			
S.NO.	NAME OF ITEMS	ACTUAL COLLECTON DURING 1991- 92	PERCENTAGE OF TOTAL (GROSS)
1	2	3	4
1.	Beverages	1134.05	3.74%
2.	Sugar	4788.78	15.79%
3.	Cigarettes	8731.76	28.79%
4.	Cement	3699.13	12.19%
5.	Natural Gas	1272.16	4.19%
6.	POL Products	2429.69	8.01%
7.	Crude Oil	380.53	1.25%
8.	Cotton Yarn	2971.37	9.80%
9.	Knitting yarn	16.01	0.05%
10.	Man-made yarn	1046.46	3.45%
11.	Electric Batteries	78.89	0.26%
12.	Electric bulbs	99.85	0.33%
13.	Electric Florescent tube	45.63	0.15%
14.	Iron and Steel billets	0.02	0.00%

(RS.IN MILLION)			
S.NO.	NAME OF ITEMS	ACTUAL COLLECTON DURING 1991-92	PERCENTAGE OF TOTAL (GROSS)
1	2	3	4
15.	Paint and Varnishes	250.28	0.83%
16.	Perfumery and Cosmetic	127.30	0.42%
17.	Soap and Detergent	427.42	1.41%
18.	Tyres and tubes	82.01	0.27%
19.	Paper and Paperboard	56.52	0.19%
20.	Metal containers	89.14	0.29%
21.	Glass and glassware	135.36	0.45%
22.	Wire and cables	177.47	0.59%
23.	Television set	136.14	0.45%
24.	Bank cheques	128.56	0.42%
25.	Ceramic tiles	49.50	0.16%
26.	Arms and ammunition	22.63	0.07%
27.	Air conditioner	37.17	0.12%
28.	Deepfreezer	25.62	0.08%
29.	Bus bodies	1.47	0.00%
30.	Hotel and restaurant	327.77	1.08%
31.	Advertisements:		
	i) Television	58.03	0.19%
	ii) Radio	3.12	0.01%
32.	Domestic Travel:		
	i) By air	218.05	0.72%
	ii) By train	22.15	0.07%
33.	Inland carriage of goods by air	3.95	0.01%
34.	Courier services	45.58	0.15%
35.	Insurance	70.89	0.23%
36.	Telex	9.97	0.03%
37.	Telephone	1046.13	3.45%
	<b>SERVICES</b>		
38.	Shipping agent	2.12	0.01%
39.	Stevedores	0.33	0.00%
40.	Freight forwarding agent	0.00	0.00%
41.	Customs agent	14.43	0.05%
42.	Travel agent	0.04	0.00%

(RS.IN MILLION)			
S.NO.	NAME OF ITEMS	ACTUAL COLLECTON DURING 1991- 92	PERCENTAGE OF TOTAL (GROSS)
1	2	3	4
43.	Recruiting agent	0.00	0.00%
44.	Advertising agent	0.60	0.00%
45.	Ship chandler	0.27	0.00%
46.	Property dealers	0.07	0.00%
47.	Car dealers	0.34	0.00%
48.	Property developers and promoters	0.68	0.00%
49.	Marriage halls	1.36	0.00%
50.	Construction contractors	0.03	0.00%
51.	Licence fee	1.84	0.00%
	Arrears	75.29	0.25%
	Total(Gross)	30343.96	100.00%
	Refunds	10.14	
	Total (Net)	30333.82	

Major items which contribute 88% of the total central excise duty collection are cigarettes/Tobacco, sugar, cement, cotton yarn, POL group, Natural gas, Beverages, M.M. Yarn, Soap and Detergents and Paint and Varnishes.

### **SALES TAX**

Sales Tax is at present levied as a single stage tax at the rate of 12.5% on:-

- a) all goods imported into Pakistan, payable by the importers; and
- b) all goods manufactured or produced in Pakistan, payable by the manufacturer or the producer. However, where the Federal Government so directed it could be collected from the wholesaler or retailer on the value added component at that stage. There is an inbuilt system of input tax adjustment and a registered person can make this adjustment against the tax payable by him on his supplies.

## **CLASSIFICATION OF GOODS:**

The goods are classified under the Harmonized System of Classification being used in most countries of the world.

## **MODE OF COLLECTION**

Sales tax leviable on imported goods is collected by Customs staff in the same manner and at the same stage as customs duty. It is, however, calculated on duty paid value of the imported goods. Collection of sales tax on locally manufactured goods is being administered under the Sales Tax Act, 1990. This Act provides for payment of due tax for a tax period by the 20th day of the following month.

## **REFUND/ADJUSTMENT:**

Since sales tax is a single stage levy, a manufacturer paying sales tax on the goods produced by him can claim adjustment of sales tax paid on the raw-materials consumed in the manufacture of those goods, against the tax payable by him on the finished products.

## **EXEMPTION:**

Unlike central excise duty which is leviable only on the items mentioned in the Central Excise Tariff, sales tax is leviable on all the items imported or manufactured except those on which sales tax is exempted by the Federal Government. Exercising the powers given in the Sales Tax Act, the Federal Government grants exemption of sales tax for different reasons such as the following:-

- i) In the case of imported goods, sales tax is exempted with a view to keeping under control the prices of certain essential goods such as medicines, or to promote development of certain type of industry or a certain area.
- ii) In the case of locally manufactured goods, exemptions are granted on:-
  - a) essential commodities such as medicines and food;
  - b) goods meant essentially for the poor people such as bicycles;

- c) items on which the local industry is at a disadvantage against the imported or smuggled goods;
- d) items on which some taxation anomaly is sought to be removed; or
- e) items which are desired to be kept tax free as a fiscal tool to give a certain direction to the economy for instance boosting agriculture or developing any backward area.

### **TYPES OF EXEMPTION:**

Depending on the purposes and requirements of administration of exemption, the following different types of exemption have been granted:-

- i) **Un-conditional exemption:** About 108 categories of items have been given un-conditional exemption in S.R.O. 505(I)/91, dated 30.5.1991.
- ii) **Conditional exemption:** Certain items have been granted exemption subject to different conditions. For instance footwear are exempted under SRO 598(I)/90 only if the retail price thereof does not exceed Rs.250/- per pair. Similarly, machinery and equipments are exempt from sales tax under SRO 597(I)/90 if supplied against an international tender. Machinery and component parts of machinery are exempt from sales tax, if they fulfil the conditions given in SRO.600(I)/90, certain goods are exempt from Sales tax under SRO.601(I)/90, only if produced for the exclusive use of the Pakistan T&T Department.
- iii) **Area-wise exemption:** Goods produced by the factories set up between 1.7.1991 to 30.6.1996 in the province of NWFP and Baluchistan are exempt from sales tax for a period of 5 years under SRO.580(I)90, dated 27.6.1991
- iv) **Partial exemption:** Partial exemption of sale tax has been given on certain items such as processed fabrics and furniture under SRO.366(I)/92, dated 17/8/1991 and SRO. 641(I)/89, dated 17.6.1989 respectively.

v) **Cottage Industry exemption:** Any goods except, those listed below, produced by small industrial units which fulfill the condition prescribed in SRO.564(I)/89, dated 3/6/1989 are exempt from sales tax.

1. Gas apparatus and appliances.
2. Sanitary wares
3. Foam and foam products
4. Washing machines
5. Spring mattresses
6. Marble tiles
7. Flush doors
8. P.V.C. Pipes
9. Plastic bags, including knitted, woven or crocheted bags, and those made of fabrics of synthetic plastic materials but excluding those made of tubular plastic packing films of polyethylene resins and granules.
10. Beverages falling under items No.02.01 of the First Schedule to the Central Excise and Salt Act, 1944 (1 of 1944).

### **EXPORTS:**

Exports have been zero rated under the Sales Tax Act, 1990, hence exports are either allowed without payment of sales tax or sales tax paid on the goods exported is refunded.

**FISCAL INCENTIVE FOR ECONOMIC DEVELOPMENT**

To encourage the local as well as foreign investors for making investment in Pakistan a number of fiscal incentives have been given by the government both area wise and commodity wise. Details of the fiscal incentives are given below:-

**(A) AREA SPECIFIC INCENTIVES**

**a) DEVELOPED AREAS.**

A three-year tax holiday has been allowed to all industries throughout the country set-up between 1st December, 1990 to 30th June, 1995.

**b) UNDER-DEVELOPED AREAS  
INCOME TAX HOLIDAY**

To encourage industrial development of backward areas, the income tax holiday is admissible for a period of 8 years for all industries proposed to be located in NWFP, Balochistan (except Hub Chowki areas), Federally Administered Tribal Area (FATA), Northern Areas, Azad Kashmir, Divisions of Dera Ghazi Khan and Bahawalpur in the Province of Punjab and the divisions of Sukkur and Larkana in the Province of Sindh; set up between 1st December, 1990 and 30th June, 1995.

**CONCESSION IN CUSTOMS DUTY AND SALES TAX**

- a) All the industries established during the aforementioned period in areas other than specified in table-1, have been exempted from levy of customs duty and sales tax on the imported machinery not locally manufactured (S.R.O 484 (I)/92 dated 14th May, 1992.

**TABLE - I**

S. No.	Areas
1.	The Municipal or Cantonment Board limits of Karachi and Lahore and 30 kilometers areas around these limits.
2.	The existing limits of Municipal Corporations, Municipal Committees and their Cantonment Boards and 10 kilometers areas around Municipal Corporations and their Cantonment Boards, in the Provinces of Sindh and Punjab excluding Bahawalpur, D.G. Khan, Sukkur and Larkana Divisions.
3.	<p>a) Areas falling within the limits of Islamabad Capital Territory and Hub Tehsil in the Province of Baluchistan.</p> <p>b) For balancing and modernization of units located in North- West Frontier Province, government exempted plant and machinery imported during the period 1st July, 1991 to 30th June, 1996 (S.R.O. 494 (I)/91) dated 30th May, 1991.</p> <p>c) For a period of 5 years, industries setup from 1st July, 1991 to 30th June, 1996 in N.W.F.P. and Baluchistan except Hub Chowki Area, have been exempted from payment of sales tax of manufacturing stages.</p>

**c) RURAL AREAS.**

The Government of Pakistan have announced a new package for rural industrialization with a view to make it more comprehensive and broad-based. The salient features of the fiscal measures are as under:-

**DEFINITION OF RURAL AREA.**

Rural area means an area falling outside the limits of any municipal corporation or municipal committee or any cantonment board and Islamabad Capital Territory and in no case within the

following areas namely:-

- i) upto thirty kilometers from the municipal or cantonment limits of Karachi or Lahore; and
- ii) upto ten kilometers from the existing limits of municipal corporations or cantonment boards;

**Explanation:-**

The distance between an industrial undertaking and the outer boundary of a municipal or cantonment limit shall be measured in a straight line on horizontal plane as provided in section 11 of the General Clauses Act, (X of 1897) and the said distance, wherever required, will be defined and determined by the concerned officer of the District Administration:

Provided that nothing contained in this explanation shall apply to an assessee who acting in good faith had already purchased industrial plot or started construction of building for the industrial undertaking on the basis of erroneous clarification issued in this behalf by the Ministry of Industries vide circular No. 6(100)/90 dated the 2nd June, 1991.

**FISCAL MEASURES.**

- i) Five years income tax holiday will be available to all industries set up in Rural Areas provided such industries are set up between 1st December, 1990 and 30th June, 1995. These concessions will be applicable only to income generated from that particular industry.
- ii) 3 years, 5 years and 8 years tax holiday is available to expansion unit of an industrial undertaking set up between 1-12-1990 and 30-6-1995 in urban, rural and backward areas respectively.
- iii) No question will be asked by the Income Tax Authority in respect of any amount invested in the purchase of shares of a company formed to own and manage an industrial undertaking set up between 1-12-1990 and 30-6-1995 in urban, rural and backward areas eligible for tax holiday.

- iv) Imported machinery for Rural Industries would be exempted from the payment of custom duty, sales tax and import surcharge provided such machinery is not manufactured locally.

**NOTE:-** Private power plants set up after 1st July, 1988 enjoy exemptions from corporate tax, import duties and sales tax irrespective of the area of location.

**d) CONCESSIONS FOR INDUSTRIAL ESTATES.**

Following concessions are available to approved industrial estates:-

**TABLE-II**

S.NO.	Industrial Estates	Extent of exemption
1	2	3
1.	All industrial estates in areas not covered by Table-I (including industrial estates of Gadoon, Hattar, Chunnian and Nooriabad).	Whole of customs duty and sales tax.
2.	(i) Hub Industrial Trading Estate.	Customs-duty in excise of 10% ad valorem and whole of sales tax.
	(ii) Industrial Estate, Bhakkar.	
	(ii) Industrial Park, Sehwan.	
	(iv) Small Industries Estate, Dadu.	
	(v) Industrial Estate, Jahurabad.	

3.
  - (i) Small Industries Estate, Sahiwal. Three fourth (3/4) of the leviable customs duty which is in excess of 10% ad valorem and whole of sales tax.
  - (ii) Small Industries Estate, Sargodha.
  - (iii) Small Industries Estate, Gujrat.
  - (iv) Small Industries Trading Estate, Tando Adam.
4.
  - (i) Industrial Estates, Sectors I/9/2/3/, I/10/3/, Industrial Area, Islamabad. One half (1/2) of the leviable customs duty which is in excess of 10% ad val. and whole of sales tax.
  - (ii) industrial Estate Kahuta Triangle, Islamabad.
  - (iii) Industrial Estate Kotlakhpat, Lahore.
  - (iv) Small Industries Estate, Kotlakhpat, Lahore.
  - (v) Small Industries Estate, I, Gujranwala.
  - (vi) Small Industries Estate II, Gujranwala.
  - (vii) Small Industries Estate, Sialkot.
  - (viii) Small Industries Estate, Faisalabad.
  - (ix) Industrial Estate, Multan.

- (x) Sindh Industrial Trading Estate, Kotri.
- (xi) Sindh Industrial Trading Estate, Hyderabad.

S.R.O. 494(I)/91 dated 30th May, 1991.

**B. REBATES.**

**INCOME TAX REBATE.**

To encourage the export of locally manufactured goods liberal rebates in income tax and super tax have been allowed in respect of income earned from export of a considerably large number of items. There are two hundred and twenty items which are enjoying 90% rebate, where as thirty five items are given 75%, two items 50% and one item (cotton yarn) is given 25% tax rebate.

**C. INDUSTRY SPECIFIC INCENTIVES.**

In addition to the above, following incentives have also been declared for specific industries.

**KEY INDUSTRIES.**

Plant and machinery not manufactured locally and imported for establishment of 'key industries' namely electronics, fertilizer, pharmaceuticals, mining, dairy farming, cement, engineering, tourism.

a) **ELECTRONICS.**

The Government has allowed the following incentives to this Industry.

i) Profits and gains derived by an assessee, from an industrial undertaking engaged in the manufacture of electronic equipments or components thereof which is set up in the North-West Frontier Province or in the Islamabad Capital Territory are exempted from income tax for the period of 5 years from the date of commencement of commercial production.

ii) Profits and gains derived by an assessee from the following key industrial undertakings, set up between 1-7- 1988 and 30-6-1993, are exempted for a period of 4 years.

- a) Computer and Soft-Wares.
- b) Electronic Equipments.
- c) Solar Energy Equipments.

iii) The federal government has exempted such raw materials and components which are not manufactured locally from whole of the customs duties and sales tax if imported by an approved unit of electronic industry for the manufacture of electronic components electronic equipments and systems as specified in the schedule given vide S.R.O.515(I)/90 dated 3rd June, 1989. This schedule consists of electronic components and equipment system for the following areas.

- 1) Electronic test equipment.
- 2) Communication equipment.
- 3) Medical electronics.
- 4) Defense electronics.
- 5) Industrial electronics and robotics.
- 6) Space electronics.
- 7) Microwave equipments and systems.
- 8) Power electronic equipment.
- 9) Optronics equipments.
- 10) Office equipments.
- 11) Other electronic equipment/systems.
- 12) Miscellaneous components/sub-assemblies.

**Note:-** For detail please see schedule of S.R.O.515(I)/90 dated 3rd June 1989 and S.R.O.479(I)/92 dated 3rd June 1989.

iv) The following goods, when produced or manufactured in Pakistan, have been exempted from the levy of sales tax.

- a) Magnets based on agglomerated ferrites.

- b) Digital switching system.
  - c) Parts of television reception apparatus and investors upto 10 KVA.
  - d) Potentiometers and printed circuits.
  - e) Solar cells, travelling wave tubes, image intensification tubes, picture tubes, cathode ray tubes including LED and LCD, integrated circuits, custom built chips, diodes, transistors, tuners and semi-conductor chips.
  - f) image projectors.
  - g) laser equipments.
  - h) Mathematical calculating instruments used by students.
  - i) Digital multimeters.
  - j) Automatic control equipment and oscilloscopes.
- v) Plant and machinery, raw materials and components when imported for installing the electronic industry and manufacturing electronic equipments and systems are exempted (under SRO. 510(I)/89 and SRO. 515(I)/89, both dated 3rd June, 1989) from customs duty and sales tax.

**b) Fertilizer.**

To cope with the problem of shortage of fertilizer government has decided to encourage the local manufacture of fertilizer in the country. The federal government has exempted the plant and machinery which are not manufactured locally and are imported for the expansion of the existing units or for setting up new units, from the customs duty in excess of 10% ad valorem and from the whole of the sales tax chargeable thereon. For reference please see SRO.959(I)/89, dated 23rd September, 1989, SRO.407(I)/92 dated 14th May, 1992 and SRO.1021(I)/92 dated 19th October, 1992.

**c) PHARMACEUTICALS.**

So far the scope of custom duty exemption on the import of plant and machinery for the manufacturer of pharmaceutical raw materials in the country was restricted to such units which make use

of the local flora and fauna. It has now been decided to extend the scope of this concession to plants and machinery used for basic manufacture of pharmaceuticals SRO.545(I)/89 dated 3rd June, 1989.

**d) MINING.**

5 years tax-holiday is available to a Pakistani company formed exclusively to own and manage any industrial undertaking set up between 1-7-1981 and 30-6-1993 for exploration and extraction of specified minerals other than petroleum. Income of an industrial undertaking engaged exclusively in the exploration and extraction of coal deposits will be exempted from income tax for a period of 5 years, beginning with the month in which commercial production is commenced. The government of Pakistan has exempted mining- machinery and equipment when imported by a mining industry approved by the federal government or provincial government from customs duty and sales tax chargeable thereon. For reference and detail please see SRO.525(I)/89 dated 3rd June, 1989.

**e) DAIRY FARMING.**

Dairy machinery and equipment not manufactured locally is exempted from whole of customs duty and sales tax. For detail about machinery and other information please see S.R.O.615(I)/91 dated 1st July, 1991, S.R.O.506(I)/84, dated 14th June, 1984 and S.R.O.423(I)/92 dated 14th May, 1992. Live stock and Dairy farming business established between 30-6-1988 and 1-7-1993 is exempted from tax for 5 years from the date of establishment of business.

**f) CEMENT.**

Plant and machinery imported for the manufacture of cement, including Portland Cement, is exempted from so much of the custom duty as is in excess of 10% ad valorem, if not manufactured locally (S.R.O. 286(I)/84 dated 4th April, 1984 and S.R.O. 379(I)/92) dated 14th May, 1992.

- g) **ENGINEERING.**
- a) 5 years tax-holiday is available to an industrial undertaking set up anywhere in Pakistan between 1-7-1992 and 30-6-1995 managed by a company formed exclusively for manufacture of engineering goods as specified for the purpose of export rebate.
- b) Machinery and equipments not manufactured locally is exempted from customs duty as is in excess of 10% ad valorem rates and sales tax (S.R.O.570(I)/90) dated 7th June, 1990, and S.R.O. 414(I)/92 dated 14th May, 1992.
- c) Raw materials and components used in the manufacture of the capital goods and machinery as specified below and notified under SRO. No.600(I)/83 dated 11th June, 1983 and 601(I)/83, dated 11th June, 1983 and SRO. No.1177(I)/91 dated 21st November, 1991 for initial installation, balancing modernization or replacement are exempted from whole of the custom duty thereon.

#### **DESCRIPTION OF CAPITAL GOODS AND MACHINERY.**

- Ball roller and tape bearing.
- Barrage gates.
- Centrifugal and turbine pumps.
- Cement plants.
- Dies and molds.
- Diesel engines.
- Diesel generating sets.
- Electric meters.
- Electric motors.
- Electric transformers.
- Electricity poles.
- Gas meters.
- Gas appliances for industrial use.
- Industrial chains.
- Industrial sewing machines.
- Insulators.
- Jute Mill machinery.
- L.P.G. tanks of a capacity of 30 tons and above.
- Machine tools.

Mounted tripod for machine guns.  
Office machines.  
Parts of automotive vehicles.  
Passenger lifts.  
Petrochemical plant and machinery for oil and gas drilling, refining and distribution.  
Petroleum (gasoline) dispensing pumps.  
Road rollers.  
Sugar plants.  
Switch gears for industrial use.  
Tea driers.  
Textile machinery excluding cone winding machines.  
Transmission towers.  
Water meters.  
Welding generators.  
Air-conditioning plants including chilling plants and humidification plants of more than 10 horse power.  
Band saw blades.  
Electric accumulators and separator plates.  
Telecommunication equipments.  
Electrical capacitors.  
Wire and cable manufacturing industry.  
Bolts, nuts and screws manufacturing industry.  
Industrial units manufacturing tubing for transformers.  
Wire rope manufacturing industry.  
Welding Electrodes manufacturing industry.  
Aluminum rod manufacturing industry.  
Wire rod manufacturing industry.  
Solder wire manufacturing industry.  
Steel tubes and pipe manufacturing industry.  
Circuit breakers manufacturing industry.  
Compressed or liquefied gas cylinders manufacturing industry.  
Grinding wheels manufacturing industry.  
Any other machinery and equipment required by exempted sectors as specified by the Central Board of Revenue.

Parts of the above-mentioned capital goods and machinery when specifically allowed by the Central Board of Revenue.

**h) TOURISM.**

1) All tourism related projects established between July 1990 and June 1993 shall qualify for an eight year tax holiday, if established in areas where such concession to other industries is allowed 5 years tax-holiday has been allowed to a company formed exclusively to own and manage any tourism accommodation as defined in the Pakistan Hotels and Restaurant Act, 1976, the construction of which is completed between 1-7-1990 and 30-6-1995 in an area declared as national park or lake.

2) Concession of duty free imports admissible to industries in the prescribed areas would also be allowed for tourism projects.

3) All machinery and equipment for hotel industry, recreation, amusement, aviation and transport sector not manufactured in Pakistan would be exempted from customs duty excess of 10 percent ad-valorem if imported under Non-repatriable Investment Scheme (S.R.O. 213(I)/91 dated 14th March, 1991).

4) Income from log cabins, log lodges, campers, cabins etc. built in Kirthar National Park, Keenjhar and Haliji Lakes, Khunjerab Park and the Northern Areas will not be taxed for a period of five years.

5) Kitchen and other hotel equipment not manufactured locally and specialized equipment for adventure tourism including equipment for mountaineering and water sports has been exempted from payment of custom duty excess of 10 percent ad-valorem and sales tax if imported for use in the tourist projects (S.R.O. 212(I)/91 dated 14th March, 1991 and S.R.O. 417(I)/92 dated 14th May, 1992.

**D. OTHER FISCAL MEASURES**

(a) Rates of withholding tax under section 50(4) have been made uniform for resident and non-resident contractors i.e. 3% of gross contract payments in respect of constructions, assembly or the like project contracts as full and final discharge of tax liability.

(b) So far non-resident recipients of dividend, interests on profits on bank deposits, bonds and certificates and winnings of prize bonds and raffles were subjected to 30% income tax. By Finance Act, 1992, non-resident's income from above resources shall be charged at a uniform rate of 10% of total receipts bringing them at par with residents in this respect.

(c) Presumptive tax has been extended to exporters and tax withhold by banks on foreign exchange proceeds received by exporters (excluding manufacturers enjoying tax holiday) will be treated as full and final discharge of tax liability.

The rates of withholding tax are as follows:

CATEGORY	TAX RATE
i) Exporters eligible for 75% income tax rebate.	0.5%
ii) Exporters eligible for 50% income tax rebate.	0.75%
iii) Other exporters including those eligible for 25% income tax rebate	1%.

**CHAPTER**  
**TAXATION MEASURES 1991-92 BUDGET**

**DIRECT TAXES**

1. Rates of personal taxation have been reduced from the maximum of 45% to 35% in case of individuals etc. and from 35% to 25% in case of registered firms.
2. The ceiling on salaries of directors of domestic private companies admissible as deductible expenditure has been revised from 30% of a company's income to 40% from Rs.20,000 per month per director to Rs.30,000.
3. The ceiling of Rs.250,000 in respect of depreciation allowance admissible on road transport vehicles not playing for hire has been raised to Rs.60,000.
4. Provisions have been made for relief to the branches of non residents companies on account of admissible head office expenses.
5. The period of exemption to income from the sales of shares of public companies has been extended for another two years.
6. Five-years tax exemption has been extended to the new educational institutions set up after 1st July, 1991.
7. Eight years tax exemption has been allowed to the new poultry and fish farms.
8. The monetary limits on donations made to recognized educational institutions, hospitals and approved relief funds have been raised.
9. Restriction of 60 years of age for exemption to pension of private sector employees has been withdrawn.
10. 75% tax rebate on the exports of ceramic tiles and wares has been given.

11. A period of three months for disposal of an appeal at the first appellate level and six months period for disposal of second appeal by Tribunal has been fixed.

12. Provision for automatic stay of tax demand during the pendency of first appeal and to enhance the powers of Tribunal to stay recovery of tax for six months have been made.

13. Provision for 5% tax rebate to importers and whole-salers furnishing complete names and addresses of retailers has been made.

14. Provision for allowing rebate in tax to every individual tax payer who produces verifiable payment receipts issued by doctors and lawyers has also been made.

15. Provision for exemption from withholding of tax and reduction in rates of withholding in hardship cases where such a provision does not exist in law have been provided.

16. Provision has been made to authorize the CBR to delegate its powers of approval in routine cases to the local Regional Commissioners and Commissioners of Income Tax for the convenience of general public.

17. A simple flat-rate income tax @ 10% has been introduced on all payments of dividend and profit/interest on bank deposits, bonds, certificates, debentures, securities and instruments payable after 30 June, 1991, treating the tax deducted at source as full and final discharge of tax liability in most of the individual cases.

18. Preemptive Tax has been introduced on all payments made to contractors, supplies and commercial importers to be deducted at source and treated as final discharge of tax liability as under:

a)	Contractors	3%
b)	General Suppliers	2.5%
c)	Suppliers of rice & Cotton etc.	1.5%
d)	Commercial imports	2.0%

19. The obligation of withhold tax has been extended to all

companies and registered firms and the rates for such withholding tax have been increased from 2% to 2.5% for general suppliers, from 1% to 1.5% for suppliers of rice and cotton etc, from 1.5% to 2% for importer paying advance tax and from 3% to 5% for services rendered.

20. Minimum tax at 0.5% of the declared turnover of a company which, for any reason, pays no tax or pays lesser amount of tax has been introduced.

21. Unnecessary super tax rebates for industrial, mineral and life insurance companies etc. have been withdrawn.

22. Unnecessary tax credits for investment in plant and machinery for BMR purposes, investment in share capital of industrial companies and investment in shares or debentures of Equity Participation Fund etc. have also been withdrawn.

23. Central Board of Revenue has been empowered to formulate an optional Scheme of Fixed tax for small business and professional establishments.

24. Provision has been made for collection of statistical information about tax-free income of industrial and commercial establishments through an authorised department or agency of the Federal Government.

25. Amendment has been made in the law to provide that the gains of every depreciable asset shall be taxable in the year of sale even if all assets are not disposed of as a class of capital assets.

26. Provision has been made in law that orders of income tax officer found to be prejudicial to the interest of revenue would continue to be revised by Inspecting Assistant Commissioner, notwithstanding any proceedings in appeal or decision of the appellate authority.

27. Provision has been made in law that revision application against the assessment orders etc. passed by the Inspecting Assistant Commissioner shall be made to the Regional Commissioner.

28. It has been provided that Accountant Members of the Income Tax Appellate Tribunal shall be appointed from amongst the officer of the equivalent grade in the Income Tax Group.

29. Exemption in respect of any income of a company as a body corporate as represent the face value of any bonus shares issued to the share-holders which was expiring on June 30,1991 has been extended for a period of another two years.

### **WEALTH TAX**

1. Provision has been made for the filing of revision petition before the CBR against the appellate order of Commissioner of Wealth Tax (Appeals) as already provided in the income tax law.

2. To counter-act decision of the Supreme Court an explanation has been added in wealth tax law clarifying that immovable property held by a company, firm or association of persons, for the purposes of sale or letting out will be taxable whether or not it is engaged in the business of construction.

### **INDIRECT TAXES**

#### **SALES TAX**

Sales tax is leviable on all goods produced or manufactured in Pakistan or imported into the country unless they are specifically exempted. At the manufacturing stage, sales tax is deposited under the provisions of Sales tax Act, 1990. It is collected under the self- clearance and self-assessment procedure and the payment of tax for a tax period has been deferred to the 20th day of the following month.

The collection of sales tax at the import stage is entrusted to the customs staff who collect the tax alongwith other Federal taxes before the clearance of the goods.

The standard rate of sales tax @12.5% ad valorem is levied on all the taxable items.

General exemption from sales tax on the locally manufacture goods has been given vide SRO. No.505(I)/91, dated

30- 5-1991. The exemption has been withdrawn from the following 16 items during the budget '1991-92.

- 1) Vinegar
- 2) Agarbatties
- 3) Polyethylene having a specific gravity of less than 0.94
- 4) Polyethylene bags
- 5) Polyvinyl Chloride
- 6) Biscuits produced and Marketed by organised sector units in loose or without packing and brand name.
- 7) Plastic crockery
- 8) Sweetened supari
- 9) Earth colours
- 10) Cinematographic films
- 11) Silk reels
- 12) Gas mantles
- 13) Umbrellas
- 14) L.P.G. cylinders of capacity not exceeding 11 Kgs.
- 15) Glassware of a kind used for table and kitchen
- 16) Tooth paste and tooth powder

In the budget 1991-92 the sales tax has been extended to whole sales/distribution stage of locally manufactured goods and the stage of local supply of imported items, in respect of the following 9 items:-

- 1) Airconditioners
- 2) Deep Freezers
- 3) T.V. Sets
- 4) Ceramic tiles
- 5) Sanitary Wares
- 6) Carpet synthetic (Machine Made)
- 7) Carpet woolen (Machine Made)
- 8) Foam and foam products
- 9) Paperboard

The standard rate of sales tax 12.5% ad valorem is levied on all the taxable items except for the following items which are presently chargeable to the fixed rate of sales tax given against each:-

Fixed Rate:

S.No.	Description	Effective rate of Sales Tax	SRO. No. and date
1)	Steel Ingots	Rs.375/- PMT	SRO. 732(I)/89, dated 10-7-89
2)	M.S.Products	Rs.150/- PMT	-- do --
3)	M.S.Pipes	Rs.550/- PMT	SRO. 381(I)/90, dated 24-4-90.
4)	Processed Fabrics	Rs.0.50 per metre	SRO. 508(I)/91, dated 30-5-91.

The adjustment of input tax in such cases is not permissible.

**CUSTOMS**

**STRUCTURAL ADJUSTMENTS**

Customs budget for 1991-92 is aimed at gearing up the process of industrialisation by way of reducing the cost of production, raising efficiency level, introducing export bias, tariff rationalization and streamlining of procedures. The following budgetary steps have been taken for the financial year 1991-92:-

**(1) CONCESSION**

- (i) Ambulances: Ambulances have been exempted from the payment of customs duty and sales tax.
- (ii) Blood bank freezers: Exemption of customs duty has been allowed on blood bank freezers having a temperature range of (-) 30 c to (-) 135 c meant for storing plasma and red cells.
- (iii) Hospital equipment: Customs duty has been exempted on hospital equipment excluding

air-conditioning machines, furniture and such equipment as is manufactured locally and it will be available to hospitals having a minimum of 20 beds to treat indoor patients.

- (iv) Computer parts and software: Customs duty has been reduced from 40% to 20% on computer parts and accessories of heading No. 8473.3000. Computer software has been exempted from customs duty.
- (v) Remission of duties and defective goods: Customs duty, sales tax, import surcharge and iqra surcharge have been exempted on consignments supplied free of charge for the replacement of defective goods.
- (vi) Domestic electric appliances: Concessionary rate of 20% duty on raw materials and components for the manufacture of domestic electric appliances have been extended to 15 additional house-hold electrical goods.
- (vii) Refractory material: Customs duty on refractory materials of headings 69.02 and 69.03 has been reduced from 40% to 20%. Sales tax has also been exempted thereon.
- (viii) Incidence of customs duty and regulatory duty has been reduced on palm oil and its fractions from Rs. 4500 per ton to Rs. 2500 per ton.

### **RATIONALISATION MEASURES.**

- (i) Rationalisation of Customs Tariff: The highest slab of customs duty in respect of 1321 items/sub-headings has been reduced from 95% to 90%, on 161 items from 95% to 80%, on 12 items from 80% to 60%, on 7 items from 80% to 40% and on copra from 50% to 40%.
- (ii) One hundred thirty new sub-headings have been created in the First Schedule to the Customs Act, 1969 to align Pakistan Customs Tariff and ITC Schedule.
- (iii) Generating sets: The existing exemption of customs duty on generators and generating sets of 100 KVA and above has been extended to split consignments of generators and generating sets imported from

different sources.

- (iv) Deferment of duties: The existing concession of deferment of half of the leviable import duties on machinery for five years have been reduced to three years.

### **REFORMS MEASURES.**

- (i) Improvement in valuation system: to develop a system of commercial intelligence in respect of trade with out major trading partners and also to create a data bank of prices of imported goods.
- (ii) Safe transportation of dutiable goods: The existing scheme of direct transportation of dutiable goods from KPT to the bonded warehouses of up-country areas has been discontinued.
- (iii) Improvement in the warehousing system: The system of warehousing has been streamlined.
- (iv) Improvement of auction system: The existing system of auction of goods not cleared within the permissible period will be improved.
- (v) Recovery of arrears: Legal cells and recovery cells have been proposed to be create in each Collectorate of Customs and Excise.

### **REVENUE MEASURES.**

- (i) Cotton yarn: The rate of export duty on cotton yarn from Rs. 3 per Kg to Rs. 6 per Kg has been increased. However, all irrevocable letters of credit opened for export of yarn on or upto 29-5-1991 will be protected.
- (ii) Levy of 1% warehousing surcharge: 1% warehousing surcharge on the goods entered for storage in the customs bonded warehouses has been levied.

### **LEGAL MEASURES.**

- (i) Amendment in section 81 of the Customs Act: Section 81 of the Customs Act, 1969 has been amended. A time limit of six months has been laid down for finalization

of cases assessed provisionally.

(ii) Harmonization of Customs Tariff and ITC Schedule:

Various amendments adopted by the Customs Co-operation Council in the text of Harmonization Commodity Description and Coding System have been incorporated in Rules of interpretation, various Section Notes, Chapter Notes and headings/sub-headings.

(iii) Amendments in Finance Ordinance, 1982 and Finance Act, 1985:

Provisions for effective rates of import surcharge and iqra surcharge presently incorporated in section 31A of the Customs Act, 1969 in Finance Ordinance, 1982 and Finance Act, 1985 have been incorporated.

(iv) Levy of special customs duty equivalent to central excise duty:

A provision has been incorporated in the Finance Bill to enable the Federal Government to levy special customs duty at the import stage at a rate not exceeding the rates of central excise duty leviable on domestic items.

### REVENUE MEASURES

(i) Customs duty:

The rate of export duty on cotton yarn from Rs. 5 per Kg to Rs. 6 per Kg has been increased. However, all irrevocable letters of credit opened for export of yarn on or upto 29-2-1991 will be protected.

(ii) Levy of warehousing surcharge:

The warehousing surcharge on the goods entered for storage in the customs bonded warehouse has been levied.

### LEGAL MEASURES

(i) Amendment in section 81 of the Customs Act:

Section 81 of the Customs Act, 1969 has been amended. A time limit of six months has been laid down for finalization

**TAXATION MEASURES 1992 - 93 BUDGET**

**DIRECT TAXES**

**INCOME TAX**

- 1) Rates of personal taxation have been reduced from the maximum of 45% to 35% in case of individuals etc. and from 35% to 25% in case of registered firms.
- 2) The ceiling on salaries of directors of domestic private companies admissible as deductible expenditure has been raised from 30% of a company's income to 40% from Rs.20,000 per month per director to Rs.30,000.
3. The ceiling of Rs.250,000 in respect of depreciation allowance admissible on road transport vehicles not plying for hire has been raised to Rs.60,000.
4. Provisions have been made for relief to the branches of non residents companies on account of admissible head office expenses.
5. The period of exemption to income from the sale of shares of public companies has been extended for another two years.
6. Five-years tax exemption has been extended to the new educational institutions set up after 1st July,1991.
7. Eight years tax exemption has been allowed to the new poultry and fish farms.
8. The monetary limits on donations made to recognized educational institutions, hospitals and approved relief funds have been raised.
9. Restriction of 60 years of age for exemption to pension of private sector employees has been withdrawn.

10. 75% tax rebate on the exports of ceramic tiles and wares has been allowed.
11. A period of three months for disposal of an appeal at the first appellate level and six months period for disposal of second appeal by Tribunal has been fixed.
12. Provision for automatic stay of tax demand during the pendency of first appeal and to enhance the powers of Tribunal to stay recovery of tax for six months have been made.
13. Provision for 5% tax rebate to importers and whole- sellers furnishing complete names and addresses of retailers has been made.
14. Provision for allowing rebate in tax to every individual tax payer who produces verifiable payment receipts issued by doctors and lawyers has also been made.
15. Provision for exemption from withholding of tax and reduction in rates of withholding in hardship cases where such a provision does not exist in law have been provided.
16. Provision has been made to authorize the CBR to delegate its powers of approval in routine cases to the local Regional Commissioners and Commissioners of Income Tax for the conveniences of general public.
17. A simple flat-rate income tax @10% has been introduced on all payment of dividend and profit/interest on bank deposits, bonds, certificates, debentures, securities and instruments payable after 30 June, 1991, treating the tax deducted at source as full and final discharge of tax liability in most of the individual cases.
18. Presumptive Tax has been introduced on all payments made to contractors, supplies and commercial importers to be deducted at source and treated as final discharge of tax liability as under:
  - a) Contractors 3.0%

- b) General Suppliers 2.5%
- c) Suppliers of rice & Cotton etc. 1.5%
- d) Commercial imports. 2.0%

19. The obligation of withhold tax has been extended to all companies and registered firms and the rates for such withholding tax have been increased from 2% to 2.5% for general suppliers, from 1% to 1.5% for suppliers of rice and cotton etc, from 1.5% to 2% for importer paying advance tax and from 3% to 5% for services rendered.
20. Minimum tax at 0.5% of the declared turnover of a company which, for any reason, pays no tax or pays lesser amount of tax has been introduced.
21. Unnecessary super tax rebates for industrial, mineral and life insurance companies etc. have been withdrawn.
22. Unnecessary tax credits for investment in plant and machinery for BMR purposes, investment in share capital of industrial companies and investment in shares or debentures of Equity Participation Fund etc. have also been withdrawn.
23. Central Board of Revenue has been empowered to formulate an optional Scheme of Fixed tax for small business and professional establishments.
24. Provision has been made for collection of statistical information about tax-free income of industrial and commercial establishments through an authorised department or agency of the Federal Government.
25. Amendment has been made in the law to provide that the gains of every depreciable asset shall be taxable in the year of sale even if all assets are not disposed of as a class of capital assets.
26. Provision has been made in law that orders of Income Tax Officer found to be prejudicial to the interest of revenue would continue to be revised by Inspecting Assistant Commissioner, notwithstanding any proceedings in appeal

or decision of the appellate authority.

27. Provision has been made in law that revision of application against the assessment orders etc. passed by the Inspecting Assistant Commissioner shall be made to the Regional Commissioner.
28. It has been provided that Accountant Members of the Income Tax Appellate Tribunal shall be appointed from amongst the officers of the equivalent grade in the Income Tax Group
29. Exemption in respect of any income of a company as a body corporate as represents the face value of any bonus shares issued to the share-holders which was expiring on June 30,1991 has been extended for a period of another two years.

#### **WEALTH TAX:**

- 1) Provision has been made for the filing of revision petition before the CBR against the appellate order of Commissioner of Wealth Tax(Appeals) as already provided in the income tax law.
2. To counter-act decision of the Supreme Court an explanation has been added in wealth tax law clarifying that immovable property held by a company, firm or association of persons, for the purposes of sale or letting out will be taxable whether or not it is engaged in the business of construction.

The following changes have been introduced in the Wealth Tax Act, 1963 through the Finance Act, 1992:

- 3) Collection of Wealth tax at source: It shall be effective July 1, 1992 applicable in respect of let out properties whether residential or commercial located in Islamabad Capital Territory, cities having metropolitan corporation and cities with population of over 500,000 and having municipal corporation at the rates ranging between Rs.1 to 8 per sq. ft./sq.yards.

- 4) **Advance Payment of Tax:** It is applicable to assessees whose net wealth for the latest assessment year was Rs.1,500,000 or more and is payable in two equal installments on 15th day of November and 15th day of May in each financial year. The amount of this tax will be based on wealth tax last assessed.
- 5) **Inclusion of revocably transferred assets in wealth of transferor:** Only those assets shall not be included in the wealth of the transfer for which have been permanently and irrevocably transferred.
- 6) **Exclusion of certain debts:** Debts which are not paid back within five years from the expiration of financial year in which they were obtained shall not be allowed to be excluded from the net wealth of assessee.
- 7) **The valuation of property which was previously made at 10 times of GALV (Gross Annual Letting Value) shall be made at 12 times of GALV. with effect from 1st July, 1992.**
- 8) **Jeeps were exempt from levy of wealth tax: Vide SRO.361(I)/92** one jeep used by assessee for agricultural purpose has been exempted, while vehicles like Pejero's Nissan Patrol's, etc., have been excluded from the definition of jeep.
9. **The rate of Wealth tax have been revised as under:**
  - i) On the first Rs.400,000 of net wealth 0.5%
  - ii) On the next Rs.400,000 of net wealth 1.0%
  - iii) On the next Rs.400,000 of net wealth 1.5%
  - iv) On the next Rs.400,000 of net wealth 2.0%
  - v) On the balance of net wealth 2.5%

These rates shall be applicable with effect from the assessment year 1993-94.

## INDIRECT TAXES

### **SALES TAX:**

Sales tax is leviable on all goods produced or manufactured in Pakistan or imported into the country unless they are specifically exempted. At the manufacturing stage, sales tax is deposited under the provisions of Sales Tax Act, 1990. It is collected under the self-clearance and self-assessment procedure and the payment of tax for a tax period has been deferred to the 20th day of the following month.

The collection of sales tax at the import stage is entrusted to the customs staff who collect the tax along with other Federal Taxes before the clearance of the goods.

The standard rate of sales tax @12.5% ad valorem is levied on all the taxable items.

General exemption from sales tax on the locally manufactured goods has been given vide SRO.505(I)/91, dated 30.5.1991. The exemption has been withdrawn from the following 29 items during the budget 1992-93.

- 1) Briquettes, ovoids and similar solid fuels manufactured from coal.
- 2) Articles of leather.
- 3) Envelopes, packets, boxes and cartons.
- 4) Utensils of iron or steel.
- 5) Utensils of copper.
- 6) Utensils of aluminum.
- 7) Marble slabs.
- 8) Marble chippings.
- 9) Nails of iron or steel.
- 10) Knives with cutting blades.
- 11) Electromechanical tools for working in the hand with self contained electric motor.
- 12) Barbed wire of iron or steel.

- 13) Tube or pipe fittings of iron or steel.
- 14) Bobbins, spools, cones and cops.
- 15) Needles, bodkins, crochet hooks and embroidery stiletos.
- 16) Wall clocks and table clocks.
- 17) Articles of cutlery.
- 18) Spoons, forks, ladles, skimmers, knives, sugar tongs and similar kitchen or tableware.
- 19) Tomato ketchup.
- 20) Naphthalene balls.
- 21) Malt extract.
- 22) Hand tools and blades for machines saws.
- 23) Instruments, operatus and models for demonstrational purposes.
- 24) Surgical gloves.
- 25) Laboratory glassware and glass ampoules.
- 26) Glass vials.
- 27) Unprocessed woven fabrics of cotton.
- 28) Unprocess woven fabrics of synthetic filament or monofilament yarn.
- 29) Unprocessed woven fabrics of synthetic staple fibres.

In the budget 1991-92 the sales tax has been extended to wholesale / distribution stage of locally manufactured goods and the stage of local supply of imported items in respect of the following 9 items:-

- 1) Airconditioners.
- 2) Deep Freezers.
- 3) T.V. Sets.
- 4) Ceramic tiles.
- 5) Sanitary wares.
- 6) Carpet synthetic (machine made).
- 7) Carpet woollen (machine made).
- 8) Foam and foam products.
- 9) Paperboard.

To broaden the tax coverage and achieve documentation of the economy, sales tax has been extended down to the retail stage in respect of aforesaid 9 items in the budget 1992-93. Further sales tax has been levied on following 21 locally produced as well as imported items at the wholesale and retail stage:-

- 1) Refrigerators.
- 2) Motor cars and jeeps.
- 3) Arms and ammunition.
- 4) Video cassette recorders and video cassette players.
- 5) Record players, turntables and cassette players.
- 6) Audio cassettes and video cassettes.
- 7) Video cameras.
- 8) Photographic cameras.
- 9) Photographic film and paper.
- 10) Vacuum cleaners.
- 11) Electric shavers.
- 12) Electric and gas appliances i.e. toasters, irons, hair dryers, coffee/tea makers, ovens/grills, deep fryers, party grills, micro wave ovens, cooking ranges, room-heaters, geysers, blenders, grinders, mixers, juice extractors and tea/coffee kettles.
- 13) Video games.
- 14) Telephone sets.
- 15) Electric water coolers.
- 16) Chipboard.
- 17) Storage batteries.
- 18) Vacuum flasks.
- 19) Washing machines.
- 20) Electric lamps and chandeliers.
- 21) Hand knotted carpets.

After discussions with the representatives of various associations/trade bodies, sales tax at the rate of 12.5 per cent of the retail profit has been worked out at about 2 per cent of the price. The following simplified procedure has been devised in

consultation with the associations:-

- i) retail sales tax on imported items shall be collected at source on behalf of the retailers at a flat rate of 2 percent on the landed cost;
- ii) retail sales tax on locally manufactured goods shall be collected by the manufacturers on behalf of the retailer at 2 per cent of the ex-factory price including the amount of sales tax; and
- iii) no adjustment shall be allowed for the sales tax collected under this procedure.

**FIXED RATES:**

The standard rate of sales tax i.e. 12.5 per cent ad. val is levied on all the taxable items except for the following items which are presently chargeable to the fixed rate of sales tax given against each:-

**FIXED RATES OF SALES TAX**

S.NO.	DESCRIPTION	EFFECTIVE RATE OF SALES TAX
1)	Steel ingots and billets	Rs.500/- PMT.
2)	M. S. Products	Rs.175/- PMT.
3)	M. S. Pipes.	Rs.550/- PMT.
4)	Processed Fabrics	Rs.1.00 per sq metre.

This adjustment on input tax in such cases in not admissible.

## CUSTOMS

### STRUCTURAL ADJUSTMENTS

Customs budget for 1992-93 is aimed at gearing up the process of industrialisation by way of reducing the cost of production, raising efficiency level, introducing export bias, tariff rationalisation and streamlining of procedures. The following budgetary steps have been taken for the financial year 1992-93:-

#### (1) REDUCTION/CONCESSIONS IN THE CUSTOMS DUTY

- (i) Construction machinery: Construction machinery not manufactured locally shall be chargeable to 40% and 5% iqra surcharge only. Items as are manufactured locally shall attract 40% duty and 5% iqra surcharge.
- (ii) Consumer durables: Customs duty on consumer durables of household use has been reduced from 80% and 90% to 60%. First Schedule to the Customs Act, 1960 may be perused to ascertain the relevant items.
- (iii) Photographic film and paper: Customs duty on photographic film and paper has been reduced from 60% to 50% and 90% to 60% respectively. Relevant headings of Chapter 37 of the Tariff may be seen.
- (iv) Wrist watches and their parts: Customs duty on wrist watches and their parts has been reduced from 40% to 30%.
- (v) Raw materials for dry battery cells: Customs duty on brass caps and carbon rod has been reduced to 20% and on ammonium chloride to 60%.
- (vi) Unfired refractory products: Concession available to fired refractory products of headings 6902 and 6903 has been extended to unfired refractory products of headings 6815.9100 and 6815.9900.
- (vii) CNC Injection Moulding Machines: Customs duty in excess of 30% ad valorem has been exempted on CNC (computerized numerically controlled) injection

- moulding machines of heading 8477.1010.
- (viii) Tyres for buses, trucks and lorries: Customs duty on tyres for buses, trucks and lorries has been reduced to 80%.
- (ix) Special steel for razor blades: Flat rolled products of stainless steel as well as of other alloy steel of width of less than 600 mm will now attract duty @ 50%.
- (x) Polypropylene (medical grade) for disposable syringes: Customs duty and sales tax has been exempted on polypropylene (medical grade) imported by the concerned manufactures of disposable syringes and needles.
- (xi) Skimmed milk for use in infant formula milk: Import of skimmed milk has been allowed free of duty and sales tax to the manufacturers of infant formula milk.
- (xii) Glass blanks for spectacles: Duty on rough glass blanks for spectacles has been reduced to 20%.
- (xiii) Local manufacturing of electro-mechanical domestic appliances: The scope of concession available to recognized industrial units, manufacturing electro-mechanical domestic appliances in terms of erstwhile SRO 540(I)/90 has been enlarged by including seven new items in the table. Raw materials and components will now be importable @ 10% and 30% respectively.
- (xiv) Local manufacturing of capital goods: Local manufacturers of capital goods and machinery have been provided further incentive by adding ten new items in the Schedule to SRO 600(I)/83. The concessions would now be available, inter alia, to Pakistan Railways for the manufacture of railway coaches, wagons and other rolling stock.
- (xv) Motor cycles and scooters in kit form: Duty on motor cycles and scooters in kit form has been reduced to 15%.

## (2) RATIONALIZATION OF TARIFF STRUCTURE

- (i) **Reduction in the maximum slab and merger of import surcharge in the customs duty:** The highest slab of 90% has been reduced to 80% except on motor vehicles and alcoholic beverages. At the same time import surcharge has been merged in the customs duty. Consequently the highest slab still remains at 90%. Items which were hitherto exempt from import surcharge still remain exempt to that extent. Necessary changes have been incorporated either in the tariff or in the notifications.
- (ii) **Revision of specific rates:** Specific rates of duty have been revised incorporating an increase of 20%. A few items such as betel leaves, POL products, waste and scrap of iron remain unaffected. Details may be seen in the First Schedule to the Customs Act, 1969.
- (iii) **Duty structure on audio/video cassettes:** Concessions available to audio and video cassettes manufacturing and recording industry have been reviewed. Magnetic tapes and other raw materials have been allowed import @ 20% duty and 12.5% sales tax.
- (iv) **Sales tax on PTA and MEG:** Exemption of sales tax hitherto available on the import of PTA and MEG has been withdrawn.
- (v) **Self adhesive paper:** Duty exemption in excess of 20% available to self adhesive paper has been withdrawn.
- (vi) **Ring spinning frames:** Ring spinning frames will now attract duty @ 20%. Sales tax will, however, remain exempt.
- (vii) **Blank video cassettes:** Duty @ 20% and sales tax 12.5% has been levied on the import of blank video cassettes imported by M/s Shalimar Recording Company.
- (viii) **Multiformat cameras:** Total exemption of duty and sales tax has been withdrawn on multiformat cameras. They will now attract duty @ 15% and sales tax 12.5%.

- (ix) Miscellaneous substances registered as drug: Nine different substances which were enjoying total exemption of duty and sales tax, being registered as drug, will now be subjected to duty and sales tax.
- (x) Wholeseeds coconut for sowing: Exemption of duty on wholeseed coconut for sowing has been withdrawn. The item will now be liable to 20% duty.
- (xi) Increase in warehousing surcharge: Rates of warehousing surcharge levied under the Finance Act, 1991 have been revised. This surcharge will now be levied @ 1% for the first quarter or part thereof on all categories of goods and 2% for the second quarter or part thereof on goods other than consumer goods.

### (3) LEGAL MEASURES

- (i) Sections 18, 30, 31, 82, 181 and 217 of the Customs Act, 1969 have been suitably amended in the Finance Bill, 1992.
- (ii) In the First Schedule to the Customs Act, 1969, besides incorporating the tariff changes, a new sub-heading has been created for the classification of "bolsters and other parts of spindles" under major head 84.48.

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**TABLE - 1**  
**FEDERAL TAX RECEIPTS (NET)**  
**( 1982 - 83 to 1991 - 92 )**

( Rs. In Million )

Years	INDIRECT TAXES				Total Indirect Taxes	DIRECT TAXES							Total Direct Taxes	Total Federal Taxes
	Customs	Central Excise	Sales Tax			Income Tax	Wealth Tax	Gift Tax	Capital Value Tax	Estate Duty	W.W. Fund			
1	2	3	4	5	6	7	8	9	10	11	12	13		
1982-83	18,510	12,911	3,489	34,910	8,442	150	18	-	2	22	8,634	43,544		
1983-84	21,532	15,652	4,624	41,808	8,573	163	17	-	1	34	8,788	50,596		
1984-85	23,371	15,313	4,674	43,358	9,071	177	15	-	-	49	9,312	52,670		
1985-86	29,343	15,515	4,928	49,786	9,592	124	5	-	-	61	9,782	59,568		
1986-87	33,364	15,361	6,409	55,134	10,354	152	3	-	1	58	10,568	65,702		
1987-88	38,001	17,398	8,743	64,142	11,528	193	4	-	-	116	11,841	75,983		
1988-89	42,362	20,038	14,700	77,100	13,407	326	1	-	-	186	13,920	91,020		
1989-90	48,584	22,341	18,574	89,499	15,000	419	-	54	-	164	15,637	105,136		
1990-91	50,528	24,739	17,008	92,275	19,079	496	-	105	-	188	19,868	112,143		
1991-92	61,821	30,334	20,799	112,954	27,913	632	-	140	-	166	28,851	141,805		

TABLE - 2

COLLECTIONS OF DIRECT TAXES, INDIRECT TAXES AND TOTAL FEDERAL TAXES, PERCENTAGE CHANGE OVER THE PRECEDING YEAR AND PERCENTAGE SHARE IN TOTAL FEDERAL TAX RECEIPTS-1982-83 TO 1991-92 (Rs. in Million)

Years	DIRECT TAXES			INDIRECT TAXES			TOTAL FEDERAL TAXES		
	Collections	% Change over the preceding year	% Share in total tax	Collections	% Change over the preceding year	% Share in total tax	Collections	% Change over the preceding year	% Change over the preceding year
1	2	3	4	5	6	7	8	9	9
1982-83	8,634	1.7	19.8	34,910	16.1	80.2	43,544	13.0	13.0
1983-84	8,788	1.8	17.4	41,808	19.8	82.6	50,596	16.2	16.2
1984-85	9,312	6.0	17.7	43,358	3.7	82.3	52,670	4.1	4.1
1985-86	9,782	5.0	16.4	49,786	14.8	83.6	59,568	13.1	13.1
1986-87	10,568	8.0	16.1	55,134	10.7	83.9	65,702	10.3	10.3
1987-88	11,841	12.0	15.6	64,142	16.3	84.4	75,983	15.6	15.6
1988-89	13,920	17.6	15.3	77,100	20.2	84.7	91,020	19.8	19.8
1989-90	15,637	12.3	14.9	89,499	16.1	85.1	105,136	15.5	15.5
1990-91	19,868	27.1	17.7	92,275	3.1	82.3	112,143	6.7	6.7
1991-92	28,851	45.2	20.3	112,954	22.4	79.7	141,805	26.5	26.5

TABLE - 3

TABLE - 3

**COLLECTIONS OF INCOME TAX AND OTHER DIRECT TAXES, PERCENTAGE CHANGE OVER THE PRECEDING YEAR AND PERCENTAGE SHARE OF DIRECT TAXES IN TOTAL FEDERAL TAX RECEIPTS 1982-83 TO 1991-92**

(Rs. in Million)

Years	INCOME TAX			OTHER DIRECT TAXES *			TOTAL DIRECT TAXES			TOTAL FEDERAL TAXES		
	Collec- tions	% Change over the preceding year	% Share in total tax	Collec- tions	% Change over the preceding year	% Share in total tax	Collec- tions	% Change over the preceding year	% Share in total tax	Collec- tions	% Change over the preceding year	% Share in total tax
1	2	3	4	5	6	7	8	9	10	11	12	13
1982-83	8,442	1.6	19.4	192	8.5	0.4	8,634	1.7	19.8	43,544	13.0	19.8
1983-84	8,573	1.6	17.0	215	12.0	0.4	8,788	1.8	17.4	50,596	16.2	17.4
1984-85	9,071	5.8	17.2	241	12.1	0.5	9,312	6.0	17.7	52,670	4.1	17.7
1985-86	9,592	5.7	16.1	190	(-)	0.3	9,782	5.0	16.4	59,568	13.1	16.4
1986-87	10,354	7.9	15.8	214	12.6	0.3	10,568	8.0	16.1	65,702	10.3	16.1
1987-88	11,528	11.3	15.2	313	46.3	0.4	11,841	12.0	15.6	75,983	15.6	15.6
1988-89	13,407	16.3	14.7	513	63.9	0.6	13,920	17.6	15.3	91,020	19.8	15.3
1989-90	15,000	11.9	14.3	637	24.2	0.6	15,637	12.3	14.9	105,136	15.5	14.9
1990-91	19,079	27.2	17.0	789	23.9	0.7	19,868	27.1	17.7	112,143	6.7	17.7
1991-92	27,913	46.3	19.7	938	18.9	0.6	28,851	45.2	20.3	141,805	26.5	20.3

\* Other Direct Taxes include Wealth Tax, Capital Value Tax & Workers Welfare Fund.

TABLE - 4

**COLLECTION OF INCOME TAX,  
PERCENTAGE CHANGE OVER THE PRECEDING YEAR,  
PERCENTAGE SHARE IN DIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1982-83 to 1991-92**

Years	Collections	% Change over the preceding year	Total Direct Taxes	% Share in Direct Taxes	Total Federal Taxes	% Share in total Federal Taxes
1	2	3	4	5	6	7
1982-83	8,442	1.6	8,634	97.8	43,544	19.4
1983-84	8,573	1.6	8,788	97.6	50,596	17.0
1984-85	9,071	5.8	9,312	97.4	52,670	17.2
1985-86	9,592	5.7	9,782	98.1	59,568	16.1
1986-87	10,354	7.9	10,568	98.0	65,702	15.8
1987-88	11,528	11.3	11,841	97.4	75,983	15.2
1988-89	13,407	16.3	13,920	96.3	91,020	14.7
1989-90	15,000	11.9	15,637	95.9	105,136	14.3
1990-91	19,079	27.2	19,868	96.0	112,143	17.0
1991-92	27,913	46.3	28,851	96.7	141,805	19.7

TABLE - 5

**COLLECTION OF OTHER DIRECT TAXES \*  
PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE  
SHARE IN DIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1982-83 TO 1991-92**

Years	Collections	% Change over the preceding year	Total Direct Taxes	% Share in Direct Taxes	Total Federal Taxes	% Share in total Federal Taxes
1	2	3	4	5	6	7
1982-83	192	8.5	8,634	2.2	43,544	0.4
1983-84	215	12.0	8,788	2.4	50,596	0.4
1984-85	241	12.1	9,312	2.6	52,670	0.5
1985-86	190	(-)21.2	9,782	1.9	59,868	0.3
1986-87	214	12.6	10,568	2.0	65,702	0.3
1987-88	313	46.3	11,841	2.6	75,983	0.4
1988-89	513	63.9	13,920	3.7	91,020	0.6
1989-90	637	24.2	15,637	4.1	105,136	0.6
1990-91	789	23.9	19,868	4.0	112,143	0.7
1991-92	938	18.9	28,851	3.3	141,805	0.6

\* Other Direct Taxes include Wealth Tax, Capital Value Tax & Workers Welfare Fund.

TABLE - 6

COLLECTIONS OF CUSTOMS, CENTRAL EXCESS DUTIES,  
SALES TAX AND TOTAL INDIRECT TAXES, PERCENTAGE CHANGE OVER THE  
PRECEDING YEAR AND PERCENTAGE SHARE IN TOTAL FEDERAL TAX RECEIPTS  
1982-83 to 1991-92

(Rs. in Million)

Years	CUSTOMS			CENTRAL EXCISE			SALES TAX			TOTAL INDIRECT TAXES		
	Collec- tions	% Change over the preceding year	% Share in total taxes	Collec- tions	% Change over the preceding year	% Share in total taxes	Collec- tions	% Change over the preceding year	% Share in total taxes	Collec- tions	% Change over the preceding year	% Share in total taxes
1	2	3	4	5	6	7	8	9	10	11	12	13
1982-83	18,510	22.8	42.5	12,911	10.0	29.7	3,489	7.3	8.0	34,910	16.1	80.2
1983-84	21,532	16.3	42.6	15,652	21.2	30.9	4,624	32.5	9.1	41,808	19.8	82.6
1984-85	23,371	8.5	44.4	15,313	(-2.2)	29.1	4,674	1.1	8.8	43,358	3.7	82.3
1985-86	29,343	25.6	49.3	15,515	1.3	26.0	4,928	5.4	8.3	49,786	14.8	83.6
1986-87	33,364	13.7	50.8	15,361	(-1.0)	23.4	6,409	30.1	9.7	55,134	10.7	83.9
1987-88	38,001	13.9	50.0	17,398	13.3	22.9	8,743	36.4	11.5	64,142	16.3	84.4
1988-89	42,362	11.5	46.5	20,038	15.2	22.0	14,700	68.1	16.2	77,100	20.2	84.7
1989-90	48,584	14.7	46.2	22,341	11.5	21.2	18,574	26.4	17.7	89,499	16.1	85.1
1990-91	50,528	4.0	45.0	24,739	10.7	22.1	17,008	(-18.4)	15.2	92,275	3.1	82.3
1991-92	61,821	22.3	43.6	30,334	22.6	21.4	20,799	22.3	14.7	112,954	22.4	79.7

**TABLE - 7**  
**COLLECTIONS OF CUSTOMS DUTIES,**  
**PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE**  
**SHARE IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1982-83 TO 1991-92**

Years	1	2	3	4	5	6	7
	Collections	% Change over the preceding year	Total Indirect Taxes	% Share in Indirect Taxes	Total Federal Taxes	% Share in Total Federal Tax	(Rs. in Million)
1982-83	18,510	22.8	34,910	53.0	43,544	42.5	
1983-84	21,532	16.3	41,808	51.5	50,596	42.6	
1984-85	23,371	8.5	43,358	53.9	52,670	44.4	
1985-86	29,343	25.6	49,786	58.9	59,568	49.3	
1986-87	33,364	13.7	55,134	60.5	65,702	50.8	
1987-88	38,001	13.9	64,142	59.3	75,983	50.0	
1988-89	42,362	11.5	77,100	54.9	91,020	46.5	
1989-90	48,584	14.7	89,499	54.3	105,136	46.2	
1990-91	50,528	4.0	92,275	54.8	112,143	45.0	
1991-92	61,821	22.3	112,954	54.7	141,805	43.6	

**TABLE - 8**  
**COLLECTIONS OF CENTRAL EXCISE DUTIES,**  
**PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE**  
**SHARE IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1982-83 TO 1991-92**

Years	1	2	3	4	5	6	7
	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Collections		12,911	15,652	15,313	15,515	15,361	17,398
% Change over the preceding year		10.0	21.2	(-2.2)	1.3	(-1.0)	13.3
Total Indirect Taxes		34,910	41,808	43,558	49,786	55,134	64,142
% Share in Indirect Taxes		37.0	37.4	35.3	31.2	27.9	27.1
Total Federal Taxes		43,544	50,596	52,670	59,568	65,702	75,983
% Share in Total Federal Taxes		29.7	30.9	29.1	26.0	23.4	22.9
		20,038	22,341	24,739	27,100	28,499	30,275
		15.2	11.5	10.7	11.2	11.2	11.2
		112,954	122,954	132,954	142,954	152,954	162,954
		26.9	26.6	26.6	26.6	26.6	26.6
		141,805	151,805	161,805	171,805	181,805	191,805
		21.4	21.4	21.4	21.4	21.4	21.4



**TABLE 10.1**  
**REGION-WISE AND ZONE-WISE COLLECTIONS OF INCOME TAX**  
**(NET) 1982-83 to 1986-87**

(Rs. in Million)

S. No.	1982-83	1983-84	1984-85	1985-86	1986-87
<b>SOUTHERN REGION</b>					
	<b>5,485.4</b>	<b>4,789.2</b>	<b>4,619.3</b>	<b>4,463.5</b>	<b>6,620.3</b>
1. Companies-I, Karachi.	1,285.7	1,232.9	1,221.7	1,112.4	1,448.8
2. Companies-II, Karachi.	1,158.7	1,298.7	1,486.9	1,747.7	2,177.7
3. Companies-III, Karachi.	1,462.9	1,356.1	932.4	799.4	443.6
4. CIT, 'A' Zone, Karachi.	271.2	97.7	115.2	102.0	160.2
5. CIT, 'B' Zone, Karachi.	462.8	83.4	86.9	36.6	91.4
6. CIT, 'C' Zone, Karachi.	109.4	72.9	70.4	82.7	98.0
7. CIT, 'D' Zone, Karachi.	517.5	480.0	493.3	311.2	341.9
8. CIT, Hyderabad.	217.2	167.5	212.5	271.5	311.4
9. CIT, Survey & Reg., Karachi.	@764.7	@1,586.5	@1,812.0	@1,898.4	1,547.3
<b>CENTRAL REGION</b>					
	<b>1,137.2</b>	<b>1,075.1</b>	<b>1,359.4</b>	<b>1,625.5</b>	<b>1,780.2</b>
10. CIT, Multan.	176.2	135.7	175.4	191.4	175.0
11. CIT, 'A' Zone, Lahore.	190.7	91.3	107.3	135.2	71.7
12. CIT, 'B' Zone, Lahore.	140.0	172.6	225.9	227.4	172.6
13. CIT, Companies, Lahore.	630.3	675.5	850.8	1,071.5	950.1
14. CIT, Survey & Reg., Lahore.	-	-	-	-	410.8
<b>NORTHERN REGION</b>					
	<b>1,054.7</b>	<b>1,122.5</b>	<b>1,279.9</b>	<b>1,604.1</b>	<b>1,953.8</b>
15. CIT, Gujranwala.	153.3	151.3	135.9	133.5	141.1
16. CIT, Faisalabad.	182.6	150.3	191.2	179.4	181.4
17. CIT, Rawalpindi.	467.9	551.1	654.3	1,071.5	1,080.1
18. CIT, Peshawar.	250.9	269.8	298.5	219.7	223.4
19. CIT, Survey & Reg., Islamabad.	-	-	-	-	327.8
<b>Grand Total.</b>	<b>8,442.0</b>	<b>8,573.3</b>	<b>9,070.6</b>	<b>9,591.5</b>	<b>10,354.3</b>

@ Represent National Collection.

**TABLE 10.2**  
**REGION-WISE AND ZONE-WISE COLLECTIONS OF**  
**INCOME TAX (NET) 1987-88 to 1991-92**

(Rs. in Million)

S. No.	1987-88	1988-89	1989-90	1990-91	1991-92
<b><u>SOUTHERN REGION</u></b>					
	<b><u>7,680.3</u></b>	<b><u>8,697.7</u></b>	<b><u>9,850.6</u></b>	<b><u>12,861.2</u></b>	<b><u>18,244.6</u></b>
1. Companies-I, Karachi.	1,883.8	2,828.4	2,691.7	3,616.4	6,193.2
2. Companies-II, Karachi.	2,244.5	2,306.9	2,086.2	2,271.5	2,664.3
3. Companies-III, Karachi.	709.8	884.5	1,235.9	1,779.8	1,124.9
4. CIT, 'A' Zone, Karachi.	183.1	202.3	213.4	251.9	202.7
5. CIT, 'B' Zone, Karachi.	60.7	51.9	53.3	40.6	70.3
6. CIT, 'C' Zone, Karachi.	90.6	96.9	95.4	106.7	124.5
7. CIT, 'D' Zone, Karachi.	402.0	450.7	580.0	900.1	1,001.7
8. CIT, Hyderabad.	351.9	400.8	464.3	683.2	910.1
9. CIT, Survey & Reg., Karachi.	1,753.9	1,475.3	2,430.4	3,211.0	5,952.9
<b><u>CENTRAL REGION</u></b>					
	<b><u>1,802.1</u></b>	<b><u>2,549.8</u></b>	<b><u>2,598.0</u></b>	<b><u>2,934.9</u></b>	<b><u>4,832.5</u></b>
10. CIT, Multan.	174.8	194.9	236.2	317.3	497.2
11. CIT, 'A' Zone, Lahore.	64.3	77.2	88.6	164.2	98.1
12. CIT, 'B' Zone, Lahore.	175.2	205.0	231.3	287.6	462.9
13. CIT, Companies, Lahore.	900.3	1,518.3	1,440.2	1,490.0	1,848.6
14. CIT, Survey & Reg., Lahore.	487.5	554.4	601.7	675.8	1,925.7
<b><u>NORTHERN REGION</u></b>					
	<b><u>2,046.0</u></b>	<b><u>2,159.8</u></b>	<b><u>2,551.3</u></b>	<b><u>3,282.7</u></b>	<b><u>4,836.2</u></b>
15. CIT, Gujranwala.	130.5	191.3	211.0	262.7	423.5
16. CIT, Faisalabad.	181.6	237.5	285.3	376.8	598.9
17. CIT, Rawalpindi.	1,104.2	1,303.2	1,452.5	1,775.4	2,649.2
18. CIT, Peshawar.	235.1	427.8	602.5	867.8	1,164.6
19. CIT, Survey & Reg., Islamabad.	394.6	-	-	-	-
<b>Grand Total.</b>	<b>11,528.4</b>	<b>13,407.3</b>	<b>14,999.9</b>	<b>19,078.8</b>	<b>27,913.3</b>

TABLE 11.1

**COMMISSIONER - WISE COLLECTIONS OF WEALTH TAX  
AND OTHER DIRECT TAXES  
1982-83 to 1986-87**

(Rs. in Million)

DESCRIPTION	1982-83	1983-84	1984-85	1985-86	1986-87
<b>Southern Region (Total).</b>	<b>110.8</b>	<b>116.0</b>	<b>120.3</b>	<b>82.0</b>	<b>96.0</b>
1. Wealth Tax.	100.7	106.6	113.9	80.1	95.2
2. Gift Tax.	9.9	9.4	6.4	1.9	0.8
3. Estate Duty.	0.2	-	-	-	-
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax	-	-	-	-	-
<b>Central Region (Total).</b>	<b>58.7</b>	<b>65.2</b>	<b>72.0</b>	<b>47.6</b>	<b>33.9</b>
1. Wealth Tax.	49.3	56.7	62.6	43.9	32.2
2. Gift Tax.	7.8	7.5	9.1	3.6	1.4
3. Estate Duty.	1.6	1.0	0.3	0.1	0.3
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax.	-	-	-	-	-
<b>Northern Region (Total).</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25.9</b>	<b>-</b>
1. Wealth Tax.	-	-	-	24.8	-
2. Gift Tax.	-	-	-	0.9	-
3. Estate Duty.	-	-	-	0.2	-
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax.	-	-	-	-	-
<b>GRAND TOTAL.</b>	<b>169.5</b>	<b>181.2</b>	<b>192.3</b>	<b>129.6</b>	<b>155.8</b>
1. Wealth Tax.	150.0	163.3	176.5	124.0	152.2
2. Gift Tax.	17.7	16.9	15.5	5.5	3.1
3. Estate Duty.	1.8	1.0	0.3	0.1	0.5
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax.	-	-	-	-	-

**TABLE 11.2**  
**COMMISSIONER - WISE COLLECTIONS OF WEALTH TAX**  
**AND OTHER DIRECT TAXES**  
**1987-88 to 1991-92**

(Rs. in Million)

DESCRIPTION	1987-88	1988-89	1989-90	1990-91	1991-92
<b>Southern Region (Total).</b>	<b>114.9</b>	<b>195.8</b>	<b>272.1</b>	<b>323.8</b>	<b>503.2</b>
1. Wealth Tax.	111.9	195.4	250.6	282.4	342.6
2. Gift Tax.	3.0	0.4	0.1	0.1	-
3. Estate Duty.	-	-	-	-	-
4. Capital Value Tax.	-	-	21.4	41.3	60.1
5. Corporate Assets Tax	-	-	-	-	100.5
<b>Central Region (Total).</b>	<b>47.4</b>	<b>85.3</b>	<b>126.2</b>	<b>174.0</b>	<b>272.5</b>
1. Wealth Tax.	46.9	85.4	112.2	145.3	192.2
2. Gift Tax.	0.5	0.1	-	-	-
3. Estate Duty.	-	(-0.2)	-	-	-
4. Capital Value Tax.	-	-	14.0	28.7	31.3
5. Corporate Assets Tax.	-	-	-	-	49.0
<b>Northern Region (Total).</b>	<b>35.0</b>	<b>45.6</b>	<b>75.0</b>	<b>103.7</b>	<b>172.7</b>
1. Wealth Tax.	34.6	45.5	56.5	68.1	97.0
2. Gift Tax.	0.2	0.1	-	-	-
3. Estate Duty.	0.2	-	-	-	-
4. Capital Value Tax.	-	-	18.5	35.6	48.7
5. Corporate Assets Tax.	-	-	-	-	27.0
<b>GRAND TOTAL.</b>	<b>197.3</b>	<b>326.7</b>	<b>473.3</b>	<b>601.5</b>	<b>948.4</b>
1. Wealth Tax.	193.4	326.3	419.3	495.8	631.8
2. Gift Tax.	3.7	0.6	0.1	0.1	-
3. Estate Duty.	0.2	(-0.2)	-	-	-
4. Capital Value Tax.	-	-	53.9	105.6	140.1
5. Corporate Assets Tax.	-	-	-	-	176.5

TABLE 12.1  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 to 1991-92

		(Rs. in Million)		
Description	1989-90	1990-91	1991-92	
1. BUDGET ESTIMATES	15,880.0	19,101.0	25,811.0	
2. COLLECTIONS	14,999.9	19,078.8	27,913.3	
3. %AGE OVER B.E.	94.5	99.9	108.1	
<b>PART.I PERFORMANCE</b>				
1. Collections of demand	<b>3,417.4</b>	<b>4,824.1</b>	<b>3,373.3</b>	
a) Arrear demands	876.6	991.9	793.1	
b) Current demands	2,540.8	3,832.2	2,580.2	
2. Payments with returns	<b>6,364.3</b>	<b>6,827.8</b>	<b>7,804.3</b>	
a) Adjustments out of deposits u/s 53	3,532.8	3,801.3	3,658.1	
b) Cash/cheques	2,831.5	3,026.5	4,146.2	
3. Deductions at source	<b>8,041.3</b>	<b>10,190.9</b>	<b>18,741.6</b>	
a) U/s 50(1) Salaries	929.9	1,395.5	1,732.0	
b) U/s 50(2) Securities	1,847.7	1,673.1	4,608.9	
c) U/s 50(2A) Interests	2.3	13.8	1,070.1	
d) U/s 50(3) Non Residents	232.0	494.4	696.9	
e) U/s 50(3A) Technical Fees	-	0.1	3.2	
f) U/s 50(4) Contracts	2,830.4	3,987.5	6,409.3	
g) U/s 50(4A) Brokrage Fees	2.8	139.9	54.6	
h) U/s 50(5) Imports	1,952.2	2,101.0	3,038.9	
i) U/s 50(6) Transports	105.8	121.5	127.6	
j) U/s 50(6A) Dividends	1.5	3.1	99.8	
k) U/s 50(7) Bonus & Bonus Shares	0.6	74.3	117.2	
l) U/s 50(7A) Auctions	109.4	139.0	138.0	
m) U/s 50(7B) House Rentals	0.8-	22.7	11.9	

**NATIONAL**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
n) U/s 50(7C) Prizes & Winnings	-	-	46.6
o) U/s 50(7D) Interest on Bonds	-	-	19.7
p) Miscellaneous	25.9	25.0	566.9
<b>4. Total (Gross)</b>	<b>17,823.0</b>	<b>21,842.8</b>	<b>29,919.2</b>
Less refunds	2,823.1	2,764.0	2,005.9
<b>5. Total (Net)</b>	<b>14,999.9</b>	<b>19,078.8</b>	<b>27,913.3</b>

**PART.II ANALYSIS:**

**1. Collections out of arrear demand**

a) Recoverable arrears	2,870.1	4,324.0	3,951.4
b) Collections	876.6	991.9	793.0
c) Percentage	30.5	22.9	20.1

**2. Collections out of current demand**

a) Recoverable demands	5,926.5	8,526.0	8,010.6
b) Collections	2,540.8	3,832.2	2,580.2
c) Percentage	42.9	44.9	32.2

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

a) Deposits	3,715.7	4,080.3	3,895.0
b) Adjustments	3,703.2	4,073.3	3,891.5
i) With returns	3,423.1	3,791.1	3,658.1
ii) Against demands	280.1	282.2	233.4
c) Balance	12.5	7.0	3.5

**SOUTHERN REGION, KARACHI**

**TABLE 12.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b><u>2,485.6</u></b>	<b><u>3,007.9</u></b>	<b><u>2,081.3</u></b>
a) Arrear demands	569.2	411.1	377.6
b) Current demands	1,916.4	2,596.8	1,703.7
<b>2. Payments with returns</b>	<b><u>4,159.3</u></b>	<b><u>4,754.2</u></b>	<b><u>4,920.5</u></b>
a) Adjustments out of deposits u/s 53	1,944.8	2,587.0	2,178.1
b) Cash/cheques	2,214.5	2,167.2	2,742.4
<b>3. Deductions at source</b>	<b><u>5,425.9</u></b>	<b><u>6,651.9</u></b>	<b><u>12,481.6</u></b>
a) U/s 50(1) Salaries	555.3	896.9	967.8
b) U/s 50(2) Securities	1,704.1	1,519.0	4,258.6
c) U/s 50(2A) Interests	-	-	459.4
d) U/s 50(3) Non Residents	186.4	297.9	426.4
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	1,144.6	1,914.3	2,796.4
g) U/s 50(4A) Brokrage Fees	0.3	-	44.1
h) U/s 50(5) Imports	1,732.0	1,820.2	2,676.3
i) U/s 50(6) Transports	49.3	62.2	59.5
j) U/s 50(6A) Dividends	1.5	0.8	86.1
k) U/s 50(7) Bonus & Bonus Shares	-	39.1	80.0
l) U/s 50(7A) Auctions	34.6	65.3	41.0
m) U/s 50(7B) House Rentals	0.2	21.0	7.9
n) U/s 50(7C) Prizes & Winnings	-	-	26.0
o) U/s 50(7D) Interest on Bonds	-	-	1.6

## Southern Region, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	17.9	15.2	550.5
4. <b>Total (Gross)</b>	<b>12,070.8</b>	<b>14,414.0</b>	<b>19,483.4</b>
Less refunds	2,220.2	1,552.8	1,238.8
5. <b>Total (Net)</b>	<b>9,850.6</b>	<b>12,861.2</b>	<b>18,244.6</b>

**PART.II ANALYSIS:**1. **Collections out of arrear demand**

a) Recoverable arrears	1,456.4	2,370.9	2,237.2
b) Collections	569.2	411.1	377.4
c) Percentage	39.1	17.3	16.9

2. **Collections out of current demand**

a) Recoverable demands	3,821.7	5,624.5	4,623.8
b) Collections	1,916.4	2,596.8	1,703.8
c) Percentage	50.2	46.2	36.8

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

a) Deposits	2,161.0	2,847.9	2,362.1
b) Adjustments	2,149.0	2,841.3	2,361.8
i) With returns	1,891.2	2,584.1	2,178.1
ii) Against demands	257.8	257.2	183.7
c) Balance	12.0	6.6	0.3

**TABLE 12.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>927.2</b>	<b>1,384.4</b>	<b>705.4</b>
a) Arrear demands	237.5	127.2	80.6
b) Current demands	689.7	1,257.2	624.8
<b>2. Payments with returns</b>	<b>784.3</b>	<b>1,145.1</b>	<b>1,481.2</b>
a) Adjustments out of deposits u/s 53	374.2	511.4	588.6
b) Cash/cheques	410.1	633.7	892.6
<b>3. Deductions at source</b>	<b>1,873.4</b>	<b>1,731.1</b>	<b>4,434.3</b>
a) U/s 50(1) Salaries	44.8	44.6	38.1
b) U/s 50(2) Securities	1,701.3	1,501.5	4,108.6
c) U/s 50(2A) Interests	-	-	0.6
d) U/s 50(3) Non Residents	108.8	168.7	166.0
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	0.8	7.6	-
j) U/s 50(6A) Dividends	-	-	5.4
k) U/s 50(7) Bonus & Bonus Shares	-	2.0	1.8
l) U/s 50(7A) Auctions	5.1	6.7	6.2
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	0.1
o) U/s 50(7D) Interest on Bonds	-	-	1.5

**Companies-I, Karachi**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	12.6	-	106.0
<b>4. Total (Gross)</b>	<b><u>3,584.9</u></b>	<b><u>4,260.6</u></b>	<b><u>6,620.9</u></b>
Less refunds	893.2	644.2	427.7
<b>5. Total (Net)</b>	<b><u>2,691.7</u></b>	<b><u>3,616.4</u></b>	<b><u>6,193.2</u></b>

**PART.II ANALYSIS:**

**1. Collections out of arrear demand**

a) Recoverable arrears	423.9	578.1	543.5
b) Collections	237.5	127.2	80.6
c) Percentage	56.0	22.0	14.8

**2. Collections out of current demand**

a) Recoverable demands	1,428.3	2,732.2	1,474.1
b) Collections	689.7	1,257.2	624.8
c) Percentage	48.3	46.0	42.4

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

a) Deposits	394.0	518.4	588.6
b) Adjustments	393.6	515.0	588.6
i) With returns	374.2	510.7	588.6
ii) Against demands	19.4	4.3	-
c) Balance	0.4	3.4	-

**TABLE 12.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>721.7</b>	<b>816.0</b>	<b>659.5</b>
a) Arrear demands	148.3	109.2	90.4
b) Current demands	573.4	706.8	569.1
<b>2. Payments with returns</b>	<b>1,607.3</b>	<b>1,673.6</b>	<b>2,013.5</b>
a) Adjustments out of deposits u/s 53	795.0	711.0	874.9
b) Cash/cheques	812.3	962.6	1,138.6
<b>3. Deductions at source</b>	<b>101.1</b>	<b>159.6</b>	<b>258.0</b>
a) U/s 50(1) Salaries	22.0	27.4	17.3
b) U/s 50(2) Securities	1.2	3.4	2.3
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	72.8	122.3	227.8
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	4.5
g) U/s 50(4A) Brokragge Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	0.4	3.4	4.5
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	2.2	0.3
l) U/s 50(7A) Auctions	1.2	0.9	-
m) U/s 50(7B) House Rentals	-	-	0.1
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

**Companies-II, Karachi**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	3.5	-	1.2
<b>4. Total (Gross)</b>	<b>2,430.1</b>	<b>2,649.2</b>	<b>2,931.0</b>
Less refunds	343.9	377.7	266.7
<b>5. Total (Net)</b>	<b>2,086.2</b>	<b>2,271.5</b>	<b>2,664.3</b>

**PART.II ANALYSIS:**

<b>1. Collections out of arrear demand</b>			
a) Recoverable arrears	283.1	921.6	666.3
b) Collections	148.3	109.2	90.4
c) Percentage	52.4	11.8	13.6
<b>2. Collections out of current demand</b>			
a) Recoverable demands	1,239.8	1,496.2	1,511.0
b) Collections	573.4	706.8	569.1
c) Percentage	46.3	47.2	37.7
<b>3. Collections by adjustment out of advance tax deposits</b>			
a) Deposits	977.0	947.9	1,055.5
b) Adjustments	977.0	947.9	1,055.5
i) With returns	765.5	711.0	874.9
ii) Against demands	211.5	236.9	180.6
c) Balance	-	-	-

**TABLE 12.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**

1989-90 to 1991-92

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>467.0</b>	<b>442.5</b>	<b>321.4</b>
a) Arrear demands	60.5	66.8	62.0
b) Current demands	406.5	375.7	259.4
<b>2. Payments with returns</b>	<b>1,353.6</b>	<b>1,450.3</b>	<b>861.8</b>
a) Adjustments out of deposits u/s 53	646.6	1,220.7	586.3
b) Cash/cheques	707.0	229.6	275.5
<b>3. Deductions at source</b>	<b>20.3</b>	<b>34.6</b>	<b>159.9</b>
a) U/s 50(1) Salaries	14.7	12.1	26.3
b) U/s 50(2) Securities	1.6	1.6	125.2
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	0.9	1.6	4.0
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	1.4	0.2	3.0
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	3.9	0.9
l) U/s 50(7A) Auctions	1.6	15.1	0.4
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

**Companies-III, Karachi**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.1	0.1	0.1
<b>4. Total (Gross)</b>	<b>1,840.9</b>	<b>1,927.4</b>	<b>1,343.1</b>
Less refunds	605.0	147.6	218.2
<b>5. Total (Net)</b>	<b>1,235.9</b>	<b>1,779.8</b>	<b>1,124.9</b>

**PART.II ANALYSIS:**

a) Recoverable arrears	236.1	333.6	346.8
b) Collections	60.5	66.8	62.0
c) Percentage	25.6	20.0	17.9

**2. Collections out of current demand**

a) Recoverable demands	699.7	683.4	747.5
b) Collections	406.5	375.7	259.4
c) Percentage	58.1	55.0	34.7

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

a) Deposits	666.8	1,229.2	588.7
b) Adjustments	666.8	1,229.2	586.5
i) With returns	646.6	1,220.7	586.3
ii) Against demands	20.2	8.5	0.2
c) Balance	-	-	2.2

**TABLE 12.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b><u>130.2</u></b>	<b><u>142.6</u></b>	<b><u>172.9</u></b>
a) Arrear demands	28.2	26.1	43.4
b) Current demands	102.0	116.5	129.5
<b>2. Payments with returns</b>	<b><u>106.7</u></b>	<b><u>119.1</u></b>	<b><u>109.9</u></b>
a) Adjustments out of deposits u/s 53	43.6	49.3	34.0
b) Cash/cheques	63.1	69.8	75.9
<b>3. Deductions at source</b>	<b><u>0.5</u></b>	<b><u>2.9</u></b>	<b><u>13.3</u></b>
a) U/s 50(1) Salaries	0.3	0.3	3.7
b) U/s 50(2) Securities	-	-	-
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	0.2	4.5
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	-	0.1	-
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	0.9	-
l) U/s 50(7A) Auctions	-	-	0.1
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## 'A' Zone, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.2	1.4	5.0
4. <b>Total (Gross)</b>	<b>237.4</b>	<b>264.6</b>	<b>296.1</b>
Less refunds	24.0	12.7	93.4
5. <b>Total (Net)</b>	<b>213.4</b>	<b>251.9</b>	<b>202.7</b>

**PART.II ANALYSIS:**1. **Collections out of arrear demand**

a) Recoverable arrears	180.4	150.0	166.3
b) Collections	28.2	26.1	43.4
c) Percentage	15.6	17.4	26.1

2. **Collections out of current demand**

a) Recoverable demands	166.8	256.8	225.1
b) Collections	102.0	116.5	129.5
c) Percentage	61.2	45.4	57.5

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

a) Deposits	45.5	53.3	35.0
b) Adjustments	45.3	53.2	34.8
i) With returns	43.6	49.1	34.0
ii) Against demands	1.7	4.1	0.8
c) Balance	0.2	0.1	0.2

**TABLE 12.7**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1990-91**

Description	1989-90	1990-91	1991-92
Total (Gross)	188.1	205.8	208.4
(Rs. in Million)			

**PART I PERFORMANCE**

1. Collections of demand	<u>89.0</u>	<u>90.0</u>	<u>99.4</u>
a) Arrear demands	38.5	34.4	48.2
b) Current demands	50.5	55.6	51.2
2. Payments with returns	<u>75.0</u>	<u>87.1</u>	<u>94.2</u>
a) Adjustments out of deposits u/s 53	16.4	14.6	13.6
b) Cash/cheques	58.6	72.5	80.6
3. Deductions at source	<u>0.3</u>	<u>25.7</u>	<u>14.8</u>
a) U/s 50(1) Salaries	-	0.4	1.1
b) U/s 50(2) Securities	-	1.7	1.0
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	-	0.4
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	0.6
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	-	-	0.4
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	21.9	9.9
l) U/s 50(7A) Auctions	-	1.0	-
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## 'B' Zone, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.3	0.7	1.4
4. <b>Total (Gross)</b>	<b>164.3</b>	<b>202.8</b>	<b>208.4</b>
Less refunds	111.0	162.2	138.1
5. <b>Total (Net)</b>	<b>53.3</b>	<b>40.6</b>	<b>70.3</b>

**PART.II ANALYSIS:**

1. <b>Collections out of arrear demand</b>			
a) Recoverable arrears	89.4	75.9	158.2
b) Collections	38.5	34.4	48.2
c) Percentage	43.0	45.3	30.5
2. <b>Collections out of current demand</b>			
a) Recoverable demands	118.5	210.3	230.0
b) Collections	50.5	55.6	51.2
c) Percentage	42.6	26.4	22.3
3. <b>Collections by adjustment out of advance tax deposits</b>			
a) Deposits	17.1	14.6	13.6
b) Adjustments	17.1	14.6	13.6
i) With returns	16.4	14.6	13.6
ii) Against demands	0.7	-	-
c) Balance	-	-	-

TABLE 12.8  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 to 1991-92

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>53.4</b>	<b>52.1</b>	<b>42.4</b>
a) Arrear demands	11.7	14.9	16.2
b) Current demands	41.7	37.2	26.2
<b>2.3 Payments with returns</b>	<b>58.2</b>	<b>68.0</b>	<b>97.5</b>
a) Adjustments out of deposits u/s 53	12.9	14.2	13.7
b) Cash/cheques	45.3	53.8	83.8
<b>3.8 Deductions at source</b>	<b>17.9</b>	<b>24.6</b>	<b>20.0</b>
a) U/s 50(1) Salaries	-	0.2	2.5
b) U/s 50(2) Securities	-	0.1	0.4
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	0.1	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	0.6
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	17.7	14.7	4.2
j) U/s 50(6A) Dividends	-	0.8	0.6
k) U/s 50(7) Bonus & Bonus Shares	-	6.4	1.1
l) U/s 50(7A) Auctions	-	0.6	-
m) U/s 50(7B) House Rentals	-	-	2.0
n) U/s 50(7C) Prizes & Winnings	-	-	4.4
o) U/s 50(7D) Interest on Bonds	-	-	-

'C' Zone, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.2	1.7	4.2
<b>4. Total (Gross)</b>	<b>129.5</b>	<b>144.7</b>	<b>159.9</b>
Less refunds	34.1	38.0	35.4
<b>5. Total (Net)</b>	<b>95.4</b>	<b>106.7</b>	<b>124.5</b>

**PART.II ANALYSIS:**

PART.II ANALYSIS:		PART.I PERFORMANCE	
<b>1. Collections out of arrear demand</b>		<b>Collections of demand</b>	
a) Recoverable arrears	67.6	a) Recoverable arrears	102.2
b) Collections	11.7	b) Collections	16.2
c) Percentage	17.3	c) Percentage	15.9
<b>2. Collections out of current demand</b>		<b>Adjustments out of deposits</b>	
a) Recoverable demands	55.9	a) Recoverable demands	101.6
b) Collections	41.7	b) Collections	26.2
c) Percentage	74.6	c) Percentage	25.8
<b>3. Collections by adjustment out of advance tax deposits</b>		<b>U/s 50(A) Interest</b>	
a) Deposits	16.2	a) Deposits	13.7
b) Adjustments	16.2	b) Adjustments	13.7
i) With returns	13.0	i) With returns	13.7
ii) Against demands	3.2	ii) Against demands	-
c) Balance	-	c) Balance	-
		d) U/s 50(B) House Rents	-
		e) U/s 50(C) Prizes & Winnings	-
		f) U/s 50(D) Interest on Bonds	-
		g) U/s 50(E) Imports	-
		h) U/s 50(F) Bonus & Bonus Shares	-
		i) U/s 50(G) Auctions	-
		j) U/s 50(H) Dividends	-
		k) U/s 50(I) Transfers	-
		l) U/s 50(J) Technical Fees	-
		m) U/s 50(K) Non-Resident	-
		n) U/s 50(L) Securities	-
		o) U/s 50(M) Debts at source	-
		p) U/s 50(N) Sale of	-
		q) U/s 50(O) Payments with tax	-

TABLE 12.9  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 to 1991-92

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>63.2</b>	<b>22.3</b>	<b>30.1</b>
a) Arrear demands	33.7	11.7	12.7
b) Current demands	29.5	10.6	17.4
<b>2. Payments with returns</b>	<b>89.5</b>	<b>111.5</b>	<b>157.8</b>
a) Adjustments out of deposits u/s 53	31.9	35.7	37.7
b) Cash/cheques	57.6	75.8	120.1
<b>3. Deductions at source</b>	<b>443.8</b>	<b>779.9</b>	<b>823.4</b>
a) U/s 50(1) Salaries	442.9	768.0	813.2
b) U/s 50(2) Securities	-	10.7	8.8
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	-	-	-
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	1.2	1.3
l) U/s 50(7A) Auctions	0.9	-	-
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## 'D' Zone, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	-	-	0.1
<b>4. Total (Gross)</b>	<b>596.5</b>	<b>913.7</b>	<b>1,011.3</b>
Less refunds	16.5	13.6	9.6
<b>5. Total (Net)</b>	<b>580.0</b>	<b>900.1</b>	<b>1,001.7</b>

**PART.II ANALYSIS:****1. Collections out of arrear demand**

a) Recoverable arrears	80.9	53.5	77.3
b) Collections	33.7	11.7	12.7
c) Percentage	41.7	18.4	16.4

**2. Collections out of current demand**

a) Recoverable demands	46.4	62.9	70.4
b) Collections	29.5	10.6	17.4
c) Percentage	63.6	16.9	24.7

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

a) Deposits	33.0	35.7	37.7
b) Adjustments	33.0	35.7	37.7
i) With returns	31.9	35.7	37.7
ii) Against demands	1.1	-	-
c) Balance	-	-	-

**TABLE 12.10**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
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**PART I PERFORMANCE**

<b>1. Collections of demand</b>	<b>33.9</b>	<b>58.0</b>	<b>50.2</b>
a) Arrear demands	10.8	20.8	24.1
b) Current demands	23.1	37.2	26.1
<b>2. Payments with returns</b>	<b>84.7</b>	<b>99.5</b>	<b>104.6</b>
a) Adjustments out of deposits u/s 53	24.2	30.1	29.3
b) Cash/cheques	60.5	69.4	75.3
<b>3. Deductions at source</b>	<b>538.2</b>	<b>682.5</b>	<b>805.0</b>
a) U/s 50(1) Salaries	30.6	43.9	65.6
b) U/s 50(2) Securities	-	-	12.3
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	3.9	5.0	23.7
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	473.6	584.8	608.3
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	0.7
i) U/s 50(6) Transports	29.0	36.2	16.8
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	0.6	20.6
l) U/s 50(7A) Auctions	0.1	0.7	2.6
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-



TABLE 12.11  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 TO 1991-92

(Rs. in Million)

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>1. Deduction at source</b>	<b>2430.4</b>	<b>3211.0</b>	<b>5952.9</b>
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	-	-	-
c) U/s 50(2A) Interest	-	-	458.8
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	671.0	1329.5	2183.0
g) U/s 50(4A) Brokrage Fee	0.3	-	43.5
h) U/s 50(5) Imports	1732.0	1820.2	2675.6
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transport	-	-	30.6
k) U/s 50(6A) Dividends	1.5	-	80.1
l) U/s 50(7) Bonus & Bonus Shares	-	-	44.1
m) U/s 50(7A) Auctions	25.4	40.3	31.7
n) U/s 50(7B) House Rentals	0.2	21.0	5.8
o) U/s 50(7C) Prizes & Winnings	-	-	21.5
p) U/s 50(7D) Interest on Bonds	-	-	0.1
q) U/s 50(7E) Electricity	-	-	-
r) Misc.	-	-	378.1
<b>2. Total (Gross)</b>	<b>2430.4</b>	<b>3211.0</b>	<b>5952.9</b>
Less refunds	-	-	-
<b>3. Total (Net)</b>	<b>2430.4</b>	<b>3211.0</b>	<b>5952.9</b>

**TABLE 12.12**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

(Rs. in Million)

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>PART.I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>547.5</b>	<b>1,162.2</b>	<b>984.3</b>
a) Arrear demands	210.8	274.5	319.8
b) Current demands	336.7	887.7	664.5
<b>2. Payments with returns</b>	<b>1,254.8</b>	<b>973.1</b>	<b>1,447.5</b>
a) Adjustments out of deposits u/s 53	920.2	569.0	759.0
b) Cash/cheques	334.6	409.1	688.5
<b>3. Deductions at source</b>	<b>1,147.3</b>	<b>1,508.5</b>	<b>2,900.8</b>
a) U/s 50(1) Salaries	181.9	241.1	370.5
b) U/s 50(2) Securities	87.7	86.7	218.1
c) U/s 50(2A) Interests	1.6	10.5	231.9
d) U/s 50(3) Non Residents	5.7	27.6	8.2
e) U/s 50(3A) Technical Fees	-	0.1	0.1
f) U/s 50(4) Contracts	651.5	715.2	1,655.7
g) U/s 50(4A) Brokrage Fees	2.5	139.9	6.8
h) U/s 50(5) Imports	173.0	226.5	294.6
j) U/s 50(6) Transports	17.0	17.7	19.8
k) U/s 50(6A) Dividends	-	1.1	5.1
l) U/s 50(7) Bonus & Bonus Shares	0.6	2.6	20.7
m) U/s 50(7A) Auctions	19.8	32.3	38.3
n) U/s 50(7B) House Rentals	0.6	0.8	2.8
o) U/s 50(7C) Prizes & Winnings	-	-	11.7
p) U/s 50(7D) Interest on Bonds	-	-	10.2



**TABLE 12.13**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
Total (Gross)	2,948.8	3,048.8	3,332.8

**PART I PERFORMANCE**

Description	1989-90	1990-91	1991-92
<b>1. Collections of demand</b>	<b>32.4</b>	<b>108.1</b>	<b>106.8</b>
a) Arrear demands	13.9	25.1	29.6
b) Current demands	18.5	83.0	77.2
<b>2. Payments with returns</b>	<b>84.0</b>	<b>71.7</b>	<b>76.7</b>
a) Adjustments out of deposits u/s 53	21.1	21.5	12.8
b) Cash/cheques	62.9	50.2	63.9
<b>3. Deductions at source</b>	<b>190.2</b>	<b>242.5</b>	<b>399.6</b>
a) U/s 50(1) Salaries	41.3	69.6	89.4
b) U/s 50(2) Securities	-	-	0.2
c) U/s 50(2A) Interests	-	-	26.2
d) U/s 50(3) Non Residents	-	0.1	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	140.3	164.2	280.5
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(6) Transports	7.9	7.4	2.9
j) U/s 50(6A) Dividends	-	0.5	0.2
k) U/s 50(7) Bonus & Bonus Shares	-	-	-
l) U/s 50(7A) Auctions	-	0.1	-
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-



**TABLE 12.14**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
Total (Gross)	45.6	64.9	87.1
(Rs. in Million)			

**PART I PERFORMANCE**

<b>1. Collections of demand</b>	<b>45.6</b>	<b>64.9</b>	<b>87.1</b>
a) Arrear demands	12.6	26.1	31.3
b) Current demands	33.0	38.8	55.8
<b>2. Payments with returns</b>	<b>61.7</b>	<b>70.9</b>	<b>71.6</b>
a) Adjustments out of deposits u/s 53	17.6	16.5	12.8
b) Cash/cheques	44.1	54.4	58.8
<b>3. Deductions at source</b>	<b>47.5</b>	<b>139.1</b>	<b>3.5</b>
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	-	-	0.8
c) U/s 50(2A) Interests	-	0.2	-
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	41.5	137.1	0.1
g) U/s 50(4A) Brokragge Fees	-	-	-
h) U/s 50(5) Imports	5.9	0.3	-
i) U/s 50(6) Transports	-	-	-
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	-	2.5
l) U/s 50(7A) Auctions	-	1.4	-
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## 'A' Zone, Lahore

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.1	0.1	0.1
<b>4. Total (Gross)</b>	<b>154.8</b>	<b>274.9</b>	<b>162.2</b>
Less refunds	66.2	110.7	64.1
<b>5. Total (Net)</b>	<b>88.6</b>	<b>164.2</b>	<b>98.1</b>

**PART.II ANALYSIS:****1. Collections out of arrear demand**

a) Recoverable arrears	85.5	144.5	137.8
b) Collections	12.6	26.1	31.3
c) Percentage	14.7	18.1	22.7

**2. Collections out of current demand**

a) Recoverable demands	134.6	189.7	258.1
b) Collections	33.0	38.8	55.8
c) Percentage	24.5	20.5	21.6

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

a) Deposits	17.6	16.5	12.8
b) Adjustments	17.6	16.5	12.8
i) With returns	16.8	16.5	12.8
ii) Against demands	0.8	-	-
c) Balance	-	-	-

(Rs. in Million)

'B' Zone, Lahore

**TABLE 12.15**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>1. Collections of demand</b>	<b>33.8</b>	<b>41.1</b>	<b>53.3</b>
a) Arrear demands	12.1	17.4	27.0
b) Current demands	21.7	23.7	26.3
<b>2. Payments with returns</b>	<b>67.4</b>	<b>82.4</b>	<b>107.3</b>
a) Adjustments out of deposits u/s 53	53.2	13.1	11.2
b) Cash/cheques	14.2	69.3	96.1
<b>3. Deductions at source</b>	<b>170.0</b>	<b>211.9</b>	<b>328.5</b>
a) U/s 50(1) Salaries	109.1	145.7	263.6
b) U/s 50(2) Securities	-	0.1	3.6
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	-	2.2
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	45.8	46.7	45.4
g) U/s 50(4A) Brokragre Fees	-	-	-
h) U/s 50(5) Imports	2.1	4.5	0.2
i) U/s 50(6) Transports	8.4	8.6	6.7
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	-	0.5
l) U/s 50(7A) Auctions	0.4	0.7	0.5
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## 'B' Zone, Lahore

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	4.2	5.6	5.8
<b>4. Total (Gross)</b>	<b>271.2</b>	<b>335.4</b>	<b>489.1</b>
Less refunds	39.9	47.8	26.2
<b>5. Total (Net)</b>	<b>231.3</b>	<b>287.6</b>	<b>462.9</b>

**PART.II ANALYSIS:****1. Collections out of arrear demand**

a) Recoverable arrears	175.4	215.4	200.2
b) Collections	12.1	17.4	27.0
c) Percentage	6.9	8.1	13.5

**2. Collections out of current demand**

a) Recoverable demands	105.5	111.8	194.4
b) Collections	21.7	23.7	26.3
c) Percentage	20.6	21.2	13.5

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

a) Deposits	14.2	13.1	11.2
b) Adjustments	14.2	13.1	11.2
i) With returns	1.3	6.0	11.2
ii) Against demands	12.9	7.1	-
c) Balance	-	-	-

**TABLE 12.16**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
Total (Gross)	435.7	948.1	737.1

**PART.I PERFORMANCE**

<b>1. Collections of demand</b>	<b>435.7</b>	<b>948.1</b>	<b>737.1</b>
a) Arrear demands	172.2	205.9	231.9
b) Current demands	263.5	742.2	505.2
<b>2. Payments with returns</b>	<b>1,041.7</b>	<b>753.1</b>	<b>1191.9</b>
a) Adjustments out of deposits u/s 53	828.3	517.9	722.2
b) Cash/cheques	213.4	235.2	469.7
<b>3. Deductions at source</b>	<b>137.9</b>	<b>239.2</b>	<b>243.5</b>
a) U/s 50(1) Salaries	31.5	25.8	17.5
b) U/s 50(2) Securities	83.0	82.7	213.5
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	5.7	27.6	6.0
e) U/s 50(3A) Technical Fees	-	-	0.1
f) U/s 50(4) Contracts	12.0	70.6	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	4.6	30.5	-
i) U/s 50(6) Transports	0.7	1.7	1.3
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	0.2	2.5
l) U/s 50(7A) Auctions	-	-	2.4
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## Companies, Lahore

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.4	0.1	0.2
<b>4. Total (Gross)</b>	<b><u>1,615.3</u></b>	<b><u>1,940.4</u></b>	<b><u>2,172.5</u></b>
Less refunds	175.1	450.4	323.9
<b>5. Total (Net)</b>	<b><u>1,440.2</u></b>	<b><u>1,490.0</u></b>	<b><u>1,848.6</u></b>

**PART.II ANALYSIS:****1. Collections out of arrear demand**

a) Recoverable arrears	509.9	661.6	655.6
b) Collections	172.2	205.9	231.9
c) Percentage	33.8	31.1	35.4

**2. Collections out of current demand**

a) Recoverable demands	1,086.9	1,483.3	1,731.4
b) Collections	263.5	742.2	505.2
c) Percentage	24.2	50.0	29.2

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

a) Deposits	828.3	517.9	722.2
b) Adjustments	828.3	517.9	722.2
i) With returns	828.3	517.9	722.2
ii) Against demands	-	-	-
c) Balance	-	-	-

<b>Total (Gross)</b>	<b><u>672.8</u></b>	<b><u>601.7</u></b>	<b><u>1925.7</u></b>
Less refunds			
<b>Total (Net)</b>	<b><u>672.8</u></b>	<b><u>601.7</u></b>	<b><u>1925.7</u></b>

**TABLE 12.17**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 TO 1991-92**

Description	1989-90	1990-91	1991-92
<b>1. Deduction at source</b>	<b>601.7</b>	<b>675.8</b>	<b>1925.7</b>
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	4.7	3.9	-
c) U/s 50(2A) Interest	1.6	10.3	205.7
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	411.9	433.7	1329.7
g) U/s 50(4A) Brokrage Fee	2.5	2.8	6.8
h) U/s 50(5) Imports	160.4	191.2	294.4
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transport	-	-	8.9
k) U/s 50(6A) Dividends	-	0.6	4.9
l) U/s 50(7) Bonus & Bonus Shares	0.6	1.2	15.2
m) U/s 50(7A) Auctions	19.4	31.3	35.4
n) U/s 50(7B) House Rentals	0.6	0.8	2.8
o) U/s 50(7C) Prizes & Winnings	-	-	11.7
p) U/s 50(7D) Interest on Bonds	-	-	10.2
q) U/s 50(7E) Electricity	-	-	-
r) Misc.	-	-	-
<b>2. Total (Gross)</b>	<b>601.7</b>	<b>675.8</b>	<b>1925.7</b>
Less refunds	-	-	-
<b>3. Total (Net)</b>	<b>601.7</b>	<b>675.8</b>	<b>1925.7</b>

**NORTHERN REGION, ISLAMABAD**

**TABLE 12.18  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>1. Collections of demand</b>	<b>384.3</b>	<b>654.0</b>	<b>307.7</b>
a) Arrear demands	96.6	306.3	95.7
b) Current demands	287.7	347.7	212.0
<b>2. Payments with returns</b>	<b>950.2</b>	<b>1,095.5</b>	<b>1,436.3</b>
a) Adjustments out of deposits u/s 53	667.8	645.3	721.0
b) Cash/cheques	282.4	450.2	715.3
<b>3. Deductions at source</b>	<b>1,468.1</b>	<b>2,030.5</b>	<b>3,359.2</b>
a) U/s 50(1) Salaries	192.7	257.5	393.7
b) U/s 50(2) Securities	55.9	67.4	132.2
c) U/s 50(2A) Interests	0.7	3.3	378.8
d) U/s 50(3) Non Residents	39.9	168.9	262.3
e) U/s 50(3A) Technical Fees	-	-	3.1
f) U/s 50(4) Contracts	1,034.3	1,358.0	1,957.2
g) U/s 50(4A) Brokrage Fees	-	-	3.7
h) U/s 50(5) Imports	47.2	54.3	68.0
j) U/s 50(6) Transports	39.5	41.6	48.3
k) U/s 50(6A) Dividends	-	1.2	8.6
l) U/s 50(7) Bonus & Bonus Shares	-	32.6	16.5
m) U/s 50(7A) Auctions	55.3	41.4	58.7
n) U/s 50(7B) House Rentals	-	0.9	1.2
o) U/s 50(7C) Prizes & Winnings	-	-	8.9
p) U/s 50(7D) Interest on Bonds	-	-	7.9

**PART.I PERFORMANCE**

Description	1989-90	1990-91	1991-92
<b>1. Collections of demand</b>	<b>384.3</b>	<b>654.0</b>	<b>307.7</b>
a) Arrear demands	96.6	306.3	95.7
b) Current demands	287.7	347.7	212.0
<b>2. Payments with returns</b>	<b>950.2</b>	<b>1,095.5</b>	<b>1,436.3</b>
a) Adjustments out of deposits u/s 53	667.8	645.3	721.0
b) Cash/cheques	282.4	450.2	715.3
<b>3. Deductions at source</b>	<b>1,468.1</b>	<b>2,030.5</b>	<b>3,359.2</b>
a) U/s 50(1) Salaries	192.7	257.5	393.7
b) U/s 50(2) Securities	55.9	67.4	132.2
c) U/s 50(2A) Interests	0.7	3.3	378.8
d) U/s 50(3) Non Residents	39.9	168.9	262.3
e) U/s 50(3A) Technical Fees	-	-	3.1
f) U/s 50(4) Contracts	1,034.3	1,358.0	1,957.2
g) U/s 50(4A) Brokrage Fees	-	-	3.7
h) U/s 50(5) Imports	47.2	54.3	68.0
j) U/s 50(6) Transports	39.5	41.6	48.3
k) U/s 50(6A) Dividends	-	1.2	8.6
l) U/s 50(7) Bonus & Bonus Shares	-	32.6	16.5
m) U/s 50(7A) Auctions	55.3	41.4	58.7
n) U/s 50(7B) House Rentals	-	0.9	1.2
o) U/s 50(7C) Prizes & Winnings	-	-	8.9
p) U/s 50(7D) Interest on Bonds	-	-	7.9

**NORTHERN REGION, ISLAMABAD**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
q) Miscellaneous	2.6	3.4	10.1
<b>4. Total (Gross)</b>	<b>2,802.6</b>	<b>3,780.0</b>	<b>5,103.2</b>
Less refunds	251.3	497.3	267.0
<b>5. Total (Net)</b>	<b>2,551.3</b>	<b>3,282.7</b>	<b>4,836.2</b>

**PART.II ANALYSIS:**

<b>1. Collections out of arrear demand</b>			
a) Recoverable arrears	507.0	792.3	558.1
b) Collections	96.6	306.3	95.8
c) Percentage	19.1	38.7	17.2
<b>2. Collections out of current demand</b>			
a) Recoverable demands	693.7	880.6	1,015.6
b) Collections	287.7	347.7	212.0
c) Percentage	41.5	39.5	20.9
<b>3. Collections by adjustment out of advance tax deposits</b>			
a) Deposits	673.5	663.4	774.0
b) Adjustments	673.0	663.0	770.7
i) With returns	665.9	558.0	721.0
ii) Against demands	7.1	105.0	49.7
c) Balance	0.5	0.4	3.3

**TABLE 12.19**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>57.7</b>	<b>60.9</b>	<b>40.9</b>
a) Arrear demands	13.7	16.1	12.0
b) Current demands	44.0	44.8	28.9
<b>2. Payments with returns</b>	<b>69.6</b>	<b>93.8</b>	<b>111.5</b>
a) Adjustments out of deposits u/s 53	32.0	38.7	40.3
b) Cash/cheques	37.6	55.1	71.2
<b>3. Deductions at source</b>	<b>124.9</b>	<b>155.7</b>	<b>326.7</b>
a) U/s 50(1) Salaries	13.1	16.2	26.1
b) U/s 50(2) Securities	1.9	6.6	0.1
c) U/s 50(2A) Interests	-	-	134.1
d) U/s 50(3) Non Residents	0.4	0.3	0.3
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	64.4	84.6	104.0
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	33.2	36.9	43.0
i) U/s 50(6) Transports	3.5	3.5	4.7
j) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	-	-	0.2
l) U/s 50(7A) Auctions	8.2	7.5	14.0
m) U/s 50(7B) House Rentals	-	-	-
n) U/s 50(7C) Prizes & Winnings	-	-	-
o) U/s 50(7D) Interest on Bonds	-	-	-

## Gujranwala Zone, Gujranwala

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.2	0.1	0.2
<b>4. Total (Gross)</b>	<b>252.2</b>	<b>310.4</b>	<b>479.1</b>
Less refunds	41.2	47.7	55.6
<b>5. Total (Net)</b>	<b>211.0</b>	<b>262.7</b>	<b>423.5</b>

**PART.II ANALYSIS:**

<b>1. Collections out of arrear demand</b>			
a) Recoverable arrears	120.8	154.7	129.1
b) Collections	13.7	16.1	12.0
c) Percentage	11.3	10.4	9.3
<b>2. Collections out of current demand</b>			
a) Recoverable demands	128.0	136.9	129.8
b) Collections	44.0	44.8	28.9
c) Percentage	34.4	32.7	22.3
<b>3. Collections by adjustment out of advance tax deposits</b>			
a) Deposits	32.1	38.7	40.3
b) Adjustments	32.0	38.7	40.3
i) With returns	31.0	38.7	40.3
ii) Against demands	1.0	-	-
c) Balance	0.1	-	-

TABLE 12.20  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTIONS  
1989-90 to 1991-92

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>69.9</b>	<b>96.8</b>	<b>71.6</b>
a) Arrear demands	21.2	28.2	26.4
b) Current demands	48.7	68.6	45.2
<b>2. Payments with returns</b>	<b>94.8</b>	<b>131.9</b>	<b>169.5</b>
a) Adjustments out of deposits u/s 53	47.5	50.8	39.8
b) Cash/cheques	47.3	81.1	129.7
<b>3. Deductions at source</b>	<b>172.5</b>	<b>215.2</b>	<b>431.3</b>
a) U/s 50(1) Salaries	23.6	32.3	43.3
b) U/s 50(2) Securities	-	1.5	0.8
c) U/s 50(2A) Interests	-	0.3	88.3
d) U/s 50(3) Non Residents	-	0.1	0.4
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	117.6	145.3	244.3
g) U/s 50(4A) Brokage Fees	-	-	3.3
h) U/s 50(5) Imports	-	2.3	6.7
i) U/s 50(6) Transports	12.6	11.9	13.7
j) U/s 50(6A) Dividends	-	1.0	5.0
k) U/s 50(7) Bonus & Bonus Shares	-	2.3	1.2
l) U/s 50(7A) Auctions	18.2	16.5	15.5
m) U/s 50(7B) House Rentals	-	0.9	0.1
n) U/s 50(7C) Prizes & Winnings	-	-	3.8
o) U/s 50(7D) Interest on Bonds	-	-	0.6

**Faisalabad Zone, Faisalabad**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.5	0.8	4.3
<b>4. Total (Gross)</b>	<b>337.2</b>	<b>443.9</b>	<b>672.4</b>
Less refunds	51.9	67.1	73.5
<b>5. Total (Net)</b>	<b>285.3</b>	<b>376.8</b>	<b>598.9</b>

**PART.II ANALYSIS:**

<b>1. Collections out of arrear demand</b>			
a) Recoverable arrears	76.8	95.7	93.6
b) Collections	21.2	28.2	26.4
c) Percentage	27.6	29.5	28.2
<b>2. Collections out of current demand</b>			
a) Recoverable demands	72.7	199.2	149.2
b) Collections	27.3	68.6	45.2
c) Percentage	67.0	34.4	30.3
<b>3. Collections by adjustment out of advance tax deposits</b>			
a) Deposits	47.8	51.1	40.5
b) Adjustments	47.7	50.9	39.8
i) With returns	47.5	50.6	39.8
ii) Against demands	0.2	0.3	-
c) Balance	0.1	0.2	0.7

**TABLE 12.21**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
1. Collections of demand	<b>216.7</b>	<b>449.9</b>	<b>140.7</b>
a) Arrear demands	47.7	245.0	36.0
b) Current demands	169.0	204.9	104.7
2. Payments with returns	<b>684.6</b>	<b>727.4</b>	<b>1,060.0</b>
a) Adjustments out of deposits u/s 53	532.3	505.2	593.8
b) Cash/cheques	152.3	222.2	466.2
3. Deductions at source	<b>620.4</b>	<b>918.1</b>	<b>1515.0</b>
a) U/s 50(1) Salaries	130.0	174.4	275.0
b) U/s 50(2) Securities	54.0	59.3	125.0
c) U/s 50(2A) Interests	-	-	90.7
d) U/s 50(3) Non Residents	28.7	157.3	256.9
e) U/s 50(3A) Technical Fees	-	-	3.0
f) U/s 50(4) Contracts	376.4	468.3	711.4
g) U/s 50(4A) Brokragge Fees	-	-	-
h) U/s 50(5) Imports	7.7	11.2	13.9
i) U/s 50(6) Transports	7.9	8.4	10.1
j) U/s 50(6A) Dividends	-	0.2	2.2
k) U/s 50(7) Bonus & Bonus Shares	-	30.2	11.8
l) U/s 50(7A) Auctions	14.6	6.9	6.7
m) U/s 50(7B) House Rentals	-	-	0.7
n) U/s 50(7C) Prizes & Winnings	-	-	2.1
o) U/s 50(7D) Interest on Bonds	-	-	0.6

**Rawalpindi Zone, Rawalpindi**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	1.1	1.9	4.9
<b>4. Total (Gross)</b>	<b><u>1,521.7</u></b>	<b><u>2,095.4</u></b>	<b><u>2,715.7</u></b>
Less refunds	69.2	320.0	66.5
<b>5. Total (Net)</b>	<b><u>1,452.5</u></b>	<b><u>1,775.4</u></b>	<b><u>2,649.2</u></b>

**PART.II ANALYSIS:**

**1. Collections out of arrear demand**

a) Recoverable arrears	243.7	472.6	232.0
b) Collections	47.7	245.0	36.0
c) Percentage	19.6	51.8	15.5

**2. Collections out of current demand**

a) Recoverable demands	430.4	426.1	586.3
b) Collections	169.0	204.9	104.7
c) Percentage	39.3	48.1	17.9

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

a) Deposits	537.6	523.0	646.0
b) Adjustments	537.3	522.8	643.4
i) With returns	532.3	505.2	593.8
ii) Against demands	5.0	17.6	49.6
c) Balance	0.3	0.2	2.6

**TABLE 12.22**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**  
**1989-90 to 1991-92**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>PART I PERFORMANCE</b>			
<b>1. Collections of demand</b>	<b>40.0</b>	<b>46.4</b>	<b>54.5</b>
a) Arrear demands	14.0	17.0	21.3
b) Current demands	26.0	29.4	33.2
<b>2. Payments with returns</b>	<b>101.2</b>	<b>142.4</b>	<b>95.3</b>
a) Adjustments out of deposits u/s 53	56.0	50.6	47.1
b) Cash/cheques	45.2	91.8	48.2
<b>3. Deductions at source</b>	<b>550.3</b>	<b>741.5</b>	<b>1,086.2</b>
a) U/s 50(1) Salaries	26.0	34.6	49.3
b) U/s 50(2) Securities	-	3.0	6.3
c) U/s 50(2A) Interests	0.7	-	65.7
d) U/s 50(3) Non Residents	10.8	11.2	4.7
e) U/s 50(3A) Technical Fees	-	-	0.1
f) U/s 50(4) Contracts	475.9	659.8	897.5
g) U/s 50(4A) Brokrage Fees	-	-	0.4
h) U/s 50(5) Imports	6.3	3.9	4.4
i) U/s 50(6) Transports	15.5	17.8	19.8
j) U/s 50(6A) Dividends	-	-	1.4
k) U/s 50(7) Bonus & Bonus Shares	-	0.1	3.3
l) U/s 50(7A) Auctions	14.3	10.5	22.5
m) U/s 50(7B) House Rentals	-	-	0.4
n) U/s 50(7C) Prizes & Winnings	-	-	3.0
o) U/s 50(7D) Interest on Bonds	-	-	6.7

## Peshawar Zone, Peshawar

(Rs. in Million)

Description	1989-90	1990-91	1991-92
p) Miscellaneous	0.8	0.6	0.7
<b>4. Total (Gross)</b>	<b>691.5</b>	<b>930.3</b>	<b>1,236.0</b>
Less refunds	89.0	62.5	71.4
<b>5. Total (Net)</b>	<b>602.5</b>	<b>867.8</b>	<b>1164.6</b>

**PART.II ANALYSIS:**

<b>1. Collections out of arrear demand</b>			
a) Recoverable arrears	65.7	69.3	103.4
b) Collections	14.0	17.0	21.3
c) Percentage	21.3	24.5	20.6
<b>2. Collections out of current demand</b>			
a) Recoverable demands	62.6	118.4	150.4
b) Collections	26.0	29.4	33.2
c) Percentage	41.5	24.8	22.1
<b>3. Collections by adjustment out of advance tax deposits</b>			
a) Deposits	56.0	50.6	47.1
b) Adjustments	56.0	50.6	47.1
i) With returns	55.1	50.6	47.1
ii) Against demands	0.9	-	-
c) Balance	-	-	-

**TABLE 13.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND**  
**REPEALED TAXES (GIFT TAX AND ESTATE DUTY)**  
**1989-90 to 1991-92**

(Rs. in Million)			
Description	1989-90	1990-91	1991-92
1. BUDGET ESTIMATES	<u>400.0</u>	<u>600.0</u>	<u>660.0</u>
2. COLLECTIONS	419.4	495.9	631.8
3. %AGE OVER B.E.	104.9	82.7	95.7
<b><u>PART.I PERFORMANCE</u></b>			
<b>A. WEALTH TAX</b>			
1. Collection of demands	<u>238.2</u>	<u>287.4</u>	<u>271.8</u>
a) Arrear demands	112.5	128.1	77.1
b) Current demands	125.7	159.3	194.7
2. Payment with returns	182.5	210.2	363.2
3. Miscellaneous (Including penalties etc)	-	0.2	-
4. Total (Gross collection)	<u>420.7</u>	<u>497.8</u>	<u>635.0</u>
5. Less refunds	1.4	2.0	3.2
6. Total (Net)	<u>419.3</u>	<u>495.8</u>	<u>631.8</u>
<b>B. NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	0.1	0.1	-
2. Estate duty	-	-	-
3. Total	<u>0.1</u>	<u>0.1</u>	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>419.4</u>	<u>495.9</u>	<u>631.8</u>

**NATIONAL**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
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**PART.II ANALYSIS:**

**1. WEALTH TAX**

**A. Collection out of arrears**

i) Recoverable arrears	<u>523.6</u>	<u>401.8</u>	<u>275.5</u>
ii) Collections	112.5	128.1	77.1
iii) Percentage of ii to i above	21.5	31.9	28.0

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

i) Recoverable demands	<u>260.6</u>	<u>229.3</u>	<u>560.0</u>
ii) Collections	125.7	159.3	194.7
iii) Percentage of ii to i above	48.2	69.5	34.8

**2. GIFT TAX**

i) Recoverable arrears	<u>57.7</u>	<u>57.2</u>	<u>57.0</u>
ii) Collections	0.1	0.1	-
iii) Percentage of ii to i above	0.2	0.2	-

**3. ESTATE DUTY**

i) Recoverable arrears	<u>27.7</u>	<u>27.7</u>	<u>27.7</u>
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-

	<u>831.8</u>	<u>786.8</u>	<u>889.9</u>
	0.1	0.1	-
	0.1	0.1	-
	<u>831.8</u>	<u>786.8</u>	<u>889.9</u>

TABLE 13.2  
**COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND  
 REPEALED TAXES (GIFT TAX AND ESTATE DUTY)**  
 1989-90 to 1991-92

Description	1989-90	1990-91	1991-92
<b>PART.I PERFORMANCE</b>			
<b>A. WEALTH TAX</b>			
1. Collection of demands	<u>162.1</u>	<u>185.3</u>	<u>132.8</u>
a) Arrear demands	84.4	93.0	37.9
b) Current demands	77.7	92.3	94.9
2. Payment with returns	88.5	97.1	211.7
3. Miscellaneous (Including penalties etc)	-	-	-
4. Total (Gross collection)	<u>250.6</u>	<u>282.4</u>	<u>344.5</u>
5. Less refunds	-	-	1.9
6. Total (Net)	<u>250.6</u>	<u>282.4</u>	<u>342.6</u>
<b>B. NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	0.1	0.1	-
2. Estate duty	-	-	-
3. Total	<u>0.1</u>	<u>0.1</u>	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>250.7</u>	<u>282.5</u>	<u>342.6</u>

**PART.II ANALYSIS:**

## 1. WEALTH TAX

## A. Collection out of arrears

i) Recoverable arrears	412.0	298.2	177.3
ii) Collections	84.4	93.0	37.9
iii) Percentage of ii to i above	20.5	31.2	21.4

## Southern Region, Karachi

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>B. Collection out of current Wealth Tax demand</b>			
i) Recoverable demands	149.4	110.8	191.7
ii) Collections	77.7	92.3	94.9
iii) Percentage of ii to i above	52.0	83.3	49.5
<b>2. GIFT TAX</b>			
i) Recoverable arrears	11.2	11.1	11.0
ii) Collections	0.1	0.1	-
iii) Percentage of ii to i above	0.9	0.9	-
<b>3. ESTATE DUTY</b>			
i) Recoverable arrears	-	-	-
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
<b>TOTAL COLLECTION (A + B + C)</b>	<b>250.7</b>	<b>250.6</b>	<b>345.6</b>
<b>Less refunds</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Total (Net)</b>	<b>250.6</b>	<b>250.5</b>	<b>345.5</b>
<b>Recoverable arrears</b>	<b>149.4</b>	<b>110.8</b>	<b>191.7</b>
<b>Collections</b>	<b>77.7</b>	<b>92.3</b>	<b>94.9</b>
<b>Percentage of ii to i above</b>	<b>52.0</b>	<b>83.3</b>	<b>49.5</b>

**TABLE 13.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND**  
**REPEALED TAXES (GIFT TAX AND ESTATE DUTY)**  
**1989-90 to 1991-92**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>PART.I PERFORMANCE</b>			
<b>A. WEALTH TAX</b>			
1. Collection of demands	<u>48.9</u>	<u>68.9</u>	<u>92.5</u>
a) Arrear demands	17.8	25.2	26.3
b) Current demands	31.1	43.7	66.2
2. Payment with returns	64.3	77.9	100.6
3. Miscellaneous (Including penalties etc)	-	-	-
4. Total (Gross collection)	<u>113.2</u>	<u>146.8</u>	<u>193.1</u>
5. Less refunds	1.0	1.5	0.9
6. Total (Net)	<u>112.2</u>	<u>145.3</u>	<u>192.2</u>
<b>B. NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	-	-	-
2. Estate duty	-	-	-
3. Total	-	-	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>112.2</u>	<u>145.3</u>	<u>192.2</u>

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

i) Recoverable arrears	59.6	65.7	56.9
ii) Collections	17.8	25.2	26.3
iii) Percentage of ii to i above	29.9	38.4	46.2

Central Region, Lahore

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>B. Collection out of current Wealth Tax demand</b>			
i) Recoverable demands	72.4	74.6	287.2
ii) Collections	31.1	43.7	66.2
iii) Percentage of ii to i above	43.0	58.6	23.1
<b>2. GIFT TAX</b>			
i) Recoverable arrears	41.6	41.8	41.7
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
<b>3. ESTATE DUTY</b>			
i) Recoverable arrears	19.9	19.9	19.9
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
<b>TOTAL COLLECTION (A + B.3)</b>	<b>148.3</b>	<b>148.3</b>	<b>183.1</b>

**TABLE 13.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND**  
**REPEALED TAXES (GIFT TAX AND ESTATE DUTY)**  
**1989-90 to 1991-92**

Description	1989-90	1990-91	1991-92
(Rs. in Million)			

**PART.I PERFORMANCE****A. WEALTH TAX**

1. <b>Collection of demands</b>	<b>27.2</b>	<b>33.2</b>	<b>46.5</b>
a) Arrear demands	10.3	9.9	12.9
b) Current demands	16.9	23.3	33.6
2. Payment with returns	29.7	35.2	50.9
3. Miscellaneous (Including penalties etc)	-	0.2	-
4. <b>Total (Gross collection)</b>	<b>56.9</b>	<b>68.6</b>	<b>97.4</b>
5. Less refunds	0.4	0.5	0.4
6. <b>Total (Net)</b>	<b>56.5</b>	<b>68.1</b>	<b>97.0</b>
<b>B. NET COLLECTION OF REPEALED TAXES</b>			
1. Gift Tax	-	-	-
2. Estate duty	-	-	-
3. <b>Total</b>	-	-	-
C. <b>TOTAL COLLECTION (A.6 + B.3)</b>	<b>56.5</b>	<b>68.1</b>	<b>97.0</b>

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

i) Recoverable arrears	52.0	37.9	41.3
ii) Collections	10.3	9.9	12.9
iii) Percentage of ii to i above	19.8	26.1	31.2



**TABLE 14**  
**REGION - WISE COLLECTIONS OF CAPITAL VALUE TAX**  
**1989-90 to 1991-92**

Description	(Rs. in Million)		
	1989-90	1990-91	1991-92
1. BUDGET ESTIMATES	50.0	110.0	121.0
2. COLLECTIONS	53.9	105.6	140.1
3. %AGE WITH BUDGET	107.8	96.0	115.8
<b><u>REGION-WISE COLLECTIONS</u></b>			
A. SOUTHERN REGION	21.4	41.3	60.1
B. CENTRAL REGION	14.0	28.7	31.3
C. NORTHERN REGION	18.5	35.6	48.7

**TABLE 15**  
**REGION - WISE COLLECTIONS OF CORPORATE ASSETS TAX**  
**1991-92**

Description	1991-92	(Rs. in Million)
NATIONAL	176.5	
<b>REGION-WISE COLLECTIONS</b>		
1. SOUTHERN REGION	100.5	
2. CENTRAL REGION	49.0	
3. NORTHERN REGION	27.0	

**TABLE 16**  
**REGION - WISE COLLECTIONS OF WORKER'S WELFARE FUND**  
**1989-90 to 1991-92**

(Rs. in Million)

Description	1989-90	1990-91	1991-92
<b>1. BUDGET ESTIMATES</b>	<u>156.0</u>	<u>189.0</u>	<u>208.0</u>
<b>2. COLLECTIONS</b>	163.8	187.9	166.0
<b>3. %AGE OVER BUDGET</b>	105.0	99.4	79.8
<b>REGION-WISE / ZONE-WISE COLLECTIONS</b>			
<b>A. SOUTHERN REGION</b>	<u>84.0</u>	<u>89.0</u>	<u>77.4</u>
1) Companies-I Karachi	10.6	12.0	8.1
2) Companies-II Karachi	36.1	57.0	52.0
3) Companies-III Karachi	27.0	17.9	16.7
4) CIT, 'A' Zone, Karachi	6.7	1.4	0.3
5) CIT, 'B' Zone, Karachi	0.1	0.1	0.2
6) CIT, 'C' Zone, Karachi	-	0.3	-
7) CIT, 'D' Zone, Karachi	-	-	-
8) CIT, Hyderabad	3.5	0.3	0.1
9) CIT, Survey & Reg. Karachi	-	-	-
<b>B. CENTRAL REGION</b>	<u>45.5</u>	<u>50.5</u>	<u>40.2</u>
10) CIT, Multan	-	1.3	1.1
11) CIT, 'A' Zone, Lahore	0.1	0.1	0.1
12) CIT, 'B' Zone, Lahore	-	-	-
13) CIT, Companies Lahore	45.4	49.1	39.0
14) CIT, Survey & Reg. Lahore	-	-	-
<b>C. NORTHERN REGION</b>	<u>34.3</u>	<u>48.4</u>	<u>48.4</u>
15) CIT, Gujranwala	2.1	2.0	1.7
16) CIT, Faisalabad	6.4	6.5	0.8
17) CIT, Rawalpindi	21.7	35.1	44.1
18) CIT, Peshawar	4.1	4.8	1.8
19) CIT, Survey & Reg. Islamabad	-	-	-

**TABLE - 17**  
**COLECTORATE-WISE COLLECTION OF INDIRECT TAXES**  
**1982-83 to 1991-92**

(Rs. in Million)

Tax Head/ Years	Custom House Karachi			Customs		Collectorates of Central Excise and Sales Tax							
	Apprais- ement	Preven- tive	Exports	Total	Lahore	Hyder- abad	Karachi	Lahore	Rawal- pindi	Pesh- awar	Quetta	Multan	Total
<b>1. Customs</b>													
1982-83	-	-	-	17,305.3	1,135.3	68.9	-	-	319.2	58.2	(-376.6)	-	18,510.3
1983-84	-	-	-	19,650.7	1,668.9	97.5	-	-	268.0	61.8	(-214.7)	-	21,532.2
1984-85	-	-	-	20,899.3	1,938.3	118.1	-	-	301.1	99.2	15.3	-	23,371.3
1985-86	21,673.4	3,975.0	-	25,664.4	2,204.0	308.8	-	-	374.8	132.2	658.6	-	29,342.8
1986-87	24,495.1	3,890.5	-	28,385.6	3,391.5	235.6	-	-	347.6	128.4	875.2	-	33,363.9
1987-88	25,499.4	6,824.3	-	32,323.7	4,100.8	233.5	-	-	413.1	93.3	836.7	-	38,001.1
1988-89	26,557.2	10,144.0	-	36,701.2	4,434.3	204.7	-	-	389.4	203.2	429.6	-	42,362.4
1989-90	30,213.4	12,089.6	-	42,303.0	4,687.3	344.8	-	-	402.7	317.6	528.3	-	48,583.7
1990-91	33,380.0	9,776.0	-	43,156.0	4,001.5	531.4	-	-	461.4	287.4	741.5	1,348.4	50,527.6
1991-92	42,518.8	11,666.7	(-867.8)	53,317.7	4,450.2	530.9	-	-	478.8	487.7	892.1	1,663.8	61,821.2
<b>2. Central Excise</b>													
1982-83	-	-	-	-	-	2,273.6	3,302.8	2,169.9	2,767.9	1,783.5	612.8	-	12,910.5
1983-84	-	-	-	-	-	2,760.1	3,632.4	3,011.1	3,340.7	2,292.0	615.7	-	15,652.0
1984-85	-	-	-	-	-	2,660.3	3,402.6	3,089.0	2,827.2	2,686.1	647.3	-	15,312.5
1985-86	-	-	-	-	-	3,166.4	3,220.8	2,750.1	2,857.9	2,849.6	670.3	-	15,515.1
1986-87	-	-	-	-	-	2,807.3	3,324.6	2,684.9	3,001.4	2,804.0	738.9	-	15,361.1
1987-88	-	-	-	-	-	3,256.6	3,592.9	3,315.4	3,490.2	2,862.7	880.7	-	17,398.5

(Rs. in Million)

Tax Head/ Years	Custom House Karachi			Customs Lahore		Collectorates of Central Excise and Sales Tax							
	Apprais- ement	Preven- tive	Exports	Total		Hyder- abad	Karachi	Lahore	Rawal- pindi	Pesh- awar	Quetta	Multan	Total
1988-89	-	-	-	-	-	3,604.5	4,043.4	3,887.3	4,312.1	3,179.7	1,010.9	-	20,037.9
1989-90	-	-	-	-	-	4,029.5	4,356.8	2,131.4	5,075.1	3,513.1	1,019.1	2,216.4	22,341.4
1990-91	-	-	-	-	-	4,457.5	4,887.7	2,626.8	5,374.1	3,344.1	1,071.6	2,977.7	24,739.5
1991-92	-	-	-	-	-	5,431.1	4,963.5	3,599.0	7,413.6	3,781.8	1,209.5	3,995.3	30,333.8

### 3. Sales Tax

1982-83	-	-	-	2,562.8	133.5	48.9	357.8	226.4	88.0	59.5	12.3	-	3,489.2
1983-84	-	-	-	3,293.5	224.7	65.9	515.7	294.1	119.6	86.2	24.8	-	4,624.5
1984-85	-	-	-	3,212.4	230.3	62.7	609.4	333.4	120.7	86.5	18.5	-	4,673.9
1985-86	3,885.4	73.2	-	3,203.0	245.3	68.2	709.0	413.6	140.7	97.2	51.8	-	4,928.8
1986-87	4,265.2	-	-	3,885.4	395.2	125.6	852.9	599.1	153.8	106.4	290.4	-	6,408.8
1987-88	6,421.2	(-128.3)	-	4,338.4	479.7	298.4	1,210.4	975.1	546.8	532.2	361.2	-	8,742.8
1988-89	7,287.6	(-56.5)	-	6,292.9	913.1	610.6	2,447.4	1,932.2	1,033.7	877.3	592.6	217.3	14,699.8
1989-90	7,244.3	684.8	(-1,584.2)	7,231.1	893.3	798.8	4,047.7	1,864.3	1,296.6	940.1	706.9	794.9	18,573.7
1990-91	9,048.1	793.2	(-1,615.5)	8,225.8	1,025.1	923.0	4,129.1	2,192.7	1,426.8	932.8	630.9	753.4	17,008.3
1991-92	5,183.4	3,232.0	-	5,983.4	5,448.3	3,245.4	3,653.8	3,162.3	3,333.4	3,038.0	1,280.3	-	43,186.3
1984-86	-	-	-	5,411.3	5,188.8	5,841.1	4,015.0	3,455.4	3,588.0	5,841.9	981.1	-	43,383.3
1983-84	-	-	-	3,534.5	1,693.9	3,933.2	4,148.1	3,308.3	3,588.3	3,940.0	452.8	-	41,208.3
1985-93	-	-	-	18,968.1	4,566.8	5,381.4	3,680.8	5,396.3	3,132.1	1,501.5	588.8	-	34,810.0

### Total indirect taxes

Tax Head	1982-83	1983-84	1984-86	Exports	1981	1980-82	1983-84	1984-86	1985-93	Collectorates of Central Excise and Sales Tax			
	5,183.4	3,232.0	-	-	5,983.4	5,448.3	3,245.4	3,653.8	3,162.3	3,333.4	3,038.0	1,280.3	43,186.3
	-	-	-	-	5,411.3	5,188.8	5,841.1	4,015.0	3,455.4	3,588.0	5,841.9	981.1	43,383.3
	-	-	-	-	3,534.5	1,693.9	3,933.2	4,148.1	3,308.3	3,588.3	3,940.0	452.8	41,208.3
	-	-	-	-	18,968.1	4,566.8	5,381.4	3,680.8	5,396.3	3,132.1	1,501.5	588.8	34,810.0

(Rs. in Million)

(Rs. in Million)

Tax Head/ Years	Custom House Karachi			Customs Lahore		Collectorates of Central Excise and Sales Tax							
	Apprais- ement	Preven- tive	Exports	Total		Hyder- abad	Karachi	Lahore	Rawal- pindi	Pesh- awar	Quetta	Multan	Total
<b>Total Indirect Taxes</b>													
1982-83	-	-	-	19,868.1	1,268.8	2,391.4	3,660.6	2,396.3	3,175.1	1,901.2	248.5	-	34,910.0
1983-84	-	-	-	22,944.2	1,893.6	2,923.5	4,148.1	3,305.2	3,728.3	2,440.0	425.8	-	41,808.7
1984-85	-	-	-	24,111.7	2,168.6	2,841.1	4,012.0	3,422.4	3,249.0	2,871.8	681.1	-	43,357.7
1985-86	21,673.4	3,975.0	-	28,867.4	2,449.3	3,543.4	3,929.8	3,163.7	3,373.4	3,079.0	1,380.7	-	49,786.7
1986-87	28,380.5	3,890.5	-	32,271.0	3,786.7	3,168.5	4,177.5	3,284.0	3,502.8	3,038.8	1,904.5	-	55,133.8
1987-88	29,764.6	6897.5	-	36,662.1	4,580.5	3,788.5	4,803.3	4,290.5	4,450.1	3,488.2	2,078.6	-	64,142.4
1988-89	32,978.4	10,015.7	-	42,994.1	5,347.4	4,419.8	6,490.8	5,819.5	5,735.2	4,260.2	2,033.1	-	77,100.1
1989-90	37,501.0	12,033.1	-	49,534.1	5,580.6	5,173.1	8,404.5	3,995.7	6,774.4	4,770.8	2,254.3	3,011.3	89,498.8
1990-91	40,624.3	10,460.8	(-1,584.2)	49,500.9	4,858.1	5,715.1	8,876.6	4,284.1	7,006.2	4,510.8	2,444.0	5,079.5	92,275.4
1991-92	51,566.9	12,459.9	(-12,483.3)	61,543.5	5,475.3	6,885.0	9,092.6	5,791.7	9,319.2	5,202.3	3,058.6	6,585.4	112,953.6
1984-85	-	-	-	37,515.4	5,909.9	62.3	6,084	3,624	1,501	969	162	-	4,683.9
1985-86	-	-	-	37,993.2	5,981.3	68.6	6,123	3,681	1,466	985	34.9	-	4,654.2
1986-87	-	-	-	37,925.9	5,925.9	72.9	6,124	3,584	980	262	153	-	4,683.5
<b>Total Excise Tax</b>													
1984-85	-	-	-	4,893.2	3,066.0	2,437.1	4,893.2	3,066.0	3,413.6	3,181.8	1,306.2	3,662.3	30,839.9
1985-86	-	-	-	4,863.3	3,068.9	4,423.2	4,863.3	3,068.9	3,234.1	3,244.1	1,011.6	3,811.3	34,136.2
1986-87	-	-	-	4,888.6	3,121.4	4,056.2	4,888.6	3,121.4	3,032.1	3,213.1	1,016.1	3,516.4	33,341.4
1987-88	-	-	-	4,943.4	3,381.3	3,204.2	4,943.4	3,381.3	4,215.1	3,113.1	1,010.6	3,003.9	30,033.9
Years	единиц ввоза	товаров вывоза	экспорт	товаров	таможни	таможни	таможни	таможни	таможни	таможни	таможни	таможни	таможни
Excise Head	Снабов	Нонна	Кансифи	Товаров	Снабов	Кансифи	Кансифи	Кансифи	Кансифи	Кансифи	Кансифи	Кансифи	Кансифи
<b>Collectorates of Central Excise and Sales Tax</b>													

(Rs. in Million)

**TABLE - 18**  
**COLLECTION OF CUSTOMS DUTIES (MINOR HEADS)**

**1982-83 to 1991-92**

(Rs. in Million)

Years	Import Duty	Import Surcharge	lqra Surcharge	Export Duty	Misc. Receipts	Gross Customs Duties	Rebate & Refunds	Net Customs Duties
1	2	3	4	5	6	7	8	9
1982-83	16,975.8	2,913.7	-	399.8	404.7	20,694.0	2,183.7	18,510.3
1983-84	19,194.7	3,547.6	-	458.0	347.4	23,547.7	2,015.5	21,532.2
1984-85	19,868.0	4,196.5	-	489.7	703.9	25,258.1	1,886.8	23,371.3
1985-86	22,326.7	3,993.7	4,018.7	990.4	572.2	31,901.7	2,558.9	29,342.8
1986-87	27,580.7	4,243.3	4,569.6	275.2	388.9	37,057.7	3,693.8	33,363.9
1987-88	29,426.4	4,598.6	5,012.9	3,290.2	404.5	42,732.6	4,731.5	38,001.1
1988-89	29,277.6	7,177.7	5,576.9	4,483.6	398.6	46,914.4	4,552.0	42,362.4
1989-90	34,261.8	8,180.3	5,985.4	4,879.2	640.2	53,946.9	5,363.2	48,583.7
1990-91	33,559.8	12,273.0	7,038.8	4,086.9	1,308.6	58,267.1	7,739.5	50,527.6
1991-92	39,103.8	13,747.8	9,196.3	4,700.3	2,827.7	69,575.9	7,754.7	61,821.2

**TABLE - 19**  
**COLLECTORATE-WISE CUSTOMS DUTIES (NET)**

**1982-83 to 1991-92**

Year	(Rs. in Million)							
	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Total
1	2	3	4	5	6	7	8	9
1982-83	17,305.3	1,135.3	319.2	58.2	68.9	(-)376.6	-	18,510.3
1983-84	19,650.7	1,668.9	268.0	61.8	97.5	(-)214.7	-	21,532.2
1984-85	20,899.3	1,938.3	301.1	99.2	118.1	15.3	-	23,371.3
1985-86	25,664.4	2,204.0	374.8	132.2	308.8	658.6	-	29,342.8
1986-87	28,385.6	3,391.5	347.6	128.4	235.6	875.2	-	33,363.9
1987-88	32,323.7	4,100.8	413.1	93.3	233.5	836.7	-	38,001.1
1988-89	36,701.2	4,434.3	389.4	203.2	204.7	429.6	-	42,362.4
1989-90	42,303.0	4,687.3	402.7	317.6	344.8	528.3	-	48,583.7
1990-91	43,156.0	4,001.5	461.4	287.4	531.4	741.5	1,348.4	50,527.6
1991-92	53,317.7	4,450.2	478.8	487.7	530.9	892.1	1,663.8	61,821.2

**TABLE - 20.1**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1982-83**

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	15,141.7	1,417.4	286.9	53.4	57.5	18.9	16,975.8
2. Import Surcharge.	2,759.0	102.5	25.7	14.4	4.9	7.2	2,913.7
3. Export Duty.	399.5	0.3	-	-	-	-	399.8
4. Miscellaneous.	326.0	19.7	8.3	18.7	6.5	25.5	404.7
Gross Collections.	18,626.2	1,539.9	320.9	86.5	68.9	51.6	20,694.0
Refunds & Rebates.	1,320.9	404.6	1.7	28.3	-	428.2	2,183.7
Net Collection.	17,305.3	1,135.3	319.2	58.2	68.9	(-)376.6	18,510.3

**TABLE - 20.2**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**

**1983-84**

(in Million Rs.)

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	17,000.5	1,803.0	241.2	46.4	79.9	23.7	19,194.7
2. Import Surcharge.	3,335.0	158.3	22.6	12.1	9.9	9.7	3,547.6
3. Export Duty.	457.4	0.5	-	-	-	0.1	458.0
4. Miscellaneous.	250.5	36.5	7.9	26.7	7.7	18.1	347.4
Gross Collections.	21,043.4	1,998.3	271.7	85.2	97.5	51.6	23,547.7
Refunds & Rebates.	1,392.7	329.4	3.7	23.4	-	266.3	2,015.5
Net Collection.	19,650.7	1,668.9	268.0	61.8	97.5	(-)214.7	21,532.2

**TABLE - 20.3**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**

**1984-85**

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	17,427.6	1,978.3	270.7	69.8	101.7	19.9	19,868.0
2. Import Surcharge.	3,967.2	164.5	32.8	14.2	11.4	6.4	4,196.5
3. Export Duty.	489.1	0.6	-	-	-	-	489.7
4. Miscellaneous.	*436.9	194.3	9.3	32.9	5.0	25.5	703.9
Gross Collections.	22,320.8	2,337.7	312.8	116.9	118.1	51.8	25,258.1
Refunds & Rebates.	1,421.5	399.4	11.7	17.7	-	36.5	1,886.8
Net Collection.	20,899.3	1,938.3	301.1	99.2	118.1	15.3	23,371.3

\* 162.86 including coast guard figures.

**TABLE - 20.4**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**

**1985-86**

(Rs. in Million)

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	18,883.7	2,345.0	297.7	97.5	117.6	585.2	22,326.7
2. Import Surcharge.	3,684.2	195.5	37.2	18.1	15.9	42.8	3,993.7
3. Iqra Surcharge.	3,716.6	192.8	34.0	18.5	14.2	42.6	4,018.7
4. Export Duty.	987.1	0.6	-	-	-	2.7	990.4
5. Miscellaneous.	309.6	37.4	15.1	25.3	170.9	13.9	572.2
Gross Collections.	27,581.2	2,771.3	384.0	159.4	318.6	687.2	31,901.7
Refunds & Rebates.	1,916.8	567.3	9.2	27.2	9.8	28.6	2,558.9
Net Collection.	25,664.4	2,204.0	374.8	132.2	308.8	658.6	29,342.8

**TABLE - 20.5**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1986-87**

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	22,726.5	3,499.9	250.3	126.2	205.2	772.6	27,580.7
2. Import Surcharge.	3,752.6	328.3	44.5	20.2	27.2	70.5	4,243.3
3. Iqra Surcharge.	4,080.0	326.7	45.0	20.3	27.3	70.4	4,569.6
4. Export Duty.	273.4	0.6	0.1	-	-	1.1	275.2
5. Miscellaneous.	281.7	50.2	21.9	20.9	6.7	7.4	388.9
Gross Collections.	31,114.2	4,205.7	361.8	187.6	266.4	922.0	37,057.7
Refunds & Rebates.	2,728.6	814.2	14.2	59.2	30.8	46.8	3,693.8
Net Collection.	28,385.6	3,391.5	347.6	128.4	235.6	875.2	33,363.9

**TABLE - 20.6**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1987-88**

(in Million Rs.)

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	24,091.4	4,034.3	295.4	127.7	198.7	678.9	29,426.4
2. Import Surcharge.	3,987.1	426.8	50.9	23.6	31.6	78.6	4,598.6
3. Iqra Surcharge.	4,401.2	426.6	50.8	24.1	31.7	78.5	5,012.9
4. Export Duty.	3,281.1	7.7	0.1	-	1.3	-	3,290.2
5. Miscellaneous.	293.3	52.5	26.5	12.5	6.3	13.4	404.5
Gross Collections.	36,054.1	4,947.9	423.7	187.9	269.6	849.4	42,732.6
Refunds & Rebates.	3,730.4	847.1	10.6	94.6	36.1	12.7	4,731.5
Net Collection.	32,323.7	4,100.8	413.1	93.3	233.5	836.7	38,001.1

**TABLE - 20.7**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1988-89**

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	24,346.0	4,012.0	240.8	167.9	185.1	325.8	29,277.6
2. Import Surcharge.	6,218.2	730.9	83.2	38.0	34.0	73.4	7,177.7
3. Iqra Surcharge.	4,836.1	558.7	67.1	31.1	26.5	57.4	5,576.9
4. Export Duty.	4,467.1	15.9	-	-	0.5	0.1	4,483.6
5. Miscellaneous.	293.9	63.8	18.1	5.2	5.1	12.5	398.6
Gross Collections.	40,161.3	5,381.3	409.2	242.2	251.2	469.2	46,914.4
Refunds & Rebates.	3,460.2	947.0	19.8	39.0	46.5	39.6	4,552.0
Net Collection.	36,701.2	4,434.3	389.4	203.2	204.7	429.6	42,362.4

**TABLE - 20.8**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1989-90**

(Rs. in Million)

S. Description No	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1. Import Duty.	28,853.5	4,176.3	273.1	257.5	241.6	459.8	34,261.8
2. Import Surcharge.	7,194.0	717.0	74.0	40.0	57.3	98.0	8,180.3
3. Iqra Surcharge.	5,264.4	534.7	52.6	29.3	39.0	65.4	5,985.4
4. Export Duty.	4,825.4	51.6	0.6	-	0.3	1.3	4,879.2
5. Miscellaneous.	448.8	119.1	14.5	25.9	9.1	22.8	640.2
Gross Collections.	46,586.1	5,598.7	414.8	352.7	347.3	647.3	53,946.9
Refunds & Rebates.	4,283.1	911.4	12.1	35.1	2.5	119.0	5,363.2
Net Collection.	42,303.0	4,687.3	402.7	317.6	344.8	528.3	48,583.7

**TABLE - 20.9**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1990-91**

(Rs. in Million)

S. Description No.	Custom House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Total	
1	2	3	4	5	6	7	8	9	10.
1. Import Duty.	27,942.1	3,147.8	324.0	211.8	372.6	529.9	1,031.6	33,559.8	
2. Import Surcharge.	10,716.8	1,002.0	108.8	59.3	127.3	158.9	99.9	12,273.0	
3. Iqra Surcharge.	6,029.6	558.9	58.3	30.9	90.8	79.2	191.1	7,038.8	
4. Export Duty.	4,026.2	51.5	0.4	-	2.6	6.2	-	4,086.9	
5. Miscellaneous.	634.2	545.4	21.3	18.6	19.2	44.1	25.8	1,308.6	
Gross Collections.	49,348.9	5,305.6	512.8	320.6	612.5	818.3	1,348.4	58,267.1	
Refunds & Rebates.	6,192.9	1,304.1	51.4	33.2	81.1	76.8	-	7,739.5	
Net Collection.	43,156.0	4,001.5	461.4	287.4	531.4	741.5	1,348.4	50,527.6	

**TABLE - 20.10**  
**COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS**  
**1991-92**

(Rs. in Million)

(Rs. in Million)

S. Description No.	Custom House Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Multan	Total	
1	2	3	4	5	6	7	8	9.	10.
1. Import duty	32,790.2	3,618.8	318.2	327.6	283.3	621.6	1,144.1	39,103.8	
2. Import surcharge	12,046.6	1,064.4	127.1	84.5	81.5	215.5	128.2	13,747.8	
3. Iqra surcharge	7,676.7	661.2	77.6	86.9	227.6	112.5	353.8	9,196.3	
4. Export duty	4,601.3	50.7	2.3	1.2	15.3	29.5	-	4,700.3	
5. Miscellaneous.	2,196.6	481.2	35.8	17.3	12.7	46.4	37.7	2,827.7	
6. Gross Collections.	59,311.4	5,876.3	561.0	517.5	620.4	1,025.5	1,663.8	69,575.9	
7. Refund & Rebates	5,993.7	1,426.1	82.2	29.8	89.5	133.4	-	7,754.7	
8. Net Collection	53,317.7	4,450.2	478.8	487.7	530.9	892.1	1,663.8	61,821.2	

**TABLE - 21.1**  
**COMMODITY-WISE COLLECTIONS OF CUSTOMS DUTIES**  
**1982-83 to 1986-87**

		(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	2,192.6
7.	Sugar and confectionery.	11.0	15.8	18.6	1,010.2	2,922.5
8.	Edible preparations of cereals and vegetable.	39.1	50.7	79.2	58.8	133.3
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	354.1
12.	Chemicals & chemical products	563.0	703.2	742.6	763.9	1,052.9
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	8.0	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.	2,041.6	1,860.3	1,585.1	1,243.9	1,366.7
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

(Rs. in Million)

S. No.	Description	1982-83	1983-84	1984-85	1985-86	1986-87
30.	Iron and steel and manufacture thereof.	1,828.4	1,951.5	1,949.8	1,796.5	1,942.1
31.	Cuttlery, tools and other articles of base metals.	168.1	196.3	197.5	213.8	234.7
32.	Machinery and mechanical appliances.	1,644.4	1,731.8	1,826.0	1,926.3	1,582.3
33.	Electric machinery and equipments.	1,069.9	1,305.1	1,259.8	1,690.9	1,468.9
34.	Railway and Tramway plant and rolling stocks.	80.9	5.5	20.6	266.3	186.0
35.	Motor and other vehicles.	1,636.2	2,467.1	2,153.7	2,452.3	2,410.2
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.	3,606.3	4,306.0	5,145.1	5,841.1	7,028.1
A.	Total Import Duties.	16,975.8	19,194.7	19,868.0	22,326.7	27,580.7
B.	Import Surcharges.	2,913.7	3,547.6	4,196.5	3,993.7	4,243.3
C.	Iqra Surcharges.	-	-	-	4,018.7	4,569.6
Export Duties						
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
5.	Skin.	-	-	-	-	2.3
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.	-	-	-	-	-

S. Description No.	1982-83	1983-84	1984-85	1985-86	1986-87
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
Gross Collections(A to E).	20,694.0	23,547.7	25,258.1	31,901.7	37,057.7
Refunds and Rebates etc.	2,183.7	2,015.5	1,886.8	2,558.9	3,693.8
Net Customs Duties .	18,510.3	21,532.2	23,371.3	29,342.8	33,363.9

29. Metals other than gold, silver, iron and steel.	604.3	538.4	502.3	448.9	457.7
28. Precious metal, stones, beads and imitation jewellery.	23.0	77.1	52.9	37.6	24.9
27. Glass and earthenware.	257.1	280.3	325.9	288.4	344.1
26. Carpets, matting, tapestries, lace and other furnishing fabrics.	58.4	31.5	8.1	14.9	14.7
25. Textile articles including knitted and crocheted goods.	252.9	184.8	105.8	108.8	104.8
24. Fabrics of wool, fax, remits, metal, vegetable.	47.2	12.4	14.0	12.2	9.4
23. Cotton yarn and fabrics.	160.0	94.8	119.9	289.7	332.2
22. Yarn and fabrics of man-made fibres.	1,230.1	1,080.5	1,213.8	1,077.4	1,286.4
21. Silk yarn and fabrics.	229.8	70.2	42.0	80.0	32.0
20. Wood pulp, paper and stationery.	682.8	923.8	1,078.0	1,128.6	1,190.0
19. Leather articles and footwear.	91.4	19.4	48.9	82.1	58.5
18. Rubber and other articles.	288.8	831.7	749.7	868.9	816.7
17. Chromatographic goods.	370.1	429.4	488.3	413.7	611.3
16. Matches and other explosives.	12.2	13.8	8.8	12.8	18.8
15. Perfumery, soap and toilet preparations.	228.4	205.8	320.7	346.4	474.8
14. Gases, colour paints and varnishes.	688.0	827.8	924.9	1,041.2	1,227.0
13. Pharmaceutical products.	62.1	28.9	37.0	62.3	39.7
12. Chemicals & chemical products.	1,212.8	1,422.7	1,888.7	2,088.1	2,689.2
11. Mineral, metallic and products thereof.	493.8	684.3	912.8	1,070.2	1,234.4
10. Tobacco.	81.1	58.5	68.3	72.8	88.1
9. Beverages, spirits & vinegars.	39.4	10.0	1.8	33.2	1.8
8. Edible preparations of cereals and vegetables.	171.8	171.4	133.8	128.7	77.3
7. Sugar and confectionery.	888.2	138.0	18.2	20.1	31.0
6. Milk, butter, cream & honey.	169.9	169.9	169.9	169.9	169.9
5. Oils.	888.2	138.0	18.2	20.1	31.0

**TABLE - 21.2**  
**COMMODITY-WISE COLLECTIONS OF CUSTOMS DUTIES**  
**1987-88 to 1991-92**

		(Rs. in Million)				
S. No.	Description	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Meat, fish & their preparations.	0.7	5.7	12.4	18.1	16.2
2.	Milk, butter, cheese & honey.	169.9	67.7	39.3	79.8	60.3
3.	Fruits, nuts and vegetables.	260.1	279.4	367.8	339.5	363.7
4.	Coffee, tea and spices.	828.4	1,047.9	1,303.5	1,316.7	1,492.3
5.	Oil seeds & miscellaneous fruits.	457.4	107.0	93.6	70.7	84.2
6.	Animals and vegetable fats and oils.	2,906.3	2,592.7	4,432.4	4,144.3	3,016.9
7.	Sugar and confectionery.	893.2	139.0	19.5	20.1	31.0
8.	Edible preparations of cereals and vegetable.	171.6	171.4	133.8	123.1	77.3
9.	Beverages, spirits & vinegars.	39.4	10.0	1.6	33.5	1.8
10.	Tobacco	81.1	56.5	65.3	72.9	89.1
11.	Mineral, fuels, oils and products thereof.	493.5	684.3	912.8	1,070.5	1,753.4
12.	Chemicals & chemical products	1,212.8	1,422.7	1,855.7	2,095.1	2,689.2
13.	Pharmaceutical products.	65.1	28.9	37.0	65.3	32.7
14.	Dyes, colours, paints and varnishes.	666.0	827.6	954.9	1,041.2	1,257.0
15.	Perfumery, soap and toilet preparations.	228.4	305.6	330.7	346.4	474.8
16.	Matches and other explosive.	12.2	13.8	8.8	15.8	18.9
17.	Photographic and Cinematographic goods.	370.1	429.4	458.3	413.7	611.3
18.	Rubber and articles thereof.	565.6	631.1	749.7	866.9	816.7
19.	Leather articles and footwears.	91.4	19.4	48.9	82.1	28.5
20.	Wood pulp, paper and stationery.	695.6	923.8	1,076.0	1,128.6	1,190.0
21.	Silk yarn and fabrics.	229.6	70.5	42.0	60.0	35.0
22.	Yarn and fabrics of man-made fibres.	1,830.1	1,089.5	1,213.8	1,057.4	1,386.4
23.	Cotton yarn and fabrics.	160.0	94.5	119.9	289.7	332.2
24.	Fabrics of wool, flax, ramie, metal, vegetables.	47.2	12.4	14.0	12.2	9.4
25.	Textile articles including knitted and crocheted goods.	225.9	154.6	102.5	106.6	104.6
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	58.4	31.5	6.1	14.3	14.7
27.	Glass and earthenware.	257.1	280.3	272.9	298.4	344.1
28.	Precious metal, stones, pearls and imitation jewellery.	23.0	77.1	25.3	27.6	24.9
29.	Metals other than gold, silver, iron and steel.	604.3	538.4	505.2	445.9	457.7

(Rupee in Million)

(Rs. in Million)

S. No.	Description	1987-88	1988-89	1989-90	1990-91	1991-92
30.	Iron and steel and manufacture thereof.	2,787.7	3,010.8	2,990.3	3,024.5	3,433.8
31.	Cuttlery, tools and other articles of base metals.	382.8	360.6	367.2	375.0	290.6
32.	Machinery and mechanical appliances.	2,316.5	2,946.8	2,477.0	2,617.4	3,017.8
33.	Electric machinery and equipments.	2,145.0	2,676.7	2,959.9	2,917.8	2,826.2
34.	Railway and Tramway plant and rolling stocks.	153.1	20.2	23.4	24.8	29.6
35.	Motor and other vehicles.	3,303.7	2,924.9	3,769.6	3,294.6	3,871.3
36.	Ships boats and aircrafts.	516.9	179.0	169.1	236.2	386.5
37.	Clocks, watches and parts thereof.	168.0	89.4	69.6	82.0	51.9
38.	Arms and ammunitions.	35.3	19.4	21.7	15.3	23.3
39.	Toys, games and sports goods.	80.6	16.0	20.1	29.7	11.0
40.	All other articles.	3,892.3	4,921.1	6,190.2	5,286.1	8,347.5
A.	Total Import Duties.	29,426.3	29,277.6	34,261.8	33,559.8	39,103.8
B.	Import Surcharges.	4,598.6	7,177.7	8,180.3	12,273.0	13,747.8
C.	Iqra Surcharges.	5,012.9	5,576.9	5,985.4	7,038.9	9,196.3
Export Duties						
1.	Raw Cotton.	2,004.0	3,694.1	3,532.0	2,571.9	2,499.1
2.	Rice basmati.	2.9	29.5	0.4	-	1.1
3.	Rice other.	-	11.8	-	-	-
4.	Crush bone.	-	-	4.5	3.8	14.2
5.	Cotton yarn.	1,080.7	548.7	1,045.1	1,228.9	1,709.7
6.	Leather.	5.5	0.8	0.0	-	0.0
7.	Molasses.	159.9	181.4	257.3	204.6	336.8
8.	Marble.	24.9	7.3	12.9	5.4	16.5
9.	Cuttlery.	2.7	4.6	1.9	-	1.0
10.	Live Animal.	-	-	0.3	0.2	0.4
11.	Wheat Brawn.	0.2	-	0.3	0.2	0.2
12.	Camel.	0.9	0.7	0.3	-	0.0
13.	Oil Cake.	0.1	0.5	0.5	0.7	0.8
14.	Cotton Seed.	-	0.2	-	-	-
15.	Chillis.	-	2.0	17.5	5.3	43.4
16.	Others.	8.4	2.0	6.3	66.1	77.1

(Rs. in Million)		(Rs. in Million)				
S. No.	Description	1987-88	1988-89	1989-90	1990-91	1991-92
D.	Total Export Duty.	3,290.2	4,483.6	4,879.2	4,086.9	4,700.3
E.	Miscellaneous Collections.	404.5	398.6	640.2	1,308.6	2,827.7
	Gross Collections(A to E).	42,732.5	46,914.4	53,946.9	58,267.2	69,575.9
	Refunds and Rebates etc.	4,731.5	4,552.0	5,363.2	7,739.6	7,754.7
	Net Customs Duties .	38,001.1	42,362.4	48,583.7	50,527.6	61,821.2
Export Duties						
1.	Raw Cotton	5,004.0	5,894.1	5,894.1	5,894.1	5,499.1
2.	Rice (basmati)	5.9	5.9	5.9	5.9	5.9
3.	Rice (other)	11.8	11.8	11.8	11.8	11.8
4.	Cashew	1,080.7	1,080.7	1,080.7	1,080.7	1,080.7
5.	Cotton yarn	1,080.7	1,080.7	1,080.7	1,080.7	1,080.7
6.	Leather	8.2	8.2	8.2	8.2	8.2
7.	Molasses	1,814.4	1,814.4	1,814.4	1,814.4	1,814.4
8.	Marble	7.3	7.3	7.3	7.3	7.3
9.	Cutlery	1.8	1.8	1.8	1.8	1.8
10.	Live Animal	0.3	0.3	0.3	0.3	0.3
11.	Wheat (brown)	0.3	0.3	0.3	0.3	0.3
12.	Game	0.3	0.3	0.3	0.3	0.3
13.	Oil Cake	0.3	0.3	0.3	0.3	0.3
14.	Cotton Seed	0.3	0.3	0.3	0.3	0.3
15.	Citrus	5.0	5.0	5.0	5.0	5.0
16.	Others	8.4	8.4	8.4	8.4	8.4
Import Duties						
A.	Total Import Duties	39,452.3	39,452.3	39,452.3	39,452.3	39,452.3
B.	Import Duties	4,598.8	4,598.8	4,598.8	4,598.8	4,598.8
C.	Other Duties	34,853.5	34,853.5	34,853.5	34,853.5	34,853.5

**TABLE - 22**  
**INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES**  
**1982-83 to 1990-91**

Period	(Rs. in Million)					
	Consumer Goods	Raw Material for Consumer Goods	Raw Material for Capital Goods	Capital Goods	Total.	
<b>1982-83</b>						
(i) Value.	2,855	9,063	6,844	10,924	29,686	
(ii) Duty.	1,967	4,770	2,707	4,912	14,357	
(iii) Incidence.	69%	53%	40%	45%	48%	
<b>1983-84</b>						
(i) Value.	4,199	8,482	8,894	10,135	31,710	
(ii) Duty.	2,597	4,535	4,491	4,983	16,606	
(iii) Incidence.	63%	51%	50%	49%	52%	
<b>1984-85</b>						
(i) Value.	5,125	12,802	12,137	11,242	41,306	
(ii) Duty.	2,538	5,382	4,572	4,352	16,844	
(iii) Incidence.	50%	42%	38%	39%	41%	
<b>1985-86</b>						
(i) Value.	5,778	11,217	6,938	15,847	39,781	
(ii) Duty.	3,501	5,110	3,118	6,596	18,326	
(iii) Incidence.	61%	46%	45%	42%	46%	
<b>1986-87</b>						
(i) Value.	8,309	16,426	6,011	17,320	48,066	
(ii) Duty.	5,724	8,333	2,340	6,017	22,414	
(iii) Incidence.	69%	51%	39%	35%	47%	
<b>1987-88</b>						
(i) Value.	7,039	23,213	5,646	20,928	56,826	
(ii) Duty.	3,936	9,406	2,560	7,886	23,788	
(iii) Incidence.	56%	41%	45%	38%	42%	
<b>1988-89</b>						
(i) Value.	7,156	31,360	5,853	24,199	68,568	
(ii) Duty.	3,346	9,749	2,421	9,183	24,699	
(iii) Incidence.	47%	31%	44%	38%	36%	
<b>1989-90</b>						
(i) Value.	8,141	31,305	5,693	24,633	69,772	
(ii) Duty.	3,278	12,384	2,434	7,573	27,669	
(iii) Incidence.	40%	40%	43%	39%	40%	

TABLE - 22  
INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES  
1982-83 to 1990-91  
(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods	Raw Material for Capital Goods	Capital Goods	Total
1990-91					
(i) Value.	7,598	32,495	6,408	22,964	69,465
(ii) Duty.	2,872	12,580	2,611	9,028	27,091
(iii) Incidence.	38%	39%	41%	39%	39%
1991-92					
(i) Value.	8,822	47,960	8,230	29,210	94,224
(ii) Duty.	3,254	14,483	3,173	9,810	30,720
(iii) Incidence.	37%	30%	39%	34%	33%

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

1982-83	12,805	2,752	2,778	18,847	47,382
(i) Value.	12,805	2,752	2,778	18,847	47,382
(ii) Duty.	4,882	2,238	812	7,932	18,326
(iii) Incidence.	38%	80%	29%	42%	38%
1983-84	18,458	8,309	3,501	23,178	53,414
(i) Value.	18,458	8,309	3,501	23,178	53,414
(ii) Duty.	6,938	2,724	812	10,474	24,144
(iii) Incidence.	37%	33%	23%	45%	47%
1984-85	22,213	7,059	3,336	29,408	68,828
(i) Value.	22,213	7,059	3,336	29,408	68,828
(ii) Duty.	8,406	2,936	1,178	12,520	33,414
(iii) Incidence.	38%	41%	35%	42%	47%
1985-86	31,300	7,150	3,046	34,199	88,888
(i) Value.	31,300	7,150	3,046	34,199	88,888
(ii) Duty.	11,451	2,046	1,183	14,680	34,688
(iii) Incidence.	37%	29%	39%	43%	39%
1986-87	31,308	8,141	3,578	34,873	98,775
(i) Value.	31,308	8,141	3,578	34,873	98,775
(ii) Duty.	11,384	2,434	1,673	15,491	37,888
(iii) Incidence.	36%	30%	47%	44%	40%

**TABLE - 23.1**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**  
**(1986-87)**

Statutory Rate of Duty	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C+Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (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
<b>SPECIFIC:-</b>	<b>16355.9</b>	<b>18.7</b>	<b>2152.0</b>	<b>5.4</b>	<b>15447.4</b>	<b>32.1</b>	<b>8872.0</b>	<b>39.0</b>	<b>57.4</b>
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 Custom House Karachi only.

TABLE - 23.2  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES

Statutory Rate of Duty	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C + Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (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	0.0	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	-
TOTAL:-	95025.7	100.0	36611.3	100.0	56826.5	100.0	23788.1	100.0	41.9

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

TABLE - 23.3  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES

(1988-89)

(Rs. in million)

Statutory Rate of Duty	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C + Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (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 Custom House Karachi only.

TABLE - 23.4  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES  
(1989-90)

Statutory Rate of Duty	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C + Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (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	0.4	10.0
20%	13527.6	11.7	5601.5	12.2	7926.1	11.4	1521.3	5.5	19.2
40%	13743.7	11.9	3547.0	7.7	10196.7	14.6	3208.4	11.6	31.5
50%	7182.2	6.2	4104.2	9.0	3078.0	4.4	1149.0	4.2	37.3
60%	1898.7	1.6	120.0	0.3	1778.7	2.5	1049.8	3.8	59.0
80%	13459.1	11.7	3233.8	7.1	10225.3	14.7	5080.4	18.4	49.7
100%	6986.4	6.0	3156.0	6.9	3830.4	5.5	2402.2	8.7	62.7
125%	2400.1	2.1	900.5	2.0	1499.6	2.1	918.8	3.3	61.3
150%	717.2	0.6	65.9	0.1	651.3	0.9	837.0	3.0	128.5
225%	172.8	0.1	50.0	0.1	122.8	0.2	148.5	0.5	120.9
425%	589.5	0.5	190.3	0.4	399.2	0.6	334.8	1.2	83.9
SPECIFIC:-	33451.5	29.0	4575.2	10.0	28876.3	41.4	10901.0	9.4	37.8
TOTAL:-	115596.1	100.0	45823.3	100.0	69772.4	100.0	27669.6	100.0	39.7

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

**TABLE - 23.5**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**

Statutory Rate of Duty	(1990-91)					(Rs. in million)			
	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C + Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (Col.8 as % of Col.6)
Zero	7156.3	0.54	7156.3	11.2	-	0.1	-	0.1	-
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%	18855.6	14.2	2888.6	4.4	15967.0	23.0	4314.4	15.7	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%	1755.8	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
<b>SPECIFIC:-</b>	<b>57945.8</b>	<b>43.5</b>	<b>30121.6</b>	<b>47.3</b>	<b>27824.2</b>	<b>40.1</b>	<b>10727.2</b>	<b>39.6</b>	<b>38.6</b>
<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 Custom House Karachi only.

TABLE - 23.6  
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES  
(1991-92)

Statutory Rate of Duty	Total Import value	% Share	Duty Free Imports	% Share	Dutiable Imports (H/C + Ex. Bond.)	% Share	Import Duty	% Share	Effective rate of duty (Col.8 as % of Col.6)
Zero	5,183.7	3.0	5,183.7	6.7	1,581.3	1.7	191.5	0.6	12.1
10 %	4,334.9	2.5	2,753.6	3.5	10,787.2	11.4	2,389.1	7.8	22.1
20 %	35,220.5	20.5	24,433.3	31.6	83.2	0.1	18.9	0.1	22.7
30 %	103.9	0.1	20.7	0.0	12,995.7	13.8	4,322.8	14.0	33.3
40 %	16,624.8	9.7	3,629.1	4.7	13,738.7	14.6	5,962.7	19.4	43.4
50 %	20,481.2	11.9	6,742.5	8.7	3,077.8	3.3	1,607.3	5.2	52.2
60 %	4,048.5	2.3	970.7	1.3	12,627.2	13.4	4,974.2	16.2	39.4
80 %	18,626.6	10.9	5,999.4	7.8	5,144.9	5.4	2,725.5	8.9	53.0
90 %	7,989.8	4.6	2,844.9	3.7	2,077.5	2.2	887.8	2.9	42.7
100 %	2,321.1	1.4	243.6	0.3	112.9	0.1	45.6	0.1	40.4
125 %	171.6	0.1	58.7	0.1	697.3	0.7	970.0	3.2	139.1
150 %	773.1	0.5	75.8	0.1	78.8	0.1	143.0	0.5	181.5
235 %	324.5	0.2	245.7	0.3	243.7	0.3	261.4	0.9	107.3
435 %	432.5	0.3	188.8	0.2	30,977.9	32.9	6,219.8	20.2	20.0
SPECIFIC:-	54,955.0	32.0	23,977.1	31.0	94,224.1	100.0	30,719.6	100.0	32.6
GRAND TOTAL :-	171,591.7	100.0	77,367.6	100.0					

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

**TABLE - 24.1**  
**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 Impr 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	(+)16.1
6.	Incidence.	41.9%	46.6%	-	(-)4.7%

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

**TABLE - 24.2**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**

(1988-89 OVER 1987-88)

S. Description No		(1988-89)	(1987-88)	Increase/Decrease	
1	2	3	4	5	6
				Actual	Percentage
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 Impr 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 Custom House Karachi only.

**TABLE - 24.3**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**

(1989-90 OVER 1988-89)

(Rs. in Million)

(Rs. in Million)

S. No	Description	(1989-90)	(1988-89)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	115596.1	110267.6	53328.5	4.8
2.	Value of Duty Free Imports.	45823.3	41699.8	4123.5	9.9
3.	Value of Dutiable Impr 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 Custom House Karachi only.

**TABLE - 24.4**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**

(1990-91 OVER 1989-90)

S. No		Description	(1990-91)	(1989-90)	Increase/Decrease	
					Actual	Percentage
1	2		3	4	5	6
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 Imprt 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 Custom House Karachi only.

**TABLE - 24.5**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**

(1982-83 to 1991-92)

(1991-92 OVER 1990-91)

(Rs. in Million)

S. No	Description	(1991-92)	(1990-91)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	171,591.7	133,192.5	38,399.2	28.8
2.	Value of Duty Free Imports.	77,367.6	63,727.3	13,640.3	21.4
3.	Value of Dutiable Import H/C + Ex-Bond Total (i + ii).	94,224.1	69,465.2	24,758.9	35.6
(i)	Goods Ex-Bond.	43,820.1	35,410.2	8,409.9	23.7
(ii)	Value of Dutiable Imports for H/C.	50,404.0	34,055.0	16,349.0	48.0
4.	Import Duty.	30,719.6	29,090.8	1,628.8	5.6
5.	Incidence.	32.6%	39.0%	-	(-).6.4%

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

**TABLE - 25**  
**COLLECTORATE-WISE TOTAL COLLECTIONS OF**  
**CENTRAL EXCISE DUTIES (NET)**

**( 1982-83 to 1991-92 )**

( Rs. in Million )

Year	Collectorate of Customs, Central Excise and Sales Tax.							Total
	Pesh- awar	Rawal- pindi	Hyder- abad	Quetta	Karachi	Lahore	Multan	
1	2	3	4	5	6	7	8	9
1982-83	1,783.5	2,767.9	2,273.6	612.8	3,302.8	2,169.9	-	12,910.5
1983-84	2,292.0	3,340.7	2,760.1	615.7	3,632.4	3,011.1	-	15,652.0
1984-85	2,686.1	2,827.2	2,660.3	647.3	3,402.6	3,089.0	-	15,312.5
1985-86	2,849.6	2,857.9	3,166.4	670.3	3,220.8	2,750.1	-	15,515.1
1986-87	2,804.0	3,001.4	2,807.3	738.9	3,324.6	2,684.9	-	15,361.1
1987-88	2,862.7	3,490.2	3,256.6	880.7	3,592.9	3,315.4	-	17,398.5
1988-89	3,179.7	4,312.1	3,604.5	1,010.9	4,043.4	3,887.3	-	20,037.9
1989-90	3,513.1	5,075.1	4,029.5	1,019.1	4,356.8	2,131.4	2,216.4	22,341.4
1990-91	3,344.1	5,374.1	4,457.5	1,071.6	4,887.7	2,626.8	2,977.7	24,739.5
1991-92	3,781.8	7,413.6	5,431.1	1,209.5	4,963.5	3,599.0	3,935.3	30,333.8

## ALL PAKISTAN

TABLE - 26.1.1  
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
 1982-83 to 1986-87

		(Rs. in Million)				
S. No.	Commodities	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	11.4	52.0	-	-	-
2.	Vegetable Products.	702.4	854.8	917.6	871.0	14.4
3.	Beverages.	580.9	740.1	803.4	820.1	789.7
4.	Beverages Concentrate.	-	-	-	-	-
5.	Sugar.	1,751.0	2,431.9	2,686.3	2,405.7	1,916.6
6.	Tobacco.	4,161.8	4,992.9	5,340.7	5,139.5	5,631.5
7.	Cement.	2,242.0	2,851.6	1,507.7	1,889.6	2,133.0
8.	Salt.	29.9	31.6	31.1	34.6	31.3
9.	Crude Oil.	28.0	40.0	122.7	212.6	155.5
10.	Natural Gas.	785.8	778.5	817.9	863.2	916.0
11.	Pet Gases.	2.5	2.7	2.7	2.9	2.9
12.	Furnace oil.	31.8	38.0	38.1	39.6	42.3
13.	High Speed Diesel Oil.	292.3	317.1	386.6	398.7	385.8
14.	Light Speed Diesel Oil.	8.1	8.2	10.7	11.1	10.5
15.	Motor Spirits.	723.6	800.1	837.3	933.2	932.7
16.	Jet Fuel.	9.8	11.7	11.9	14.1	15.6
17.	Pet Grease.	24.6	23.0	19.6	21.9	33.8
18.	Pet Lubricating Oil.	114.9	130.3	112.1	141.2	162.7
19.	Solvent Nephtha.	19.0	20.7	25.1	25.3	21.9
20.	Asphalt	27.3	29.5	34.3	35.4	37.3
21.	Pet Products N.O.S.	24.2	29.9	34.8	40.2	33.4
	Sub Total POL Products (11 to 21).	1,278.1	1,411.2	1,513.2	1,663.6	1,678.9
22.	Paint and Varnishes.	155.3	174.8	178.9	151.1	181.6
23.	Cosmetics.	64.5	69.7	76.7	96.4	119.7
24.	Soap and Detergent	212.6	227.1	270.9	276.9	315.2
25.	Soda Ash.	14.3	16.2	18.5	19.7	20.0
26.	Tyres and Tubes.	23.3	26.2	30.2	42.3	60.9
27.	Paper and Paper Board.	23.1	24.3	28.2	30.0	33.2
28.	Bank Cheques.	14.3	10.2	11.1	13.8	37.8
29.	Cotton Yarn.	280.1	259.4	265.9	291.7	295.7
30.	Man-Made-Yarn.	105.6	156.0	171.0	224.5	268.6

## ALL PAKISTAN

(Rs. in Million)

S. No	Commodities	1982-83	1983-84	1984-85	1985-86	1986-87
31.	Knitting Yarn.	4.3	5.2	5.3	4.9	5.0
32.	Woollen Yarn & Fabrics.	39.2	50.9	39.8	24.0	22.6
33.	Woollen Carpets.	-	-	-	11.0	11.3
34.	Metal Containers.	24.6	30.1	32.6	37.1	42.9
35.	Mild Steel Products.	30.9	33.1	40.9	114.1	124.3
36.	Electric Batteries.	60.8	61.3	65.8	58.9	71.2
37.	Electric Bulbs & Tubes.	49.1	69.6	63.5	68.8	78.7
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	9.8	16.7	19.1	15.6	16.5
40.	Gas Appliances.	4.4	3.9	6.8	6.5	9.5
41.	Wires and Cables.	54.2	32.2	35.0	38.0	47.9
42.	Television Sets.	-	-	-	5.9	124.4
43.	Matches.	21.9	24.6	26.1	29.4	33.9
44.	Glass & Glass-Ware.	28.8	35.8	38.1	49.3	52.6
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	-	-	-	-
48.	Arms and Ammunition	-	-	-	-	-
49.	Air Conditioners	-	-	-	-	-
50.	Deep Freezers	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurants.	102.7	123.2	137.0	86.2	96.7
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service	-	-	-	-	-
55.	Insurance	-	-	-	-	-
56.	Telex	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television	-	-	-	-	-
	b) Radio	-	-	-	-	-

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodities	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total)</b>					
	a) Shipping Agents	-	-	-	-	-
	b) Stevadores	-	-	-	-	-
	c) Freight forwarding Agents	-	-	-	-	-
	d) Customs Agents	-	-	-	-	-
	e) Travel Agents	-	-	-	-	-
	f) Recruiting Agents	-	-	-	-	-
	g) Advertising Agents	-	-	-	-	-
	h) Ship Chandlers	-	-	-	-	-
	i) Property Dealers	-	-	-	-	-
	j) Car Dealers	-	-	-	-	-
	k) Property Developers & Promoters	-	-	-	-	-
	l) Marriage Halls	-	-	-	-	-
	m) Construction Contractors	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	14.4	16.0	11.1	8.8	22.0
62.	Miscellaneous.	1.1	1.1	3.9	1.1	2.4
	<b>Total Collection (Gross)</b>	12,910.6	15,652.2	15,317.0	15,605.9	15,361.5
	Refunds	0.1	0.2	4.5	90.8	0.4
	<b>Total Collection (Net)</b>	12,910.5	15,652.0	15,312.5	15,515.1	15,361.1

TABLE - 26.1.2  
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
 1987-88 to 1991-92

(Rs. in Million)						
S. No.	Commodities	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	857.2	746.5	732.8	1,093.4	1,134.1
4.	Beverage Concentrate.	-	125.7	113.0	-	-
5.	Sugar.	2,781.0	3,204.8	3,747.0	3,669.3	4,788.8
6.	Tobacco.	5,789.5	7,014.8	8,307.4	8,071.8	8,731.8
7.	Cement.	2,354.7	2,363.4	2,501.4	3,084.1	3,699.1
8.	Salt.	28.1	-	-	-	-
9.	Crude Oil.	253.4	221.5	252.9	401.5	380.5
10.	Natural Gas.	1,019.5	1,034.8	1,130.2	1,188.5	1,272.2
11.	Pet Gases.	3.1	-	-	-	7.9
12.	Furnace Oil.	41.3	36.7	45.6	66.0	66.8
13.	High Speed Diesel Oil.	375.4	400.2	337.9	432.8	508.4
14.	Light Speed Diesel Oil.	25.7	13.8	13.7	12.4	13.0
15.	Motor Spirits.	1,010.5	1,070.9	1,059.9	1,150.9	1,297.7
16.	Jet Fuel.	21.6	25.0	26.6	21.2	23.4
17.	Pet Grease.	35.8	41.3	45.4	52.4	68.0
18.	Pet Lubricating Oil.	147.5	140.3	146.8	278.3	325.9
19.	Solvent Nephtha.	36.7	40.6	43.6	48.8	50.3
20.	Asphalt.	37.0	21.1	18.2	20.2	18.9
21.	Pet Products N.O.S.	111.5	48.7	46.3	63.5	49.4
	<u>Sub Total POL Products (11 to 21)</u>	<u>1,846.1</u>	<u>1,838.6</u>	<u>1,784.0</u>	<u>2,146.5</u>	<u>2,429.7</u>
22.	Paint and Varnishes.	212.9	236.2	171.0	197.8	250.3
23.	Cosmetics.	130.1	121.2	135.6	123.9	127.3
24.	Soap and Detergent.	374.5	456.5	484.6	358.4	427.4
25.	Soda Ash.	21.3	-	-	-	-
26.	Tyres and Tubes.	57.7	77.0	93.2	90.8	82.0
27.	Paper and Paper Board.	37.9	39.0	40.0	46.1	56.5
28.	Bank Cheques.	39.8	41.2	46.6	61.7	128.6
29.	Cotton Yarn.	388.4	782.4	954.3	1,914.8	2,971.4

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodities	1987-88	1988-89	1989-90	1990-91	1991-92
30.	Man-Made-Yarn.	290.9	210.6	252.8	632.2	1,046.5
31.	Knitting Yarn.	4.6	7.9	5.0	6.6	16.0
32.	Woollen Yarn & Fabrics.	18.6	-	-	-	-
33.	Woollen Carpets.	13.7	-	-	-	-
34.	Metal Containers.	50.2	56.2	67.2	77.4	89.2
35.	Mild Steel Products.	134.0	-	-	-	-
36.	Electric Batteries.	85.7	114.3	62.3	65.6	78.9
37.	Electric Bulbs & Tubes.	95.9	77.8	90.2	89.6	99.4
38.	Electric Flourescent Tubes.	-	38.3	44.4	37.3	45.6
39.	Electric Fans.	14.8	-	-	-	-
40.	Gas Appliances.	10.8	-	-	-	-
41.	Wires and Cables.	65.6	81.0	191.4	214.5	177.5
42.	Television Sets.	159.1	160.6	147.8	135.1	136.1
43.	Matches.	37.4	-	-	-	-
44.	Glass & Glass-Ware.	77.0	89.6	94.8	105.1	135.4
45.	Steel Ingots and Billets.	-	632.0	342.8	174.5	-
46.	Ship Plates.	-	46.7	-	-	-
47.	Ceramic Tiles.	-	2.8	36.8	38.6	49.5
48.	Arms and Ammunition.	-	-	0.4	9.4	22.6
49.	Air Conditioners.	-	-	1.4	29.4	37.2
50.	Deep Freezers.	-	-	1.5	13.1	25.6
51.	Vehicle Bodies	-	-	-	-	1.5
	<u>Services.</u>					
52.	Hotel & Restaurants.	116.3	138.1	218.4	259.2	327.8
53.	Inland Carriage of goods by Air.	-	-	-	2.4	4.0
54.	Courier Service.	-	-	-	30.3	45.6
55.	Insurance.	-	-	-	47.2	70.9
56.	Telex.	-	-	-	10.0	10.0
57.	Telephone Services	-	-	-	-	1,046.1
58.	Domestic Travel.					
	a) By Air.	-	-	123.6	184.7	218.1
	b) By Train.	-	-	16.3	20.8	22.2
59.	Advertisement.					
	a) Television.	-	-	27.1	35.9	58.0
	b) Radio.	-	-	4.4	2.6	3.1

**ALL PAKISTAN**

(Rs. in Million)

S. No.	Commodities	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	21.4	22.1
	a) Shipping Agents.	-	-	-	2.7	2.1
	b) Stevadores.	-	-	-	0.6	0.3
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	9.2	14.4
	e) Travel Agents.	-	-	-	0.1	0.1
	f) Recruiting Agents.	-	-	-	0.1	-
	g) Advertising Agents.	-	-	-	3.7	0.6
	h) Ship Chandlers.	-	-	-	0.2	0.3
	i) Property Dealers.	-	-	-	-	0.1
	j) Car Dealers.	-	-	-	0.3	0.3
	k) Property Developers & Promoters.	-	-	-	-	0.7
	l) Marriage Halls.	-	-	-	1.7	1.4
	m) Construction Contractors.	-	-	-	0.1	-
	n) Licence Fee N.O.S.	-	-	-	2.7	1.8
61.	Arrears.	30.7	85.3	123.8	46.7	59.1
62.	Miscellaneous.	4.7	3.6	7.2	9.4	16.2
	<b>Total Collection (Gross).</b>	17,402.1	20,048.4	22,353.6	24,747.6	30,343.9
	Refunds.	3.6	10.5	12.2	8.1	10.1
	<b>Total Collection (Net).</b>	17,398.5	20,037.9	22,341.4	24,739.5	30,333.8

PESHAWAR COLLECTORATE

TABLE - 26.2.1  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1982-83 to 1986-87

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	3.2	19.3	-	-	-
2.	Vegetable Products.	78.4	98.2	127.6	137.7	1.8
3.	Beverages.	18.8	25.7	40.0	48.6	42.0
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	209.2	178.0	186.7	114.6	49.2
6.	Tobacco.	1,418.3	1,807.5	2,189.4	2,175.8	2,200.6
7.	Cement.	-	106.0	81.4	298.7	415.2
8.	Salt.	4.5	5.7	6.2	7.6	6.1
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	-	-	-	2.8	7.0
19.	Solvent Nephth.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	-	-	-	2.8	7.0
22.	Paints & Varnishes.	0.5	0.6	-	0.4	0.3
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	0.5	0.5	0.6	1.2	0.6
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	4.4	4.8	5.2	3.9	3.8
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	16.8	12.0	13.5	14.4	18.2

## Peshawar Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
30.	Man-Made-Yarn.	0.1	0.8	1.2	4.1	5.9
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	4.8	4.7	4.0	4.9	5.8
33.	Woollen Carpets.	-	-	-	0.8	0.9
34.	Metal Containers.	0.1	0.1	-	0.4	0.2
35.	Mild Steel Products.	-	-	-	1.0	0.6
36.	Electric Batteries.	-	-	-	0.3	0.3
37.	Electric Bulbs & Tubes.	8.6	8.8	7.6	7.7	7.3
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	2.4	1.3	1.4	1.5	1.5
42.	Television Sets.	-	-	-	-	1.1
43.	Matches.	3.7	3.9	4.2	7.3	10.0
44.	Glass & Glass-Ware.	3.5	6.3	7.8	8.2	10.5
45.	Steel Ingots and billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotel & Restaurants.	3.2	3.9	4.6	3.1	3.7
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Service.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

**Peshawar Collectorate**

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total)</b>	-	-	-	-	-
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	-	-
	e) Travel Agents.	-	-	-	-	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	2.3	3.9	4.7	4.5	11.4
62.	Miscellaneous.	0.2	-	-	-	-
	<b>Total Collection (Gross).</b>	<b>1,783.5</b>	<b>2,292.0</b>	<b>2,686.1</b>	<b>2,849.6</b>	<b>2,804.0</b>
	Refunds.	-	-	-	-	-
	<b>Total Collection (Net).</b>	<b>1,783.5</b>	<b>2,292.0</b>	<b>2,686.1</b>	<b>2,849.6</b>	<b>2,804.0</b>
	30. Man-Made Yarn	15.7	14.3	15.7	14.3	15.7
	29. Cotton Yarn	12.1	32.1	32.1	32.1	32.1
	28. Bank Charges	-	-	-	-	-
	27. Paper and Paper Board	4.3	3.1	4.3	3.1	4.3
	26. Tyres and Tubes	0.3	2.1	0.3	2.1	0.3
	25. Soda Ash	-	-	-	-	-
	24. Soap and Detergent	0.2	-	0.2	-	0.2
	23. Cosmetics	-	-	-	-	-
	22. Paint and Varnishes	0.2	0.2	0.2	0.2	0.2
	21. Total P.O.L Products (1 to 21)	7.8	5.1	7.8	5.1	7.8
	20. Pet Products M.O.S.	-	-	-	-	-
	19. Asphalt	-	-	-	-	-
	18. Solvent Naphtha	-	-	-	-	-
	17. Pet Lubricating Oil	7.8	5.1	7.8	5.1	7.8
	16. Pet Grease	-	-	-	-	-
	15. Jet Fuel	-	-	-	-	-

PESHAWAR COLLECTORATE

TABLE - 26.2.2  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1987-88 to 1991-92

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	41.8	29.9	31.9	66.1	55.6
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	60.9	158.4	212.1	129.7	220.5
6.	Tobacco.	2,199.2	2,464.0	2,682.5	2,411.4	2,570.5
7.	Cement.	459.8	422.8	462.6	527.6	626.8
8.	Salt.	6.0	-	-	-	-
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	7.8	6.7	8.3	8.1	6.6
19.	Solvent Neptha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	7.8	6.7	8.3	8.1	6.6
22.	Paint and Varnishes.	0.2	0.2	1.0	1.6	4.1
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	0.2	-	-	-	-
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	0.3	2.1	1.8	3.5	2.4
27.	Paper and Paper Board.	4.3	3.1	2.4	2.0	0.6
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	19.1	35.1	39.6	87.6	113.2
30.	Man-Made-Yarn.	7.8	12.7	14.3	32.8	61.7

## Peshawar Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	-	0.7	0.8	2.0	9.0
32.	Woollen Yarn & Fabrics.	5.0	-	-	-	-
33.	Woollen Carpets.	1.1	-	-	-	-
34.	Metal Containers.	0.1	0.1	0.1	0.7	2.0
35.	Mild Steel Products.	0.9	-	-	-	-
36.	Electric Batteries.	-	-	0.1	0.1	-
37.	Electric Bulbs & Tubes.	7.4	12.6	11.9	16.8	24.8
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	2.0	2.5	5.5	7.3	7.7
42.	Television Sets.	5.1	10.3	8.2	11.6	15.9
43.	Matches.	11.0	-	-	-	-
44.	Glass & Glass-Ware.	9.3	8.0	9.2	10.2	15.0
45.	Steel Ingots and billets.	-	3.9	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	0.9	11.9	10.6	11.8
48.	Arms and Ammunition.	-	-	0.2	1.7	4.5
49.	Air Conditioners.	-	-	-	1.3	10.4
50.	Deep Freezers.	-	-	-	0.8	3.2
51.	Vehicle Bodies.	-	-	-	-	-
<u>Services</u>						
52.	Hotels & Restaurants	4.6	6.2	10.3	11.7	14.7
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

Peshawar Collectorate		(Rs. in Million)				
S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	1.5	1.8
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	-	-
	e) Travel Agents.	-	-	-	-	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	-	1.5	1.8
61.	Arrears.	8.5	1.6	0.9	2.2	1.5
62.	Miscellaneous.	0.3	0.1	0.1	0.1	0.4
	<b>Total Collection (Gross).</b>	<b>2,862.7</b>	<b>3,181.9</b>	<b>3,515.7</b>	<b>3,349.0</b>	<b>3,784.7</b>
	Refunds.	-	2.2	2.6	4.9	2.9
	<b>Total Collection (Net).</b>	<b>2,862.7</b>	<b>3,179.7</b>	<b>3,513.1</b>	<b>3,344.1</b>	<b>3,781.8</b>

RAWALPINDI COLLECTORATE

TABLE - 26.3.1  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1982-83 to 1986-87

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	36.5	61.8	63.9	50.8	-
3.	Beverages.	61.6	92.3	90.8	85.4	77.9
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	1,281.1	1,580.1	1,541.7	1,445.8	1,801.1
7.	Cement.	1,011.8	1,244.3	628.3	547.9	414.7
8.	Salt.	10.5	10.6	9.9	11.0	9.7
9.	Crude Oil.	9.3	12.8	54.8	111.0	81.1
10.	Natural Gas.	30.0	23.5	23.7	52.2	50.9
11.	Pet gases.	0.1	0.3	0.3	0.1	-
12.	Furnace Oil.	3.1	2.5	5.8	9.6	10.0
13.	High Speed Diesel Oil.	28.9	27.3	47.6	69.5	73.8
14.	Light Speed Diesel Oil.	1.3	0.9	0.8	1.0	0.9
15.	Motor Spirits.	172.1	150.7	229.7	347.8	352.4
16.	Jet Fuel.	0.4	0.6	1.0	0.9	0.7
17.	Pet Grease.	0.2	0.7	0.9	0.9	0.8
18.	Pet Lubricating Oil.	12.2	11.0	12.0	9.8	13.4
19.	Solvent Nephtha.	10.7	13.4	13.2	14.9	11.2
20.	Asphalt.	12.4	14.1	15.0	14.8	14.7
21.	Pet Products N.O.S.	-	-	-	-	0.4
	<u>Sub Total POL Products (11 to 21).</u>	241.4	221.5	326.3	469.3	478.3
22.	Paint and Varnishes.	-	-	-	0.2	0.1
23.	Cosmetics.	-	-	-	0.4	0.6
24.	Soap and Detergent.	-	-	-	-	-
25.	Soda Ash.	11.9	12.8	13.3	13.0	13.1
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	-	-	-	-
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	20.2	22.2	20.2	20.7	20.5

**Rawalpindi Collectorate**

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
30.	Man-Made-Yarn.	5.7	5.7	5.5	4.9	6.3
31.	Knitting Yarn.	0.1	-	-	0.2	0.2
32.	Woollen Yarn & Fabrics.	12.1	13.7	8.6	10.1	10.1
33.	Woollen Carpets.	-	-	0.2	0.2	-
34.	Metal Containers.	0.1	-	-	0.1	0.2
35.	Mild Steel Products.	0.9	1.2	1.4	3.2	3.7
36.	Electric Batteries.	-	-	-	-	-
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	0.1	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	0.1	-	-	0.2	0.3
42.	Television Sets.	-	-	-	-	-
43.	Matches.	2.3	2.4	2.5	1.0	-
44.	Glass & Glass-Ware.	7.2	7.9	9.2	13.8	13.0
45.	Steel Ingots and billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurant.	19.1	23.3	25.9	16.1	18.9
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air	-	-	-	-	-
	b) By Train	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total).</b>					
a)	Shipping Agents.					
b)	Stevadores.					
c)	Freight forwarding Agents.					
d)	Customs Agents.					
e)	Travel Agents.					
f)	Recruiting Agents.					
g)	Advertising Agents.					
h)	Ship Chandlers.					
i)	Property Dealers.					
j)	Car Dealers.					
k)	Property Developers & Promoters.					
l)	Marriage Halls.					
m)	Construction Contractors.					
n)	Licence Fee N.O.S.					
61.	Arrears.	5.9	4.6	1.4	0.7	1.0
62.	Miscellaneous.					
	<b>Total Collection (Gross).</b>	2,767.9	3,340.7	2,827.6	2,858.2	3,001.8
	Refunds.				0.4	0.4
	<b>Total Collection (Net).</b>	2,767.9	3,340.7	2,827.2	2,857.9	3,001.4

RAWALPINDI COLLECTORATE

TABLE - 26.3.2  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1987-88 to 1991-92

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	87.3	65.2	67.3	106.1	112.5
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	2,072.9	2,882.4	3,533.8	3,332.9	4,002.4
7.	Cement.	462.5	491.3	557.0	734.0	861.2
8.	Salt.	7.7	-	-	-	-
9.	Crude Oil.	150.3	112.5	129.3	175.0	185.4
10.	Natural Gas.	65.1	54.6	47.3	51.8	68.7
11.	Pet gases.	-	-	-	-	4.6
12.	Furnace Oil.	11.9	12.3	15.5	18.4	15.8
13.	High Speed Diesel Oil.	44.4	78.0	77.4	88.5	94.6
14.	Light Speed Diesel Oil.	10.1	0.3	0.2	0.2	0.2
15.	Motor Spirits.	336.6	416.3	402.6	495.0	530.8
16.	Jet Fuel.	0.7	3.0	3.1	2.7	2.8
17.	Pet Grease.	0.7	-	-	-	-
18.	Pet Lubricating Oil.	13.2	6.0	5.4	5.2	6.0
19.	Solvent Nephtha.	29.6	30.4	30.1	35.9	47.7
20.	Asphalt.	14.8	-	-	-	-
21.	Pet Products N.O.S.	82.7	18.8	18.9	26.3	16.0
	<u>Sub Total POL Products (11 to 21).</u>	544.7	565.1	553.2	672.2	718.5
22.	Paint and Varnishes.	0.2	0.2	0.1	0.2	0.3
23.	Cosmetics.	1.1	1.4	1.5	1.2	1.1
24.	Soap and Detergent.	-	-	-	-	-
25.	Soda Ash.	13.7	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	-	-	-	-
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	20.3	44.8	49.1	91.9	126.9
30.	Man-Made-Yarn.	7.4	19.4	21.2	52.7	84.1

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	0.2	0.4	0.3	0.4	0.2
32.	Woolen Yarn & Fabrics.	8.8	-	-	-	-
33.	Woolen Carpets.	-	-	-	-	-
34.	Metal Containers.	2.9	1.8	4.6	2.3	1.8
35.	Mild Steel Products.	3.7	-	-	-	-
36.	Electric Batteries.	-	-	-	-	-
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Fluorescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	0.3	0.3	0.4	0.3	0.3
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	15.2	20.0	26.0	31.5	37.0
45.	Steel Ingots and billets.	-	21.7	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	1.8	5.5
49.	Air Conditioners.	-	-	0.1	3.7	5.7
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurants.	25.2	30.1	51.2	59.3	76.0
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	10.0	10.0
57.	Telephone Services.	-	-	-	-	1,046.1
58.	Domestic Travel.					
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	0.3
59.	Advertisement.					
	a) Television.	-	-	27.1	35.9	43.9
	b) Radio.	-	-	0.4	0.5	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	1.2	0.1
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	-	-
	e) Travel Agents.	-	-	-	0.1	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	0.1	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	0.1	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	0.1	-
	n) Licence Fee N.O.S.	-	-	-	0.8	0.1
61.	Arrears.	0.9	1.2	2.8	9.6	26.0
62.	Miscellaneous.	0.1	0.1	3.2	0.7	2.3
	<b>Total Collection (Gross).</b>	<b>3,490.5</b>	<b>4,312.5</b>	<b>5,075.9</b>	<b>5,375.2</b>	<b>7,416.3</b>
	Refunds.	0.3	0.4	0.8	1.1	2.7
	<b>Total Collection (Net).</b>	<b>3,490.2</b>	<b>4,312.1</b>	<b>5,075.1</b>	<b>5,374.1</b>	<b>7,413.6</b>

## HYDERABAD COLLECTORATE

TABLE - 26.4.1  
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
 1982-83 to 1986-87

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	81.9	112.1	105.5	90.8	-
3.	Beverages.	58.5	61.8	54.4	51.0	52.7
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	831.8	990.3	1,227.9	1,378.8	1,033.9
6.	Tobacco.	338.2	394.3	458.2	556.1	568.5
7.	Cement.	649.8	877.4	447.0	647.3	648.6
8.	Salt.	0.8	1.7	1.2	0.9	0.7
9.	Crude Oil.	18.3	27.2	67.9	101.3	74.2
10.	Natural Gas.	163.1	160.3	162.1	181.8	235.0
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	3.4	-	0.6	12.1	22.3
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	3.4	-	0.6	12.1	22.3
22.	Paint and Varnishes.	3.3	6.9	7.5	8.1	12.2
23.	Cosmetics.	0.1	-	0.2	0.2	-
24.	Soap and Detergent.	47.5	53.3	53.9	60.1	76.9
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	2.1	2.4	3.0	3.3	3.5
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	48.1	47.7	48.0	50.3	54.2
30.	Man-Made-Yarn.	11.7	14.2	12.9	16.4	13.6

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	1.1	1.1	0.8	0.5	0.5
33.	Woollen Carpets.	-	-	0.1	-	-
34.	Metal Containers.	-	-	-	-	-
35.	Mild Steel Products.	0.6	0.1	0.3	1.2	1.6
36.	Electric Batteries.	-	-	-	-	0.1
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Fluorescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	0.1	-
40.	Gas Appliances.	-	-	1.6	-	-
41.	Wires and Cables.	10.3	5.0	2.2	3.3	3.8
42.	Television Sets.	-	-	-	-	-
43.	Matches.	1.1	1.2	1.2	1.2	1.4
44.	Glass & Glass-Ware.	-	-	-	-	0.4
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurant etc.	1.5	2.0	2.1	1.2	1.3
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total).</b>					
a)	Shipping Agents.					
b)	Stevadores.					
c)	Freight forwarding Agents.					
d)	Customs Agents.					
e)	Travel Agents.					
f)	Recruiting Agents.					
g)	Advertising Agents.	88.0				
h)	Ship Chandlers.					
i)	Property Dealers.	1,480.4				
j)	Car Dealers.	388.8				
k)	Property Developers & Promoters.	88.8				
l)	Marriage Halls.	0.8				
m)	Construction Contractors.	103.0				
n)	Licence Fee N.O.S.	280.8				
61.	Arrears.	0.4	1.1		0.3	1.3
62.	Miscellaneous.			1.7	0.1	0.6
	<b>Total Collection (Gross).</b>	<b>2,273.6</b>	<b>2,760.1</b>	<b>2,660.3</b>	<b>3,166.4</b>	<b>2,807.3</b>
	Refunds.					
	<b>Total Collection (Net).</b>	<b>2,273.6</b>	<b>2,760.1</b>	<b>2,660.3</b>	<b>3,166.4</b>	<b>2,807.3</b>

## HYDERABAD COLLECTORATE

TABLE - 26.4.2  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1987-88 to 1991-92

S. No.	Commodity	(Rs. in Million)				
		1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	68.0	55.2	46.4	76.9	76.2
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	1,460.4	1,917.5	2,008.3	1,842.3	2,432.3
6.	Tobacco.	526.5	396.5	565.2	630.7	533.8
7.	Cement.	588.8	513.5	551.2	684.2	934.2
8.	Salt.	0.9	-	-	-	-
9.	Crude Oil.	103.0	108.9	123.5	226.5	195.0
10.	Natural Gas.	280.6	283.8	367.4	437.0	435.7
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	4.3	3.8	6.4	21.6	58.5
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	4.3	3.8	6.4	21.6	58.5
22.	Paint and Varnishes.	18.1	25.9	26.0	29.9	40.8
23.	Cosmetics.	0.3	0.1	0.8	0.3	0.1
24.	Soap and Detergent.	83.0	100.9	107.8	80.8	89.8
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	2.7	3.9	3.7	4.6	5.5
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	84.2	154.1	179.5	342.2	520.9
30.	Man-Made-Yarn.	12.4	22.4	19.5	47.2	77.4

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	0.3	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	-	-	-	-	-
35.	Mild Steel Products.	2.9	-	-	-	-
36.	Electric Batteries.	0.1	-	-	-	-
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	5.7	7.9	14.4	17.5	13.4
42.	Television Sets.	-	-	-	-	-
43.	Matches.	1.7	-	-	-	-
44.	Glass & Glass-Ware.	4.3	3.3	0.4	0.1	0.1
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	0.2	2.9	2.9	4.8
48.	Arms and Ammunition.	-	-	0.1	0.9	2.2
49.	Air Conditioners.	-	-	-	0.1	0.2
50.	Deep Freezers.	-	-	0.2	0.4	1.0
51.	Vehicle Bodies.	-	-	-	-	-
<u>Services.</u>						
52.	Hotels & Restaurant etc.	2.1	2.0	2.1	1.7	2.0
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	0.1	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	-	0.1
	a) Shipping Agents.	0.3	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	2.9	-	-	-	-
	e) Travel Agents.	0.1	-	-	-	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	7.9	8.7	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	1.7	-	-	-	-
	m) Construction Contractors.	3.3	4.3	-	-	0.1
	n) Licence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	-	5.8	4.2	3.2	8.1
62.	Miscellaneous.	2.9	0.5	0.4	0.4	1.6
	<b>Total Collection (Gross).</b>		3,256.6	3,604.5	4,029.5	4,457.5
	Refunds.		-	-	-	-
	<b>Total Collection (Net).</b>		3,256.6	3,604.5	4,029.5	4,457.5
						5,431.1

TABLE - 26.5.1  
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
 1982-83 to 1986-87

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	11.2	11.8	11.1	13.7	0.5
3.	Beverages.	-	-	-	-	0.3
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	-	-	-	-	-
7.	Cement.	-	-	-	-	40.4
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	0.4	-	-	0.3	0.2
10.	Natural Gas.	592.7	594.7	632.1	629.2	630.1
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	1.0	2.6
18.	Pet Lubricating Oil.	1.9	2.4	1.6	3.8	8.2
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	0.2	0.2
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	1.9	2.4	1.6	5.0	11.0
22.	Paint and Varnishes.	-	-	-	-	-
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	-	-	-	-	-
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	-	-	0.1	0.3
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	1.8	3.1	-	3.4	5.6
30.	Man-Made-Yarn.	0.1	-	-	12.8	35.8

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	3.5	2.5	1.2	1.1	0.8
33.	Woollen Carpets.	-	-	0.1	-	-
34.	Metal Containers.	-	-	-	-	-
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	-	-	-	-	1.9
37.	Electric Bulbs & Tubes.	-	-	-	0.1	0.1
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	-	-	-	3.9	10.9
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	-	-	-	-	-
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurants etc.	1.2	1.2	1.2	0.6	0.9
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-
		1.8	1.8	1.8	0.7	1.1
		3.7	3.7	3.7	1.3	2.0
		3.8	3.8	3.8	1.4	2.1
		3.8	3.8	3.8	1.4	2.1

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total).</b>					
a)	Shipping Agents.					
b)	Stevadores.					
c)	Freight forwarding Agents.					
d)	Customs Agents.					
e)	Travel Agents.					
f)	Recruiting Agents.					
g)	Advertising Agents.	0.3	0.1			
h)	Ship Chandlers.					
i)	Property Dealers.					
j)	Car Dealers.					
k)	Property Developers & Promoters.					
l)	Marriage Halls.					
m)	Construction Contractors.					
n)	Lincence Fee N.O.S.					
61.	Arrears.				0.1	
62.	Miscellaneous.					0.1
	<b>Total Collection (Gross).</b>	612.8	615.7	647.3	670.3	738.9
	Refunds.					
	<b>Total Collection (Net).</b>	612.8	615.7	647.3	670.3	738.9

QUETTA COLLECTORATE

TABLE - 26.5.2  
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
 1987-88 to 1991-92

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	0.1	0.3	0.2	-	-
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	-	-	-	-	-
7.	Cement.	108.0	184.6	197.9	253.0	297.7
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	0.1	0.1	0.1	-	-
10.	Natural Gas.	673.8	693.7	712.7	696.3	767.7
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	0.2	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	2.5	4.1	6.5	5.6	6.2
18.	Pet Lubricating Oil.	10.3	9.5	10.8	9.6	10.0
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	0.2	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	13.0	13.8	17.3	15.2	16.2
22.	Paint and Varnishes.	-	-	0.7	1.7	6.8
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	-	2.7	7.8	4.2	0.6
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	0.7	-	0.2	0.1	0.2
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	10.8	22.3	22.8	22.3	33.0
30.	Man-Made-Yarn.	38.9	2.5	2.7	6.2	11.0

Quetta Collectorate		(Rs. in Million)				
S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	1.0	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	-	-	0.1	0.2	1.2
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	9.6	16.6	9.8	12.1	13.6
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	14.8	18.0	36.1	36.1	29.6
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	8.9	12.6	12.1	14.2	18.9
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	46.7	-	-	-
47.	Ceramic Tiles.	0.1	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	4.5	8.4
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurants etc.	0.9	2.4	4.4	5.9	6.2
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.					
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.					
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

**Quetta Collectorate**

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	0.1	0.3
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	-	0.3
	e) Travel Agents.	-	-	-	0.1	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	-	0.1	0.1	-	2.6
62.	Miscellaneous.	0.1	0.2	0.3	0.6	-
	<b>Total Collection (Gross).</b>	880.7	1,016.6	1,025.3	1,072.7	1,214.0
	Refunds.	-	5.7	6.2	1.1	4.5
	<b>Total Collection (Net).</b>	880.7	1,010.9	1,019.1	1,071.6	1,209.5

KARACHI COLLECTORATE

**TABLE- 26.6.1**  
**COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES**  
**1982-83 to 1986-87**

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	0.9	1.6	-	-	-
2.	Vegetable Products.	130.3	139.5	139.3	133.3	0.9
3.	Beverages.	143.3	161.5	161.5	167.3	169.1
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	1,057.6	1,085.9	1,031.9	838.8	840.0
7.	Cement.	400.1	436.5	244.0	245.7	279.5
8.	Salt.	5.6	4.6	4.0	4.7	5.7
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	2.4	2.4	2.4	2.8	2.9
12.	Furnace Oil.	28.7	35.5	32.3	30.0	32.3
13.	High Speed Diesel Oil.	237.1	248.2	261.3	264.4	248.5
14.	Light Speed Diesel Oil.	6.8	7.3	9.9	9.7	7.9
15.	Motor Spirits.	551.5	649.4	607.6	585.4	580.3
16.	Jet Fuel.	8.8	10.5	10.5	12.6	14.4
17.	Pet Grease.	24.4	22.3	18.7	22.1	30.4
18.	Pet Lubricating Oil.	70.5	87.9	71.7	77.7	65.9
19.	Solvent Nephtha.	8.3	7.3	11.9	10.4	10.7
20.	Asphalt.	14.9	15.4	19.3	20.4	22.4
21.	Pet Products N.O.S.	24.2	29.9	34.8	38.1	33.0
	<u>Sub Total POL Products (11 to 21).</u>	977.6	1,116.1	1,080.4	1,073.6	1,048.7
22.	Paint and Varnishes.	105.6	116.2	114.4	94.1	105.2
23.	Cosmetics.	52.3	54.7	55.9	62.8	83.5
24.	Soap and Detergent.	66.7	91.9	110.0	99.9	107.6
25.	Soda Ash.	2.4	3.4	5.2	6.7	6.9
26.	Tyres and Tubes.	16.5	22.6	19.3	28.7	42.7
27.	Paper and Paper Board.	2.1	2.2	2.5	2.3	2.9
28.	Bank Cheques.	14.2	10.1	11.1	13.8	37.8
29.	Cotton Yarn.	48.0	41.5	45.0	49.2	52.9
30.	Man-Made-Yarn.	36.6	58.8	72.1	85.6	77.3

## Karachi Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
31.	Knitting Yarn.	0.6	0.6	0.8	0.7	0.7
32.	Woollen Yarn & Fabrics.	8.6	14.9	7.0	7.1	5.3
33.	Woollen Carpets.	-	-	7.4	3.3	2.7
34.	Metal Containers.	20.0	24.0	27.3	30.6	35.0
35.	Mild Steel Products.	13.8	14.1	17.0	46.8	48.7
36.	Electric Batteries.	59.5	60.1	64.8	57.8	68.2
37.	Electric Bulbs & Tubes.	33.7	53.1	51.8	57.2	66.7
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	4.5	3.0	2.7	2.6	2.6
40.	Gas Appliances.	4.0	3.4	4.7	5.8	8.5
41.	Wires and Cables.	17.1	12.6	19.0	17.1	16.1
42.	Television Sets.	-	-	-	5.9	122.5
43.	Matches.	10.7	12.8	12.4	13.2	14.8
44.	Glass & Glass-Ware.	11.0	14.8	13.6	18.9	19.4
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurants.	57.2	65.9	72.1	44.5	46.8
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

Karachi Collectorate		(Rs. in Million)				
S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total)</b>					
	a) Shipping Agents.					
	b) Stevadores.					
	c) Freight forwarding Agents.					
	d) Customs Agents.					
	e) Travel Agents.					
	f) Recruiting Agents.					
	g) Advertising Agents.					
	h) Ship Chandlers.					
	i) Property Dealers.					
	j) Car Dealers.					
	k) Property Developers & Promoters.					
	l) Marriage Halls.					
	m) Construction Contractors.					
	n) Licence Fee N.O.S.					
61.	Arrears.	2.1	4.9	4.0	2.3	4.5
62.	Miscellaneous.	0.2	1.1	1.4	0.5	1.4
	<b>Total Collection (Gross).</b>	<b>3,302.8</b>	<b>3,632.4</b>	<b>3,402.6</b>	<b>3,220.8</b>	<b>3,324.6</b>
	Refunds.					
	<b>Total Collection (Net).</b>	<b>3,302.8</b>	<b>3,632.4</b>	<b>3,402.6</b>	<b>3,220.8</b>	<b>3,324.6</b>
	18. Jet Fuel.	18.7	18.8			18.9
	17. Pet Grease.	37.5	35.8			37.8
	18. Pet Lubricating Oil.	75.4	80.9			75.9
	19. Solvent Naphtha.	13.5	7.1			12.9
	20. Asphalt.	18.5	22.5			18.9
	21. Pet Products N.O.S.	27.4	28.8			27.4
	<b>Sub Total POL Products (11 to 21).</b>	<b>1,088.9</b>	<b>1,133.9</b>			<b>1,037.0</b>
	22. Paint and Varnishes.	118.0	114.9			110.8
	23. Cosmetics.	85.8	88.8			70.7
	24. Soap and Detergent.	188.1	187.8			112.2
	25. Soda Ash.		7.8			
	26. Tyres and Tubes.	84.5	43.9			78.0
	27. Paper and Paper Board.	3.8	3.3			3.8
	28. Bank Cheques.	41.5	39.8			157.3
	29. Cotton Yarn.	138.5	80.2			338.3
	30. Man-Made Yarn.	30.3	80.4			108.8

KARACHI COLLECTORATE

TABLE - 26.6.2  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1987-88 to 1991-92

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	176.8	157.3	149.4	203.3	226.3
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	721.9	859.0	1,034.4	1,168.8	899.0
7.	Cement.	379.3	363.3	343.2	426.6	451.8
8.	Salt.	5.8	-	-	-	-
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	2.7	2.8	3.4	-
11.	Pet Gases.	3.1	-	-	-	3.3
12.	Furnace Oil.	29.2	24.4	30.1	47.6	51.0
13.	High Speed Diesel Oil.	252.9	202.1	208.5	256.1	288.2
14.	Light Speed Diesel Oil.	15.6	13.5	13.5	12.2	12.8
15.	Motor Spirits.	673.9	654.6	657.3	655.9	766.9
16.	Jet Fuel.	18.6	18.7	20.9	16.6	19.3
17.	Pet Grease.	32.6	37.2	38.9	46.8	61.8
18.	Pet Lubricating Oil.	69.9	75.4	76.5	176.8	178.9
19.	Solvent Nephtha.	7.1	10.2	13.5	12.9	2.5
20.	Asphalt.	22.2	20.9	18.2	20.2	18.9
21.	Pet Products N.O.S.	28.8	29.9	27.4	37.2	33.4
	<u>Sub Total PQL Products (11 to 21).</u>	<u>1,153.9</u>	<u>1,086.9</u>	<u>1,104.8</u>	<u>1,282.3</u>	<u>1,437.0</u>
22.	Paint and Varnishes.	114.9	118.0	80.4	92.6	110.5
23.	Cosmetics.	88.6	82.5	72.6	70.1	70.7
24.	Soap and Detergent.	167.6	166.1	147.0	114.1	112.2
25.	Soda Ash.	7.6	-	-	-	-
26.	Tyres and Tubes.	43.9	54.2	85.1	81.3	75.0
27.	Paper and Paper Board.	3.3	3.5	3.7	4.1	3.8
28.	Bank Cheques.	39.8	41.2	45.6	61.3	127.3
29.	Cotton Yarn.	69.2	135.5	143.2	240.8	338.3
30.	Man-Made-Yarn.	80.4	25.5	30.3	76.9	109.8

## Karachi Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	0.6	0.8	0.5	0.7	1.0
32.	Woollen Yarn & Fabrics.	3.4	-	-	-	-
33.	Woollen Carpets.	4.6	-	-	-	-
34.	Metal Containers.	38.1	44.5	52.1	64.5	67.2
35.	Mild Steel Products.	48.8	-	-	-	-
36.	Electric Batteries.	75.3	97.0	52.0	53.0	64.7
37.	Electric Bulbs & Tubes.	82.7	93.3	68.4	64.5	64.7
38.	Electric Fluorescent Tubes.	-	-	41.8	37.2	43.2
39.	Electric Fans.	2.6	-	-	-	-
40.	Gas Appliances.	9.6	-	-	-	-
41.	Wires and Cables.	20.7	22.6	54.8	70.2	46.5
42.	Television Sets.	152.9	149.5	139.3	123.5	119.2
43.	Matches.	14.4	-	-	-	-
44.	Glass & Glass-Ware.	22.5	26.8	29.5	30.1	36.2
45.	Steel Ingots and Billets.	-	384.5	341.7	174.4	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	-	1.2	15.2	16.7	21.1
48.	Arms and Ammunition.	-	-	0.1	4.7	7.8
49.	Air Conditioners.	-	-	0.4	6.9	3.5
50.	Deep Freezers.	-	-	0.1	1.4	1.1
51.	Vehicle Body.	-	-	-	-	1.5
	<u>Services.</u>					
52.	Hotels & Restaurant etc.	52.8	60.6	91.6	111.1	138.7
53.	Inland Carriage of goods by Air.	-	-	-	2.4	3.9
54.	Courier Service.	-	-	-	30.3	45.6
55.	Insurance.	-	-	-	44.4	67.2
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.					
	a) By Air.	-	-	123.6	184.7	218.0
	b) By Train.	-	-	-	-	-
59.	Advertisement.					
	a) Television.	-	-	-	-	14.2
	b) Radio.	-	-	1.0	1.3	1.3

**Karachi Collectorate**

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	8.0	8.0	-	-	16.3
	a) Shipping Agents.	-	3.4	-	-	2.7
	b) Stevadores.	-	4.8	-	-	0.6
	c) Freight forwarding Agents.	-	1.8	-	-	-
	d) Customs Agents.	-	4.8	-	-	7.7
	e) Travel Agents.	37.0	75.3	-	-	-
	f) Recruiting Agents.	33.3	82.7	-	-	-
	g) Advertising Agents.	-	-	-	3.6	0.5
	h) Ship Chandlers.	-	2.8	-	-	0.2
	i) Property Dealers.	-	8.6	-	-	-
	j) Car Dealers.	24.8	20.7	-	-	-
	k) Property Developers & Promoters.	-	18.9	-	-	-
	l) Marriage Halls.	-	14.4	-	-	1.5
	m) Construction Contractors.	-	22.2	-	-	-
	n) Licence Fee N.O.S.	384.8	-	-	-	-
61.	Arrears.	-	9.3	64.9	100.1	18.5
62.	Miscellaneous.	1.2	-	1.6	2.0	2.1
	<b>Total Collection (Gross).</b>		<b>3,592.9</b>	<b>4,043.4</b>	<b>4,356.8</b>	<b>4,887.7</b>
	Refunds.		-	-	-	-
	<b>Total Collection (Net).</b>		<b>3,592.9</b>	<b>4,043.4</b>	<b>4,356.8</b>	<b>4,887.7</b>

LAHORE COLLECTORATE

TABLE - 26.7.1  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1982-83 to 1986-87

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Veg. Non-essential Oil.	7.3	31.1	-	-	-
2.	Vegetable Products.	364.1	431.4	470.2	444.7	11.2
3.	Beverages.	298.7	398.8	456.7	467.8	447.7
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	710.0	1,263.6	1,271.7	912.3	833.5
6.	Tobacco.	66.6	125.1	119.5	123.0	221.3
7.	Cement.	180.3	187.4	107.0	150.0	334.6
8.	Salt.	8.5	9.0	9.8	10.4	9.1
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	26.3	41.6	77.7	64.8	63.5
14.	Light Speed Diesel Oil.	-	-	-	0.4	1.7
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	0.6	0.6	0.4	0.6	0.5
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	26.9	29.0	26.2	35.0	45.9
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	53.8	71.2	104.3	100.8	111.6
22.	Paint and Varnishes.	45.9	51.1	57.0	48.3	63.8
23.	Cosmetics.	12.1	15.0	20.6	33.0	35.6
24.	Soap and Detergent.	97.9	81.4	106.4	115.7	130.1
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	6.8	3.6	10.9	13.6	18.2
27.	Paper and Paper Board.	14.5	14.9	17.5	20.4	22.7
28.	Bank Cheques.	0.1	0.1	-	-	-
29.	Cotton Yarn.	145.2	132.9	139.2	153.7	144.3
30.	Man-Made-Yarn.	51.4	76.5	79.3	100.7	129.7

## Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
31.	Knitting Yarn.	3.6	4.6	4.5	4.0	4.1
32.	Woollen Yarn & Fabrics.	9.1	14.0	0.5	0.3	0.1
33.	Woollen Carpets.	-	-	9.9	6.7	7.7
34.	Metal Containers.	4.4	6.0	5.3	6.0	7.5
35.	Mild Steel Products.	15.6	17.7	22.2	61.9	69.7
36.	Electric Batteries.	1.3	1.2	1.0	0.8	0.7
37.	Electric Bulbs & Tubes.	6.8	7.7	4.1	3.8	4.6
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	5.2	13.7	16.4	12.9	13.9
40.	Gas Appliances.	0.4	0.5	0.5	0.7	1.0
41.	Wires and Cables.	24.3	13.3	12.4	12.0	15.3
42.	Television Sets.	-	-	-	-	0.8
43.	Matches.	4.1	4.3	5.8	6.7	7.7
44.	Glass & Glass-Ware.	7.1	6.8	7.5	8.4	9.3
45.	Steel Ingots and billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	-	-	-
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurant.	20.5	26.9	31.1	20.7	25.1
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	-	-	-

Lahore Collectorate		(Rs. in Million)				
S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87
60.	<b>Licence Fee (Total).</b>	-	-	-	-	-
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	-	-
	e) Travel Agents.	-	-	-	-	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	3.7	1.5	1.0	0.9	3.8
62.	Miscellaneous.	0.7	-	0.8	0.4	0.2
	<b>Total Collection (Gross).</b>	<b>2,170.0</b>	<b>3,011.3</b>	<b>3,093.1</b>	<b>2,840.6</b>	<b>2,684.9</b>
	Refunds.	0.1	0.2	4.1	90.5	-
	<b>Total Collection (Net).</b>	<b>2,169.9</b>	<b>3,011.1</b>	<b>3,089.0</b>	<b>2,750.1</b>	<b>2,684.9</b>

LAHORE COLLECTORATE

TABLE - 26.7.2  
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES  
1987-88 to 1991-92

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	483.2	438.6	276.8	377.8	381.8
4.	Beverage Concentrate.	-	125.7	113.0	-	-
5.	Sugar.	1,259.7	1,128.9	589.9	640.7	861.7
6.	Tobacco.	269.0	412.9	491.5	528.0	726.1
7.	Cement.	356.3	387.9	-	-	-
8.	Salt.	7.7	-	-	-	-
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	78.1	120.1	-	-	0.3
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	2.3	3.3	2.6	1.9	1.3
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	42.0	38.9	20.7	29.6	42.6
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	122.4	162.3	23.3	35.4	44.2
22.	Paint and Varnishes.	79.5	91.9	59.5	67.8	83.7
23.	Cosmetics.	40.1	37.2	24.4	18.4	15.8
24.	Soap and Detergent.	123.7	186.8	30.1	26.4	44.2
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	13.5	20.7	6.3	6.0	4.6
27.	Paper and Paper Board.	26.9	28.5	29.6	34.7	45.6
28.	Bank Cheques.	-	-	1.0	0.4	1.3
29.	Cotton Yarn.	184.8	390.6	214.4	476.8	819.2
30.	Man-Made-Yarn.	144.0	128.1	66.6	168.6	266.2

## Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
31.	Knitting Yarn.	3.8	6.0	3.4	3.5	5.7
32.	Woollen Yarn & Fabrics.	0.1	-	-	-	-
33.	Woollen Carpets.	8.0	-	-	-	-
34.	Metal Containers.	9.1	9.8	8.4	8.3	14.3
35.	Mild Steel Products.	77.7	-	-	-	-
36.	Electric Batteries.	0.7	0.7	0.4	0.4	0.6
37.	Electric Bulbs & Tubes.	5.8	10.2	9.9	8.3	10.3
38.	Electric Flourescent Tubes.	-	-	2.6	0.1	2.4
39.	Electric Fans.	12.2	-	-	-	-
40.	Gas Appliances.	1.2	-	-	-	-
41.	Wires and Cables.	22.1	29.7	80.2	83.1	80.0
42.	Television Sets.	1.1	0.8	0.3	-	1.0
43.	Matches.	10.3	-	-	-	-
44.	Glass & Glass-Ware.	16.8	18.9	17.2	18.7	28.0
45.	Steel Ingots and billets.	-	221.9	1.1	0.1	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	0.5	6.8	8.4	11.7
48.	Arms and Ammunition.	-	-	-	0.2	2.4
49.	Air Conditioners.	-	-	0.9	12.9	8.9
50.	Deep Freezers.	-	-	1.2	10.5	20.4
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurant etc.	30.7	36.8	52.0	61.0	79.5
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	2.8	3.7
56.	Telex.	-	-	-	-	-
57.	Telephone Services.-	-	-	-	-	-
58.	Domestic Travel.					
	a) By Air.	-	-	-	-	-
	b) By Train.	-	-	16.3	20.8	22.1
59.	Advertisement.					
	a) Television.	-	-	-	-	-
	b) Radio.	-	-	2.8	0.8	1.5

## Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1987-88	1988-89	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>	-	-	-	1.7	2.2
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	-	1.2	2.2
	e) Travel Agents.	-	-	-	-	-
	f) Recruiting Agents.	-	-	-	0.1	-
	g) Advertising Agents.	-	-	-	0.1	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	0.1	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	0.2	-
	m) Construction Contractors.	-	-	-	-	-
61.	Arrears.	6.2	13.3	1.2	5.1	9.2
62.	Miscellaneous.	2.1	0.8	0.3	0.1	0.7
	<b>Total Collection (Gross).</b>	<b>3,318.7</b>	<b>3,889.5</b>	<b>2,131.4</b>	<b>2,627.8</b>	<b>3,599.0</b>
	Refunds.	3.3	2.2	-	1.0	-
	<b>Total Collection (Net).</b>	<b>3,315.4</b>	<b>3,887.3</b>	<b>2,131.4</b>	<b>2,626.8</b>	<b>3,599.0</b>

MULTAN COLLECTORATE

**TABLE - 26.8.1**  
**COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES**  
**1989-90 to 1991-92**

(Rs. in Million)

S. No.	Commodity	1989-90	1990-91	1991-92
1.	Veg. Non-essential Oil.	-	-	-
2.	Vegetable Products.	-	-	-
3.	Beverages.	160.8	263.2	281.6
4.	Beverage Concentrate.	-	-	-
5.	Sugar.	936.7	1,056.6	1,274.3
6.	Tobacco.	-	-	-
7.	Cement.	389.5	458.7	527.3
8.	Salt.	-	-	-
9.	Crude Oil.	-	-	-
10.	Natural Gas.	-	-	-
11.	Pet gases.	-	-	-
12.	Furnace Oil.	-	-	-
13.	High Speed Diesel Oil.	52.0	84.3	125.4
14.	Light Speed Diesel Oil.	-	-	-
15.	Motor Spirits.	-	-	-
16.	Jet Fuel.	-	-	-
17.	Pet Grease.	-	-	-
18.	Pet Lubricating Oil.	18.7	27.4	23.2
19.	Solvent Nephtha.	-	-	-
20.	Asphalt.	-	-	-
21.	Pet Products N.O.S.	-	-	-
	<b>Sub Total POL Products (11 to 21).</b>	<b>70.7</b>	<b>111.7</b>	<b>148.6</b>
22.	Paint and Varnishes.	3.3	4.0	4.1
23.	Cosmetics.	36.3	33.9	39.6
24.	Soap and Detergent.	191.9	132.9	180.6
25.	Soda Ash.	-	-	-
26.	Tyres and Tubes.	-	-	-
27.	Paper and Paper Board.	0.4	0.6	0.9
28.	Bank Cheques.	-	-	-
29.	Cotton Yarn.	305.7	653.2	1,019.9
30.	Man-Made-Yarn.	98.2	247.8	436.2

**Multan Collectorate**

(Rs. in Million)

S. No.	Commodity	1989-90	1990-91	1991-92
31.	Knitting Yarn.			
32.	Woollen Yarn & Fabrics.			
33.	Woollen Carpets.			
34.	Metal Containers.	1.9	1.4	2.7
35.	Mild Steel Products.			
36.	Electric Batteries.			
37.	Electric Bulbs & Tubes.			
38.	Electric Flourescent Tubes.			
39.	Electric Fans.			
40.	Gas Appliances.			
41.	Wires and Cables.			
42.	Television Sets.			
43.	Matches.			
44.	Glass & Glass-Ware.	0.4	0.3	0.2
45.	Steel Ingots and billets.			
46.	Ship Plates.			
47.	Ceramic tiles.			
48.	Arms and Ammunition.		0.1	0.2
49.	Air Conditioners.			
50.	Deep Freezers.			
51.	Vehicle Bodies.			
	<u>Services.</u>			
52.	Hotels & Restaurants.	6.8	8.5	10.7
53.	Inland Carriage of goods by Air.			
54.	Courier Service.			
55.	Insurance.			
56.	Telex.			
57.	Telephone Services.			
58.	Domestic Travel.			
	a) By Air.			
	b) By Train.			
59.	Advertisement.			
	a) Television.	0.4		
	b) Radio.			
		0.1		

Multan Collectorate		(Rs. in Million)		
S. No.	Commodity	1989-90	1990-91	1991-92
60.	<b>Licence Fee (Total).</b>		0.6	0.3
	a) Shipping Agents.		-	-
	b) Stevadores.		-	-
	c) Freight forwarding Agents.		-	-
	d) Customs Agents.		-	-
	e) Travel Agents.		-	-
	f) Recruiting Agents.		-	-
	g) Advertising Agents.		-	-
	h) Ship Chandlers.		-	-
	i) Property Dealers.		0.1	-
	j) Car Dealers.		0.3	0.3
	k) Property Developers & Promoters.		-	-
	l) Marriage Halls.		-	-
	m) Construction Contractors.		-	-
	n) Licence Fee N.O.S.		0.2	-
61.	Arrears.	15.5	3.2	5.2
62.	Miscellaneous.	0.8	1.0	2.9
	<b>Total Collection (Gross).</b>	<b>2,219.0</b>	<b>2,977.7</b>	<b>3,935.3</b>
	Refunds.	2.6	-	-
	<b>Total Collection (Net).</b>	<b>2,216.4</b>	<b>2,977.7</b>	<b>3,935.3</b>

ALL PAKISTAN

TABLE - 27.1  
PRODUCTION, STOCK AND REPORTING UNITS OF EXCISABLE COMMODITIES  
1982-83 to 1986-87

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	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	-	-	46390	665	41595	716	55367	361	55416	1060
		R/Units	-	-	12	-	10	-	18	-	15	-
01.04	Vegetable products	Tonnes	512602	9747	594820	6768	640319	9534	611997	9998	608686	7342
		R/Units	32	-	37	-	44	-	44	-	41	-
02.01	Beverages Total:	'000'	730097	6736	961205	3206	914137	5442	1051514	9034	932329	13703
		containers	47	-	85	-	101	-	107	-	80	-
		R/Units	-	-	-	-	-	-	-	-	-	-
A. (i)	Foreign Brand	'000'	-	-	851365	1126	735870	3246	804860	5137	661314	6413
	(a) In less than 260 ml containers.	containers	-	-	36	-	36	-	36	-	31	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	(b) Others	'000'	-	-	462	5	420	4	1005	4	4031	55
		containers	-	-	3	-	3	-	2	-	2	-
		R/Units	-	-	-	-	-	-	-	-	-	-
A. (ii)	Others	'000'	-	-	41055	136	63956	533	70684	993	68528	1507
	In less than 260 ml containers.	Containers	-	-	12	-	19	-	18	-	12	-
		R/Units	-	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
B.	Beverages from Juices or Pulp											
03.00	(a) In less than 260 ml containers	'000'			52530	464	94217	398	147351	1251	175890	4364
03.02	(b) Others	'000'					12		18		15	
03.04	C. Syrups and Squashes				230	131	224	34	557	169	297	118
03.03		'000'			3		5		5		5	
02.02	Sugar	Tonnes	1117070	645936	1151095	498301	1317454	478501	1113733	235969	1273727	519233
02.03	Tobacco	No. Million	38199	1395	40096	760	38921	1150	39593	873	39929	1496
	(i) Cigarettes	R/Units	22		21		21		22		19	
	(ii) Mixture and Pipe Tobacco	KGS	3388	714	3810	405	3429		4117	413	2078	662
03.01	Cement Total	Tonnes	3898927	100893	4429067	149838	4732229	116583	5764628	157574	6403729	174943
	(a) Ordinary grey portland cement and sulphate resistant cement.	R/Units	11		13		19		17		18	

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
03.01	(b) Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills.	Tonnes	394664	100863	443026	143698	433350	419283	249459	121204	640343	144769
	(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.	R/Units	3308	115	3610	402	3454	-	413	415	3015	665
03.03	Crude Oil	'000'Litres	394664	5717	629721	7806	951697	7621	1621844	8845	2294001	5741
03.04	Petroleum Gases	Million Cu, Metres	9048	-	9079	-	9228	-	9920	-	10319	-
03.05	Furnace Oil	'000'Litres	1717531	35776	1805716	24423	1814385	37337	1797700	41323	1798178	30331
03.06	High Speed Diesel Oil	'000'Litres	1447460	10724	1332121	13402	1539298	14010	1676506	11996	1598009	10491
03.07	Diesel Oil Nos.	'000'Litres	201425	2914	208203	2698	264610	1633	279253	3264	260640	4419
		R/Units	3	-	3	-	3	-	3	-	3	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
03.08	Jet Fuel	'000'Litres	625948	19432	682144	21821	601553	20999	599106	11305	651758	16660
		R/Units	3	-	3	-	3	-	3	-	3	-
03.09	Kerosene	'000'Litres	-	-	325972	7706	389307	8210	393699	5180	482967	6801
		R/Units	3	-	3	-	3	-	3	-	3	-
03.10	Motor Spirit	'000'Litres	816104	17427	913945	22035	912674	31252	694242	18588	1048170	7957
		R/Units	3	-	3	-	3	-	3	-	3	-
03.11	Petroleum Grease	Tonnes	2349	218	2477	178	2693	140	4654	488	3129	312
		R/Units	8	-	8	-	9	-	8	-	4	-
03.12	Petroleum Lubricating Oil	'000'Litres	258457	6739	281337	10225	279529	5436	351156	15449	377921	14522
		R/Units	-	-	-	-	30	-	32	-	29	-
03.13	Solvent Naphtha	'000'Litres	303057	12497	173103	10228	226815	11542	231686	13465	202662	14982
		R/Units	3	-	3	-	3	-	3	-	3	-
03.14	Asphalt	Tonnes	127592	4107	133420	6112	161338	3493	192020	33235	187174	2674
		R/Units	4	-	5	-	5	-	4	-	3	-
03.15	Petroleum Products Nos.	'000'Litres	47777	5123	37304	6816	45980	4967	74267	2891	96185	6307
		R/Units	2	-	2	-	2	-	2	-	2	-
04.03	Paint-n-Pigments	Tonnes	10051	3535	8557	900	10942	1303	11951	632	12970	561
	(i) Sold by weight	R/Units	123	-	149	-	111	-	89	-	103	-
	(ii) Sold by Volume	'000'Litres	9909	5775	12519	1039	14869	1251	13630	1166	12998	1387
		R/Units	-	-	-	-	139	-	135	-	137	-
	(iii) Carbon Black sold by weight	Tonnes	4	-	-	-	4159	432	2177	467	14569	234
		R/Units	-	-	-	-	1	-	2	-	2	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
04.04	Perfumery, Cosmetics and Toilet Preparation	No. '000'	25243	2130	35930	2451	37884	2337	49861	3790	48293	5242
		R/Units	92	-	89	-	94	-	107	-	99	-
04.05	Soap and Detergent	Tonnes	28895	867	26209	-	31700	-	29839	739	33128	844
	(i) Soap Toilet	R/Units	21	-	33	-	22	-	30	-	39	-
	(ii) Detergent	Tonnes	10641	411	12486	586	13945	-	14312	676	16157	568
		R/Units	15	-	27	-	18	-	19	-	17	-
	(iii) Detergent Bars	Tonnes	-	-	-	-	2351	-	4006	183	7411	240
		R/Units	-	-	-	-	7	-	8	-	13	-
	(iv) Detergent Liquid	'000' Litres	-	-	-	-	33	3	24	13	118	6
		R/Units	-	-	-	-	1	-	6	-	7	-
04.06	Soda Ash	Tonnes	94301	3590	106521	2710	117986	2766	128327	5515	107302	10287
		R/Units	2	-	2	-	2	-	2	-	1	-
05.02	Tyres and Tubes											
	(i) Except Bicycle, Motor-cycle agriculture tractor etc. Tyres	No. '000'	217	5	238	6	307	15	412	43	382	61
		R/Units	1	-	1	-	1	-	2	-	1	-
	(ii) Tubes	No. '000'	125	14	6	-	87	19	171	45	117	24
		R/Units	-	-	-	-	1	-	1	-	1	-
07.01	Paper and Paper Board all sorts											
	(i) Paper	Tonnes	20874	1237	20826	747	24058	1023	26300	1377	22101	1064
		R/Units	22	-	22	-	20	-	23	-	24	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	(ii) Paper Board	Tonnes	56952	2420	57028	2137	69402	3416	77234	4771	88574	4854
		R/Units	35	-	41	-	43	-	47	-	34	-
08.01	Cotton Yarn Twist and thread	'000' KGS	386868	9882	358829	19726	380687	14073	454071	13454	518592	13400
		R/Units	149	-	149	-	174	-	160	-	180	-
08.03	Man-Made Fibre and Yarn	'000' KGS	-	-	21572	1057	23475	1421	24730	788	27794	1279
	(a) Man Made Fibre and Yarn (discontinuous)	R/Units	-	-	2	-	2	-	2	-	2	-
	(b) Continuous Filament Yarn	Tonnes	-	-	8249	-	12526	1001	16981	1726	22534	623
		R/Units	-	-	17	-	21	-	15	-	21	-
	(c) Yarn of Man Made Fibre Fibre Discontinuous of waste including reptured yarn	Tonnes	72357	3186	67970	3483	63518	2187	82032	2002	94647	2886
		R/Units	142	-	103	-	119	-	123	-	118	-
08.07	Knitting Yarn	Tonnes	1982	236	5592	519	6340	575	4993	571	6109	308
		R/Units	28	-	37	-	41	-	42	-	41	-
08.08	Woollen Fabrics	Sq. Metres	371321	178902	501018	195578	257109	175030	584387	203999	578570	174324
	i) Carpets and Rugs	R/Units	13	-	17	-	9	-	11	-	12	-
	ii) Blankets and Lohis	Nos.	300978	71631	354894	53580	386633	80509	534913	64948	536042	114426
		R/Units	-	-	-	-	10	-	10	-	11	-
	iii) Fabrics and NOS.	Metres	1189841	436361	1397733	319597	1870414	501316	1800604	449695	1776206	407163
		R/Units	-	-	-	-	-	-	9	-	9	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
09.02	Metal Containers all Sorts	No. '000'	241119	2610	282170	3061	299060	2770	286394	3430	298358	4688
		R/Units	122	-	169	-	135	-	157	-	174	-
09.03	Mild Steel Products	Tonnes	636661	39604	654205	25600	718485	27562	730697	37466	782289	36211
		R/Units	351	-	382	-	395	-	399	-	360	-
10.01	Electric Batteries and Parts thereof	Nos.	224056	18407	230588	12147	211224	20523	129988	15970	123270	17001
	(i) Storage Batteries	R/Units	9	-	19	-	12	-	16	-	12	-
	(ii) Parts of Storage Batteries	No. '000'	214	35	220	31	193	23	174	19	214	8
		R/Units	22	-	36	-	25	-	23	-	28	-
10.02	Electric bulbs	No. '000'	23501	4101	37031	3457	44933	3333	47146	1872	46410	2593
		R/Units	8	-	8	-	8	-	7	-	6	-
10.03	Electric Fluorescent Tubes	'000'	2490	98	3144	380	3471	627	3314	255	4704	267
		Metres	4	-	6	-	7	-	8	-	9	-
10.04	Electric Fans & part thereof.	NOS.	132106	-	20151	19814	182833	17234	190120	7607	208157	19939
	Total	R/Units	146	-	188	-	186	-	114	-	124	-
	i) Cabin Carriage table exhaust fans.	NOS	10163	-	16581	1232	18821	1515	15959	552	13566	1589
		R/Units	46	-	41	-	31	-	25	-	22	-
	ii) Ceiling fans	NOS	111068	-	155535	17694	142773	13764	149836	5645	162637	8122
		R/Units	60	-	71	-	36	-	41	-	54	-

Code No.	Commodities	Unit	1982-83		1983-84		1984-85		1985-86		1986-87	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	iii) Pedestal Fans	NOS	10875	-	29535	888	21239	1955	24325	1410	31954	10228
		R/Units	40	-	76	-	19	-	48	-	48	-
10.05	Television	Nos.	-	-	-	-	-	-	-	-	247445	6379
		R/Units	-	-	-	-	-	-	-	-	8	-
10.07	Gas Apparatus appliances	NOS	24175	117080	242448	176564	244579	25987	360030	48086	505447	60543
		R/Units	80	-	86	-	88	-	80	-	75	-
10.08	Wire and Cables	Tonnes	2748	89	4265	206	7144	549	12482	1324	6699	284
	i) Naked wire	R/Units	-	-	20	-	18	-	16	-	20	-
	ii) Plastic Insulated	'000' Mtrs	125616	45060	93708	5234	88439	6139	121038	5427	180856	8938
		R/Units	126	-	115	-	125	-	124	-	138	-
12.01	Matches	100 Box	14026143	443610	16889479	455416	17650993	420632	18990979	343844	21296428	255523
		R/Units	73	-	79	-	68	-	50	-	37	-
12.02	Glass and Glasswares	'000' Mtrs	3778	476	3655	199	3673	141	4376	191	4811	280
	(a) Glass Sheets and Plate	Metres	5	-	5	-	5	-	5	-	6	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	(b) Laboratory Glass and Glasswares	'000' Pieces	-	-	2314	248	2259	64	1875	2707	5059	93
		R/Units	-	-	2	-	3	-	1	-	1	-

Code No.	Commodities	Unit	1982-83			1983-84			1984-85			1985-86			1986-87		
			Prod	Stock		Prod	Stock		Prod	Stock		Prod	Stock		Prod	Stock	
1	2	3	4	5	6	7	8	9	10	11	12	13					
(c)	Glass Vials and ampoules	'000' Pieces	23102	5485	163393	8105	157290	21564	98256	22109	153548	12822					
	CHRYSTAL	R/Units	3	-	3	3	4	4	1	1	4	4					
(d)	Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	2	1	8665	1454	28126	7125	21645	-	44114	5310					
	(a) orange capacity glass tubes	R/Units	-	-	3	-	5	-	6	-	5	-					
(e)	Other Glass and Glasswares	'000' Pieces	167659	13212	584694	-	608405	24046	415825	-	661808	40698					
	(b) glass ampoules	R/Units	40	-	43	-	47	-	40	-	39	-					
	(c) glass vials		13	-	18	-	66	-	20	-	33	-					
	(d) glass ampoules		1073143	452010	3553030	122710	1188030	113025	893020	87133	5154239	520223					
	(e) glass ampoules		136	-	142	-	23	-	136	-	126	-					
	(f) glass ampoules		154315	10000	33105	8104	38139	6126	134038	2453	161820	8038					
	(g) glass ampoules		3336	60	4322	306	1144	248	1165	1234	6530	324					
	(h) glass ampoules		60	60	60	-	66	-	60	-	32	-					
	(i) glass ampoules		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					
	(j) glass ampoules		40	-	32	-	15	-	40	-	48	-					
	(k) glass ampoules		1000	-	1000	888	1000	1000	1000	1000	1000	1000					
1	5	3	4	2	2	1	6	6	10	11	15	15					
	(a) glass ampoules		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					
	(b) glass ampoules		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					

TABLE - 27.2  
 PRODUCTION, STOCK AND REPORTING UNITS OF EXCISABLE COMMODITIES  
 1987-88 to 1991-92

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
1	2	3	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	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
01.04	Vegetable products	Tonnes	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
02.01	Beverages Total:	'000'	1083094	8014	1069247	8585	1175881	17716	811288	15266	1023192	17090
		containers	112	-	100	-	78	-	51	-	85	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	A. (i) Foreign Brand	'000'	702217	3655	697620	3727	610536	1844	336381	1549	417511	2858
	(a) In less than 260 ml containers.	R/Units	28	-	34	-	17	-	12	-	13	-
	(b-i) Others	'000'	9240	121	12682	68	6684	17	6490	49	7463	40
	(ii) Others	R/Units	9	-	10	-	8	-	3	-	6	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	(b-ii) Other	'000'										
	(i) Others	containers	2540	154	40965	63	421	-	958	6	597	6
		R/Units					6004	14	9430	40	3463	40
	c. Beverages manufactured from duty paid concentrate.	'000'										
	(i) In less than 250 ml containers	R/Units	58	34			1	-	1	-	2	-
	(ii) In less than 250 ml containers	'000'										
		R/Units	103314	3092	881350	3131	610038	1844	250382	4243	413211	5288
	(i) In less than 250 ml containers	'000'										
		R/Units	145		100		196265	749	101450	2696	172844	2270
	(ii) More than 250 ml containers.	'000'										
		R/Units	1033104	3014	886354	3232	113384	1314	311395	12339	1053125	13080
	(i) Others	'000'										
		R/Units					724	-	475	17	-	-
	(ii) More than 250 ml containers.	'000'										
		R/Units					1	-	-	-	-	-
	A. (ii) Others	'000'										
		R/Units	54650	803	51717	53	47249	462	54605	1341	103848	626
	In less than 260 ml containers.	'000'										
		R/Units	23	2104	18	2004	1412	2004	150	6	8	2104

1987-88 1988-89 1989-90 1990-91 1991-92

1987-88 to 1991-92

PRODUCTION STOCK AND BEHOLDING PILLS OF EXCISEABLE COMMODITIES

TABLE - 113

111 11111111

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>B. Beverages from Juices or Pulp</b>											
	(a) In less than 260 ml containers	'000' containers	293795	2541	278370	3233	292329	10248	287338	7524	294790	9691
		R/Units	24	-	23	-	23	-	19	-	32	-
	(b) Others	'000' containers	42	16	1028	-	-	59	93	88	-	-
		R/Units	3	-	5	-	-	-	-	-	-	-
	<b>C. Syrups and Squashes</b>	'000' containers	23150	878	27830	1504	21673	4337	23498	1996	26139	1599
		R/Units	25	-	10	-	10	-	9	-	17	-
02.02	Sugar	Tonnes	1759645	683598	1848581	543536	1847737	461506	1956082	670153	2251782	672562
		R/Units	43	-	45	-	48	-	47	-	51	-
02.03	Tobacco	No. Million	40697	741	31605	1338	32279	1410	29887	1935	29673	556
	(i) Cigarettes.	R/Units	18	-	22	-	19	-	21	-	24	-
	(ii) Mixture and Pipe Tobacco.	KGS	2965	221	4708	590	6247	115	3021	150	2752	7
		R/Units	2	-	2	-	2	-	2	-	-	-
03.01	Cement Total	Tonnes	7044595	132948	7149225	168429	7454515	162255	7745815	165507	8078993	160005
		R/Units	21	-	23	-	22	-	22	-	21	-
	(a) Ordinary grey portland cement and sulphate resistant cement.	Tonnes	6633192	127327	6796520	160869	7097585	155564	7392202	159649	7549392	142071
		R/Units	18	-	21	-	20	-	20	-	19	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
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.	Tonnes	378555	5279	314969	6485	298294	5474	287951	4225	452698	16027
		R/Units	-	-	-	-	-	-	-	-	-	-
	(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.	tonnes	32848	342	37736	1075	58636	1217	65662	1633	76903	1907
		R/Units	1	-	2	-	2	-	2	-	2	-
03.03	Crude Oil	'000'Litres	2359493	8517	2569424	16497	2722563	25980	3266211	38578	3209438	31825
		R/Units	12	-	15	-	19	-	20	-	24	-
03.04	Petroleum Gases	Million Cu, Metres	11546	-	11819	-	12854	-	15703	-	17439	-
		R/Units	9	-	12	-	14	-	24	-	26	-
03.05	Furnace Oil	'000'Litres	1933033	16258	1813505	22608	1974796	15790	2352775	35882	2281804	25710
		R/Units	4	-	3	-	3	-	3	-	3	-
03.06	High Speed Diesel Oil	'000'Litres	1685165	14673	1521330	17336	1570148	12313	1744918	15166	1798939	15966
		R/Units	3	-	3	-	3	-	3	-	3	-
03.07	Diesel Oil Nos.	'000'Litres	392236	-	335569	2071	340073	1750	311379	1339	314851	1642
		R/Units	3	-	3	-	3	-	3	-	3	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
03.08	Jet Fuel	'000'Litres	599577	10138	632600	14675	657818	7341	668706	12992	742234	14167
		R/Units	3	-	3	-	3	-	3	-	3	-
03.09	Kerosene	'000'Litres	415440	8666	473542	5998	508599	6148	681632	8651	626250	11585
		R/Units	3	-	3	-	3	-	3	-	3	-
03.10	Motor Spirit	'000'Litres	1168736	23633	1167165	21710	1259389	21169	1300631	8705	1366261	25025
		R/Units	3	-	3	-	3	-	3	-	3	-
03.11	Petroleum Grease	Tonnes	3807	397	5322	334	5007	428	5168	200	6136	285
		R/Units	7	-	9	-	8	-	8	-	9	-
03.12	Petroleum Lubricating Oil	'000'Litres	409912	9278	496762	10279	499866	14305	457575	9711	461734	17303
		R/Units	32	-	34	-	33	-	33	-	33	-
03.13	Solvent Nephtha	'000'Litres	235151	13060	157371	10794	114545	11383	308881	16731	241344	9818
		R/Units	3	-	4	-	4	-	4	-	5	-
03.14	Asphalt	Tonnes	192203	4865	183835	5727	170065	14019	182152	18220	177751	8293
		R/Units	4	-	5	-	6	-	4	-	6	-
03.15	Petroleum Products Nos.	'000'Litres	104410	8162	85412	4779	93718	5180	87324	6589	98831	9550
		R/Units	2	-	2	-	2	-	2	-	2	-
04.03	Paint-n-Pigments	Tonnes	12326	743	11577	588	11187	547	14308	626	18950	1369
	(i) Sold by weight	R/Units	109	-	112	-	123	-	117	-	83	-
	(ii) Sold by Volume	'000'Litres	19346	1241	16882	1116	16420	1176	16829	1284	18553	1004
		R/Units	135	-	132	-	140	-	91	-	50	-
	(iii) Carbon Black sold by weight	Tonnes	5789	1976	4083	1293	3754	717	3485	1376	3864	706
		R/Units	2	-	2	-	2	-	1	-	1	-

Code No.	Commodities	Unit	1987-88			1988-89			1989-90			1990-91			1991-92		
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	
1	2	3	4	5	6	7	8	9	10	11	12	13					
04.04	Perfumery, Cosmetics and Toilet Preparation	M. Tonnes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		No. '000'	56928	2636	49763	2867	45549	2631	18425	1120	14999	1214					
		R/Units	91	-	94	-	101	-	53	-	69	-					
04.05	Soap and Detergent	Tonnes	31482	409	56390	3387	35063	960	46075	1187	55103	1004					
	(i) Soap Toilet	R/Units	37	-	41	-	33	-	32	-	32	-					
	(ii) Detergent	Tonnes	20835	337	32000	1361	18054	707	22381	858	26664	601					
		R/Units	17	-	27	-	19	-	17	-	21	-					
	(iii) Detergent Bars	Tonnes	7111	29	14786	375	6048	430	6705	22	4427	153					
		R/Units	9	-	16	-	14	-	11	-	10	-					
	(iv) Detergent Liquid	'000' Litres	224	8	326	111	167	5	323	6	145	9					
		R/Units	6	-	7	-	5	-	4	-	6	-					
04.06	Soda Ash	Tonnes	134354	7532	-	-	-	-	-	-	-	-					
		R/Units	2	-	-	-	-	-	-	-	-	-					
05.02	Tyres and Tubes	No. '000'	680	72	907	62	915	59	952	77	784	68					
	(i) Except Bicycle, Motor-cycle agriculture tractor etc. Tyres	R/Units	2	-	4	-	4	-	2	-	5	-					
	(ii) Tubes	No. '000'	384	61	521	59	648	87	646	58	618	74					
		R/Units	2	-	4	-	4	-	6	-	5	-					
07.01	Paper and Paper Board all sorts	Tonnes	27876	716	56636	2857	57384	1094	64229	4920	66014	4691					
	(i) Paper	R/Units	28	-	31	-	41	-	36	-	39	-					

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock
1	2	3	4	5	6	7	8	9	10	11	12	13
	(ii) Paper Board	Tonnes	94106	2479	102668	4256	93840	1623	88579	7050	111015	6226
		R/Units	40	-	39	-	39	-	43	-	45	-
08.01	Cotton Yarn Twist and thread	'000' KGS	578435	15300	671739	16000	801213	23748	950685	25203	1033518	36864
		R/Units	201	-	230	-	232	-	263	-	269	-
08.03	Man-Made Fibre and Yarn											
(a)	Man Made Fibre and Yarn (discontinuous)	'000' KGS	29369	2065	-	-	-	-	-	-	-	-
		R/Units	2	-	-	-	-	-	-	-	-	-
(b)	Continuous Filament Yarn	Tonnes	24313	698	-	-	-	-	-	-	-	-
		R/Units	16	-	-	-	-	-	-	-	-	-
(c)	Yarn of Man Made Fibre Fibre Discontinuous of waste including reptured yarn	Tonnes	106762	2844	104106	5967	135013	5010	130083	12887	176000	7331
		R/Units	128	-	79	-	95	-	85	-	157	-
08.07	Knitting Yarn	Tonnes	5974	152	7742	159	4150	135	3322	109	3512	262
		R/Units	43	-	47	-	36	-	26	-	26	-
08.08	Woollen Fabrics	Sq. Metres	725310	220793	-	-	-	-	-	-	-	-
i)	Carpets and Rugs	R/Units	9	-	-	-	-	-	-	-	-	-
		Nos.	242838	95684	-	-	-	-	-	-	-	-
ii)	Blankets and Lohis	R/Units	8	-	-	-	-	-	-	-	-	-
iii)	Fabrics and NOS.	Metres	1676435	410504	-	-	-	-	-	-	-	-
		R/Units	9	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock
1	2	3	4	5	6	7	8	9	10	11	12	13
09.02	Metal Containers all Sorts	No.'000'	339214	5863	317565	8317	310195	9431	299807	7095	359428	7338
		R/Units	164	-	143	-	163	-	154	-	177	-
09/03	Mild Steel Products	Tonnes	869711	36204	928581	167002	437246	326	269818	220	15371	14
		R/Units	326	-	68	-	1	-	1	-	1	-
10.01	Electric Batteries and Parts thereof											
	(i) Storage Batteries	Nos.	194631	8564	472022	19740	611738	36249	710484	53296	796061	51516
		R/Units	12	-	11	-	16	-	9	-	16	-
	(ii) Parts of Storage Batteries	No.'000'	181	9	141	17	121	21	78	5	121	5
		R/Units	18	-	18	-	18	-	12	-	16	-
10.02	Electric bulbs	No.'000'	46389	1111	53407	2765	55690	3114	49322	1616	25391	4369
		R/Units	5	-	6	-	6	-	7	-	7	-
10.03	Electric Fluorescent Tubes	'000'										
		Metres	6404	132	6567	264	7567	625	7728	397	5035	415
		R/Units	6	-	10	-	9	-	8	-	8	-
10.04	Electric Fans & part thereof.											
	Total	NOS.	146090	15390	-	-	-	-	-	-	-	-
		R/Units	71	-	-	-	-	-	-	-	-	-
	i) Cabin Carriage table exhaust fans.	NOS	9711	1595	-	-	-	-	-	-	-	-
		R/Units	13	-	-	-	-	-	-	-	-	-
	ii) Ceiling fans	NOS	125021	3200	-	-	-	-	-	-	-	-
		R/Units	39	-	-	-	-	-	-	-	-	-
	iii) Pedestal Fans	NOS	11358	10595	-	-	-	-	-	-	-	-
		R/Units	19	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock
1	2	3	4	5	6	7	8	9	10	11	12	13
10.05	Television	Nos.	345973	9704	279659	-	277941	17423	197376	5542	248420	16791
		R/Units	10	-	11	-	12	-	13	-	17	-
10.06	(a) Air Conditioner	Nos	-	-	-	-	-	-	33658	839	39601	1724
		R/Units	-	-	-	-	-	-	11	-	12	-
	(b) Deep Freezers	Nos	-	-	-	-	-	-	40761	202	74821	426
		R/Units	-	-	-	-	-	-	7	-	13	-
10.07	Gass Apparatus appliances	NOS	473142	63705	-	-	-	-	-	-	-	-
		R/Units	81	-	-	-	-	-	-	-	-	-
10.08	Wire and Cables	Tonnes	6800	501	6601	365	5368	376	5021	465	5243	132
	i) Naked wire	R/Units	24	-	35	-	58	-	63	-	65	-
	ii) Plastic Insulated	'000' Mtrs	207957	10757	193888	11398	139587	10650	132483	8936	152470	15404
		R/Units	141	-	142	-	33	-	30	-	24	-
12.01	Matches	100 Box	24908059	225843	-	-	-	-	-	-	-	-
		R/Units	18	-	-	-	-	-	-	-	-	-
12.02	Glass and Glasswares	'000'	-	-	-	-	-	-	-	-	-	-
	(a) Glass Sheets and Plate	Metres	5643	411	22360	3137	8424	1043	6174	328	6569	363
		R/Units	9	-	9	-	7	-	6	-	6	-
	(b) Laboratory Glass and Glasswares	'000' Pieces	59850	5368	175036	11781	175060	6872	13532	-	156573	7234
		R/Units	2	-	2	-	1	-	1	-	1	-

Code No.	Commodities	Unit	1987-88		1988-89		1989-90		1990-91		1991-92	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	(c) Glass Vials and ampoules	'000' Pieces	177781	8617	204842	14547	164629	9925	76498	1818	19105	392
		R/Units	3	-	7	-	4	-	2	-	3	-
	(d) Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	48921	5346	52828	9440	43413	8389	10564	1	17184	225
		R/Units	4	-	3	-	5	-	1	-	3	-
	(e) Other Glass and Glasswares	'000' Pieces	708435	26025	648847	15984	532400	15002	295682	16718	238440	13773
		R/Units	38	-	49	-	32	-	25	-	19	-
12.08	Ceramic Tiles	"000" Sq Metres	-	-	-	-	1731	543	2784	446	5760	411
		R/Units	-	-	-	-	6	-	6	-	6	-
		"000" Nos	-	-	-	-	19007	2783	27715	1826	32805	1581
		R/Units	-	-	-	-	1	-	1	-	2	-
13.01	Ammunation	"000" Nos	-	-	-	-	-	-	10707	350	26970	200
		R/Units	-	-	-	-	-	-	17	-	26	-

TABLE - 27.3  
PRODUCTION OF EXCISABLE COMMODITIES  
(1972-73 to 1991-92)

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)
1972-73	187,155	157,992	434,154	27,623	3,394,092	2,907	445,963	432,325
1973-74	225,408	180,480	608,100	27,528	3,688,329	4,338	477,221	426,992
1974-75	271,892	256,800	506,242	26,938	3,668,488	4,819	475,643	441,216
1975-76	276,718	316,332	630,504	27,456	3,479,993	4,589	495,554	457,491
1976-77	325,895	346,536	753,749	28,381	3,381,887	4,977	513,325	480,562
1977-78	360,259	503,712	858,284	31,308	3,223,332	5,350	581,576	570,927
1978-79	422,254	640,272	608,940	32,536	3,022,912	5,732	680,563	674,278
1979-80	452,160	576,391	575,619	34,647	3,346,513	6,869	706,248	667,366
1980-81	507,961	729,547	852,342	35,791	3,538,316	7,982	696,408	734,432
1981-82	531,273	833,330	1324,184	38,132	3,580,346	8,532	661,789	840,909
1982-83	512,602	730,097	1117,070	38,199	3,898,927	9,048	625,948	816,104
1983-84	594,820	961,205	1151,095	40,096	4,429,067	9,079	682,144	913,945
1984-85	640,319	914,137	1317,454	38,921	4,732,229	9,228	601,553	912,674
1985-86	611,997	1,051,514	1113,733	39,593	5,764,628	9,920	599,106	694,242
1986-87	608,686	932,329	1273,727	39,929	6,403,729	10,319	651,758	1,048,170
1987-88	-	1,083,094	1,759,645	40,697	7,044,595	11,546	599,577	1,168,736
1988-89	-	1,069,247	1,848,581	31,605	7,149,225	11,819	632,600	1,167,165
1989-90	-	1,175,881	1,847,737	32,279	7,454,515	12,854	657,818	1,259,389
1990-91	-	811,288	1,956,082	29,887	7,745,815	15,703	668,706	1,300,631
1991-92	-	1,023,192	2,251,782	29,673	8,078,993	17,439	742,234	1,366,261

YEAR	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 Naphtha ('000' Litres)	Pet products Nos. ('000' Litres)
1	2	3	4	5	6	7	8	9
1972-73	726,905	242,756	1,362,890	96,520	1,012	179,112	182,749	34,095
1973-74	733,865	222,299	1,336,469	114,588	1,006	179,440	168,816	63,571
1974-75	6,979,79	262,031	1,170,536	131,293	1,155	204,511	160,119	60,907
1975-76	742,439	274,996	930,775	86,671	1,153	194,682	160,381	72,259
1976-77	8,697,54	284,588	996,188	93,472	1,280	186,240	233,223	70,113
1977-78	1,060,729	263,907	1,359,900	107,310	1,283	177,354	327,808	75,283
1978-79	1,071,224	230,701	1,356,546	109,516	1,385	200,655	200,305	82,600
1979-80	1,138,136	242,424	1,604,139	129,314	2,098	233,995	321,019	67,177
1980-81	1,148,763	203,919	1,612,213	133,297	2,126	235,546	264,947	53,802
1981-82	1,422,791	142,848	1,924,801	127,576	1,825	232,634	311,222	32,458
1982-83	1,447,460	201,425	1,717,531	127,592	2,349	258,457	303,057	47,777
1983-84	1,332,121	208,203	1,805,716	133,420	2,477	281,337	173,103	37,304
1984-85	1,539,298	264,610	1,814,385	161,338	2,693	279,529	226,815	45,980
1985-86	1,676,506	279,253	1,797,700	192,020	4,654	351,156	231,686	74,267
1986-87	1,598,009	260,640	1,798,178	187,174	3,129	377,921	202,662	96,185
1987-88	1,685,165	392,236	1,933,033	192,203	3,807	409,912	235,151	104,410
1988-89	1,521,330	335,569	1,813,505	183,835	5,322	496,762	157,371	85,412
1989-90	1,570,148	340,073	1,974,796	170,065	5,007	499,866	114,545	93,718
1990-91	1,744,918	311,379	2,352,775	182,152	5,168	457,575	308,881	87,324
1991-92	1,798,939	314,851	2,281,804	177,751	6,136	461,734	241,344	98,831

(1974-85)  
 (1975-85 to 1981-85)  
 PRODUCTION OF EXPLOSIVE FORMULATIONS  
 TABLE 313

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	303,249	7,303	402	618	2,227	359 103	10,800	565
1973-74	347,818	12,429	286	473	1,072	356 92	10,900	642
1974-75	297,137	13,427	511	445	1,092	210 139	15,000	606
1975-76	326,893	12,650	284	553	1,919	315 119	17,400	566
1976-77	255,423	24,021	296	485	1,845	358 143	14,927	414
1977-78	121,216	24,411	341	546	1,780	330 142	17,527	465
1978-79	N.A.	3,970	151	587	1,601	355 161	20,641	1,238
1979-80	334,179	36,980	179	669	1,404	383 160	20,251	1,145
1980-81	340,265	44,050	227	615	1,733	385 223	34,187	1,285
1981-82	369,535	54,957	326	403	1,633	341 146	40,906	1,881
1982-83	386,868	72,357	301	371	1,190	305 224	23,501	2,490
1983-84	358,829	97,791	355	501	1,398	341 231	37,031	3,144
1984-85	380,687	99,519	387	257	1,870	184 211	44,933	3,471
1985-86	454,071	123,743	535	584	1,801	132 130	47,146	3,314
1986-87	518,592	144,975	536	579	1,776	126 123	46,410	4,704
1987-88	578,435	160,444	243	725	1,676	140 195	46,389	6,404
1988-89	671,739	104,106	-	-	-	155 472	53,407	6,567
1989-90	801,213	135,013	-	-	-	159 612	55,690	7,567
1990-91	950,685	130,083	-	-	-	133 710	49,322	7,728
1991-92	1,033,518	176,000	-	-	-	186 796	25,391	5,035

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	303,249	7,303	402	618	2,227	359 103	10,800	565
1973-74	347,818	12,429	286	473	1,072	356 92	10,900	642
1974-75	297,137	13,427	511	445	1,092	210 139	15,000	606
1975-76	326,893	12,650	284	553	1,919	315 119	17,400	566
1976-77	255,423	24,021	296	485	1,845	358 143	14,927	414
1977-78	121,216	24,411	341	546	1,780	330 142	17,527	465
1978-79	N.A.	3,970	151	587	1,601	355 161	20,641	1,238
1979-80	334,179	36,980	179	669	1,404	383 160	20,251	1,145
1980-81	340,265	44,050	227	615	1,733	385 223	34,187	1,285
1981-82	369,535	54,957	326	403	1,633	341 146	40,906	1,881
1982-83	386,868	72,357	301	371	1,190	305 224	23,501	2,490
1983-84	358,829	97,791	355	501	1,398	341 231	37,031	3,144
1984-85	380,687	99,519	387	257	1,870	184 211	44,933	3,471
1985-86	454,071	123,743	535	584	1,801	132 130	47,146	3,314
1986-87	518,592	144,975	536	579	1,776	126 123	46,410	4,704
1987-88	578,435	160,444	243	725	1,676	140 195	46,389	6,404
1988-89	671,739	104,106	-	-	-	155 472	53,407	6,567
1989-90	801,213	135,013	-	-	-	159 612	55,690	7,567
1990-91	950,685	130,083	-	-	-	133 710	49,322	7,728
1991-92	1,033,518	176,000	-	-	-	186 796	25,391	5,035



YEAR	1	2	3	4	5	6	7	8	9
	Paints and Varnishes (Metric Tonnes)	Paints and Varnishes ("000" Litres)	Cosmetics ("000" No.) A & B*	Flakes and Detergents (Metric Tonnes)	Toilet Soap (Metric Tonnes)	Soda Ash (Metric Tonnes)	Motor Tyres ("000" No.)	Motor Tubes ("000" No.)	
1972-73	6,807	5,664	27,000	6,757	16,307	78,264	168	158	
1973-74	3,709	6,151	20,880	4,979	11,786	88,185	249	173	
1974-75	4,369	6,183	22,524	6,299	12,751	82,673	238	223	
1975-76	4,166	7,596	21,636	6,452	13,767	75,851	165	143	
1976-77	4,369	7,196	21,384	6,665	16,537	59,217	148	137	
1977-78	5,946	7,924	30,768	9,324	20,421	68,746	180	157	
1978-79	5,554	8,286	43,020	7,306	21,078	71,960	183	197	
1979-80	6,495	8,031	22,999	8,499	23,288	80,904	204	201	
1980-81	9,652	9,047	23,417	10,366	24,273	95,792	227	194	
1981-82	12,013	9,594	22,097	10,679	26,968	107,090	193	136	
1982-83	10,051	9,909	25,243	10,641	28,895	94,301	217	125	
1983-84	8,557	12,519	35,930	12,486	26,209	106,521	238	6	
1984-85	10,942	14,869	37,884	13,945	31,700	117,986	307	87	
1985-86	11,951	13,630	49,861	14,312	29,839	128,327	412	171	
1986-87	12,970	12,998	48,293	16,157	33,128	107,302	382	117	
1987-88	12,326	19,346	56,928	20,835	31,482	134,354	680	384	
1988-89	11,577	16,882	49,763	32,000	56,390	-	907	521	
1989-90	11,187	16,420	45,549	18,054	35,063	-	915	648	
1990-91	14,308	16,829	18,425	22,381	46,075	-	952	646	
1991-92	18,950	18,553	14,999	26,664	55,103	-	784	618	

\* Cosmetics - B in tonnes, 346 in 1990-91 and 389 in 1991-92

YEAR	Gas Appliances ("000" Nos.)	Wire and Cables (Naked Wire MetricTonnes)	Wire & Cables (Plastic Insulated "000"Metres)	Glass and Glass ware Plates & Sheets("000" Sq.Metres)
1	2	3	4	5
1972-73	51	7,048	39,061	1,104
1973-74	56	11,113	31,014	1,785
1974-75	64	6,703	35,403	1,317
1975-76	62	4,330	35,787	1,316
1976-77	80	5,251	43,921	1,795
1977-78	101	3,305	62,363	1,901
1978-79	114	1,272	75,255	2,463
1979-80	234	1,886	79,013	2,109
1980-81	502	2,141	89,822	2,302
1981-82	528	2,384	103,841	2,968
1982-83	242	2,748	125,616	3,778
1983-84	242	4,265	93,708	3,655
1984-85	245	7,144	88,439	3,673
1985-86	360	12,482	121,038	4,376
1986-87	505	6,699	180,856	4,811
1987-88	473	6,800	207,957	5,643
1988-89	-	6,601	193,888	22,360
1989-90	-	5,368	139,587	8,424
1990-91	-	5,021	132,483	6,174
1991-92	-	5,243	152,470	6,569

\* Commence - 9 in January 1989 at 1990-91 and 1991-92

**TABLE - 28**  
**COLLECTORATE-WISE TOTAL SALES TAX ON IMPORTS AND DOMESTIC GOODS 1991-92**

(Rs. in Million)

COLLECTORATES	Import Related			Domestic			Total		
	Gross Refunds	Rebate	Net	Gross Refunds	Rebate	Net	Gross Refunds	Rebate	Net
Karachi Appraisement	9,077.3	10.2	9,048.1	-	-	-	9,077.3	10.2	9,048.1
Karachi Preventive	801.3	2.1	793.2	-	-	-	801.3	2.1	793.2
Karachi Exports	-	-	-	-	-	-	-	-	-
Peshawar	102.2	0.7	96.3	963.0	126.5	836.5	1,065.2	127.2	932.8
Rawalpindi	111.1	6.0	85.0	1,540.3	198.5	1,341.8	1,651.4	204.5	1,426.8
Customs Lahore	1,427.8	0.4	1,025.1	-	-	-	1,427.8	0.4	1,025.1
Excise Lahore	-	-	-	2,906.0	713.3	2,192.7	2,906.0	713.3	2,192.7
Multan	186.7	-	186.7	1,015.3	215.7	799.6	1,202.0	215.7	986.3
Hyderabad	89.2	-	66.0	1,119.4	262.4	857.0	1,208.6	262.4	923.0
Karachi	-	-	-	5,986.3	1,857.2	4,129.1	5,986.3	1,857.2	4,129.1
Quefta	319.2	-	283.7	1,136.2	462.9	673.3	1,455.4	462.9	957.0
<b>TOTAL :-</b>	<b>12,114.8</b>	<b>19.4</b>	<b>9,968.6</b>	<b>14,666.5</b>	<b>3,836.5</b>	<b>10,830.0</b>	<b>26,781.3</b>	<b>3,855.9</b>	<b>20,798.6</b>

## ALL PAKISTAN

TABLE - 29  
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC  
GOODS AT MANUFACTURING STAGE 1991-92

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	3005	Absorbent cotton	0.17	0.08	0.09
2	4820	Account books and registers	2.50	1.55	0.95
3	5403	Acetate yarn	20.24	14.76	5.48
4	2806	Acid (Nos)	0.01	-	0.01
5	1519	Acid oil	1.72	-	1.72
6	3802	Activated carbon	0.01	-	0.01
7	3919	Adhesive/adhesive tapes	2.34	1.75	0.59
8	2202	Aerated water	-	-	-
9	8529	Aerial and antenas	0.04	-	0.04
10	3307	Agarbatties	0.73	0.10	0.63
11	8415	Air conditioners	66.75	33.02	33.73
12	8708	Air filter	2.33	0.48	1.85
13	8414	Air compressor fan etc	0.01	-	0.01
14	2905	Alcohol	21.35	2.63	18.72
15	3205	Alkatra	-	-	-
16	7604	Aluminium rods	1.71	-	1.71
17	7610	Aluminium goods	18.87	7.53	11.34
18	2833	Aluminium sulphate	0.57	0.56	0.01
19	7610	Aluminium windows	0.05	-	0.05
20	2814	Ammonia gas	9.51	1.74	7.77
21	2842	Ammonium chloride	0.59	-	0.59
22	1501	Animal oil & fats	-	-	-
23	7402	Anodized products	0.42	-	0.42
24	9304	Arms & ammunitions	57.16	21.19	35.97
25	3301	Arqiat	-	-	-
26	2515	Artifical marble slab	1.26	4.96	(-)3.70
27	4111	Artificial leather & rexine	12.43	5.38	7.05
28	6812	Asbestos products	48.41	16.68	31.73
29	2524	Asbestos wastes	-	-	-
30	2714	Asphalt	133.12	21.92	111.20

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	33.69	25.45	8.24
32	8708	Auto parts	210.15	34.30	175.85
33	2302	Baggasse	3.41	-	3.41
34	6305	Bags (Nos)	0.13	-	0.13
35	7213	Baling hoops	8.99	3.67	5.32
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
37	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
38	8504	Ballast chokes	0.47	0.21	0.26
39	2303	Beet pulp	0.20	-	0.20
40	2707	Benzole,tolule & xylole.	16.61	1.24	15.37
41	2106	Beverages concentrates.	15.83	2.57	13.26
42	2201	Beverages(Nos)	-	-	-
43	1905	Biscuits	108.52	22.44	86.08
44	2713	Bitumen	0.63	0.40	0.23
45	4412	Black shell board	-	-	-
46	8212	Blades(safety)	48.58	19.28	29.30
47	6301	Blanket woollen	3.01	0.39	2.62
48	6301	Blankets synthetic	9.54	3.06	6.48
49	3402	Bleaching powder	7.58	4.14	3.44
50	0506	Bone crushing	0.74	-	0.74
51	2806	Bowls clean	0.05	-	0.05
52	3819	Brake fluids	1.76	0.88	0.88
53	7403	Brass rods.	0.92	0.04	0.88
54	7412	Brass water fittings	3.86	-	3.86
55	7408	Brass wires	0.19	0.11	0.08
56	9603	Brushwares	2.58	1.30	1.28
57	2500	Bryte powder	6.10	0.42	5.68
58	9406	Building components	2.16	1.26	0.90
59	5901	Bukrams	0.01	-	0.01
60	7011	Bulb shells	0.32	0.19	0.13
61	4017	Bungs	0.76	0.05	0.71
62	9606	Buttons	5.02	1.32	3.70
63	2849	Calcium carbide	-	-	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate	1.72	0.03	1.69
65	2812	Calcium chloride	-	-	-
66	4900	Calenders of paper and paper board	5.55	1.42	4.13
67	2803	Carbon black	10.96	1.38	9.58
68	2811	Carbon dioxide gas (CO <sub>2</sub> )	4.67	0.31	4.36
69	2803	Carbon oil	1.74	0.20	1.54
70	5703	Carpets synthetic	43.46	24.93	18.53
71	5702	Carpets woollen	23.00	5.04	17.96
72	8523	Cassettes(audio)	46.04	21.33	24.71
73	8523	Cassettes(video)	21.19	17.45	3.74
74	6810	Cast iron pipes	2.10	0.67	1.43
75	2815	Caustic soda	157.36	9.55	147.81
76	2523	Cement	1,799.30	148.05	1,651.25
77	6810	Cement pipes	0.01	-	0.01
78	6907	Ceramic tiles	89.53	14.03	75.50
79	1904	Cereal products	25.43	1.85	23.58
80	0406	Cheese	1.23	0.06	1.17
81	2900	Chemicals	92.67	40.26	52.41
82	4410	Chip board	55.34	16.20	39.14
83	2801	Chlorine	2.39	0.03	2.36
84	2402	Cigarettes	1,444.89	106.57	1,338.32
85	5601	Cigarette filter rods	26.07	14.16	11.91
86	3706	Cinematographic films	0.05	0.05	0.05
87	2706	Coal tar	0.89	-	0.89
88	3205	Colour lakes	-	-	-
89	3206	Colouring materials (others)	-	-	-
90	9615	Combs	0.13	-	0.13
91	6810	Concrete components	12.67	6.68	5.99
92	1905	Confectionery & bakery products	117.59	67.20	50.39
93	8419	Cooking ranges	0.08	-	0.08
94	7407	Copper rods	37.15	1.74	35.41
95	1704	Corn syrups	0.30	-	0.30
96	4808	Corrugated boards	6.21	0.12	6.09
97	1404	Cotton linters	2.85	-	2.85
98	5209	Cotton fabrics	342.90	0.29	342.61

## ALL PAKISTAN

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
99 3405	Creams & polishes for footweares	24.60	11.68	12.92
100 8309	Crown corks	27.45	18.01	9.44
101 2106	Custard powders	11.20	0.04	11.16
102 2903	D.D.T.	-	-	-
103 8418	Deep freezers	54.54	25.84	28.70
104 9301	Defence equipments	-	-	-
105 3402	Detergents	121.77	41.61	80.16
106 3808	Dettol	-	-	-
107 4820	Diaries	0.82	0.21	0.61
108 2851	Distillery products	5.01	0.64	4.37
109 2806	Drain openers	0.19	-	0.19
110 3206	Dyes and colours	49.78	18.01	31.77
111 2530	Earth colours	0.44	0.21	0.23
112 3924	Egg trays	0.11	-	0.11
113 8507	Electric accumulators & parts thereof	3.74	0.59	3.15
114 8516	Electric irons	3.18	0.72	2.46
115 8516	Electric water coolers	1.71	0.89	0.82
116 8509	Electrical goods and parts (Nos)	134.05	24.97	109.08
117 8311	Electrically welded wires	10.78	5.35	5.43
118 5810	Embroidery	0.20	-	0.20
119 6805	Emery papers (regmal)	0.69	0.34	0.35
120 8544	Enamelled copper wires	21.58	4.28	17.30
121 3301	Essences	12.49	7.26	5.23
122 3600	Explosives	50.20	7.84	42.36
123 4411	Fabric boards	8.63	2.33	6.30
124 8300	Fabrications	-	-	-
125 5600	Fabrics others	-	-	-
126 2106	Farex	4.71	0.13	4.58
127 2106	Farlac	0.83	0.09	0.74
128 7019	Fibre glass	4.69	1.74	2.95
129 4820	File covers	-	-	-
130 5601	Filter rods	-	-	-
131 8424	Fire fighting instruments	-	-	-
132 5300	Flex cloth	0.04	-	0.04
133 5601	Flocking cloth materials	0.16	0.14	0.02

## ALL PAKISTAN

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
134 4418	Flush doors	4.73	3.02	1.71
135 9404	Foam & foam products	-	-	-
136 8509	Food choppers	-	-	-
137 3206	Food colours	0.12	0.08	0.04
138 2106	Food products	16.17	8.19	7.98
139 6400	Foot wears	47.08	5.53	41.55
140 2912	Formaldehyde and paraformaldehy	0.29	0.05	0.24
141 3918	Formica	18.34	12.83	5.51
142 1702	Fructose syrups	5.28	0.69	4.59
143 2001	Fruits & vegetables preserved, canned or processed	0.97	0.14	0.83
144 8708	Fuel filters	3.17	0.04	3.13
145 9403	Furnitures (steel)	0.11	-	0.11
146 9403	Furnitures (wooden)	1.29	-	1.29
147 7304	G.I.Pipes	20.37	16.09	4.28
148 7217	G.I.Wires	3.99	2.21	1.78
149 8419	Gas appliances(other)	8.94	1.02	7.92
150 8419	Gas heaters	0.10	0.26	(-0.16)
151 5908	Gas mantles	0.40	0.59	(-0.19)
152 1519	Gases & acids	14.49	1.33	13.16
153 8413	Gasoline dispensing pumps	0.50	-	0.50
154 3503	Gelatins	1.49	1.28	0.21
155 9615	Gem clip pins	0.18	0.01	0.17
156 8419	Geysers	0.18	-	0.18
157 7000	Glass & glasswares etc	145.49	34.04	111.45
158 7020	Glass bangles	10.58	-	10.58
159 7010	Glass bottles	0.15	-	0.15
160 1702	Glaxose-D	-	-	-
161 3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162 1503	Glue & synthetic resins all sorts	52.71	24.77	27.94
163 1520	Glycerine	6.61	0.90	5.71
164 8301	Goldi locks	-	-	-
165 8524	Gramophone recorders	-	-	-
166 2618	Granulated slags	8.88	-	8.88

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	8.67	1.12	7.55
168	1302	Guar gums	14.49	4.27	10.22
169	3919	Gum tapes	0.50	0.01	0.49
170	2520	Gypsum powder	1.73	0.35	1.38
171	4411	Hard boards	15.15	0.49	14.66
172	2704	Hard cokes	23.40	2.29	21.11
173	5202	Hard wastes	1.27	-	1.27
174	2806	Hydrochloric acid	2.19	0.05	2.14
175	2105	Ice creams	67.49	21.16	46.33
176	3808	Insecticides	2.23	-	2.23
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	836.98	48.08	788.90
179	2007	Jams and jellies	13.94	3.37	10.57
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	116.89	27.26	89.63
182	5300	Jute products	259.02	115.23	143.79
183	3201	Katha	0.01	-	0.01
184	5106	Knitting yarn	1.68	0.13	1.55
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	0.07	-	0.07
186	5800	Laces and braids	3.14	3.00	0.14
187	2824	Lead oxides	-	-	-
188	2522	Lime wastes	0.01	-	0.01
189	1515	Linseed oil	0.19	-	0.19
190	1702	Liquid glucose, glucose	99.78	13.23	86.55
191	2203	Liquors	4.14	0.42	3.72
192	2710	Lubricating oils and oil additives	1,197.12	616.11	581.01
193	4811	Laminated boards	0.10	0.06	0.04
194	7326	M. S. products	0.52	-	0.52
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	0.62	0.03	0.59
197	7303	M.S.Pipes	8.69	-	8.69
198	1902	Macaroni	0.01	-	0.01
199	8509	Machine blenders and grinders	-	-	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	2.24	0.19	2.05
201	1003	Maize products	12.53	0.25	12.28
202	1108	Maize starches	47.91	0.03	47.88
203	5200	Man made fibers & yarns	690.47	104.01	586.46
204	1517	Margarine	5.35	0.94	4.41
205	9404	Mattresses	39.48	29.64	9.84
206	7310	Metal containers	291.96	181.97	109.99
207	5603	Metal products sheets	0.90	-	0.90
208	5605	Metallised yarns	0.01	-	0.01
209	5603	Metallized products	4.67	0.41	4.26
210	2202	Mineral waters	2.76	1.57	1.19
211	1703	Molasses	8.50	0.86	7.64
212	3917	Monofilament guts	1.15	0.55	0.60
213	8703	Motor cars	547.55	148.54	399.01
214	8703	Motor cars seats	-	-	-
215	8711	Motor cycles	335.99	202.41	133.58
216	8454	Moulds	0.33	0.04	0.29
217	9205	Music instruments	3.26	2.20	1.06
218	2707	Naptha	1.01	0.01	1.00
219	3908	Nylone chips/polyester chips	21.78	2.33	19.45
220	2306	Oil dirts	0.23	-	0.23
221	8421	Oil filters	5.18	0.40	4.78
222	2939	Opium	0.32	-	0.32
223	2804	Oxygen gas	24.96	5.09	19.87
224	3918	P. V.C. Tiles	9.57	3.65	5.92
225	3923	P.V.C. Bottles	6.56	2.80	3.76
226	3917	P.V.C. Pipes	26.77	10.44	16.33
227	3925	P.V.C. Doors & windows	0.55	0.45	0.10
228	2707	Petroleum oils & lubricants(Nos)	2.26	0.97	1.29
229	3210	Paints & varnishes(Nos)	222.71	86.40	136.31
230	2006	Pan masalas	1.14	0.12	1.02
231	4800	Papers & paperboards	127.33	37.71	89.62
232	4822	Paper cones, bobbins, etc	0.87	1.11	(-0.24)
233	4816	Paper products	287.74	98.34	189.40
234	4700	Paper pulps	0.18	-	0.18

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	0.29	0.50	(-)0.21
236	4819	Paper sacks	124.64	83.70	40.94
237	3304	Perfumery and cosmetics	59.65	18.22	41.43
238	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
239	7201	Pig iron	106.53	-	106.53
240	5801	Pile fabrics	0.03	-	0.03
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	5.66	1.29	4.37
243	3921	Plastic metal films	5.12	0.75	4.37
244	3926	Plastic products others	199.90	121.33	78.57
245	4422	Ply wood	19.41	11.07	8.34
246	3923	Polyethylene bags	9.41	1.84	7.57
247	3901	Polyethylene having a specific gravity of less than 0.94.	0.14	-	0.14
248	6305	Polypropylene bags	115.35	67.07	48.28
249	3904	Polyvinyl chloride	0.81	0.62	(-)0.19
250	3904	Polyvinyl granules	1.15	2.24	1.09
251	6900	Pottery	0.10	0.38	(-)0.28
252	7103	Precious stones	0.18	-	0.18
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	2.18	0.37	1.81
255	7304	Pressure pipes	0.05	-	0.05
256	8506	Primary cells and batteries	43.57	27.23	16.34
257	3215	Printing inks	14.93	8.54	6.39
258	2710	Process oil	1.04	0.32	0.72
259	9404	Quilts	-	-	-
260	6811	R.C.C. Pipes	1.56	0.25	1.31
261	8527	Radio sets	0.15	-	0.15
262	7302	Railway sleepers	11.92	4.62	7.30
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	186.72	92.36	94.36
265	3908	Resin materials (other)	45.45	24.25	21.20
266	9612	Ribbons for typewriters	-	-	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	7415	Rivets	-	-	-
268	6807	Roofing felts	-	-	-
269	8419	Room heaters	-	-	-
270	3806	Rosins	0.19	0.11	0.08
271	4000	Rubber goods	22.01	5.78	16.23
272	6910	Sanitary fittings	-	-	-
273	5601	Sanitary napkins	1.36	0.78	0.58
274	6910	Sanitary wares	18.86	3.83	15.03
275	2006	Saunf supari	1.92	0.41	1.51
276	8423	Scales	0.81	0.23	0.58
277	8711	Scooters	-	-	-
278	7204	Scraps	21.90	2.76	19.14
279	5006	Silk reels	-	-	-
280	5607	Sisal ropes	3.29	1.99	1.30
281	2712	Slack wax	3.14	0.14	3.00
282	9607	Slide fastners	1.91	1.60	0.31
283	5601	Snapias	1.06	0.63	0.43
284	1522	Soap stocks	4.56	0.78	3.78
285	2836	Soda ash	145.98	11.19	134.79
286	8422	Soda water machinery	-	-	-
287	2839	Sodium silicate	30.80	16.50	14.30
288	2836	Sodium carbonate	-	-	-
289	2833	Sodium hydrosulphate	0.32	-	0.32
290	2828	Sodium hypochlorite	3.75	-	3.75
291	2833	Sodium sulphate	-	-	-
292	2830	Sodium sulphide	8.04	2.81	5.23
293	5202	Soft cotton wastes	48.27	0.65	47.62
294	8511	Sparking plugs	0.42	-	0.42
295	8520	Speaker parts	2.31	0.46	1.85
296	9002	Spectacle frames	0.37	0.17	0.20
297	0904	Spices	6.69	0.66	6.03
298	2207	Spirits	8.66	0.47	8.19
299	9404	Spring mattresses	0.07	-	0.07
300	9612	Stamp pads	0.01	-	0.01
301	7317	Staple pins	0.03	0.03	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid	2.57	1.00	1.57
303	7307	Steel pipes	136.88	93.91	42.97
304	7308	Steel structures	-	-	-
305	7207	Steel billets	148.55	-	148.55
306	7318	Steel fixtures	5.87	0.01	5.86
307	7207	Steel ingots	65.17	-	65.17
308	7312	Steel wire strand	1.02	0.40	0.62
309	7229	Steel wires	40.34	6.59	33.75
310	7323	Steel wools	0.67	0.05	0.62
311	4816	Stencils	0.33	0.80	(-)0.47
312	4810	Sticker labels	-	-	-
313	8456	Stone grinding wheels	-	-	-
314	2517	Stone powder	1.88	-	1.88
315	8507	Storage batteries	89.38	2.51	86.87
316	7309	Storage tanks	9.20	0.29	8.91
317	4807	Straw boards	10.33	0.05	10.28
318	2106	Supplement-32-complan	-	-	-
319	2507	Sulphate/clay/gypsum	6.18	-	6.18
320	2807	Sulphonic acid	-	-	-
321	2503	Sulphur	11.87	1.12	10.75
322	2833	Sulphuric acid	12.75	5.70	7.05
323	4410	Surfacing of chip boards	0.53	0.55	(-)0.02
324	3005	Surgical cotton/cotton bandage	-	-	-
325	2006	Sweetend supari	0.67	0.39	0.28
326	2106	Sweetex	3.36	0.45	2.91
327	1704	Sweets	1.27	0.06	1.21
328	3204	Synthetic organic dyes	-	-	-
329	2009	Syrups & squashes	44.09	6.72	37.37
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery.	46.60	8.38	38.22
331	8519	Tape recorders (players)	0.63	0.06	0.57
332	8520	Tapes recorders	0.06	0.18	(-)0.12
333	8517	Telephone parts	0.41	-	0.41
334	8517	Telephone sets	1.23	1.19	0.04
335	8528	Television sets	190.32	95.33	94.99

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	8.47	1.56	6.91
337	6802	Tiles, marbles	5.67	0.04	5.63
338	4401	Timber wood	0.01	-	0.01
339	8002	Tin cuttings	2.23	0.08	2.15
340	7310	Tins	0.48	-	0.48
341	4803	Tissue papers	1.65	0.39	1.26
342	8509	Toasters	-	-	-
343	3306	Tooth pastes and tooth powders	25.71	4.80	20.91
344	4421	Tooth picks	0.17	-	0.17
345	8513	Torches	-	-	-
346	8708	Tractor parts	-	-	-
347	8716	Trailers	2.93	-	2.93
348	2106	Treated concentrates	-	-	-
349	3805	Turpentine oil	-	-	-
350	8469	Typewriters	1.04	0.02	1.02
351	4012	Tyres and tubes.	123.05	63.05	60.00
352	4006	Tyres retreading	-	-	-
353	6601	Umbrellas	-	-	-
354	2912	Urea Formaldehyde	21.52	1.59	19.93
355	7311	Vacuum cylinders	-	-	-
356	8703	Vans	-	-	-
357	3208	Varnishes & lacquers	-	-	-
358	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	7.10	1.72	5.38
359	1518	Vegetable oils other than edible oil	6.25	1.23	5.02
360	8706	Vehicles (others)	-	-	-
361	5801	Velvet	0.84	0.52	0.32
362	4408	Veneers	0.20	0.02	0.18
363	2209	Vinegar	1.12	0.18	0.94
364	3005	Wadding	6.87	3.69	3.18
365	8450	Washing machines	11.97	4.69	7.28
366	4707	Waste papers	-	-	-
367	3924	Water coolers	0.25	0.14	0.11
368	8419	Water heaters	-	-	-
369	9028	Water meters, electric or gas meters	80.04	5.09	74.95

## ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
370	5309	Water proof canvas	-	-	-
371	5309	Water proof canvas flocking cloth materials	0.01	-	0.01
372	3823	Water proofing compounds	1.31	1.22	0.09
373	2712	Wax	4.01	2.31	1.70
374	4811	Wax papers, gummed tape, papers and filter papers	-	-	-
375	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	24.14	11.78	12.36
376	7314	Wire gauzes	0.42	0.26	0.16
377	7312	Wire rods	-	-	-
378	8544	Wires and cables	261.77	62.84	198.93
379	4802	Wood free writing paper	157.51	60.70	96.81
380	4401	Wood logs	1.56	-	1.56
381	4418	Wood pens	0.53	-	0.53
382	5106	Woollen yarn	2.78	1.65	1.13
383	5111	Woven fabrics of wool or other fine animal hair	7.78	0.58	7.20
384	5112	Woven fabrics of wool or other fine animal hair	0.02	-	0.02
385	4804	Wrappers	-	-	-
386	0403	Yogurt (raita)	0.11	-	0.11
387	2817	Zinc oxide	0.18	-	0.18
388	7907	Zinc slugs	0.11	0.11	-
389	2833	Zinc sulphate	0.42	0.27	0.15
390	0000	Additional tax	1.90	-	1.90
391	0000	Arrears recovered	89.73	1.94	87.79
392	0000	Miscellaneous collections	32.63	2.47	30.16
393	0000	Refunds/adjustments (not specified)	-	1.00	(-)1.00
Total			14,629.17	3,803.29	10,825.88

**TABLE - 30**  
**COMMODITY-WISE COLLECTION OF SALES TAX AT**  
**WHOLESALE STAGE 1991-92**

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1	8415 Air conditioners	1.18	1.25	(-)0.07
2	5703 Carpets synthetic(machine made)	-	-	-
3	5702 Carpets woollen(machine made)	-	-	-
4	6907 Ceramic tiles	-	-	-
5	8418 Deep freezers	0.91	0.92	(-)0.01
6	9404 Foam & foam products	-	-	-
7	4800 Paper boards	0.42	0.14	0.28
8	6910 Sanitary wares	-	-	-
9	8528 Television sets	9.24	8.48	0.76
10	0000 Sales tax on wholesale dealers not specified	0.1	-	0.1
	<b>Total</b>	<b>11.76</b>	<b>10.79</b>	<b>0.97</b>

**TABLE - 31**  
**COMMODITY-WISE COLLECTION OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	2.04	2.00	0.04
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen (machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	1.36	0.02	1.34
8	6910	Sanitary wares	-	-	-
9	8528	Television sets	22.19	20.45	1.74
		<b>Total</b>	<b>25.59</b>	<b>22.47</b>	<b>3.12</b>

TABLE - 32.1  
 COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC  
 GOODS AT MANUFACTURING STAGE 1991-92

(Rs. in Million)					
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	3005	Absorbent cotton	-	-	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn	-	-	-
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil	-	-	-
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	1.41	1.18	0.23
8	2202	Aerated water	-	-	-
9	8529	Aerial and antenas	-	-	-
10	3307	Agarbatties	-	-	-
11	8415	Air conditioners	-	-	-
12	8708	Air filter	-	-	-
13	8414	Air compressor fan etc	-	-	-
14	2905	Alcohol	-	-	-
15	3205	Alkatra	-	-	-
16	7604	Aluminium rods	-	-	-
17	7610	Aluminium goods	0.16	-	0.16
18	2833	Aluminium sulphate	0.41	0.42	(-)0.01
19	7610	Aluminium windows	-	-	-
20	2814	Ammonia gas	1.47	-	1.47
21	2842	Ammonium chloride	-	-	-
22	1501	Animal oil & fats	-	-	-
23	7402	Anodized products	-	-	-
24	9304	Arms & ammunitions	8.83	0.03	8.80
25	3301	Arqiat	-	-	-
26	2515	Artificial marble slab	-	-	-
27	4111	Artificial leather & rexine	0.03	-	0.03
28	6812	Asbestos products	-	-	-
29	2524	Asbestos wastes	-	-	-
30	2714	Asphalt	-	-	-

Peshawar Collectorate		(Rs. in Million)			
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	-	-	-
32	8708	Auto parts	-	-	-
33	2302	Baggasse	1.04	-	1.04
34	6305	Bags (nos)	-	-	-
35	7213	Baling hoops	-	-	-
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach	-	-	-
37	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
38	8504	Ballast chokes	-	-	-
39	2303	Beet pulp	0.20	-	0.20
40	2707	Benzole,tolule & xylene.	-	-	-
41	2106	Beverages concentrates.	-	-	-
42	2201	Beverages(Nos)	-	-	-
43	1905	Biscuits	0.05	-	0.05
44	2713	Bitumen	-	-	-
45	4412	Black shell board	-	-	-
46	8212	Blades(safety)	-	-	-
47	6301	Blanket woollen	0.69	-	0.69
48	6301	Blankets synthetic	-	-	-
49	3402	Bleaching powder	0.09	-	0.09
50	0506	Bone crushing	-	-	-
51	2806	Bowls clean	-	-	-
52	3819	Brake fluids	-	-	-
53	7403	Brass rods	-	-	-
54	7412	Brass water fittings	-	-	-
55	7408	Brass wires	-	-	-
56	9603	Brushwares	-	-	-
57	2500	Bryte powder	-	-	-
58	9406	Building components	-	-	-
59	5901	Bukrams	-	-	-
60	7011	Bulb shells	-	-	-
61	4017	Bungs	-	-	-
62	9606	Buttons	-	-	-
63	2849	Calcium carbide	-	-	-

Peshawar Collectorate		(Rs. in Million)			
S. Code No.	Commodity	Output	Output Tax	Input Tax	Net Tax
64	2842 Calcium carbonate				
65	2812 Calcium chloride				
66	4900 Calenders of paper and paper board				
67	2803 Carbon black				
68	2811 Carbon dioxide gas(CO <sub>2</sub> )		0.32		0.32
69	2803 Carbon oil				
70	5703 Carpets synthetic				
71	5702 Carpets woollen				
72	8523 Cassettes(audio)				
73	8523 Cassettes(video)				
74	6810 Cast iron pipes				
75	2815 Caustic soda				
76	2523 Cement		316.43	18.29	298.14
77	6810 Cement pipes				
78	6907 Ceramic tiles		18.60	3.10	15.50
79	1904 Cereal products				
80	0406 Cheese				
81	2900 Chemicals		0.29	0.21	0.08
82	4410 Chip board				
83	2801 Chlorine		0.05	0.03	0.02
84	2402 Cigarettes		417.80	29.45	388.35
85	5601 Cigarette filter rods				
86	3706 Cinematographic films				
87	2706 Coal tar				
88	3205 Colour lakes				
89	3206 Colouring materials (others)				
90	9615 Combs				
91	6810 Concrete components		1.05	0.12	0.93
92	1905 Confectionery & bakery products		0.01		0.01
93	8419 Cooking ranges				
94	7407 Copper rods				
95	1704 Corn syrups				
96	4808 Corrugated boards		0.11	0.10	0.01
97	1404 Cotton linters				
98	5209 Cotton fabrics		0.52	0.25	0.27

## Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	3405	Creams & polishes for footwears	-	-	-
100	8309	Crown corks	2.07	1.59	0.48
101	2106	Custard powders	-	-	-
102	2903	D.D.T.	-	-	-
103	8418	Deep freezers	-	-	-
104	9301	Defence equipments	-	-	-
105	3402	Detergents	-	-	-
106	3808	Dettol	-	-	-
107	4820	Diaries	-	-	-
108	2851	Distillery products	-	-	-
109	2806	Drain openers	-	-	-
110	3206	Dyes and colours	-	-	-
111	2530	Earth colours	-	-	-
112	3924	Egg trays	0.11	-	0.11
113	8507	Electric accumulators & parts thereof	-	-	-
114	8516	Electric irons	-	-	-
115	8516	Electric water coolers	-	-	-
116	8509	Electrical goods and parts (Nos)	-	-	-
117	8311	Electrically welded wires	-	-	-
118	5810	Embroidery	-	-	-
119	6805	Emery papers (regmal)	-	-	-
120	8544	Enamelled copper wires	-	-	-
121	3301	Essences	-	-	-
122	3600	Explosives	-	-	-
123	4411	Fabric boards	-	-	-
124	8300	Fabrications	-	-	-
125	5600	Fabrics others	-	-	-
126	2106	Farex	-	-	-
127	2106	Farlac	-	-	-
128	7019	Fibre glass	-	-	-
129	4820	File covers	-	-	-
130	5601	Filter rods	-	-	-
131	8424	Fire fighting instruments	-	-	-
132	5300	Flex cloth	0.04	-	0.04
133	5601	Flocking cloth materials	-	-	-

## Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418	Flush doors	0.26	-	0.26
135	9404	Foam & foam products	-	-	-
136	8509	Food choppers	-	-	-
137	3206	Food colours	-	-	-
138	2106	Food products	-	-	-
139	6400	Foot wears	-	-	-
140	2912	Formaldehyde and paraformaldehy	-	-	-
141	3918	Formica	6.01	3.80	2.21
142	1702	Fructose syrups	-	-	-
143	2001	Fruits & vegetables preserved, canned or processed	-	-	-
144	8708	Fuel filters	-	-	-
145	9403	Furnitures (steel)	0.01	-	0.01
146	9403	Furnitures (wooden)	0.16	-	0.16
147	7304	G.I.Pipes	-	-	-
148	7217	G.I.Wires	-	-	-
149	8419	Gas appliances(other)	-	-	-
150	8419	Gas heaters	-	-	-
151	5908	Gas mantles	-	-	-
152	1519	Gases & acids	-	-	-
153	8413	Gasoline dispensing pumps	-	-	-
154	3503	Gelatins	-	-	-
155	9615	Gem clip pins	-	-	-
156	8419	Geysers	-	-	-
157	7000	Glass & glasswares etc	19.83	3.11	16.72
158	7020	Glass bangles	-	-	-
159	7010	Glass bottles	-	-	-
160	1702	Glaxose-D	-	-	-
161	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503	Glue & synthetic resins all sorts	-	-	-
163	1520	Glycerine	-	-	-
164	8301	Goldi locks	-	-	-
165	8524	Gramophone recorders	-	-	-
166	2618	Granulated slags	-	-	-

Peshawar Collectorate			Statistics (Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	-	-	200
168	1302	Guar gums	-	-	101
169	3919	Gum tapes	-	-	202
170	2520	Gypsum powder	-	-	203
171	4411	Hard boards	-	-	204
172	2704	Hard cokes	-	-	205
173	5202	Hard wastes	-	-	206
174	2806	Hydrochloric acid	-	-	207
175	2105	Ice creams	-	-	208
176	3808	Insecticides	-	-	209
177	6914	Insulators ceramic	-	-	210
178	7213	Iron and steel products	-	-	211
179	2007	Jams and jellies	-	-	212
180	8703	Jeeps	-	-	213
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	-	-	214
182	5300	Jute products	14.15	8.24	5.91
183	3201	Katha	-	-	217
184	5106	Knitting yarn	-	-	218
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	219
186	5800	Laces and braids	-	-	221
187	2824	Lead oxides	-	-	222
188	2522	Lime wastes	-	-	223
189	1515	Linseed oil	-	-	224
190	1702	Liquid glucose, glucose	5.47	-	5.47
191	2203	Liquors	-	-	226
192	2710	Lubricating oils and oil additives	29.07	16.90	12.17
193	4811	Laminated boards	-	-	228
194	7326	M. S. products	0.31	-	0.31
195	5500	M.M.Fabrics	-	-	230
196	5200	M.M.Yarn soft wastes	-	-	231
197	7303	M.S.Pipes	-	-	232
198	1902	Macaroni	-	-	233
199	8509	Machine blenders and grinders	-	-	234

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	-	-	-
201	1003	Maize products	-	-	-
202	1108	Maize starches	14.97	-	14.97
203	5200	Man made fibers & yarns	-	-	-
204	1517	Margarine	-	-	-
205	9404	Mattresses	-	-	-
206	7310	Metal containers	4.22	9.70	(-)5.48
207	5603	Metal products sheets	-	-	-
208	5605	Metallised yarns	-	-	-
209	5603	Metallized products	-	-	-
210	2202	Mineral waters	-	-	-
211	1703	Molasses	0.25	-	0.25
212	3917	Monofilament guts	-	-	-
213	8703	Motor cars	-	-	-
214	8703	Motor cars seats	-	-	-
215	8711	Motor cycles	7.60	4.32	3.28
216	8454	Moulds	-	-	-
217	9205	Music instruments	-	-	-
218	2707	Naptha	-	-	-
219	3908	Nylone chips/polyester chips	-	-	-
220	2306	Oil dirts	-	-	-
221	8421	Oil filters	-	-	-
222	2939	Opium	-	-	-
223	2804	Oxygen gas	0.10	-	0.10
224	3918	P. V.C. Tiles	-	-	-
225	3923	P.V.C. Bottles	-	-	-
226	3917	P.V.C. Pipes	1.20	-	1.20
227	3925	P.V.C. Doors & windows	-	-	-
228	2707	Petroleum oils & lubricants(Nos)	-	-	-
229	3210	Paints & varnishes(Nos)	0.14	0.01	0.13
230	2006	Pan masalas	-	-	-
231	4800	Papers & paperboards	10.62	0.45	10.17
232	4822	Paper cones, bobbins, etc	-	-	-
233	4816	Paper products	-	0.01	(-)0.01
234	4700	Paper pulps	0.18	-	0.18

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	-	-	-
236	4819	Paper sacks	13.15	9.58	3.57
237	3304	Perfumery and cosmetics	-	-	-
238	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
239	7201	Pig iron	-	-	-
240	5801	Pile fabrics	-	-	-
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	-	-	-
243	3921	Plastic metal films	-	-	-
244	3926	Plastic products others	4.57	4.22	0.35
245	4422	Ply wood	-	-	-
246	3923	Polyethylene bags	-	-	-
247	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
248	6305	Polypropylene bags	-	-	-
249	3904	Polyvinyl chloride	-	-	-
250	3904	Polyvinyle granules	-	-	-
251	6900	Pottery	-	-	-
252	7103	Precious stones	0.14	-	0.14
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
255	7304	Pressure pipes	-	-	-
256	8506	Primary cells and batteries	-	-	-
257	3215	Printing inks	-	-	-
258	2710	Process oil	-	-	-
259	9404	Quilts	-	-	-
260	6811	R.C.C. Pipes	-	-	-
261	8527	Radio sets	-	-	-
262	7302	Railway sleepers	1.85	0.57	1.28
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	-	-	-
265	3908	Resin materials (other)	0.51	-	0.51
266	9612	Ribbons for typewriters	-	-	-

## Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	7415	Rivets	-	-	-
268	6807	Roofing felts	-	-	-
269	8419	Room heaters	-	-	-
270	3806	Rosins	-	-	-
271	4000	Rubber goods	-	-	-
272	6910	Sanitary fittings	-	-	-
273	5601	Sanitary napkins	-	-	-
274	6910	Sanitary wares	3.67	0.44	3.23
275	2006	Saunf supari	-	-	-
276	8423	Scales	-	-	-
277	8711	Scooters	-	-	-
278	7204	Scraps	0.02	-	0.02
279	5006	Silk reels	-	-	-
280	5607	Sisal ropes	-	-	-
281	2712	Slack wax	-	-	-
282	9607	Slide fastners	-	-	-
283	5601	Snapies	-	-	-
284	1522	Soap stocks	0.15	0.01	0.14
285	2836	Soda ash	-	-	-
286	8422	Soda water machinery	-	-	-
287	2839	Sodium silicate	0.31	0.17	0.14
288	2836	Sodium carbonate	-	-	-
289	2833	Sodium hydrosulphate	-	-	-
290	2828	Sodium hypochlorite	-	-	-
291	2833	Sodium sulphate	-	-	-
292	2830	Sodium sulphide	-	-	-
293	5202	Soft cotton wastes	0.33	0.02	0.31
294	8511	Sparking plugs	-	-	-
295	8520	Speaker parts	-	-	-
296	9002	Spectacle frames	-	-	-
297	0904	Spices	-	-	-
298	2207	Spirits	5.06	0.13	4.93
299	9404	Spring mattresses	-	-	-
300	9612	Stamp pads	-	-	-
301	7317	Staple pins	-	-	-

Peshawar Collectorate			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid			
303	7307	Steel pipes	0.71		
304	7308	Steel structures	0.01		
305	7207	Steel billets			
306	7318	Steel fixtures			
307	7207	Steel ingots	0.14		0.14
308	7312	Steel wire strands			
309	7229	Steel wires			
310	7323	Steel wools			
311	4816	Stencils			
312	4810	Sticker labels			
313	8456	Stone grinding wheels			
314	2517	Stone powder	0.13		0.13
315	8507	Storage batteries			
316	7309	Storage tanks			
317	4807	Straw boards			
318	2106	Supplement-32-complan			
319	2507	Sulphate/clay/gypsum			
320	2807	Sulphonic acid			
321	2503	Sulphur			
322	2833	Sulphuric acid	3.59	1.18	2.41
323	4410	Surfacing of chip boards			
324	3005	Surgical cotton/cotton bandage			
325	2006	Sweetend supari			
326	2106	Sweetex	0.30		
327	1704	Sweets			
328	3204	Synthetic organic dyes			
329	2009	Syrups & squashes			
330	6911	Tablewares & other articles purpose of porcelaine, china & other kind of crockery used for domestic or toilet	10.47	1.29	9.18
331	8519	Tape recorders (players)			
332	8520	Tapes recorders			
333	8517	Telephone parts			
334	8517	Telephone sets	1.19	1.19	
335	8528	Television sets	3.04	1.47	1.57

## Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	-	-	-
337	6802	Tiles, marbles	0.71	-	0.71
338	4401	Timber wood	0.01	-	0.01
339	8002	Tin cuttings	-	-	-
340	7310	Tins	-	-	-
341	4803	Tissue papers	-	-	-
342	8509	Toasters	-	-	-
343	3306	Tooth pastes and tooth powders	-	-	-
344	4421	Tooth picks	-	-	-
345	8513	Torches	-	-	-
346	8708	Tractor parts	-	-	-
347	8716	Trailers	-	-	-
348	2106	Treated concentrates	-	-	-
349	3805	Turpentine oil	-	-	-
350	8469	Typewriters	1.04	0.02	1.02
351	4012	Tyres and tubes	3.87	2.89	0.98
352	4006	Tyres retreading	-	-	-
353	6601	Umbrellas	-	-	-
354	2912	Urea formaldehyde	-	-	-
355	7311	Vacuum cylinders	-	-	-
356	8703	Vans	-	-	-
357	3208	Varnishes & lacquers	-	-	-
358	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
359	1518	Vegetable oils other than edible oil	0.23	0.08	0.15
360	8706	Vehicles (others)	-	-	-
361	5801	Velvet	-	-	-
362	4408	Veneers	-	-	-
363	2209	Vinegar	-	-	-
364	3005	Wadding	-	-	-
365	8450	Washing machines	-	-	-
366	4707	Waste papers	-	-	-
367	3924	Water coolers	0.02	-	0.02
368	8419	Water heaters	-	-	-
369	9028	Water meters, electric or gas meters	-	-	-

## Peshawar Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
370	5309 Water proof canvas	-	-	-
371	5309 Water proof canvas flocking cloth materials	-	-	-
372	3823 Water proofing compounds	-	-	-
373	2712 Wax	-	-	-
374	4811 Wax papers, gummed tape, papers and filter papers	-	-	-
375	3810 Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
376	7314 Wire gauzes	-	-	-
377	7312 Wire rods	-	-	-
378	8544 Wires and cables	10.38	0.13	10.25
379	4802 Wood free writing paper	-	-	-
380	4401 Wood logs	-	-	-
381	4418 Wood panels	-	-	-
382	5106 Woollen yarn	2.77	1.65	1.12
383	5111 Woven fabrics of wool or other fine animal hair	3.17	0.17	3.00
384	5112 Woven fabrics of wool or other fine animal hair	-	-	-
385	4804 Wrappers	-	-	-
386	0403 Yogurt (raita)	-	-	-
387	2817 Zinc oxide	-	-	-
388	7907 Zinc slugs	-	-	-
389	2833 Zinc sulphate	-	-	-
390	0000 Additional tax	0.47	-	0.47
391	0000 Arrears recovered	4.70	0.02	4.68
392	0000 Miscellaneous collections	1.02	-	1.02
393	0000 Refunds/adjustments (not specified)	-	-	-
	<b>Total</b>	<b>963.04</b>	<b>126.54</b>	<b>836.50</b>

**TABLE - 32.2**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC**  
**GOODS AT MANUFACTURING STAGE 1991-92**

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 3005	Absorbent cotton	-	-	-
2 4820	Account books and registers	-	-	-
3 5403	Acetate yarn	-	-	-
4 2806	Acid (Nos)	-	-	-
5 1519	Acid oil	-	-	-
6 3802	Activated carbon	-	-	-
7 3919	Adhesive/adhesive tapes	-	-	-
8 2202	Aerated water	-	-	-
9 8529	Aerial and antenas	0.04	-	0.04
10 3307	Agarbatties	-	-	-
11 8415	Air conditioners	10.93	2.22	8.71
12 8708	Air filter	-	-	-
13 8414	Air compressor fan etc	0.01	-	0.01
14 2905	Alcohol	18.97	2.63	16.34
15 3205	Alkatra	-	-	-
16 7604	Aluminium rods	-	-	-
17 7610	Aluminium goods	0.46	0.31	0.15
18 2833	Aluminium sulphate	-	-	-
19 7610	Aluminium windows	-	-	-
20 2814	Ammonia gas	-	-	-
21 2842	Ammonium chloride	-	-	-
22 1501	Animal oil & fats	-	-	-
23 7402	Anodized products	-	-	-
24 9304	Arms & ammunitions	16.70	12.26	4.44
25 3301	Arqiat	-	-	-
26 2515	Artificial marble slab	-	-	-
27 4111	Artificial leather & rexine	-	-	-
28 6812	Asbestos products	-	-	-
29 2524	Asbestos wastes	-	-	-
30 2714	Asphalt	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
31 8711	Auto cycles including rickshaws	31.63	25.45	6.18
32 8708	Auto parts	0.36	-	0.36
33 2302	Baggasse	-	-	-
34 6305	Bags (nos)	-	-	-
35 7213	Baling hoops	-	-	-
36 8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
37 8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
38 8504	Ballast chokes	-	-	-
39 2303	Beet pulp	-	-	-
40 2707	Benzole,tolule & xylene.	-	-	-
41 2106	Beverages concentrates.	-	-	-
42 2201	Beverages(Nos)	-	-	-
43 1905	Biscuits	3.97	0.18	3.79
44 2713	Bitumen	0.53	0.35	0.18
45 4412	Black shell board	-	-	-
46 8212	Blades(safety)	-	-	-
47 6301	Blanket woollen	0.74	0.14	0.60
48 6301	Blankets synthetic	-	-	-
49 3402	Bleaching powder	-	-	-
50 0506	Bone crushing	-	-	-
51 2806	Bowls clean	-	-	-
52 3819	Brake fluids	-	-	-
53 7403	Brass rods	-	-	-
54 7412	Brass water fittings	-	-	-
55 7408	Brass wires	-	-	-
56 9603	Brushwares	-	-	-
57 2500	Bryte powder	-	-	-
58 9406	Building components	0.38	0.27	0.11
59 5901	Bukrams	-	-	-
60 7011	Bulb shells	-	-	-
61 4017	Bungs	-	-	-
62 9606	Buttons	-	-	-
63 2849	Calcium carbide	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate	-	-	-
65	2812	Calcium chloride	-	-	-
66	4900	Calenders of paper and paper board	-	-	-
67	2803	Carbon black	-	-	-
68	2811	Carbon dioxide gas(CO <sub>2</sub> )	-	-	-
69	2803	Carbon oil	-	-	-
70	5703	Carpets synthetic	-	-	-
71	5702	Carpets woollen	-	-	-
72	8523	Cassettes(audio)	9.04	-	9.04
73	8523	Cassettes(video)	-	-	-
74	6810	Cast iron pipes	-	-	-
75	2815	Caustic soda	-	-	-
76	2523	Cement	429.51	29.99	399.52
77	6810	Cement pipes	-	-	-
78	6907	Ceramic tiles	-	-	-
79	1904	Cereal products	3.92	0.37	3.55
80	0406	Cheese	-	-	-
81	2900	Chemicals	0.07	-	0.07
82	4410	Chip board	11.22	4.67	6.55
83	2801	Chlorine	-	-	-
84	2402	Cigarettes	569.20	52.89	616.31
85	5601	Cigarette filter rods	-	-	-
86	3706	Cinematographic films	-	-	-
87	2706	Coal tar	-	-	-
88	3205	Colour lakes	-	-	-
89	3206	Colouring materials (others)	-	-	-
90	9615	Combs	-	-	-
91	6810	Concrete components	0.08	0.01	0.07
92	1905	Confectionery & bakery products	0.81	-	0.81
93	8419	Cooking ranges	-	-	-
94	7407	Copper rods	-	-	-
95	1704	Corn syrups	-	-	-
96	4808	Corrugated boards	-	-	-
97	1404	Cotton linters	-	-	-
98	5209	Cotton fabrics	0.13	-	0.13

## Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
99	3405 Creams & polishes for footwears	-	-	-
100	8309 Crown corks	-	-	-
101	2106 Custard powders	-	-	-
102	2903 D.D.T.	-	-	-
103	8418 Deep freezers	-	-	-
104	9301 Defence equipments	-	-	-
105	3402 Detergents	0.07	-	0.07
106	3808 Dettol	-	-	-
107	4820 Diaries	-	-	-
108	2851 Distillery products	0.03	-	0.03
109	2806 Drain openers	-	-	-
110	3206 Dyes and colours	-	-	-
111	2530 Earth colours	-	-	-
112	3924 Egg trays	-	-	-
113	8507 Electric accumulators & parts thereof	-	-	-
114	8516 Electric irons	-	-	-
115	8516 Electric water coolers	-	-	-
116	8509 Electrical goods and parts (Nos)	0.15	-	0.15
117	8311 Electrically welded wires	-	-	-
118	5810 Embroidery	-	-	-
119	6805 Emery papers (regmal)	-	-	-
120	8544 Enamelled copper wires	-	-	-
121	3301 Essences	-	-	-
122	3600 Explosives	50.20	7.84	42.36
123	4411 Fabric boards	-	-	-
124	8300 Fabrications	-	-	-
125	5600 Fabrics others	-	-	-
126	2106 Farex	-	-	-
127	2106 Farlac	-	-	-
128	7019 Fibre glass	0.02	-	0.02
129	4820 File covers	-	-	-
130	5601 Filter rods	-	-	-
131	8424 Fire fighting instruments	-	-	-
132	5300 Flex cloth	-	-	-
133	5601 Flocking cloth materials	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418	Flush doors	0.04	-	0.04
135	9404	Foam & foam products	-	-	-
136	8509	Food choppers	-	-	-
137	3206	Food colours	-	-	-
138	2106	Food products	-	-	-
139	6400	Foot wears	-	-	-
140	2912	Formaldehyde and paraformaldehy	-	-	-
141	3918	Formica	-	-	-
142	1702	Fructose syrups	-	-	-
143	2001	Fruits & vegetables preserved, canned or processed	-	-	-
144	8708	Fuel filters	-	-	-
145	9403	Furnitures (steel)	-	-	-
146	9403	Furnitures (wooden)	0.18	-	0.18
147	7304	G.I.Pipes	0.38	-	0.38
148	7217	G.I.Wires	-	-	-
149	8419	Gas appliances(other)	0.34	-	0.34
150	8419	Gas heaters	-	-	-
151	5908	Gas mantles	-	-	-
152	1519	Gases & acids	-	-	-
153	8413	Gasoline dispensing pumps	-	-	-
154	3503	Gelatins	-	-	-
155	9615	Gem clip pins	-	-	-
156	8419	Geysers	-	-	-
157	7000	Glass & glasswares etc	51.03	8.75	42.28
158	7020	Glass bangles	-	-	-
159	7010	Glass bottles	-	-	-
160	1702	Glaxose-D	-	-	-
161	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503	Glue & synthetic resins all sorts	8.23	1.49	6.74
163	1520	Glycerine	-	-	-
164	8301	Goldi locks	-	-	-
165	8524	Gramophone recorders	-	-	-
166	2618	Granulated slags	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
167	6804 Grinding wheels	-	-	0.08
168	1302 Guar gums	-	-	0.08
169	3919 Gum tapes	-	-	0.08
170	2520 Gypsum powder	0.08	-	0.08
171	4411 Hard boards	-	-	0.08
172	2704 Hard cokes	-	-	0.08
173	5202 Hard wastes	-	-	0.08
174	2806 Hydrochloric acid	-	-	0.08
175	2105 Ice creams	-	-	0.08
176	3808 Insecticides	-	-	0.08
177	6914 Insulators ceramic	-	-	0.08
178	7213 Iron and steel products	1.72	-	1.72
179	2007 Jams and jellies	3.28	0.46	2.82
180	8703 Jeeps	-	-	0.08
181	2009 Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	-	-	0.08
182	5300 Jute products	-	-	0.08
183	3201 Katha	-	-	0.08
184	5106 Knitting yarn	1.68	0.13	1.55
185	7311 L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	0.08
186	5800 Laces and braids	-	-	0.08
187	2824 Lead oxides	-	-	0.08
188	2522 Lime wastes	-	-	0.08
189	1515 Linseed oil	-	-	0.08
190	1702 Liquid glucose, glucose	-	-	0.08
191	2203 Liquors	-	-	0.08
192	2710 Lubricating oils and oil additives	21.87	17.17	4.70
193	4811 Laminated boards	-	-	0.08
194	7326 M. S. products	-	-	0.08
195	5500 M.M.Fabrics	-	-	0.08
196	5200 M.M.Yarn soft wastes	-	-	0.08
197	7303 M.S.Pipes	-	-	0.08
198	1902 Macaroni	-	-	0.08
199	8509 Machine blenders and grinders	-	-	0.08

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	-	-	-	-
201	1003	Maize products	-	-	-	-
202	1108	Maize starches	-	-	-	-
203	5200	Man made fibers & yarns	-	-	-	-
204	1517	Margarine	-	-	-	-
205	9404	Mattresses	-	-	-	-
206	7310	Metal containers	4.84	2.94	1.90	
207	5603	Metal products sheets	-	-	-	-
208	5605	Metallised yarns	-	-	-	-
209	5603	Metallized products	-	-	-	-
210	2202	Mineral waters	-	-	-	-
211	1703	Molasses	-	-	-	-
212	3917	Monofilament guts	-	-	-	-
213	8703	Motor cars	-	-	-	-
214	8703	Motor cars seats	-	-	-	-
215	8711	Motor cycles	-	-	-	-
216	8454	Moulds	-	-	-	-
217	9205	Music instruments	-	-	-	-
218	2707	Naptha	-	-	-	-
219	3908	Nylone chips/polyester chips	-	-	-	-
220	2306	Oil dirts	-	-	-	-
221	8421	Oil filters	-	-	-	-
222	2939	Opium	-	-	-	-
223	2804	Oxygen gas	2.44	0.44	2.00	
224	3918	P. V.C. Tiles	-	-	-	-
225	3923	P.V.C. Bottles	-	-	-	-
226	3917	P.V.C. Pipes	8.91	3.29	5.62	
227	3925	P.V.C.Doors & windows	-	-	-	-
228	2707	Petroleum oils & lubricants(Nos)	-	-	-	-
229	3210	Paints & varnishes(Nos)	0.51	0.25	0.26	
230	2006	Pan masalas	-	-	-	-
231	4800	Papers & paperboards	0.01	-	0.01	
232	4822	Paper cones,bobbins, etc	-	-	-	-
233	4816	Paper products	0.03	-	0.03	
234	4700	Paper pulps	-	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	-	-	-
236	4819	Paper sacks	14.35	11.82	2.53
237	3304	Perfumery and cosmetics	0.42	-	0.42
238	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
239	7201	Pig iron	-	-	-
240	5801	Pile fabrics	-	-	-
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	0.06	-	0.06
243	3921	Plastic metal films	-	-	-
244	3926	Plastic products others	0.11	-	0.11
245	4422	Ply wood	5.35	1.56	3.79
246	3923	Polyethylene bags	0.07	-	0.07
247	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
248	6305	Polypropylene bags	-	-	-
249	3904	Polyvinyl chloride	-	-	-
250	3904	Polyvinyle granules	-	-	-
251	6900	Pottery	-	-	-
252	7103	Precious stones	-	-	-
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
255	7304	Pressure pipes	-	-	-
256	8506	Primary cells and batteries	-	-	-
257	3215	Printing inks	-	-	-
258	2710	Process oil	-	-	-
259	9404	Quilts	-	-	-
260	6811	R.C.C. Pipes	0.08	-	0.08
261	8527	Radio sets	-	-	-
262	7302	Railway sleepers	-	-	-
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	-	-	-
265	3908	Resin materials (other)	-	-	-
266	9612	Ribbons for typewriters	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
267	7415 Rivets	-	-	-
268	6807 Roofing felts	-	-	-
269	8419 Room heaters	-	-	-
270	3806 Rosins	-	-	-
271	4000 Rubber goods	0.05	-	0.05
272	6910 Sanitary fittings	-	-	-
273	5601 Sanitary napkins	-	-	-
274	6910 Sanitary wares	-	-	-
275	2006 Saunf supari	-	-	-
276	8423 Scales	-	-	-
277	8711 Scooters	-	-	-
278	7204 Scraps	1.99	-	1.99
279	5006 Silk reels	-	-	-
280	5607 Sisal ropes	-	-	-
281	2712 Slack wax	-	-	-
282	9607 Slide fastners	-	-	-
283	5601 Snapies	1.06	0.63	0.43
284	1522 Soap stocks	0.23	-	0.23
285	2836 Soda ash	110.30	8.35	101.95
286	8422 Soda water machinery	-	-	-
287	2839 Sodium silicate	0.60	0.38	0.22
288	2836 Sodium carbonate	-	-	-
289	2833 Sodium hydrosulphate	-	-	-
290	2828 Sodium hypochlorite	-	-	-
291	2833 Sodium sulphate	-	-	-
292	2830 Sodium sulphide	-	-	-
293	5202 Soft cotton wastes	0.72	-	0.72
294	8511 Sparking plugs	0.42	-	0.42
295	8520 Speaker parts	-	-	-
296	9002 Spectacle frames	-	-	-
297	0904 Spices	0.02	-	0.02
298	2207 Spirits	-	-	-
299	9404 Spring mattresses	-	-	-
300	9612 Stamp pads	-	-	-
301	7317 Staple pins	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid				
303	7307	Steel pipes				
304	7308	Steel structures				
305	7207	Steel billets		5.97		5.97
306	7318	Steel fixtures				
307	7207	Steel ingots		3.11		3.11
308	7312	Steel wire strands				
309	7229	Steel wires				
310	7323	Steel wools				
311	4816	Stencils				
312	4810	Sticker labels				
313	8456	Stone grinding wheels				
314	2517	Stone powder				
315	8507	Storage batteries				
316	7309	Storage tanks		0.02		0.02
317	4807	Straw boards				
318	2106	Supplement-32-complan				
319	2507	Sulphate/clay/gypsum				
320	2807	Sulphonic acid				
321	2503	Sulphur		10.56		10.56
322	2833	Sulphuric acid				
323	4410	Surfacing of chip boards				
324	3005	Surgical cotton/cotton bandage				
325	2006	Sweetend supari				
326	2106	Sweetex				
327	1704	Sweets				
328	3204	Synthetic organic dyes				
329	2009	Syrups & squashes		2.83	0.81	2.02
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of crockery				
331	8519	Tape recorders (players)				
332	8520	Tapes recorders				
333	8517	Telephone parts		0.10		0.10
334	8517	Telephone sets				
335	8528	Television sets				

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	-	-	-	-
337	6802	Tiles, marbles	-	1.34	-	1.34
338	4401	Timber wood	-	-	-	-
339	8002	Tin cuttings	2.97	-	-	-
340	7310	Tins	-	-	-	-
341	4803	Tissue papers	1.13	-	-	-
342	8509	Toasters	-	-	-	-
343	3306	Tooth pastes and tooth powders	-	-	-	-
344	4421	Tooth picks	-	-	-	-
345	8513	Torches	-	-	-	-
346	8708	Tractor parts	-	-	-	-
347	8716	Trailers	-	-	-	-
348	2106	Treated concentrates	-	-	-	-
349	3805	Turpentine oil	-	-	-	-
350	8469	Typewriters	0.05	-	-	-
351	4012	Tyres and tubes	-	-	-	-
352	4006	Tyres retreading	-	-	-	-
353	6601	Umbrellas	-	-	-	-
354	2912	Urea formaldehyde	-	-	-	-
355	7311	Vacuum cylinders	0.01	-	-	-
356	8703	Vans	-	-	-	-
357	3208	Varnishes & lacquers	-	-	-	-
358	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-	-
359	1518	Vegetable oils other than edible oil	-	-	-	-
360	8706	Vehicles (others)	-	-	-	-
361	5801	Velvet	-	-	-	-
362	4408	Veneers	0.83	-	-	-
363	2209	Vinegar	-	0.58	0.01	0.57
364	3005	Wadding	-	-	-	-
365	8450	Washing machines	-	0.02	-	0.02
366	4707	Waste papers	-	-	-	-
367	3924	Water coolers	0.10	-	-	-
368	8419	Water heaters	-	-	-	-
369	9028	Water meters, electric or gas meters	-	-	-	-

## Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
370	5309	Water proof canvas	-	-	-
371	5309	Water proof canvas flocking cloth materials	-	-	-
372	3823	Water proofing compounds	-	-	-
373	2712	Wax	-	-	-
374	4811	Wax papers, gummed tape, papers and filter papers	-	-	-
375	3810	Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
376	7314	Wire gauzes	-	-	-
377	7312	Wire rods	-	-	-
378	8544	Wires and cables	0.34	-	0.34
379	4802	Wood free writing paper	-	-	-
380	4401	Wood logs	-	-	-
381	4418	Wood penels	-	-	-
382	5106	Woollen yarn	-	-	-
383	5111	Woven fabrics of wool or other fine animal hair	4.50	0.41	4.09
384	5112	Woven fabrics of wool or other fine animal hair	-	-	-
385	4804	Wrappers	-	-	-
386	0403	Yogurt (raita)	-	-	-
387	2817	Zinc oxide	-	-	-
388	7907	Zinc slugs	-	-	-
389	2833	Zinc sulphate	-	-	-
390	0000	Additional tax	-	-	-
391	0000	Arrears recovered	8.02	-	8.02
392	0000	Miscellaneous collections	2.36	-	2.36
393	0000	Refunds/adjustments (not specified)	-	-	-
Total			1,540.32	198.47	1,341.85

TABLE - 32.3  
 COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC  
 GOODS AT MANUFACTURING STAGE 1991-92

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	3005	Absorbent cotton	-	-	-
2	4820	Account books and registers	0.18	-	0.18
3	5403	Acetate yarn	20.24	14.76	5.48
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil	-	-	-
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	0.93	0.57	0.36
8	2202	Aerated water	-	-	-
9	8529	Aerial and antenas	-	-	-
10	3307	Agarbatties	-	-	-
11	8415	Air conditioners	25.29	8.71	16.58
12	8708	Air filter	0.92	-	0.92
13	8414	Air compressor fan etc	-	-	-
14	2905	Alcohol	-	-	-
15	3205	Alkatra	-	-	-
16	7604	Aluminium rods	-	-	-
17	7610	Aluminium goods	1.21	0.47	0.74
18	2833	Aluminium sulphate	0.16	0.14	0.02
19	7610	Aluminium windows	0.05	-	0.05
20	2814	Ammonia gas	2.87	-	2.87
21	2842	Ammonium chloride	-	-	-
22	1501	Animal oil & fats	-	-	-
23	7402	Anodized products	-	-	-
24	9304	Arms & ammunitions	5.99	-	5.99
25	3301	Arqiat	-	-	-
26	2515	Artificial marble slab	-	-	-
27	4111	Artificial leather & rexine	8.06	1.56	6.50
28	6812	Asbestos products	-	-	-
29	2524	Asbestos wastes	-	-	-
30	2714	Asphalt	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	-	-	-
32	8708	Auto parts	13.38	0.72	12.66
33	2302	Baggasse	1.00	-	1.00
34	6305	Bags (nos)	0.13	-	0.13
35	7213	Baling hoops	-	-	-
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
37	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
38	8504	Ballast chokes	0.07	-	0.07
39	2303	Beet pulp	-	-	-
40	2707	Benzole,tolule & xylol.	-	-	-
41	2106	Beverages concentrates.	15.83	2.57	13.26
42	2201	Beverages(Nos)	-	-	-
43	1905	Biscuits	33.41	5.44	27.97
44	2713	Bitumen	0.10	0.05	0.05
45	4412	Black shell board	-	-	-
46	8212	Blades(safety)	20.08	7.18	12.90
47	6301	Blanket woollen	-	-	-
48	6301	Blankets synthetic	-	-	-
49	3402	Bleaching powder	4.98	3.69	1.29
50	0506	Bone crushing	0.74	-	0.74
51	2806	Bowls clean	-	-	-
52	3819	Brake fluids	0.43	0.32	0.11
53	7403	Brass rods	0.91	0.04	0.87
54	7412	Brass water fittings	3.86	-	3.86
55	7408	Brass wires	-	-	-
56	9603	Brushwares	-	-	-
57	2500	Bryte powder	-	-	-
58	9406	Building components	-	-	-
59	5901	Bukrams	0.01	-	0.01
60	7011	Bulb shells	0.32	0.19	0.13
61	4017	Bungs	0.28	-	0.28
62	9606	Buttons	1.06	0.64	0.42
63	2849	Calcium carbide	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate		1.72	0.03	1.69
65	2812	Calcium chloride		-		
66	4900	Calenders of paper and paper board		0.53	0.06	0.47
67	2803	Carbon black		-		
68	2811	Carbon dioxide gas(CO <sub>2</sub> )		1.48	0.01	1.47
69	2803	Carbon oil				
70	5703	Carpets synthetic		25.30	14.50	10.80
71	5702	Carpets woollen		9.22	1.93	7.29
72	8523	Cassettes(audio)				
73	8523	Cassettes(video)				
74	6810	Cast iron pipes		0.70		0.70
75	2815	Caustic soda		91.90	4.27	87.63
76	2523	Cement				
77	6810	Cement pipes		0.01		0.01
78	6907	Ceramic tiles		20.00	2.37	17.63
79	1904	Cereal products		21.51	1.48	20.03
80	0406	Cheese		1.23	0.06	1.17
81	2900	Chemicals		9.03	0.55	8.48
82	4410	Chip board		1.42	0.77	0.65
83	2801	Chlorine		1.75		1.75
84	2402	Cigarettes		117.67	7.61	110.06
85	5601	Cigarette filter rods				
86	3706	Cinematographic films		0.05		0.05
87	2706	Coal tar				
88	3205	Colour lakes				
89	3206	Colouring materials (others)				
90	9615	Combs		0.13		0.13
91	6810	Concrete components		3.33	0.23	3.10
92	1905	Confectionery & bakery products		25.31	9.49	15.82
93	8419	Cooking ranges		0.08		0.08
94	7407	Copper rods		5.33	1.74	3.59
95	1704	Corn syrups		0.30		0.30
96	4808	Corrugated boards		6.06	0.02	6.04
97	1404	Cotton linters		0.03		0.03
98	5209	Cotton fabrics		66.77		66.77

## Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
99	3405 Creams & polishes for footwears	-	-	-
100	8309 Crown corks	10.47	6.42	4.05
101	2106 Custard powders	-	-	-
102	2903 D.D.T.	-	-	-
103	8418 Deep freezers	49.23	24.40	24.83
104	9301 Defence equipments	-	-	-
105	3402 Detergents	0.76	0.13	0.63
106	3808 Dettol	-	-	-
107	4820 Diaries	0.02	-	0.02
108	2851 Distillery products	-	-	-
109	2806 Drain openers	-	-	-
110	3206 Dyes and colours	0.43	0.02	0.41
111	2530 Earth colours	0.38	0.21	0.17
112	3924 Egg trays	-	-	-
113	8507 Electric accumulators & parts thereof	0.04	-	0.04
114	8516 Electric irons	-	-	-
115	8516 Electric water coolers	-	-	-
116	8509 Electrical goods and parts (Nos)	50.70	5.76	44.94
117	8311 Electrically welded wires	-	-	-
118	5810 Embroidery	-	-	-
119	6805 Emery papers (regmal)	0.01	-	0.01
120	8544 Enamelled copper wires	18.58	4.01	14.57
121	3301 Essences	5.79	3.84	1.95
122	3600 Explosives	-	-	-
123	4411 Fabric boards	-	-	-
124	8300 Fabrications	-	-	-
125	5600 Fabrics others	-	-	-
126	2106 Farex	-	-	-
127	2106 Farlac	-	-	-
128	7019 Fibre glass	3.41	1.20	2.21
129	4820 File covers	-	-	-
130	5601 Filter rods	-	-	-
131	8424 Fire fighting instruments	-	-	-
132	5300 Flex cloth	-	-	-
133	5601 Flocking cloth materials	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
134	4418 Flush doors	0.03	-	0.03
135	9404 Foam & foam products	-	-	-
136	8509 Food choppers	-	-	-
137	3206 Food colours	0.12	0.08	0.04
138	2106 Food products	2.32	0.84	1.48
139	6400 Foot wears	43.29	5.53	37.76
140	2912 Formaldehyde and paraformaldehy	0.29	0.05	0.24
141	3918 Formica	6.93	4.11	2.82
142	1702 Fructose syrups	5.28	0.69	4.59
143	2001 Fruits & vegetables preserved, canned or processed.	0.43	0.07	0.36
144	8708 Fuel filters	2.72	-	2.72
145	9403 Furnitures (steel)	0.06	-	0.06
146	9403 Furnitures (wooden)	0.68	-	0.68
147	7304 G.I.Pipes	0.33	-	0.33
148	7217 G.I.Wires	-	-	-
149	8419 Gas appliances(other)	0.74	-	0.74
150	8419 Gas heaters	-	-	-
151	5908 Gas mantles	0.02	-	0.02
152	1519 Gases & acids	10.06	1.32	8.74
153	8413 Gasoline dispensing pumps	0.50	-	0.50
154	3503 Gelatins	1.28	1.28	-
155	9615 Gem clip pins	-	-	-
156	8419 Geysers	0.17	-	0.17
157	7000 Glass & glasswares etc	28.49	7.16	21.33
158	7020 Glass bangles	-	-	-
159	7010 Glass bottles	-	-	-
160	1702 Glaxose-D	-	-	-
161	3214 Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503 Glue & synthetic resins all sorts	2.06	0.71	1.35
163	1520 Glycerine	2.08	0.44	1.64
164	8301 Goldi locks	-	-	-
165	8524 Gramophone recorders	-	-	-
166	2618 Granulated slags	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	2.11	0.08	2.03
168	1302	Guar gums	-	-	-
169	3919	Gum tapes	0.02	-	0.02
170	2520	Gypsum powder	-	-	-
171	4411	Hard boards	-	-	-
172	2704	Hard cokes	-	-	-
173	5202	Hard wastes	-	-	-
174	2806	Hydrochloric acid	1.34	-	1.34
175	2105	Ice creams	36.31	10.01	26.30
176	3808	Insecticides	-	-	-
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	66.20	-	66.20
179	2007	Jams and jellies	9.78	2.79	6.99
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits	75.58	11.95	63.63
182	5300	Jute products	32.88	14.74	18.14
183	3201	Katha	-	-	-
184	5106	Knitting yarn	-	-	-
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	0.07	-	0.07
186	5800	Laces and braids	-	-	-
187	2824	Lead oxides	-	-	-
188	2522	Lime wastes	-	-	-
189	1515	Linseed oil	-	-	-
190	1702	Liquid glucose, glucose	27.29	0.88	26.41
191	2203	Liquors	0.61	0.25	0.36
192	2710	Lubricating oils and oil additives	96.99	66.11	30.88
193	4811	Laminated boards	0.10	0.06	0.04
194	7326	M. S. products	-	-	-
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	0.02	-	0.02
197	7303	M.S.Pipes	8.69	-	8.69
198	1902	Macaroni	-	-	-
199	8509	Machine blenders and grinders	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
200 8466	Machinery parts	-	-	-
201 1003	Maize products	-	-	-
202 1108	Maize starches	0.94	0.03	0.91
203 5200	Man made fibers & yarns	315.32	12.54	302.78
204 1517	Margarine	-	-	-
205 9404	Mattresses	15.90	11.03	4.87
206 7310	Metal containers	47.24	22.14	25.10
207 5603	Metal products sheets	-	-	-
208 5605	Metallised yarns	-	-	-
209 5603	Metallized products	2.46	0.04	2.42
210 2202	Mineral waters	-	-	-
211 1703	Molasses	5.70	0.86	4.84
212 3917	Monofilament guts	0.43	0.24	0.19
213 8703	Motor cars	-	-	-
214 8703	Motor cars seats	-	-	-
215 8711	Motor cycles	85.59	45.61	39.98
216 8454	Moulds	0.14	0.04	0.10
217 9205	Music instruments	-	-	-
218 2707	Naptha	-	-	-
219 3908	Nylone chips/polyester chips	4.68	-	4.68
220 2306	Oil dirts	-	-	-
221 8421	Oil filters	4.46	0.33	4.13
222 2939	Opium	0.24	-	0.24
223 2804	Oxygen gas	4.67	0.16	4.51
224 3918	P. V.C. Tiles	8.86	2.96	5.90
225 3923	P.V.C. Bottles	-	-	-
226 3917	P.V.C. Pipes	4.73	1.42	3.31
227 3925	P.V.C. Doors & windows	-	-	-
228 2707	Petroleum oils & lubricants(Nos)	-	-	-
229 3210	Paints & varnishes(Nos)	81.70	33.91	47.79
230 2006	Pan masalas	-	-	-
231 4800	Papers & paperboards	103.89	27.18	76.71
232 4822	Paper cones, bobbins, etc	-	-	-
233 4816	Paper products	220.59	72.21	148.38
234 4700	Paper pulps	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	-	-	-
236	4819	Paper sacks	19.26	10.17	9.09
237	3304	Perfumery and cosmetics	6.02	0.43	5.59
238	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
239	7201	Pig iron	-	-	-
240	5801	Pile fabrics	0.03	-	0.03
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	2.29	0.08	2.21
243	3921	Plastic metal films	0.54	0.25	0.29
244	3926	Plastic products others	18.66	6.67	11.99
245	4422	Ply wood	1.92	0.73	1.19
246	3923	Polyethylene bags	4.96	1.23	3.73
247	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
248	6305	Polypropylene bags	13.00	7.41	5.59
249	3904	Polyvinyl chlorolide	0.03	-	0.03
250	3904	Polyvinyle granules	-	-	-
251	6900	Pottery	0.06	-	0.06
252	7103	Precious stones	-	-	-
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	0.21	0.04	0.17
255	7304	Pressure pipes	-	-	-
256	8506	Primary cells and batteries	0.28	0.16	0.12
257	3215	Printing inks	10.18	5.83	4.35
258	2710	Process oil	-	-	-
259	9404	Quilts	-	-	-
260	6811	R.C.C. Pipes	0.07	-	0.07
261	8527	Radio sets	-	-	-
262	7302	Railway sleepers	-	-	-
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	43.50	24.55	18.95
265	3908	Resin materials (other)	43.79	23.29	20.50
266	9612	Ribbons for typewriters	-	-	-

## Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
267 7415	Rivets	-	-	-
268 6807	Roofing felts	-	-	-
269 8419	Room heaters	-	-	-
270 3806	Rosins	0.19	0.11	0.08
271 4000	Rubber goods	14.75	3.80	10.95
272 6910	Sanitary fittings	-	-	-
273 5601	Sanitary napkins	-	-	-
274 6910	Sanitary wares	8.54	2.13	6.41
275 2006	Saunf supari	-	-	-
276 8423	Scales	-	-	-
277 8711	Scooters	-	-	-
278 7204	Scraps	0.65	0.01	0.64
279 5006	Silk reels	-	-	-
280 5607	Sisal ropes	-	-	-
281 2712	Slack wax	-	-	-
282 9607	Slide fastners	-	-	-
283 5601	Snapias	-	-	-
284 1522	Soap stocks	1.76	0.72	1.04
285 2836	Soda ash	-	-	-
286 8422	Soda water machinery	-	-	-
287 2839	Sodium silicate	3.04	2.14	0.90
288 2836	Sodium carbonate	-	-	-
289 2833	Sodium hydrosulphate	-	-	-
290 2828	Sodium hypochlorite	-	-	-
291 2833	Sodium sulphate	-	-	-
292 2830	Sodium sulphide	8.14	2.81	5.23
293 5202	Soft cotton wastes	1	-	11.51
294 8511	Sparking plugs	-	-	-
295 8520	Speaker parts	-	-	-
296 9002	Spectacle frames	0.27	0.04	0.23
297 0904	Spices	-	-	-
298 2207	Spirits	-	-	-
299 9404	Spring mattresses	-	-	-
300 9612	Stamp pads	-	-	-
301 7317	Staple pins	0.03	0.03	-

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid	2.57	1.00	1.57
303	7307	Steel pipes	6.39	0.58	5.81
304	7308	Steel structures	-	-	-
305	7207	Steel billets	49.65	-	49.65
306	7318	Steel fixtures	0.12	-	0.12
307	7207	Steel ingots	59.44	-	59.44
308	7312	Steel wire strands	-	-	-
309	7229	Steel wires	2.96	0.48	2.48
310	7323	Steel wools	-	-	-
311	4816	Stencils	0.33	0.28	0.05
312	4810	Sticker labels	-	-	-
313	8456	Stone grinding wheels	-	-	-
314	2517	Stone powder	0.03	-	0.03
315	8507	Storage batteries	0.65	-	0.65
316	7309	Storage tanks	0.86	0.14	0.72
317	4807	Straw boards	10.00	0.05	9.95
318	2106	Supplement-32-complan	-	-	-
319	2507	Sulphate /clay/gypsum	6.18	-	6.18
320	2807	Sulphonic acid	-	-	-
321	2503	Sulphur	1.31	1.12	0.19
322	2833	Sulphuric acid	7.88	4.00	3.88
323	4410	Surfacing of chip boards	-	-	-
324	3005	Surgical cotton/cotton bandage	-	-	-
325	2006	Sweetend supari	-	-	-
326	2106	Sweetex	-	-	-
327	1704	Sweets	-	-	-
328	3204	Synthetic organic dyes	-	-	-
329	2009	Syrups & squashes	26.17	3.04	23.13
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of crockery.	28.18	5.66	22.52
331	8519	Tape recorders (players)	-	-	-
332	8520	Tapes recorders	-	-	-
333	8517	Telephone parts	-	-	-
334	8517	Telephone sets	0.04	-	0.04
335	8528	Television sets	1.29	1.07	0.22

## Lahore Collectorate

(Rs. in Million)

S. No.	Code No.	Commodity	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	4.13	-	4.13
337	6802	Tiles, marbles	1.35	0.03	1.32
338	4401	Timber wood	-	-	-
339	8002	Tin cuttings	-	-	-
340	7310	Tins	-	-	-
341	4803	Tissue papers	1.53	0.28	1.25
342	8509	Toasters	-	-	-
343	3306	Tooth pastes and tooth powders	0.09	-	0.09
344	4421	Tooth picks	0.17	-	0.17
345	8513	Torches	-	-	-
346	8708	Tractor parts	-	-	-
347	8716	Trailers	-	-	-
348	2106	Treated concentrates	-	-	-
349	3805	Turpentine oil	-	-	-
350	8469	Typewriters	-	-	-
351	4012	Tyres and tubes	6.38	3.52	2.86
352	4006	Tyres retreading	-	-	-
353	6601	Umbrellas	-	-	-
354	2912	Urea formaldehyde	3.65	0.56	3.09
355	7311	Vacuum cylinders	-	-	-
356	8703	Vans	-	-	-
357	3208	Varnishes & lacquers	-	-	-
358	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	0.41	0.21	0.20
359	1518	Vegetable oils other than edible oil	-	-	-
360	8706	Vehicles (others)	-	-	-
361	5801	Velvet	0.81	0.52	0.29
362	4408	Veneers	-	-	-
363	2209	Vinegar	0.54	0.17	0.37
364	3005	Wadding	5.82	2.71	3.11
365	8450	Washing machines	2.18	-	2.18
366	4707	Waste papers	-	-	-
367	3924	Water coolers	-	-	-
368	8419	Water heaters	-	-	-
369	9028	Water meters, electric or gas meters	51.17	2.08	49.09

## Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
370	5309	Water proof canvas	-	-	-
371	5309	Water proof canvas flocking cloth materials	-	-	-
372	3823	Water proofing compounds	-	-	-
373	2712	Wax	-	-	-
374	4811	Wax papers, gummed tape, papers and filter papers	-	-	-
375	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	3.82	1.85	1.97
376	7314	Wire gauzes	0.42	0.26	0.16
377	7312	Wire rods	-	-	-
378	8544	Wires and cables	52.88	8.97	43.91
379	8544	Wires and cables.	70.59	22.71	47.88
380	4802	Wood free writing paper	157.51	60.70	96.81
381	4401	Wood logs	-	-	-
382	4418	Wood panels	0.46	-	0.46
383	5106	Woollen yarn	-	-	-
384	5111	Woven fabrics of wool or other fine animal hair	-	-	-
385	5112	Woven fabrics of wool or other fine animal hair	-	-	-
386	4804	Wrappers	-	-	-
387	0403	Yogurt (raita)	0.10	-	0.10
388	2817	Zinc oxide	-	-	-
389	7907	Zinc slugs	-	-	-
390	2833	Zinc sulphate	0.29	0.15	0.14
391	0000	Additional tax	-	-	-
392	0000	Arrears recovered	20.45	-	20.45
393	0000	Miscellaneous collections	16.38	-	16.38
394	0000	Refunds/adjustments (not specified)	-	-	-
Total			2,905.34	712.78	2,192.56

**TABLE - 32.4**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC**  
**GOODS AT MANUFACTURING STAGE 1991-92**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	3005	Absorbent cotton	-	-	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn	-	-	-
4	2806	Acid (Nos)	0.01	-	0.01
5	1519	Acid oil	0.24	-	0.24
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	-	-	-
8	2202	Aerated water	-	-	-
9	8529	Aerial and antenas	-	-	-
10	3307	Agarbatties	0.03	-	0.03
11	8415	Air conditioners	-	-	-
12	8708	Air filter	-	-	-
13	8414	Air compressor fan etc	-	-	-
14	2905	Alcohol	-	-	-
15	3205	Alkatra	-	-	-
16	7604	Aluminium rods	-	-	-
17	7610	Aluminium goods	-	-	-
18	2833	Aluminium sulphate	-	-	-
19	7610	Aluminium windows	-	-	-
20	2814	Ammonia gas	-	-	-
21	2842	Ammonium chloride	0.59	-	0.59
22	1501	Animal oil & fats	-	-	-
23	7402	Anodized products	-	-	-
24	9304	Arms & ammunitions	0.43	-	0.43
25	3301	Arqiat	-	-	-
26	2515	Artificial marble slab	-	-	-
27	4111	Artificial leather & rexine	-	-	-
28	6812	Asbestos products	5.39	1.38	4.01
29	2524	Asbestos wastes	-	-	-
30	2714	Asphalt	0.09	0.04	0.05

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	-	-	-
32	8708	Auto parts	2.37	-	2.37
33	2302	Baggasse	0.31	-	0.31
34	6305	Bags (Nos)	-	-	-
35	7213	Baling hoops	-	-	-
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
37	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
38	8504	Ballast chokes	-	-	-
39	2303	Beet pulp	-	-	-
40	2707	Benzole,tolule & xylol.	-	-	-
41	2106	Beverages concentrates.	-	-	-
42	2201	Beverages(Nos)	-	-	-
43	1905	Biscuits	0.01	-	0.01
44	2713	Bitumen	-	-	-
45	4412	Black shell board	-	-	-
46	8212	Blades(safety)	-	-	-
47	6301	Blanket woollen	-	-	-
48	6301	Blankets synthetic	-	-	-
49	3402	Bleaching powder	2.51	0.45	2.06
50	0506	Bone crushing	-	-	-
51	2806	Bowls clean	-	-	-
52	3819	Brake fluids	-	-	-
53	7403	Brass rods	-	-	-
54	7412	Brass water fittings	-	-	-
55	7408	Brass wires	-	-	-
56	9603	Brushwares	-	-	-
57	2500	Bryte powder	-	-	-
58	9406	Building components	-	-	-
59	5901	Bukrams	-	-	-
60	7011	Bulb shells	-	-	-
61	4017	Bungs	-	-	-
62	9606	Buttons	-	-	-
63	2849	Calcium carbide	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate	-	-	-
65	2812	Calcium chloride	-	-	-
66	4900	Calenders of paper and paper board	-	-	-
67	2803	Carbon black	-	-	-
68	2811	Carbon dioxide gas(CO <sub>2</sub> )	1.99	0.30	1.69
69	2803	Carbon oil	0.05	-	0.05
70	5703	Carpets synthetic	-	-	-
71	5702	Carpets woollen	7.23	0.85	6.38
72	8523	Cassettes(audio)	-	-	-
73	8523	Cassettes(video)	-	-	-
74	6810	Cast iron pipes	0.18	0.05	0.13
75	2815	Caustic soda	49.03	3.01	46.02
76	2523	Cement	256.53	17.07	239.46
77	6810	Cement pipes	-	-	-
78	6907	Ceramic tiles	0.14	-	0.14
79	1904	Cereal products	-	-	-
80	0406	Cheese	-	-	-
81	2900	Chemicals	0.02	-	0.02
82	4410	Chip board	12.43	3.02	9.41
83	2801	Chlorine	0.59	-	0.59
84	2402	Cigarettes	-	-	-
85	5601	Cigarette filter rods	-	-	-
86	3706	Cinematographic films	-	-	-
87	2706	Coal tar	-	-	-
88	3205	Colour lakes	-	-	-
89	3206	Colouring materials (others)	-	-	-
90	9615	Combs	-	-	-
91	6810	Concrete components	0.73	0.03	0.70
92	1905	Confectionery & bakery products	1.86	0.16	1.70
93	8419	Cooking ranges	-	-	-
94	7407	Copper rods	-	-	-
95	1704	Corn syrups	-	-	-
96	4808	Corrugated boards	0.04	-	0.04
97	1404	Cotton linters	2.53	-	2.53
98	5209	Cotton fabrics	128.86	0.04	128.82

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	3405	Creams & polishes for footwears	-	-	-
100	8309	Crown corks	-	-	-
101	2106	Custard powders	11.12	-	11.12
102	2903	D.D.T.	-	-	-
103	8418	Deep freezers	-	-	-
104	9301	Defence equipments	-	-	-
105	3402	Detergents	15.66	1.76	13.90
106	3808	Dettol	-	-	-
107	4820	Diaries	0.80	0.21	0.59
108	2851	Distillery products	4.98	0.64	4.34
109	2806	Drain openers	-	-	-
110	3206	Dyes and colours	3.21	0.49	2.72
111	2530	Earth colours	-	-	-
112	3924	Egg trays	-	-	-
113	8507	Electric accumulators & parts thereof	-	-	-
114	8516	Electric iron	-	-	-
115	8516	Electric water coolers	-	-	-
116	8509	Electrical goods and parts (Nos)	-	-	-
117	8311	Electrically welded wires	-	-	-
118	5810	Embroidery	-	-	-
119	6805	Emery papers (regmal)	-	-	-
120	8544	Enamelled copper wires	-	-	-
121	3301	Essences	-	-	-
122	3600	Explosives	-	-	-
123	4411	Fabric boards	-	-	-
124	8300	Fabrications	-	-	-
125	5600	Fabrics others	-	-	-
126	2106	Farex	-	-	-
127	2106	Farlac	-	-	-
128	7019	Fibre glass	0.02	-	0.02
129	4820	File covers	-	-	-
130	5601	Filter rods	-	-	-
131	8424	Fire fighting instruments	-	-	-
132	5300	Flex cloth	-	-	-
133	5601	Flocking cloth materials	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418	Flush doors	0.23	0.06	0.17
135	9404	Foam & foam products	-	-	-
136	8509	Food choppers	-	-	-
137	3206	Food colours	-	-	-
138	2106	Food products	-	-	-
139	6400	Foot wears	0.01	-	0.01
140	2912	Formaldehyde and paraformaldehy	-	-	-
141	3918	Formica	-	-	-
142	1702	Fructose syrups	-	-	-
143	2001	Fruits & vegetables preserved, canned or processed	-	-	-
144	8708	Fuel filters	-	-	-
145	9403	Furnitures (steel)	-	-	-
146	9403	Furnitures (wooden)	0.24	-	0.24
147	7304	G.I.Pipes	-	-	-
148	7217	G.I.Wires	-	-	-
149	8419	Gas appliances(other)	0.05	-	0.05
150	8419	Gas heaters	-	-	-
151	5908	Gas mantles	-	-	-
152	1519	Gases & acids	2.08	-	2.08
153	8413	Gasoline dispensing pumps	-	-	-
154	3503	Gelatins	-	-	-
155	9615	Gem clip pins	-	-	-
156	8419	Geysers	-	-	-
157	7000	Glass & glasswares etc	0.92	0.13	0.79
158	7020	Glass bangles	-	-	-
159	7010	Glass bottles	-	-	-
160	1702	Glaxose-D	-	-	-
161	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503	Glue & synthetic resins all sorts	0.17	-	0.17
163	1520	Glycerine	1.56	0.14	1.42
164	8301	Goldi locks	-	-	-
165	8524	Gramophone recorders	-	-	-
166	2618	Granulated slags	-	-	-

## Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	-	-	-
168	1302	Guar gums	2.39	-	2.39
169	3919	Gum tapes	-	-	-
170	2520	Gypsum powder	0.01	-	0.01
171	4411	Hard boards	0.74	-	0.74
172	2704	Hard cokes	-	-	-
173	5202	Hard wastes	1.18	-	1.18
174	2806	Hydrochloric acid	0.84	0.05	0.79
175	2105	Ice cream	-	-	-
176	3808	Insecticides	-	-	-
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	0.16	0.01	0.15
179	2007	Jams and jellies	-	-	-
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	23.68	5.53	18.15
182	5300	Jute products	111.77	44.22	67.55
183	3201	Katha	-	-	-
184	5106	Knitting yarn	-	-	-
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	-
186	5800	Laces and braids	-	-	-
187	2824	Lead oxide	-	-	-
188	2522	Lime wastes	0.01	-	0.01
189	1515	Linseed oil	-	-	-
190	1702	Liquid glucose, glucose	41.59	9.78	31.81
191	2203	Liquors	-	-	-
192	2710	Lubricating oils and oil additives	92.38	56.56	35.82
193	4811	Laminated board	-	-	-
194	7326	M. S. products	0.21	-	0.21
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	0.52	-	0.52
197	7303	M.S.Pipes	-	-	-
198	1902	Macaroni	-	-	-
199	8509	Machine blenders and grinders	-	-	-

## Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	-	-	-
201	1003	Maize products	12.39	-	12.39
202	1108	Maize starches	32.00	-	32.00
203	5200	Man made fibers & yarns	2.95	3.01	(-0.06)
204	1517	Margarine	-	-	-
205	9404	Mattresses	-	-	-
206	7310	Metal containers	53.67	29.51	24.16
207	5603	Metal products sheets	-	-	-
208	5605	Metallised yarns	-	-	-
209	5603	Metallized products	-	-	-
210	2202	Mineral waters	-	-	-
211	1703	Molasses	2.34	-	2.34
212	3917	Monofilament guts	-	-	-
213	8703	Motor cars	-	-	-
214	8703	Motor cars seats	-	-	-
215	8711	Motor cycles	-	-	-
216	8454	Moulds	0.19	-	0.19
217	9205	Music instruments	-	-	-
218	2707	Naptha	-	-	-
219	3908	Nylone chips/polyester chips	-	-	-
220	2306	Oil dirt	-	-	-
221	8421	Oil filters	-	-	-
222	2939	Opium	-	-	-
223	2804	Oxygen gas	1.91	0.23	1.68
224	3918	P. V.C. Tiles	-	-	-
225	3923	P.V.C. Bottles	-	-	-
226	3917	P.V.C. Pipes	0.34	-	0.34
227	3925	P.V.C. Doors & windows	-	-	-
228	2707	Petroleum oils & lubricatings (Nos)	-	-	-
229	3210	Paints & varnishes (Nos)	1.46	-	1.46
230	2006	Pan masalas	-	-	-
231	4800	Papers & paperboards	0.15	-	0.15
232	4822	Paper cones, bobbins, etc	0.01	-	0.01
233	4816	Paper products	0.83	-	0.83
234	4700	Paper pulps	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	-	-	-
236	4819	Paper sacks	9.29	6.21	3.08
237	3304	Perfumery and cosmetics	15.19	10.00	5.19
238	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
239	7201	Pig iron	-	-	-
240	5801	Pile fabrics	-	-	-
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	0.16	-	0.16
243	3921	Plastic metal films	-	-	-
244	3926	Plastic products others	0.70	0.04	0.66
245	4422	Ply wood	1.03	0.61	0.42
246	3923	Polyethylene bags	1.28	-	1.28
247	3901	Polyethylene having a specific gravity of less than 0.94.	0.14	-	0.14
248	6305	Polypropylene bags	13.47	6.72	6.75
249	3904	Polyvinyl chorolide	-	-	-
250	3904	Polyvnyle granules	-	-	-
251	6900	Pottery	-	-	-
252	7103	Precious stones	0.04	-	0.04
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
255	7304	Pressure pipes	0.05	-	0.05
256	8506	Primary cells and batteries	-	-	-
257	3215	Printing inks	-	-	-
258	2710	Process oil	-	-	-
259	9404	Quilts	-	-	-
260	6811	R.C.C.Pipes	0.27	0.05	0.22
261	8527	Radio Sets	-	-	-
262	7302	Railway sleepers	5.46	2.51	2.95
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	-	-	-
265	3908	Resin materials (other)	-	-	-
266	9612	Ribbons for typewriters	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	7415	Rivets	-	-	-
268	6807	Roofing felts	-	-	-
269	8419	Room heaters	-	-	-
270	3806	Rosins	-	-	-
271	4000	Rubber goods	-	-	-
272	6910	Sanitary fittings	-	-	-
273	5601	Sanitary napkins	0.01	-	0.01
274	6910	Sanitary wares	0.06	-	0.06
275	2006	Saunf supari	-	-	-
276	8423	Scales	-	-	-
277	8711	Scooters	-	-	-
278	7204	Scraps	-	-	-
279	5006	Silk reels	-	-	-
280	5607	Sisal ropes	-	-	-
281	2712	Slack wax	-	-	-
282	9607	Slide fastners	-	-	-
283	5601	Snapias	-	-	-
284	1522	Soap stocks	1.76	0.05	1.71
285	2836	Soda ash	-	-	-
286	8422	Soda water machinery	-	-	-
287	2839	Sodium silicate	18.93	8.70	10.23
288	2836	Sodium carbonate	-	-	-
289	2833	Sodium hydrosulphate	0.32	-	0.32
290	2828	Sodium hypochlorite	3.75	-	3.75
291	2833	Sodium sulphate	-	-	-
292	2830	Sodium sulphide	-	-	-
293	5202	Soft cotton wastes	19.71	-	19.71
294	8511	Sparking plugs	-	-	-
295	8520	Speaker parts	-	-	-
296	9002	Spectacle frames	-	-	-
297	0904	Spices	-	-	-
298	2207	Spirits	3.57	0.34	3.23
299	9404	Spring mattresses	-	-	-
300	9612	Stamp pads	-	-	-
301	7317	Staple pins	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid	-	-	-
303	7307	Steel pipes	-	-	-
304	7308	Steel structures	-	-	-
305	7207	Steel billets	-	-	-
306	7318	Steel fixtures	0.08	-	0.08
307	7207	Steel ingots	0.65	-	0.65
308	7312	Steel wire strands	-	-	-
309	7229	Steel wires	-	-	-
310	7323	Steel wools	-	-	-
311	4816	Stencils	-	-	-
312	4810	Sticker labels	-	-	-
313	8456	Stone grinding wheels	-	-	-
314	2517	Stone powder	-	-	-
315	8507	Storage batteries	-	-	-
316	7309	Storage tanks	-	-	-
317	4807	Straw board	0.33	-	0.33
318	2106	Supplement-32-complan	-	-	-
319	2507	Sulphate/clay/gypsum	-	-	-
320	2807	Sulphonic acid	-	-	-
321	2503	Sulphur	-	-	-
322	2833	Sulphuric acid	0.38	0.04	0.34
323	4410	Surfacing of chip boards	-	-	-
324	3005	Surgical cotton/cotton bandage	-	-	-
325	2006	Sweetend supari	-	-	-
326	2106	Sweetex	-	-	-
327	1704	Sweets	-	-	-
328	3204	Synthetic organic dyes	-	-	-
329	2009	Syrups & squashes	0.58	0.18	0.40
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of crockery.	-	-	-
331	8519	Tape recorders (players)	-	-	-
332	8520	Tapes recorders	-	-	-
333	8517	Telephone parts	-	-	-
334	8517	Telephone sets	-	-	-
335	8528	Television sets	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	-	-	-
337	6802	Tiles, marbles	0.44	-	0.44
338	4401	Timber wood	-	-	-
339	8002	Tin cuttings	1.33	0.08	1.25
340	7310	Tins	-	-	-
341	4803	Tissue papers	-	-	-
342	8509	Toasters	-	-	-
343	3306	Tooth pastes and tooth powders	7.33	0.44	6.89
344	4421	Tooth picks	-	-	-
345	8513	Torches	-	-	-
346	8708	Tractor parts	-	-	-
347	8716	Trailers	-	-	-
348	2106	Treated concentrates	-	-	-
349	3805	Turpentine oil	-	-	-
350	8469	Typewriters	-	-	-
351	4012	Tyres and tubes	-	-	-
352	4006	Tyres retreading	-	-	-
353	6601	Umbrellas	-	-	-
354	2912	Urea formaldehyde	-	-	-
355	7311	Vacuum cylinders	-	-	-
356	8703	Vans	-	-	-
357	3208	Varnishes & lacquers	-	-	-
358	3207	Varnishes & lacquers, distempers, prepared water pigments, paints & enamels	-	-	-
359	1518	Vegetable oils other than edible oil	-	-	-
360	8706	Vehicles (others)	-	-	-
361	5801	Velvet	0.03	-	0.03
362	4408	Veneers	-	-	-
363	2209	Vinegar	-	-	-
364	3005	Wadding	-	-	-
365	8450	Washing machines	0.02	-	0.02
366	4707	Waste papers	-	-	-
367	3924	Water coolers	-	-	-
368	8419	Water heaters	-	-	-
369	9028	Water meters, electric or gas meters	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
370	5309	Water proof canvas	-	-	-
371	5309	Water proof canvas flocking cloth materials	-	-	-
372	3823	Water proofing compounds	-	-	-
373	2712	Wax	-	-	-
374	4811	Wax papers, gummed tape papers and filter papers	-	-	-
375	3810	Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
376	7314	Wire gauzes	-	-	-
377	7312	Wire rods	-	-	-
378	8544	Wires and cables	-	-	-
379	4802	Wood free writing paper	-	-	-
380	4401	Wood logs	1.56	-	1.56
381	4418	Wood penals	0.07	-	0.07
382	5106	Woollen yarn	-	-	-
383	5111	Woven fabrics of wool or other fine animal hair	0.06	-	0.06
384	5112	Moven fabrics of wool or other fine animal hair	0.02	-	0.02
385	4804	Wrappers	-	-	-
386	0403	Yogurt (raita)	-	-	-
387	2817	Zinc oxide	0.04	-	0.04
388	7907	Zinc slug	-	-	-
389	2833	Zinc sulphate	-	-	-
390	0000	Additional tax	1.42	-	1.42
391	0000	Arrears recovered	6.08	-	6.08
392	0000	Miscellaneous collections	0.71	-	0.71
393	0000	Refunds/adjustments (not specified)	-	1.00	(-)1.00
Total			1,015.28	214.70	799.58

TABLE - 32.5  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC  
 GOODS AT MANUFACTURING STAGE 1991-92**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	3005	Absorbent cotton	-	-	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn	-	-	-
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil	-	-	-
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	-	-	-
8	2202	Aerated water	-	-	-
9	8529	Aerial and antennas	-	-	-
10	3307	Agarbatties	-	-	-
11	8415	Air conditioners	0.55	0.24	0.31
12	8708	Air filter	-	-	-
13	8414	Air compressor fan etc	-	-	-
14	2905	Alcohol	2.38	-	2.38
15	3205	Alkatra	-	-	-
16	7604	Aluminium rods	1.71	-	1.71
17	7610	Aluminium goods	-	-	-
18	2833	Aluminium sulphate	-	-	-
19	7610	Aluminium windows	-	-	-
20	2814	Ammonia gas	2.01	-	2.01
21	2842	Ammonium chloride	-	-	-
22	1501	Animal oil & fats	-	-	-
23	7402	Anodized products	-	-	-
24	9304	Arms & ammunitions	5.13	1.03	4.11
25	3301	Arqiat	-	-	-
26	2515	Artificial marble slab	-	-	-
27	4111	Artificial leather & rexine	-	-	-
28	6812	Asbestos products	12.11	3.15	8.96
29	2524	Asbestos wastes	-	-	-
30	2714	Asphalt	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	-	-	-
32	8708	Auto parts	4.80	0.11	4.68
33	2302	Baggasse	1.06	-	1.06
34	6305	Bags (Nos)	-	-	-
35	7213	Baling hoops	0.40	-	0.40
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul. with power driven mach	-	-	-
37	8482	Ball & roller bearing of two inch bore (internal diameter)	-	-	-
38	8504	Ballast chokes	-	-	-
39	2303	Beet pulp	-	-	-
40	2707	Benzole, toluole & xylol	-	-	-
41	2106	Beverages concentrates	-	-	-
42	2201	Beverages (Nos)	-	-	-
43	1905	Biscuits	22.47	2.48	19.98
44	2713	Bitumen	-	-	-
45	4412	Black shell board	-	-	-
46	8212	Blades (safety)	16.47	5.96	10.51
47	6301	Blanket woollen	-	-	-
48	6301	Blankets synthetic	-	-	-
49	3402	Bleaching powder	-	-	-
50	0506	Bone crushing	-	-	-
51	2806	Bowls clean	-	-	-
52	3819	Brake fluids	-	-	-
53	7403	Brass rods	-	-	-
54	7412	Brass water fittings	-	-	-
55	7408	Brass wires	-	-	-
56	9603	Brushwares	-	-	-
57	2500	Bryte powder	-	-	-
58	9406	Building components	0.25	0.24	-
59	5901	Bukrams	-	-	-
60	7011	Bulb shells	-	-	-
61	4017	Bungs	-	-	-
62	9606	Buttons	-	-	-
63	2849	Calcium carbide	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate	-	-	-
65	2812	Calcium chloride	-	-	-
66	4900	Calenders of paper and paper board	3.33	0.21	3.12
67	2803	Carbon black	-	-	-
68	2811	Carbon dioxide gas(CO <sub>2</sub> )	0.04	-	0.04
69	2803	Carbon oil	-	-	-
70	5703	Carpets synthetic	-	-	-
71	5702	Carpets woollen	-	-	-
72	8523	Cassettes(audio)	-	-	-
73	8523	Cassettes(video)	-	-	-
74	6810	Cast iron pipes	-	-	-
75	2815	Caustic soda	6.10	0.47	5.63
76	2523	Cement	416.38	35.02	381.36
77	6810	Cement pipes	-	-	-
78	6907	Ceramic tiles	8.57	0.84	7.73
79	1904	Cereal products	-	-	-
80	0406	Cheese	-	-	-
81	2900	Chemicals	31.27	20.47	10.80
82	4410	Chip board	3.91	0.99	2.93
83	2801	Chlorine	-	-	-
84	2402	Cigarettes	82.48	5.63	76.85
85	5601	Cigarette filter rods	8.33	0.67	7.66
86	3706	Cinematographic films	-	-	-
87	2706	Coal tar	-	-	-
88	3205	Colour lakes	-	-	-
89	3206	Colouring materials (others)	-	-	-
90	9615	Combs	-	-	-
91	6810	Concrete components	-	-	-
92	1905	Confectionery & bakery products	0.97	0.65	0.32
93	8419	Cooking ranges	-	-	-
94	7407	Copper rods	0.12	-	0.12
95	1704	Corn syrups	-	-	-
96	4808	Corrugated boards	-	-	-
97	1404	Cotton linters	0.29	-	0.29
98	5209	Cotton fabrics	1.56	-	1.56

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	3405	Creams & polishes for footwears	-	-	-
100	8309	Crown corks	-	-	-
101	2106	Custard powders	-	-	-
102	2903	D.D.T.	-	-	-
103	8418	Deep freezers	2.27	0.02	2.25
104	9301	Defence equipments	-	-	-
105	3402	Detergents	48.23	17.63	30.59
106	3808	Dettol	-	-	-
107	4820	Diaries	-	-	-
108	2851	Distillery products	-	-	-
109	2806	Drain openers	-	-	-
110	3206	Dyes and colours	45.24	17.27	27.97
111	2530	Earth colours	-	-	-
112	3924	Egg trays	-	-	-
113	8507	Electric accumulators & parts thereof	-	-	-
114	8516	Electric iron	-	-	-
115	8516	Electric water coolers	-	-	-
116	8509	Electrical goods and parts (Nos)	0.36	0.15	0.21
117	8311	Electrically welded wires	-	-	-
118	5810	Embroidery	-	-	-
119	6805	Emery papers (regmal)	0.68	0.34	0.34
120	8544	Enamelled copper wires	3.00	0.27	2.73
121	3301	Essences	-	-	-
122	3600	Explosives	-	-	-
123	4411	Fabric boards	8.63	2.33	6.30
124	8300	Fabrications	-	-	-
125	5600	Fabrics others	-	-	-
126	2106	Farex	-	-	-
127	2106	Farlac	-	-	-
128	7019	Fibre glass	-	-	-
129	4820	File covers	-	-	-
130	5601	Filter rods	-	-	-
131	8424	Fire fighting instruments	-	-	-
132	5300	Flex cloth	-	-	-
133	5601	Flocking cloth materials	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418 Flush doors	-	-	-
135	9404 Foam & foam products	-	-	-
136	8509 Food choppers	-	-	-
137	3206 Food colours	-	-	-
138	2106 Food products	-	-	-
139	6400 Foot wears	-	-	-
140	2912 Formaldehyde and paraformaldehy	-	-	-
141	3918 Formica	-	-	-
142	1702 Fructose syrups	-	-	-
143	2001 Fruits & vegetables preserved, canned or processed	-	-	-
144	8708 Fuel filters	-	-	-
145	9403 Furnitures (steel)	-	-	-
146	9403 Furnitures (wooden)	-	-	-
147	7304 G.I.Pipes	-	-	-
148	7217 G.I.Wires	-	-	-
149	8419 Gas appliances(other)	-	-	-
150	8419 Gas heaters	-	-	-
151	5908 Gas mantles	-	-	-
152	1519 Gases & acids	-	-	-
153	8413 Gasoline dispensing pumps	-	-	-
154	3503 Gelatins	-	-	-
155	9615 Gem clip pins	-	-	-
156	8419 Geysers	-	-	-
157	7000 Glass & glasswares etc	0.06	-	0.06
158	7020 Glass bangles	10.58	-	10.58
159	7010 Glass bottles	0.15	-	0.15
160	1702 Glaxose-D	-	-	-
161	3214 Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503 Glue & synthetic resins all sorts	-	-	-
163	1520 Glycerine	0.33	0.02	0.32
164	8301 Goldi locks	-	-	-
165	8524 Gramophone recorders	-	-	-
166	2618 Granulated slags	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	0.32	0.03	0.28
168	1302	Guar gums	-	-	-
169	3919	Gum tapes	-	-	-
170	2520	Gypsum powder	-	-	-
171	4411	Hard boards	9.30	0.08	9.22
172	2704	Hard cokes	-	-	-
173	5202	Hard wastes	0.09	-	0.09
174	2806	Hydrochloric acid	0.01	-	0.01
175	2105	Ice creams	0.10	0.01	0.09
176	3808	Insecticides	-	-	-
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	1.84	-	1.84
179	2007	Jams and jellies	-	-	-
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	3.56	1.16	2.40
182	5300	Jute products	51.65	23.90	27.75
183	3201	Katha	-	-	-
184	5106	Knitting yarn	-	-	-
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	-
186	5800	Laces and braids	-	-	-
187	2824	Lead oxide	-	-	-
188	2522	Lime wastes	-	-	-
189	1515	Linseed oil	-	-	-
190	1702	Liquid glucose, glucose	-	-	-
191	2203	Liquors	-	-	-
192	2710	Lubricating oils and oil additives	19.10	16.18	2.92
193	4811	Laminated boards	-	-	-
194	7326	M. S. products	-	-	-
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	0.08	0.03	0.05
197	7303	M.S.Pipes	-	-	-
198	1902	Macaroni	-	-	-
199	8509	Machine blenders and grinders	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	-	-	-
201	1003	Maize products	-	-	-
202	1108	Maize starches	-	-	-
203	5200	Man made fibers & yarns	-	-	-
204	1517	Margarine	-	-	-
205	9404	Mattresses	-	-	-
206	7310	Metal containers	23.75	16.59	7.16
207	5603	Metal products sheets	-	-	-
208	5605	Metallised yarns	-	-	-
209	5603	Metallized products	-	-	-
210	2202	Mineral waters	1.04	0.86	0.18
211	1703	Molasses	0.21	-	0.21
212	3917	Monofilament guts	0.72	0.31	0.41
213	8703	Motor cars	-	-	-
214	8703	Motor cars seats	-	-	-
215	8711	Motor cycles	-	-	-
216	8454	Moulds	-	-	-
217	9205	Music instruments	-	-	-
218	2707	Naptha	-	-	-
219	3908	Nylone chips/polyester chips	-	-	-
220	2306	Oil dirts	-	-	-
221	8421	Oil filters	-	-	-
222	2939	Opium	-	-	-
223	2804	Oxygen gas	0.13	0.04	0.08
224	3918	P. V.C. Tiles	0.71	0.69	0.02
225	3923	P.V.C. Bottles	3.11	0.98	2.13
226	3917	P.V.C. Pipes	9.60	4.30	5.30
227	3925	P.V.C. Doors & windows	0.55	0.45	0.10
228	2707	Petroleum oils & lubricants (Nos)	-	-	-
229	3210	Paints & varnishes(Nos)	0.23	0.06	0.17
230	2006	Pan masalas	-	-	-
231	4800	Papers & paperboards	6.72	0.16	6.56
232	4822	Paper cones, bobbins, etc	0.22	0.22	-
233	4816	Paper products	2.32	0.01	2.31
234	4700	Paper pulps	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
235	4805 Paper rolls	-	-	-
236	4819 Paper sacks	2.74	1.95	0.79
237	3304 Perfumery and cosmetics	4.50	0.96	3.54
238	2714 Petroleum bitumens, petroleum cokes & other residues of petroleum oils	-	-	-
239	7201 Pig Iron	-	-	-
240	5801 Pile fabrics	-	-	-
241	6809 Plaster of paris	-	-	-
242	3924 Plastic crockery	0.14	0.06	0.08
243	3921 Plastic metal films	0.35	0.06	0.29
244	3926 Plastic products others	5.48	1.51	3.97
245	4422 Ply wood	1.37	1.37	-
246	3923 Polyethylene bags	-	-	-
247	3901 Polyethylene having a specific gravity of less than 0.94.	-	-	-
248	6305 Polypropylene bags	21.13	12.12	9.01
249	3904 Polyvinyl chloride	-	-	-
250	3904 Polyvinyl granules	-	-	-
251	6900 Pottery	-	-	-
252	7103 Precious stones	-	-	-
253	3211 Prepared driers	-	-	-
254	3207 Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
255	7304 Pressure Pipes	-	-	-
256	8506 Primary cells and batteries	6.05	3.30	2.75
257	3215 Printing inks	-	-	-
258	2710 Process oil	-	-	-
259	9404 Quilts	-	-	-
260	6811 R.C.C.pipes	0.73	0.17	0.56
261	8527 Radio Sets	-	-	-
262	7302 Railway sleepers	4.61	1.54	3.07
263	8604 Railway track clips	-	-	-
264	8418 Refrigerators	104.14	47.46	56.68
265	3908 Resin materials (other)	1.15	0.96	0.19
266	9612 Ribbons for typewriters	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	7415	Rivets	-	-	-
268	6807	Roofing felts	-	-	-
269	8419	Room heaters	-	-	-
270	3806	Rosins	-	-	-
271	4000	Rubber goods	-	-	-
272	6910	Sanitary fittings	-	-	-
273	5601	Sanitary napkins	-	-	-
274	6910	Sanitary wares	-	-	-
275	2006	Saunf supari	-	-	-
276	8423	Scales	-	-	-
277	8711	Scooters	-	-	-
278	7204	Scraps	2.44	0.35	2.09
279	5006	Silk reels	-	-	-
280	5607	Sisal ropes	-	-	-
281	2712	Slack wax	-	-	-
282	9607	Slide fastners	-	-	-
283	5601	Snapies	-	-	-
284	1522	Soap stocks	0.23	-	0.23
285	2836	Soda ash	-	-	-
286	8422	Soda water machinery	-	-	-
287	2839	Sodium silicate	-	-	-
288	2836	Sodium carbonate	-	-	-
289	2833	Sodium hydrosulphate	-	-	-
290	2828	Sodium hypochlorite	-	-	-
291	2833	Sodium sulphate	-	-	-
292	2830	Sodium sulphide	-	-	-
293	5202	Soft cotton wastes	9.52	-	9.52
294	8511	Sparking plugs	-	-	-
295	8520	Speaker parts	-	-	-
296	9002	Spectacle frames	-	-	-
297	0904	Spices	-	-	-
298	2207	Spirits	-	-	-
299	9404	Spring mattresses	-	-	-
300	9612	Stamp pads	-	-	-
301	7317	Staple pins	-	-	-

## Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
302 1519	Stearic acid			
303 7307	Steel pipes	5.92	1.06	4.86
304 7308	Steel structures	-		
305 7207	Steel billets	-		
306 7318	Steel fixtures	-		
307 7207	Steel ingots	-		
308 7312	Steel wire strands	0.01		0.01
309 7229	Steel wires			
310 7323	Steel wools	-		
311 4816	Stencils	-		
312 4810	Sticker labels	-		
313 8456	Stone grinding wheels	-		
314 2517	Stone powder			
315 8507	Storage batteries	-		
316 7309	Storage tanks	-		
317 4807	Straw board	-		
318 2106	Supplement-32-complan	-		
319 2507	Sulphate/clay/gypsum	-		
320 2807	Sulphonic acid			
321 2503	Sulphur			
322 2833	Sulphuric acid	0.90	0.48	0.42
323 4410	Surfacing of chip board			
324 3005	Surgical cotton/cotton bandage			
325 2006	Sweetend supari			
326 2106	Sweetex			
327 1704	Sweets			
328 3204	Synthetic organic dyes	-		
329 2009	Syrups & squashes	0.39		0.39
330 6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery	-		
331 8519	Tape recorders (players)			
332 8520	Tapes recorders	-		
333 8517	Telephone parts	-		
334 8517	Telephone sets	-		
335 8528	Television sets			

## Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output	Output Tax	Input Tax	Net Tax
336	6306 Tents and trapulines		-		
337	6802 Tiles, marbles		0.06		0.06
338	4401 Timber wood		-		
339	8002 Tin cuttings		-		
340	7310 Tins		-		
341	4803 Tissue papers		-		
342	8509 Toasters		-		
343	3306 Tooth pastes and tooth powders		9.20	3.13	6.07
344	4421 Tooth picks		-		
345	8513 Torches		-		
346	8708 Tractor parts		-		
347	8716 Trailers		-		
348	2106 Treated concentrates		-		
349	3805 Turpentine oil		-		
350	8469 Typewriters		-		
351	4012 Tyres and tubes		-		
352	4006 Tyres retreading		-		
353	6601 Umbrellas		-		
354	2912 Urea formaldehyde		-		
355	7311 Vacuum cylinders		-		
356	8703 Vans		-		
357	3208 Varnishes & lacquers		-		
358	3207 Varnishes & lacquers distempers, prepared water pigments, paints & enamels		-		
359	1518 Vegetable oils other than edible oil		-		
360	8706 Vehicles (others)		-		
361	5801 Velvet		-		
362	4408 Veneers		-		
363	2209 Vinegar		-		
364	3005 Wadding		1.05	0.98	0.07
365	8450 Washing machines		-		
366	4707 Waste papers		-		
367	3924 Water coolers		-		
368	8419 Water heaters		-		
369	9028 Water meters, electric or gas meters		-		

## Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
370	5309 Water proof canvas	-	-	-
371	5309 Water proof canvas flocking cloth materials	-	-	-
372	3823 Water proofing compounds	-	-	-
373	2712 Wax	-	-	-
374	4811 Wax papers, gummed tape papers and filter papers	-	-	-
375	3810 Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
376	7314 Wire gauzes	-	-	-
377	7312 Wire rods	-	-	-
378	8544 Wires and cables	15.08	0.78	14.30
379	4802 Wood free writing paper	-	-	-
380	4401 Wood logs	-	-	-
381	4418 Wood penals	-	-	-
382	5106 Woollen yarn	-	-	-
383	5111 Woven fabrics of wool or other fine animal hair	-	-	-
384	5112 Woven fabrics of wool or other fine animal hair	-	-	-
385	4804 Wrappers	-	-	-
386	0403 Yogurt (raita)	-	-	-
387	2817 Zinc oxide	0.08	-	0.08
388	7907 Zinc slug	-	-	-
389	2833 Zinc sulphate	-	-	-
390	0000 Additional tax	-	-	-
391	0000 Arrears recovered	34.43	1.92	32.51
392	0000 Miscellaneous collections	0.13	-	0.13
393	0000 Refunds/adjustments (not specified)	-	-	-
	Total	1,119.41	262.41	857.00

**TABLE - 32.6**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC**  
**GOODS AT MANUFACTURING STAGE 1991-92**

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 3005	Absorbent cotton	0.17	0.08	0.09
2 4820	Account books and registers	2.32	1.55	0.77
3 5403	Acetate yarn	-	-	-
4 2806	Acid (Nos)	-	-	-
5 1519	Acid oil	1.48	-	1.48
6 3802	Activated carbon	-	-	-
7 3919	Adhesive/adhesive tapes	-	-	-
8 2202	Aerated water	-	-	-
9 8529	Aerial and antenas	-	-	-
10 3307	Agarbatties	0.70	0.10	0.60
11 8415	Air conditioners	8.84	4.35	4.49
12 8708	Air filter	1.41	0.48	0.93
13 8414	Air compressor fan etc	-	-	-
14 2905	Alcohol	-	-	-
15 3205	Alkatra	-	-	-
16 7604	Aluminium rods	-	-	-
17 7610	Aluminium goods	17.04	6.75	10.29
18 2833	Aluminium sulphate	-	-	-
19 7610	Aluminium windows	-	-	-
20 2814	Ammonia gas	3.16	1.74	1.42
21 2842	Ammonium chloride	-	-	-
22 1501	Animal oil & fats	-	-	-
23 7402	Anodized products	0.42	-	0.42
24 9304	Arms & ammunitions	19.32	7.15	12.17
25 3301	Arqiat	-	-	-
26 2515	Artificial marble slab	-	-	-
27 4111	Artificial leather & rexine	4.34	3.82	0.52
28 6812	Asbestos products	30.91	12.15	18.76
29 2524	Asbestos wastes	-	-	-
30 2714	Asphalt	133.03	21.88	111.15

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws	2.06		2.06
32	8708	Auto parts	135.31	22.49	112.82
33	2302	Baggasse			
34	6305	Bags (nos)			
35	7213	Baling hoops	8.59	3.67	4.92
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.			
37	8482	Ball & roller bearing of two inch bore(internal diameter)			
38	8504	Ballast chokes	0.40	0.21	0.19
39	2303	Beet pulp			
40	2707	Benzole,tolule & xylole.	16.61	1.24	15.37
41	2106	Beverages concentrates.			
42	2201	Beverages(Nos)			
43	1905	Biscuits	39.46	10.02	29.44
44	2713	Bitumen			
45	4412	Black shell board			
46	8212	Blades(safety)			
47	6301	Blanket woollen	1.58	0.25	1.33
48	6301	Blankets synthetic	9.54	3.06	6.48
49	3402	Bleaching powder			
50	0506	Bone crushing			
51	2806	Bowls clean	0.05		0.05
52	3819	Brake fluids	1.33	0.56	0.77
53	7403	Brass rods	0.01		0.01
54	7412	Brass water fittings			
55	7408	Brass wires	0.19	0.11	0.08
56	9603	Brushwares	2.58	1.30	1.28
57	2500	Bryte powder			
58	9406	Building components	1.53	0.75	0.78
59	5901	Bukrams			
60	7011	Bulb shells			
61	4017	Bungs	0.48	0.05	0.43
62	9606	Buttons	3.96	0.68	3.28
63	2849	Calcium carbide			

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate				
65	2812	Calcium chloride				
66	4900	Calenders of paper and paper board		1.69	1.15	0.54
67	2803	Carbon black		10.96	1.38	9.58
68	2811	Carbon dioxide gas(CO <sub>2</sub> )		0.84		0.84
69	2803	Carbon oil		1.69	0.20	1.49
70	5703	Carpets synthetic		18.16	10.43	7.73
71	5702	Carpets woollen		6.55	2.26	4.29
72	8523	Cassettes(audio)		16.65	8.45	8.20
73	8523	Cassettes(video)		12.85	10.37	2.48
74	6810	Cast iron pipes		1.22	0.62	0.60
75	2815	Caustic soda				
76	2523	Cement		237.11	18.65	218.46
77	6810	Cement pipes				
78	6907	Ceramic tiles		39.52	5.47	34.05
79	1904	Cereal products				
80	0406	Cheese				
81	2900	Chemicals		51.99	19.03	32.96
82	4410	Chip board		14.21	4.91	9.30
83	2801	Chlorine				
84	2402	Cigarettes		157.74	10.99	146.75
85	5601	Cigarette filter rods		3.44	2.92	0.52
86	3706	Cinematographic films				
87	2706	Coal tar		0.89		0.89
88	3205	Colour lakes				
89	3206	Colouring materials (others)				
90	9615	Combs				
91	6810	Concrete components		7.15	4.56	2.59
92	1905	Confectionery & bakery products		60.77	40.37	20.40
93	8419	Cooking ranges				
94	7407	Copper rods				
95	1704	Corn syrups				
96	4808	Corrugated boards				
97	1404	Cotton linters				
98	5209	Cotton fabrics		144.00		144.00

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	3405	Creams & polishes for footwears	24.60	11.68	12.92
100	8309	Crown corks	14.91	10.00	4.91
101	2106	Custard powders	0.08	0.04	0.04
102	2903	D.D.T.	-	-	-
103	8418	Deep freezers	3.04	1.42	1.62
104	9301	Defence equipments	-	-	-
105	3402	Detergents	57.05	22.09	34.96
106	3808	Dettol	-	-	-
107	4820	Diaries	-	-	-
108	2851	Distillery products	-	-	-
109	2806	Drain openers	0.19	-	0.19
110	3206	Dyes and colours	0.90	0.23	0.67
111	2530	Earth colours	0.06	-	0.06
112	3924	Egg trays	-	-	-
113	8507	Electric accumulators & parts thereof	3.70	0.59	3.11
114	8516	Electric irons	3.18	0.72	2.46
115	8516	Electric water coolers	1.71	0.89	0.82
116	8509	Electrical goods and parts (Nos)	82.84	19.06	63.78
117	8311	Electrically welded wires	10.78	5.35	5.43
118	5810	Embroidery	0.02	-	0.02
119	6805	Emery papers (regmal)	-	-	-
120	8544	Enamelled copper wire	-	-	-
121	3301	Essences	6.70	3.42	3.28
122	3600	Explosives	-	-	-
123	4411	Fabric boards	-	-	-
124	8300	Fabrications	-	-	-
125	5600	Fabrics others	-	-	-
126	2106	Farex	4.71	0.13	4.58
127	2106	Farlac	0.83	0.09	0.74
128	7019	Fibre glass	1.24	0.54	0.70
129	4820	File covers	-	-	-
130	5601	Filter rods	-	-	-
131	8424	Fire fighting instruments	-	-	-
132	5300	Flex cloth	-	-	-
133	5601	Flocking cloth materials	0.16	0.14	0.02

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418	Flush doors	3.11	2.22	0.89
135	9404	Foam & foam products	-	-	-
136	8509	Food choppers	-	-	-
137	3206	Food colours	-	-	-
138	2106	Food products	13.85	7.35	6.50
139	6400	Foot wears	3.78	-	3.78
140	2912	Formaldehyde and paraformaldehy	-	-	-
141	3918	Formica	5.40	4.92	0.48
142	1702	Fructose syrups	-	-	-
143	2001	Fruits & vegetables preserved, canned or processed.	0.54	0.07	0.47
144	8708	Fuel filters	0.45	0.04	0.41
145	9403	Furnitures (steel)	0.04	-	0.04
146	9403	Furnitures (wooden)	0.03	-	0.03
147	7304	G.I.Pipes	19.66	16.09	3.57
148	7217	G.I.Wires	3.99	2.21	1.78
149	8419	Gas appliances(other)	7.81	1.02	6.79
150	8419	Gas heaters	0.10	0.26	(-)0.16
151	5908	Gas mantles	0.38	0.59	(-)0.21
152	1519	Gases & acids	-	-	-
153	8413	Gasoline dispensing pumps	-	-	-
154	3503	Gelatins	0.04	-	0.04
155	9615	Gern clip pins	0.18	0.01	0.17
156	8419	Geysers	0.01	-	0.01
157	7000	Glass & glasswares etc.	19.72	10.52	9.20
158	7020	Glass bangles	-	-	-
159	7010	Glass bottles	-	-	-
160	1702	Glaxose-D.	-	-	-
161	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation.	-	-	-
162	1503	Glue & synthetic resins all sorts	42.25	22.57	19.68
163	1520	Glycerine	2.64	0.30	2.34
164	8301	Goldi locks	-	-	-
165	8524	Gramophone recorders	-	-	-
166	2618	Granulated slags	8.88	-	8.88

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	6.24	1.01	5.23
168	1302	Guar gums	12.10	4.27	7.83
169	3919	Gum tapes	0.48	0.01	0.47
170	2520	Gypsum powder	1.64	0.35	1.29
171	4411	Hard boards	5.11	0.41	4.70
172	2704	Hard cokes	23.40	2.29	21.11
173	5202	Hard wastes	-	-	-
174	2806	Hydrochloric acid	-	-	-
175	2105	Ice creams	27.28	9.20	18.08
176	3808	Insecticides	2.23	-	2.23
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	767.06	48.07	718.99
179	2007	Jams and jellies	0.88	0.12	0.76
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	12.41	4.99	7.42
182	5300	Jute products	48.57	24.13	24.44
183	3201	Katha	0.01	-	0.01
184	5106	Knitting yarn	-	-	-
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	-
186	5800	Laces and braids	3.14	3.00	0.14
187	2824	Lead oxide	-	-	-
188	2522	Lime wastes	-	-	-
189	1515	Linseed oil	0.19	-	0.19
190	1702	Liquid glucose, glucose	-	-	-
191	2203	Liquors	-	-	-
192	2710	Lubricating oils and oil additives	901.22	414.53	486.69
193	4811	Laminated boards	-	-	-
194	7326	M. S. products	-	-	-
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	-	-	-
197	7303	M.S.Pipes	-	-	-
198	1902	Macaroni	10.0	-	10.0
199	8509	Machine blenders and grinders	-	-	-

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts	2.24	0.19	2.05
201	1003	Maize products	0.14	0.25	(-)0.11
202	1108	Maize starches	-	-	-
203	5200	Man made fibers & yarns	154.87	50.23	104.64
204	1517	Margarine	5.35	0.94	4.41
205	9404	Mattresses	23.58	18.61	4.97
206	7310	Metal containers	156.77	99.68	57.09
207	5603	Metal products sheets	0.90	-	0.90
208	5605	Metallised yarns	0.01	-	0.01
209	5603	Metallized products	2.21	0.37	1.84
210	2202	Mineral waters	1.72	0.71	1.01
211	1703	Molasses	-	-	-
212	3917	Monofilament guts	-	-	-
213	8703	Motor cars	547.55	148.54	399.01
214	8703	Motor cars seats	-	-	-
215	8711	Motor cycles	132.10	75.45	56.65
216	8454	Moulds	-	-	-
217	9205	Music instruments	3.26	2.20	1.06
218	2707	Naptha	1.01	0.01	1.00
219	3908	Nylone chips/polyester chips	-	-	-
220	2306	Oil dirts	0.23	-	0.23
221	8421	Oil filters	0.72	0.07	0.65
222	2939	Opium	0.08	-	0.08
223	2804	Oxygen gas	15.71	4.22	11.49
224	3918	P. V.C. Tiles	-	-	-
225	3923	P.V.C. Bottles	3.45	1.82	1.63
226	3917	P.V.C. Pipes	1.58	0.70	0.88
227	3925	P.V.C. Doors & windows	-	-	-
228	2707	Petroleum oils & lubricants (Nos)	2.26	0.97	1.29
229	3210	Paints & varnishes (Nos)	131.19	47.29	83.90
230	2006	Pan masalas	1.14	0.12	1.02
231	4800	Papers & paperboards	1.32	0.17	1.15
232	4822	Paper cones, bobbins, etc	0.61	0.88	(-)0.27
233	4816	Paper products	63.20	24.29	38.91
234	4700	Paper pulps	-	-	-

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	0.29	0.50	(-)0.21
236	4819	Paper sacks	-	-	-
237	3304	Perfumery and cosmetics	33.52	6.83	26.69
238	2714	Petroleum bitumens, petroleum cokes & other residues of of petroleum oils.	-	-	-
239	7201	Pig iron	106.53	-	106.53
240	5801	Pile fabrics	-	-	-
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	3.01	1.15	1.86
243	3921	Plastic metal films	4.23	0.44	3.79
244	3926	Plastic products others	76.81	44.84	31.97
245	4422	Ply wood	9.74	6.80	2.94
246	3923	Polyethylene bags	3.10	0.61	2.49
247	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
248	6305	Polypropylene bags	16.52	9.24	7.28
249	3904	Polyvnyl chloride	0.78	0.62	0.16
250	3904	Polyvnyl granules	1.15	2.24	(-)1.09
251	6900	Pottery	0.04	0.38	(-)0.34
252	7103	Precious stones	-	-	-
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	1.97	0.33	1.64
255	7304	Pressure pipes	-	-	-
256	8506	Primary cells and batteries	37.24	23.77	13.47
257	3215	Printing inks	4.75	2.71	2.04
258	2710	Process oil	1.04	0.32	0.72
259	9404	Quilts	-	-	-
260	6811	R.C.C.Pipes	0.41	0.03	0.38
261	8527	Radio Sets	0.15	-	0.15
262	7302	Railway sleepers	-	-	-
263	8604	Railway track clips	-	-	-
264	8418	Refrigeratbrs	39.08	20.35	18.73
265	3908	Resin materials (other)	-	-	-
266	9612	Ribbons for typewriters	-	-	-

## Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
267 7415	Rivets	-	-	-
268 6807	Roofing felts	-	-	-
269 8419	Room heaters	-	-	-
270 3806	Rosins	-	-	-
271 4000	Rubber goods	7.06	1.98	5.08
272 6910	Sanitary fittings	-	-	-
273 5601	Sanitary napkins	1.26	0.48	0.78
274 6910	Sanitary wares	6.59	1.26	5.33
275 2006	Saunf supari	1.92	0.41	1.51
276 8423	Scales	0.81	0.23	0.58
277 8711	Scooters	-	-	-
278 7204	Scraps	16.80	2.40	14.40
279 5006	Silk reels	-	-	-
280 5607	Sisal ropes	3.29	1.99	1.30
281 2712	Slack wax	2.67	-	2.67
282 9607	Slide fastners	1.91	1.60	0.31
283 5601	Snapiers	-	-	-
284 1522	Soap stocks	0.39	-	0.39
285 2836	Soda ash	35.68	2.84	32.84
286 8422	Soda water machinery	-	-	-
287 2839	Sodium silicate	7.92	5.11	2.81
288 2836	Sodium carbonate	-	-	-
289 2833	Sodium hydrosulphate	-	-	-
290 2828	Sodium hypochlorite	-	-	-
291 2833	Sodium sulphate	-	-	-
292 2830	Sodium sulphide	-	-	-
293 5202	Soft cotton wastes	6.19	0.63	5.56
294 8511	Sparking plugs	-	-	-
295 8520	Speaker parts	2.31	0.46	1.85
296 9002	Spectacle frames	0.10	0.13	(-0.03)
297 0904	Spices	6.67	0.66	6.01
298 2207	Spirits	-	-	-
299 9404	Spring matteresses	0.07	-	0.07
300 9612	Stamp pads	0.01	-	0.01
301 7317	Staple pins	-	-	-

## Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid	-	-	-
303	7307	Steel pipes	124.57	92.27	32.30
304	7308	Steel structures	-	-	-
305	7207	Steel billets	92.93	-	92.93
306	7318	Steel fixtures	6.10	0.01	6.09
307	7207	Steel ingots	0.81	-	0.81
308	7312	Steel wire strands	1.01	0.40	0.61
309	7229	Steel wires	32.35	6.11	26.24
310	7323	Steel wools	0.26	0.05	0.21
311	4816	Stencils	-	0.52	(-)0.52
312	4810	Sticker labels	-	-	-
313	8456	Stone grinding wheels	-	-	-
314	2517	Stone powder	1.47	-	1.47
315	8507	Storage batteries	71.90	1.30	70.60
316	7309	Storage tanks	8.32	0.15	8.17
317	4807	Straw board	-	-	-
318	2106	Supplement-32-complan	-	-	-
319	2507	Sulphate/clay/gypsum	-	-	-
320	2807	Sulphonic acid	-	-	-
321	2503	Sulphur	-	-	-
322	2833	Sulphuric acid	-	-	-
323	4410	Surfacing of chip boards	0.53	0.55	(-)0.02
324	3005	Surgical cotton/cotton bandage	-	-	-
325	2006	Sweetend supari	0.67	0.39	0.28
326	2106	Sweetex	3.36	0.45	2.91
327	1704	Sweets	1.27	0.06	1.21
328	3204	Synthetic organic dyes	-	-	-
329	2009	Syrups & squashes	14.11	2.69	11.42
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery.	7.95	1.43	6.52
331	8519	Tape recorders (players)	0.63	0.06	0.57
332	8520	Tapes recorders	0.06	0.18	(-)0.12
333	8517	Telephone parts	0.31	-	0.31
334	8517	Telephone sets	-	-	-
335	8528	Television sets	185.99	92.79	93.20

## Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
336	6306 Tents and trapulines	4.34	1.56	2.78
337	6802 Tiles, marbles	1.77	0.01	1.76
338	4401 Timber wood	-	-	-
339	8002 Tin cuttings	0.90	-	0.90
340	7310 Tins	0.48	-	0.48
341	4803 Tissue papers	0.12	0.11	0.01
342	8509 Toasters	-	-	-
343	3306 Tooth pastes and tooth powders	9.09	1.23	7.86
344	4421 Tooth picks	-	-	-
345	8513 Torches	-	-	-
346	8708 Tractor parts	-	-	-
347	8716 Trailers	2.93	-	2.93
348	2106 Treated concentrates	-	-	-
349	3805 Turpentine oil	-	-	-
350	8469 Typewriters	-	-	-
351	4012 Tyres and tubes	112.80	56.64	56.16
352	4006 Tyres retreading	-	-	-
353	6601 Umbrellas	-	-	-
354	2912 Urea formaldehyde	0.33	-	0.33
355	7311 Vacuum cylinders	-	-	-
356	8703 Vans	-	-	-
357	3208 Varnishes & lacquers	-	-	-
358	3207 Varnishes & lacquers distempers, prepared water pigments, paints & enamels	6.69	1.51	5.18
359	1518 Vegetable oils other than edible oil	6.02	1.15	4.87
360	8706 Vehicles (others)	-	-	-
361	5801 Velvet	-	-	-
362	4408 Veneers	0.20	0.02	0.18
363	2209 Vinegar	-	-	-
364	3005 Wadding	-	-	-
365	8450 Washing machines	9.75	4.69	5.06
366	4707 Waste papers	-	-	-
367	3924 Water coolers	0.23	0.14	0.09
368	8419 Water heaters	-	-	-
369	9028 Water meters, electric or gas meters	28.80	3.01	25.79

## Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
370	5309 Water proof canvas	-	-	-
371	5309 Water proof canvas flocking cloth materials	0.01	-	0.01
372	3823 Water proofing compounds	0.03	-	0.03
373	2712 Wax	-	-	-
374	4811 Wax papers, gummed tape papers and filter papers	-	-	-
375	3810 Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	20.32	9.93	10.39
376	7314 Wire gauzes	-	-	-
377	7312 Wire rods	-	-	-
378	8544 Wires and cables	70.78	20.17	50.61
379	4802 Wood free writing paper	-	-	-
380	4401 Wood logs	-	-	-
381	4418 Wood penals	-	-	-
382	5106 Woollen yarn	0.01	-	0.01
383	5111 Woven fabrics of wool or other fine animal hair	0.05	-	0.05
384	5112 Woven fabrics of wool or other fine animal hair	-	-	-
385	4804 Wrappers	-	-	-
386	0403 Yogurt (raita)	0.01	-	0.01
387	2817 Zinc oxide	0.06	-	0.06
388	7907 Zinc slug	0.11	0.11	-
389	2833 Zinc sulphate	0.13	0.12	0.01
390	0000 Additional tax	-	-	-
391	0000 Arrears recovered	16.05	-	16.05
392	0000 Miscellaneous collections	12.00	2.47	9.53
393	0000 Refunds/adjustments (not specified)	-	-	-
	Total	5,949.60	1,824.47	4,125.13

**TABLE - 32.7**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC**  
**GOODS AT MANUFACTURING STAGE 1991-92**

(Rs. in Million)				
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1	3005 Absorbent cotton	-	-	-
2	4820 Account books and registers	-	-	-
3	5403 Acetate yarn	-	-	-
4	2806 Acid (Nos)	-	-	-
5	1519 Acid oil	-	-	-
6	3802 Activated carbon	0.01	-	0.01
7	3919 Adhesive/adhesive tapes	-	-	-
8	2202 Aerated water	-	-	-
9	8529 Aerial and antenas	-	-	-
10	3307 Agarbatties	-	-	-
11	8415 Air conditioners	21.14	17.50	3.64
12	8708 Air filter	-	-	-
13	8414 Air compressor fan etc	-	-	-
14	2905 Alcohol	-	-	-
15	3205 Alkatra	-	-	-
16	7604 Aluminium rods	-	-	-
17	7610 Aluminium goods	-	-	-
18	2833 Aluminium sulphate	-	-	-
19	7610 Aluminium windows	-	-	-
20	2814 Ammonia gas	-	-	-
21	2842 Ammonium chloride	-	-	-
22	1501 Animal oil & fats	-	-	-
23	7402 Anodized products	-	-	-
24	9304 Arms & ammunitions	0.76	0.72	0.04
25	3301 Arqiat	-	-	-
26	2515 Artificial marble slab	1.26	4.96	(-).3.70
27	4111 Artificial leather & rexine	-	-	-
28	6812 Asbestos products	-	-	-
29	2524 Asbestos wastes	-	-	-
30	2714 Asphalt	-	-	-

**Quetta Collectorate**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	8711	Auto cycles including rickshaws			
32	8708	Auto parts	53.93	10.98	42.95
33	2302	Baggasse			
34	6305	Bags (Nos)	-		
35	7213	Baling hoops			
36	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-		
37	8482	Ball & roller bearing of two inch bore(internal diameter)			
38	8504	Ballast chokes			
39	2303	Beet pulp			
40	2707	Benzole,tolule & xylole.	-		
41	2106	Beverages concentrates.	-		
42	2201	Beverages(Nos)	-		
43	1905	Biscuits	9.15	4.32	4.83
44	2713	Bitumen			
45	4412	Black shell board	-		
46	8212	Blades(safety)	12.03	6.14	5.89
47	6301	Blanket woollen	-		
48	6301	Blankets synthetic	-		
49	3402	Bleaching powder	-		
50	0506	Bone crushing			
51	2806	Bowls clean			
52	3819	Brake fluids	-		
53	7403	Brass rods			
54	7412	Brass water fittings			
55	7408	Brass wires	-		
56	9603	Brushwares			
57	2500	Bryte powder	6.10	0.42	5.68
58	9406	Building components			
59	5901	Bukrams	-		
60	7011	Bulb shells	-		
61	4017	Bungs			
62	9606	Buttons	-		
63	2849	Calcium carbide	-		

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	2842	Calcium carbonate			
65	2812	Calcium chloride			
66	4900	Calenders of paper and paper board			
67	2803	Carbon black			
68	2811	Carbon dioxide gas(CO <sub>2</sub> )			
69	2803	Carbon oil			
70	5703	Carpets synthetic			
71	5702	Carpets woollen			
72	8523	Cassettes(audio)	20.35	12.88	7.47
73	8523	Cassettes(video)	8.34	7.08	1.26
74	6810	Cast iron pipes			
75	2815	Caustic soda	10.33	1.80	8.53
76	2523	Cement	143.34	29.03	114.31
77	6810	Cement pipes			
78	6907	Ceramic tiles	2.70	2.25	0.45
79	1904	Cereal products			
80	0406	Cheese			
81	2900	Chemicals			
82	4410	Chip board	12.15	1.84	10.31
83	2801	Chlorine			
84	2402	Cigarettes			
85	5601	Cigarette filter rods	14.30	10.57	3.73
86	3706	Cinematographic films			
87	2706	Coal tar			
88	3205	Colour lakes			
89	3206	Colouring materials (others)			
90	9615	Comb			
91	6810	Concrete components	0.33	1.73	(-1.40)
92	1905	Confectionery & bakery products	27.86	16.53	11.33
93	8419	Cooking ranges			
94	7407	Copper rods	31.70		31.70
95	1704	Corn syrups			
96	4808	Corrugated boards			
97	1404	Cotton linters			
98	5209	Cotton fabrics	1.06		1.06

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	3405	Creams & polishes for footwears	-	-	-
100	8309	Crown corks	-	-	-
101	2106	Custard powders	-	-	-
102	2903	D.D.T.	-	-	-
103	8418	Deep freezers	-	-	-
104	9301	Defence equipments	-	-	-
105	3402	Detergents	-	-	-
106	3808	Dettol	-	-	-
107	4820	Diaries	-	-	-
108	2851	Distillery products	-	-	-
109	2806	Drain openers	-	-	-
110	3206	Dyes and colours	-	-	-
111	2530	Earth colours	-	-	-
112	3924	Egg trays	-	-	-
113	8507	Electric accumulators & parts thereof	-	-	-
114	8516	Electric irons	-	-	-
115	8516	Electric water coolers	-	-	-
116	8509	Electrical goods and parts (Nos)	-	-	-
117	8311	Electrically welded wires	-	-	-
118	5810	Embroidery	-	-	-
119	6805	Emery papers (regmal)	-	-	-
120	8544	Enamelled copper wires	-	-	-
121	3301	Essences	-	-	-
122	3600	Explosives	-	-	-
123	4411	Fabric boards	-	-	-
124	8300	Fabrications	-	-	-
125	5600	Fabrics others	-	-	-
126	2106	Farex	-	-	-
127	2106	Farlac	-	-	-
128	7019	Fibre glass	-	-	-
129	4820	File covers	-	-	-
130	5601	Filter rods	-	-	-
131	8424	Fire fighting instruments	-	-	-
132	5300	Flex cloth	-	-	-
133	5601	Flocking cloth materials	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	4418	Flush doors	1.06	0.74	0.32
135	9404	Foam & foam products	-	-	-
136	8509	Food choppers	-	-	-
137	3206	Food colours	-	-	-
138	2106	Food products	-	-	-
139	6400	Foot wears	-	-	-
140	2912	Formaldehyde and paraformaldehyde	-	-	-
141	3918	Formica	-	-	-
142	1702	Fructose syrups	-	-	-
143	2001	Fruits & vegetables preserved, canned or processed	-	-	-
144	8708	Fuel filters	-	-	-
145	9403	Furnitures (steel)	-	-	-
146	9403	Furnitures (wooden)	-	-	-
147	7304	G.I.Pipes	-	-	-
148	7217	G.I.Wires	-	-	-
149	8419	Gas appliances(other)	-	-	-
150	8419	Gas heaters	-	-	-
151	5908	Gas mantles	-	-	-
152	1519	Gases & acids	2.35	0.01	2.34
153	8413	Gasoline dispensing pumps	-	-	-
154	3503	Gelatins	0.17	-	0.17
155	9615	Gem clip pins	-	-	-
156	8419	Geysers	-	-	-
157	7000	Glass & glasswares etc	25.44	4.37	21.07
158	7020	Glass bangles	-	-	-
159	7010	Glass bottles	-	-	-
160	1702	Glaxose-D	-	-	-
161	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
162	1503	Glue & synthetic resins all sorts	-	-	-
163	1520	Glycerine	-	-	-
164	8301	Goldi locks	-	-	-
165	8524	Gramophone recorders	-	-	-
166	2618	Granulated slags	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167	6804	Grinding wheels	-	-	-
168	1302	Guar gums	-	-	-
169	3919	Gum tapes	-	-	-
170	2520	Gypsum powder	-	-	-
171	4411	Hard boards	-	-	-
172	2704	Hard cokes	-	-	-
173	5202	Hard wastes	-	-	-
174	2806	Hydrochloric acid	-	-	-
175	2105	Ice creams	3.80	1.94	1.86
176	3808	Insecticides	-	-	-
177	6914	Insulators ceramic	-	-	-
178	7213	Iron and steel products	-	-	-
179	2007	Jams and jellies	-	-	-
180	8703	Jeeps	-	-	-
181	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	1.66	3.63	(-)1.97
182	5300	Jute products	-	-	-
183	3201	Katha	-	-	-
184	5106	Knitting yarn	-	-	-
185	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	-
186	5800	Laces and braids	-	-	-
187	2824	Lead oxide	-	-	-
188	2522	Lime wastes	-	-	-
189	1515	Linseed oil	-	-	-
190	1702	Liquid glucose, glucose	25.43	2.57	22.86
191	2203	Liquors	3.53	0.17	3.36
192	2710	Lubricating oils and oil activities	36.49	28.66	7.83
193	4811	Laminated boards	-	-	-
194	7326	M. S. productus	-	-	-
195	5500	M.M.Fabrics	-	-	-
196	5200	M.M.Yarn soft wastes	-	-	-
197	7303	M.S.Pipes	-	-	-
198	1902	Macaroni	-	-	-
199	8509	Machine blenders and grinders	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	8466	Machinery parts			
201	1003	Maize products			
202	1108	Maize starches			
203	5200	Man made fibers & yarns	217.33	38.23	179.10
204	1517	Margarine			
205	9404	Mattresses			
206	7310	Metal containers	1.47	1.41	0.06
207	5603	Metal products sheets			
208	5605	Metallised yarns			
209	5603	Metallized products			
210	2202	Mineral waters			
211	1703	Molasses			
212	3917	Monofilament guts			
213	8703	Motor cars			
214	8703	Motor cars seats			
215	8711	Motor cycles	110.70	77.03	33.67
216	8454	Moulds			
217	9205	Music instruments			
218	2707	Naptha			
219	3908	Nylone chips/polyester chips	17.10	2.33	14.77
220	2306	Oil dirts			
221	8421	Oil filters			
222	2939	Opium			
223	2804	Oxygen gas			
224	3918	P. V.C. Tiles			
225	3923	P.V.C. Bottles			
226	3917	P.V.C. Pipes	0.41	0.73	(-)0.32
227	3925	P.V.C. Doors & windows			
228	2707	Petroleum oils & lubricants (Nos)			
229	3210	Paints & varnishes (Nos)	7.48	4.88	2.60
230	2006	Pan masalas			
231	4800	Papers & paperboards	4.62	9.75	(-)5.13
232	4822	Paper cones, bobbins, etc	0.03	0.01	0.02
233	4816	Paper products	0.77	1.82	(-)1.05
234	4700	Paper pulps			

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	4805	Paper rolls	-	-	-
236	4819	Paper sacks	65.85	43.97	21.88
237	3304	Perfumery and cosmetics	-	-	-
238	2714	Petroleum bitumens, petroleum cokes & other residues of of petroleum oils.	-	-	-
239	7201	Pig iron	-	-	-
240	5801	Pile fabrics	-	-	-
241	6809	Plaster of paris	-	-	-
242	3924	Plastic crockery	-	-	-
243	3921	Plastic metal films	-	-	-
244	3926	Plastic products others	93.57	64.05	29.52
245	4422	Ply wood	-	-	-
246	3923	Polyethylene bags	-	-	-
247	3901	Polyethylene having a specific gravity of less than 0.94	-	-	-
248	6305	Polypropylene bags	51.23	31.58	19.65
249	3904	Polyvnyl chloride	-	-	-
250	3904	Polyvnyle granules	-	-	-
251	6900	Pottery	-	-	-
252	7103	Precious stones	-	-	-
253	3211	Prepared driers	-	-	-
254	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
255	7304	Pressure pipes	-	-	-
256	8506	Primary cells and batteries	-	-	-
257	3215	Printing inks	-	-	-
258	2710	Process oil	-	-	-
259	9404	Quilts	-	-	-
260	6811	R.C.C.Pipes	-	-	-
261	8527	Radio Sets	-	-	-
262	7302	Railway sleepers	-	-	-
263	8604	Railway track clips	-	-	-
264	8418	Refrigerators	-	-	-
265	3908	Resin materials (other)	-	-	-
266	9612	Ribbons for typewriters	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	7415	Rivets	-	-	-
268	6807	Roofing felts	-	-	-
269	8419	Room heaters	-	-	-
270	3806	Rosins	-	-	-
271	4000	Rubber goods	0.15	-	0.15
272	6910	Sanitary fittings	-	-	-
273	5601	Sanitary napkins	0.09	0.30	(-)0.21
274	6910	Sanitary wares	-	-	-
275	2006	Saunf supari	-	-	-
276	8423	Scales	-	-	-
277	8711	Scooters	-	-	-
278	7204	Scraps	-	-	-
279	5006	Silk reels	-	-	-
280	5607	Sisal ropes	-	-	-
281	2712	Slack wax	0.47	0.14	0.33
282	9607	Slide fastners	-	-	-
283	5601	Snapias	-	-	-
284	1522	Soap stocks	0.04	-	0.04
285	2836	Soda ash	-	-	-
286	8422	Soda water machinery	-	-	-
287	2839	Sodium silicate	-	-	-
288	2836	Sodium carbonate	-	-	-
289	2833	Sodium hydrosulphate	-	-	-
290	2828	Sodium hypochlorite	-	-	-
291	2833	Sodium sulphate	-	-	-
292	2830	Sodium sulphide	-	-	-
293	5202	Soft cotton wastes	0.29	-	0.29
294	8511	Sparking plugs	-	-	-
295	8520	Speaker parts	-	-	-
296	9002	Spectacie frames	-	-	-
297	0904	Spices	-	-	-
298	2207	Spirits	0.03	-	0.03
299	9404	Spring matteresses	-	-	-
300	9612	Stamp pads	-	-	-
301	7317	Staple pins	-	-	-

Quetta Collectorate			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	1519	Stearic acid	-	-	-
303	7307	Steel pipes	-	-	-
304	7308	Steel structures	-	-	-
305	7207	Steel billets	-	-	-
306	7318	Steel fixtures	-	-	-
307	7207	Steel ingots	0.59	-	0.59
308	7312	Steel wire strands	-	-	-
309	7229	Steel wires	5.03	-	5.03
310	7323	Steel wools	0.41	-	0.41
311	4816	Stencils	-	-	-
312	4810	Sticker labels	-	-	-
313	8456	Stone grinding wheels	-	-	-
314	2517	Stone powder	0.25	-	0.25
315	8507	Storage batteries	16.83	1.21	15.62
316	7309	Storage tanks	-	-	-
317	4807	Straw board	-	-	-
318	2106	Supplement-32-complan	-	-	-
319	2507	Sulphate/clay/gypsum	-	-	-
320	2807	Sulphonic acid	-	-	-
321	2503	Sulphur	-	-	-
322	2833	Sulphuric acid	-	-	-
323	4410	Surfacing of chip boards	-	-	-
324	3005	Surgical cotton/cotton bandage	-	-	-
325	2006	Sweetend supari	-	-	-
326	2106	Sweetex	-	-	-
327	1704	Sweets	-	-	-
328	3204	Synthetic organic dyes	-	-	-
329	2009	Syrups & squashes	0.01	-	0.01
330	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery.	-	-	-
331	8519	Tape recorders (players)	-	-	-
332	8520	Tapes recorders	-	-	-
333	8517	Telephone parts	-	-	-
334	8517	Telephone sets	-	-	-
335	8528	Television sets	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
336	6306	Tents and trapulines	-	-	-
337	6802	Tiles, marbles	-	-	-
338	4401	Timber wood	-	-	-
339	8002	Tin cuttings	-	-	-
340	7310	Tins	-	-	-
341	4803	Tissue papers	-	-	-
342	8509	Toasters	-	-	-
343	3306	Tooth pastes and tooth powders	-	-	-
344	4421	Tooth picks	-	-	-
345	8513	Torches	-	-	-
346	8708	Tractor parts	-	-	-
347	8716	Trailers	-	-	-
348	2106	Treated concentrates	-	-	-
349	3805	Turpentine oil	-	-	-
350	8469	Typewriters	-	-	-
351	4012	Tyres and tubes	-	-	-
352	4006	Tyres retreading	-	-	-
353	6601	Umbrellas	-	-	-
354	2912	Urea formaldehyde	17.54	1.03	16.51
355	7311	Vacuum cylinders	-	-	-
356	8703	Vans	-	-	-
357	3208	Varnishes & lacquers	-	-	-
358	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
359	1518	Vegetable oils other than edible oil	-	-	-
360	8706	Vehicles (others)	-	-	-
361	5801	Velvet	-	-	-
362	4408	Veneers	-	-	-
363	2209	Vinegar	-	-	-
364	3005	Wadding	-	-	-
365	8450	Washing machines	-	-	-
366	4707	Waste papers	-	-	-
367	3924	Water coolers	-	-	-
368	8419	Water heaters	-	-	-
369	9028	Water meters, electric or gas meters	0.07	-	0.07

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
370	5309 Water proof canvas	-	-	-
371	5309 Water proof canvas, flocking cloth materials	-	-	-
372	3823 Water proofing compounds	1.28	1.22	0.06
373	2712 Wax	4.01	2.31	1.70
374	4811 Wax papers, gummed tape papers and filter papers	-	-	-
375	3810 Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
376	7314 Wire gauzes	-	-	-
377	7312 Wire rods	-	-	-
378	8544 Wires and cables	41.72	10.08	31.64
379	4802 Wood free writing paper	-	-	-
380	4401 Wood logs	-	-	-
381	4418 Wood penals	-	-	-
382	5106 Woollen yarn	-	-	-
383	5111 Woven fabrics of wool or other fine animal hair	-	-	-
384	5112 Woven fabrics of wool or other fine animal hair	-	-	-
385	4804 Wrappers	-	-	-
386	0403 Yogurt (raita)	-	-	-
387	2817 Zinc oxide	-	-	-
388	7907 Zinc slug	-	-	-
389	2833 Zinc sulphate	-	-	-
390	0000 Additional tax	0.01	-	0.01
391	0000 Arrears recovered	-	-	-
392	0000 Miscellaneous collections	0.03	-	0.03
393	0000 Refunds/adjustments (not specified)	-	-	-
	Total	1,136.18	462.92	673.26



**TABLE - 33.2**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX AT THE**  
**WHOLESALE STAGE 1991-92**

			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen(machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8528	Television sets	-	-	-
10	0000	Sales tax on wholesale dealers not specified	-	-	-
		<b>Total</b>	-	-	-

TABLE 33.3  
 THE COMMODITY-WISE COLLECTIONS OF SALES TAX AT  
 WHOLESALE STAGE 1991-92

(Rs. in Million)		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 8415	Air conditioners			
2 5703	Carpets synthetic (machine made)			
3 5702	Carpets woollen (machine made)			
4 6907	Ceramic tiles			
5 8418	Deep freezers	0.45	0.45	
6 9404	Foam & foam products			
7 4800	Paper boards	0.24	0.14	0.10
8 6910	Sanitary wares			
9 8528	T. V. Sets.			
10 0000	Sales tax on wholesale dealers not specified			
Total		0.69	0.59	0.10

TABLE - 33.4  
 COMMODITY-WISE COLLECTIONS OF SALES TAX AT  
 WHOLESALE STAGE 1991-92

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1	8415 Air conditioners	-	-	-
2	5703 Carpets synthetic(machine made)	-	-	-
3	5702 Carpets woollen(machine made)	-	-	-
4	6907 Ceramic tiles	-	-	-
5	8418 Deep freezers	-	-	-
6	9404 Foam & foam products	-	-	-
7	4800 Paper boards	-	-	-
8	6910 Sanitary wares	-	-	-
9	8528 T. V. Sets.	-	-	-
10	0000 Sales tax on wholesale dealers not specified	0.01	-	0.01
	Total	0.01	-	0.01

**TABLE - 33.5**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX AT**  
**WHOLESALE STAGE 1991-92**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen(machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8528	T. V. Sets.	-	-	-
10	0000	Sales tax on wholesale dealers not specified	-	-	-
<b>Total</b>			-	-	-

**TABLE - 33.6**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX AT**  
**WHOLESALE STAGE 1991-92**

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	1.18	1.25	(-)0.07
2	5703	Carpets synthetic(machine made)			
3	5702	Carpets woollen(machine made)			
4	6907	Ceramic tiles			
5	8418	Deep freezers	0.46	0.47	(-)0.01
6	9404	Foam & foam products			
7	4800	Paper boards	0.18		0.18
8	6910	Sanitary wares			
9	8528	Television sets	9.24	8.48	0.76
10	0000	Sales tax on wholesale dealers (not specified)			
		<b>Total</b>	<b>11.06</b>	<b>10.20</b>	<b>0.86</b>

TABLE - 33.7  
 COMMODITY-WISE COLLECTIONS OF SALES TAX AT  
 WHOLESALE STAGE, 1991-92

		(Rs. in Million)			
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen(machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8528	Television sets	-	-	-
10	0000	Sales tax on wholesale dealers not specified	-	-	-
		<b>Total</b>	<b>11.06</b>	<b>10.50</b>	<b>0.56</b>

**TABLE - 34.1**  
**COMMODITY WISE COLLECTION OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1	8415 Air conditioners	-	-	-
2	5703 Carpets synthetic(machine made)	-	-	-
3	5702 Carpets woollen (machine made)	-	-	-
4	6907 Ceramic tiles	-	-	-
5	8418 Deep freezers	-	-	-
6	9404 Foam & foam products	-	-	-
7	4800 Paper boards	-	-	-
8	6910 Sanitary wares	-	-	-
9	8528 Television sets	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TABLE - 34.2**  
**COMMODITY-WISE COLLECITONS OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

(Rs. in Million)			(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax	
1	8415 Air conditioners	-	-	-	1
2	5703 Carpets synthetic(machine made)	-	-	-	2
3	5702 Carpets woollen (machine made)	-	-	-	3
4	6907 Ceramic tiles	-	-	-	4
5	8418 Deep freezers	-	-	-	5
6	9404 Foam & foam products	-	-	-	6
7	4800 Paper boards	-	-	-	7
8	6910 Sanitary wares	-	-	-	8
9	8528 Television sets	-	-	-	9
	Total	-	-	-	

**TABLE - 34.3**  
**COMMODITY-WISE COLLECTION OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

		(Rs. in Million)			
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen (machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8573	Television sets	-	-	-
Total			-	-	-

**TABLE - 34.4**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

(Rs. in Million)			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen (machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8528	Television sets	-	-	-
		<b>Total</b>	-	-	-

TABLE - 34.5  
 COMMODITY-WISE COLLECTIONS OF SALES TAX ON  
 COMMERCIAL IMPORTERS 1991-92

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	5703	Carpets synthetic(machine made)	-	-	-
3	5702	Carpets woollen (machine made)	-	-	-
4	6907	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Foam & foam products	-	-	-
7	4800	Paper boards	-	-	-
8	6910	Sanitary wares	-	-	-
9	8528	Television sets	-	-	-
		Total	-	-	-

TABLE - 34.6  
 COMMODITY-WISE COLLECTIONS OF SALES TAX ON  
 COMMERCIAL IMPORTERS 1991-92

		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 . 8415	Air conditioners	2.04	2.00	0.04
2 . 5703	Carpets synthetic(machine made)	-	-	-
3 . 5702	Carpets woollen (machine made)	-	-	-
4 . 6907	Ceramic tiles	-	-	-
5 . 8418	Deep freezers	-	-	-
6 . 9404	Foam & foam products	-	-	-
7 . 4800	Paper boards	1.36	0.02	1.34
8 . 6910	Sanitary wares	-	-	-
9 . 8528	Television sets	22.19	20.45	1.74
	Total	25.59	22.47	3.12

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**TABLE - 34.7**  
**COMMODITY-WISE COLLECTIONS OF SALES TAX ON**  
**COMMERCIAL IMPORTERS 1991-92**

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 8415	Air conditioners	-	-	-
2 5703	Carpets synthetic(machine made)	-	-	-
3 5702	Carpets woollen (machine made)	-	-	-
4 6907	Ceramic tiles	-	-	-
5 8418	Deep freezers	-	-	-
6 9404	Foam & foam products	-	-	-
7 4800	Paper boards	-	-	-
8 6910	Sanitary wares	-	-	-
9 8528	Television sets	-	-	-
	Total	-	-	-

TABLE - 34.7  
 COMMODITY-WISE COLLECTIONS OF SALES TAX ON  
 COMMERCIAL IMPORTERS 1991-92

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
1	8415	Air conditioners	-	-	-
2	8703	Carpets synthetic (machine made)	-	-	-
3	8702	Carpets woolen (machine made)	-	-	-
4	8807	Ceramic tiles	-	-	-
5	8418	Deep freezers	-	-	-
6	9404	Farm & town products	-	-	-
7	4800	Paper boards	-	-	-
8	8910	Sanitary ware	-	-	-
9	8528	Television sets	-	-	-
Total			-	-	-