

**CBR YEAR BOOK
1992-93**

DIRECTORATE OF RESEARCH AND STATISTICS
**CENTRAL BOARD OF REVENUE
REVENUE DIVISION
GOVERNMENT OF PAKISTAN
ISLAMABAD**

CENTRAL YEAR BOOK

1952-53

REVENUE

DIRECTORATE OF RESEARCH AND STATISTICS
CENTRAL BOARD OF REVENUE
REVENUE DIVISION
GOVERNMENT OF PAKISTAN
ISLAMABAD

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FOREWORD

The present edition of the CBR Year Book is reflective of the importance that the Government attaches to an inhouse analysis into the working of its various administrative organs. It would be a truism to say that an objective and an uninhibited look at the past makes us vigilant in the present and wiser for the future. The multi-faceted data has been collected, collated and presented in a lucid manner and should be of benefit to the business organizations and government departments as well as to the avid research worker.

The macro picture along with micro details that emerges from a study of the Year Book is indeed one of professional competence for which the credit goes to the untiring efforts put in by Mr. Musheeruddin, Director of Research & Statistics as well as to his staffers. I congratulate the team led by Mr. Musheeruddin under the overall supervision of Mr. Muhammad Zafarullah Khan, Member (Tax Policy) for their commendable work in bringing out this voluminous document which is both rich and varied in its contents and coverage.

15th May, 1994

(Javed Talat)
Secretary, Revenue Division/
Chairman, C.B.R

PREFACE

This is the fifth edition of the CBR Year Book, encompassing fiscal year 1992-93. It is divided into two parts. Part I consists of detailed analysis of tax receipts of direct and indirect taxes, federal tax laws, taxation measures and fiscal incentives for industrial development effectively supported by statistical tables and graphs. The Year Book exhaustively delineates the performance of various taxes and the departments responsible for collection of taxes.

Part II of the Year Book consists of statistical tables of various taxes and serves as a data bank of revenue statistics. An attempt has been made to provide a statistical series of each tax for the last 10 years and all efforts were made to provide current and detailed revenue statistics at the micro level.

The CBR Year Book is widely used as a reference book by fiscal experts, research scholars, federal and provincial govt. departments and international organizations such as IMF and World Bank. Its usefulness for analytical and research purposes can hardly be over-emphasized.

The Year Book has been prepared by the Directorate of Research and Statistics under the aegis of the Tax Policy Wng of the CBR and under the overall guidance and supervision of Mr. Muhammad Zafarullah Khan, Member (Tax Policy). The preparation of this edition has been possible due to the special efforts of M/s. Muhammad Iqbal Khattak Joint Director, Umar Wahid and Sharfuddin Pirzada, Deputy Directors,

Abu Tariq Siddiqui and Muhammad Farooq Arby, Research Officers and Muhammad Ashraf Ghouri Computer Operator of the Directorate of Research and Statistics.

Comments and suggestions on the Year Book are most cordially invited which would certainly help us in improving future editions for researchers, fiscal analysts, tax administrators and students of "Public Finance".

15th May, 1994

(M. Musheeruddin)
Director
Research and Statistics
C.B.R

Abul Fatah and Muhammad Farooq, eds. Research in
and Muhammad Asif Ghoni Computer Operator of the Director

of Research and Statistics

Comments and suggestions on the text book are most cordially
invited which would certainly help us in improving future editions for
researchers, field agents, tax administrators and students of public

Finance

1978

(Dr. Muhammad Asif Ghoni)
Director
Research and Statistics
1978

CHAPTER - 1

REVENUE DIVISION/CENTRAL BOARD OF REVENUE

The creation of the Central Board of Revenue dates back to 1924, under the Central Board of Revenue Act, 1924. After Independence it was constituted as the Revenue Division and exercised the powers and authority of the Federal Government in the Ministry of Finance for fiscal policies, changes in duties and taxes, levy and realization of federal revenue, hearing of appeals and revision petitions, tax administration etc. The Revenue Division ceased to exist on 31st, August, 1960 when, as a result of re-organization, the Central Board of Revenue was constituted as a self-contained Attached Department under the Ministry of Finance with a Board of three Members and with Secretary Finance designated as Chairman of the Board. This arrangement continued upto 1971 when, due to an increased workload and to streamline the organization and its functions, a post of Chairman with the status of a Federal Secretary was created and the Member's post was upgraded to that of an Additional Secretary.

1.1 In order to make the organization independent and more effective in policy formulation it was decided by the Government to make it a Division in the Ministry of Finance & Economic Affairs w.e.f. 22.10.1991, vide Cabinet Division's notification No.4-11/91-MIN.I, dated 22nd October, 1991. Central Board of Revenue is now headed by the Secretary, Revenue Division, who is also Chairman, Central Board of Revenue.

1.2 The names of Secretary, Finance/ex-officio Chairman and full time Chairman who headed the organization from 1947 to date are given below:-

Secretary, Finance/ex-officio Chairman

(i) Sir Victor Turner	14.08.1947	91.02.1950
(ii) Mr. Abdul Qadir	01.02.1950	25.02.1952
(iii) Mr. Mumtaz Hassan	25.02.1952	01.11.1958

(iv) Mr. H. A. Majid	01.11.1958	29.07.1960
(v) Mr. M. Ayub	29.07.1960	19.06.1961
(vi) Mr. Mumtaz Mirza	19.06.1961	06.03.1963
(vii) Mr. M. M. Ahmed	06.03.1963	30.05.1966
(viii) Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
(ix) Mr. A. G. N. Kazi	08.09.1970	10.01.1971

Chairman, CBR (Full-Time)

(i) Mr. M. Zulfiqar	11.10.1971	17.11.1973
(ii) Mr. Riaz Ahmad	17.11.1973	30.09.1974
(iii) Mr. M. Zulfiqar	01.10.1974	12.11.1975
(iv) Mr. N. M. Qureshi	12.11.1975	14.12.1980
(v) Mr. Fazlur Rehman Khan	14.12.1980	11.08.1985
(vi) Mr. I. A. Imtiaz	11.08.1985	20.08.1988
(vii) Syed Aitezazuddin Ahmed	02.08.1988	22.01.1989
(viii) Mr. Ghulam Yazdani Khan	22.01.1989	10.08.1990
(ix) Mr. Ahadullah Akmal	16.08.1990	24.07.1991
(x) Mr. Sajjad Hasan	25.07.1991	3.10.1991

Secretary Revenue Division/Chairman Central Board of Revenue

(xi) Mr. Sajjad Hassan	3.10.1991	3.11.1992
(xii) Mr. Mobeen Ahsan	3.11.1992	3.05.1993
(xiii) Qazi M. Alimullah	3.05.1993	17.07.1993
(xiv) Mr. Mobeen Ahsan	17.07.1993	26.07.1993
(xv) Mr. Javed Talat	26.07.1993	

THE REVENUE DIVISION:

1.3 The main functions of the Revenue Division are Tax Policy, Tax Administration; Avoidance of Double Taxation Agreements with other countries; and administration of Customs and Excise Group, and Income Tax Group.

1.4 The Revenue Division although created in October, 1991, in fact started functioning in the year 1993-94 with its following three organs and attached departments (Figure 1.A)

- 1) Policy and Administration Wing
- 2) Enquiry Wing
- 3) Legal Services Wing

1.5 **Policy and Administration Wing**, headed by a Joint Secretary and assisted by two Deputy Secretaries, is responsible for the administration and policy matters of the Division.

1.6 **Enquiry Wing** of the Division is headed by a Director General (BPS-21) and assisted by three Joint Secretaries and three Deputy Secretaries stationed at Islambad, Lahore and Karachi. Enquiry Wing handles disciplinary cases initiated in the Revenue Division or in the field formations, conducts inquiries against officers and officials of Direct and Indirect Tax Departments and recommends provisional/final action in the matter. It also probes into/investigates cases involving tax evasion and revenue loss to the State, especially in those specific matters referred to it by Secretary, Revenue Division.

1.7 **Legal Services Wing**, headed by a Joint Secretary and assisted by two Deputy Secretaries, is responsible to provide legal services such as appointment of legal counsels and determination of their remuneration for the defence of tax cases in the courts and formulate panel of lawyers for this purpose. This Wing also monitors the disposal of litigation cases and suggests measures to expedite it.

1.8 The attached departments of the Revenue Division are as under:-

- 1) Central Board of Revenue
- 2) Director General of Inspection and Audit (Direct Taxes)
- 3) Directorate General of Inspection and Training (Indirect Taxes)

CENTRAL BOARD OF REVENUE

1.9 The Central Board of Revenue is the highest administrative Authority in matters of Federal taxes. It is the Headquarter of all Federal Revenue Departments administering direct and indirect taxes in the country (Figure 1-B).

1.10 The Chairman, CBR, in administering the Federal taxes

is assisted by the following seven Members:-

- 1) Member, Income Tax.
- 2) Member, Customs.
- 3) Member, Central Excise.
- 4) Member, Sales Tax.
- 5) Member, Tax Policy & Admn.
- 6) Member, Judicial (Indirect Taxes).
- 7) Member, Income Tax, Judicial.

1.11 In the year 1993-94 in pursuance of the recommendations of the economy commission it was decided to switch over from the existing 5 tier organization to 4 tier system by abolishing 52 posts in BPS-16-21 and creating 22 posts of first Secretaries (BPS-19) along with ancillary posts so that the incumbents of these posts take over the functions of 42 existing second secretaries and their staff.

1.12 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 Worker's Welfare Fund. At Headquarter the Member is assisted by three Chiefs and eleven Secretaries. Member, Income Tax also deals with the personnel administration of the Income Tax Department (Figure 1-C). Directorate of Training, which imparts training to the officers of the Income Tax Department and newly created Commissioners of Income Tax (Investigation) are also supervised by the Member, Income Tax.

1.13 The Direct Taxes were administered through three Regional Commissioners placed at Karachi, Lahore and Islamabad and 16 zonal Commissioners; three Commissioners of Wealth Tax; and, two Commissioners of Survey and Registration in 1992-93. The Commissioners of Income Tax were assisted in the performance of their duties by the Assistant Commissioners of Income Tax, Income Tax Officers, Assistant Income Tax Officers, Tax Recovery Officers and Inspectors. Income Tax Officers vested with assessment powers were the

officers who actually made assessment and collected the demand raised against the tax payers.

1.14 In the year 1993-94, the Income Tax and Wealth Tax Authorities have been re-designated as under:-

Previous Designations

New Designations

- | | |
|---|--|
| 1) Asstt. Income Tax Officer/Wealth Tax Officer (B-16). | Income Tax Officer/
Wealth Tax Officer. |
| 2) Income Tax Officer/
Wealth Tax Officer (B-17) | Asstt. Commissioner of
Income Tax/Wealth Tax. |
| 3) Income Tax Officer/
Wealth Tax Officer (B-18). | Deputy Commissioner of
Income Tax/Wealth Tax. |
| 4) Asstt. Commissioner of
Income Tax/Wealth Tax
(B-19). | Additional Commissioner of
Income Tax/Wealth Tax. |

1.15 In order to make arrangements for proper administration of different Direct Taxes and adequate utilization of information generated through Capital Value Tax for the purpose of extending tax net of Income Tax and Wealth Tax to new tax payers, it has been decided to make marginal expansion and re-organization in the Income Tax Department. Consequently, the departments of Income Tax, Wealth Tax and Survey & Registration have been merged and as a result 28 revenue zones and 24 appellate zones have come into existence including new zones at Peshawar, Sargodha, Bahawalpur, Sahiwal, Sialkot, Sukkur and Karachi w.e.f. 19-02-1994.

1.16 Member (Customs) is assisted by 3 Chiefs and 16 Secretaries in the Board. Member Customs supervises the collection of customs duty from 4 Collectorates of customs in addition to the collections from 5 composite Collectorates. The

Directorate General of Customs (Intelligence and Investigation) also works under Member Customs. Likewise the departments of Controller of Valuation and Minister Customs at Brussels are also supervised by Member Customs (Figure 1-D).

1.17 The Customs Collectorates of Appraisalment, Preventive and Exports at Karachi and at Lahore exclusively deal with collection of customs duty besides sales tax. The 5 other composite Collectorates at Hyderabad, Multan, Rawalpindi, Quetta and Peshawar collect customs duty in addition to the Central Excise Duty and Sales Tax. The dry-ports, international airports, bonds, anti-smuggling and foreign post offices in these collectorates are the responsibility of Member Customs. Each Collector of Customs is assisted by Deputy Collectors, Assistant Collectors, Principal Appraisers, Superintendents and other subordinate staff.

1.18 The organization of the Director General Intelligence and Investigation collects, processes and disseminates information about tax evasion and smuggling of contraband including drugs. This department also undertakes enforcement duties to prevent and check tax evasion and smuggling. Director General, Intelligence and Investigation is assisted by the Directors at Islamabad and Karachi.

1.19 Member Central Excise is assisted by two Chiefs and 4 Secretaries in the Board. He supervises the collection of Central Excise duties from seven collectorates. Two Collectorates at Karachi and Lahore exclusively deal in collection of central excise and sales tax on domestic goods whereas five other collectorates mentioned above collect central excise duties together with customs duties. Member (Central Excise) also administers the personnel administration of Customs and Excise Departments.

1.20 Member (Sales Tax) is assisted by two Chiefs and seven Secretaries and a Deputy Director DPC, in the Board. He supervises the collection of Sales Tax from four Collectorates of customs and two collectorates of Central Excise and Sales Tax and five composite collectorates.

1.21 Member(Tax Policy & Admn.) is responsible for running the day to day administration of the Central Board of Revenue and heads the Tax Policy Wing of the CBR which endeavours to give a scientific basis to the tax policy and to build up an in-house facility, to evaluate budget proposals and to gauge the impact of new budget measures adopted in a Finance Act. The Tax Policy Wing has built up a data bank of statistics with a bearing on the tax policy and undertakes research studies, provide tax education and tax information services for building an awareness and develop public motivation for timely payment of taxes. Member Tax Policy is assisted by four chiefs, Secretary Admn. and the Directorate of Research and Statistics.

1.22 The Chief, Coordination Computer, Customs at Custom House Karachi and Chief, Coordination Computer, Income Tax at Karachi with its three coordinators DPC(Data Processing Centre) at Karachi, Lahore and Rawalpindi are under the administrative control of Member Tax Policy.

1.23 Member Judicial(Customs, Central Excise and Sales Tax) placed at Karachi hears appeals and revisions, as the case may be, against orders in-original and orders in Appeal, passed by the departmental officers in Customs, Excise and Sales Tax cases.

1.24 Member, Income Tax, Judicial, placed at Islamabad supervises the performance of twenty four Commissioners of Income Tax (Appeals) and four Appellate-Additional Commissioners and hears revisions against the decisions announced by the Commissioner Appeals.

1.25 Director General Inspection, Audit and Enquiries (Direct Taxes) is assisted by three Directors (BPS-20) at Karachi, Lahore and Rawalpindi. This organization has its Headquarter at Islamabad and the field offices are located at Karachi, Hyderabad, Sukkur, Quetta, Bahawalpur, Multan, Lahore, Gujranwala, Faisalabad, Rawalpindi, Abbottabad and Peshawar. It investigates the cases involving leakage of revenue, tax evasion, corruption and malpractices and recommends appropriate disciplinary action under the rules. It

also carries out internal audit and inspection of Direct Taxes and assists CBR in matters of tax policy, tax administration and tax operation.

1.26 **Director General Inspection and Training (Indirect Taxes)** is assisted by two Directors of Inspection at Karachi and Lahore and one Director of Training at Karachi. The Director General Inspection and Training supervises and executes application of rules, regulations in force, by and under the collectorates and inspects Customs and Excise offices under the CBR. Its Directorate of Training imparts training to the officers and staff of Customs, Central Excise and Sales Tax Departments.

Names of the Members during the year 1992-93.

- | | |
|----------------------------|--|
| 1. Mr. M. Iqbal Farid | Member, Income Tax. |
| 2. Mr. Ahsan Alam | Member, Income Tax, Judicial. |
| 3. Mr. Masud A. Daher | Member, Customs. |
| 4. Mr. Mumtaz Ali | Member, Central Excise. |
| 5. Mr. Alvi Abdul Rahim | Member, Tax Policy. |
| 6. Mr. Abrar Hussain Naqvi | Member, Judicial, (Customs
Excise & Sales Tax). |
| 7. Mr. Saghir Asad Hasan | Member, Sales Tax & Admn. |

Name of Members as on 30-04-1994

- | | |
|---------------------------------|---|
| 1. Mr. M. Iqbal Farid | Member, Income Tax |
| 2. Mrs. Perveen Qadir Agha | Member, Income Tax, Judicial. |
| 3. Mr. Riaz Hussain Naqvi | Member Customs |
| 4. Mr. Khalil Masood | Member Central Excise |
| 5. Mr. Muhammad Zafarullah Khan | Member (Tax Policy &
Administration) |
| 6. Mr. Alvi Abdul Rahim | Member Sales Tax |
| 7. Dr. M. M. Younus | Member Judicial (Indirect
Taxes) |

FIGURE 1-A
ORGANOGRAM OF REVENUE DIVISION OF MINISTRY OF FINANCE, REVENUE AND ECONOMIC AFFAIRS

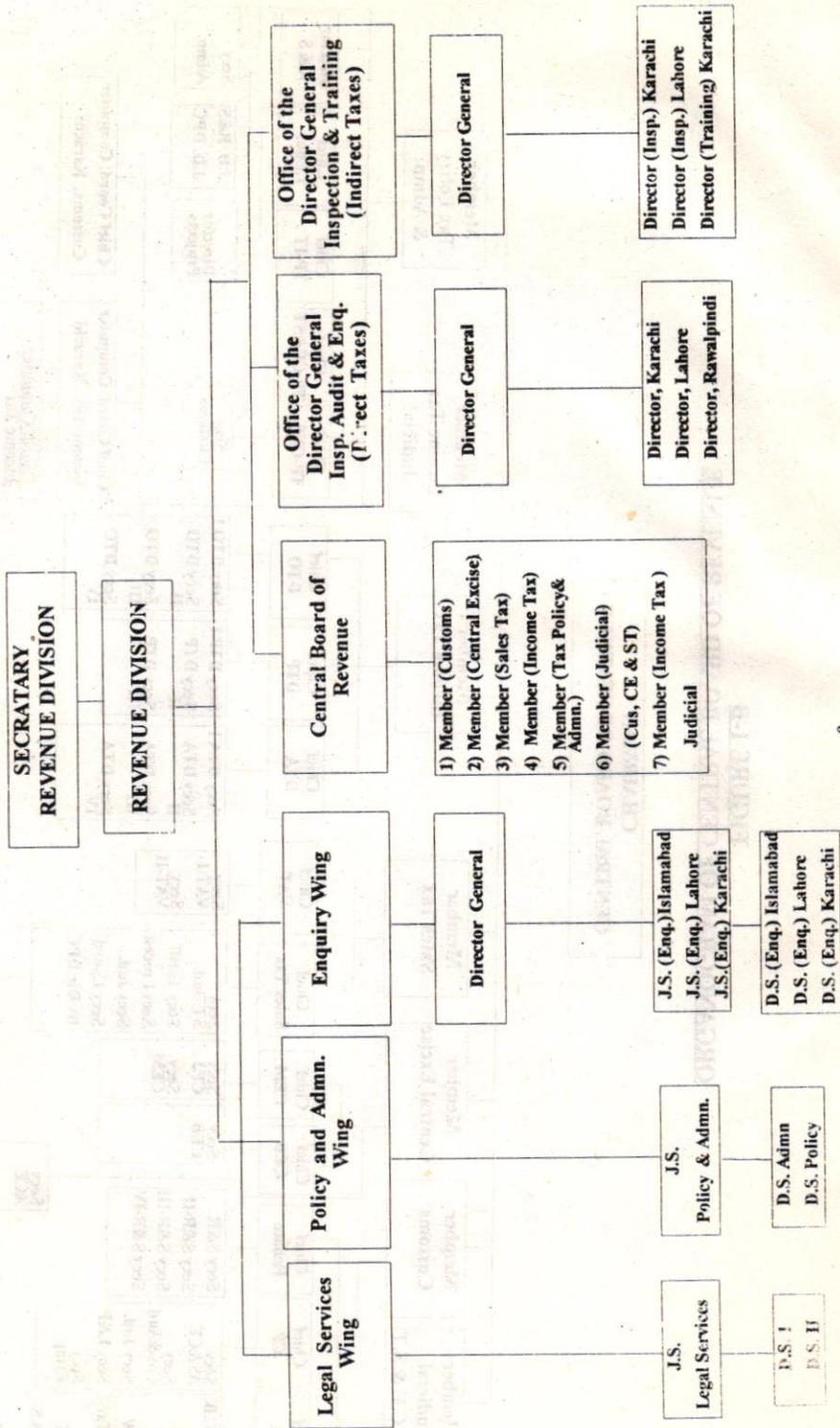


FIGURE I-B
ORGANOGRAM OF CENTRAL BOARD OF REVENUE

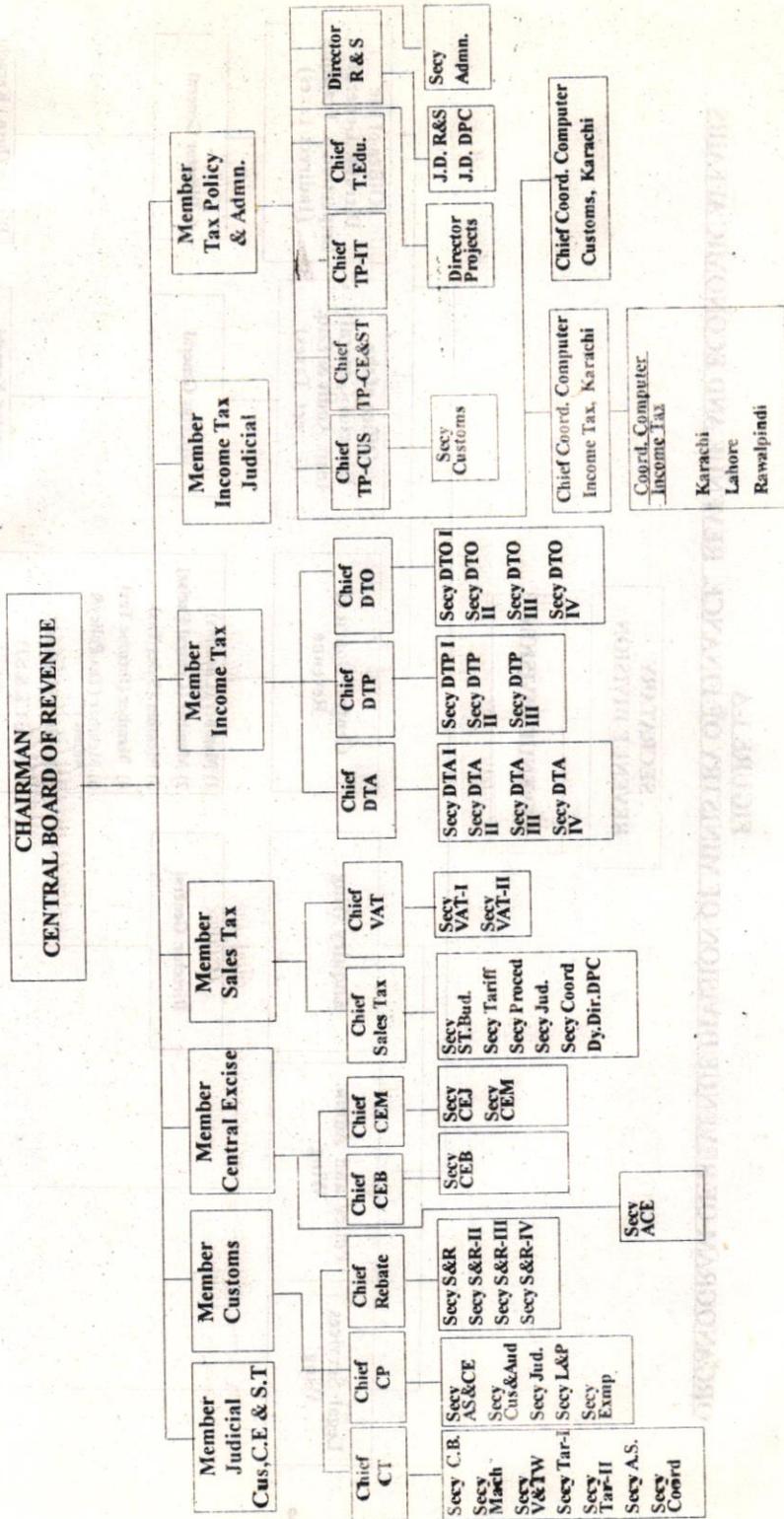


FIGURE 1-C
ORGANOGRAM OF INCOME TAX DEPARTMENT

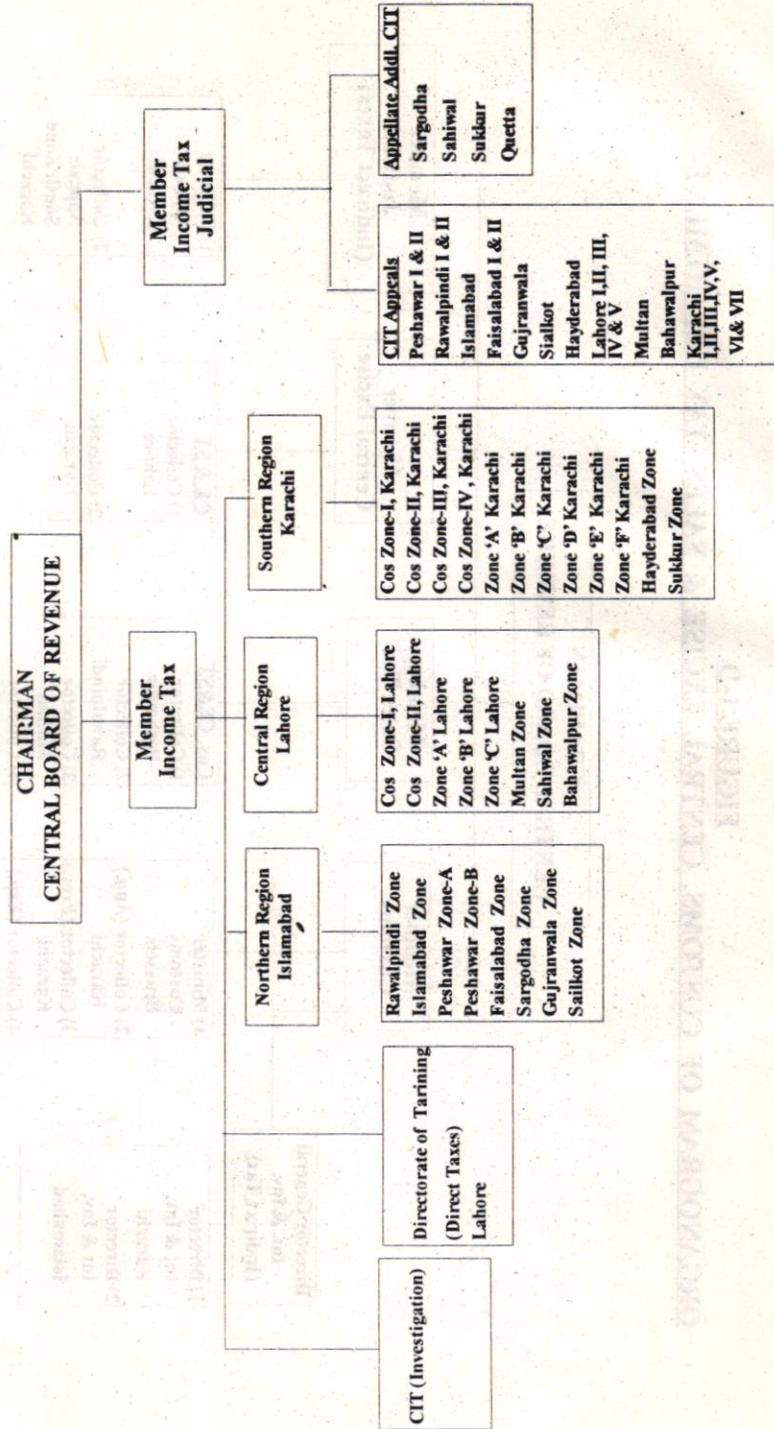
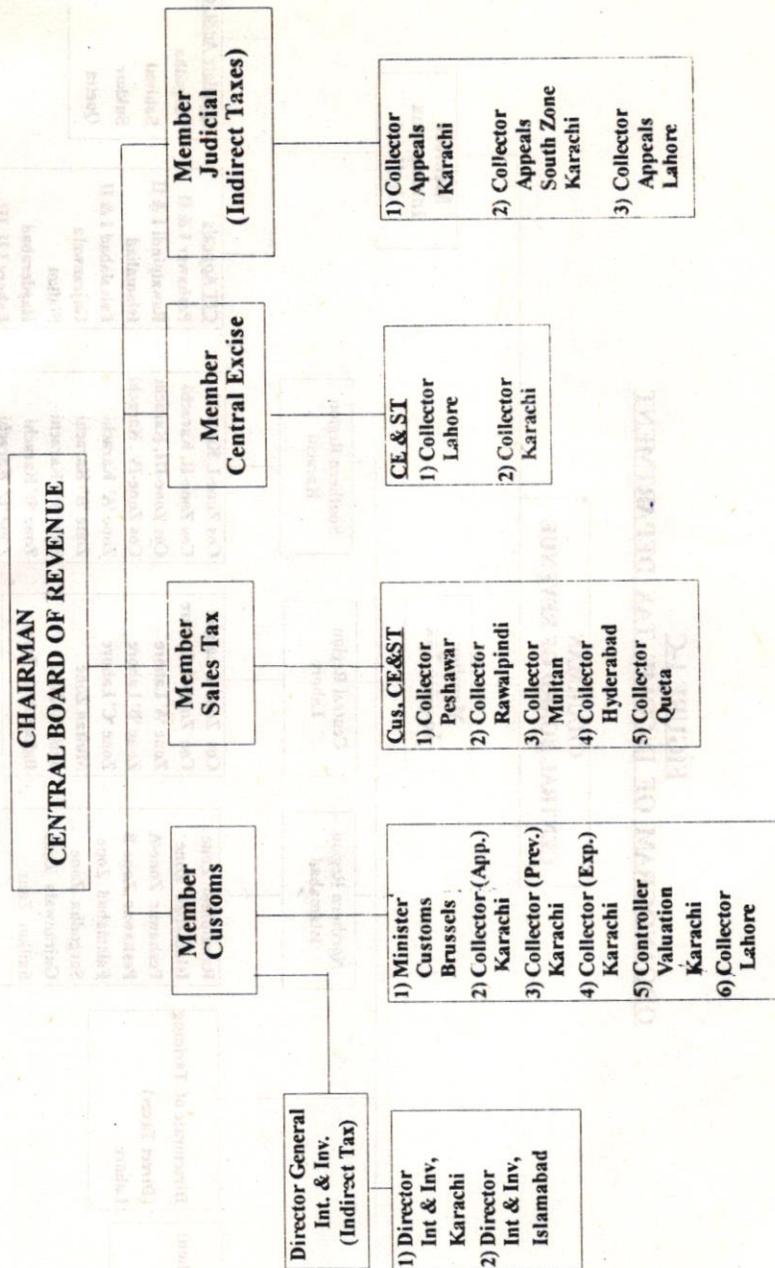


FIGURE 1-D
ORGANOGRAM OF CUSTOMS, CENTRAL EXCISE & SALES TAX DEPARTMENT



CHAPTER - 2

GROWTH OF FEDERAL TAX RECEIPTS

The actual collection during the year 1991-92 stood at Rs.139.08 billion as compared to the Revised Budget Estimate of Rs.143.0 billion. This collection fell short by Rs.3.92 billion or 2.7% of the revised estimates. The negligible shortfall was mainly on account of a shortfall in the collection of Central Excise duties. The budget estimate for the year 1992-93 was originally pitched at Rs.176.5 billion which was up by 26.9% as compared to the actual collection in 1991-92. This was however, reduced to Rs. 160 billion in the revised estimates which was 15.0% higher than the actual collection in the preceding year. The actual receipts, however, stood at Rs.153.22 billion during the year 1992-93 showing a 95.8 percent achievement viz.a.viz the revised estimates.

Table 2.1

FEDERAL TAX RECEIPTS DURING THE LAST FIVE YEARS

(Rs. in Billion)

YEAR	BUDGET TARGET (R.E)	COLLECTION	COLLECTION AS %OF BUDGET TARGET (R.E)	% INCREASE OVER THE YEAR
(1)	(2)	(3)	(4)	(5)
1988-89	91.25	91.02	99.7%	-
1989-90	105.97	105.14	99.2%	15.5%
1990-91	120.60	110.64	91.7%	5.2%
1991-92	143.00	139.08	97.3%	25.7%
1992-93	160.00	153.22	95.8%	10.2%

2.2 The overall performance viz-a-viz the budget target indicates that the targets were almost achieved in the years 1988-89 and 1989-90. However, in FY 1990-91, notable shortage of collection was attributed to a shortfall in customs duties as a result of slump in international trade.

2.3 Federal tax receipts registered a sharp increase from Rs.91.02 billion in the year 1988-89 to Rs.153.22 billion in 1992-93 showing an increase of 68% during this period (Figure 2.A). The annual compound growth during the period was 13.9 percent.

2.4 During the year 1992-93, Direct Taxes contributed 24 % and the remaining 76% was collected by the Indirect Taxes. In Indirect Taxes, Sales Tax, Central Excise and Customs Duties shared 15.3%,20.6% and 40.1% respectively in total tax receipts(figure 2-B).

DIRECT AND INDIRECT TAXES

2.5 Federal taxes can be broadly divided into Direct and Indirect Taxes. The Direct Taxes are those which cannot be shifted to any other person whereas the Indirect Taxes are passed on to the consumers. The Direct and Indirect Taxes collected by the Revenue Division, are listed below:

DIRECT TAXES

- 1) Income Tax
- 2) Wealth Tax
- 3) Capital Value Tax
- 4) Worker's Welfare Fund

INDIRECT TAXES

- 1) Customs duties
- 2) Sales Tax
- 3) Central Excise Duties

DIRECT TAXES

2.6 Taxation according to a person's ability to pay is a universally accepted principle, and income is considered a satisfactory though not a sufficient index of such ability to pay. Income Tax is, therefore, generally recognised as a highly equitable form of taxation. A tax levied on income cannot normally be shifted to others and thus its incidence is on those

FIGURE: 2.A

**FEDERAL TAX RECEIPTS (NET)
FROM 1988-89 TO 1992-93**

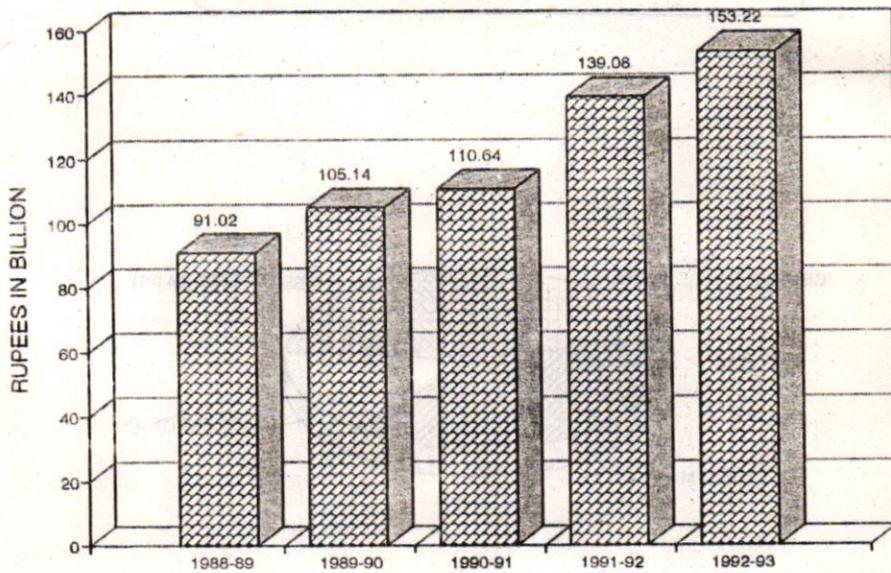
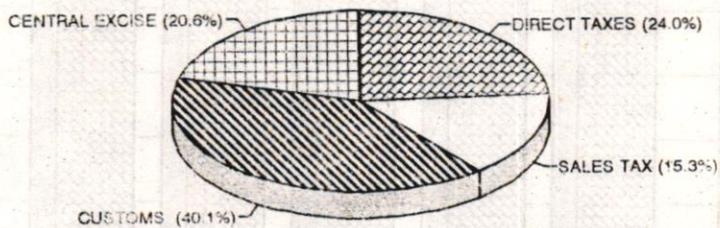


FIGURE: 2.B

**PERCENTAGE SHARE OF VARIOUS TAXES IN
THE TOTAL TAX COLLECTION (1992-93)**



for whom it is intended. Since income tax is progressive in nature, it tends to reduce economic disparity. It also provides an elastic source of revenue to government. Income Tax is levied on total income of the previous year earned by individuals, firms and limited companies as per Income Tax Ordinance, 1979.

2.6.2 Wealth Tax is levied on that wealth of individuals which exceeds their liabilities on the valuation date. Firms and limited companies pay Wealth Tax on value of immovable properties built for sale or for letting out.

2.6.3 Capital Value Tax is collected from persons who purchase certain type of assets like immovable properties, and motor cars of specified description.

2.6.4 Workers Welfare Fund is levied @ 2% of the companies income.

2.6.5 A new tax called "CORPORATE ASSET TAX" was levied through section 12 of the Finance Act, 1991. This is a one time levy payable by a company as defined in the companies Ordinance, 1984, on the value of fixed assets held by the company on the "applied date".

2.7 In Direct Taxes, Income Tax shares 98% while the remaining 2% comprises collection from other Direct Taxes like Wealth Tax, Capital Value Tax and W.W.Fund.

Table - 2.2

COLLECTION FROM DIRECT TAXES DURING THE LAST FIVE YEARS

(Rs. in Billion)

YEAR	BUDGET TARGET (R.E)	COLLECTION	COLLECTION AS %OF BUDGET TARGET(R.E)	% INCREASE OVER THE YEAR
(1)	(2)	(3)	(4)	(5)
1988-89	13.95	13.92	99.8%	-
1989-90	16.45	15.64	95.1%	12.4%
1990-91	20.00	19.87	99.4%	27.0%
1991-92	27.00	28.85	106.9%	45.2%
1992-93	36.00	36.76	102.1%	27.4%

2.8 Direct Taxes collection, except for a minor shortfall in the year 1989-90 always remained close to the budget targets and surpassed it twice (in the year 1991-92 and 1992-93) during the last five years. The excellent performance of collection of Direct Taxes partially off-set the overall shortfall in revenue receipts in the last two years.

2.9 Direct Taxes collection registered a record breaking growth from Rs.13.92 billion in the year 1988-89 to Rs.36.76 billion in 1992-93 or a 164% increase during the last five years. Annual compound rate of growth during this period was 27.5%. Yearwise growth which was very satisfactory, demonstrated a huge increase in revenue receipts from Rs.28.85 billion in 1991-92 to Rs.36.76 billion in the year 1992-93, showing an increase of 27.4%. The extra-ordinary increase of 164% in direct tax receipts during the last five years is a reflection of the strength of the economy and the efforts of the Income Tax Department.

Table-2.3

**SHARE OF DIRECT TAXES RECEIPTS
IN TOTAL TAX COLLECTION**

YEAR	SHARE OF DIRECT TAXES IN TOTAL RECEIPTS
1988-89	15.3%
1989-90	14.9%
1990-91	18.0%
1991-92	20.7%
1992-93	24.0%

2.10 Share of Direct Taxes in total Federal tax receipts gradually increased from 15.3% in 1988-89 to 24% in 1992-93. Gradual increase of Direct Taxes in the total tax collection shows persistent tax efforts of the Income Tax Department coupled with an increasing tax base.

INDIRECT TAXES

2.11 Indirect Taxes include Customs duties, Central Excise and Sales Tax. Revised budget estimates and collection from Indirect Taxes during the last five years is given in the table-2.4

2.12 Customs duties are levied on international merchandise. Similarly Central Excise duties are levied on goods produced or manufactured and on services rendered or provided in the country. Sales Tax in FY 1992-93 was levied as a single stage tax @ 12.5% on all goods imported into Pakistan and on goods manufactured or produced in the country.

2.13 Apart from the above mentioned Indirect Taxes, a sizable amount in the form of surcharges are also collected by the indirect tax collecting authorities.

Table - 2.4**COLLECTION OF INDIRECT TAXES DURING
THE LAST FIVE YEARS**

(Rs. in Billion)

YEAR	BUDGET TARGET (R.E)	COLLECTION	COLLECTION AS % OF BUDGET TARGET (R.E)	% INCREASE OVER THE YEAR
(1)	(2)	(3)	(4)	(5)
1988-89	77.28	77.10	99.8%	-
1989-90	89.49	89.50	100.0%	16.1%
1990-91	100.60	90.78	90.2%	1.4%
1991-92	116.00	110.23	95.0%	21.4%
1992-93	124.00	116.46	93.9%	5.7%

2.14 Except in the years 1988-89 and 1989-90, Indirect Taxes always missed the budget target. In the year 1990-91 it fell short of the target by 9.8% which is mainly because of international recession in trade which resulted in a low yield of Customs duties and Sales Tax on imports.

2.15 Collection from Indirect Taxes during the last five years demonstrated a modest performance and registered an increase from Rs.77.10 billion in 1988-89 to Rs.116.46 billion in the year 1992-93 or a 51% growth. Compound annual rate of growth during the period was 10.9 percent.

Table - 2.5**PERCENTAGE SHARE OF INDIRECT TAXES IN TOTAL TAX COLLECTION**

YEAR	%share
1988-89	84.7 %
1989-90	85.1 %
1990-91	82.0 %
1991-92	79.3 %
1992-93	76.0 %

2.16 The declining trend of shares of Indirect Taxes reflects the reduced burden of taxes on the common man in the wake of overall tax reform efforts. The share of Indirect Taxes in total tax efforts of the Federal Government decreased from 84.7% in 1988-89 to 76.0% in 1992-93.

Table - 2.6

COLLECTION OF CUSTOMS DUTIES DURING THE LAST FIVE YEARS

(Rs.in.Billion)

YEAR	BUDGET TARGET	COLLECTION	%INCREASE/ DECREASE OVER THE YEAR	COLLECTION AS %OF TARGET (R.E)	%SHARE IN INDIRECT TAX RECEIPTS	% SHARE IN TOTAL TAX RECEIPTS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988-89	43.18	42.36	11.5%	98.1%	54.9	46.5
1989-90	48.58	48.58	14.7%	100.0%	54.3	46.2
1990-91	54.10	50.53	4.0%	93.4%	55.7	45.6
1991-92	62.50	61.82	22.3%	98.9%	56.1	44.5
1992-93	64.00	61.40	(-) 0.7%	95.9%	52.7	40.1

2.17 During the last five years the collection from Customs duties always touched the budget target except in the year 1990-91 when it fell short by 6.6% which is attributed to the Gulf War and the slump in international trade.

2.18 Collection from Customs duties increased from Rs.42.36 billion in 1988-89 to Rs.61.40 billion in 1992-93 showing an increase of 44.9% during the period. Annual compound rate of growth was 9.7 percent during this period. Collection in 1992-93 stood at Rs.61.40 billion from Rs.61.82 billion in the preceding year or a decrease of 0.7%.

2.19 Customs duties contributed the highest in tax collection which showed a heavy reliance on international trade taxes for revenue generation. In 1992-93 the share of Customs duties in the total Indirect Taxes and total taxes stood at 52.7% and 40.1% respectively.

2.20 Customs duties consist of Import duties and Export duties.

Table - 2.7

IMPORT & EXPORT DUTIES FOR THE LAST FIVE YEARS

(Rs. in Billion)

YEAR	IMPORT DUTIES	EXPORT DUTIES	TOTAL CUSTOM DUTY
1	2	3	4
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
1992-93	60.54	0.86	61.40

2.21 The share of Import duties in total Customs receipts was 98.6% in the year 1992-93, while the remaining 1.4% was obtained through Export duties. Import duties are listed under minor heads of Import duty, Import surcharge, Iqra surcharge and miscellaneous receipts minus rebate and refunds. Export duties are mainly obtained from raw cotton, cotton yarn and from few others items. Import duties increased from Rs.37.88 billion in 1988-89 to Rs.60.54 billion in 1992-93 or by 59.8%. It has shown an increase from Rs.57.12 billion in 1991-92 to Rs.60.54 billion in 1992-93 or by 6%. The collection from Export duties after maintaining a satisfactory pace of collection in the past was substantially reduced to only Rs.86 million in 1992-93 due to a withdrawal of duty on cotton yarn and a revised duty structure for the export of raw cotton.

Table - 2.8**COLLECTION OF CENTRAL EXCISE DUTY DURING THE
LAST FIVE YEARS**

(Rs.in.Billion)

YEAR	BUDGET TARGET	COLLECTION	%INCREASE/ DECREASE OVER THE YEAR	COLLECTION AS %OF BUDGET TARGET (R.E)	%SHARE IN INDIRECT TAX RECEIPTS	% SHARE IN TOTAL TAX RECEIPTS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988-89	20.10	20.04	14.9%	99.7%	26.0%	22.0%
1989-90	21.52	22.34	11.5%	103.8%	25.0%	21.2%
1990-91	26.50	23.24	4.0%	87.7%	25.6%	22.0%
1991-92	32.00	27.61	18.8%	86.3%	25.0%	19.9%
1992-93	36.00	31.55	14.3%	87.6%	27.1%	20.6%

2.22 During the last five years Central Excise duties only once exceeded the target i.e in the year 1989-90 and in the remaining years the target was not achieved. The main reasons were an over-estimation of the budget target and a reduced collection from telephone services.

2.23 Collection from Central Excise increased from Rs.20.04 billion in 1988-89 to Rs.31.55 billion in 1992-93 or by 57.4% during the period. Annual compound growth rate was 12.0%. It demonstrated a significant increase from Rs.27.61 billion in 1991-92 to Rs.31.55 billion in 1992-93 or by 14.3%. Percentage share of Central Excise in Indirect Taxes increased from 26.0% in 1988-89 to 27.1% in the year 1992-93. The share of Central Excise duties in the total tax collection decreased slightly from 22% in 1988-89 to 20.6% in 1992-93.

2.24 Sales Tax is collected at the import stage and on domestically produced goods.

Table - 2.9**COLLECTION OF SALES TAX DURING THE LAST FIVE YEARS**

(Rs.in.Billion)

YEAR	BUDGET TARGET	COLLECTION	%INCREASE/ DECREASE OVER THE YEAR	COLLECTION AS %OF BUDGET TARGET (R.E)	%SHARE IN INDIRECT TAX RECEIPTS	% SHARE IN TOTAL TAX RECEIPTS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1988-89	14.00	14.70	68.1%	105.0%	19.1%	16.2%
1989-90	19.38	18.57	26.3%	95.8%	20.7%	17.7%
1990-91	20.00	17.01	(-) 8.4%	85.1%	18.7%	15.4%
1991-92	21.50	20.80	22.3%	96.7%	18.9%	14.9%
1992-93	24.00	23.52	13.1%	98.0%	20.2%	15.3%

2.25 Sales Tax exceeded the budget target in the year 1988- 89. It, however remained close to or missed the target in 1989- 90, 1990-91 and 1991-92 which was due to the slump in international trade and in domestic production.

2.26 Collection from Sales Tax increased from Rs.14.7 billion in 1988-89 to Rs.23.52 billion in 1992-93 or by 60% during the last five years. Compound rate of annual growth was 12.5 percent during the period. Share of Sales Tax in Indirect Taxes fluctuated from 19.1% in 1988-89 to 20.2% in the year 1992- 93. The share of Sales Tax to total tax kept on growing from 16.2% in the year 1988-89 to 17.7% in the year 1989-90. Its share, however, was reduced to 15.3% in the year 1992-93 due to the increased share of other taxes in the total tax collection.

Table - 2.10

SALES TAX COLLECTED AT THE IMPORT STAGE AND ON DOMESTIC GOODS DURING THE LAST FIVE YEARS

(Rs. in Billion)

YEAR	IMPORT	% INCREASE OVER THE YEAR	DOMESTIC	% INCREASE OVER THE YEAR
(1)	(2)	(3)	(4)	(5)
1988-89	7.51	45.3%	7.19	101.4%
1989-90	8.64	15.0%	9.93	38.1%
1990-91	7.79	(-) 9.8%	9.22	(-) 7.2%
1991-92	9.97	28.0%	10.83	17.5%
1992-93	11.06	10.9%	12.46	15.0%

2.27 Sales Tax on imports increased from Rs. 7.51 billion in 1988-89 to Rs. 11.06 billion in 1992-93 or by 47.3%. Sales Tax on domestically produced goods increased from Rs. 7.19 billion in the year 1988-89 to Rs. 12.46 billion in 1992-93 showing an increase of 73.3%.

CHAPTER 3

INCOME TAX

Income Tax and the Worker's Welfare Fund are the two personal taxes on income that are collected at the federal level. Based on the quantum of income earned by a taxpayer, they are adjusted to the taxpayer's personal ability to pay. Individual annual Income Tax is calculated by offsetting expenses (that are incurred to earn that income) against gross receipts. Tax rates and the method of calculating taxable income varies with the fiscal status of a person.

Three broad categories of taxpayers are:

- (i) Limited Companies, Government-owned Corporations and foreign companies operating in Pakistan;
- (ii) Registered partnership firms; and,
- (iii) Individuals, unregistered firms and other non-registered associations.

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

3.3. Two main features of our Income Tax system are: an adherence to the principle of a taxpayer's ability to pay; and, its progressivity. However, the principle of progressivity has been diluted by two sets of factors:

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

3.4 Para 3.10 lists the types of income which are subjected

to a flat rate of Income Tax, irrespective of the amount of these types of income received by an individual taxpayer. During FY 1992-93 the following amount of tax was collected at flat rates:

(Rs. in Millions)

(i) Bank Interest/Profit	1,963
(ii) Dividend Income	124
(iii) Prize Money	110
(iv) Interest on Debentures	68
(v) Income of contractors, to the extent of 65% of total collection who fall in Non-adjustable Withholding Tax regime	4,455
(vi) Income of Importers, to the extent of 92% of total who fall in the Non-adjustable Withholding Tax regime	3,272
(vii) Income of Exporters to the extent of 92% of total who fall in Non-adjustable Withholding Tax regimes.	1095
Total :-	11,087

In the year 1992-93 the total Income Tax collections amounted to Rs. 35,018 millions. Out of this, an amount of Rs. 11,087 millions were collected at flat rates. Flat rate collections were 31.7% of the total.

GROWTH IN INCOME TAX COLLECTIONS

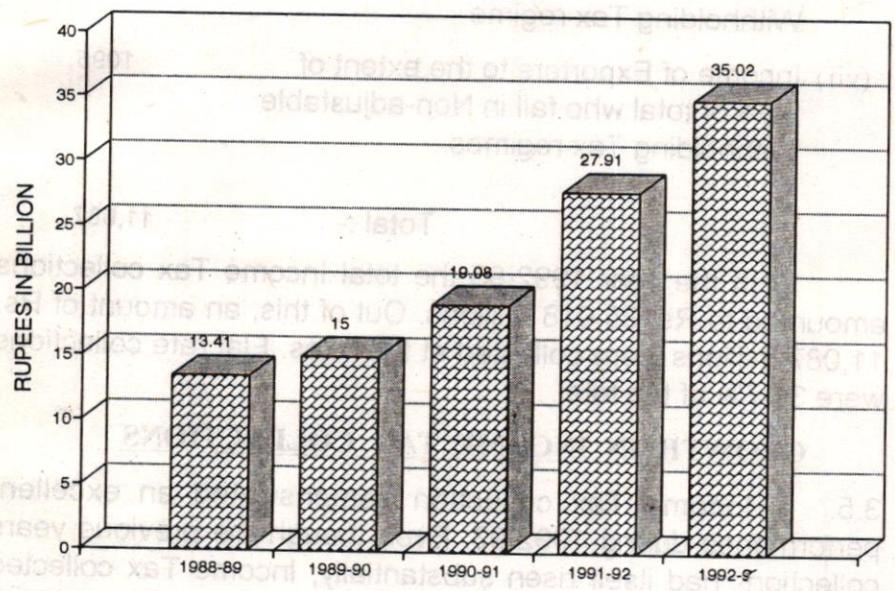
3.5. Income Tax collection demonstrated an excellent performance during 1992-93. Even though the previous years collection had itself risen substantially, Income Tax collected during 1992-93 was still 25.5% higher than this previous level, however it was below the average annual growth in the last four years which was 27.7%. Figure 3.A shows that Income Tax collections increased despite reduction in the tax rate. Income Tax contributed 22.9% to total taxes during 1992-93; whereas in the previous years this was around 20.1%.

to a flat rate of income tax, irrespective of the amount of these types of income received by an individual taxpayer. During FY 1992-93 the following amount of tax was collected at flat rate:

(Rs. in Millions)

FIGURE: 3.A

COLLECTION OF INCOME TAX FROM 1988-89 TO 1992-93



This increase was mainly due to new taxation measures undertaken by the Government in the 1992-93 budget. The growth pattern of Income tax collections is given in Table 3.1 below.

TABLE 3.1
INCOME TAX COLLECTION

(Rs. in Million)

YEARS	INCOME TAX COLLECTIONS (NET)	BUDGETARY TARGETS	%AGE ACHIEVEMENT (2 - 3)	ANNUAL % GROWTH	%SHARE IN TOTAL TAX	%SHARE IN DIRECT TAXES
1	2	3	4	5	6	7
1988-89	13,407	13,624	98.4%	16.3%	14.7%	96.3%
1989-90	15,000	15,880	94.5%	11.9%	14.3%	95.9%
1990-91	19,079	19,101	99.9%	27.2%	17.3%	96.0%
1991-92	27,913	25,917	107.7%	46.3%	20.1%	96.7%
1992-93	35,018	34,500	101.5%	25.5%	22.9%	95.3%

3.6. Income Tax is the principal form of direct taxation which accounted for 95.3% share in the total direct taxes collected in 1992-93; as against its share at 96.7% during 1991-92. In the year 1992-93 a target of Rs. 34,500 million was fixed for Income Tax and the achievement was 101.5% of the target as compared to 107.7% of target in 1991-92 and 99.9% in 1990-91.

THE THREE COMPONENT OF INCOME TAX COLLECTIONS

3.7. Income Tax is collected in 3 different ways:

- (i) Collection of tax by Withholding Agents: Agents collect/deduct the amount of tax from such payments which become 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 installment of Voluntary payment is made at the time of furnishing the 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 the 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 laws as well as additional taxes recovered for failure to deposit tax within the prescribed period of time. This component of collection also includes composition fee received in lieu of prosecution proceedings initiated against tax evaders. Such tax collection are usually known as collection out of demand created by ITOs. This component of tax collection reflects the Anti-tax evasion activities of the Department.

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

3.9. The following types of income were covered by the scope of the Withholding Tax regime during FY 1992-93:

- (1) Salary Income u/s.50(1)
- (2) Interest on Government Borrowings u/s.50(2)

- (3) Interest/Profit on Bank Deposits u/s.50(2A)
- (4) Income of Non-Resident Contractors u/s.50(3)
- (5) Technical Fees earned from Pakistan by Non-Resident Consultants u/s.50(3A)
- (6) Income of Resident Contractors/Suppliers u/s.50(4)
- (7) Brokerage Income u/s.50 (4A)
- (8) Income arising from Imports u/s. 50(5)
- (9) Income arising from Exports (with effect from FY 1992-93) u/s. 50(5A)
- (10) Income arising from Transport Business u/s. 50(6)
- (11) Dividend Income u/s.50(6A)
- (12) Income of persons buying goods/assets in public auctions u/s.50(7A)
- (13) Rent received from immovable properties u/s. 50(7B)
- (14) Prize Money u/s. 50(7C)
- (15) Interest earned on bonds, securities etc. u/s. 50(7D)
- (16) Income earned by commercial/industrial consumers of electricity (with effect from FY 1992-93) u/s.50(7E)

3.10. 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 a final tax liability. They are adjusted against the final tax liability for the year with excess deductions being refunded and short deductions being paid by taxpayers. Non-adjustable deductions are treated as a final tax liability for the types of income from which they are recovered by the withholding agents. The non-adjustable taxes, operative in 1992-93, were as under:

- (i) 10% tax on dividend income received by individuals and other taxpayers who pay tax like individuals u/s. 50(6-A)

- (ii) 10% tax on bank interest/profit u/s. 50(2A)
- (iii) 10% tax on interest/Profit on bonds, debentures etc. received by the taxpayers u/s. 50(7D).
- (iv) 7.5% tax on prizes and winnings in Prize Bonds, Raffles etc. u/s. 50(7C).
- (v) Tax at different fixed rates on certain types of contractors u/s. 50(3).
- (vi) Tax at different fixed rates on certain types of importers u/s. 50(5).

3.11. Before attempting an analysis of growth patterns of the three main components of Income Tax collections, we may examine the nature of the third component of Income Tax collections. This third type of collections results from tax enforcement activities at a micro level, and is a direct result of the anti-tax evasion activities of the Income Tax Department. 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.

3.12. Table 3.2 gives the amounts of these three components of collection over the last five years alongwith annual growth rates. Table 3.3 shows the share of each one of these three types of tax collection.

Table 3.2
COMPONENTS OF INCOME TAX COLLECTION
(ANNUAL GROWTH)

(Rs. in Million)

Years	Withholding Tax	Voluntary Payments	Tax on Demand
1	2	3	4
1988-89			
Collections	6,191	5,202	3,489
Annual Increase	763	710	337
Annual %age growth	14.1%	15.8%	10.7%
1989-90			
Collections	8,041	6,364	3,417
Annual Increase	1,850	1,162	-72
Annual %age growth	29.9%	22.3%	-2.1%
1990-91			
Collections	10,190	6,827	4,824
Annual Increase	2,149	463	1,407
Annual %age growth	26.7%	7.3%	41.2%
1991-92			
Collections	18,741	7,804	3,373
Annual Increase	8,551	977	-1,451
Annual %age growth	83.9%	14.3%	-30.1%
1992-93			
Collections	24,976	8,215	3,340
Annual Increase	6,235	411	-33
Annual %age growth	33.3%	5.3%	-1.0%

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

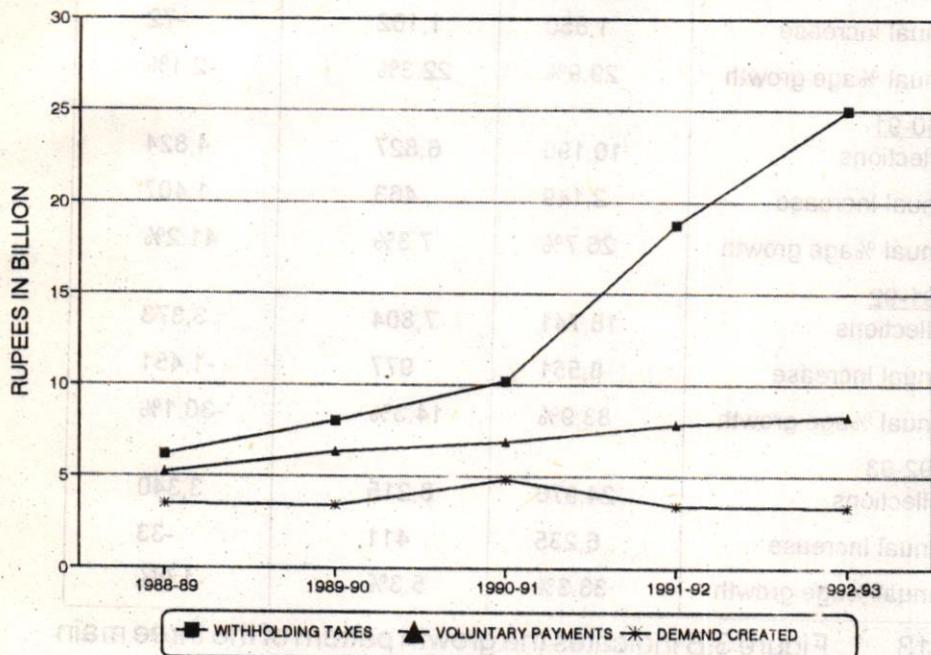
3.14. During the last five years the Withholding Taxes have demonstrated a growth of 303.4% as against growth of 57.9% in Voluntary payments and a negative growth of 4.27% in the Collections on Demand. The table indicates that annual increase

Table 3.2
COMPONENTS OF INCOME TAX COLLECTION
 (ANNUAL GROWTH)

(Rs. in Million)

FIGURE: 3.B

MAIN COMPONENTS OF INCOME TAX COLLECTIONS



3.14. During the last five years the Withholding Taxes have demonstrated a growth of 308.4% as against growth of 57.9% in Voluntary Payments and 20.0% in Demand Created. The table indicates that annual increase in Collections on Demand. The table indicates that annual increase

in anti-tax evasion activities i.e. tax on demand, after reaching a climax yielding 41.2% growth over the preceding year in 1990-91, demonstrated negative growth of 30.1% in 1991-92 and 1.0% in 1992-93. Voluntary payments kept on increasing gradually and were up by 5.3% in 1992-93 compared to the last year. The withholding tax showed a growth of 83.9% in 1991-92, while in the year 1992-93 its growth was 33.3%.

Table 3.3
COMPONENTS OF INCOME TAX COLLECTION
(SHARE IN TOTAL COLLECTION)

(Rs. in Million)

TAXES	1988-89	1989-90	1990-91	1991-92	1992-93
1	2	3	4	5	6
A. <u>Withholding Taxes</u>	6,191	8,041	10,190	18,741	24,976
(% of net collection)	46.2%	53.6%	53.4%	67.1%	71.3%
B. <u>Voluntary payments</u>	5,202	6,364	6,827	7,804	8,215
(% of net collection)	38.8%	42.4%	35.8%	27.9%	23.5%
C. <u>Tax on Demand</u>	3,489	3,417	4,824	3,373	3,341
(% of net collection)	26.0%	22.8%	25.3%	12.1%	9.5%
<u>Gross collections</u>	14,883	17,823	21,842	29,919	36,532
(% of net collection)	111.0%	118.8%	114.5%	107.2%	104.3%
<u>Refunds</u>	1,476	2,823	2,764	2,005	1,513
(% of net collection)	11.0%	18.8%	14.5%	7.2%	4.3%
<u>Net collections</u>	13,407	14,999	19,078	27,913	35,018

3.15 The share of Withholding Tax in total tax collection increased significantly i.e. 46.2% in 1988-89 to 71.3% in 1992-93. Due to extraordinary growth of collection through the regime of Withholding taxes, the percentage share in collection of Voluntary payment declined from 38.8% in 1988-89 to 23.5%

in 1992-93. Similarly collection from the the demand created also declined from 26.0% of total collection in 1988-89 to 9.5% in 1992-93.

TABLE 3.4
ANTI-TAX EVASION ACTIVITIES

(Rs. in Million)

YEARS	DEMAND CREATED	PERCENTAGE SHARE IN COLLECTION	NUMBER OF PROSECUTION CASES	PENALTY LEVIED
1	2	3	4	5
1988-89	3,489	26.0%	1	2.9
1989-90	3,417	22.8%	0	6.2
1990-91	4,824	25.3%	4	2.6
1991-92	3,373	12.1%	14	4.7
1992-93	3,341	9.5%	-	1.8

3.16 Some of the salient features of Income Tax collection patterns in the last five years, which have been highlighted by Tables 3.3 & 3.4 are as under:

- (i) The annual growth rate in the three components of tax collections varied from year to year without following a set pattern except in the case of Withholding Taxes, which were growing year after year on account of new tax measures adopted in annual budgets.
- (ii) The Voluntary payments which were Rs. 5,202 million in 1988- 89 increased to Rs. 8,215 million in 1992-93. This was an increase of 57.9% whereas the total collections in this period of five years increased by 161.2%. In FY 1992-93 the Voluntary payments improved by 5.3% over the previous year's Voluntary payments.
- (iii) The tax on demand amounted to Rs. 3,341 million in

1992-93 as against Rs. 3,489 million in 1988-89. During the last five years this component of tax collections have decreased by 4.2% only. As a matter of fact in FY 1992-93 the amount of collections from this source declined to Rs. 3,341 million from Rs. 3,373 million in 1991-92 showing a decrease of 1%.

- (iv) 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.
- (v) By an extensive use of the Withholding Tax regime; the share of collections from this source has increased from 46.2% in 1988-89 to 71.3% in 1992-93.

GROWTH IN COLLECTIONS OF WITHHOLDING TAXES

3.17. The Withholding Tax regime plays an important role in tax collection on income and covers a wide range of economic activities. In 1992-93, sixteen types of activities were subjected to deduction of tax at source (Para 3.9). 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 and export 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 the Withholding tax regime.

Table 3.5 below shows collections under the earlier mentioned eight economic categories.

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

(Rs. in Million)

	1988-89	1989-90	1990-91	1991-92	1992-93
1	2	3	4	5	6
1. Contractors & Suppliers	2,549	3,062	4,481	7,106	7,384
2. Interest on Government borrowings	1,836	1,847	1,673	4,609	7,072
3. Importers/Exporters	930	1,952	2,101	3,038	4,746
4. Salary Income	705	930	1,395	1,732	2,430
5. Bank Interests	-	2	13	1,070	1,962
6. Transporters	59	106	121	127	285
7. Dividends	-	2	3	99	123
Sub Total (1 - 7)	6,079	7,901	9,787	17,781	24,002
8. Other Activities	112	140	403	960	974
Total	6,191	8,041	10,190	18,741	24,976

3.18 Some of the special features of the Withholding Tax regime emerging from the five years data contained in Table 3.5 are as under:

(i) The four main sources of Withholding Taxes were:

- a) Income earned by Contractors/Suppliers.
- b) Interest paid by Governments on its borrowings.
- c) Income earned by Importers/Exporters.
- d) Salary Income.

Throughout this period Contractors have remained the

number one source of collections. The tax deducted on interest paid by government was the second largest contributor. Importers/Exporters occupied the third slot. Deductions on Salary income continued to occupy the fourth position while deductions on bank interest was rapidly coming up the ladder.

- (ii) Tax collection at source from transporters in 1992-93 demonstrated a very rapid growth of over 124.4% compared to the preceding year.
- (iii) The total collections at source showed a steady growth rate in the first four years, there was a notable increase of Rs. 6235 million in 1992-93. The main sectors which contributed to this rapid increase in 1992-93 were the following:

(Rs in Millions)

	1991-92	1992-93	INCREASE
1	2	3	4
1. Income of Contractors	7,106	7,384	278
2. Interest on Govt. Borrowings	4,609	7,072	2,463
3. Income of Importers/Exporters	3,038	4,746	1,708
4. Bank Interest	1,070	1,962	892
5. Others	2,918	3,812	894
TOTAL	18,741	24,976	6,235

- (iv) In the year 1992-93 a tax @ 1% on exports was levied and added Rs. 1,190 million to the Withholding Tax regime.
- (v) The increase in tax collection from interest paid by Government on its borrowings was entirely due to an increase in the quantum of borrowings. Tax collections from this source showed a rapid growth in 1988-89 and in 1992-93. In 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 1992-93 the Government changed the rate of interest on Treasury Bills. Formerly it was a fixed rate of return. In 1992-93 a floating rate, to be determined in bidding processes, was adopted in place of a fixed rate. The new procedure resulted in a rise in the rate of return on Treasury Bills.

PERFORMANCE OF THE THREE REGIONS OF DIRECT TAXES

3.19. 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 Northern Region covers the entire province of NWFP and part of Punjab where as the Central Region has the jurisdiction over all the province of Punjab except those areas covered by the Northern Region. The Southern Region consists of entire province of Sind and Baluchistan.

3.20. Table 3.6 shows the tax collection made by the three Regions in 1991-92 & 1992-93. The percent share of each region in total Income Tax collection in 1992-93 is shown in Figure-3.C.

Table 3.6
INCOME TAX COLLECTION BY REGIONS.

(Rs. in million)

Region	Collection		% Change	% Share in total collection in 1992-93
	1991-92	1992-93		
1	2	3	4	5
1. Southern	18,244	23,939	31.2%	68.3%
2. Central	4,833	5,624	16.4%	16.1%
3. Northern	4,836	5,455	12.8%	15.6%
Total	27,913	35,018	25.5%	100%

SOUTHERN REGION KARACHI

3.21 The Southern Region comprises of seven Zonal Commissioners, one Wealth Tax Commissioner and a Commissioner for Survey and Registration. Zone-wise collection and growth over the preceding year is given in table-3.8.

3.22 Southern Region demonstrated the highest growth of 31.2% during 1992-93 over the preceding year. Its collection increased from Rs.18,244 million in 1991-92 to Rs.23,939 million in 1992-93 and accounted for 68.3% of the total collection from Income tax.

3.23 The Income tax collection during the last two years by the Southern Region was from the three main sources and are given in table 3.7 (Figure-3.D):

Table 3.8
INCOME TAX COLLECTION BY REGIONS

(Rs. in million)

Region	Collection in 1992-93	% Share
1. Southern	23,939	88.3%
2. Central	2,824	16.1%
3. Northern	2,455	15.6%
Total	27,218	100%

FIGURE: 3.C

PERCENTAGE SHARE OF REGIONS IN TOTAL INCOME TAX COLLECTION (1992-93)

The Southern Region comprises of seven Zonal Commissioners, one Wealth Tax Commissioner and a Commissioner for Survey and Registration. Zone-wise collection and growth over the preceding year is given in table 3.8.

The income tax during 1992-93 has registered the highest growth of 31.2% over the preceding year. Its collection in 1992-93 is Rs. 23,939 million as against Rs. 18,244 million in 1991-92. The total collection from income tax in 1992-93 is Rs. 27,218 million. The income tax during the last two years by the Southern Region was from the three main sources and are given in table 3.7 (Figure-3.D).

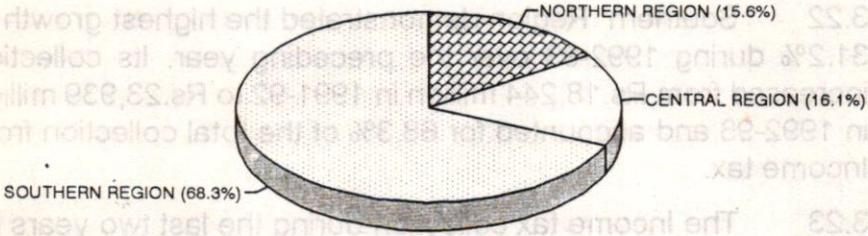


Table 3.7

**COLLECTION FROM THREE MAJOR SOURCES
OF SOUTHERN REGION**

(Rs. in million)

Collection Sources	Collection and % Share in total Collection		% Growth
	1991-92	1992-93	
1	2	3	4
1) Withholding Taxes	12,482 (64.1%)	17,101 (68.6%)	37.0%
2) Collection on demand	2,081 (10.7%)	2,080 (8.4%)	-
3) Payments with Returns	4,921 (25.2%)	5,738 (23.0%)	16.6%
Gross	19,484	24,919	27.9%
Refund	1,239	980	(-20.9)
Net	18,245	23,939	31.2%

3.24 The increase in tax collection of the Southern Region was mainly due to the substantial increase in the growth of withholding taxes i.e. by 37.0%, over the preceding year. In-depth analysis would reveal that over Rs.15.0 billions, or 88.0% of Withholding Taxes were received from four sources i.e. interest on securities (Rs.6,403 million); contractors (Rs.3,277 million); importers and exporters (Rs.4,037 million) and salaries (Rs.1,339 million). The contribution of Withholding Taxes was 68.6% of the total collection in the Region. The Southern Region, received Rs.5,738 million or 23.0% from the assesseees who deposited Income Tax along with their return in 1992-93. This was, however, up by 16.6% compared to the preceding year. The Region remained at the previous year's level, in collections from arrears of current demand whereas its share in total collection declined from 10.7% in 1991-92 to 8.4% in 1992-93.

3.25 The Southern Region, has an edge over the other Regions since all the financial institutions and the Karachi port, which clears over 80% of goods, after realizing customs duties, are located in this region. The collection from importers/exporters and securities were 43.6% of the region and 29.8% of the total

intome tax collection during 1992-93.

Table 3.8
PERFORMANCE OF COMMISSIONERS OF INCOME TAX
AND SURVEY AND REGISTRATION, SOUTHERN REGION.

(Rs. in Million)

Commissioner/Zone	Collection & % share in total Collection		% Growth
	1991-92	1992-93	
1	2	3	4
1) Companies-I	6,193 (33.9%)	8,300 (34.7%)	34.0%
2) Companies-II	2,664 (14.6%)	3,355 (14.0%)	25.9%
3) Companies-III	1,125 (6.2%)	1,486 (6.2%)	32.1%
4) Zone A	203 (1.1%)	233 (1.0%)	14.8%
5) Zone B	70 (0.4%)	110 (0.5%)	57.1%
6) Zone C	124 (0.7%)	113 (0.5%)	(-)-8.9%
7) Zone D	1,002 (5.5%)	1,256 (5.2%)	25.3%
8) Hyderabad	910 (5.1%)	1,211 (5.0%)	33.1%
9) Sur. & Reg.	5,953 (32.6%)	7,875 (32.9%)	32%
TOTAL:-	18,244 (100%)	23,939 (100%)	31%

COMPANIES-I KARACHI

3.26 This Zone has jurisdiction over companies dealing in the manufacture of chemicals; pharmaceuticals or allied products; cement; engineering or electrical goods; vegetable ghee; production, refining, exploration or distribution of petroleum; extraction of mineral deposits, sugar and with companies whose name begins with the letters E, F, G, I, J, W, N, O, Q, and S; and with cases of Managing Directors and Directors of companies.

3.27 Companies Zone I, is the biggest zone in the region as well as of the country. It contributed 23.7% collection of the Income Tax Department and comprised 34.7% collection of the Southern Region. The collection in 1992-93 at Rs.8,300 million increased from Rs.6,193 million showing growth of 34.0% over the preceding year.

3.28 The major revenue spinner of this zone was withholding tax from securities. As all the financial institutions are under the jurisdiction of this zone, therefore, Income Tax from securities alone increased from Rs.4,109 million in 1991-92 to Rs.6,208 million in 1992-93 or up by 51.1% and shared 70.7% of the gross collection of the zone. Refunds were 5.5% of the gross collection and increased slightly from Rs.428 million in 1991-92 to Rs.481 million in 1992-93.

3.29 Collection from Withholding Taxes increased from Rs.4,434 million in 1991-92 to Rs.6,423 million in 1992-93 or by 44.9%. This was mainly because of increased collection over 50% from interest on securities. Payments with returns increased from Rs.1,481 million in 1991-92 to Rs.1,586 million in 1992-93 or by 7.1%. The zone, however, demonstrated a growth of 9.5% in 1992-93 over the preceding years in collection from demand, which in fact reflected the performance of the department. The share of withholding tax, payments with returns and collections of demand, in total tax receipt (gross) of this Zone was 73.1%, 18.1% and 9% respectively during the year 1992-93.

COMPANIES-II KARACHI.

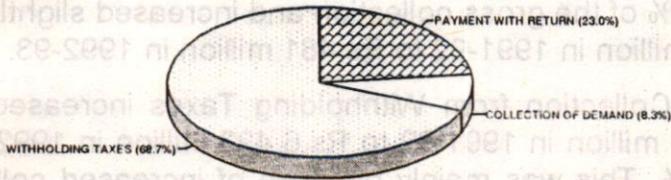
3.30 This Zone deals in company cases within Karachi Division of the Province of Sindh and the Lasbella District of the Province of Baluchistan, deriving income from dealing or manufacturing of paper or paper board including cartons and packages; and the companies whose name begin with letters A, B, C, H, K, L, P, T, U, V, W, X, Y, Z; and the cases of Directors of companies.

3.31 This is the second biggest assessing zone of the

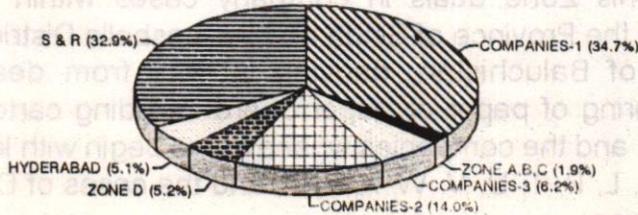
FIGURE: 3.D

SOUTHERN REGION

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1992-93)



PERCENTAGE SHARE OF CITs IN INCOME TAX COLLECTION (1992-93)



Southern Region, which yielded Rs.3,355 million in 1992-93 which was up by 25.9% compared to the preceding year. Its share in total collection from the Region was 14.0% in 1992-93 which slightly declined from 14.6% in 1991-92.

3.32 Companies-II, yielded 79.2% of gross collection from payments with returns and only 8.5% was received from Withholding Taxes. The share of collection from demand was 12.4% in 1992-93. Although payments with returns and collection from Withholding Taxes were up by 35.7% and 13.2% respectively, the collection out of demand created and realized had shown a negative growth of 35.3% in 1992-93, compared to the preceding year. The payment of refund was 97 million in 1992-93 as compared to Rs. 267 million in the preceding year. The contribution of withholding taxes increased from Rs.258 million in 1991-92 to Rs.292 million in 1992- 93. Similarly Payments with Returns increased from Rs.2,014 million in 1991-92 to Rs.2,733 million in 1992-93. Collection from departmental efforts declined from Rs.660 million in 1991-92 to Rs.427 million in 1992-93.

COMPANIES-III KARACHI.

3.33 The jurisdiction of companies III, relates to all cases of companies within the Karachi Division of the Province of Sind and the Lasbella District of the Province of Baluchistan, whose main business is manufacturing of cotton textile products, silk; man-made fibre or wool; and banking, loan giving or investment, operation of ships or aircrafts, contractors, hotels and the name of the company begins with letters of R, X and Y (excluding article 'The'), shipping companies, advertising business and all the cases of Directors and Managing Directors.

3.34 This zone contributed 6.2% to the total collection of the Region which was up by 32.1% compared to the preceding year. The collection from the three main components i.e. Withholding Taxes, payments with returns and (gross) collection out of demand was 15.2%, 54.7% and 30.1% respectively in 1992-93.

The (net) collection increased from Rs.1,125 million in 1991-92 to Rs.1,486 million in 1992-93.

3.35 The collection from Withholding Taxes increased from Rs.160 million in 1991-92 to Rs.235 million in 1992-93 or up by 46.9%. Payments with returns had shown a downward trend and negative growth of 1.8% in 1992-93 compared to the previous year. The performance of the Zone was, however, excellent in collecting revenue out of demand which increased from Rs.321 million in 1991-92 to Rs.464 million in 1992-93 or up by 44.5%. The Refunds too, substantially reduced from Rs.218 million in 1991-92 to Rs.58 million in 1992-93.

A-ZONE, KARACHI.

3.36 This Zone assesses the income of various specified markets where business is operated by the individual and other assesseees.

3.37 This is one of the small Zones of the Southern Region and contributed only 1.0% to the collection of the Region. The collection was however, up by 14.8% compared to the preceding year. The share of payments with returns consist of 49.5% of gross collection, and collection out of demand was 45.4% while Withholding Taxes were only 5.1% of the gross tax collection by the zone. The refund was 40.3% of gross collection and increased from Rs.93 million in 1991-92 to Rs.157 million in 1992-93. Payments with returns exceeded by 75.4% or from Rs.110 million in 1991-92 to Rs.193 million in 1992-93, as compared to the preceding year. The collection out of demand which was 45.4% of the gross collection increased from Rs. 173 million in 1991-92 to Rs. 177 million in 1992-93 or up by 2.1%. The share of Withholding Taxes was only 5.1% of the gross collection of the Zone. It increased from Rs.13 million in 1991-92 to Rs.20 million in 1992-93. The performance of the Zone was seriously affected by the excessive refunds which were 40.3% of the gross collection. The refunds increased from Rs. 93 million in 1991-92 to Rs. 157 million in 1992-93. Payments with returns exceeded

by 75.4% or from Rs. 110 million in 1991-92 to Rs. 193 million in 1992-93, as compared to the preceding year.

B-ZONE, KARACHI.

3.38 Zone 'B' Karachi deals with all the cases of assesseees located in areas other than the territorial jurisdiction of Zone 'A' and contractors of buildings, roads and suppliers; and persons engaged in horse racing and co-operative societies.

3.39 This is the smallest zone in terms of its yield which was 0.5% of the collection in the Region during the year 1992-93, showing an increase from Rs.70 million in 1991-92 to Rs.110 million in 1992-93 or by 57%. Receipts from collection of demand increased from Rs.99 million in 1991-92 to Rs.109 million in 1992-93 or by 9.7%. Payments with Returns increased slightly from Rs.94 million in 1991-92 to Rs.96 million in 1992-93 or by 1.5%. Collection from Withholding Taxes declined from Rs.15 million in 1991-92 to Rs.3 million in 1992-93. The share of collection from demand and Payments with Returns was 52.4% and 46.0% respectively of the gross collection. The Withholding Taxes shared only 1.6% of the gross collection. Refunds declined from Rs.138 million in 1991-92 to Rs.98 million in 1992-93 or by 29.0%. Its share in gross collection was 47.1%.

C-ZONE, KARACHI.

3.40 Zone 'C' Karachi deals with all cases of assesseees falling in the territorial jurisdiction of specified areas in the Civil Division of Karachi and persons engaged in motor vehicle business such as buses, taxis, trucks, oil carriers and rickshaws.

3.41 Being the smallest zone of the Southern Region, it contributed 0.5% in the Region's collection which slightly declined from Rs.124 million in 1991-92 to Rs.113 million in 1992-93. The zone raised 41.2% of its total collection from the

demand created, and this increased from Rs.42 million in 1991-92 to 59.5 million in 1992-93. Payments with returns were to the extent of 57.0% of the total collection and decreased from Rs.98 million in 1991-92 to Rs.82 million or by 15.6%, compared to the previous year. Collection from Withholding Taxes, however, declined from Rs.20 million in 1991-92 to Rs.3 million in 1992-93. The refund issued also declined from Rs.35 million in 1991-92 to 31 million in 1992-93.

D-ZONE, KARACHI

3.42 This Zone deals with salary cases and persons engaged in legal and medical profession and auditors, accountants, architects, engineers, persons involved in show business etc.

3.43 This zone, while dealing with salaried assesseees, collected 5.2% of the total collection from the Region and demonstrated an increase of 25.3% compared to the previous year. Over 88.2% collection was received from deduction at source or from salaries, which increased from Rs.813 million in 1991-92 to Rs.1,125 million in 1992-93 or by 38.3%. The collection from the other two components i.e. payments with returns and collection from demand exhibited a negative growth of 20.5% and 15.9% respectively. Refunds increased from Rs.10 million in 1991-92 to Rs.20 million in 1992-93 or by 100%.

HYDERABAD ZONE

3.44 The jurisdiction of this Zone is spread over the provinces of Sind (excluding Karachi) and Baluchistan. As such, territory wise, this is the biggest Zone of the country.

3.45 The collection from this Zone increased from Rs.910 million in 1991-92 to Rs.1,211 million in 1992-93 or by 33.1%. Its share in total collection of the Region was only 5.1% and over 90% of the collection was received from the Withholding Tax regime and increased from Rs.805 million in 1991-92 to Rs.1,125 million in 1992-93 or by 39.8%. Collection from

departmental efforts declined from Rs.50.2 million in 1991-92 to Rs. 46.3 million in 1992-93 or 7.8%. Similarly collection from the payments with returns also declined from Rs.104 million in 1991-92 to Rs.78 million in 1992-93 or by 25.0%.

SURVEY & REGISTRATION, KARACHI.

3.46 Commissioner of Income Tax (Survey & Registration) is not an assessing zone. It collects Income Tax from the Withholding Taxes regime. Its collection at Rs.7,875 million in 1992-93 represented 32.9% collection in the Region and its share was 22.5% of the income tax department collection. Collection by the S&R, Karachi contributed 31.5% to the total Income Tax collection of the country from the withholding tax regime.

CENTRAL REGION LAHORE.

3.47 Central Region comprises of four assessing zones viz Companies Zone, 'A' and 'B' Zone at Lahore and one at Multan. It also has a Commissioner of Income Tax (Survey and Registration) and a Commissioner of Wealth Tax.

TABLE 3.9
COLLECTION FROM THREE MAJOR SOURCES OF
CENTRAL REGION

(Rs in Million)

Sources of collection	Collection and % Share in total Collection		% Growth
	1991-92	1992-93	
1	2	3	4
1) Withholding Taxes.	2,901 (54.4%)	3,962 (66.2%)	36.6%
2) Collection of Demand	984 (18.4%)	715 (11.9%)	(-)27.3%
3) Payments with Returns	1,448 (27.2%)	1,311 (21.9%)	(-) 9.5%
Total Gross	5,333	5,988	12.3%
Refund	500	364	(-)27.2%
Net	4,833	5,624	16.4%

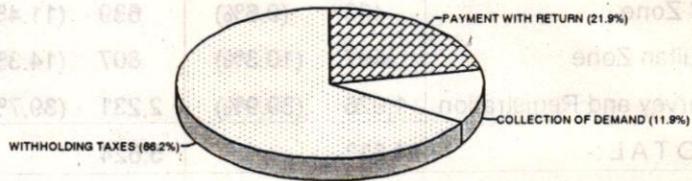
3.48 During 1992-93, Central Region collected Rs.5,624 million, as compared to Rs.4,833 million in the preceding year and was up by 16.4%. Its share in total collection of Income Tax was 16.1% .

3.49 The Income Tax collection from the above mentioned sources indicated that Withholding Taxes contributed Rs.3,962 million or 66.2% of the total collection of the Region; of which 44.5% was received from the contractors. The receipts from Withholding Taxes increased from Rs.2,901 million in 1991-92 to Rs.3,962 million in 1992-93 or up by 36.6%. The collection out of current and arrear demand declined from Rs.984 million in 1991-92 to Rs.715 million or by 27.3% in 1992-93 and suggests that more efforts may be needed to raise the collection as its share in total collection also declined from 18.4% in 1991-92 to 11.9% in 1992-93. Payments with returns at Rs.1,311 million in 1992-93 were also less than the collection of Rs.1,448 million in 1991-92 or down by 9.5%. Its share in total collection also reduced from 27.2% in 1991-92 to 21.9% in 1992-93 (Figure-3.E).

FIGURE: 3.E

CENTRAL REGION

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1992-93)



PERCENTAGE SHARE OF CITs IN INCOME TAX COLLECTION (1992-93)

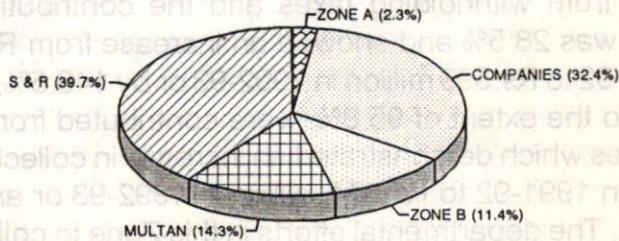


Table 3.10
PERFORMANCE OF THE COMMISSIONERS OF
INCOME TAX AND SURVEY & REGISTRATION, CENTRAL REGION

(Rs. in million)

Commissioner/Zone	Collection and % Share		% Growth
	1991-92	1992-93	
1	2	3	4
1) Companies Zone	1,849 (38.2%)	1,820 (32.4%)	(-)1.6%
2) 'A' Zone	98 (2.0%)	127 (2.2%)	29.6%
3) 'B' Zone	463 (9.6%)	639 (11.4%)	38.0%
4) Multan Zone	497 (10.3%)	807 (14.3%)	62.4%
5) Survey and Registration	1,926 (39.9%)	2,231 (39.7%)	15.8%
TOTAL :-	4,833	5,624	16.4%

COMPANIES ZONE LAHORE.

3.50 Companies Zone, Lahore is responsible for the assessment of company cases whose business is located in the Districts of Lahore, Kasur and Sheikupura. The collection from this Zone at Rs.1,820 million in 1992-93 was 32.4% of the collection of the Region and declined from 38.2% when compared to the preceding year.

3.51 Companies Zone, received 49.1% of its collection through the mode of payments with returns. Its receipts at Rs.1,031 million in 1992-93, declined from Rs.1,192 million in 1991-92 or by 13.5% . The other major source of collection was receipt from withholding taxes and the contribution from this source was 28.5% and showed an increase from Rs.243 million in 1991-92 to Rs.599 million in 1992-93 or by 146.5%. Withholding Taxes to the extent of 95.8%, were contributed from interest on securities which demonstrated an increase in collection from 214 million in 1991-92 to Rs.574 million in 1992-93 or an increase of 168.2%. The departmental efforts in this Zone to collect demand, raised during 1992-93, was not effective as the collection from

this source declined from Rs.737 million in 1991-92 to Rs.469 million in 1992-93 or by 36.4%.

'A' ZONE, LAHORE.

3.52 This Zone deals with contractors and persons involved in the production and distribution of films and artists of radio, television, and film in the Lahore District.

3.53 Zone 'A' is the smallest Zone and contributed only 2.2% in the collection of the Region. Its collection however, increased from Rs.98 million in 1991-92 to Rs.127 million in 1992-93 or up by 29.6%. This zone received almost all the collections from two sources i.e. payments with returns and collection from demand. It realised 52.8% from collection out of demand and 46.9% from Voluntary Payments with Returns. The collection out of demand declined from Rs.87 million in 1991-92 to Rs.84 million in 1992-93 or down by 3.4%. However, the collection through payments with returns increased slightly from Rs.72 million in 1991-92 to Rs.75 million in 1992-93.

'B' ZONE, LAHORE.

3.54 Zone 'B' Lahore deals with the assessment of Income Tax relating to Districts of Kasur and Sheikhupura and cases relating to medical, legal and engineering profession and salary cases of Lahore District. This Zone contributed 11.4% to the total collection of the region in 1992-93. The collection increased from Rs.463 million in 1991-92 to Rs.639 million in 1992-93 or by 38.0%.

3.55 Withholding Taxes regime contributed 76.1% of the total gross collection and increased from Rs.329 million in 1991-92 to Rs.502 million in 1992-93 or by 52.6%. The collection from demand declined from Rs.53 million in 1991-92 to Rs.42 million in 1992-93 or by 20.8%. Payments with returns however, increased from Rs.107 million in 1991-92 to Rs.115 million in 1992-93.

MULTAN ZONE

3.56 The territorial jurisdiction of this Zone relates to the areas falling in the Civil Division of Multan, Bahawalpur and Dera-Ghazi Khan and district of Okara of Lahore Civil Division (excluding cases or classes of cases, persons or classes of persons,, income or classes of income assigned to any other commissioner of Income Tax).

3.57 Multan Zone, contributed 14.3% in the total collection made by the Region. Its collection increased from Rs.497 million in 1991-92 to Rs.807 million in 1992-93 and demonstrated a notable increase of 62.4% over the preceding year. Its share in total collection of the Region also increased from 10.3% in 1991-92 to 14.3% in 1992-93.

3.58 The contribution of Withholding Taxes in total receipt of the Zone was 75.0% and increased from Rs.400 million in 1991-92 to Rs.629 million in 1992-93, reflecting an upward swing of 57.3%. Collection out of demand raised by the department was 14.3% of the total collection (gross) and increased from Rs.107 million in 1991- 92 to Rs. 120 million in 1992-93 or by 12.1%. The Voluntary payments with returns also increased from Rs.77 million in 1991-92 to Rs.90 million in 1992-93 or by 16.9%. Its share in the gross collection was 10.7% during 1992-93. Refunds declined from Rs.86 million in 1991-92 to Rs.33 million in 1992-93 or 61.6%.

SURVEY AND REGISTRATION, LAHORE.

3.59 The Commissioner of Income Tax (Survey & Registration) is responsible for the collection of all the Withholding Taxes in the Region. It collected Rs.2,231 million in 1992-93 as compared to the collection of Rs.1,926 million in 1991-92, and showed a growth of 15.8% over last year. Its main collection of Rs.1,399 million in 1992-93 was from the contractors which contributed 62.7% of total collection of the Zone. This Zone also shared 39.7% of the total collection of the Region.

NORTHERN REGION, ISLAMABAD

3.60 This Region consists of four Zonal Commissioners of Income Tax at Rawalpindi, Gujranwala, Peshawar, Faisalabad, one Survey & Registration Commissioner, and a Commissioner of Wealth Tax.

TABLE - 3.11
COLLECTION FROM THREE MAJOR SOURCES OF
NORTHERN REGION

(Rs. in million)

Sources of Collection	Collection and % Share in total		% Growth
	1991-92	1992-93	
1	2	3	4
1) Withholding Taxes	3,359 (65.8%)	3,914 (69.6%)	16.5%
2) Collection of demand	308 (6.0%)	546 (9.7%)	77.3%
3) Payments with Returns	1,436 (28.2%)	1,166 (20.7%)	(-)18.8%
Gross	5,103	5,626	10.2%
Refunds	267	170	(-)36.3%
Net	4,836	5,456	12.8%

3.61 Northern Region collected Rs.5,456 million in 1992-93 which was 15.6% of the total collection of Income Tax. The collection had shown an increase of 12.8% over the previous year's collection of Rs.4,836 million. Bulk of the collection i.e. 69.6% of the total was received from the Withholding Taxes regime. Within the withholding taxes regime, major part of the collection was received from contractors (Rs.1,806 million), interest (Rs.656 million) and from salaries (Rs.540 million). The collection from Withholding Taxes at Rs.3,914 million in 1992-93 demonstrated an increase of 16.5% over the collection of Rs.3,359 million realised in 1991-92. Payments with returns, which comprised 20.7% of total collections showed a decline of 18.8% over the preceding year. It decreased from Rs.1,436

million in 1991-92 to Rs.1,166 million in 1992-93. The Region had demonstrated excellent performance in collection from demand i.e. 77.3% compared to the last year, showing an increase from Rs.308 million in 1991-92 to Rs.546 million in 1992-93 (Figure.3-F).

Table 3.12
PERFORMANCE OF THE COMMISSIONERS OF INCOME TAX, NORTHERN REGION

(Rs. in Million)

Commissioner/ Zone	Collection and % Share		% Growth
	1991-92	1992-93	
1	2	3	4
1) Gujranwala	423 (8.7%)	621 (11.4%)	46.8%
2) Faisalabad	599 (12.4%)	1,009 (18.5%)	68.4%
3) Rawalpindi	2,649 (54.8%)	2,895 (53.1%)	9.3%
4) Peshawar	1,165 (24.1%)	931 (17.0%)	(-)20.1%
TOTAL :-	4,836	5,456	12.8%

GUJRANWALA ZONE

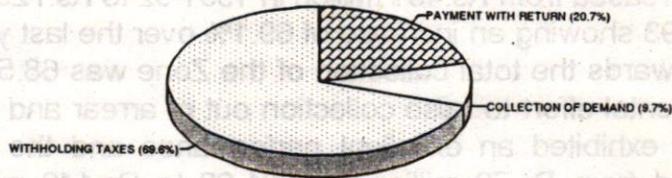
3.62 The Gujranwala Zone consists of the area falling in the Civil Division of Gujranwala. The collection made by this zone was Rs.621 million in 1992-93 as compared to Rs.423 million in 1991-92 reflecting an increase of 46.8% over the preceding year. Its share in the collection of the Region also increased from 8.7% in the year 1991-92 to 11.4% in 1992-93.

3.63 Deduction at source or Withholding Taxes contributed 73.4% of total gross collection of the Zone. It increased from Rs.327 million in 1991-92 to Rs.479 million in 1992-93 or by 46.5%. Payments with returns shared 18.7% of gross collection of the Zone and increased by 8.9% i.e. from Rs.112 million in 1991-92 to Rs.122 million in 1992-93. Collection out of demand increased from Rs.41 million in 1991-92 to Rs.52 million in

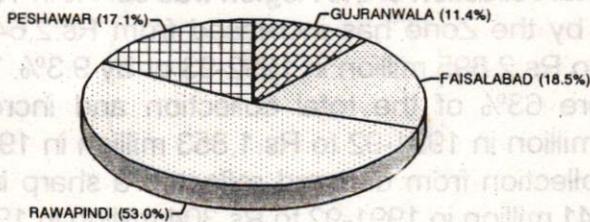
FIGURE: 3.F

NORTHERN REGION

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1992-93)



PERCENTAGE SHARE OF CITs IN INCOME TAX COLLECTION (1992-93)



1992-93 or by 26.8% showing a satisfactory performance of departmental effort to collect taxes. The share of collection from demand was 8.0% of the gross collection of the Zone. The refund issued declined from Rs.55 million in 1991- 92 to Rs.32 million in 1992-93.

FAISALABAD ZONE

3.64 Faisalabad Zone consists of the areas falling in the Civil Divisions of Sargodha and Faisalabad. The collection received by this Zone was 18.5% of the collection of the Region and demonstrated 68.4% growth over the preceding year.

3.65 Collection from the Withholding Taxes received by the Zone increased from Rs.431 million in 1991-92 to Rs.729 million in 1992-93 showing an increase of 69.1% over the last year. Its share towards the total collection of the Zone was 68.5%. The departmental effort to raise collection out of arrear and current demand exhibited an excellent performance and the receipt increased from Rs.72 million in 1991-92 to Rs.146 million in 1992-93 or by 102.8%. Payments with returns also increased from Rs.169 million in 1991-92 to Rs.189 million in 1992-93 or by 11.8%. Refunds declined from Rs.74 million in 1991-92 to Rs.55 million in 1992-93 or by over 25.7%.

RAWALPINDI ZONE

3.66 Rawalpindi Zone comprises the territorial jurisdiction of the Civil Division of Rawalpindi and the Federal Capital Area of Islamabad.

3.67 This is the biggest Zone of the Northern Region and its share in total collection of the Region was 53.1% in 1992-93. The collection by the Zone has increased from Rs.2,649 million in 1991- 92 to Rs.2,895 million in 1992-93 or by 9.3%. Withholding Taxes were 63% of the total collection and increased from Rs.1,515 million in 1991-92 to Rs.1,853 million in 1992-93 or by 22.3%. Collection from demand reflected a sharp increase i.e. from Rs.141 million in 1991-92 to Rs.304 million in 1992-93 or by 115.6%. Payments with returns showed a declining trend and decreased from Rs.1,060 million in 1991-92 to Rs.772 million in

1992-93 or by 27.2%. Refunds declined from Rs.67 million in 1991-92 to Rs.35 million in 1992-93 or by 47.8%.

PESHAWAR ZONE

3.68. Peshawar Zone has the territorial jurisdiction over the entire Province of NWFP and all cases of Air Force employees. During the year 1992-93, Rs.931 million were collected by the Zone which were less by 20% if compared with the previous year's collection of Rs.1,165 million. Its share in the collection of the Region also declined from 24.1% in 1991-92 to 17.0% in 1992-93.

3.69 Receipts of Income Tax, to the extent of 87.0% of the total collection or Rs.853 million in 1992-93, was made by the withholding taxes regime and dropped significantly by 21.5% if compared with the last year's collection of Rs.1,086 million. Similarly the collection from the other two modes i.e., collection of demand and payments with returns also exhibited a negative growth of 18.7% and 13.6% respectively. Refunds declined from Rs.71 million in 1991-92 to Rs.49 million in 1992-93.

THE GROWTH OF WEALTH TAX COLLECTION

4.3. The collection viz-a-viz the budgetary targets assigned are given in the table 4.1. This table also shows the growth rate and share of Wealth Tax in the Direct Taxes and total Federal Taxes.

CHAPTER 4

WEALTH TAX

THE NATURE OF TAXES ON WEALTH

4.1. Three types of taxes on wealth/property were levied during FY 1992-93:

- (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 a "in rem" tax on transfer of specified types of assets; it is to be paid by the persons who purchases such assets.

4.2. The Wealth Tax is levied at progressive rates on the net wealth of an individual, 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. Registered firms and limited companies pay Wealth Tax on the value of their immovable properties, held for the purpose of the business of construction and sale or letting out of property.

THE GROWTH OF WEALTH TAX COLLECTION

4.3. The collection viz-a-viz the budgetary targets assigned are given in the table 4.1. This table also shows the growth rate and share of Wealth Tax in the Direct Taxes and total Federal Taxes.

TABLE 4.1
COLLECTION OF WEALTH TAX DURING THE
LAST FIVE YEARS

(Rs. in Million)

YEARS	TARGET	COLLEC-TION	%AGE ACHIEVE-MENT	%ANNUAL GROWTH	%SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	7
1988-89	250	326	130.4%	66.0%	0.4%	2.3%
1989-90	400	419	104.8%	28.5%	0.4%	2.7%
1990-91	600	496	82.7%	18.4%	0.4%	2.5%
1991-92	660	632	95.8%	27.4%	0.5%	2.2%
1992-93	1,186	1,196	100.8%	89.2%	0.8%	3.3%

4.4. The collections from Wealth Tax have been improving at an impressive compound growth rate of 38.3% during the last five years. The net collections have jumped from Rs. 326 million in 1988-89 to Rs. 1,196 million in 1992-93; an increase of 267%. 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 healthy growth, the share of Wealth Tax has been less than 4% of Direct Taxes collected. 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 for valuation of assets which are lower than the market rates.

4.5. The total number of assesseees increased from 39,132 in 1988-89 to 47,630 in 1992-93, or by 21.7%. The Wealth Tax assesseees in the southern region was 36.7% of the total assesseees in the country. The number of assesseees increased from 16,541 in 1988-89 to 17,498 in 1992-93 or by 5.8%. The assesseees in the Central Region at 26.0% of the total assesseees increased from 9,492 in 1988-89 to 12,367 in 1992-93. The Northern Region has the largest number of assesseees i.e. 37.3% of the total in 1992-93. It has also registered largest increase over the last five years i.e. 13099 assesseees in 1988-89 while there were 17,765 assesseees in 1992-93 showing a growth of 35.6%

4.6. The Wealth Tax collection has shown spectacular growth in the last five years. It increased from Rs. 326.7 million in 1988-89 to Rs. 1,195.5 million in 1992-93 or by 266%. With respect to the last year (1991-92) it increased by 89.2%.

4.7. The share of the Southern Region in the total Wealth Tax collection was 63.3% in 1992-93. It increased from Rs. 195.8 million in 1988-89 to Rs.756.3 million in 1992-93 showing a growth of 286.3% during the last five years.

4.8. The collection of the Central Region increased from Rs. 85.3 million in 1988-89 to Rs. 277.5 million in 1992-93 or by 225.3% during the last five years. The collection from the region was 23.2% of the total collection of Wealth Tax.

4.9. Wealth Tax collected by the Northern Region in 1992-93 was Rs. 161.7 million which showed a growth of 254.6% over Rs. 45.6 million collected in the year 1988-89. The share of Northern Region in the total Wealth Tax collection was 13.5% in 1992-93.

TABLE 4.2
WEALTH TAX ASSESSEES DURING THE
LAST FIVE YEARS

REGIONS	1988-89	1989-90	1990-91	1991-92	1992-93
1	2	3	4	5	6
Southern Region	16,541	16,934	16,721	17,117	17,498
Central Region	9,492	10,306	10,360	10,521	12,367
Northern Region	13,099	13,749	14,095	17,176	17,765
Total	39,132	40,989	41,176	44,814	47,630

TABLE 4.3
REGION-WISE PERFORMANCE OF WEALTH TAX

(Rs. in Million)

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
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
1992-93	756.3	63.3%	277.5	23.2%	161.7	13.5%	1,195.5

4.10. With respect to the number of assessees disposed off, all the three regions have shown improvement. The number of assessments disposed off by each region is higher than the last year. In 1992-93, 37.3% of total Wealth Tax assessees were assessed by Northern Region while the Southern and Central Region disposed 36.7% and 26% of the total Wealth Tax assessees respectively.

4.11. Although all the regions have shown sufficient growth

in collections but their actual performance is visible through Efficiency Index percentages. The indices for three regions are given in the Table 4.4. These indices have been constructed by using the collection per assessee(CPA). The CPA of each year is compared with that in the base year which is 1988-89. The percentage increase or decrease of CPA in a year over the base year gives us a measure of the index number for that year .

TABLE 4.4
EFFICIENCY OF THE REGIONS COLLECTING
WEALTH TAX

YEARS	SOUTHERN REGION		CENTRAL REGION		NORTHERN REGION	
	CPA IN Rupees	E. INDEX	CPA IN Rupees	E. INDEX	CPA IN Rupees	E. INDEX
1	2	3	4	5	6	7
1988-89	11,837.3	100	8,986.5	100	3,481.2	100
1989-90	14,804.5	125	10,886.9	121	4,109.4	118
1990-91	16,900.9	143	14,025.1	156	4,831.5	139
1991-92	20,015.2	169	18,268.2	203	5,647.4	162
1992-93	43,222.1	365	22,438.7	250	9,102.2	261

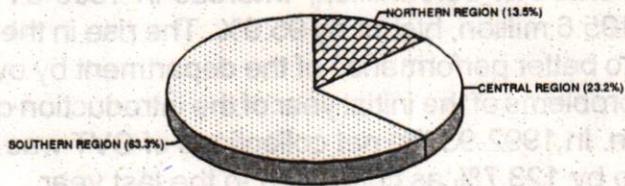
Note:

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

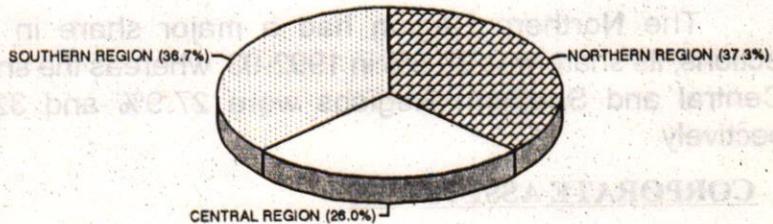
4.12. It is evident from the efficiency table that the Central Region remained most efficient during 1990-91 & 1991-92. However, in the year 1992-93, the Southern Region substantially improved its position at the efficiency scale with the index of 365 whereas the Central Region moved to third position. In that year, the second most efficient region was Northern Region which had efficiency index of 261.

FIGURE: 4.A

**REGION WISE COLLECTION OF WEALTH TAX
(1992-93)**



**REGION WISE NUMBER OF ASSESSEES
OF WEALTH TAX (1992-93)**



CAPITAL VALUE TAX

4.13. 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 1992-93 CVT was collected at the rate of 5%.

4.14. In 1989-90, the first year of its introduction, the CVT collection was Rs. 53.9 million, whereas in 1990-91 the same was Rs. 105.6 million, higher by 95.9%. The rise in the collection was due to better performance of the department by overcoming teething problems of the initial year of the introduction of this form of taxation. In 1992-93 the net collections of CVT was Rs. 313.4 million, up by 123.7% as compared to the last year.

TABLE 4.5
COLLECTION OF CAPITAL VALUE TAX

(Rs. in Million)

REGIONS	1989-90	1990-91	1991-92	1992-93
Southern Region	21.4	41.3	60.1	101.8
Central Region	14.0	28.7	31.3	87.6
Northern Region	18.5	35.6	48.7	124.0
Total	53.9	105.6	140.1	313.4

4.15. The Northern Region had a major share in total collections, its share was 39.6% in 1992-93, whereas the shares of Central and Southern Regions were 27.9% and 32.5% respectively.

CORPORATE ASSETS TAX

4.16. 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.

4.17. Under CAT, collection was Rs. 132.1 million during 1992-93. 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 14.1% and 7.9% respectively, as shown in Table 4.6 below.

TABLE 4.6
REGION-WISE COLLECTION OF CORPORATE ASSETS
TAX DURING 1991-92 & 1992-93

(Rs in million)

REGIONS	COLLECTIONS		% SHARE	
	1991-92	1992-93	1991-92	1992-93
1	2	3	4	5
Southern Region	100.5	103.1	56.9%	78.0%
Central Region	49.0	18.6	27.8%	14.1%
Northern Region	27.0	10.4	15.3%	7.9%
Total	176.5	132.1	100%	100%

CHAPTER 5

CUSTOMS DUTIES

Customs duties are levied on goods imported into and exported out of Pakistan at rates prescribed in the Pakistan Customs Tariff. Initially Customs duties were levied for revenue generation, but as the world economy transformed gradually from an agrarian to an industrial basis, these duties also changed their traditional role. Now, apart from revenue generation, Customs duties are also levied to achieve such important objectives as to protect domestic industry; to discourage the use and consumption of luxury goods; to stimulate the development of less developed areas and to encourage the growth of socio-economic priority sectors. Tariff rates are also used effectively as an instrument of fiscal policy and applied as countervailing duty to provide protection for indigenous industry in respect of items manufactured locally and subject to domestic taxes.

5.1 The Customs tariff and its rate structure is determined by a large number of socio-economic factors. However, the general principle envisages higher rates on luxury items as well as less on essential goods. It has been given an industrial bias by keeping duties on industrial equipment and machinery lower than those on consumer goods.

5.2 Customs duties have been the main source of revenue in Pakistan. The following table reflects the heavy reliance on taxes from international merchandise for revenue generation during the last five years.

TABLE 5.1
PERCENTAGE SHARE OF CUSTOMS DUTIES IN
INDIRECT TAXES AND TOTAL TAX RECEIPTS

Year	% of Indirect Taxes	% of Total Taxes
1988-89	54.9 %	46.5 %
1989-90	54.3 %	46.2 %
1990-91	55.7 %	45.6 %
1991-92	56.1 %	44.5 %
1992-93	52.7 %	40.1 %

5.3 Collection from Customs depends on a host of factors such as availability of foreign exchange; trade policy; quantum of exports to finance the imports; foreign aid and tariff structure which all depend on a number of socio-economic considerations. Changes in these variable factors are always instrumental in accelerating or decelerating the collection of Customs duties. At the time of independence, Customs duties were the only major source of revenue and comprised 70% of the total taxes or 84 % of all indirect tax receipts. The share of Customs duties in total tax receipts declined from 46.5% in 1988-89 to 40.1% in 1992-93. In Indirect taxes share of Customs fluctuated between 54.9% in 1988-89 to 56.1% in 1991-92 and thereafter demonstrated a notable decline i.e 52.7% in 1992-93. This is owing to reduced collection from the Customs duties and comparatively increase in share of other duties and taxes. As the Customs duties are vulnerable due to host of unfavourable factors therefore, its decreasing share reflects the effort of the Govt to rely on the other taxes, particularly the Direct Taxes which provides a sound base and demonstrates a gradual shift.

Year	% of Indirect Taxes	% of Total Taxes
1988-89	54.9 %	46.5 %
1989-90	54.3 %	46.2 %
1990-91	55.7 %	45.6 %
1991-92	56.1 %	44.5 %
1992-93	52.7 %	40.1 %

TABLE-5.2**GROWTH IN CUSTOMS RECEIPTS**

(Rs.in Billion)

Year	Collection	% Inc/Dec over the last year
88-89	42.3	11.5 %
89-90	48.6	14.7 %
90-91	50.5	4.0 %
91-92	61.8	22.3 %
92-93	61.4	(-) 0.7 %

5.4 Collection from Customs duties during the last five years increased from Rs.42.3 billion in 1988-89 to Rs.61.4 billion in 1992-93 or by 45.2% (Figure 5.A). The annual compound growth during the period was 9.8%. In the last five years the collection increased by 11.5% in 1988-89 and 14.7% in the year 1989-90. The sluggish growth of 4.0% in the year 1990-91 was mainly attributed to Gulf War which slowed down the international trade and substantially affected the import and export of the country. In the year 1992- 93 the negative growth was due to floods which led to increase in the volume of duty free imports, lesser exports liable to Export duties and excessive refunds issued during the year.

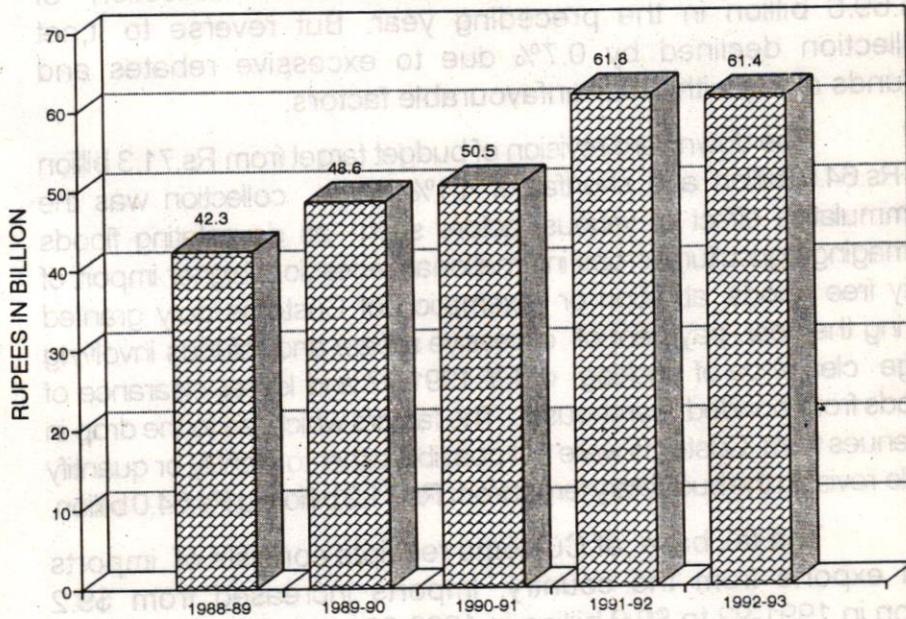
TABLE - 5.3**ACHIEVEMENT OF TARGET OF CUSTOMS RECEIPTS DURING THE LAST FIVE YEARS**

(Rs.in Billion)

Year	Budget Target (Net)	Collection		%achievement of target (net)
		Gross	Net	
1988-89	43.2	46.9	42.3	97.9%
1989-90	48.6	53.9	48.6	100.0%
1990-91	54.1	58.3	50.5	93.3%
1991-92	62.5	69.6	61.8	98.9%
1992-93	64.0	71.7	61.4	95.9%

FIGURE: 5.A

**COLLECTION OF CUSTOMS DUTIES
FROM 1988-89 TO 1992-93**



5.5 During the last five years the collection from Customs duties almost remained close to the target except in the year 1990-91 and 1992-93 when it fell short by 6.7% and 4.1% respectively. Heavy shortfall as compared to the target was mainly attributed to Gulf war and number of other negative factors.

ANALYSIS OF CUSTOMS RECEIPTS IN 1992-93

5.6 In the year 1992-93, against the target of Rs.64.0 billion, Rs.61.4 billion were collected showing an achievement to the extent of 95.9% as compared to 98.9% in the preceding year. It declined to 0.7% and 4.1% as compared to last year's collection and the target for FY 1992-93, respectively. It is worth mentioning that in the year 1992-93 gross collection at Rs.71.7 billion were higher by 3% as compared to the collection of Rs.69.6 billion in the preceding year. But reverse to it, net collection declined by 0.7% due to excessive rebates and refunds along with other unfavourable factors.

5.7 The downward revision of budget target from Rs.71.3 billion to Rs.64.0 billion and shortfall of 4.1% in the collection was the commulative effect of various factors such as devastating floods damaging agricultural crops, international recession, higher import of duty free goods, abolition or exemption of Customs duty granted during the year, payment of excessive rebate and refunds involving huge clearance of backlog of FY 1991-92 and lesser clearance of goods from bonded warehouses. The factors which led to the drop in revenues from Customs were not possible either to identify or quantify while revising the budgetary target from Rs.71.3 billion to Rs.64.0 billion.

5.8 The tax base of Customs receipts consists of imports and exports from the country. Imports increased from \$9.2 billion in 1991-92 to \$9.9 billion in 1992-93 showing an increase of 7.6% as compared to 14% in the corresponding period last year. The increase in value of imports was on account of vehicles, wheat, tea, pulses. All these increases related to duty free imports, mostly necessitated due to devastating floods.

Due to this factor, increase in import duties could not keep pace with the increase in imports. Thus the shortfall is mainly owing to the under-estimation in the tax base which was beyond anyone's comprehension to estimate with hundred percent accuracy while estimating the target for Customs receipts. Similarly the items of exports where Export duties are levied, were either subject to abolition of Export duty or introduction of new duty structure. Moreover, lesser availability of goods for exports due to floods also contributed towards drop in collection from Export duties.

IMPORT DUTIES

5.9 Gross collection, refunds, (including duty drawback on export) and net collection from Import duties during the last five years were as under:-

TABLE - 5.4

COLLECTION FROM IMPORT DUTIES

(Rs.in Billion)

Year	Gross	Refund	Net
1988-89	42.4	4.5	37.9
1989-90	49.1	5.4	43.7
1990-91	54.1	7.7	46.4
1991-92	64.9	7.8	57.1
1992-93	70.8	10.3	60.5
1992-93(B.E)	72.6	9.6	63.0

5.10 The Import duties are realised from imports arrived in the country during the year. The import and the items of imports are subject to fluctuation due to availability of foreign exchange, trade policy and the host of other factors. In the year 1992-93 imports at \$9,941 million increased by 7.6% from \$ 9,252 million in 1991-92. The actual imports were higher by 7.0% as compared to the target of \$9,290 million. Total increase in imports at 7.6% was not, therefore, aligned with the increase in target of gross Import duties which were higher by 12% as compared to the actual gross collection in the year 1991-92.

5.11 Another adverse factor which pulled back from any parallel increase in collection of Import duties was the substantial increase in the duty free imports of automative vehicles, wheat, pulses and tea. It will be evident from the following table that not only percentage import of these items was increased but also their share in the total imports increased as compared to the preceding year.

TABLE - 5.5

DUTY FREE IMPORTS, SHARE IN TOTAL IMPORTS AND PERCENTAGE GROWTH OVER THE PRECEDING YEAR

(\$ Million)

Item	1991-92	% share	1992-93	% share	Increase over last year
Automative vehicles	488	5.3%	985	9.8%	497 (101.8%)
Wheat	342	3.7%	466	4.6%	124 (36.3%)
Tea	173	1.9%	204	2.0%	31 (17.9%)
Pulses	58	0.6%	80	0.8%	22 (37.9%)

5.12 Refund and Rebates: The shortfall in the net collection of Customs duties in 1992-93 as compared to the target was 4.1%. The other major reason for the shortfall was excessive refunds/rebates of Rs.10.3 billion as compared to the target of Rs.9.6 billion. Excess refunds/rebates of Rs.700 million as compared to target was the significant factor responsible for overall shortfall of Rs.2.6 billion in the target from Customs duties in the year 1992-93. Against the annual target of Rs.9.6 billion, refunds and rebates were issued to the extent of Rs.10.3 billion, which were 7.3% higher than the target.

5.13 Refunds and Rebates issued during the last five years are given at table 5.6.

TABLE - 5.6**REFUNDS AND REBATES**

(Rs.in Billion)

Year	Refund/Rebates
1988-89	4.6
1989-90	5.4
1990-91	7.7
1991-92	7.8
1992-93	10.3
1992-93 (B.E)	9.6

5.14 In the year 1992-93 refunds were issued to the extent of Rs.302.8 million whereas rebates were issued at Rs.9,999.0 million.

5.15 Refunds and Rebates to the extent of 79% were paid by the Customs House, Karachi. In Karachi, Exports Collectorate paid 97% of Customs rebates and the rest were paid as refunds by the Appraisalment and Preventive Collectorates. In the up-country Lahore Collectorate shared payment of 84% of refunds and rebates.

5.16 Around 77% or Rs.7.9 billion rebates were paid by the Exports Collectorate, Karachi, out of the total refund and rebates of Rs.10.3 billion. Heavy refunds were paid due to the fact that towards the end of 1991-92, the payment of duty drawback was slowed down and virtually stopped during June,1992, and postponing to the next financial year which culminated in losing the budget target in the year 1992-93.

5.17 Lesser clearance from the bonded warehouse: Value of imports ex-bonded at Rs.21.5 billion in 1992-93 in Appraisalment Collectorate, Karachi was almost the same in the preceding year. But Customs duties collected from ex-bonding decreased substantially i.e. by 12% or from Rs.12.45 billion in 1991-92 to Rs.10.99 billion in 1992-93. This led to a shortfall of Rs.1.46 billion or 60% of total shortfall of Rs.2.6 billion in 1992-93.

5.18 Transshipment to other Collectorates: The transfer of

ship cargo to other dry ports for clearance increased tremendously from Rs.13.6 billion in 1991-92 to Rs.17.1 billion in 1992-93 showing 26% increase. The Customs receipts from up-country collectotrates were around Rs.10.5 billion or 17.1 % of the total collection. Of this Lahóre Collectorate shared 48%. The Customs receipts from Lahore were increased only by 14% as compared to the preceding year and the increase in transhipment to up-country dry ports of 26% during the same period.

5.19 Decrease in tax recoveries on account of bank insurance guarantees: The tax recoverd on this account decreased from Rs.528 million in 1991-92 to Rs.162 million in 1992-93 showing a shortfall was Rs.366 million as compared to the preceding year.

IQRA SURCHARGE

5.20 Collection of Iqra Surcharge during the last five years is given below:-

TABLE - 5.7

IQRA SURCHARGE

(Rs. in Billion)

Year	Collection
1988-89	5.6
1989-90	5.9
1990-91	7.0
1991-92	9.2
1992-93	10.3
1992-93(B.E)	8.6

5.21 Collection from Iqra Surcharge exceeded the budget target of Rs.8.6 billion or by 20%. Iqra Surcharge registered an increase of 12% over the preceding years.

MISCELLANEOUS RECEIPTS

5.22 Collections from Miscellaneous receipts for the last five

years were as under:-

TABLE - 5.8

MISCELLANEOUS RECEIPTS

Rs.in Billion	
Year	Collection
1988-89	0.40
1989-90	0.64
1990-91	1.31
1991-92	2.83
1992-93	2.05
1992-93(B.E)	3.00

5.23 Miscellaneous receipts at Rs.2.05 billion registered a shortfall of 32 % as compared to the target of Rs.3.0 billion. It also exhibited a negative trend of 28% as compared to the collections in the preceding year.

EXPORT DUTIES

5.24 Collection from Export duties during the last five years were as under:

TABLE - 5.9

EXPORT DUTIES

Rs.in Billion	
Year	Collection
1988-89	4.5
1989-90	4.9
1990-91	4.1
1991-92	4.7
1992-93	0.9
1992-93(B.E)	1.0

5.25 Major items which accounted for 90% of Export duties in the year 1991-92 were raw cotton and cotton yarn. The

collection from these two commodities and others during the last five year were as under:-

TABLE - 5.10

EXPORT DUTIES FROM RAW COTTON ,COTTON YARN AND OTHERS

Rs.in Million				
Year	Raw Cotton	Cotton Yarn	Others	Total
(1)	(2)	(3)	(4)	(5)
1988-89	3694	549	241	4484
1989-90	3532	1045	302	4879
1990-91	2572	1229	286	4087
1991-92	2499	1710	491	4700
1992-93	357	96	411	864
1992-93 (B.E)	500	100	400	1000

RAW COTTON

5.26 Collection from raw cotton at Rs.357 million in 1992-93 fell short of the target of Rs.500 million or by 29%. The shortfall is attributed to widespread rain in the first quarter of FY 1992-93 which damaged the cotton crop. Promulgation of cotton policy for the year 1992-93 and new duty structure for the export of raw cotton from August 19, 1993 was another factor which led to the shortfall in collection. Due to the unforeseeable circumstances the shortfall of Rs.142 million or 29% in achieving the target was the result of over-estimation of the tax potential.

5.27 The budget target for collection of duty from cotton yarn was Rs.100 million. The collections were to the extent of Rs.95.9 millions . As Export duty on cotton yarn was abolished vide notification dated 19th August,1992, therefore, Export duty collected related to the period prior to the abolition of Export duty.

PERFORMANCE OF THE COLLECTORATES

5.28 Customs duties are collected from nine collectorates; of which four collectorates viz Appraisalment, Preventive and Export at Karachi and Customs at Lahore deals exclusively with

Customs duties and the other five at Rawalpindi, Peshawar, Hyderabad, Quetta and Multan are composite Collectorates and collect Central Excise and Sales Tax on domestic in addition to Customs duties. Performance is given in the table below:-

TABLE - 5.11

COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES IN 1992-93

(Rs.in Million)

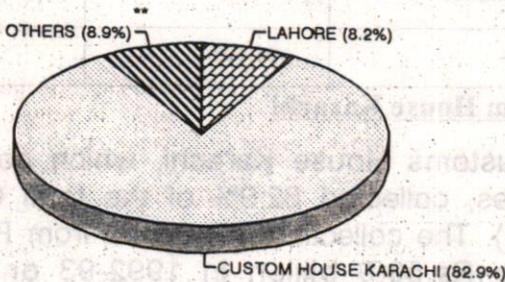
Collectorates	Collection (Net)	%share of total
Customs House, Kyc.	50,875	82.9%
1) Appraisement	45,256	73.7%
2) Preventive	12,656	20.6%
3) Exports	(-) 7,037	(-)11.5%
Other Collectorates	10,524	17.1%
4) Hyderabad	545	0.9%
5) Quetta	1,212	2.0%
6) Multan	1,902	3.1%
7) Lahore	5,058	8.2%
8) Rawalpindi	916	1.5%
9) Peshawar	890	1.4%
Total:-	61,399	100%

Custom House Karachi

5.29. Customs House Karachi, which consists of three Collectorates, collected 82.9% of the total Customs duties (Figure 5.B). The collection decreased from Rs.53.3 billion in 1991-92 to Rs.50.9 billion in 1992-93 or by 4.5%. The achievement of target was to the extent of 93.6%. In Customs House Karachi, Appraisement Collectorate shared 73.7% or Rs.45.3 billion in total collection as compared to Rs.42.5 billion in the preceding year or up by 6.6% and achieved the target to the extent of 96.5%. The collection from Preventive Collectorate stood at 20.6% of the total collection or Rs.12.7 billion as compared of Rs.11.7 billion in the preceding year or up by 8.5% and achieved the target to the extent of 97.4%. Higher refunds by the Export Collectorates, excessive transshipment to other

FIGURE: 5.B

SHARE OF MAJOR COLLECTORATES IN CUSTOMS DUTIES (1992-93)



* Includes Collectorates of Appraisalment, Preventive and Exports Karachi.
 ** Includes Collectorates of Hyderabad, Quetta, Multan, Rawalpindi and Peshawar.

Collectorates led to the shortfall in the collection from Customs House Karachi as compared to the target and the preceding year.

Lahore Collectorate

5.30 Lahore Collectorate collected 8.2% of the total collection i.e Rs.5.1 billion in 1992-93 as compared to Rs.4.5 billion in the preceding year or up by 13.3% and exceeded budget target by 4%.

Hyderabad Collectorate

5.31. Hyderabad is the smallest inland Customs station with a small dry port. It collected Rs.545 million during 1992-93 as compared to Rs.531 million in the preceding year. The collections were up by 2.6% as compared to the preceding year and achieved the target to the extent of 85% only.

Quetta Collectorate

5.32. Quetta Collectorate collected 2.0% of the total collection in the year 1992-93 or Rs.1.21 billion as compared to Rs.892 million in the preceding year and exceeded the budgetary target by 18 %.

Multan Collectorate

5.33 Multan Collectorate collected Rs.1.9 billion in the year 1992-93 as compared to Rs.1.7 billion in the preceding year or up by 11.8%. It exceeded the budget target by 4.0%.

Rawalpindi Collectorate

5.34 Rawalpindi Collectorate shared 1.5% in the total collection . Its collection increased from Rs.479 million in the year 1991-92 to Rs.916 million in 1992-93 reflecting an increase of 91.2%. It exceeded the target by 43.0%.

Peshawar Collectorate

5.35 Peshawar Collectorate collected 1.4 % of the total collection. Its collection in 1992-93 exceeded by Rs.4.8 million or 82.0% as compared to the last year's collection. It also exceeded the budgetary target by 39.0%.

CHAPTER 6

SALES TAX

Sales Tax used to be a Provincial tax in accordance with the provisions of the Government of India Act, 1935. In 1952, however, it was transferred permanently to the Federal Government. Initially, it was a multi-stage tax. The Sales Tax Act, 1951 replaced the Sales Tax Act 1948 and introduced a single - point tax. Sales Tax is levied on imports as well as locally manufactured goods except those exempt from the tax. It is charged at the standard rate of 15% with effect from Financial Year 1993-94.

6.2 The Sales Tax Act, 1951 was replaced by the Sales Tax Act, 1990 which came into force from the first of November, 1990. This Act prescribes a Value Added Tax (VAT) type system in which the value added component at each stage of business transaction can be 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 Sales Tax is mainly levied at import and local manufacturing stages only. However, in respect of some items, it has been extended to wholesale/distribution and retail stages also.

6.3 Until 25th April, 1981, Sales Tax was administered by the Income Tax Department. Thereafter, the administration of the tax was transferred to the indirect taxes group i.e Customs and Excise Department to which this tax actually belonged.

6.4 Sales Tax Act, 1990 authorizes the 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. However, exemption regime in future will be limited only to essential food stuff, pesticides, fertilizers, medicines, petroleum products and backward areas.

6.5 Sales Tax on imports is collected by the four Customs Collectorates i.e. Appraisal, Preventive and Export Collectorates at Karachi and Collectorate of Customs at Lahore. Besides, five composite Collectorates at Hyderabad, Quetta, Multan, Rawalpindi and Peshawar are also engaged in the collection of Sales Tax on domestically produced goods and on imports. Two Central Excise Collectorates at Karachi and Lahore are also engaged in the collection of Central Excise Duty and Sales tax on domestic goods. Three more collectorates are being established in 1994, namely Gujranwala Collectorate, Faisalbad Collectorate and Port Qasim Collectorate. It is expected that this measure will enhance the revenue collection capability of the department as well as increase facilitation of the tax payers.

GROWTH OF SALES TAX

6.6 Growth of Sales Tax receipts at the import stage and on domestically produced goods during the last five years is given in the Table 6.1

TABLE 6.1
GROWTH IN SALES TAX RECEIPTS

(Rs.in Billion)

Years	Collection			% inc./dec. over the last year		
	Import	Domestic	Total	Import	Domestic	Total
1	2	3	4	5	6	7
1988-89	7.51	7.19	14.70	-	-	-
1989-90	8.64	9.94	18.58	15.0%	38.2%	26.3%
1990-91	7.79	9.22	17.01	(-) 9.8%	(-) 7.2%	(-) 8.4%
1991-92	9.97	10.83	20.80	28.0%	17.5%	22.3%
1992-93	11.06	12.46	23.52	10.9%	15.1%	13.1%

6.7 Collection from Sales Tax increased from Rs.14.7

billion in 1988-89 to Rs. 23.52 billion in 1992-93 or by 60% during the last five years. Annual compound growth during the period was 12.5%. Sales Tax on imports enhanced from Rs.7.51 billion in 1988- 89 to Rs.11.06 billion in 1992-93 or 47.2%. Collection of Sales Tax on domestically produced goods increased from Rs. 7.19 billion in 1988-89 to Rs.12.46 billion in 1992-93 or 73.2%. It indicated, significant improvement in revenue collection during the last five years. (Figure 6.A)

6.8 Overall Sales Tax collections increased by 26.3% and Sales Tax on domestically produced goods enhanced by 38.2% in 1989-90 as compared to the preceding year. This was due to withdrawal of exemption from various commodities. However, in 1990-91 the growth in the Sales Tax, both from imports and domestic goods was negative. The shortfall in collection was attributed to the Gulf War and consequently less imports, less domestic production and hence low level of collection of Sales Tax. However, in the following years the performance of Sales Tax improved. The scope of Sales Tax was extended subsequently towards commercial importers, distributors, wholesalers and a few items like air conditioners, deep freezers and television sets. As a result of these steps the increase in the total Sales Tax collection was 22.3 percent in 1991-92 over that in 1990-91.

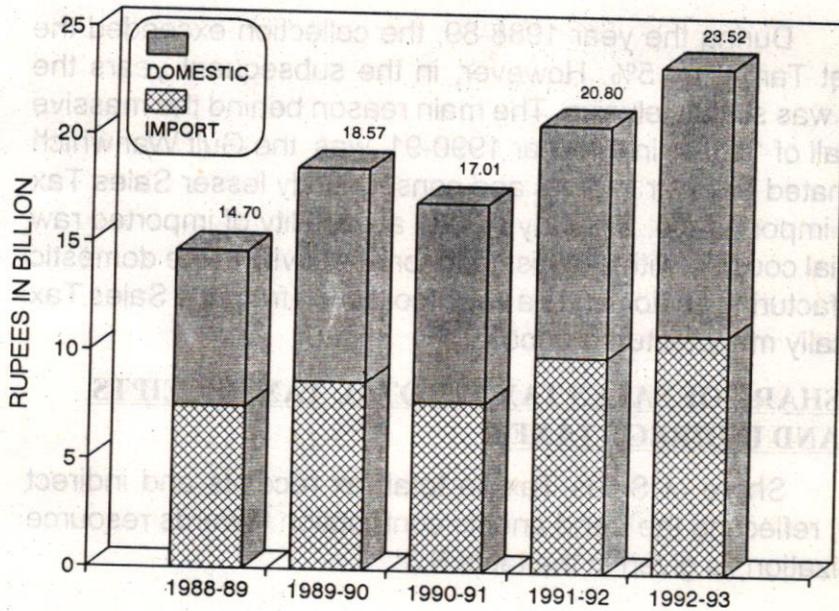
6.9 In 1992-93, the tax rates in the case of processed fabrics, steel ingots and billets were raised and the scope of Sales Tax was also extended to the retail stage. However, the collection of Sales Tax showed just a normal growth of 13.1% in this year. The growth in the collection from domestic goods was 15.1% and from imports was 10.9%.

ACHIEVEMENT OF TARGET

6.10 The achievement of the target of Sales Tax collection depends upon a host of factors such as consistency in imports as per target and positive behaviour of domestic manufacturing sector. The following table shows that the attainment of the target, (itself contingent on the ideal situation being achieved) was marginally approached in the last five years except in the

FIGURE: 6.A

**COLLECTION OF SALES TAX
FROM 1988-89 TO 1992-93**



year 1990-91, which was characterized by special circumstances such as the Gulf War in 1990-91 and the floods in 1992-93.

TABLE 6.2

ACHIEVEMENT OF TARGET OF SALES TAX DURING THE LAST FIVE YEARS

(Rs.in Billion)

Years	Budget Estimates	Collection	% Achievement of Estimates
1	2	3	4
1988-89	14.00	14.70	105.0%
1989-90	19.38	18.58	95.9%
1990-91	20.00	17.01	85.1%
1991-92	21.50	20.80	96.7%
1992-93	23.98	23.52	98.1%

6.11 During the year 1988-89, the collection exceeded the Budget Target by 5%. However, in the subsequent years the target was slightly elusive. The main reason behind the massive shortfall of 14.9%, in the year 1990-91, was the Gulf War which culminated in lower imports and consequently lesser Sales Tax at the import stage. Similarly, lesser availability of imported raw material coupled with sluggish economic activity in the domestic manufacturing sector led to a lower collection from the Sales Tax on locally manufactured goods.

SHARE OF SALES TAX IN TOTAL TAX RECEIPTS AND INDIRECT TAXES

6.12 Share of Sales Tax, in total tax receipts and indirect taxes, reflecting the trend and its contribution towards resource mobilization, is given in the table 6.3.

TABLE 6.3**PERCENTAGE SHARE OF SALES TAX IN TOTAL TAXES AND INDIRECT TAXES**

(Rs.in Billion)

Years	Collection	% Increase/ decrease	% share in total taxes	% share in indirect taxes
1	2	3	4	5
1988-89	14.70	-	16.2%	19.1%
1989-90	18.58	26.3%	17.7%	20.7%
1990-91	17.01	(-)8.4%	15.4%	18.7%
1991-92	20.80	22.3%	14.9%	18.9%
1992-93	23.52	13.1%	15.3%	20.2%

6.13 The share of Sales Tax in total tax receipts declined from 16.2% in 1988-89 to the lowest level of 14.9% in 1991-92, but picked up slightly to 15.3% in 1992-93. The major reason for the decline in share of Sales Tax in total taxes was the comparative increase in share of direct taxes in total tax receipts which slightly reduced the share of indirect taxes. However, the share of Sales Tax in Indirect Taxes kept on increasing slightly from 19.1% in 1988-89 to 20.2% in 1992-93.

DOMESTIC UNITS YIELDING SALES TAX

6.14 In Pakistan, 18,097 units of production were registered with the Sales Tax department in 1992-93. Out of these units only 3,577 units (i.e. 20% of total) yielded more than 73% of the total (domestic) Sales Tax collections. The number of units, which were subjected to Sales Tax with the normal rate of 12.5%, were 10,373 and they contributed over 80% of the total domestic collection as given in the table 6.4. The units which were subjected to fixed tax were 7,724, and their contribution in the total domestic Sales Tax was 18%. The collection from the fixed Sales Tax @ 2% ad-valorem was to the extent of Rs. 183 million in 1992-93.

6.15 The highest number of units were located in the jurisdiction of Lahore Collectorate (i.e 7,290), and the lowest in Quetta (i.e 181). However, with respect to collection Karachi

collectorate, with 5,824 units, remained at the top in all the three regimes of sales taxes (i.e. normal tax regime, fixed tax and two-percent tax regime with the collection of Rs.3,215.86 million, Rs.1,399.38 million and Rs.99.51 million respectively). In normal tax regime Hyderabad collectorate had 358 units and collected Rs.931.16 million, Multan collectorate had 1,911 units and received Rs.754.63 million, Peshawar collectorate, with 351 units collected Rs.904.11 million. Similarly, Quetta collectorate's 128 units contributed Rs.656.69 million and Rawalpindi collectorate, with its 680 units collected Rs.1,537.80 million. Similarly, in fixed tax regime Hyderabad collectorate had 121 units and collected Rs.36.67 million, Multan collectorate, with 934 units collected Rs.229.97 million, Peshawar collectorate's 132 units yielded Rs.15.27 million, Quetta collectorate, with 53 units collected Rs.54.49 million and Rawalpindi collectorate collected Rs.27.88 million from 315 units. On the other hand, in the two-percent tax regime, the collectorates of Hyderabad, Multan, Peshawar, Quetta and Rawalpindi collected Rs.20.85 million, Rs.2.6 million, Rs.9.21 million, Rs.14.66 million and Rs.3.48 million respectively. (Figure -6.B)

TABLE 6.4

COLLECTORATE-WISE STATEMENT OF SALES TAX COLLECTION AND REPORTING UNITS DURING 1992-93

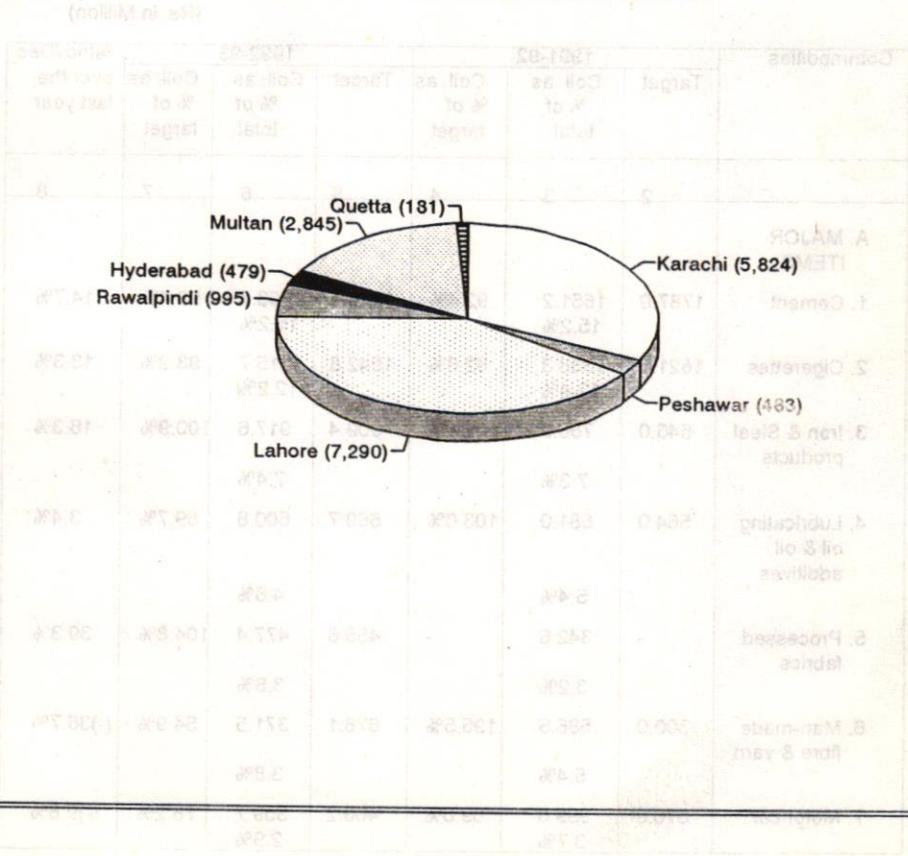
(Rs. in Million)

Collectorate	Normal Tax		Fixed Tax		2 % Tax	Total	
	Units	Collection	Units	Collection	Collection	Units	Collection
1	2	3	4	5	6	7	8
1. Karachi	3,461	3,215.86	2,363	1,399.38	99.51	5,824	4,714.75
2. Lahore	3,484	1,987.27	3,806	524.96	32.42	7,290	2,544.65
3. Rawalpindi	680	1,537.80	315	27.88	3.48	995	1,569.16
4. Hyderabad	358	931.16	121	36.67	20.85	479	988.68
5. Multan	1,911	754.63	934	229.97	2.60	2,845	987.20
6. Peshawar	351	904.11	132	15.27	9.21	483	928.59
7. Quetta	128	656.69	53	54.49	14.66	181	725.84
Total	10,373	9,987.52	7,724	2,288.62	182.73	18,097	12,458.87

in the year 1992-93 Sales Tax was collected from 535 locally manufactured goods. The major revenue spinner of Sales Tax was cement which contributed 38.8% in 1992-93 and 37.7% in 1991-92. The decline in the share of 35 items in total collection from 78.1% in 1992-93 was evidence of the fact that the tax base was expanded gradually over the preceding year. Out of these 35 items, ten items contributed 57.7% and 54.2% in 1991-92 and 1992-93 respectively.

FIGURE: 6.B

SALES TAX REPORTING UNITS IN COLLECTORATES (1992-93)



**MAJOR REVENUE SPINNERS OF SALES TAX
(DOMESTIC)**

6.16 In the year 1992-93 Sales Tax was collected from 536 locally manufactured goods. The major revenue spinners of Sales Tax were 35 items, which contributed 78.8% in 1991-92 and 73.6% in 1992-93. The decline in the share of 35 items in total collection from 78.8% to 73.6% in 1992-93 was evidence of the fact that the tax base was expanded gradually over the preceding year. Out of these 35 items, ten items contributed 57.7% and 54.2% in 1991-92 and 1992-93 respectively.

TABLE 6.5
COLLECTION OF SALES TAX FROM MAJOR REVENUE SPINNERS

(Rs. in Million)

Commodities	1991-92			1992-93			%Inc./Dec over the last year
	Target	Coll. as % of total	Coll. as % of target	Target	Coll. as % of total	Coll. as % of target	
	2	3	4	5	6	7	8
A. MAJOR ITEMS:							
1. Cement	1787.0	1651.2 15.2%	92.4%	1904.4	1893.7 15.2%	99.4%	14.7%
2. Cigarettes	1621.0	1338.3 12.4%	82.6%	1542.8	1515.7 12.2%	98.2%	13.3%
3. Iron & Steel products	646.0	788.9 7.3%	122.1%	909.4	917.6 7.4%	100.9%	16.3%
4. Lubricating oil & oil additives	564.0	581.0 5.4%	103.0%	669.7	600.8 4.8%	89.7%	3.4%
5. Processed fabrics	-	342.6 3.2%	-	455.6	477.4 3.8%	104.8%	39.3%
6. Man-made fibre & yarn	300.0	586.5 5.4%	195.5%	676.1	371.5 3.8%	54.9%	(-)36.7%
7. Motor car	578.0	399.0 3.7%	69.0%	460.2	359.7 2.9%	78.2%	(-)9.8%

(Rs. in Million)

Commodities	1991-92			1992-93			%Inc./Dec over the last year
	Target	Coll. as % of total	Coll. as % of target	Target	Coll. as % of total	Coll. as % of target	
1	2	3	4	5	6	7	8
8. Wires & cables	167.0	198.9 1.8%	119.1%	155.8	225.1 1.8%	144.5%	13.2%
9. Auto parts	144.0	175.9 1.6%	122.2%	202.3	203.3 1.6%	100.5%	15.6%
10. Paper products	305.0	189.4 1.7%	62.1%	219.6	190.6 1.5%	86.8%	0.6%
Sub total (1 to 10)	6112.0	6251.7 57.7%	102.3%	7195.9	6755.4 54.2%	93.9%	8.1%
11. Paint & varnishes	160.0	136.3 1.3%	85.2%	155.8	169.6 1.4%	108.9%	24.4%
12. Steel billets	483.0	148.6 1.4%	30.8%	172.2	166.6 1.3%	96.7%	12.1%
13. Soda Ash	126.0	134.8 1.2%	107.0%	155.8	151.6 1.2%	97.3%	12.5%
14. Caustic soda	176.0	147.8 1.4%	84.0%	170.4	150.5 1.2%	88.3%	1.8%
15. Plastic products (others)	124.0	78.6 0.7%	63.4%	89.3	136.0 1.1%	152.3%	73.0%
16. Jute products	155.0	143.8 1.3%	92.8%	164.9	131.9 1.1%	80.0%	(-8.3%
17. Storage batteries	100.0	86.9 1.0%	86.9%	100.2	124.0 1.0%	114.4%	42.9%
18. Glass & Glasswares, etc	113.0	111.5 1.0%	98.7%	129.4	116.3 0.9%	89.9%	4.3%
19. Ceramic tiles	79.0	75.5 0.7%	95.6%	87.5	116.1 0.9%	132.7%	53.8%

(Rs. in Million)

Commodities	1991-92			1992-93			%Inc./Dec over the last year
	Target	Coll. as % of total	Coll. as % of target	Target	Coll. as % of total	Coll. as % of target	
1	2	3	4	5	6	7	8
20. Pig Iron	103.0	106.5 1.0%	103.4%	123.0	108.0 0.9%	87.8%	1.4%
21. Liquid Glucose	91.0	86.5 0.8%	95.1%	99.3	102.9 0.8%	103.6%	19.0%
22. Biscuits	101.0	86.1 0.8%	85.2%	98.4	102.8 0.8%	104.5%	19.4%
23. Juices	79.0	89.6 0.8%	113.4%	105.7	102.7 0.8%	97.2%	13.1%
24. Asphalt	164.0	111.2 1.0%	67.8%	128.5	96.2 0.8%	97.2%	13.5%
25. Steel ingots	91.0	65.2 0.6%	71.6%	74.7	91.1 0.7%	122.0%	39.7%
26. Metal containers	173.0	110.0 1.0%	63.6%	133.0	81.6 0.7%	61.4%	(-25.8%)
27. Detergents	95.0	80.1 0.7%	84.3%	92.9	76.6 0.6%	82.5%	(-4.4%)
28. Tyres & tubes	69.0	60.0 0.6%	87.0%	69.3	72.4 0.6%	82.5%	20.7%
29. Air conditioners	32.0	33.7 0.3%	105.3%	39.2	71.7 0.6%	182.9%	112.8%
30. Confectionery & bakery products	81.0	50.4 0.5%	62.2%	57.4	51.0 0.4%	88.9%	1.2%
31. Copper rods	74.0	35.4 0.3%	47.8%	41.0	49.4 0.4%	120.5%	39.5%
32. Paper & paperboard	35.0	40.9 0.4%	116.9%	108.4	48.0 0.4%	44.3%	17.4%
33. Perfumery & cosmetics	46.0	41.4 0.4%	90.0%	48.3	46.1 0.4%	95.4%	11.4%
34. Paper sacks	54.0	90.9 0.8%	168.3%	48.3	33.3 0.3%	68.9%	(-63.4%)

(Rs. in Million)

Commodities	1991-92			1992-93			%Inc./Dec over the last year
	Target	Coll. as % of total	Coll. as % of target	Target	Coll. as % of total	Coll. as % of target	
1	2	3	4	5	6	7	8
35. Motor cycles	210.0	133.6 1.2%	63.6%	154.9	16.2 0.1%	10.5%	(-)-87.9%
Sub Total (11 to 35)	3014.5	2285.3 21.1%	75.8%	2647.8	2412.8 19.4%	91.1%	5.6%
A: TOTAL (1 TO 35)	9126.0	8537.0 78.8%	93.5%	9843.7	9168.2 73.6%	93.1%	7.4%
B. OTHER ITEMS	4207.0	2293.0 21.2%	54.5%	2645.2	3290.7 26.4%	124.4%	43.5%
GRAND TOTAL (A + B)	13333.0	10830.0 100.0%	81.2%	12488.9	12458.9 100.0%	99.8%	15.0%

CEMENT

6.17 Collection of Sales Tax from cement, increased from Rs.1,651 million in 1991-92 to Rs. 1,894 million in 1992-93 or up by 14.7%. The achievement of target from this item was to the extent of 99.4%. Its contribution, at 15.2% in the total collection from Sales Tax was the highest. Cement achieved higher growth over the preceding year as compared to overall growth in the Sales Tax. Moreover, with respect to achievement of target, its performance, to some extent, was satisfactory. The number of units producing cement paying Sales Tax were 22, out of which 6 were in Hyderabad collectorate and five each were located in the Karachi and Rawalpindi collectorates and the rest were in Peshawar, Multan and Quetta collectorates.

TABLE 6.6**COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CEMENT**

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Rawalpindi	5	400 (24%)	449 (24%)	12%
2 Hyderabad	6	381 (23%)	446 (24%)	17%
3 Peshawar	3	298 (18%)	325 (17%)	9%
4 Multan	2	240 (15%)	303 (16%)	26%
5 Karachi	5	218 (13%)	241 (13%)	11%
6 Quetta	1	114 (7%)	130 (7%)	14%
Total	22	1,651 (100%)	1,894 (100%)	15%

6.18 Rawalpindi & Hyderabad collectorates, shared 48% of total collection or 24% by each. Peshawar, Multan, Karachi & Quetta collectorates contributed 17%, 16%, 13% & 7% respectively, in total collection of Sales Tax. The highest growth of 26%, over the preceding year, was demonstrated by the Multan Collectorate and conversely lowest, by the Peshawar Collectorate.

CIGARETTES

6.19 Cigarettes were the second highest revenue spinner of sales tax. Its share in total collection at Rs.1,516 million was 12.2%, of total Sales Tax on domestic items, in 1992-93. It reflected an increase of 13.3% over the preceding year. The collection from cigarettes were short of its target due to stoppage of production and clearance by certain units. Moreover, cigarette producing units, shifted their production from higher brand to lower brand cigarettes, which resulted in less realization of revenue. Total number of units producing cigarettes and paying Sales Tax were 14 only, of which 7 were located in Peshawar collectorate and two each at Hyderabad, Karachi and Rawalpindi collectorates. The Lahore Collectorate has one cigarette factory.

TABLE 6.7
COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM CIGARETTES

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Rawalpindi	2	616 (46%)	747 (49%)	21%
2 Peshawar	7	388 (29%)	426 (28%)	10%
3 Lahore	1	111 (8%)	152 (10%)	37%
4 Karachi	2	146 (11%)	138 (9%)	-5%
5 Hyderabad	2	77 (6%)	53 (3%)	-31%
Total	14	1,338 (100%)	1,516 (100%)	13%

6.20 Rawalpindi Collectorate yielded 49% of the total collection of Sales Tax from cigarette and was up by 21%, compared to the preceding year. Peshawar collectorate, remained the second highest and its share was 28%. Lahore, Karachi & Hyderabad Collectorates contributed 10%, 9% and 3% respectively. The negative growth over the preceding year in Karachi & Hyderabad was due to complete or partial closure/shifting of cigarette factories.

IRON & STEEL PRODUCTS

6.21 The collection of Sales Tax from this item, at Rs. 918 million in 1992-93, was 7.4% of the total collection. Its growth was 16.3% over the preceding year and exceeded the budget target by 0.9%. There were 47 units of iron and steel products, of which 28 were located in the Lahore Collectorate and 14 at the Karachi collectorate and the rest were in the jurisdiction of Hyderabad, Multan and Rawalpindi collectorates.

TABLE 6.8
COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM IRON AND STEEL

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Karachi	14	719 (91%)	839 (91%)	17%
2 Lahore	28	66 (8%)	74 (8%)	12%
3 Hyderabad	2	2 -	2 -	-
4 Rawalpindi	1	2 -	2 -	-
5 Multan	2	- -	- -	-
Total	47	789 (100%)	918 (100%)	16%

Karachi Collectorate, shared 91% of total collection from this item. The rest was collected by Lahore i.e. 8%, whereas the share of other collectorates was negligible.

LUBRICATING OIL AND OIL ADDITIVES

6.22 Total collection from this item was Rs.601 million in 1992-93, which was 3.4% higher than the preceding year. The target was achieved to the extent of 89.7% only. The shortfall in collection was partly due to over pitching the target of this item on the higher side compared to the actual collection of the last year, and partly due to a lesser supply of imports and hence less production. Out of 29 units producing lubricating oil & oil additives, 8 and 10 units were located in the Lahore and Karachi Collectorates respectively. Three units each were in the Multan and Peshawar collectorates. The other five units were in the Quetta, Hyderabad and Rawalpindi collectorates.

TABLE 6.9
COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM LUBRICATING OIL & ADDITIVES

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Karachi	10	487 (84%)	508 (85%)	4%
2 Multan	3	36 (6%)	32 (5%)	-11%
3 Lahore	8	31 (5%)	22 (4%)	-29%
4 Quetta	2	8 (1%)	12 (2%)	50%
5 Peshawar	3	12 (2%)	12 (2%)	-
6 Rawalpindi	2	4 (1%)	10 (2%)	150%
7 Hyderabad	1	3 (1%)	5 (1%)	67%
Total	29	581 (100%)	601 (100%)	3%

6.23 The highest collection of Sales Tax i.e. Rs.508 million or 85% of total, was received from the Karachi collectorate. It was however, up by 4% only compared to the last year. Multan and Hyderabad collectorates, demonstrated a negative growth of 11% and 29% respectively.

PROCESSED FABRICS

6.24 Collection from processed fabrics during 1992-93 was Rs.477 million (up by 39.3% compared to the preceding year) and exceeded the target to the extent of 4.8%. Fabrics were processed in 502 units in Pakistan. Most of the units i.e. 187, located in Faisalabad, were operating under the jurisdiction of the Multan Collectorate. In Karachi and Lahore collectorates, 153 and 136 textile units respectively were functional, the rest of the units were operating under the jurisdiction of Hyderabad (15), Rawalpindi (7), Peshawar (3) and Quetta (1) collectorates.

TABLE 6.10**COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM PROCESSED FABRICS**

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Karachi	153	144 (42%)	229 (48%)	59%
2 Multan	187	129 (38%)	166 (35%)	29%
3 Lahore	136	67 (20%)	73 (15%)	9%
4 Quetta	1	1 -	3 (1%)	-
5 Rawalpindi	7	-	3 (1%)	-
6 Hyderabad	15	2 (1%)	2 -	-
7 Peshawar	3	-	1 -	-
Total	502	343 (100%)	477 (100%)	39%

6.25 Karachi and Multan collectorates shared 83% of the total collection by generating Rs.229 million and Rs.166 million from processed fabrics respectively. Lahore collectorate contributed 15% of the collection.

MAN MADE FIBRE & YARN

6.26 Man made fibre and yarn contributed, Rs.372 million in 1992-93, and was down by 36.7% compared to the preceding year. The achievement of target was only 54.9%. The poor performance of the collection from this commodity was due to excessive claims of credit adjustment on raw material like pure teriphathalic, monoethylene glycol, etc. There were 26 units of man-made yarn in Pakistan, of which 11 units were in Karachi Collectorate and 10 units in the jurisdiction of Lahore collectorate. The other five units were placed in Hub (3), under the Quetta Collectorate and the Multan collectorates (2 units).

TABLE 6.11
COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM MAN MADE FIBRE & YARN

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Lahore	10	303 (52%)	189 (51%)	-38%
2 Quetta	3	179 (31%)	113 (30%)	-37%
3 Karachi	11	104 (18%)	68 (18%)	-35%
4 Multan	2	- -	2 -	-
Total	26	586 (100%)	372 (100%)	-37%

6.27 All the three collectorates of Lahore, Quetta and Karachi contributed 51%, 30% and 18% respectively in collection of Sales Tax from this item during 1992-93 and exhibited an overall decline in collection by 37% as compared to the preceding year.

MOTOR CAR

6.28 All the four manufacturing plants of motor car are located in the jurisdiction of Central Excise Collectorate, Karachi, and contributed Rs.360 million with a negative growth of 9.8% compared to the preceding year. The achievement of target was to the extent of 78.2%. The shortfall in collection from the target was due to exemption of Sales Tax on the clearance of yellow cabs (taxies), which resulted in lesser demand of locally produced cars.

WIRES AND CABLES

6.29 The collection of Sales Tax from this item was Rs.225 million in 1992-93 and showed 13.2% growth upon the previous year's collection. Its share in the total collection was 1.8%. The actual collection surpassed the target by 44.5%, set for this commodity. There were 26 units of wire & cables, of which 12 were working in Lahore collectorate and 7 in Karachi collectorate. The other 7 units were placed in the jurisdiction of Quetta (3),

Hyderabad (2) and one each at Peshawar and Rawalpindi collectorates.

TABLE 6.12

**COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM WIRES AND CABLES**

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
		3	4	
1	2	3	4	5
1 Lahore	12	92 (46%)	108 (48%)	17%
2 Karachi	7	50 (25%)	66 (29%)	29%
3 Quetta	3	32 (16%)	20 (9%)	-38%
4 Hyderabad	2	17 (8%)	18 (8%)	29%
5 Peshawar	1	9 (5%)	12 (5%)	20%
6 Rawalpindi	1	-	1	-
Total	26	199 (100%)	225 (100%)	13%

6.30 Lahore collectorate, contributed 48% of the total collection from wires and cables, in the year 1992-93, and showed a growth of 17% over the previous year's collection. Karachi collectorate remained in second position with a share of 29%. The rest of the collection was made by the collectorates of Quetta, Hyderabad, Peshawar and Rawalpindi with shares of 9%, 8% and 5% respectively.

AUTO PARTS

6.31 The collection of Sales Tax from auto parts was Rs.203 million in 1992-93, which showed 16% growth over the last year's collection. Its share in the total collection was 1.6%. The actual collection was slightly higher than the target set for this commodity. Auto parts were manufactured by 266 units, most of which were operating in Lahore collectorate (i.e. 168 units). There were 61 and 12 high revenue yielding units in the Karachi and Quetta (Hub) collectorates. The others were placed in the area of Hyderabad and Rawalpindi collectorates.

TABLE 6.13**COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM AUTO PARTS**

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Karachi	61	113 (64%)	100 (49%)	-12%
2 Quetta	12	43 (24%)	56 (28%)	30%
3 Lahore	168	13 (7%)	39 (19%)	200%
4 Multan	11	2 (1%)	4 (2%)	100%
5 Hyderabad	6	5 (3%)	3 (1%)	-40%
6 Rawalpindi	8	- -	1 -	-
Total	266	176 (100%)	203 (100%)	15%

6.32 Karachi collectorate, contributed 49% of the total collection from this item in the year 1992-93. However, its collection showed a negative growth of 12% over the previous year's collection. Quetta collectorate remained in second position with a share of 28%. The rest of the collection was realized by the collectorates of Lahore, Multan, Hyderabad and Rawalpindi.

PAPER PRODUCTS

6.33 The collection of Sales Tax from paper products was Rs.190.6 million in 1992-93, which demonstrated a nominal growth of 0.6% upon the previous year's collection. Its share in the total collection was 1.5%. The actual collection was lower by 13.2 percentage point as compared to the target set for this commodity. The target was not achieved due to less clearance of this item by certain units. Paper products were produced by 168 units, of which 70 units were located in Lahore collectorate and 44 in Karachi and 39 in the Hyderabad collectorate. The other 15 small units were located in the jurisdiction of Multan and Quetta collectorates.

TABLE 6.14**COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM PAPER PRODUCTS**

(Rs. in Million)

Collectorate	No. of Registered units	Collection & %share in total collection		% change
		1991-92	1992-93	
1	2	3	4	5
1 Lahore	70	148 (78%)	146 (76%)	-1%
2 Karachi	44	39 (21%)	39 (20%)	-
3 Hyderabad	39	2 (1%)	4 (2%)	100%
4 Multan	9	1 (1%)	2 (2%)	100%
5 Rawalpindi	4	1 (1%)	- -	-100%
6 Quetta	2	- -	- -	-
Total	168	189 (100%)	191 (100%)	-1%

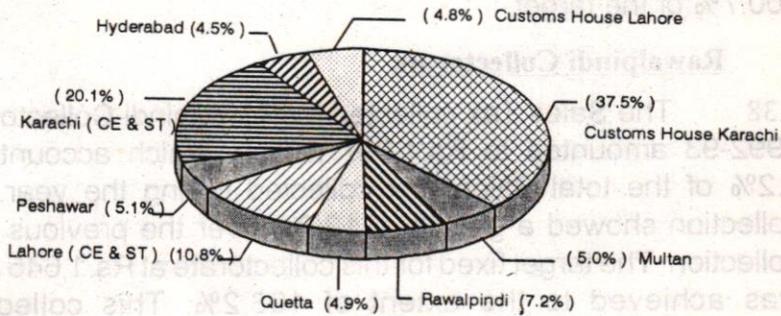
6.34 Lahore collectorate contributed 76% of the total collection from this item in the year 1992-93. However, its collection showed a negative growth of 1% over the previous year's collection. Karachi collectorate remained in second position with a share of 20%. The rest of the collection was made by the Collectorates of Lahore and Multan.

PERFORMANCE OF THE COLLECTORATES**Customs House Karachi**

6.35 Customs House, Karachi which comprises the three collectorates of Appraisalment, Preventive and Export, collects Sales Tax at the import stage only. The share of Customs House, Karachi in Sales Tax (on imports) collected in 1992-93 was 37.5%. (Figure - 6.C) The actual collection at Rs.8,808 million showed 7.1% growth on the last year's collection which was Rs.8,226 million. The target allocated to Customs House Karachi was Rs.9,416 million, which was realized to the extent of 93.5%. The target was elusive due to a shortfall in the collection of customs duties and consequently in the collection of Sales Tax at the import stage.

FIGURE: 6.C

SHARE OF VARIOUS COLLECTORATES IN TOTAL SALES TAX COLLECTION (1992-93)



Karachi Collectorate(CE & ST)

6.36 Collectorate of Central Excise & Sales Tax, Karachi collected Rs. 4,715 million from Sales Tax on domestically produced goods in 1992-93 which accounted for 20.1% of the total Sales Tax collection during the year. The collection showed a growth of 14.2% compared to the preceding year. The target allocated to this collectorate was Rs. 4,761 million which was achieved to the extent of 99.0%. Major reasons for the 1% shortfall in meeting the target were occasioned by an adjustment of Sales Tax on account of input tax; closure of cigarette units; exemption on billets and ingots; and, exemption on Suzuki cabs.

Lahore Collectorate (CE &ST)

6.37 The Sales Tax (on domestic goods) collected by the Lahore Collectorate in 1992-93 was to the extent of Rs.2,545 million, and accounted for 10.8% of the total Sales Tax collected during the year. The collection during 1992-93 was higher as compared to the previous year by 16.1%. The target assigned to Lahore collectorate was Rs.2,528 million, and the collection was 100.7% of the target.

Rawalpindi Collectorate

6.38 The Sales Tax collected by Rawalpindi Collectorate in 1992-93 amounted to Rs.1,697 million, which accounted for 7.2% of the total Sales Tax collected during the year. The collection showed a growth of 18.9% over the previous year's collection. The target fixed for this collectorate at Rs.1,645 million was achieved to the extent of 103.2%. This collectorate generated Rs. 1,569 million from the domestic sector and Rs. 128 million from imports.

Peshawar Collectorate

6.39 The Sales Tax collected at the Peshawar Collectorate in 1992-93 was Rs.1,207 million, which accounted for 5.1% of the total sales tax collected during the year. The collection at Rs. 1,207 million, in 1992-93, has increased by 29.4% as compared to the previous year's collection. The target, for the Peshawar collectorate, was Rs.1,092 million and its realization was 110.5%

in 1992-93. The collection from the domestic goods was Rs.929 million and from imports was Rs.278 million.

Multan Collectorate

6.40 The Sales Tax collected in 1992-93 amounted to Rs.1,175 million, which was 5% of the total collection. The growth in the collection was to the extent of 19.2% as compared to the previous year's collection. The target of Multan collectorate was Rs.1,140 million and achievement was to the extent of 103.1%. The collection from the domestic sector was Rs.987 million and from imports Rs.188 million.

Quetta Collectorate

6.41 The Sales Tax collected by the Quetta Collectorate in 1992-93 amounted to Rs.1,162 million which accounted for 4.9% of the total Sales Tax collected during the year. The collection showed a growth of 21.4% over the collection during the year 1991-92. The target, set for Quetta collectorate, was Rs.1,152 million which was realized to the extent of more than 100%. The collection from the domestic sector was Rs.725 million and from imports was Rs.437 million.

Customs House Lahore

6.42 Customs House Lahore collected Rs.1,130 million of sales tax in 1992-93 which was 10.2% higher than the previous year's collection. The share of Customs House, Lahore was 4.8% in the total Sales Tax collection. The target allocated to it was Rs.1,181 million which was realized to the extent of 96%.

Hyderabad Collectorate

6.43 The Sales Tax collected by the Hyderabad Collectorate, in 1992-93, amounted to Rs.1,077 million, which was 4.6% of the total Sales Tax collected during the year. The collection showed a growth of 16.7% over the last year's collection which was Rs.923 million. The target set for the Hyderabad collectorate at Rs.1,065 million was achieved. This collectorate generated Rs.989 million from domestic goods and Rs.88 million from imports.

TABLE - 6.15
PERFORMANCE OF THE COLLECTORATES IN COLLECTION OF SALES TAX

(Rs. in million)

Collectorates	Collection								Target 1992-93		% inc/Dec. over the preceding year			% Achievement of target			% share in total collection of 1992-93		
	1991-92		1992-93		1992-93		1992-93		1992-93		1992-93		1992-93		1992-93		1992-93		
	Import	Domestic	Total	Import	Domestic	Total	Import	Domestic	Total	Import	Domestic	Total	Import	Domestic	Total	Import	Domestic	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1 Customs House, Karachi	8,226	-	8,226	8,808	-	8,808	9,416	-	9,416	7.1%	-	7.1%	93.5%	-	93.5%	79.7%	-	37.5%	
2 CE & ST, Karachi	-	4,129	4,129	-	4,715	4,715	-	4,761	4,761	-	14.2%	14.2%	-	99.0%	99.0%	-	37.6%	20.1%	
3 CE & ST, Lahore	-	2,193	2,193	-	2,545	2,545	-	2,528	2,528	-	16.1%	16.1%	-	100.7%	100.7%	-	20.4%	10.8%	
4 Rawalpindi	85	1,342	1,427	128	1,569	1,697	98	1,547	1,645	50.6%	16.9%	18.9%	130.6%	101.4%	103.2%	1.2%	12.6%	7.2%	
5 Peshawar	96	837	933	278	929	1,207	127	965	10,92	189.6%	11.0%	29.4%	218.9%	96.3%	110.5%	2.5%	7.5%	5.1%	
6 Multan	187	799	986	188	987	1,175	216	924	1,140	0.5%	23.5%	19.2%	87.0%	106.8%	103.1%	1.7%	7.9%	5.0%	
7 Quetta	284	673	957	437	725	1,162	376	776	1,152	53.9%	7.7%	21.4%	116.2%	93.4%	100.9%	4.0%	5.8%	4.9%	
8 Customs, Lahore	1,025	-	1,025	1,130	-	1,130	1,181	-	1,181	10.2%	-	10.2%	95.7%	-	95.7%	10.2%	-	4.8%	
9 Hyderabad	66	857	923	88	969	1,077	76	989	1,065	33.3%	15.4%	16.7%	115.8%	100.0%	101.1%	0.8%	7.9%	4.6%	
Total	9,969	10,830	20,799	11,057	12,459	23,516	11,490	12,490	23,980	10.9%	15.0%	13.1%	96.2%	99.8%	98.1%	100.0%	100.0%	100.0%	

CHAPTER - 7

CENTRAL EXCISE DUTY

Central Excise duty is an indirect tax, the burden of which is transferred to the consumer. It is levied on the goods produced or manufactured and on services rendered or provided in the country. Excise duty is used as a fiscal tool to regulate the consumption of luxury and essential items such as perfumery and cosmetics, beverages, cigarettes, cement, sugar, POL products, etc. At present 77 goods and services are subject to Central Excise duties, of which 63 are commodities and 14 services. Of these, 32 items including services are exempted, leaving 36 items and 9 services liable to Central Excise duty. The services liable to Central Excise duty are provided by hotels and restaurants, advertisements on TV, inland travel by rail and air, courier operations, goods insurance, telex and telephone and bank advances made by banking companies etc.

7.2 Central Excise duties are levied by specific and ad-valorem rates. Duties on some items are linked with retail prices. Ad-valorem rates of duty make the levy elastic since it is linked with the value of commodities. As the value of commodities goes up the revenue collection also registers increase and vice versa. Specific rates of duty (on the basis of weight, length) are easy to administer, but inelastic in nature. Excise duty rates linked with retail prices are progressive in nature.

7.3 Central Excise duty is one of the major sources of revenue for the Federal Government. Table 7.1 below reflects the growth of Central Excise duty during the last five years.

TABLE 7.1
GROWTH IN CENTRAL EXCISE DUTY DURING
THE LAST FIVE YEARS

(Rs. in Billion)

Y E A R	COLLECTION	% INCREASE / DECREASE OVER THE LAST YEAR
1	2	3
1988-89	20.04	
1989-90	22.34	11.5%
1990-91	23.24	4.0%
1991-92	27.61	18.8%
1992-93	31.55	14.3%

7.4 The collection increased from Rs.20.04 billion in 1988-89 to Rs.31.55 billion in 1992-93 or up by 57.4% during the last five years (figure 7.A). The annual compound growth rate of 12.0% highlights the steady growth of Central Excise duty collections during this period. However, the growth in 1992-93 over the last year 1991-92 was 14.3% whereas in 1991-92, the increase was to the extent of 18.8%. The collection from Central Excise duty has kept on increasing despite adverse factors such as floods in 1992-93, Gulf war in 1990-91 and international recession which stagnated the world economy in the recent past. The main reasons for increase in collection was the addition of two revenue spinners i.e. telephone and bank advances in the year 1991-92 and its full effect in the year 1992-93.

7.5 The percentage share of Central Excise duty in total collection as well as in indirect taxes fluctuated around 20% to 22% and 25% to 27% respectively in the last five years. However, its share in total tax receipt slightly decreased compared to earlier years due to an increase in share of direct taxes in total tax receipts.

TABLE 7.3
 PERCENTAGE SHARE OF CENTRAL
 EXCISE DUTIES IN INDIRECT TAXES
 AND TOTAL TAX RECEIPTS

YEAR	% OF INDIRECT TAX RECEIPT	% OF TOTAL TAX RECEIPT
1988-89	28.0%	22.0%
1989-90	25.0%	21.2%
1990-91	25.6%	21.0%
1991-92	28.0%	19.9%

FIGURE: 7.A

**COLLECTION OF CENTRAL EXCISE DUTY
 FROM 1988-89 TO 1992-93**

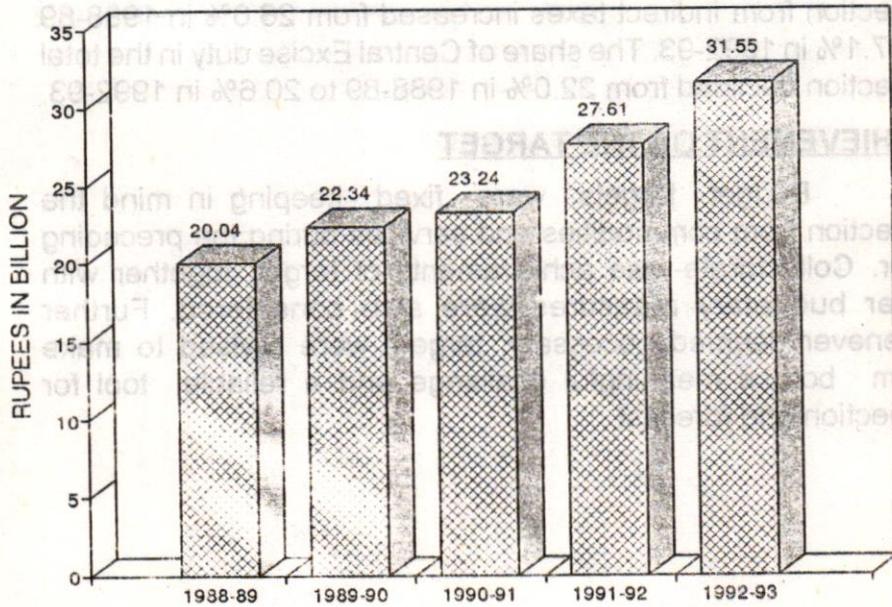


TABLE 7.2
PERCENTAGE SHARE OF CENTRAL
EXCISE DUTIES IN INDIRECT TAXES
AND TOTAL TAX RECEIPTS

YEAR	% OF INDIRECT TAX RECEIPT	% OF TOTAL TAX RECEIPT
1	2	3
1988-89	26.0%	22.0%
1989-90	25.0%	21.2%
1990-91	25.6%	21.0%
1991-92	25.0%	19.9%
1992-93	27.1%	20.6%

7.6 The percentage share of Central Excise duty in collection from indirect taxes increased from 26.0% in 1988-89 to 27.1% in 1992-93. The share of Central Excise duty in the total collection declined from 22.0% in 1988-89 to 20.6% in 1992-93.

ACHIEVEMENT OF THE TARGET

7.7 Budget targets were fixed keeping in mind the collection from commodities and services during the preceding year. Collectorate-wise achievements of target, together with other budgetary measures were also considered. Further whenever deemed necessary, targets were revised to make them both a meaningful challenge and a reliable tool for projection and forecast.

TABLE 7.3
COLLECTION OF CENTRAL EXCISE DUTIES, REVISED
ESTIMATES AND ACHIEVEMENT OF TARGET

(Rs. in Billion)

YEAR	R.E./TARGET	COLLEC-TION	%ACHIEVEMENT OF TARGET
1	2	3	4
1988-89	20.10	20.04	99.7%
1989-90	21.52	22.34	103.8%
1990-91	26.50	23.24	87.7%
1991-92	32.00	27.61	86.3%
1992-93	36.00	31.55	87.6%

7.8 In the year 1988-89, the target was almost achieved and in the next year it was exceeded by 3.8%. However, it significantly fell short of the target by 12.3%, in the year 1990-91. This was due to the combined effect of a lower collection of Rs.1.38 billion from cigarettes, iron and steel billets while total shortfall was Rs.1.76 billion.

7.9 In the year 1991-92, shortfall in the achievement of target to the extent of 13.7% was mainly on account of excessive rebates and less collections from telephone services, cigarettes, cotton yarn, cosmetics, wire and cables and television sets and over-estimation of revenue targets from telephone services. The collection of Rs.1.04 billion, as compared to the target of Rs.2 billion accounted for 47.4% of the shortfall in the target. In 1992-93, the shortfall of Rs.852 million in the target was attributed to the less collection of Rs. 513 million from telephone services and Rs.319 million from cotton yarn.

ANALYSIS OF PERFORMANCE DURING 1992-93.

7.10 Central Excise duties levied on domestic production and services provide a sound and dependable base to mobilize resources. Consistent increase of revenue from the Central Excise duties was the result of taping new areas of taxation over

the last five years. However, inspite of all efforts to enlarge the scope of Central Excise duties, the tax base continued to be very small and only eleven commodities and services contributed 90.8% share in the year 1991-92 and 91.1% in 1992-93. The percentage share of other commodities / services in total collection slightly declined as a result of the collection from two major revenue yielding items introduced in the year 1991-92, i.e. Excise duty on telephone and bank advances. While these two items alone led to a shortfall in the tax collection of Rs.310 million during 1992-93.

7.11 In the forthcoming analysis for the year 1992-93, the performance of major revenue spinners and various Collectorates is given. Since commodity-wise and Collectorate-wise information of excise rebate cannot be calculated, the analysis is based upon the net collection calculated by subtracting only refunds (and not Central Excise rebates) from the gross collection.

MAJOR REVENUE SPINNERS OF CENTRAL EXCISE DUTY

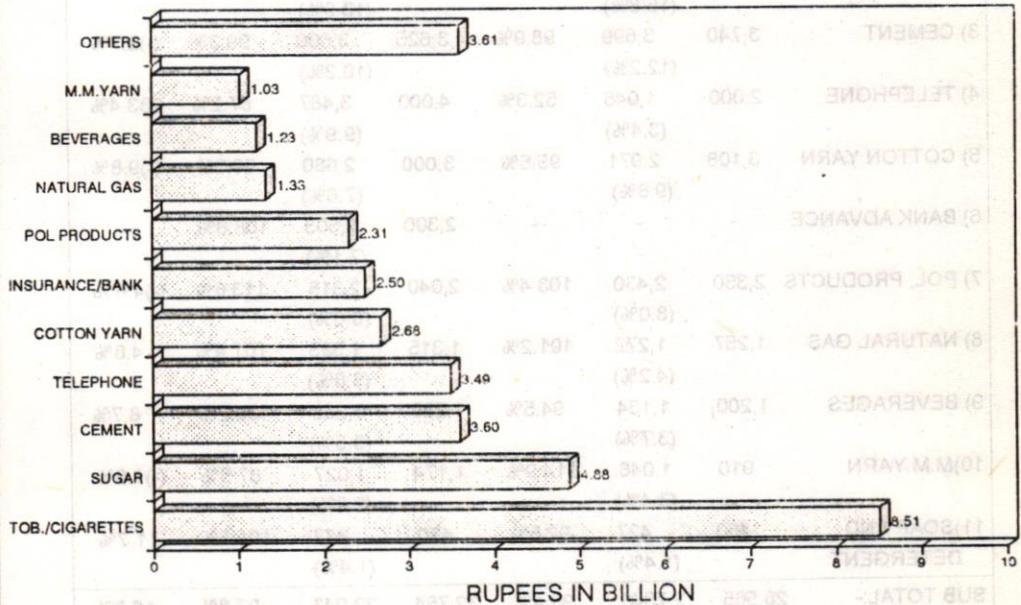
7.12 The tax base of Central Excise, duties being levied on 36 commodities and 9 services is very small. The following eleven commodities and services remained major revenue spinners in 1992-93.(Figure 7.B)

TABLE 7.A
MAJOR REVENUE SPINNERS OF
CENTRAL EXCISE DUTIES

(Ru in Million)

FIGURE 7.B

**COLLECTION FROM MAJOR REVENUE SPINNERS
OF CENTRAL EXCISE DUTY (1992-93)**



* Total collection exclude refunds only

TABLE 7.4
MAJOR REVENUE SPINNERS OF
CENTRAL EXCISE DUTIES.

(Rs. in Million)

COMMODITIES/ SERVICES	1991 - 92			1992-93			% INC/ DEC OVER LAST YEAR
	TARGET	COLL. AS % OF TOTAL	COLL. AS % OF TARGET	TARGET	COLL. AS % OF TOTAL	COLL. AS % OF TARGET	
1	2	3	4	5	6	7	8
1) TOBACCO	9,000	8,732 (28.8%)	97.0%	8,502	8,505 (24.2%)	100.0%	(-)2.6%
2) SUGAR	4,540	4,789 (15.8%)	105.5%	5,098	4,879 (13.9%)	95.7%	1.9%
3) CEMENT	3,740	3,699 (12.2%)	98.9%	3,625	3,600 (10.2%)	99.3%	(-)2.7%
4) TELEPHONE	2,000	1,046 (3.4%)	52.3%	4,000	3,487 (9.9%)	87.2%	233.4%
5) COTTON YARN	3,108	2,971 (9.8%)	95.6%	3,000	2,680 (7.6%)	89.3%	(-)9.8%
6) BANK ADVANCE	-	-	-	2,300	2,503 (7.1%)	108.8%	-
7) POL, PRODUCTS	2,350	2,430 (8.0%)	103.4%	2,040	2,318 (6.6%)	113.6%	(-)4.6%
8) NATURAL GAS	1,257	1,272 (4.2%)	101.2%	1,315	1,333 (3.8%)	101.4%	4.8%
9) BEVERAGES	1,200	1,134 (3.7%)	94.5%	1,230	1,233 (3.5%)	100.2%	8.7%
10) M.M. YARN	910	1,046 (3.4%)	114.9%	1,174	1,027 (2.9%)	87.5%	(-)1.8%
11) SOAP AND DETERGENT	460	427 (1.4%)	92.8%	470	477 (1.4%)	101.5%	11.7%
SUB TOTAL:-	28,565	2,7546 (90.8%)	96.4%	32,754	32,043 (91.1%)	97.8%	16.3%
OTHERS	3,435	2,788 (9.2%)	81.2%	3,267	3,126 (8.9%)	95.7%	12.1%
TOTAL: *	32,000	30,334 (100%)	94.8%	36,021	35,169 (100%)	97.6%	15.9%

* Total collection exclude refunds only.

CIGARETTES

7.13 Cigarettes continued to occupy the top position amongst revenue spinners in 1992-93. Its share, however, declined in total gross collection from 28.8% in 1991-92, to 24.2% in 1992-93, owing to the inclusion of two new major revenue yielding items in the excise net during the last two years. Although the collection achieved hundred percent target in 1992-93, yet it declined by Rs.227 million or 2.6%, compared to the preceding year. The negative growth was due to reduction in the tax rate by 9% to 17% on different brand of cigarettes in the financial year 1992-93. Availability of smuggled cigarettes in the market and installation of 12 cigarette factories in Azad Kashmir were adverse factors which inhibited growth in tax collections during the year 1992-93.

TABLE 7.5
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM CIGARETTES

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION		% CHANGE
	1991-92	1992-93	
1) RAWALPINDI	4,002 (45.8%)	4,278 (50.3%)	7.0%
2) PESHAWAR	2,571 (29.5%)	2,396 (28.2%)	(-)6.8%
3) LAHORE	726 (8.3%)	806 (9.5%)	11.0%
4) KARACHI	899 (10.3%)	749 (8.8%)	(-)16.7%
5) HYDERABAD	534 (6.1%)	276 (3.2%)	(-)48.3%
TOTAL:	8,732 (100.0%)	8,505 (100.0%)	(-)2.6%

7.14 Rawalpindi Collectorate shared 50.3% of total collection from the two cigarette factories in 1992-93. The revenue increased by 7.0% as compared to the preceding year. Peshawar Collectorate realised 28.2% duty from cigarettes. Its major factories have shown increase in production, but revenue collection slightly dipped due to changes in the rate structure. The effect of these changes in respect of different manufacturing units in Peshawar

Collectorate can be judged from the following table.

TABLE 7.6

S.NO	NAME OF UNIT	AVERAGE DECREASE IN EFFECTIVE RATE OF C.E.DUTY.
1)	M/S Pakistan Tobacco co. Akora Khattak.	13%
2)	Souvenir Tobacco Co. Mardan	23%
3)	Small Cigarette Units in Mardan Division	32%

7.15 Lahore Collectorate, contributed 9.5% in collection from cigarettes during 1992-93 and was up by 11.0%. The only cigarette factory at Karachi and Hyderabad collected 8.8% and 3.2% respectively. The collection from these collectorates were short by 16.7% and 48.3% respectively as compared to the last year. The shortfall in collection from Karachi Collectorate was due to closure of M/S Pakistan Tobacco Company from November, 1991.

SUGAR

7.16 Sugar Industry, based on indigenous raw material, continued to be the second major source of Central Excise duty in 1992-93. The collection at Rs.4.879 billion was slightly up by Rs.90 million or 1.9%, as compared to the preceding year. The percentage share in total collection slipped from 15.8% in 1991-92, to 13.8% in 1992-93, due to increase of the share of other items. The achievement of target was missed by 4.3% in 1992-93. Main factors for this shortfall were clearance of sugar at half rate of duty in the light of the orders of the Supreme Court of Pakistan and the availability of smaller stocks for clearance in the beginning of the year.

TABLE 7.7
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM SUGAR

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) HYDERABAD	2,432	(50.8%)	2,404	(49.3%)	(-)1.2%
2) MULTAN	1,274	(26.6%)	1,438	(29.4%)	12.9%
3) LAHORE	862	(18.0%)	839	(17.2%)	(-)2.7%
4) PESHAWAR	221	(4.6%)	198	(4.1%)	(-)10.4%
TOTAL:	4,789	(100.0%)	4,879	(100.0%)	1.9%

7.17 12 Sugar Mills in the jurisdiction of Hyderabad Collectorate contributed Rs.2.404 billion or 49.3% of collection from sugar in 1992-93. Downward realization of duty compared to the year 1991-92 by 1.2% was due to less production and clearance as a result of devastating floods and increased clearance on half rate of duty. Multan Collectorate contributed Rs.1.438 billion or 29.4% in the total collection of Central Excise duties in 1992-93. The collection was up by 12.9% as compared to the preceding year. Lesser collection at Rs.839 million from the Lahore Collectorate was down by 2.7% as compared to the preceding year. This was due to lesser stocks of 1,15,000 tons available in the year 1992-93 as compared to 1,27,000 tons in the preceding year. Peshawar Collectorate contributed Rs.198 million or 4.1% of the total collection from sugar in the year 1992-93 as against the collection of Rs.221 million in 1991-92. Decrease in collection was due to small sugar stocks available for clearance in 1992-93 as compared to the preceding year and lesser availability of sugarcane for the factories due to conversion of cane into gur, because of an increase in its prices by 40-50%.

CEMENT

7.18 Cement was the third largest source of Central Excise duty and its collection at Rs.3.601 billion was less than the previous year's collection. It achieved the annual target by

99.3%. However, stagnation in growth was mainly due to floods which blocked the means of communication in the rural areas, resulting in less demand and consequently less production, clearance and revenues. Advance deposits of monthly instalment of capacity tax in the last year also contributed to the major shortfall in the collections of 1992-93.

TABLE 7.8
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM CEMENT

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) HYDERABAD	934	(25.3%)	927	(25.7%)	(-)0.7%
2) RAWALPINDI	861	(23.2%)	809	(22.5%)	(-)6.0%
3) PESHAWAR	627	(17.0%)	637	(17.7%)	1.6%
4) MULTAN	527	(14.2%)	499	(13.9%)	(-)5.3%
5) KARACHI	452	(12.2%)	466	(12.9%)	3.1%
6) QUETTA	298	(8.1%)	263	(7.3%)	(-)11.7%
TOTAL	3,699	(100.0%)	3,601	(100.0%)	(-)2.6%

7.19 Highest collection to the extent of 25.7% was made by the Hyderabad Collectorate, which amounted to Rs.927 million in 1992-93. It slightly dipped, when compared to the preceding year. The downfall in growth compared to 1991-92 was due to the imposition of duty on a capacity basis and the closure of cement factories for a certain period of time.

7.20 Rawalpindi Collectorate yielded Rs.809 million in 1992-93 sharing 22.5% in the total collection from cement. It was, however, less by 6.0% compared to the last year's collection of Rs.861 million. The shortfall was due to advance payment of Rs. 10 million by M/S Facto Cement last year and partial closure of M/S AC, Wah for replacement works.

7.21 Peshawar Collectorate collected revenue from cement to the extent of Rs.637 million which was up by 1.6% compared to the preceding year. Its share in total collection was 17.7%. The

collection from Multan Collectorate at Rs.499 million was less by 5.3% compared to the preceding year. The decline was mainly due to advance deposit of Rs.28 million of monthly installment for July, 1992 in the last financial year. Collection from Karachi Collectorate, at Rs.466 million, which was 12.9% of the total collection from cement, was slightly up by 3.1% as compared to 1991-92. Quetta Collectorate contributed Rs.263 million and this collection was less by 11.7% as compared to the preceding year. This shortfall was due to export of cement to Bangladesh involving excise duty to the extent of Rs.24.8 million.

TELEPHONE

7.22 Excise duty from telephone services which was Rs.3.487 billion or 9.9% of the total collection in 1992-93, was realised by the Rawalpindi Collectorate. The collection represented deposits by M/S Pakistan Telecommunication Corporation, Paktel and Pakcom (Insta-phone). In the year 1991-92, low collection at Rs.1.046 billion and the shortfall in the achievement of target by 47.7% was due to over-estimation of the target, coupled with revenue receipts (for 7 months) which started flowing from December and onward, being a post budget tax measure. Increase in revenue in 1992-93 compared to the preceding year was due to enhancement in the rates of telephone services and collection for the full year. The achievement of target from this item was to the extent of 87.2% and lesser revenues provided by PTC alone led to a significant slippage from target in the total collection for the year 1992-93.

COTTON YARN

7.23 The collection from Cotton yarn was Rs.2.68 billion during 1992-93. This was less by 9.8% compared to the preceding year. However, the target of Rs.3.0 billion was achieved to the extent of 89.3% in 1992-93. The main reason for shortfall in the target and in collection, as compared to the previous year was due to reduction in duty from Rs.5/- and Rs.3/- per kg. to Rs.2/- per kg. w.e.f., 11-5-1993. Floods, also damaged the cotton crop in 1992-93 and consequently led to less collection of Excise duty. The export of raw cotton also increased

during the year 1992-93, resulting in lesser stocks available for the ginning factories. Crisis in the textile industry further resulted in curtailment of production due to closures of some manufacturing units. Increased export of cotton yarn was another factor which led to a decline in revenue from this item.

TABLE 7.9
COLLECTORATE-WISE COLLECTION OF
CENTRAL EXCISE DUTY FROM COTTON YARN.

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION		% CHANGE
	1991-92		
	1992-93		
1) MULTAN	1,020 (34.3%)	916 (34.2%)	(-)10.2%
2) LAHORE	819 (27.6%)	876 (32.7%)	7.0%
3) HYDERABAD	521 (17.5%)	383 (14.3%)	(-)26.5%
4) KARACHI	338 (11.4%)	312 (11.6%)	(-)7.7%
5) PESHAWAR	113 (3.8%)	94 (3.5%)	(-)16.8%
6) RAWALPINDI	127 (4.3%)	69 (2.6%)	(-)45.7%
7) QUETTA	33 (1.1%)	30 (1.1%)	(-)9.1%
TOTAL:	2,971 (100.0%)	2,680 (100.0%)	(-)9.8%

7.24 Multan Collectorate, yielded revenues from cotton yarn to the extent of Rs.916 million or 34.2% of the total collection from this source. The collection declined by 10.2% compared to the preceding year, due to higher exports and a general recession in the market. Lahore Collectorate earned Rs.876 million in the total collection from cotton yarn during 1992-93 and exceeded its collection by 7.0% compared to last year. Hyderabad Collectorate, being the third highest source of revenue suffered heavily due to floods and showed a shortfall of 26.5% as compared to the previous year. Similarly collection in 1992-93 at Rs.383 million dipped from Rs.521 million in 1991-92. Collection made by the Karachi & Hyderabad Collectorates were to the extent of Rs.312 million & Rs.5.4 million respectively.

BANK ADVANCES

7.25 The Central Excise duty liable @ 1% on loans from banks introduced as a new tax measure in 1991- 92, started flowing from July, 1991. This item remained the sixth major revenue spinner of the Central Excise duty. The collection at Rs.2.503 billion exceeded the target by Rs.203 million or by 8.8%.

TABLE 7.10
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM BANK ADVANCES

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
	Amount	%	Amount	%	
1) KARACHI	692	(97.4%)	2,287	(91.4%)	230.5%
2) LAHORE	18	(2.5%)	147	(5.9%)	716.7%
3) RAWALPINDI	1	(0.1%)	38	(1.5%)	-
4) PESHAWAR	-	(-)	19	(0.8%)	-
5) MULTAN	-	(-)	12	(0.4%)	-
TOTAL:-	711	(100.0%)	2,503	(100.0%)	252.0%

7.26 Karachi Collectorate, where almost all the major banks are located, collected 91.4% of the total revenue from this service. The balance collections of Rs.147 million, Rs.38 million, Rs.19 million and Rs.12 million were made by Lahore, Rawalpindi, Peshawar & Multan Collectorates, respectively.

P.O.L. PRODUCTS

7.27 Two oil refineries at Karachi and Rawalpindi shared 94% collection from POL products. The collection at Rs.2.3 billion during 1992-93 dropped by 4.7% as compared to the preceding year. However, the target was exceeded by 13.6% in 1992-93, as compared to last year's collection. The main reason for shortfall in revenue in 1992-93 as compared to 1991-92, was lesser availability of crude oil to the refineries during the year. Another negative factor which added loss of revenue to the extent

of Rs.165 million was the withdrawal of clause regarding levy of additional duty of 80% on lubricating oil, if the retail price exceeded the retail price printed on the containers.

7.28 In 1991-92, Attock Refinery in the jurisdiction of Rawalpindi Collectorate received 10.11 million barrels crude oil, whereas in 1992-93 only 9.24 million barrels were received owing to less production of crude oil from various oil fields of Pindori and Dhormel. The closure of the National Refinery for twenty one days also affected the revenue collection of the Karachi Collectorate. Heavy floods, in 1992-93, disturbed the supply of raw materials and lubricating oil, all over the country which resulted in lesser clearances and a subsequent loss of revenue.

TABLE 7.11
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM POL PRODUCTS

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) KARACHI	1,437	(59.1%)	1,513	(65.3%)	5.3%
2) RAWALPINDI	719	(29.6%)	669	(28.9%)	(-) 7.0%
3) HYDERABAD	58	(2.4%)	56	(2.4%)	(-) 3.4%
4) LAHORE	44	(1.8%)	29	(1.3%)	(-) 34.1%
5) MULTAN	149	(6.1%)	27	(1.2%)	(-) 81.9%
6) QUETTA	16	(0.7%)	18	(0.7%)	12.5%
7) PESHAWAR	7	(0.3%)	5	(0.2%)	(-)28.6%
TOTAL:-	2,430	(100.0%)	2,317	(100.0%)	(-)4.7%

7.29 Karachi Collectorate contributed Rs.1.513 billion or 65.3% in the total collection from POL Products. Collection during 1992-93 was higher by 5.3% compared to the last year. Rawalpindi Collectorate was the second highest and contributed 28.9% to the total collection. Reduced collection from Lahore, Hyderabad, Rawalpindi, Peshawar and Multan Collectorates were due to overall slow economic activities during the year,

which generated less demand and consequently less production and collection of duty.

NATURAL GAS

7.30 The Central Excise duty for Natural Gas was collected from the following three collectorates.

TABLE 7.12
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM NATURAL GAS.

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) QUETTA	767	(60.3%)	794	(59.5%)	3.5%
2) HYDERABAD	436	(34.3%)	486	(36.5%)	11.5%
3) RAWALPINDI	69	(5.4%)	53	(4.0%)	(-)23.2%
TOTAL:-	1,272	(100.0%)	1,333	(100.0%)	4.8%

7.31 Quetta, Hyderabad and Rawalpindi Collectorates shared 59.6%, 36.5% and 4.0% respectively in the total collection of Central Excise duties from Natural Gas. The collection during 1992-93 at Rs.1.33 billion was higher by 4.8% as compared to 1991-92. The budget target was exceeded by 1.4% during the same period. The share of Natural Gas in the total Central excise duty was 3.8% in 1992-93.

BEVERAGES

7.32 Central Excise duties on beverages other than fruit juices switched over to capacity taxation in the year 1990-91. It contributed Rs. 1.233 billion in the total Central Excise duty during 1992-93 and was higher by 8.9% as compared to the last year. The share of beverages in the total Central Excise duty remained at 3.5% during 1992-93. The target fixed for the year 1992-93 was not only achieved but was slightly exceeded. The upward collection from this commodity was mainly due to the arrangement and payment of duty under the capacity taxation.

The share of beverages in the total Central Excise duty remained at 3.5% during 1992-93. The target fixed for the year 1992-93 was not only achieved but was slightly exceeded. The upward collection from this commodity was mainly due to the arrangement and payment of duty under the capacity taxation.

TABLE 7.13
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) LAHORE	382	(33.7%)	392	(31.8%)	2.6%
2) MULTAN	282	(24.9%)	318	(25.8%)	12.8%
3) KARACHI	226	(19.9%)	250	(20.3%)	10.6%
4) RAWALPINDI	112	(9.9%)	123	(10.0%)	9.8%
5) HYDERABAD	76	(6.7%)	85	(6.9%)	11.8%
6) PESHAWAR	56	(4.9%)	65	(5.2%)	16.1%
TOTAL:-	1,134	(100.0%)	1,233	(100.0%)	8.7%

7.33 Lahore Collectorate was the major source of revenue from beverages, sharing 31.8% in the total collection and was up by 2.6% as compared to the preceding year. Multan Collectorate contributed 25.8% of the total collection in 1992-93 and was higher by 12.8%, compared to 1991-92. Karachi Collectorate, with its share of 20.3%, exceeded by 10.6% when compared to the last year. Rawalpindi, Hyderabad and Peshawar Collectorates ranking at 4th, 5th and 6th positions respectively have also demonstrated better performance compared to the preceding year.

M.M.YARN.

7.34 The revenue collection from this item was Rs.1.027 billion during 1992-93 which was slightly less than the previous year's collection of Rs.1.046 billion. Similarly, the target which was achieved to the extent of 114.9% in 1991-92 was only attained to the extent of 87.5% in the year 1992-93. The reasons behind this downfall were the reduction of Central Excise duty from Rs.6/- to Rs.5 per kg. w.e.f. 14-5-1992, and further reduction from Rs.5/- to Rs.2/- per kg. w.e.f. 11-5-1993. The heavy rainfall throughout the country badly affected the cotton crop during 1992-93, and consequently lesser cotton was available for the

production of M.M.Yarn.

TABLE 7.14
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM M.M.YARN

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) MULTAN	436	(41.7%)	444	(43.2%)	1.8%
2) LAHORE	266	(25.4%)	240	(23.4%)	(-)9.8%
3) PESHAWAR	62	(5.9%)	104	(10.1%)	67.7%
4) KARACHI	110	(10.5%)	98	(9.5%)	(-)10.9%
5) RAWALPINDI	84	(8.0%)	73	(7.2%)	(-)13.1%
6) HYDERABAD	77	(7.4%)	58	(5.6%)	(-)24.7%
7) QUETTA	11	(1.1%)	10	(1.0%)	(-)9.1%
TOTAL:-	1,046	(100.0%)	1,027	(100.0%)	(-)1.8%

7.35 Multan Collectorate contributed 43.2% in the total collection of Central Excise duties from M. M.Yarn during 1992-93. Lahore and Peshawar Collectorates shared 23.4% and 10.1% respectively. Except, Multan and Peshawar Collectorates, all others fell short as compared to the previous year. The main reasons explained by all the Collectorates were the reduction of duty and devastating floods which damaged the cotton crop during 1992-93.

SOAP AND DETERGENTS

7.36 The collection from this item at Rs.477 million during 1992-93 was higher by 11.7% as compared to the previous year. The share of Soap and Detergents in the total collection of Central Excise duty was 1.4% in 1992-93. However, the budget target was exceeded by 1.5% during this period.

TABLE 7.15
COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTY FROM SOAP & DETERGENTS

(Rs. in Million)

COLLECTORATES	COLLECTION & % SHARE IN TOTAL COLLECTION				% CHANGE
	1991-92		1992-93		
1) MULTAN	180	(42.2%)	212	(44.4%)	17.8%
2) KARACHI	112	(26.2%)	125	(26.2%)	11.6%
3) HYDERABAD	90	(21.1%)	101	(21.2%)	12.2%
4) LAHORE	44	(10.3%)	25	(5.3%)	(-)43.2%
5) QUETTA	1	(0.2%)	13	(2.7%)	-
6) PESHAWAR	-	(-)	1	(0.2%)	-
TOTAL:-	427	(100.0%)	477	(100.0%)	11.7%

7.37 Multan Collectorate contributed 44.4% of the total collection from this item during 1992-93 and was up by 17.8% as compared to the last year. Similarly, Karachi collectorate, was the second largest contributor in this regard and collected Rs.125.4 million or 26.2% of the total collection. Hyderabad collectorate remained the third major source of revenue and shared 21.2% in the total collection.

PERFORMANCE OF THE COLLECTORATES

7.38 There are seven Collectorates engaged in collection of Central Excise duties all over the country. During 1992-93 Rawalpindi and Karachi Collectorates contributed 28.7% and 20.8% respectively in the total Central Excise duties. The other collectorates at Hyderabad, contributed 14.5%, Multan 11.0% Lahore 11.1%, Peshawar 10.4% and Quetta 3.5% (Figure 7.C). Of these seven Collectorates, two at Karachi and Lahore are exclusively engaged in collection of Central Excise duties and Sales Tax on domestic goods. The collections and achievement of target and percentage share in total collection from these Collectorates are given below (Table 7.16).

Rawalpindi, Karachi, Hyderabad, Multan, Peshawar and Lahore are exclusively engaged in collection of Central Excise duties and Sales Tax on domestic goods. The collections and achievement of target and percentage share in total collection from these Collectorates are given below (Table 7.16).

TABLE 7.16
COLLECTION OF CENTRAL EXCISE DUTY
BY COLLECTORATES

FIGURE: 7.C

**SHARE OF COLLECTORATES IN GROSS
COLLECTION OF C.E. DUTY (1992-93)**

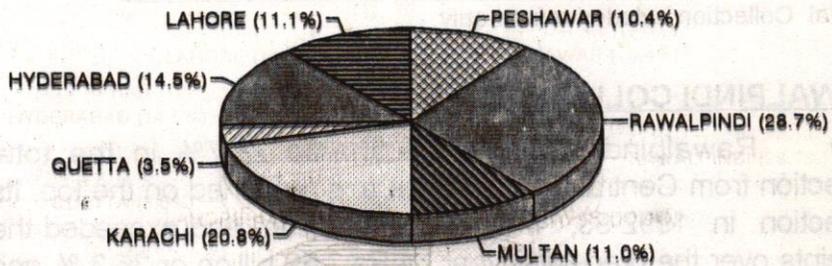


TABLE 7.16
COLLECTION OF CENTRAL EXCISE DUTY
BY COLLECTORATES

(Rs. in Billion)

COLLECTORATES	COLLECTION*		Target 1992-93	%Inc/Dec. over last year	% achieve- ment of target in 1992-93	% Share in total collection in 1992-93
	1991-92	1992-93				
1	2	3	4	5	6	7
1.Rawalpindi	7.414	10.101	10.400	36.3%	97.1%	28.7%
2. Karachi	4.964	7.318	7.400	47.4%	98.9%	20.8%
3.Hyderabad	5.431	5.096	5.200	(-) 6.2%	98.0%	14.5%
4.Lahore	3.599	3.892	4.000	8.1%	97.3%	11.1%
5.Multan	3.935	3.869	4.000	(-) 1.7%	96.7%	11.0%
6.Peshawar	3.782	3.653	3.700	(-) 3.4%	98.7%	10.4%
7.Quetta	1.209	1.240	1.300	2.6%	95.4%	3.5%
Total	30.334	35.169	36.000	15.9%	97.7%	100.0%

* Total Collection excludes refund only.

RAWALPINDI COLLECTORATE.

7.39 Rawalpindi Collectorate shared 28.7% in the total collection from Central Excise duties and remained on the top. Its collection in 1992-93, was Rs.10.1 billion and exceeded the receipts over the preceding year by Rs.2.69 billion or 36.3 % and achieved the target to the extent of 97.1%. Its four revenue spinners, i.e. Cigarettes, Telephone, Cement, and POL Products accounted for 91% of its total collections. Revenue from telephone services levied in 1991-92 and its collection at source from PTC etc., was the single item which helped in achieving the top position in collection from Central Excise duties by the Collectorate. Cigarettes contributed 42% or Rs.4.278 billion and telephone shared 35% or Rs.3.487 billion in the collections during 1992-93. The other two revenue spinners in the collectorate were Cement and POL Products which collected Rs.808 million and Rs.669 millions respectively in the year 1992-93.

7.40 Slight fall in achievement of target to the extent of 2.9% was due to reduction of duty and less collection from cigarettes (Rs.41 million) and cotton/M.M. yarn (Rs.71 million). Partial closure of AC Wah and lesser collection by PTC to the extent of (Rs.513 million) were other adverse factors jeopardised the achievement of the target.

KARACHI COLLECTORATE

7.41 Central Excise Collectorate, Karachi collected Rs.7.32 billion in the year 1992-93, showing, an increase of 47.4% over the preceding year and achieved the target to the extent of 98.9%. It shared 20.8% in the total collection of Central Excise duties. Its six revenue spinners viz (i) Bank advances (Rs.2287 million), (ii) POL products (Rs.1506 million), (iii) Cigarettes (Rs.749 million), (iv) Cement (Rs.466 million), (v) Cotton Yarn (Rs.312 million) and (vi) Domestic Travel (Rs.253 million) covered 76% of the total collection. The most significant factor, of the collection by this collectorate was the receipts of Excise duty from bank advances which amounted to 31% of the total Collection in the Collectorate, in 1992-93 and brought the collectorate to the second position in revenue realization.

7.42 Main items which registered shortfall as compared to the preceding year were cigarettes (Rs.149.7 million), cotton yarn (Rs.26 million), tyres and tubes (Rs.31 million), cosmetics (Rs.36 million), M.M.Yarn (Rs.12 million), and Arms & Ammunition (Rs.3 million).

HYDERABAD COLLECTORATE.

7.43. The collection made by the Hyderabad Collectorate in 1992-93 was Rs.5.096 billion or less by 6.2% compared to the preceding year. It however, achieved 98% of the target and shared 14.5%, in the total collection from Central Excise duties. The major revenue spinners from Hyderabad Collectorate were Sugar (Rs.2407 million), Cement (Rs.927 million), Natural Gas (Rs.486 million), Cotton Yarn (Rs.383 million), Cigarettes (Rs.276 million) and Crude Oil (Rs.204 million), which contributed 92% of the total collection. The shortfall in the

achievement of target was due to less collection from cigarettes (Rs.258 millions), cotton yarn (Rs.138 million) and sugar (Rs.25 million), as compared to the preceding year.

LAHORE COLLECTORATE.

7.44 Central Excise collection from Lahore Collectorate was Rs.3.892 billion in 1992-93 and exceeded by 8.1% when compared to the collection of the preceding year. The target to the extent of 97.3% was met. Its share in the total collection of Central Excise duties was 11.1% in 1992-93. The major revenue spinners of Lahore collectorate viz Cotton Yarn, (Rs.876 million), Sugar (Rs.839 million), Cigarettes (Rs.806 millions), Beverages (Rs.392 million), Man Made Yarn (Rs.240 million) and Bank advance (Rs.147 million), contributed 85% to the total collection during 1992-93.

MULTAN COLLECTORATE

7.45 The collection of Central Excise duties by Multan Collectorate was Rs.3.869 billion during 1992-93 and remained close to the previous year's collection of Rs.3.935 billion. The collectorate achieved the target to the extent of 96.7% in 1992-93. Its share in total collection of Central Excise duties was 11%. Its six revenue spinners viz Sugar (Rs.1437) million), Cotton Yarn (Rs.917 million), Cement (Rs.498 million), Man Made Yarn (Rs.444 million), Beverages (Rs.318 million) and Soap and Detergents (Rs.212 million) collected 97% of the total collection during 1992-93.

7.46 The shortfall in achieving the target was mainly due to less Collection from Cigarettes (Rs.28 million), Cement (Rs.29 million), Cotton Yarn (Rs.103 million), and POL Products (Rs.121 million), compared to the preceding year. The other negative factors which contributed to the shortfall were exports of M.M.Yarn, closure of units of paints and varnishes, and metal containers.

PESHAWAR COLLECTORATE

7.47 The collection from Peshawar Collectorate, which amounted to Rs.3.653 billion was less by 3.4 as compared to the

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preceding year and achieved the target to the extent of 98.7% in the year 1992-93. Its share in the total collection of Central Excise duties was 10.4%. The six major revenue spinners from Peshawar Collectorate viz Cigarettes Rs.2396 million), Cement (Rs.637 million), Sugar (Rs.198 million), Man Made yarn (Rs.104 million), Cotton Yarn (Rs.94 million) and Beverages (65 million) contributed 95% in the total collection from Central Excise duties in the year 1992-93.

QUETTA COLLECTORATE

7.48 The collection from Quetta collectorate, which was Rs.1.240 billion during 1992-93, exceeded the last year's collection and achieved the target to the extent of 95.4%. The share in the total Central Excise duties collection by the Collectorate was 3.5%. The four major revenue spinner viz Natural Gas (Rs.794 million), Cement (Rs.263 million), Cotton Yarn (Rs.30 million), Glass & Glass ware (Rs.27 million) and Wire and Cables (Rs.27 million) contributed 92% in the total collection from the Central Excise duty in the year 1992-93.

CHAPTER 8

OUTLINE OF FEDERAL TAX LAWS AND TAXATION MEASURES FOR 1992-93 & 1993-94 BUDGET

DIRECT TAXES

INCOME TAX

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

CLASSIFICATION OF INCOME

8.2 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

8.3 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

8.4 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

8.5 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

8.6 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.

8.7 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.

8.8 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

8.9 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.

8.10 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 ending by 30th, June 1996.

(F) INCOME FROM OTHER SOURCES

8.11 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.

8.12 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

8.13 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:-

- 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

8.14 A perquisite is defined as any casual 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.

8.15 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 8.1.

TABLE - 8.1
COMMON PERQUISITES AND TAXABILITY

<u>Perquisites</u>	<u>Extent of Taxability</u>
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.

8.16 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

8.17 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. 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 percent 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 30-6-1995 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. 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:

8.18 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. Moreover, 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.

8.19 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:

8.20 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.

8.21 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) 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:

8.22 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)

8.24 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.

8.25 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.

8.26 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

8.27 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:

8.28 Goods imported into and exported out of Pakistan are liable to rates of Customs duties as prescribed in 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.

8.29 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 on 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.

8.30 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:-

Sl.No.	Area.	Extent of exemption
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PUNJAB

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. 1/2 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 is 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 Tehsil). Whole of Customs duty and Sales Tax.
2. Industrial Estate in Hub Tehsil. Customs duty in excess of 10% ad val. and whole of Sales Tax.

MISCELLANEOUS

1. FATA
2. Northern areas administered by administrator. Whole of Customs duty and Sales Tax.
3. Azad Kashmir.

8.31 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 valorem 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, cutlery 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:

8.32 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 of the Central Excises and Salt Act 1944.

8.33 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 encompasses 77 commodities including 14 services. Out of these 31 commodities

including services 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.

8.34 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.

8.35 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.

SALES TAX

8.36 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:

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

MODE OF COLLECTION

8.38 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 by the 20th day of the following month.

REFUND/ADJUSTMENT:

8.39 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:

8.40 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 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:

8.41 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:

8.42 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.

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.600,000.
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 Tax and reduction in rates of Withholding Tax 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 Withholding 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) ^A Collection of Wealth Tax at source: It shall be effective from 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 assessee 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) Envelops, 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) Unprocessed 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 the 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 freezers, party grills, micro wave ovens, cooking ranges, room-heaters, gysers, 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 knitted 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.

The adjustment on input tax in such cases is 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 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.

TAXATION MEASURES OF 1993-94

INCOME TAX

- 1) A Withholding Tax @ 5% has been levied on purchase of foreign exchange quota for travels abroad, however persons going on Haj, Umrah or official work have been excluded.
- 2) A Withholding Tax adjustable @ 2% has been levied on buildings and plazas with plot area of more than 500 square yards in Islamabad, Lahore and Karachi and plot area more than 1000 sq. yards in other places. However, residential houses are excluded.
- 3) The application of Withholding Tax has been extended to all the commercial and industrial consumers of electricity irrespective of the amount of bill. the exemption of Rs. 400 and 500 earlier given has been withdrawn.
- 4) The rate of Income Tax has been reduced from 25% to 12.5% for the year 1993-94 and 1994-95 and for the first two assessment years in the case of modarbas first becoming taxable.
- 5) The distortion in tax rates for salaried persons with income of above Rs. 100,000 has been removed.
- 6) The documented medical expenditure has been allowed to be deducted from the income.
- 7) Those organizations approved by the CBR as engaged in welfare activities have been allowed exemption of business income spent on these activities.
- 8) The ceiling of tax exemption has been enhanced in case of approved gratuity schemes.
- 9) The donations given to the approved charitable institutions have been allowed enhanced ceiling of incentives.

- 10) The expenditure for scientific research has been allowed without any restriction of amount or nature of business.

WEALTH TAX

Certain properties in the name of minor children has been included in the wealth of the parents. Earlier such properties were exempted.

CAPITAL VALUE TAX

- 1) A uniformity has been allowed while giving exemption of CVT on immovable properties with respect to plot size. Also exemption of CVT has been allowed to those NTN holders who paid tax in respect of immediately preceding assessment year.
- 2) Those NTN holders who have paid Income Tax in the preceding assessment year has been allowed exemption of CVT on the purchase of new Cars.
- 3) Capital Value Tax on shares oversubscribed by 50% or more has been withdrawn.

SALES TAX

- 1) The rate of Sales Tax has been increased from 12.5% to 15% in 1993-94.
- 2) The exemption of Sales Tax has been withdrawn from 10 locally produced items.
- 3) 17 types of industries has been declared as "non-exempt industries".

CUSTOMS

- 1) The regulatory duty of 1% has been given extension as flood relief surcharge.
- 2) The exemption on empty bags has been withdrawn.
- 3) The exemption of Iqra Surcharge on all the commodities has been withdrawn and the rate of customs duties has been reduced from 90% to 80%.
- 4) To meet the growing demand the rate of duty on photographic goods has been reduced from 50% to 40%. Similarly the rate of duty on photographic laboratory equipments has also been reduced from 60% to 40%.
- 5) Customs duties on Aluminum Slugs has been reduced from 50% to 45%. Similarly duty on dyes and chemicals has also been reduced to 30%. Also duty on wood has been abolished and withdrawn the Customs duties and Sales Tax on sex pheromone, and insecticides.
- 6) Extension of exemption allowed under Notifications No. SRO 791(I)/91, dated 15-8-1991 and SRO 654(I)/91, dated 26-8-1991 upto 30-6-1995 except iqra surcharge. These notifications will give exemption from Customs duty and Sales Tax only to the machinery and spares for the textiles leather industry in order to boost exports. However, Iqra Surcharge on textile machinery will be deferred for three years.
- 7) Extension of concession allowed under Notification No. SRO 515(I)/89, dated 3-6-1989 upto 30-6-1995 except iqra exemption from customs duty and Sales Tax to the key industries like electronics and bio-technology etc.
- 8) Customs duties on motor cars have been reduced.
- 9) Reduction of rate of duty on Man-Made yarn from Rs.36/Kg + 10% ad val. to Rs.30/Kg + 10% ad val.
- 10) Reduction of the rate of customs duty on milk from Rs.12/Kg + 10% ad valorem to 10% ad valorem.

- 11) Reduction of duty to 10% on Ground handling equipments to all the Licensees of Civil Aviation Authority.
- 12) Reduction of duty from 90% to 70% on polyester films.
- 13) Reduction of duty on tyres for buses and lorries from 80% to 70% and for cars, motor cycles and bicycles from 90% to 70%.
- 14) Reduction of duty rates on forgings of crank shafts from 90% to 20%.
- 15) Duty concession has been allowed in case of Ham Station Ratio equipment from 90% to 20%.

RATIONALISATION MEASURES:

- 16) Review of deferment of duties to increase the surcharge from 11% to 14%. Half of the payable duty is deferred under this scheme on payment of surcharge @ 11% per annum at present
- 17) Conversion of composite rates of duty to specific rates.
- 18) Levy of regulatory duty @ 20% on import of cigarettes.
- 19) Reduction of import duty on certain goods prone to smuggling.
- 20) Rectification of spelling mistake in the First Schedule to the Customs Act, 1969 pertaining to agricultural tractor tyres by substituting the work "stripped tyres" with the work "striped tyres".
- 21) Amendment in section 18-A of the Customs Act, 1969 in order to correct the name of slaes tax Act, 1990
- 22) Amendment in section 25-B of the Customs Act, 1969 to take care of the effective date of notification.
- 23) Amendment in section 83 of the Customs Act, 1969 in order to levey 14% per annum surcharge on the goods which keep lying on the ports for more than

thirty days after the completion of bill of entry.

- 24) Amendment in clause 24 of section 156 of the Customs Act, 1969 to include the word "container of package" alongwith the word "conveyance."

CENTRAL EXCISE

- 1) Central Excise duty on services rendered by caterers of all wedding halls, lawns (only on wedding parties) @ 10% on the charges.
- 2) Increased duty on the item at the following rates:-
 - i) From 10 paise to 20 paise per unit container containing not more than 250 milliliters.
 - ii) From one paise to 2 paise per 25 milliliters if filled in containers exceeding 250 ml but not exceeding 500 ml.
- 3) Increase in rate of duty on paper and paperboard.
- 4) To withdraw production capacity scheme on cement and to levy duty on actual production/clearance of cement at the following rates.
 - i) Ordinary grey portland cement. Rs.510/-per tonne
 - ii) White cement. Rs.510/- per tonne
 - iii) Slag cement. Rs. 510/- per tonne
- 5) Reduced the Central Excise duty on knitting yarn from Rs. 5/- per kg to bring it at par with rate of Excise duty on cotton and man-made yarns.

CHAPTER 9

FISCAL INCENTIVES FOR ECONOMIC DEVELOPMENT

9.1 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) TAX HOLIDAY TO

UNDER-DEVELOPED AREAS

9.2 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-9.1, 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 -9.1

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.	<ol style="list-style-type: none">a) Areas falling within the limits of Islamabad Capital Territory and Hub Tehsil in the Province of Baluchistan.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.c) For a period of 5 years, industries set up 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 at manufacturing stages.

c) RURAL AREAS.

9.3 The Government of Pakistan has 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.

9.4 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:-

9.5 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:

9.6 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-9.2

S.NO.	Industrial Estates	Extent of exemption
1	2	3
1.	All industrial estates in areas not covered by Table-9.1 (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 excess 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, Jauharabad.	
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.

9.7 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.

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

KEY INDUSTRIES.

9.9 Plant and machinery not manufactured locally and imported for establishment of 'key industries' namely electronics, fertilizer, pharmaceuticals, mining, dairy farming, cement, engineering, tourism are allowed following fiscal concessions :

a) Electronics.

9.10 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.

b) 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.

c) Fertilizer.

9.11 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.

d) Pharmaceuticals.

9.12 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.

e) **Mining.**

9.13 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.

f) **Dairy Farming.**

9.14 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.

g) **Cement.**

9.15 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.

h) **Engineering.**

9.16 5 years tax-holiday is available to an industrial undertaking set up any where 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.

9.17 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.

9.18 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 liquified 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.

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

i) **Tourism.**

9.20 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.

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

9.22 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).

9.23 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.

9.24 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

9.25 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 construction, assembly or the like project contracts as full and final discharge of tax liability.

9.26 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.

9.27 Presumptive tax has been extended to exporters and tax

withheld 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:

<u>Category</u>	<u>Tax Rate</u>
-----------------	-----------------

- | | |
|---|-------|
| 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%. |

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STATISTICAL TABLES

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TABLE - 1
FEDERAL TAX RECEIPTS (NET)
(1983 - 84 to 1992 - 93)

(Rs. In Million)

Years	INDIRECT TAXES			Total Indirect Taxes	DIRECT TAXES						Total Federal Taxes		
	Customs	Central Excise	Sales Tax		Income Tax	Wealth Tax	Gift Tax	Capital Value Tax	Estate Duty	W.W. Fund		Total Direct Taxes	
	1	2	3	4	5	6	7	8	9	10	11	12	13
1983-84	21,532	15,652	4,624	41,808	41,808	8,573	163	17	-	1	34	8,788	50,596
1984-85	23,371	15,313	4,674	43,358	43,358	9,071	177	15	-	-	49	9,312	52,670
1985-86	29,343	15,515	4,928	49,786	49,786	9,592	124	5	-	-	61	9,782	59,568
1986-87	33,364	15,361	6,409	55,134	55,134	10,354	152	3	-	1	58	10,568	65,702
1987-88	38,001	17,398	8,743	64,142	64,142	11,528	193	4	-	-	116	11,841	75,983
1988-89	42,362	20,038	14,700	77,100	77,100	13,407	326	1	-	-	186	13,920	91,020
1989-90	48,584	22,341	18,574	89,499	89,499	15,000	419	-	54	-	164	15,637	105,136
1990-91	50,528	23,239	17,008	90,775	90,775	19,079	496	-	105	-	188	19,868	110,643
1991-92	61,821	27,607	20,799	110,227	110,227	27,913	632	-	140	-	166	28,851	139,078
1992-93	61,400	31,545	23,516	116,461	116,461	35,018	1,196	-	313	-	235	36,762	153,223

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-1983-84 to 1992-93
(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
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%	18.0%	90,775	1.4%	82.0%	110,643	5.2%	5.2%
1991-92	28,851	45.2%	20.7%	110,227	21.4%	79.3%	139,078	25.7%	25.7%
1992-93	36,762	27.4%	24.0%	116,461	5.7%	76.0%	153,223	10.2%	10.2%

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 1983-84 TO 1992-93

(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	
1983-84	8,573	1.6%	17.0%	215	12.0%	0.4%	8,788	1.8%	17.4%	50,596	16.2%	
1984-85	9,071	5.8%	17.2%	241	12.1%	0.5%	9,312	6.0%	17.7%	52,670	4.1%	
1985-86	9,592	5.7%	16.1%	190	(-)21.2%	0.3%	9,782	5.0%	16.4%	59,568	13.1%	
1986-87	10,354	7.9%	15.8%	314	12.6%	0.3%	10,568	8.0%	16.1%	65,702	10.3%	
1987-88	11,528	11.3%	15.2%	513	46.3%	0.4%	11,841	12.0%	15.6%	75,983	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%	
1989-90	15,000	11.9%	14.3%	637	24.2%	0.6%	15,637	12.3%	14.9%	105,136	15.5%	
1990-91	19,079	27.2%	17.3%	789	23.9%	0.7%	19,868	27.1%	18.0%	110,643	5.2%	
1991-92	27,913	46.3%	20.1%	938	18.9%	0.6%	28,851	45.2%	20.7%	139,078	25.7%	
1992-93	35,018	25.5%	22.9%	1,744	85.9%	1.1%	36,762	27.4%	24.0%	153,223	10.2%	

* 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 1983-84 TO 1992-93

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
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%	110,643	17.3%
1991-92	27,913	46.3%	28,851	96.7%	139,078	20.1%
1992-93	35,018	25.5%	36,762	95.3%	153,223	22.9%

(Rs. in Million)

TABLE - 5
**COLLECTION OF OTHER DIRECT TAXES*
 PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE
 SHARE IN DIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1983-84 TO 1992-93**

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
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%	110,643	0.7%
1991-92	938	18.9%	28,851	3.3%	139,078	0.6%
1992-93	1,744	85.9%	36,762	4.7%	153,223	1.1%

* Other Direct Taxes include Wealth Tax, Capital Value Tax & Workers Welfare Fund.

TABLE - 6

**COLLECTIONS OF CUSTOMS, CENTRAL EXCISE DUTIES,
SALES TAX AND TOTAL INDIRECT TAXES, PERCENTAGE CHANGE OVER THE
PRECEDING YEAR AND PERCENTAGE SHARE IN TOTAL FEDERAL TAX RECEIPTS
1983-84 to 1992-93**

(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
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%	45.6%	23,239	4.0%	21.0%	17,008	(-8.4%)	15.4%	90,775	1.4%	82.0%
1991-92	61,821	22.3%	44.5%	27,607	18.8%	19.9%	20,799	22.3%	14.9%	110,227	21.4%	79.3%
1992-93	61,400	(-0.7%)	40.1%	31,545	14.3%	20.6%	23,516	13.1%	15.3%	116,461	5.7%	76.0%

TABLE - 7

**COLLECTIONS OF CUSTOMS DUTIES,
PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE
SHARE IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1983-84 to 1992-93**

(Rs. in Million)

Years	Collections	% Change over the preceding year	Total Indirect Taxes	% Share in Indirect Taxes	Total Federal Taxes	% Share in Total Federal Tax
1	2	3	4	5	6	7
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%	90,775	55.7%	110,643	45.6%
1991-92	61,821	22.3%	110,227	56.1%	139,078	44.5%
1992-93	61,400	(-)0.7%	116,461	52.7%	153,223	40.1%

TABLE - 8

**COLLECTIONS OF CENTRAL EXCISE DUTIES,
PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE
SHARE IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1983-84 to 1992-93**

(Rs. in Million)

Years	Collections	% Change over the preceding year	Total Indirect Taxes	% Share in Indirect Taxes	Total Federal Taxes	% Share in Total Federal Taxes
1	2	3	4	5	6	7
1983-84	15,652	21.2%	41,808	37.4%	50,596	30.9%
1984-85	15,313	(-).2.2%	43,358	35.3%	52,670	29.1%
1985-86	15,515	1.3%	49,786	31.2%	59,568	26.0%
1986-87	15,361	(-).1.0%	55,134	27.9%	65,702	23.4%
1987-88	17,398	13.3%	64,142	27.1%	75,983	22.9%
1988-89	20,038	15.2%	77,100	26.0%	91,020	22.0%
1989-90	22,341	11.5%	89,499	25.0%	105,136	21.2%
1990-91	23,239	4.0%	90,775	25.6%	110,643	21.0%
1991-92	27,607	18.8%	110,227	25.0%	139,078	19.9%
1992-93	31,545	14.3%	116,461	27.1%	153,223	20.6%

TABLE - 9
COLLECTIONS OF SALES TAX,
PERCENTAGE CHANGE OVER THE PRECEDING YEAR, PERCENTAGE
SHARE IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS 1983-84 to 1992-93

(Rs. in Million)

Years	Collections	% Change over the preceding year	Total Indirect Taxes	% Share in Indirect Taxes	Total Federal Taxes	% Share in Total Federal Taxes
1	2	3	4	5	6	7
1983-84	4,624	32.5%	41,808	11.1%	50,596	9.1%
1984-85	4,674	1.1%	43,358	10.8%	52,670	8.8%
1985-86	4,928	5.4%	49,786	9.9%	59,568	8.3%
1986-87	6,409	30.1%	55,134	11.6%	65,702	9.7%
1987-88	8,743	36.4%	64,142	13.6%	75,983	11.5%
1988-89	14,700	68.1%	77,100	19.1%	91,020	16.2%
1989-90	18,574	26.4%	89,499	20.7%	105,136	17.7%
1990-91	17,008	(-)8.4%	90,775	18.7%	110,643	15.4%
1991-92	20,799	22.3%	110,227	18.9%	139,078	14.9%
1992-93	23,516	13.1%	116,461	20.2%	153,223	15.3%

TABLE 10.1
REGION-WISE AND ZONE-WISE COLLECTIONS OF INCOME TAX
(NET) 1983-84 to 1987-88

(Rs. in Million)					
S. No.	1983-84	1984-85	1985-86	1986-87	1987-88
<u>SOUTHERN REGION</u>					
	<u>4,789.2</u>	<u>4,619.3</u>	<u>4,463.5</u>	<u>6,620.3</u>	<u>7,680.3</u>
1. Companies-I, Karachi.	1,232.9	1,221.7	1,112.4	1,448.8	1,883.8
2. Companies-II, Karachi.	1,298.7	1,486.9	1,747.7	2,177.7	2,244.5
3. Companies-III, Karachi.	1,356.1	932.4	799.4	443.6	709.8
4. CIT, 'A' Zone, Karachi.	97.7	115.2	102.0	160.2	183.1
5. CIT, 'B' Zone, Karachi.	83.4	86.9	36.6	91.4	60.7
6. CIT, 'C' Zone, Karachi.	72.9	70.4	82.7	98.0	90.6
7. CIT, 'D' Zone, Karachi.	480.0	493.3	311.2	341.9	402.0
8. CIT, Hyderabad.	167.5	212.5	271.5	311.4	351.9
9. CIT, Survey & Reg., Karachi.	@1,586.5	@1,812.0	@1,898.4	1,547.3	1,753.9
<u>CENTRAL REGION</u>					
	<u>1,075.1</u>	<u>1,359.4</u>	<u>1,625.5</u>	<u>1,780.2</u>	<u>1,802.1</u>
10. CIT, Multan.	135.7	175.4	191.4	175.0	174.8
11. CIT, 'A' Zone, Lahore.	91.3	107.3	135.2	71.7	64.3
12. CIT, 'B' Zone, Lahore.	172.6	225.9	227.4	172.6	175.2
13. CIT, Companies, Lahore.	675.5	850.8	1,071.5	950.1	900.3
14. CIT, Survey & Reg., Lahore.	-	-	-	410.8	487.5
<u>NORTHERN REGION</u>					
	<u>1,122.5</u>	<u>1,279.9</u>	<u>1,604.1</u>	<u>1,953.8</u>	<u>2,046.0</u>
15. CIT, Gujranwala.	151.3	135.9	133.5	141.1	130.5
16. CIT, Faisalabad.	150.3	191.2	179.4	181.4	181.6
17. CIT, Rawalpindi.	551.1	654.3	1,071.5	1,080.1	1,104.2
18. CIT, Peshawar.	269.8	298.5	219.7	223.4	235.1
19. CIT, Survey & Reg., Islamabad.	-	-	-	327.8	394.6
Grand Total.	8,573.3	9,070.6	9,591.5	10,354.3	11,528.4

@ Represent National Collection.

TABLE 10.2
REGION-WISE AND ZONE-WISE COLLECTIONS OF
INCOME TAX (NET) 1988-89 to 1992-93

(Rs. in Million)

S. No.	1988-89	1989-90	1990-91	1991-92	1992-93
<u>SOUTHERN REGION</u>					
	<u>8,697.7</u>	<u>9,850.6</u>	<u>12,861.2</u>	<u>18,244.6</u>	<u>23,938.8</u>
1. Companies-I, Karachi.	2,828.4	2,691.7	3,616.4	6,193.2	8,300.3
2. Companies-II, Karachi.	2,306.9	2,086.2	2,271.5	2,664.3	3,354.6
3. Companies-III, Karachi.	884.5	1,235.9	1,779.8	1,124.9	1,486.2
4. CIT, 'A' Zone, Karachi.	202.3	213.4	251.9	202.7	232.6
5. CIT, 'B' Zone, Karachi.	51.9	53.3	40.6	70.3	110.0
6. CIT, 'C' Zone, Karachi.	96.9	95.4	106.7	124.5	113.4
7. CIT, 'D' Zone, Karachi.	450.7	580.0	900.1	1,001.7	1,255.8
8. CIT, Hyderabad.	400.8	464.3	683.2	910.1	1,211.2
9. CIT, Survey & Reg., Karachi.	1,475.3	2,430.4	3,211.0	5,952.9	7,874.7
<u>CENTRAL REGION</u>					
	<u>2,549.8</u>	<u>2,598.0</u>	<u>2,934.9</u>	<u>4,832.5</u>	<u>5,623.8</u>
10. CIT, Multan.	194.9	236.2	317.3	497.2	806.7
11. CIT, 'A' Zone, Lahore.	77.2	88.6	164.2	98.1	126.9
12. CIT, 'B' Zone, Lahore.	205.0	231.3	287.6	462.9	638.9
13. CIT, Companies, Lahore.	1,518.3	1,440.2	1,490.0	1,848.6	1,820.2
14. CIT, Survey & Reg., Lahore.	554.4	601.7	675.8	1,925.7	2,231.1
<u>NORTHERN REGION</u>					
	<u>2,159.8</u>	<u>2,551.3</u>	<u>3,282.7</u>	<u>4,836.2</u>	<u>5,455.7</u>
15. CIT, Gujranwala.	191.3	211.0	262.7	423.5	620.7
16. CIT, Faisalabad.	237.5	285.3	376.8	598.9	1,009.4
17. CIT, Rawalpindi.	1,303.2	1,452.5	1,775.4	2,649.2	2,894.8
18. CIT, Peshawar.	427.8	602.5	867.8	1,164.6	930.8
19. CIT, Survey & Reg., Islamabad.	-	-	-	-	-
Grand Total.	13,407.3	14,999.9	19,078.8	27,913.3	35,018.3

TABLE 11.1
COMMISSIONER - WISE COLLECTIONS OF WEALTH TAX
AND OTHER DIRECT TAXES
1983-84 to 1987-88

	(Rs. in Million)				
DESCRIPTION	1983-84	1984-85	1985-86	1986-87	1987-88
Southern Region (Total).	<u>116.0</u>	<u>120.3</u>	<u>82.0</u>	<u>96.0</u>	<u>114.9</u>
1. Wealth Tax.	106.6	113.9	80.1	95.2	111.9
2. Gift Tax.	9.4	6.4	1.9	0.8	3.0
3. Estate Duty.	-	-	-	-	-
4. Capital Value Tax.	-	-	-	-	-
5. Coporate Assets Tax	-	-	-	-	-
Central Region (Total).	<u>65.2</u>	<u>72.0</u>	<u>47.6</u>	<u>33.9</u>	<u>47.4</u>
1. Wealth Tax.	56.7	62.6	43.9	32.2	46.9
2. Gift Tax.	7.5	9.1	3.6	1.4	0.5
3. Estate Duty.	1.0	0.3	0.1	0.3	-
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax.	-	-	-	-	-
Northern Region (Total).	<u>-</u>	<u>-</u>	<u>-</u>	<u>25.9</u>	<u>35.0</u>
1. Wealth Tax.	-	-	-	24.8	34.6
2. Gift Tax.	-	-	-	0.9	0.2
3. Estate Duty.	-	-	-	0.2	0.2
4. Capital Value Tax.	-	-	-	-	-
5. Corporate Assets Tax.	-	-	-	-	-
GRAND TOTAL.	<u>181.2</u>	<u>192.3</u>	<u>129.6</u>	<u>155.8</u>	<u>197.3</u>
1. Wealth Tax.	163.3	176.5	124.0	152.2	193.4
2. Gift Tax.	16.9	15.5	5.5	3.1	3.7
3. Estate Duty.	1.0	0.3	0.1	0.5	0.2
4. Capital Value Tax.	-	-	-	-	-
5. Coporate Assets Tax.	-	-	-	-	-

TABLE 11.2
COMMISSIONER - WISE COLLECTIONS OF WEALTH TAX
AND OTHER DIRECT TAXES
1988-89 to 1992-93

(Rs. in Million)

DESCRIPTION	1988-89	1989-90	1990-91	1991-92	1992-93
Southern Region (Total).	<u>195.8</u>	<u>272.1</u>	<u>323.8</u>	<u>503.2</u>	<u>961.2</u>
1. Wealth Tax.	195.4	250.6	282.4	342.6	756.3
2. Gift Tax.	0.4	0.1	0.1	-	-
3. Estate Duty.	-	-	-	-	-
4. Capital Value Tax.	-	21.4	41.3	60.1	101.8
5. Corporate Assets Tax	-	-	-	100.5	103.1
Central Region (Total).	<u>85.3</u>	<u>126.2</u>	<u>174.0</u>	<u>272.5</u>	<u>383.7</u>
1. Wealth Tax.	85.4	112.2	145.3	192.2	277.5
2. Gift Tax.	0.1	-	-	-	-
3. Estate Duty.	(-0.2)	-	-	-	-
4. Capital Value Tax.	-	14.0	28.7	31.3	87.6
5. Corporate Assets Tax.	-	-	-	49.0	18.6
Northern Region (Total).	<u>45.6</u>	<u>75.0</u>	<u>103.7</u>	<u>172.7</u>	<u>296.1</u>
1. Wealth Tax.	45.5	56.5	68.1	97.0	161.7
2. Gift Tax.	0.1	-	-	-	-
3. Estate Duty.	-	-	-	-	-
4. Capital Value Tax.	-	18.5	35.6	48.7	124.0
5. Corporate Assets Tax.	-	-	-	27.0	10.4
GRAND TOTAL.	<u>326.7</u>	<u>473.3</u>	<u>601.5</u>	<u>948.4</u>	<u>1641.0</u>
1. Wealth Tax.	326.3	419.3	495.8	631.8	1195.5
2. Gift Tax.	0.6	0.1	0.1	-	-
3. Estate Duty.	(-0.2)	-	-	-	-
4. Capital Value Tax.	-	53.9	105.6	140.1	313.4
5. Corporate Assets Tax.	-	-	-	176.5	132.1

TABLE 12.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

		(Rs. in Million)		
Description	1990-91	1991-92	1992-93	
1. BUDGET ESTIMATES	19,101.0	25,917.0	34,500.0	
2. COLLECTIONS	19,078.8	27,913.3	35,018.3	
3. %AGE OVER B.E.	99.9	107.7	101.5	
<u>PART.I PERFORMANCE</u>				
1. Collections of demand	<u>4,824.1</u>	<u>3,373.3</u>	<u>3,340.9</u>	
a) Arrear demands	991.9	793.1	1,111.4	
b) Current demands	3,832.2	2,580.2	2,229.5	
2. Payments with returns	<u>6,827.8</u>	<u>7,804.3</u>	<u>8,215.7</u>	
a) Adjustments out of deposits u/s 53	3,801.3	3,658.1	3,720.8	
b) U/s 80 - D	-	-	152.1	
c) Cash/cheques	3,026.5	4,146.2	4,342.8	
3. Deductions at source	<u>10,190.9</u>	<u>18,741.6</u>	<u>24,976.2</u>	
a) U/s 50(1) Salaries	1,395.5	1,732.0	2,430.5	
b) U/s 50(2) Securities	1,673.1	4,608.9	7,072.3	
c) U/s 50(2A) Interests	13.8	1,070.1	1,962.9	
d) U/s 50(3) Non Residents	494.4	696.9	538.6	
e) U/s 50(3A) Technical Fees	0.1	3.2	41.6	
f) U/s 50(4) Contracts	3,987.5	6,409.3	6,845.6	
g) U/s 50(4A) Brokrage Fees	139.9	54.6	46.8	
h) U/s 50(5) Imports	2,101.0	3,038.9	3,556.4	
i) U/s 50(5A) Exports	-	-	1,189.5	
j) U/s 50(6) Transports	121.5	127.6	285.9	
k) U/s 50(6A) Dividends	3.1	99.8	123.9	
l) U/s 50(7) Bonus & Bonus Shares	74.3	117.2	63.3	

NATIONAL

(Rs. in Million)

Description	1990-91	1991-92	1992-93
m) U/s 50(7A) Auctions	139.0	138.0	157.2
n) U/s 50(7B) House Rentals	22.7	11.9	39.4
o) U/s 50(7C) Prizes & Winnings	-	46.6	109.9
p) U/s 50(7D) Interest on Bonds	-	19.7	67.6
q) U/s 50(7E) Elec Bills	-	-	333.7
r) Miscellaneous	25.0	566.9	111.1
4. Total (Gross)	21,842.8	29,919.2	36,532.8
Less refunds	2,764.0	2,005.9	1,514.5
5. Total (Net)	19,078.8	27,913.3	35,018.3

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	4,324.0	3,951.4	5,845.9
b) Collections	991.9	793.0	1,111.4
c) Percentage	22.9	20.1	19.0

2. Collections out of current demand

a) Recoverable demands	8,526.0	8,010.6	13,583.4
b) Collections	3,832.2	2,580.2	2,229.5
c) Percentage	44.9	32.2	16.4

3. Collections by adjustment out of advance tax deposits

a) Deposits	4,080.3	3,895.0	3,897.8
b) Adjustments	4,073.3	3,891.5	3,868.6
i) With returns	3,791.1	3,658.1	3,326.5
ii) Against demands	282.2	233.4	542.1
c) Balance	7.0	3.5	29.2

SOUTHERN REGION, KARACHI

**TABLE 12.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93**

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	<u>3,007.9</u>	<u>2,081.3</u>	<u>2,079.7</u>
a) Arrear demands	411.1	377.6	430.5
b) Current demands	2,596.8	1,703.7	1,649.2
2. Payments with returns	<u>4,754.2</u>	<u>4,920.5</u>	<u>5,738.5</u>
a) Adjustments out of deposits u/s 53	2,587.0	2,178.1	2,442.3
b) U/s 80 - D	-	-	51.5
c) Cash/cheques	2,167.2	2,742.4	3,244.7
3. Deductions at source	<u>6,651.9</u>	<u>12,481.6</u>	<u>17,100.9</u>
a) U/s 50(1) Salaries	896.9	967.8	1,338.9
b) U/s 50(2) Securities	1,519.0	4,258.6	6,402.5
c) U/s 50(2A) Interests	-	459.4	981.3
d) U/s 50(3) Non Residents	297.9	426.4	408.4
e) U/s 50(3A) Technical Fees	-	-	1.2
f) U/s 50(4) Contracts	1,914.3	2,796.4	3,277.5
g) U/s 50(4A) Brokrage Fees	-	44.1	30.2
h) U/s 50(5) Imports	1,820.2	2,676.3	3,151.7
i) U/s 50(5A) Exports	-	-	884.6
j) U/s 50(6) Transports	62.2	59.5	132.0
k) U/s 50(6A) Dividends	0.8	86.1	69.5
l) U/s 50(7) Bonus & Bonus Shares	39.1	80.0	62.2
m) U/s 50(7A) Auctions	65.3	41.0	35.4
n) U/s 50(7B) House Rentals	21.0	7.9	27.2

Southern Region, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	26.0	73.3
p) U/s 50(7D) Interest on Bonds	-	1.6	37.3
q) U/s 50(7E) Elec Bills	-	-	92.8
r) Miscellaneous	15.2	550.5	94.9
4. Total (Gross)	14,414.0	19,483.4	24,919.1
Less refunds	1,552.8	1,238.8	980.3
5. Total (Net)	12,861.2	18,244.6	23,938.8

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	2,370.9	2,237.2	2,590.3
b) Collections	411.1	377.4	430.5
c) Percentage	17.3	16.9	16.6

2. Collections out of current demand

a) Recoverable demands	5,624.5	4,623.8	9,355.0
b) Collections	2,596.8	1,703.8	1,649.2
c) Percentage	46.2	36.8	17.6

3. Collections by adjustment out of advance tax deposits

a) Deposits	2,847.9	2,362.1	2,468.2
b) Adjustments	2,841.3	2,361.8	2,447.3
i) With returns	2,584.1	2,178.1	2,431.5
ii) Against demands	257.2	183.7	15.8
c) Balance	6.6	0.3	20.9

TABLE 12.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	1,384.4	705.4	772.1
a) Arrear demands	127.2	80.6	77.8
b) Current demands	1,257.2	624.8	694.3
2. Payments with returns	1,145.1	1,481.2	1,586.3
a) Adjustments out of deposits u/s 53	511.4	588.6	716.2
b) U/s 80 - D	-	-	-
c) Cash/cheques	633.7	892.6	870.1
3. Deductions at source	1,731.1	4,434.3	6,423.3
a) U/s 50(1) Salaries	44.6	38.1	40.0
b) U/s 50(2) Securities	1,501.5	4,108.6	6,208.3
c) U/s 50(2A) Interests	-	0.6	-
d) U/s 50(3) Non Residents	168.7	166.0	134.2
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokragge Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(5A) Exports	-	-	3.8
j) U/s 50(6) Transports	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	6.7	6.2	-
m) U/s 50(7B) House Rentals	-	-	0.1

Companies-I, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
n) U/s 50(7C) Prizes & Winnings	-	0.1	-
o) U/s 50(7D) Interest on Bonds	-	1.5	0.7
p) U/s 50(7E) Elec Bills	-	-	-
q) Miscellaneous	-	106.0	36.2
4. Total (Gross)	4,260.6	6,620.9	8,781.7
Less refunds	644.2	427.7	481.4
5. Total (Net)	3,616.4	6,193.2	8,300.3

PART.II ANALYSIS:

1. Collections out of arrear demand

a) Recoverable arrears	578.1	543.5	325.7
b) Collections	127.2	80.6	77.8
c) Percentage	22.0	14.8	23.9

2. Collections out of current demand

a) Recoverable demands	2,732.2	1,474.1	5,102.2
b) Collections	1,257.2	624.8	694.3
c) Percentage	46.0	42.4	13.6

3. Collections by adjustment out of advance tax deposits

a) Deposits	518.4	588.6	733.3
b) Adjustments	515.0	588.6	716.2
i) With returns	510.7	588.6	710.9
ii) Against demands	4.3	-	5.3
c) Balance	3.4	-	17.1

TABLE 12.4

COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS

1990-91 to 1992-93

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	816.0	659.5	426.6
a) Arrear demands	109.2	90.4	65.5
b) Current demands	706.8	569.1	361.1
2. Payments with returns	1,673.6	2,013.5	2,733.1
a) Adjustments out of deposits u/s 53	711.0	874.9	1,124.4
b) U/s 80 - D	-	-	51.5
c) Cash/cheques	962.6	1,138.6	1,557.2
3. Deductions at source	159.6	258.0	292.0
a) U/s 50(1) Salaries	27.4	17.3	23.0
b) U/s 50(2) Securities	3.4	2.3	16.0
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	122.3	227.8	252.8
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	-	4.5	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	3.4	4.5	0.2
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	2.2	0.3	-
m) U/s 50(7A) Auctions	0.9	-	-
n) U/s 50(7B) House Rentals	-	0.1	-

Companies-II, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	-	1.2	-
4. Total (Gross)	<u>2,649.2</u>	<u>2,931.0</u>	<u>3,451.7</u>
Less refunds	377.7	266.7	97.1
5. Total (Net)	<u>2,271.5</u>	<u>2,664.3</u>	<u>3,354.6</u>

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	921.6	666.3	780.0
b) Collections	109.2	90.4	65.5
c) Percentage	11.8	13.6	8.4
2. Collections out of current demand			
a) Recoverable demands	1,496.2	1,511.0	1,704.8
b) Collections	706.8	569.1	361.1
c) Percentage	47.2	37.7	21.2
3. Collections by adjustment out of advance tax deposits			
a) Deposits	947.9	1,055.5	1,124.4
b) Adjustments	947.9	1,055.5	1,124.4
i) With returns	711.0	874.9	1,124.4
ii) Against demands	236.9	180.6	-
c) Balance	-	-	-

TABLE 12.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	442.5	321.4	464.3
a) Arrear demands	66.8	62.0	97.1
b) Current demands	375.7	259.4	367.2
2. Payments with returns	1,450.3	861.8	845.0
a) Adjustments out of deposits u/s 53	1,220.7	586.3	513.9
b) U/s 80 - D	-	-	-
c) Cash/cheques	229.6	275.5	331.1
3. Deductions at source	34.6	159.9	235.2
a) U/s 50(1) Salaries	12.1	26.3	49.8
b) U/s 50(2) Securities	1.6	125.2	177.7
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	1.6	4.0	-
e) U/s 50(3A) Technical Fees	-	-	1.2
f) U/s 50(4) Contracts	-	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	-	-
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	0.2	3.0	4.8
k) U/s 50(6A) Dividends	-	-	1.6
l) U/s 50(7) Bonus & Bonus Shares	3.9	0.9	-
m) U/s 50(7A) Auctions	15.1	0.4	-
n) U/s 50(7B) House Rentals	-	-	-

Companies-III, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	0.1	0.1	0.1
4. Total (Gross)	<u>1,927.4</u>	<u>1,343.1</u>	<u>1,544.5</u>
Less refunds	147.6	218.2	58.3
5. Total (Net)	<u>1,779.8</u>	<u>1,124.9</u>	<u>1,486.2</u>
<u>PART.II ANALYSIS:</u>			
a) Recoverable arrears	333.6	346.8	455.1
b) Collections	66.8	62.0	97.1
c) Percentage	20.0	17.9	21.3
2. Collections out of current demand			
a) Recoverable demands	683.4	747.5	1,232.4
b) Collections	375.7	259.4	367.2
c) Percentage	55.0	34.7	29.8
3. Collections by adjustment out of advance tax deposits			
a) Deposits	1,229.2	588.7	516.8
b) Adjustments	1,229.2	586.5	516.8
i) With returns	1,220.7	586.3	516.8
ii) Against demands	8.5	0.2	2.9
c) Balance	-	2.2	-

TABLE 12.6
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	<u>142.6</u>	<u>172.9</u>	<u>176.6</u>
a) Arrear demands	26.1	43.4	75.3
b) Current demands	116.5	129.5	101.3
2. Payments with returns	<u>119.1</u>	<u>109.9</u>	<u>192.8</u>
a) Adjustments out of deposits u/s 53	49.3	34.0	21.2
b) U/s 80 - D	-	-	-
c) Cash/cheques	69.8	75.9	171.6
3. Deductions at source	<u>2.9</u>	<u>13.3</u>	<u>20.0</u>
a) U/s 50(1) Salaries	0.3	3.7	11.0
b) U/s 50(2) Securities	-	-	0.2
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(5A) Exports	-	-	-
j) U/s 50(6) Transports	0.1	-	-
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	0.9	-	-
m) U/s 50(7A) Auctions	-	0.1	-
n) U/s 50(7B) House Rentals	-	-	-

'A' Zone, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	1.4	5.0	8.8
4. Total (Gross)	264.6	296.1	389.4
Less refunds	12.7	93.4	156.8
5. Total (Net)	251.9	202.7	232.6
PART.II ANALYSIS:			
1. Collections out of arrear demand			
a) Recoverable arrears	150.0	166.3	154.2
b) Collections	26.1	43.4	75.3
c) Percentage	17.4	26.1	48.8
2. Collections out of current demand			
a) Recoverable demands	256.8	225.1	327.0
b) Collections	116.5	129.5	101.3
c) Percentage	45.4	57.5	31.0
3. Collections by adjustment out of advance tax deposits			
a) Deposits	53.3	35.0	21.1
b) Adjustments	53.2	34.8	21.1
i) With returns	49.1	34.0	21.1
ii) Against demands	4.1	0.8	-
c) Balance	0.1	0.2	-

TABLE 12.7
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1989-90 to 1990-91

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	90.0	99.4	109.0
a) Arrear demands	34.4	48.2	56.9
b) Current demands	55.6	51.2	52.1
2. Payments with returns	87.1	94.2	95.6
a) Adjustments out of deposits u/s 53	14.6	13.6	12.5
b) U/s 80 - D	-	-	-
c) Cash/cheques	72.5	80.6	83.1
3. Deductions at source	25.7	14.8	3.4
a) U/s 50(1) Salaries	0.4	1.1	1.1
b) U/s 50(2) Securities	1.7	1.0	0.2
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	0.4	0.6
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(5A) Exports	-	-	-
j) U/s 50(6) Transports	-	0.4	-
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	21.9	9.9	-
m) U/s 50(7A) Auctions	1.0	-	-
n) U/s 50(7B) House Rentals	-	-	-

'B' Zone, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	0.7	1.4	1.5
4. Total (Gross)	<u>202.8</u>	<u>208.4</u>	<u>208.0</u>
Less refunds	162.2	138.1	98.0
5. Total (Net)	<u>40.6</u>	<u>70.3</u>	110.0

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	75.9	158.2	230.0
b) Collections	34.4	48.2	56.9
c) Percentage	45.3	30.5	24.7

2. Collections out of current demand

a) Recoverable demands	210.3	230.0	333.7
b) Collections	55.6	51.2	52.1
c) Percentage	26.4	22.3	15.6

3. Collections by adjustment out of advance tax deposits

a) Deposits	14.6	13.6	16.9
b) Adjustments	14.6	13.6	13.8
i) With returns	14.6	13.6	12.5
ii) Against demands	-	-	1.3
c) Balance	-	-	3.1

TABLE 12.8
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	52.1	42.4	59.5
a) Arrear demands	14.9	16.2	22.3
b) Current demands	37.2	26.2	37.2
2. Payments with returns	68.0	97.5	82.3
a) Adjustments out of deposits u/s 53	14.2	13.7	14.8
b) U/s 80 - D	-	-	-
c) Cash/cheques	53.8	83.8	67.5
3. Deductions at source	24.6	20.0	2.6
a) U/s 50(1) Salaries	0.2	2.5	1.9
b) U/s 50(2) Securities	0.1	0.4	0.1
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(5A) Exports	-	-	-
j) U/s 50(6) Transports	14.7	4.2	-
k) U/s 50(6A) Dividends	0.8	0.6	-
l) U/s 50(7) Bonus & Bonus Shares	6.4	1.1	-
m) U/s 50(7A) Auctions	0.6	-	-
n) U/s 50(7B) House Rentals	-	2.0	-

'C' Zone, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	4.4	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	1.7	4.2	0.6
4. Total (Gross)	144.7	159.9	144.4
Less refunds	38.0	35.4	31.0
5. Total (Net)	106.7	124.5	113.4

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	111.5	102.2	133.4
b) Collections	14.9	16.2	22.3
c) Percentage	13.4	15.9	16.7
2. Collections out of current demand			
a) Recoverable demands	68.1	101.6	175.8
b) Collections	37.2	26.2	37.2
c) Percentage	54.6	25.8	21.2
3. Collections by adjustment out of advance tax deposits			
a) Deposits	17.0	13.7	15.7
b) Adjustments	17.0	13.7	15.7
i) With returns	14.2	13.7	9.4
ii) Against demands	2.8	-	6.3
c) Balance	-	-	-

TABLE 12.9
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	<u>22.3</u>	<u>30.1</u>	<u>25.3</u>
a) Arrear demands	11.7	12.7	15.0
b) Current demands	10.6	17.4	10.3
2. Payments with returns	<u>111.5</u>	<u>157.8</u>	<u>125.4</u>
a) Adjustments out of deposits u/s 53	35.7	37.7	30.9
b) U/s 80 - D	-	-	-
c) Cash/cheques	75.8	120.1	94.5
3. Deductions at source	<u>779.9</u>	<u>823.4</u>	<u>1,124.9</u>
a) U/s 50(1) Salaries	768.0	813.2	1,124.8
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(5A) Exports	-	-	-
j) U/s 50(6) Transports	-	-	-
k) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	1.2	1.3	-
m) U/s 50(7A) Auctions	-	-	-
n) U/s 50(7B) House Rentals	-	-	-

'D' Zone, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	-	0.1	0.1
4. Total (Gross)	913.7	1,011.3	1,275.6
Less refunds	13.6	9.6	19.8
5. Total (Net)	900.1	1,001.7	1,255.8

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	53.5	77.3	90.5
b) Collections	11.7	12.7	15.0
c) Percentage	18.4	16.4	16.6
2. Collections out of current demand			
a) Recoverable demands	62.9	70.4	41.0
b) Collections	10.6	17.4	10.3
c) Percentage	16.9	24.7	25.1
3. Collections by adjustment out of advance tax deposits			
a) Deposits	35.7	37.7	30.9
b) Adjustments	35.7	37.7	30.9
i) With returns	35.7	37.7	30.9
ii) Against demands	-	-	-
c) Balance	-	-	-

TABLE 12.10
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	58.0	50.2	46.3
a) Arrear demands	20.8	24.1	20.6
b) Current demands	37.2	26.1	25.7
2. Payments with returns	99.5	104.6	78.0
a) Adjustments out of deposits u/s 53	30.1	29.3	8.4
b) U/s 80 - D	-	-	-
c) Cash/cheques	69.4	75.3	69.6
3. Deductions at source	682.5	805.0	1,124.8
a) U/s 50(1) Salaries	43.9	65.6	87.3
b) U/s 50(2) Securities	-	12.3	-
c) U/s 50(2A) Interests	-	-	25.3
d) U/s 50(3) Non Residents	5.0	23.7	20.8
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	584.8	608.3	752.2
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	-	0.7	84.3
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	36.2	16.8	74.5
k) U/s 50(6A) Dividends	-	-	-
k) U/s 50(7) Bonus & Bonus Shares	0.6	20.6	10.3
m) U/s 50(7A) Auctions	0.7	2.6	8.5
n) U/s 50(7B) House Rentals	-	-	-

Hyderabad Zone, Hyderabad

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	14.0
r) Miscellaneous	11.3	54.4	47.6
4. Total (Gross)	840.0	959.8	1,249.1
Less refunds	156.8	49.7	37.9
5. Total (Net)	683.2	910.1	1,211.2
PART.II ANALYSIS:			
1. Collections out of arrear demand			
a) Recoverable arrears	136.7	176.5	421.3
b) Collections	20.8	24.1	20.6
c) Percentage	15.2	13.7	4.6
2. Collections out of current demand			
a) Recoverable demand	114.6	264.0	438.1
b) Collections	37.2	26.1	25.7
c) Percentage	32.5	9.9	5.9
3. Collections by adjustment out of advance deposits			
a) Deposits	31.8	29.3	9.1
b) Adjustments	28.7	31.4	8.4
i) With returns	28.1	29.3	8.4
ii) Against demands	0.6	2.1	-
c) Balance	3.1	(-2.1)	0.7

Sur. & Reg., Southern Region, Karachi

TABLE 12.11
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 TO 1991-92

(Rs. in Million)

Description	1990-91	1991-92	1992-93
1. Deduction at source	<u>3211.0</u>	<u>5952.9</u>	<u>7,874.7</u>
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	-	-	-
c) U/s 50(2A) Interest	-	458.8	956.0
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	1,329.5	2,183.0	2,525.3
g) U/s 50(4A) Brokrage Fee	-	43.5	30.2
h) U/s 50(5) Imports	1,820.2	2,675.6	3,067.4
i) U/s 50(5A) Exports	-	-	880.8
j) U/s 50(6) Transport	-	30.6	52.5
k) U/s 50(6A) Dividends	-	80.1	67.9
l) U/s 50(7) Bonus & Bonus Shares	-	44.1	51.9
m) U/s 50(7A) Auctions	40.3	31.7	26.9
n) U/s 50(7B) House Rentals	21.0	5.8	27.1
o) U/s 50(7C) Prizes & Winnings	-	21.5	73.3
p) U/s 50(7D) Interest on Bonds	-	0.1	36.6
q) U/s 50(7E) Elec Bills	-	-	78.8
r) Misc.	-	378.1	-
2. Total (Gross)	<u>3,211.0</u>	<u>5,952.9</u>	<u>7,874.7</u>
Less refunds	-	-	-
3. Total (Net)	<u>3,211.0</u>	<u>5,952.9</u>	<u>7,874.7</u>

CENTRAL REGION, LAHORE

**TABLE 12.12
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93**

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	<u>1,162.2</u>	<u>984.3</u>	<u>714.7</u>
a) Arrear demands	274.5	319.8	507.4
b) Current demands	887.7	664.5	207.3
2. Payments with returns	<u>978.1</u>	<u>1,447.5</u>	<u>1,311.3</u>
a) Adjustments out of deposits u/s 53	569.0	759.0	670.6
b) U/s 80 - D	-	-	38.2
c) Cash/cheques	409.1	688.5	602.5
3. Deductions at source	<u>1,508.5</u>	<u>2,900.8</u>	<u>3,961.6</u>
a) U/s 50(1) Salaries	241.1	370.5	551.8
b) U/s 50(2) Securities	86.7	218.1	597.9
c) U/s 50(2A) Interests	10.5	231.9	324.9
d) U/s 50(3) Non Residents	27.6	8.2	10.2
e) U/s 50(3A) Technical Fees	0.1	0.1	-
f) U/s 50(4) Contracts	715.2	1,655.7	1,762.2
g) U/s 50(4A) Brokrage Fees	139.9	6.8	4.3
h) U/s 50(5) Imports	226.5	294.6	297.8
i) U/s 50(5A) Exports	-	-	163.5
j) U/s 50(6) Transports	17.7	19.8	42.4
k) U/s 50(6A) Dividends	1.1	5.1	21.3
l) U/s 50(7) Bonus & Bonus Shares	2.6	20.7	0.1
m) U/s 50(7A) Auctions	32.3	38.3	33.9
n) U/s 50(7B) House Rentals	0.8	2.8	4.1

CENTRAL REGION, LAHORE

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	11.7	19.8
p) U/s 50(7D) Interest on Bonds	-	10.2	27.0
q) U/s 50(7E) Elec Bills	-	-	91.7
r) Miscellaneous	6.4	6.3	8.7
4. Total (Gross)	<u>3,648.8</u>	<u>5,332.6</u>	<u>5,987.6</u>
Less refunds	713.9	500.1	363.8
5. Total (Net)	<u>2,934.9</u>	<u>4,832.5</u>	<u>5,623.8</u>

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	1,160.8	1,156.4	2,202.7
b) Collections	274.5	319.8	507.4
c) Percentage	23.6	27.7	23.0

2. Collections out of current demand

a) Recoverable demands	2,020.9	2,371.3	2,517.4
b) Collections	887.7	664.5	207.3
c) Percentage	43.9	28.0	8.2

3. Collections by adjustment out of advance tax deposits

a) Deposits	569.0	759.0	670.6
b) Adjustments	569.0	759.0	670.6
i) With returns	561.9	759.0	661.0
ii) Against demands	7.1	-	9.6
c) Balance	-	-	-

TABLE 12.13
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
<u>PART.I PERFORMANCE</u>			
1. Collections of demand	<u>108.1</u>	<u>106.8</u>	<u>119.6</u>
a) Arrear demands	25.1	29.6	28.4
b) Current demands	83.0	77.2	91.2
2. Payments with returns	<u>71.7</u>	<u>76.7</u>	<u>90.1</u>
a)* Adjustments out of deposits u/s 53	21.5	12.8	9.1
b) U/s 80 - D	-	-	-
c) Cash/cheques	50.2	63.9	81.0
3. Deductions at source	<u>242.5</u>	<u>399.6</u>	<u>629.5</u>
a) U/s 50(1) Salaries	69.6	89.4	132.0
b) U/s 50(2) Securities	-	0.2	0.1
c) U/s 50(2A) Interests	-	26.2	107.3
d) U/s 50(3) Non Residents	0.1	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	164.2	280.5	307.1
g) U/s 50(4A) Brokrage Fees	-	-	0.4
h) U/s 50(5) Imports	-	-	5.4
i) U/s 50(5A) Exports	-	-	4.0
j) U/s 50(6) Transports	7.4	2.9	19.5
k) U/s 50(6A) Dividends	0.5	0.2	-
k) U/s 50(7) Bonus & Bonus Shares	-	-	0.1
m) U/s 50(7A) Auctions	0.1	-	15.9
n) U/s 50(7B) House Rentals	-	-	-

Multan Zone, Multan

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	1.7
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	35.6
r) Miscellaneous	0.6	0.2	0.4
4. Total (Gross)	422.3	583.1	839.2
Less refunds	105.0	85.9	32.5
5. Total (Net)	317.3	497.2	806.7

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	139.3	162.8	203.3
b) Collections	25.1	29.6	28.4
c) Percentage	18.0	18.2	13.9
2. Collections out of current demand			
a) Recoverable demands	236.1	187.4	413.2
b) Collections	83.0	77.2	91.2
c) Percentage	35.2	41.2	22.1
3. Collections by adjustment out of advance tax deposits			
a) Deposits	21.5	12.8	9.1
b) Adjustments	21.5	12.8	9.1
i) With returns	21.5	12.8	9.1
ii) Against demands	-	-	-
c) Balance	-	-	-

TABLE 12.14
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	64.9	87.1	83.9
a) Arrear demands	26.1	31.3	39.3
b) Current demands	38.8	55.8	44.6
2. Payments with returns	70.9	71.6	74.6
a) Adjustments out of deposits u/s 53	16.5	12.8	11.1
b) U/s 80 - D	-	-	-
c) Cash/cheques	54.4	58.8	63.5
3. Deductions at source	139.1	3.5	0.3
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	-	0.8	0.1
c) U/s 50(2A) Interests	0.2	-	-
d) U/s 50(3) Non Residents	-	-	0.1
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	137.1	0.1	-
g) U/s 50(4A) Brokragge Fees	-	-	-
h) U/s 50(5) Imports	0.3	-	-
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	-	-	-
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	-	2.5	-
m) U/s 50(7A) Auctions	1.4	-	-
n) U/s 50(7B) House Rentals	-	-	-

'A' Zone, Lahore

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	0.1	0.1	0.1
4. Total (Gross)	<u>274.9</u>	<u>162.2</u>	<u>158.8</u>
Less refunds	110.7	64.1	31.9
5. Total (Net)	<u>164.2</u>	<u>98.1</u>	<u>126.9</u>

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	144.5	137.8	177.2
b) Collections	26.1	31.3	39.3
c) Percentage	18.1	22.7	22.2

2. Collections out of current demand

a) Recoverable demands	189.7	258.1	296.9
b) Collections	38.8	55.8	44.6
c) Percentage	20.5	21.6	15.0

3. Collections by adjustment out of advance tax deposits

a) Deposits	16.5	12.8	11.1
b) Adjustments	16.5	12.8	11.1
i) With returns	16.5	12.8	11.1
ii) Against demands	-	-	-
c) Balance	-	-	-

TABLE 12.15
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	<u>41.1</u>	<u>53.3</u>	<u>41.9</u>
a) Arrear demands	17.4	27.0	17.6
b) Current demands	23.7	26.3	24.3
2. Payments with returns	<u>82.4</u>	<u>107.3</u>	<u>115.2</u>
a) Adjustments out of deposits u/s 53	13.1	11.2	12.3
b) U/s 80 - D	-	-	-
c) Cash/cheques	69.3	96.1	102.9
3. Deductions at source	<u>211.9</u>	<u>328.5</u>	<u>501.7</u>
a) U/s 50(1) Salaries	145.7	263.6	399.7
b) U/s 50(2) Securities	0.1	3.6	23.7
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	-	2.2	5.5
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	46.7	45.4	56.3
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	4.5	0.2	-
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	8.6	6.7	6.6
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	-	0.5	-
m) U/s 50(7A) Auctions	0.7	0.5	-
n) U/s 50(7B) House Rentals	-	-	-

'B' Zone, Lahore

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	2.0
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	5.6	5.8	7.9
4. Total (Gross)	335.4	489.1	658.8
Less refunds	47.8	26.2	19.9
5. Total (Net)	287.6	462.9	638.9

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	215.4	200.2	258.2
b) Collections	17.4	27.0	17.6
c) Percentage	8.1	13.5	6.8
2. Collections out of current demand			
a) Recoverable demands	111.8	194.4	265.2
b) Collections	23.7	26.3	24.3
c) Percentage	21.2	13.5	9.2
3. Collections by adjustment out of advance tax deposits			
a) Deposits	13.1	11.2	12.3
b) Adjustments	13.1	11.2	12.3
i) With returns	6.0	11.2	2.7
ii) Against demands	7.1	-	9.6
c) Balance	-	-	-

TABLE 12.16
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	948.1	737.1	469.3
a) Arrear demands	205.9	231.9	422.1
b) Current demands	742.2	505.2	47.2
2. Payments with returns	753.1	1191.9	1,031.4
a) Adjustments out of deposits u/s 53	517.9	722.2	638.1
b) U/s 80 - D	-	-	38.2
c) Cash/cheques	235.2	469.7	355.1
3. Deductions at source	239.2	243.5	599.0
a) U/s 50(1) Salaries	25.8	17.5	20.1
b) U/s 50(2) Securities	82.7	213.5	574.0
c) U/s 50(2A) Interests	-	-	-
d) U/s 50(3) Non Residents	27.6	6.0	4.6
e) U/s 50(3A) Technical Fees	-	0.1	-
f) U/s 50(4) Contracts	70.6	-	-
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	30.5	-	-
i) U/s 50(5A) Exports	-	-	-
j) U/s 50(6) Transports	1.7	1.3	-
k) U/s 50(6A) Dividends	-	-	-
l) U/s 50(7) Bonus & Bonus Shares	0.2	2.5	-
m) U/s 50(7A) Auctions	-	2.4	-
n) U/s 50(7B) House Rentals	-	-	-

Companies, Lahore

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	-
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	-
r) Miscellaneous	0.1	0.2	0.3
4. Total (Gross)	<u>1,940.4</u>	<u>2,172.5</u>	<u>2,099.7</u>
Less refunds	450.4	323.9	279.5
5. Total (Net)	<u>1,490.0</u>	<u>1,848.6</u>	<u>1,820.2</u>

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	661.6	655.6	1,564.8
b) Collections	205.9	231.9	422.1
c) Percentage	31.1	35.4	27.0

2. Collections out of current demand

a) Recoverable demands	1,483.3	1,731.4	1,542.1
b) Collections	742.2	505.2	47.2
c) Percentage	50.0	29.2	3.1

3. Collections by adjustment out of advance tax deposits

a) Deposits	517.9	722.2	638.1
b) Adjustments	517.9	722.2	638.1
i) With returns	517.9	722.2	638.1
ii) Against demands	-	-	-
c) Balance	-	-	-

TABLE 12.17
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 TO 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
1. Deduction at source	<u>675.8</u>	<u>1,925.7</u>	<u>2,231.1</u>
a) U/s 50(1) Salaries	-	-	-
b) U/s 50(2) Securities	3.9	-	-
c) U/s 50(2A) Interest	10.3	205.7	217.6
d) U/s 50(3) Non Residents	-	-	-
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	433.7	1,329.7	1,398.8
g) U/s 50(4A) Brokrag Fee	2.8	6.8	3.9
h) U/s 50(5) Imports	191.2	294.4	292.4
i) U/s 50(5A) Exports	-	-	159.5
j) U/s 50(6) Transport	-	8.9	16.3
k) U/s 50(6A) Dividends	0.6	4.9	21.3
l) U/s 50(7) Bonus & Bonus Shares	1.2	15.2	-
m) U/s 50(7A) Auctions	31.3	35.4	18.0
n) U/s 50(7B) House Rentals	0.8	2.8	4.1
o) U/s 50(7C) Prizes & Winnings	-	11.7	16.1
p) U/s 50(7D) Interest on Bonds	-	10.2	27.0
q) U/s 50(7E) Elec Bills	-	-	56.1
r) Misc.	-	-	-
2. Total (Gross)	<u>675.8</u>	<u>1,925.7</u>	<u>2,231.1</u>
Less refunds	-	-	-
3. Total (Net)	<u>675.8</u>	<u>1,925.7</u>	<u>2,231.1</u>

NORTHERN REGION, ISLAMABAD

**TABLE 12.18
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93**

	(Rs. in Million)		
Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	654.0	307.7	546.5
a) Arrear demands	306.3	95.7	173.5
b) Current demands	347.7	212.0	373.0
2. Payments with returns	1,095.5	1,436.3	1,165.9
a) Adjustments out of deposits u/s 53	645.3	721.0	607.9
b) U/s 80 - D	-	-	62.4
c) Cash/cheques	450.2	715.3	495.6
3. Deductions at source	2,030.5	3,359.2	3,913.7
a) U/s 50(1) Salaries	257.5	393.7	539.8
b) U/s 50(2) Securities	67.4	132.2	71.9
c) U/s 50(2A) Interests	3.3	378.8	656.7
d) U/s 50(3) Non Residents	168.9	262.3	120.0
e) U/s 50(3A) Technical Fees	-	3.1	40.4
f) U/s 50(4) Contracts	1,358.0	1,957.2	1,805.9
g) U/s 50(4A) Brokragge Fees	-	3.7	12.3
h) U/s 50(5) Imports	54.3	68.0	106.9
i) U/s 50(5A) Exports	-	-	141.4
j) U/s 50(6) Transports	41.6	48.3	111.5
k) U/s 50(6A) Dividends	1.2	8.6	33.1
l) U/s 50(7) Bonus & Bonus Shares	32.6	16.5	1.0
m) U/s 50(7A) Auctions	41.4	58.7	87.9
n) U/s 50(7B) House Rentals	0.9	1.2	8.1

Gujranwala Zone, Gujranwala

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	-	0.8
p) U/s 50(7D) Interest on Bonds	-	-	-
q) U/s 50(7E) Elec Bills	-	-	36.2
r) Miscellaneous	0.1	0.2	0.2
4. Total (Gross)	310.4	479.1	652.8
Less refunds	47.7	55.6	32.1
5. Total (Net)	262.7	423.5	620.7

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	154.7	129.1	160.3
b) Collections	16.1	12.0	18.2
c) Percentage	10.4	9.3	11.4

2. Collections out of current demand

a) Recoverable demands	136.9	129.8	219.2
b) Collections	44.8	28.9	33.9
c) Percentage	32.7	22.3	15.5

3. Collections by adjustment out of advance tax deposits

a) Deposits	38.7	40.3	36.6
b) Adjustments	38.7	40.3	36.6
i) With returns	38.7	40.3	35.6
ii) Against demands	-	-	1.0
c) Balance	-	-	-

TABLE 12.20
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	96.8	71.6	146.3
a) Arrear demands	28.2	26.4	43.8
b) Current demands	68.6	45.2	102.5
2. Payments with returns	131.9	169.5	189.2
a) Adjustments out of deposits u/s 53	50.8	39.8	44.2
b) U/s 80 - D	-	-	23.3
c) Cash/cheques	81.1	129.7	121.7
3. Deductions at source	215.2	431.3	728.8
a) U/s 50(1) Salaries	32.3	43.3	59.1
b) U/s 50(2) Securities	1.5	0.8	0.5
c) U/s 50(2A) Interests	0.3	88.3	153.8
d) U/s 50(3) Non Residents	0.1	0.4	0.1
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	145.3	244.3	295.4
g) U/s 50(4A) Brokrage Fees	-	3.3	2.1
h) U/s 50(5) Imports	2.3	6.7	23.6
i) U/s 50(5A) Exports	-	-	70.8
j) U/s 50(6) Transports	11.9	13.7	28.0
k) U/s 50(6A) Dividends	1.0	5.0	3.0
l) U/s 50(7) Bonus & Bonus Shares	2.3	1.2	0.7
m) U/s 50(7A) Auctions	16.5	15.5	19.7
n) U/s 50(7B) House Rentals	0.9	0.1	0.3

Faisalabad Zone, Faisalabad

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	3.8	5.5
p) U/s 50(7D) Interest on Bonds	-	0.6	0.6
q) U/s 50(7E) Elec Bills	-	-	63.8
r) Miscellaneous	0.8	4.3	1.8
4. Total (Gross)	443.9	672.4	1,064.3
Less refunds	67.1	73.5	54.9
5. Total (Net)	376.8	598.9	1,009.4

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	95.7	93.6	121.4
b) Collections	28.2	26.4	43.8
c) Percentage	29.5	28.2	36.1

2. Collections out of current demand

a) Recoverable demands	199.2	149.2	251.3
b) Collections	68.6	45.2	102.5
c) Percentage	34.4	30.3	40.8

3. Collections by adjustment out of advance tax deposits

a) Deposits	51.1	40.5	51.0
b) Adjustments	50.9	39.8	47.3
i) With returns	50.6	39.8	44.2
ii) Against demands	0.3	-	3.1
c) Balance	0.2	0.7	3.7

TABLE 12.21
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	449.9	140.7	303.8
a) Arrear demands	245.0	36.0	85.2
b) Current demands	204.9	104.7	218.6
2. Payments with returns	727.4	1,060.0	772.2
a) Adjustments out of deposits u/s 53	505.2	593.8	512.2
b) U/s 80 - D	-	-	39.1
c) Cash/cheques	222.2	466.2	220.9
3. Deductions at source	918.1	1515.0	1,853.3
a) U/s 50(1) Salaries	174.4	275.0	354.3
b) U/s 50(2) Securities	59.3	125.0	57.1
c) U/s 50(2A) Interests	-	90.7	235.5
d) U/s 50(3) Non Residents	157.3	256.9	113.7
e) U/s 50(3A) Technical Fees	-	3.0	40.4
f) U/s 50(4) Contracts	468.3	711.4	896.6
g) U/s 50(4A) Brokragge Fees	-	-	10.2
h) U/s 50(5) Imports	11.2	13.9	25.7
i) U/s 50(5A) Exports	-	-	3.4
j) U/s 50(6) Transports	8.4	10.1	25.4
k) U/s 50(6A) Dividends	0.2	2.2	18.8
l) U/s 50(7) Bonus & Bonus Shares	30.2	11.8	-
m) U/s 50(7A) Auctions	6.9	6.7	22.7
n) U/s 50(7B) House Rentals	-	0.7	5.3

Rawalpindi Zone, Rawalpindi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	2.1	7.3
p) U/s 50(7D) Interest on Bonds	-	0.6	2.1
q) U/s 50(7E) Elec Bills	-	-	30.7
r) Miscellaneous	1.9	4.9	4.1
4. Total (Gross)	<u>2,095.4</u>	<u>2,715.7</u>	<u>2,929.3</u>
Less refunds	320.0	66.5	34.5
5. Total (Net)	<u>1,775.4</u>	<u>2,649.2</u>	<u>2,894.8</u>

PART.II ANALYSIS:

1. Collections out of arrear demand			
a) Recoverable arrears	472.6	232.0	627.8
b) Collections	245.0	36.0	85.2
c) Percentage	51.8	15.5	13.6
2. Collections out of current demand			
a) Recoverable demands	426.1	586.3	1,075.8
b) Collections	204.9	104.7	218.6
c) Percentage	48.1	17.9	20.3
3. Collections by adjustment out of advance tax deposits			
a) Deposits	523.0	646.0	652.2
b) Adjustments	522.8	643.4	650.8
i) With-returns	505.2	593.8	138.6
ii) Against demands	17.6	49.6	512.2
c) Balance	0.2	2.6	1.4

TABLE 12.22
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
1. Collections of demand	46.4	54.5	44.3
a) Arrear demands	17.0	21.3	26.3
b) Current demands	29.4	33.2	18.0
2. Payments with returns	142.4	95.3	82.3
a) Adjustments out of deposits u/s 53	50.6	47.1	15.9
b) U/s 80 - D	-	-	-
c)	-	-	-
A-BOD = Cash/cheques	91.8	48.2	66.4
3. Deductions at source	741.5	1,086.2	853.1
a) U/s 50(1) Salaries	34.6	49.3	91.9
b) U/s 50(2) Securities	3.0	6.3	13.8
c) U/s 50(2A) Interests	-	65.7	97.8
d) U/s 50(3) Non Residents	11.2	4.7	6.1
e) U/s 50(3A) Technical Fees	-	0.1	-
f) U/s 50(4) Contracts	659.8	897.5	513.8
g) U/s 50(4A) Brokrage Fees	-	0.4	-
h) U/s 50(5) Imports	3.9	4.4	12.5
i) U/s 50(5A) Exports	-	-	1.0
j) U/s 50(6) Transports	17.8	19.8	48.1
k) U/s 50(6A) Dividends	-	1.4	10.4
l) U/s 50(7) Bonus & Bonus Shares	0.1	3.3	0.2
m) U/s 50(7A) Auctions	10.5	22.5	31.7

Peshawar Zone, Peshawar

(Rs. in Million)

Description	1990-91	1991-92	1992-93
n) U/s 50(7B) House Rentals	-	0.4	2.1
o) U/s 50(7C) Prizes & Winnings	-	3.0	3.2
p) U/s 50(7D) Interest on Bonds	-	6.7	0.6
q) U/s 50(7E) Elec Bills	-	-	18.5
r) Miscellaneous	0.6	0.7	1.4
4. Total (Gross)	930.3	1,236.0	979.7
Less refunds	62.5	71.4	48.9
5. Total (Net)	867.8	1,164.6	930.8

PART.II ANALYSIS:**1. Collections out of arrear demand**

a) Recoverable arrears	69.3	103.4	143.4
b) Collections	17.0	21.3	26.3
c) Percentage	24.5	20.6	18.3

2. Collections out of current demand

a) Recoverable demands	118.4	150.4	164.7
b) Collections	29.4	33.2	18.0
c) Percentage	24.8	22.1	10.9

3. Collections by adjustment out of advance tax deposits

a) Deposits	50.6	47.1	19.2
b) Adjustments	50.6	47.1	16.0
i) With returns	50.6	47.1	15.6
ii) Against demands	-	-	0.4
c) Balance	-	-	3.2

TABLE 13.1
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND
REPEALED TAXES (GIFT TAX AND ESTATE DUTY)
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
1. BUDGET ESTIMATES	<u>600.0</u>	<u>660.0</u>	<u>1,186.0</u>
2. COLLECTIONS	495.9	631.8	1,195.5
3. %AGE OVER B.E.	82.7	95.7	100.8
PART.I PERFORMANCE			
A. WEALTH TAX			
1. Collection of demands	<u>287.4</u>	<u>271.8</u>	<u>363.0</u>
a) Arrear demands	128.1	77.1	113.6
b) Current demands	159.3	194.7	249.4
2. Payment with returns	210.2	363.2	452.7
3. Collection U/s 13-D	-	-	390.9
4. Collection U/s 13-A	-	-	2.1
5. Miscellaneous (Including penalties etc)	0.2	-	0.1
6. Total (Gross collection)	<u>497.8</u>	<u>635.0</u>	<u>1,208.8</u>
7. Less refunds	2.0	3.2	13.3
8. Total (Net)	<u>495.8</u>	<u>631.8</u>	<u>1,195.5</u>
B. NET COLLECTION OF REPEALED TAXES			
1. Gift Tax	0.1	-	-
2. Estate duty	-	-	-
3. Total	<u>0.1</u>	-	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>495.9</u>	<u>631.8</u>	<u>1,195.5</u>

NATIONAL

Rs. in Million)

Description	1990-91	1991-92	1992-93
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PART.II ANALYSIS:

1. WEALTH TAX

A. Collection out of arrears

i) Recoverable arrears	<u>401.8</u>	<u>275.5</u>	<u>423.1</u>
ii) Collections	128.1	77.1	113.6
iii) Percentage of ii to i above	31.9	28.0	26.8

B. Collection out of current Wealth Tax demand

i) Recoverable demands	<u>229.3</u>	<u>560.0</u>	<u>683.8</u>
ii) Collections	159.3	194.7	249.4
iii) Percentage of ii to i above	69.5	34.8	36.5

2. GIFT TAX

i) Recoverable arrears	<u>57.2</u>	<u>57.0</u>	<u>56.4</u>
ii) Collections	0.1	-	-
iii) Percentage of ii to i above	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	-	-	-

TABLE 13.2
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND
REPEALED TAXES (GIFT TAX AND ESTATE DUTY)
- 1990-91 to 1992-93

Description	(Rs. in Million)		
	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
A. WEALTH TAX			
1. Collection of demands	<u>185.3</u>	<u>132.8</u>	<u>242.5</u>
a) Arrear demands	93.0	37.9	74.6
b) Current demands	92.3	94.9	167.9
2. Payment with returns	97.1	211.7	253.5
3. Collection U/s 13-D	-	-	263.0
4. Collection U/s 13-A	-	-	-
5. Miscellaneous (Including penalties etc)	-	-	-
6. Total (Gross collection)	<u>282.4</u>	<u>344.5</u>	<u>759.0</u>
7. Less refunds	-	1.9	2.7
8. Total (Net)	<u>282.4</u>	<u>342.6</u>	<u>756.3</u>
B. NET COLLECTION OF REPEALED TAXES			
1. Gift Tax	0.1	-	-
2. Estate duty	-	-	-
3. Total	<u>0.1</u>	-	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>282.5</u>	<u>342.6</u>	<u>756.3</u>

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

i) Recoverable arrears	298.2	177.3	131.8
ii) Collections	93.0	37.9	74.6
iii) Percentage of ii to i above	31.2	21.4	56.6

Southern Region, Karachi

(Rs. in Million)

Description	1990-91	1991-92	1992-93
B. Collection out of current Wealth Tax demand			
i) Recoverable demands	110.8	191.7	423.6
ii) Collections	92.3	94.9	167.9
iii) Percentage of ii to i above	83.3	49.5	39.6
2. GIFT TAX			
i) Recoverable arrears	11.1	11.0	10.4
ii) Collections	0.1	-	-
iii) Percentage of ii to i above	0.9	-	-
3. ESTATE DUTY			
i) Recoverable arrears	-	-	-
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
TOTAL COLLECTION (A+B+C)	196.3	195.3	182.3
TOTAL COLLECTION (A+B)	185.1	202.7	591.5
TOTAL COLLECTION (A+B+C) (Rs.)	185.1	202.7	591.5

TABLE 13.3
**COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND
 REPEALED TAXES (GIFT TAX AND ESTATE DUTY)**
 1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
A. WEALTH TAX			
1. Collection of demands	<u>68.9</u>	<u>92.5</u>	<u>76.9</u>
a) Arrear demands	25.2	26.3	26.5
b) Current demands	43.7	66.2	50.4
2. Payment with returns	77.9	100.6	132.3
3. Collection U/s 13-D	-	-	76.2
4. Collection U/s 13-A	-	-	1.5
5. Miscellaneous (Including penalties etc)	-	-	-
6. Total (Gross collection)	<u>146.8</u>	<u>193.1</u>	<u>286.9</u>
7. Less refunds	1.5	0.9	9.4
8. Total (Net)	<u>145.3</u>	<u>192.2</u>	<u>277.5</u>
B. NET COLLECTION OF REPEALED TAXES			
1. Gift Tax	-	-	-
2. Estate duty	-	-	-
3. Total	-	-	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>145.3</u>	<u>192.2</u>	<u>277.5</u>

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

i) Recoverable arrears	65.7	56.9	236.2
ii) Collections	25.2	26.3	26.5
iii) Percentage of ii to i above	38.4	46.2	11.2

Central Region, Lahore

(Rs. in Million)

Description	1990-91	1991-92	1992-93
B. Collection out of current Wealth Tax demand			
i) Recoverable demands	74.6	287.2	183.4
ii) Collections	43.7	66.2	50.4
iii) Percentage of ii to i above	58.6	23.1	27.5
2. GIFT TAX			
i) Recoverable arrears	41.8	41.7	41.7
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
3. ESTATE DUTY			
i) Recoverable arrears	19.9	19.9	19.9
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-

TABLE 13.4
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX AND
REPEALED TAXES (GIFT TAX AND ESTATE DUTY)
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
PART.I PERFORMANCE			
A. WEALTH TAX			
1. Collection of demands	<u>33.2</u>	<u>46.5</u>	<u>43.6</u>
a) Arrear demands	9.9	12.9	12.5
b) Current demands	23.3	33.6	31.1
2. Payment with returns	35.2	50.9	66.9
3. Collection U/s 13-D	-	-	51.7
4. Collection U/s 13-A	-	-	0.6
5. Miscellaneous (Including penalties etc)	0.2	-	0.1
6. Total (Gross collection)	<u>68.6</u>	<u>97.4</u>	<u>162.9</u>
7. Less refunds	0.5	0.4	1.2
8. Total (Net)	<u>68.1</u>	<u>97.0</u>	<u>161.7</u>
B. NET COLLECTION OF REPEALED TAXES			
1. Gift Tax	-	-	-
2. Estate duty	-	-	-
3. Total	-	-	-
C. TOTAL COLLECTION (A.6 + B.3)	<u>68.1</u>	<u>97.0</u>	<u>161.7</u>

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

i) Recoverable arrears	37.9	41.3	55.1
ii) Collections	9.9	12.9	12.5
iii) Percentage of ii to i above	26.1	31.2	22.7

Northern Region, Islamabad

(Rs. in Million)

Description	1990-91	1991-92	1992-93
B. Collection out of current Wealth Tax demand			
i) Recoverable demands	43.9	81.1	76.8
ii) Collections	23.3	33.6	31.1
iii) Percentage of ii to i above	53.1	41.4	40.5
2. GIFT TAX			
i) Recoverable arrears	4.3	4.3	4.3
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-
3. ESTATE DUTY			
i) Recoverable arrears	7.8	7.8	7.8
ii) Collections	-	-	-
iii) Percentage of ii to i above	-	-	-

TABLE 14
REGION - WISE COLLECTIONS OF CAPITAL VALUE TAX
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
1. BUDGET ESTIMATES	110.0	121.0	307.0
2. COLLECTIONS	105.6	140.1	313.4
3. %AGE WITH BUDGET	96.0	115.8	102.1
<u>REGION-WISE COLLECTIONS</u>			
A. SOUTHERN REGION	41.3	60.1	101.8
B. CENTRAL REGION	28.7	31.3	87.6
C. NORTHERN REGION	35.6	48.7	124.0

TABLE 15
REGION - WISE COLLECTIONS OF CORPORATE ASSETS TAX
1991-92 to 1992-93

		(Rs. in Million)	
Description	1991-92	1992-93	
NATIONAL	176.5	132.1	
REGION-WISE COLLECTIONS			
1. SOUTHERN REGION	100.5	103.1	
2. CENTRAL REGION	49.0	18.6	
3. NORTHERN REGION	27.0	10.4	

TABLE 16
REGION - WISE COLLECTIONS OF WORKER'S WELFARE FUND
1990-91 to 1992-93

		(Rs. in Million)		
Description	1990-91	1991-92	1992-93	
1. BUDGET ESTIMATES	<u>189.0</u>	<u>208.0</u>	<u>229.0</u>	
2. COLLECTIONS	187.9	166.0	244.5	
3. %AGE OVER BUDGET	99.4	79.8	106.8	
REGION-WISE / ZONE-WISE COLLECTIONS				
A. SOUTHERN REGION	<u>89.0</u>	<u>77.4</u>	<u>97.6</u>	
1) Companies-I Karachi	12.0	8.1	11.3	
2) Companies-II Karachi	57.0	52.0	63.3	
3) Companies-III Karachi	17.9	16.7	22.0	
4) CIT, 'A' Zone, Karachi	1.4	0.3	-	
5) CIT, 'B' Zone, Karachi	0.1	0.2	0.1	
6) CIT, 'C' Zone, Karachi	0.3	-	0.7	
7) CIT, 'D' Zone, Karachi	-	-	-	
8) CIT, Hyderabad	0.3	0.1	0.2	
9) CIT, Survey & Reg. Karachi	-	-	-	
B. CENTRAL REGION	<u>50.5</u>	<u>40.2</u>	<u>22.2</u>	
10) CIT, Multan	1.3	1.1	5.7	
11) CIT, 'A' Zone, Lahore	0.1	0.1	0.2	
12) CIT, 'B' Zone, Lahore	-	-	-	
13) CIT, Companies Lahore	49.1	39.0	16.3	
14) CIT, Survey & Reg. Lahore	-	-	-	
C. NORTHERN REGION	<u>48.4</u>	<u>48.4</u>	<u>124.7</u>	
15) CIT, Gujranwala	2.0	1.7	1.6	
16) CIT, Faisalabad	6.5	0.8	7.3	
17) CIT, Rawalpindi	35.1	44.1	115.5	
18) CIT, Peshawar	4.8	1.8	0.3	
19) CIT, Survey & Reg. Islamabad	-	-	-	

TABLE 17
COLLECTION OF CUSTOMS DUTIES (MINOR HEADS)

1983-84 to 1992-93

(Rs. in Million)

Years	Import Duty	Import Surcharge	Idra Surcharge	Export Duty	Misc. Receipts	Gross Customs Duties	Rebate & Refunds	Net Customs Duties
1	2	3	4	5	6	7	8	9
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	2,273.0	7,038.8	4,086.9	1,308.6	58,267.1	7,739.5	50,527.6
1991-92	33,103.8	3,747.8	9,196.3	4,700.3	2,827.7	69,575.9	7,754.7	61,821.2
1992-93	58,448.4	-	10,341.9	864.0	2,047.1	71,701.4	10,301.8	61,399.5

TABLE - 18
COLLECTORATE-WISE CUSTOMS DUTIES (NET)

1983-84 to 1992-93

(Rs. in Million)

Year	Custom House Karachi	Lahore	Rawal-pindi	Pesha-war	Hyder-abad	Quetta	Multan	Total
1	2	3	4	5	6	7	8	9
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
1992-93	50,875.0	5,058.0	916.0	890.0	545.2	1,212.9	1,902.5	61,399.6

TABLE - 19.1
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS
1983-84

(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 - 19.2
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS

1984-85

(Rs. in Million)

(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 - 19.3
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS
1985-86

(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.	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 - 19.4
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS

1986-87

(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.	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 - 19.5
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS
1987-88

(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.	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 - 19.6
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 - 19.7
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 - 19.8
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 -19.9
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS
1991-92

(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 - 19.10
COLLECTORATE-WISE CUSTOMS DUTIES UNDER MINOR HEADS
1992-93

(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	48,344.6	5,368.1	837.8	771.6	400.7	1,043.6	1,682.0	58,448.4	
2. Iqra surcharge	8,782.7	764.0	132.6	110.5	220.3	159.4	172.5	10,341.9	
3. Miscellaneous.	1,091.1	710.6	67.8	37.4	15.5	64.4	60.3	2,047.1	
4. Export duty	833.6	4.5	2.2	0.8	21.9	1.0	-	864.0	
5. Gross Collections.	59,052.0	6,847.1	1,040.3	920.2	658.4	1,268.5	1,914.9	71,701.4	
6. Refund & Rebates	8,177.0	1,789.1	124.3	30.2	113.2	55.6	12.4	10,301.8	
7. Net Collection	50,875.0	5,058.0	916.0	890.0	545.2	1,212.9	1,902.5	61,399.6	

TABLE - 20.1
COMMODITY-WISE COLLECTIONS OF CUSTOMS DUTIES
1983-84 to 1987-88

S. No.	Description	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Meat, fish & their preparations.	0.6	1.7	1.9	2.0	0.7
2.	Milk, butter, cheese & honey.	8.9	12.5	11.2	59.7	169.9
3.	Fruits, nuts and vegetables.	112.3	180.7	125.0	232.2	260.1
4.	Coffee, tea and spices.	649.0	762.3	840.2	903.5	828.4
5.	Oil seeds & miscellaneous fruits.	334.1	379.7	392.5	433.1	457.4
6.	Animals and vegetable fats and oils.	158.8	217.8	573.1	2,192.6	2,906.3
7.	Sugar and confectionery.	15.8	18.6	1,010.2	2,922.5	893.2
8.	Edible preparations of cereals and vegetable.	50.7	79.2	58.8	133.3	171.6
9.	Beverages, spirits & vinegars.	3.1	2.6	2.1	2.8	39.4
10.	Tobacco.	68.7	55.8	68.5	79.2	81.1
11.	Mineral, fuels, oils and products thereof.	273.0	267.4	260.9	354.1	453.5
12.	Chemicals & chemical products	703.2	742.6	763.9	1,052.9	1,212.8
13.	Pharmaceutical products.	2.7	5.8	6.8	41.2	65.1
14.	Dyes, colours, paints and varnishes.	449.8	474.3	440.4	608.5	666.0
15.	Perfumery, soap and toilet preparations.	109.0	107.5	147.6	200.9	228.4
16.	Matches and other explosive.	3.0	4.9	9.9	11.0	12.2
17.	Photographic and Cinematographic goods.	194.8	262.8	227.6	272.1	370.1
18.	Rubber and articles thereof.	514.1	506.5	445.5	454.1	565.6
19.	Leather articles and footwear.	4.5	8.1	2.0	2.3	91.4
20.	Wood pulp, paper and stationery.	464.6	528.4	488.2	508.3	695.6
21.	Silk yarn and fabrics.	45.2	39.4	70.4	64.9	229.6
22.	Yarn and fabrics of man-made fibre.	1,860.3	1,585.1	1,243.9	1,366.7	1,830.1
23.	Cotton yarn and fabrics.	1.5	0.7	2.4	3.2	160.0
24.	Fabrics of wool, flax, remle, metal, vegetables.	16.8	14.9	19.9	15.6	47.2
25.	Textile articles including knitted and crocheted goods.	118.8	143.5	131.9	133.0	225.9
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	2.4	1.9	3.9	3.2	58.4
27.	Glass and earthenware.	177.8	163.9	170.8	162.9	257.1
28.	Precious metal, stones, pearls and imitation jewellery.	7.4	6.6	5.8	16.2	23.0
29.	Metals other than gold, silver, iron and steel.	334.3	402.0	390.1	399.2	604.3

(Rs. in Million)

S. No.	Description	1983-84	1984-85	1985-86	1986-87	1987-88
30.	Iron and steel and manufacture thereof.	1,951.5	1,949.8	1,796.5	1,942.1	2,787.7
31.	Cutlery, tools and other articles of base metals.	196.3	197.5	213.8	234.7	382.8
32.	Machinery and mechanical appliances.	1,731.8	1,826.0	1,926.3	1,582.3	2,316.5
33.	Electric machinery and equipments.	1,305.1	1,259.8	1,690.9	1,458.9	2,145.0
34.	Railway and Tramway plant and rolling stocks.	5.5	20.6	266.3	186.0	153.1
35.	Motor and other vehicles.	2,467.1	2,153.7	2,452.3	2,410.2	3,303.7
36.	Ships boats and aircrafts.	471.4	248.6	127.8	5.2	516.9
37.	Clocks, watches and parts thereof.	48.1	64.6	70.9	71.0	168.0
38.	Arms and ammunitions.	19.6	17.7	16.5	10.0	35.3
39.	Toys, games and sports goods.	7.1	7.4	8.9	11.0	80.6
40.	All other articles.	4,306.0	5,145.1	5,841.1	7,028.1	3,892.3
A.	Total Import Duties.	19,194.7	19,868.0	22,326.7	27,580.7	29,426.3
B.	Import Surcharges.	3,547.6	4,196.5	3,993.7	4,243.3	4,598.6
C.	Iqra Surcharges.	-	-	4,018.7	4,569.6	5,012.9
Export Duties						
1.	Raw Cotton.	251.6	342.6	840.0	150.6	2,004.0
2.	Rice basmati.	-	-	-	-	2.9
3.	Rice other.	-	-	-	-	-
4.	Crush bone.	4.3	6.7	5.4	2.3	-
5.	Skin.	-	-	-	-	-
6.	Wool raw.	-	-	-	-	-
7.	Cotton yarn.	-	-	-	-	1,080.7
8.	Leather.	66.2	32.5	22.7	12.4	5.5
9.	Molasses.	63.5	82.9	114.0	100.0	159.9
10.	Marble.	6.0	3.6	4.5	6.4	24.9
11.	Cutlery.	1.1	1.8	1.3	2.0	2.7
12.	Others.	65.3	19.6	2.5	1.5	8.4
13.	Wheat Brawn.	-	-	-	-	0.2
14.	Camel.	-	-	-	-	0.9
15.	Oil Cake.	-	-	-	-	0.1
16.	Cotton Seed.	-	-	-	-	-
17.	Chillis.	-	-	-	-	-
18.	Live Animal.	-	-	-	-	-

(Rs. in Million)

S. Description No.	1983-84	1984-85	1985-86	1986-87	1987-88
D. Total Export Duty.	458.0	489.7	990.4	275.2	3,290.2
E. Miscellaneous Collections.	347.4	703.9	572.2	388.9	404.5
Gross Collections(A to E).	23,547.7	25,258.1	31,901.7	37,057.7	42,732.5
Refunds and Rebates etc.	2,015.5	1,886.8	2,558.9	3,693.8	4,731.5
Net Customs Duties .	21,532.2	23,371.3	29,342.8	33,363.9	38,001.1

50	Metals other than gold, silver, tin and steel.	202.5	448.9	202.5	407.7	250.31
49	Platinum, gold, silver, tin and steel.	77.7	57.8	58.3	54.1	28.23
48	Glass and earthenware.	250.3	275.9	250.3	244.1	408.88
47	Carpets, matting, tapestries, lace and other finishing fabrics.	37.2	14.3	14.3	14.3	18.33
46	Textile articles including knitted and crocheted goods.	124.8	103.8	103.8	104.8	158.89
45	Metal, vegetable.	12.4	12.3	12.3	8.4	17.68
44	Fabric of wool, flax, hemp, cotton yarn and fabrics.	94.8	288.7	288.7	232.2	203.88
43	Cotton yarn and fabrics.	94.8	118.9	118.9	94.8	203.88
42	Yarn and fabrics of man-made fibres.	1,086.8	1,057.4	1,057.4	1,086.8	1,621.42
41	Silk yarn and fabrics.	70.8	43.0	43.0	32.0	44.21
40	Wood pulp, paper and stationery.	933.8	1,158.0	1,158.0	1,150.0	1,887.95
39	Leather articles and footwear.	19.4	48.9	48.9	58.8	37.93
38	Rubber and articles thereof.	871.1	740.7	740.7	808.9	1,180.95
37	Chromatographic goods.	459.4	488.3	488.3	413.7	611.3
36	Photographic and other explosive.	13.8	8.8	8.8	18.8	8.18
35	Preparations.	308.8	330.7	330.7	346.4	424.8
34	Farmery, soap and toilet preparations.	308.8	330.7	330.7	346.4	424.8
33	Dyes, colouring matters and varnishes.	827.8	884.9	884.9	1,041.2	1,773.74
32	Pharmaceutical products.	26.8	37.0	37.0	50.3	89.87
31	Chemicals & chemical products.	1,422.7	1,888.7	1,888.7	2,097.1	4,338.44
30	Mineral fuels, oils and products thereof.	384.3	615.8	615.8	1,070.2	1,601.86
29	Tobacco.	58.2	63.3	63.3	73.9	122.78
28	Beverages, spirits & vinegars.	10.0	1.8	1.8	1.8	24.08
27	Edible preparations of cereals and vegetables.	177.4	133.8	133.8	133.1	173.74
26	Sugar and confectionery.	139.0	19.2	19.2	20.1	37.0
25	Animals and vegetable fats and oils.	2,582.7	4,432.4	4,432.4	3,010.9	4,882.84
24	Of seeds & miscellaneous fruits.	107.0	93.9	93.9	64.2	136.33

TABLE - 20.2
COMMODITY-WISE COLLECTIONS OF CUSTOMS DUTIES
1988-89 to 1992-93

(Rs. in Million)					
S. Description No.	1988-89	1989-90	1990-91	1991-92	1992-93
1. Meat, fish & their preparations.	5.7	12.4	18.1	16.2	17.20
2. Milk, butter,cheese & honey.	67.7	39.3	79.8	60.3	47.17
3. Fruits,nuts and vegetables.	279.4	367.8	339.5	363.7	515.10
4. Coffee, tea and spices.	1,047.9	1,303.5	1,316.7	1,492.3	2,313.56
5. Oil seeds & miscellaneous fruits.	107.0	93.6	70.7	84.2	136.36
6. Animals and vegetable fats and oils.	2,592.7	4,432.4	4,144.3	3,016.9	4,983.84
7. Sugar and confectionery.	139.0	19.5	20.1	31.0	107
8. Edible preparations of cereals and vegetable.	171.4	133.8	123.1	77.3	54
9. Beverages, spirits & vinegars.	10.0	1.6	33.5	1.8	24.05
10. Tobacco	56.5	65.3	72.9	89.1	122.18
11. Mineral,fuels,oils and products thereof.	684.3	912.8	1,070.5	1,753.4	1,601.86
12. Chemicals & chemical products	1,422.7	1,855.7	2,095.1	2,689.2	4,338.44
13. Pharmaceutical products.	28.9	37.0	65.3	32.7	53.57
14. Dyes,colours,paints and varnishes.	827.6	954.9	1,041.2	1,257.0	1,713.14
15. Perfumery,soap and toilet preparations.	305.6	330.7	346.4	474.8	582.90
16. Matches and other explosive.	13.8	8.8	15.8	18.9	6.18
17. Photographic and Cinematographic goods.	429.4	458.3	413.7	611.3	661.63
18. Rubber and articles thereof.	631.1	749.7	866.9	816.7	1,160.92
19. Leather articles and footwears.	19.4	48.9	82.1	28.5	37.93
20. Wood pulp,paper and stationery.	923.8	1,076.0	1,128.6	1,190.0	1,687.95
21. Silk yarn and fabrics.	70.5	42.0	60.0	35.0	44.51
22. Yarn and fabrics of man-made fibrics.	1,089.5	1,213.8	1,057.4	1,386.4	1,621.43
23. Cotton yarn and fabrics.	94.5	119.9	289.7	332.2	503.68
24. Fabrics of wool, flax,remle, metal, vegitables.	12.4	14.0	12.2	9.4	47.68
25. Textile articles including knitted and crocheted goods.	154.6	102.5	106.6	104.6	156.98
26. Carpets,matting,tapestries,lace and other furnishing fabrics.	31.5	6.1	14.3	14.7	18.93
27. Glass and earthenware.	280.3	272.9	298.4	344.1	408.88
28. Precious metal,stones, pearls and imitation jewellery.	77.1	25.3	27.6	24.9	26.33
29. Metals other than gold,silver,iron and steel.	538.4	505.2	445.9	457.7	620.31

(Rs. in Million)

S. No.	Description	1988-89	1989-90	1990-91	1991-92	1992-93
30.	Iron and steel and manufacture thereof.	3,010.8	2,990.3	3,024.5	3,433.8	4,366.52
31.	Cuttlery, tools and other articles of base metals.	360.6	367.2	375.0	290.6	330.13
32.	Machinery and mechanical appliances.	2,946.8	2,477.0	2,617.4	3,017.8	3,594.47
33.	Electric machinery and equipments.	2,676.7	2,959.9	2,917.8	2,826.2	3,758.12
34.	Railway and Tramway plant and rolling stocks.	20.2	23.4	24.8	29.6	29.97
35.	Motor and other vehicles.	2,924.9	3,769.6	3,294.6	3,871.3	5,280.30
36.	Ships boats and aircrafts.	179.0	169.1	236.2	386.5	556.05
37.	Clocks, watches and parts thereof.	89.4	69.6	82.0	51.9	49.20
38.	Arms and ammunitions.	19.4	21.7	15.3	23.3	19.20
39.	Toys, games and sports goods.	16.0	20.1	29.7	11.0	24.33
40.	All other articles.	4921.1	6,190.2	5,286.1	8,347.5	16,766.82
A.	Total Import Duties.	29,277.6	34,261.8	33,559.8	39,103.8	58,448.43
B.	Import Surcharges.	7,177.7	8,180.3	12,273.0	13,747.8	-
C.	Iqra Surcharges.	5,576.9	5,985.4	7,038.9	9,196.3	10,341.89
Export Duties						
1.	Raw Cotton.	3,694.1	3,532.0	2,571.9	2,499.1	356.90
2.	Rice basmati.	29.5	0.4	-	1.1	-
3.	Rice other.	11.8	-	-	-	-
4.	Crush bone.	-	4.5	3.8	14.2	17.78
5.	Cotton yarn.	548.7	1,045.1	1,228.9	1,709.7	96.00
6.	Leather.	0.8	0.0	-	0.0	-
7.	Molasses.	181.4	257.3	204.6	336.8	343.68
8.	Marble.	7.3	12.9	5.4	16.5	13.77
9.	Cuttlery.	4.6	1.9	-	1.0	-
10.	Live Animal.	-	0.3	0.2	0.4	0.26
11.	Wheat Brawn.	-	0.3	0.2	0.2	0.14
12.	Camel.	0.7	0.3	-	0.0	0.23
13.	Oil Cake.	0.5	0.5	0.7	0.8	0.92
14.	Cotton Seed.	0.2	-	-	-	-
15.	Chillis.	2.0	17.5	5.3	43.4	28.47
16.	Others.	2.0	6.3	66.1	77.1	5.81

(Rs. in Million)

(Rs. in Million)

S. Description No.	1988-89	1989-90	1990-91	1991-92	1992-93
D. Total Export Duty.	4,483.6	4,879.2	4,086.9	4,700.3	863.96
E. Miscellaneous Collections.	398.6	640.2	1,308.6	2,827.7	2,047.10
Gross Collections(A to E).	46,914.4	53,946.9	58,267.2	69,575.9	71,701.38
Refunds and Rebates etc.	4,552.0	5,363.2	7,739.6	7,754.7	10,301.83
Net Customs Duties .	42,362.4	48,583.7	50,527.6	61,821.2	61,399.55

NORTHERN REGION, ISLAMABAD

(Rs. in Million)

Description	1990-91	1991-92	1992-93
o) U/s 50(7C) Prizes & Winnings	-	8.9	16.8
p) U/s 50(7D) Interest on Bonds	-	7.9	3.3
q) U/s 50(7E) Elec Bills	-	-	149.2
r) Miscellaneous	3.4	10.1	7.5
4. Total (Gross)	<u>3,780.0</u>	<u>5,103.2</u>	<u>5,626.1</u>
Less refunds	497.3	267.0	170.4
5. Total (Net)	<u>3,282.7</u>	<u>4,836.2</u>	<u>5,455.7</u>

PART.II ANALYSIS:

1. Collections out of arrear demand

a) Recoverable arrears	792.3	558.1	1,052.9
b) Collections	306.3	95.8	173.5
c) Percentage	38.7	17.2	116.5

2. Collections out of current demand

a) Recoverable demands	880.6	1,015.6	1,711.0
b) Collections	347.7	212.0	373.0
c) Percentage	39.5	20.9	21.8

3. Collections by adjustment out of advance tax deposits

a) Deposits	663.4	774.0	759.0
b) Adjustments	663.0	770.7	750.7
i) With returns	558.0	721.0	234.0
ii) Against demands	105.0	49.7	516.7
c) Balance	0.4	3.3	8.3

Gujranwala Zone, Gujranwala

TABLE 12.19
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS
1990-91 to 1992-93

(Rs. in Million)

Description	1990-91	1991-92	1992-93
<u>PART.I PERFORMANCE</u>			
1. Collections of demand	<u>60.9</u>	<u>40.9</u>	<u>52.1</u>
a) Arrear demands	16.1	12.0	18.2
b) Current demands	44.8	28.9	33.9
2. Payments with returns	<u>93.8</u>	<u>111.5</u>	<u>122.2</u>
a) Adjustments out of deposits u/s 53	38.7	40.3	35.6
b) U/s 80 - D	-	-	-
c) Cash/cheques	55.1	71.2	86.6
3. Deductions at source	<u>155.7</u>	<u>326.7</u>	<u>478.5</u>
a) U/s 50(1) Salaries	16.2	26.1	34.5
b) U/s 50(2) Securities	6.6	0.1	0.5
c) U/s 50(2A) Interests	-	134.1	169.6
d) U/s 50(3) Non Residents	0.3	0.3	0.1
e) U/s 50(3A) Technical Fees	-	-	-
f) U/s 50(4) Contracts	84.6	104.0	100.1
g) U/s 50(4A) Brokrage Fees	-	-	-
h) U/s 50(5) Imports	36.9	43.0	45.1
i) U/s 50(5A) Exports	-	-	66.2
j) U/s 50(6) Transports	3.5	4.7	10.0
k) U/s 50(6A) Dividends	-	-	0.9
l) U/s 50(7) Bonus & Bonus Shares	-	0.2	0.1
m) U/s 50(7A) Auctions	7.5	14.0	13.8
n) U/s 50(7B) House Rentals	-	-	0.4

TABLE - 21
INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES
1983-84 to 1992-93

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods.	Raw Material for Capital Goods.	Capital Goods.	Total.
1983-84					
(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%
1984-85					
(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%
1985-86					
(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%
1986-87					
(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%
1987-88					
(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%
1988-89					
(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%
1989-90					
(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%
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%

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods.	Raw Material for Capital Goods.	Capital Goods.	Total.
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%
1992-93					
(i) Value.	10,606	57,747	9,427	40,068	117,848
(ii) Duty.	4,581	19,991	4,165	12,910	41,647
(iii) Incidence.	43%	35%	44%	32%	35%

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

1984-85	15,808	82,174	14,158	57,384	164,524
(i) Value.	15,808	82,174	14,158	57,384	164,524
(ii) Duty.	5,833	28,323	2,754	10,717	37,727
(iii) Incidence.	37%	34%	19%	19%	23%
1985-86	17,517	87,778	17,517	63,778	178,590
(i) Value.	17,517	87,778	17,517	63,778	178,590
(ii) Duty.	6,110	31,110	3,037	18,352	48,599
(iii) Incidence.	35%	35%	17%	29%	27%
1986-87	16,458	83,833	16,458	60,000	176,749
(i) Value.	16,458	83,833	16,458	60,000	176,749
(ii) Duty.	6,833	28,323	2,754	10,717	37,727
(iii) Incidence.	41%	34%	17%	18%	21%
1987-88	18,313	97,078	18,313	68,452	193,856
(i) Value.	18,313	97,078	18,313	68,452	193,856
(ii) Duty.	6,478	28,323	2,754	10,717	37,727
(iii) Incidence.	35%	29%	15%	16%	19%
1988-89	18,360	91,360	18,360	64,640	192,960
(i) Value.	18,360	91,360	18,360	64,640	192,960
(ii) Duty.	6,348	27,480	2,754	10,717	37,727
(iii) Incidence.	35%	30%	15%	16%	19%
1989-90	21,308	103,084	21,308	74,472	228,872
(i) Value.	21,308	103,084	21,308	74,472	228,872
(ii) Duty.	7,434	28,323	2,754	10,717	37,727
(iii) Incidence.	35%	27%	13%	14%	16%
1990-91	23,982	118,384	23,982	81,408	267,756
(i) Value.	23,982	118,384	23,982	81,408	267,756
(ii) Duty.	8,194	28,323	2,754	10,717	37,727
(iii) Incidence.	34%	24%	12%	13%	14%

TABLE - 22.1
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1986-87)

Statutory Rate of Duty	(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	18420.8	21.0	18420.8	46.4	-	-	-	-	-
10%	1760.8	2.0	1559.5	3.9	208.4	0.4	71.1	0.3	34.1
20%	12768.7	14.6	5216.7	13.2	7181.0	14.9	1366.5	6.0	19.0
30%	27.0	-	-	-	25.0	0.1	3.2	-	12.8
40%	15555.3	17.8	7163.6	18.0	7439.0	15.5	2458.7	10.8	33.1
60%	5471.1	6.2	1320.1	3.3	4829.6	10.1	2512.9	11.1	52.0
80%	9093.7	10.4	2546.3	6.4	6433.7	13.4	3305.4	14.6	51.4
100%	6073.7	6.9	547.2	1.4	5070.8	10.5	2223.9	9.8	43.9
125%	960.2	1.1	348.9	0.9	630.9	1.3	495.7	2.2	78.7
150%	874.4	1.0	354.1	0.9	676.2	1.4	552.2	2.4	81.7
225%	113.1	0.2	26.5	0.1	87.3	0.2	181.3	0.8	207.8
425%	63.0	0.1	40.5	0.1	38.0	0.1	60.4	0.3	158.9
SPECIFIC:-	16355.9	18.7	2152.0	5.4	15447.4	32.1	8872.0	39.0	57.4
Unclassified (duty Bills PAD Baggage)	-	-	-	-	-	-	623.1	2.7	-
TOTAL:-	87537.7	100.0	39696.2	100.0	48066.4	100.0	22726.4	100.0	47.3

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

TABLE - 22.2
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1987-88)

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

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

TABLE - 22.3
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1988-89)

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 - 22.4
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1989-90)

(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	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 - 22.5
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1990-91)

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	7156.3	5.4	7156.3	11.2	-	-	-	-	-
10%	2552.7	1.9	816.1	1.3	1736.6	2.5	218.2	0.8	12.6
20%	18959.1	14.2	10095.3	15.9	8863.8	12.8	2247.6	8.3	25.3
30%	65.1	-	16.7	-	48.4	0.1	14.6	0.1	30.2
40%	12539.7	9.4	2837.4	4.5	9702.3	14.0	3141.8	11.6	32.4
50%	7137.5	5.4	4409.2	6.9	2728.3	3.9	901.5	3.3	33.0
60%	2836.3	2.1	450.6	0.7	2385.7	3.4	1204.0	4.4	50.5
80%	15022.0	11.3	5412.9	8.5	9609.1	13.8	4999.7	18.4	52.0
100%	5507.8	4.1	1276.6	2.0	4231.2	6.1	1784.8	6.6	42.2
125%	2211.1	1.7	725.4	1.1	1485.7	2.1	698.4	2.6	47.0
150%	755.8	0.6	191.1	0.3	564.7	0.8	829.0	3.1	146.8
235%	105.1	0.1	61.8	0.1	43.3	0.1	65.2	0.2	150.6
435%	398.2	0.3	156.3	0.2	241.9	0.3	258.8	1.0	107.0
SPECIFIC:-	57945.8	43.5	30121.6	47.3	27824.2	40.1	10727.2	39.6	38.6
TOTAL:-	133192.5	100.0	63727.3	100.0	69465.2	100.0	27090.8	100.0	39.0

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

TABLE - 22.6
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1991-92)

Statutory Rate of Duty	(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	5,183.7	3.0	5,183.7	6.7	-	-	-	-	-	
10 %	4,334.9	2.5	2,753.6	3.5	1,581.3	1.7	191.5	0.6	12.1	
20 %	35,220.5	20.5	24,433.3	31.6	10,787.2	11.4	2,389.1	7.8	22.1	
30 %	103.9	0.1	20.7	-	83.2	0.1	18.9	0.1	22.7	
40 %	16,624.8	9.7	3,629.1	4.7	12,995.7	13.8	4,322.8	14.0	33.3	
50 %	20,481.2	11.9	6,742.5	8.7	13,738.7	14.6	5,962.7	19.4	43.4	
60 %	4,048.5	2.3	970.7	1.3	3,077.8	3.3	1,607.3	5.2	52.2	
80 %	18,626.6	10.9	5,999.4	7.8	12,627.2	13.4	4,974.2	16.2	39.4	
90 %	7,989.8	4.6	2,844.9	3.7	5,144.9	5.4	2,725.5	8.9	53.0	
100 %	2,321.1	1.4	243.6	0.3	2,077.5	2.2	887.8	2.9	42.7	
125 %	171.6	0.1	58.7	0.1	112.9	0.1	45.6	0.1	40.4	
150 %	773.1	0.5	75.8	0.1	697.3	0.7	970.0	3.2	139.1	
235 %	324.5	0.2	245.7	0.3	78.8	0.1	143.0	0.5	181.5	
435 %	432.5	0.3	188.8	0.2	243.7	0.3	261.4	0.9	107.3	
SPECIFIC:-	54,955.0	32.0	23,977.1	31.0	30,977.9	32.9	6,219.8	20.2	20.0	
GRAND TOTAL :-	171,591.7	100.0	77,367.6	100.0	94,224.1	100.0	30,719.6	100.0	32.6	

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

TABLE - 22.7
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1992-93)

Statutory Rate of Duty	(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	7,792.8	3.9	7,792.8	9.5	-	-	-	-	-
10%	6,793.7	3.4	4,672.2	5.7	2,121.5	1.8	374.8	0.9	17.7
20%	40,730.5	20.4	27,623.2	33.7	13,107.3	11.1	3,415.0	8.2	26.1
30%	199.8	0.1	5.9	-	193.9	0.2	41.6	0.1	21.5
40%	18,383.0	9.2	2,049.2	2.5	16,333.8	13.9	6,205.4	14.9	38.0
50%	23,478.3	11.7	6,147.6	7.5	17,330.7	14.7	8,121.2	19.5	46.9
60%	4,995.4	2.5	1,229.5	1.5	3,765.9	3.2	2,165.6	5.2	57.5
80%	24,476.3	12.2	8,680.6	10.6	15,795.7	13.4	5,705.6	13.7	36.1
90%	11,189.7	5.6	2,704.9	3.3	8,484.8	7.2	3,498.3	8.4	41.2
100%	1,998.2	1.0	819.7	1.0	1,178.5	1.0	749.6	1.8	63.6
125%	199.8	0.1	12.1	-	187.7	0.2	41.6	0.1	22.2
150%	2,797.4	1.4	1,967.2	2.4	830.2	0.7	1,457.6	3.5	175.6
235%	1,798.3	0.9	1,721.3	2.1	77.0	0.1	208.2	0.5	270.4
435%	1,396.7	0.7	737.7	0.9	661.0	0.6	666.4	1.6	100.8
SPECIFIC:-	53,583.9	26.8	15,804.1	19.3	37,779.8	32.1	8,996.1	21.6	23.8
GRAND TOTAL :-	199,815.8	100.0	81,968.0	100.0	117,847.8	100.0	41,647.0	100.0	35.3

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

TABLE - 23.1
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 Imprt 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 - 23.2
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY

(1988-89 OVER 1987-88)

(Rs. in Million)

S. No	Description	(1988-89)	(1987-88)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	110267.6	95025.7	15241.9	16.0
2.	Value of Duty Free Imports.	41699.8	36611.4	5088.4	13.9
3.	Value of Dutiable 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 - 23.3
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY

(1989-90 OVER 1988-89)

(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 - 23.4
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY

(1990-91 OVER 1989-90)

(Rs. in Million)

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 Impmt 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 - 23.5
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY

(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 - 23.6
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY

(1992-93 OVER 1991-92)

(Rs. in Million)

(Rs. In Million)

S. No	Description	(1992-93)	(1991-92)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	199,816.0	171,592.0	28,224.0	16.4
2.	Value of Duty Free Imports.	81,968.0	77,368.0	4,600.0	5.9
3.	Value of Dutiable Import H/C + Ex-Bond Total (i + ii).	117,848.0	94,224.0	23,624.0	25.1
(i)	Goods Ex-Bond.	47,316.0	43,820.0	3,496.0	8.1
(ii)	Value of Dutiable Imports for H/C.	70,532.0	50,404.0	20,128.0	39.9
4.	Import Duty.	41,647.0	30,720.0	10,927.0	35.6
5.	Incidence.	35.3%	32.6%	-	2.7%

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

TABLE - 24
COLLECTION OF CENTRAL EXCISE DUTY GROSS,
REFUND/REBATE AND NET*

(1983-84 TO 1992-93)

(Rs. in Million)

YEAR	GROSS	REFUND	REBATE	REF + REB	NET
1983-84	15652.2	0.2	-	0.2	15652.0
1984-85	15317.0	4.5	-	4.5	15312.5
1985-86	15605.9	90.8	-	90.8	15515.1
1986-87	15361.5	0.4	-	0.4	15361.1
1987-88	17402.1	3.6	-	3.6	17398.5
1988-89	20048.4	10.5	-	10.5	20037.9
1989-90	22353.6	12.2	-	12.2	22341.4
1990-91	24747.6	8.1	1500.1	1508.2	23239.4
1991-92	30343.9	10.1	2726.9	2737.0	27606.9
1992-93	35250.3	81.3	3624.3	3705.6	31544.7

TABLE - 25
COLLECTORATE-WISE TOTAL COLLECTIONS OF
CENTRAL EXCISE DUTIES (GROSS)

(1983-84 to 1992-93)

(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
1983-84	2,292.0	3,340.7	2,760.1	615.7	3,632.4	3,011.3	-	15652.2
1984-85	2,686.1	2,827.6	2,660.3	647.3	3,402.6	3,093.1	-	15,317.0
1985-86	2,849.6	2,858.2	3,166.4	670.3	3,220.8	2,840.6	-	15,605.9
1986-87	2,804.0	3,001.8	2,807.3	738.9	3,324.6	2,684.9	-	15,361.5
1987-88	2,862.7	3,490.5	3,256.6	880.7	3,592.9	3,318.7	-	17,402.1
1988-89	3,181.9	4,312.5	3,604.5	1,016.6	4,043.4	3,889.5	-	20,048.4
1989-90	3,515.7	5,075.9	4,029.5	1,025.3	4,356.8	2,131.4	2,219.0	22,353.6
1990-91	3,349.0	5,375.2	4,457.5	1,072.7	4,887.7	2,627.8	2,977.7	24,747.6
1991-92	3,784.7	7,416.3	5,431.1	1,214.0	4,963.5	3,599.0	3,935.3	30,343.9
1992-93	3,660.5	10,102.9	5,095.8	1,241.7	7,317.8	3,892.1	3,939.5	35,250.3

ALL PAKISTAN

TABLE - 26.1.1
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodities	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	52.0	-	-	-	-
2.	Vegetable Products.	854.8	917.6	871.0	14.4	-
3.	Beverages.	740.1	803.4	820.1	789.7	857.2
4.	Beverages Concentrate.	-	-	-	-	-
5.	Sugar.	2,431.9	2,686.3	2,405.7	1,916.6	2,781.0
6.	Tobacco.	4,992.9	5,340.7	5,139.5	5,631.5	5,789.5
7.	Cement.	2,851.6	1,507.7	1,889.6	2,133.0	2,354.7
8.	Salt.	31.6	31.1	34.6	31.3	28.1
9.	Crude Oil.	40.0	122.7	212.6	155.5	253.4
10.	Natural Gas.	778.5	817.9	863.2	916.0	1,019.5
11.	Pet Gases.	2.7	2.7	2.9	2.9	3.1
12.	Furnace oil.	38.0	38.1	39.6	42.3	41.3
13.	High Speed Diesel Oil.	317.1	386.6	398.7	385.8	375.4
14.	Light Speed Diesel Oil.	8.2	10.7	11.1	10.5	25.7
15.	Motor Spirits.	800.1	837.3	933.2	932.7	1,010.5
16.	Jet Fuel.	11.7	11.9	14.1	15.6	21.6
17.	Pet Grease.	23.0	19.6	21.9	33.8	35.8
18.	Pet Lubricating Oil.	130.3	112.1	141.2	162.7	147.5
19.	Solvent Nephtha.	20.7	25.1	25.3	21.9	36.7
20.	Asphalt	29.5	34.3	35.4	37.3	37.0
21.	Pet Products N.O.S.	29.9	34.8	40.2	33.4	111.5
	Sub Total POL Products (11 to 21).	1,411.2	1,513.2	1,663.6	1,678.9	1,846.1
22.	Paint and Varnishes.	174.8	178.9	151.1	181.6	212.9
23.	Cosmetics.	69.7	76.7	96.4	119.7	130.1
24.	Soap and Detergent	227.1	270.9	276.9	315.2	374.5
25.	Soda Ash.	16.2	18.5	19.7	20.0	21.3
26.	Tyres and Tubes.	26.2	30.2	42.3	60.9	57.7
27.	Paper and Paper Board.	24.3	28.2	30.0	33.2	37.9
28.	Bank Cheques.	10.2	11.1	13.8	37.8	39.8
29.	Cotton Yarn.	259.4	265.9	291.7	295.7	388.4
30.	Man-Made-Yarn.	156.0	171.0	224.5	268.6	290.9

ALL PAKISTAN

(Rs. in Million)

S. No	Commodities	1983-84	1984-85	1985-86	1986-87	1987-88
31.	Knitting Yarn.	5.2	5.3	4.9	5.0	4.6
32.	Woollen Yarn & Fabrics.	50.9	39.8	24.0	22.6	18.6
33.	Woollen Carpets.	-	-	11.0	11.3	13.7
34.	Metal Containers.	30.1	32.6	37.1	42.9	50.2
35.	Mild Steel Products.	33.1	40.9	114.1	124.3	134.0
36.	Electric Batteries.	61.3	65.8	58.9	71.2	85.7
37.	Electric Bulbs & Tubes.	69.6	63.5	68.8	78.7	95.9
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	16.7	19.1	15.6	16.5	14.8
40.	Gas Appliances.	3.9	6.8	6.5	9.5	10.8
41.	Wires and Cables.	32.2	35.0	38.0	47.9	65.6
42.	Television Sets.	-	-	5.9	124.4	159.1
43.	Matches.	24.6	26.1	29.4	33.9	37.4
44.	Glass & Glass-Ware.	35.8	38.1	49.3	52.6	77.0
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 & Restaurants.	123.2	137.0	86.2	96.7	116.3
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	-	-	-	-	-

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodities	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total)					
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.	16.0	11.1	8.8	22.0	30.7
62.	Miscellaneous.	1.1	3.9	1.1	2.4	4.7
	Total Collection (Gross)	15,652.2	15,317.0	15,605.9	15,361.5	17,402.1
	Refunds	0.2	4.5	90.8	0.4	3.6
	Total Collection (Net)	15,652.0	15,312.5	15,515.1	15,361.1	17,398.5

TABLE - 26.1.2
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
 1988-89 to 1992-93

(Rs. in Million)

S. No.	Commodities	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	14.3
3.	Beverages.	746.5	732.8	1,093.4	1,134.1	1,232.9
4.	Beverage Concentrate.	125.7	113.0	-	-	-
5.	Sugar.	3,204.8	3,747.0	3,669.3	4,788.8	4,879.2
6.	Tobacco.	7,014.8	8,307.4	8,071.8	8,731.8	8,505.0
7.	Cement.	2,363.4	2,501.4	3,084.1	3,699.1	3,600.7
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	221.5	252.9	401.5	380.5	411.3
10.	Natural Gas.	1,034.8	1,130.2	1,188.5	1,272.2	1,332.8
11.	Pet Gases.	-	-	-	7.9	9.4
12.	Furnace Oil.	36.7	45.6	66.0	66.8	61.4
13.	High Speed Diesel Oil.	400.2	337.9	432.8	508.4	434.5
14.	Light Speed Diesel Oil.	13.8	13.7	12.4	13.0	13.3
15.	Motor Spirits.	1,070.9	1,059.9	1,150.9	1,297.7	1,364.5
16.	Jet Fuel.	25.0	26.6	21.2	23.4	41.5
17.	Pet Grease.	41.3	45.4	52.4	68.0	59.7
18.	Pet Lubricating Oil.	140.3	146.8	278.3	325.9	214.4
19.	Solvent Naphtha.	40.6	43.6	48.8	50.3	51.9
20.	Asphalt.	21.1	18.2	20.2	18.9	18.9
21.	Pet Products N.O.S.	48.7	46.3	63.5	49.4	48.4
	<u>Sub Total POL Products (11 to 21)</u>	<u>1,838.6</u>	<u>1,784.0</u>	<u>2,146.5</u>	<u>2,429.7</u>	<u>2,317.9</u>
22.	Paint and Varnishes.	236.2	171.0	197.8	250.3	297.5
23.	Cosmetics.	121.2	135.6	123.9	127.3	89.5
24.	Soap and Detergent.	456.5	484.6	358.4	427.4	476.9
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	77.0	93.2	90.8	82.0	53.4
27.	Paper and Paper Board.	39.0	40.0	46.1	56.5	74.6
28.	Bank Cheques.	41.2	46.6	61.7	128.6	130.1
29.	Cotton Yarn.	782.4	954.3	1,914.8	2,971.4	2,680.0

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodities	1988-89	1989-90	1990-91	1991-92	1992-93
30.	Man-Made-Yarn.	210.6	252.8	632.2	1,046.5	1,026.9
31.	Knitting Yarn.	7.9	5.0	6.6	16.0	13.9
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	56.2	67.2	77.4	89.2	100.7
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	114.3	62.3	65.6	78.9	98.8
37.	Electric Bulbs & Tubes.	77.8	90.2	89.6	99.4	110.4
38.	Electric Flourescent Tubes.	38.3	44.4	37.3	45.6	45.4
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	81.0	191.4	214.5	177.5	223.3
42.	Television Sets.	160.6	147.8	135.1	136.1	141.6
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	89.6	94.8	105.1	135.4	150.5
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	54.0
48.	Arms and Ammunition.	-	0.4	9.4	22.6	15.2
49.	Air Conditioners.	-	1.4	29.4	37.2	50.0
50.	Deep Freezers.	-	1.5	13.1	25.6	32.4
51.	Vehicle Bodies	-	-	-	1.5	18.9
	Services.					
52.	Hotel & Restaurants.	138.1	218.4	259.2	327.8	366.8
53.	Inland Carriage of goods by Air.	-	-	2.4	4.0	4.3
54.	Courier Service.	-	-	30.3	45.6	50.4
55.	Insurance.	-	-	47.2	70.9	88.9
56.	Telex.	-	-	10.0	10.0	35.9
57.	Telephone Services	-	-	-	1,046.1	3,487.1
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	123.6	184.7	218.1	255.0
	b) By Train.	-	16.3	20.8	22.2	23.2
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	27.1	35.9	58.0	113.7
	b) Radio.	-	4.4	2.6	3.1	3.4

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodities	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	21.4	22.1	20.5
	a) Shipping Agents.	-	-	2.7	2.1	1.3
	b) Stevadores.	-	-	0.6	0.3	0.4
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	9.2	14.4	13.2
	e) Travel Agents.	-	-	0.1	0.1	1.0
	f) Recruiting Agents.	-	-	0.1	-	-
	g) Advertising Agents.	-	-	3.7	0.6	0.4
	h) Ship Chandlers.	-	-	0.2	0.3	0.2
	i) Property Dealers.	-	-	-	0.1	0.3
	j) Car Dealers.	-	-	0.3	0.3	0.4
	k) Property Developers & Promoters.	-	-	-	0.7	0.3
	l) Marriage Halls.	-	-	1.7	1.4	1.4
	m) Construction Contractors.	-	-	0.1	-	0.2
	n) Licence Fee N.O.S.	-	-	2.7	1.8	1.4
	o) Bank/Insurance Advance	-	-	-	-	2503.0
61.	Arrears.	85.3	123.8	46.7	59.1	99.7
62.	Miscellaneous.	3.6	7.2	9.4	16.2	20.3
	Total Collection (Gross).	20,048.4	22,353.6	24,747.6	30,343.9	35,250.3
	a) Refunds	10.5	12.2	8.1	10.1	81.3
	b) Rebates	-	-	1500.1	2726.9	3624.3
	Total (a + b)	10.5	12.2	1,508.2	2,737.0	3,705.6
	Total Collection (Net).	20,037.9	22,341.4	23,239.4	27,606.9	31,544.7

PESHAWAR COLLECTORATE

TABLE - 26.2.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	19.3	-	-	-	-
2.	Vegetable Products.	98.2	127.6	137.7	1.8	-
3.	Beverages.	25.7	40.0	48.6	42.0	41.8
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	178.0	186.7	114.6	49.2	60.9
6.	Tobacco.	1,807.5	2,189.4	2,175.8	2,200.6	2,199.2
7.	Cement.	106.0	81.4	298.7	415.2	459.8
8.	Salt.	5.7	6.2	7.6	6.1	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.	-	-	2.8	7.0	7.8
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	-	-	2.8	7.0	7.8
22.	Paints & Varnishes.	0.6	-	0.4	0.3	0.2
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	0.5	0.6	1.2	0.6	0.2
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	0.3
27.	Paper and Paper Board.	4.8	5.2	3.9	3.8	4.3
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	12.0	13.5	14.4	18.2	19.1

Peshawar Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
30.	Man-Made-Yarn.	0.8	1.2	4.1	5.9	7.8
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	4.7	4.0	4.9	5.8	5.0
33.	Woollen Carpets.	-	-	0.8	0.9	1.1
34.	Metal Containers.	0.1	-	0.4	0.2	0.1
35.	Mild Steel Products.	-	-	1.0	0.6	0.9
36.	Electric Batteries.	-	-	0.3	0.3	-
37.	Electric Bulbs & Tubes.	8.8	7.6	7.7	7.3	7.4
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	1.3	1.4	1.5	1.5	2.0
42.	Television Sets.	-	-	-	1.1	5.1
43.	Matches.	3.9	4.2	7.3	10.0	11.0
44.	Glass & Glass-Ware.	6.3	7.8	8.2	10.5	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.	Hotel & Restaurants.	3.9	4.6	3.1	3.7	4.6
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	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total).	-	-	-	-	-
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	0.1	-	-	-	-
	e) Travel Agents.	-	-	-	-	-
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	3.8	-	-	-	-
	h) Ship Chandlers.	-	-	-	-	-
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	1.3	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	3.9	-	-	-	-
	n) Licence Fee N.O.S.	6.3	-	-	-	-
61.	Arrears.	3.9	4.7	4.5	11.4	8.5
62.	Miscellaneous.	-	-	0.1	-	0.3
	Total Collection (Gross).	2,292.0	2,686.1	2,849.6	2,804.0	2,862.7
	Refunds.	-	-	-	-	-
	Total Collection (Net).	2,292.0	2,686.1	2,849.6	2,804.0	2,862.7

PESHAWAR COLLECTORATE

TABLE - 26.2.2
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1988-89 to 1992-93

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	14.3
3.	Beverages.	29.9	31.9	66.1	55.6	64.9
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	158.4	212.1	129.7	220.5	198.4
6.	Tobacco.	2,464.0	2,682.5	2,411.4	2,570.5	2,396.5
7.	Cement.	422.8	462.6	527.6	626.8	637.4
8.	Salt.	-	-	-	-	-
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.	6.7	8.3	8.1	6.6	5.4
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	6.7	8.3	8.1	6.6	5.4
22.	Paint and Varnishes.	0.2	1.0	1.6	4.1	9.2
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	-	-	-	-	0.4
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	2.1	1.8	3.5	2.4	2.8
27.	Paper and Paper Board.	3.1	2.4	2.0	0.6	0.6
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	35.1	39.6	87.6	113.2	93.6
30.	Man-Made-Yarn.	12.7	14.3	432.8	61.7	103.7

Peshawar Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	0.7	0.8	2.0	9.0	4.5
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	0.1	0.1	0.7	2.0	0.4
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	-	0.1	0.1	-	-
37.	Electric Bulbs & Tubes.	12.6	11.9	16.8	24.8	28.5
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	2.5	5.5	7.3	7.7	9.4
42.	Television Sets.	10.3	8.2	11.6	15.9	9.3
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	8.0	9.2	10.2	15.0	15.3
45.	Steel Ingots and billets.	3.9	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	0.9	11.9	10.6	11.8	10.8
48.	Arms and Ammunition.	-	0.2	1.7	4.5	2.7
49.	Air Conditioners.	-	-	1.3	10.4	9.9
50.	Deep Freezers.	-	-	0.8	3.2	3.2
51.	Vehicle Bodies.	-	-	-	-	-
<u>Services</u>						
52.	Hotels & Restaurants	6.2	10.3	11.7	14.7	16.7
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	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	1.5	1.8	1.3
	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.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	-	-
	l) Marriage Halls.	-	-	-	-	-
	m) Construction Contractors.	-	-	-	-	-
	n) Licence Fee N.O.S.	-	-	1.5	1.8	1.3
	p) Bank/Insurance Advance	-	-	-	-	19.4
61.	Arrears.	1.6	0.9	2.2	1.5	0.9
62.	Miscellaneous.	0.1	0.1	0.1	0.4	1.0
	Total Collection (Gross).	3,181.9	3,515.7	3,349.0	3,784.7	3,660.5
	Refunds.	2.2	2.6	4.9	2.9	7.9
	Total Collection (Net).	3,179.7	3,513.1	3,344.1	3,781.8	3,652.6

RAWALPINDI COLLECTORATE

TABLE - 26.3.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	61.8	63.9	50.8	-	-
3.	Beverages.	92.3	90.8	85.4	77.9	87.3
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	1,580.1	1,541.7	1,445.8	1,801.1	2,072.9
7.	Cement.	1,244.3	628.3	547.9	414.7	462.5
8.	Salt.	10.6	9.9	11.0	9.7	7.7
9.	Crude Oil.	12.8	54.8	111.0	81.1	150.3
10.	Natural Gas.	23.5	23.7	52.2	50.9	65.1
11.	Pet gases.	0.3	0.3	0.1	-	-
12.	Furnace Oil.	2.5	5.8	9.6	10.0	11.9
13.	High Speed Diesel Oil.	27.3	47.6	69.5	73.8	44.4
14.	Light Speed Diesel Oil.	0.9	0.8	1.0	0.9	10.1
15.	Motor Spirits.	150.7	229.7	347.8	352.4	336.6
16.	Jet Fuel.	0.6	1.0	0.9	0.7	0.7
17.	Pet Grease.	0.7	0.9	0.9	0.8	0.7
18.	Pet Lubricating Oil.	11.0	12.0	9.8	13.4	13.2
19.	Solvent Nephtha.	13.4	13.2	14.9	11.2	29.6
20.	Asphalt.	14.1	15.0	14.8	14.7	14.8
21.	Pet Products N.O.S.	-	-	-	0.4	82.7
	<u>Sub Total POL Products (11 to 21).</u>	221.5	326.3	469.3	478.3	544.7
22.	Paint and Varnishes.	-	-	0.2	0.1	0.2
23.	Cosmetics.	-	-	0.4	0.6	1.1
24.	Soap and Detergent.	-	-	-	-	-
25.	Soda Ash.	12.8	13.3	13.0	13.1	13.7
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	-	-	-	-
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	22.2	20.2	20.7	20.5	20.3

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
30.	Man-Made-Yarn.	5.7	5.5	4.9	6.3	7.4
31.	Knitting Yarn.	-	-	0.2	0.2	0.2
32.	Woollen Yarn & Fabrics.	13.7	8.6	10.1	10.1	8.8
33.	Woollen Carpets.	-	0.2	0.2	-	-
34.	Metal Containers.	-	-	0.1	0.2	2.9
35.	Mild Steel Products.	1.2	1.4	3.2	3.7	3.7
36.	Electric Batteries.	-	-	-	-	-
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	-	-	0.2	0.3	0.3
42.	Television Sets.	-	-	-	-	-
43.	Matches.	2.4	2.5	1.0	-	-
44.	Glass & Glass-Ware.	7.9	9.2	13.8	13.0	15.2
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.	23.3	25.9	16.1	18.9	25.2
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.	-	-	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total).	-	-	-	-	-
	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.	4.6	1.4	0.7	1.0	0.9
62.	Miscellaneous.	-	-	-	0.1	0.1
	Total Collection (Gross).	3,340.7	2,827.6	2,858.2	3,001.8	3,490.5
	Refunds.	-	0.4	0.3	0.4	0.3
	Total Collection (Net).	3,340.7	2,827.2	2,857.9	3,001.4	3,490.2

RAWALPINDI COLLECTORATE

TABLE - 26.3.2
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1988-89 to 1992-93

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	65.2	67.3	106.1	112.5	122.9
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	2,882.4	3,533.8	3,332.9	4,002.4	4,277.9
7.	Cement.	491.3	557.0	734.0	861.2	808.5
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	112.5	129.3	175.0	185.4	207.3
10.	Natural Gas.	54.6	47.3	51.8	68.7	53.0
11.	Pet gases.	-	-	-	4.6	3.3
12.	Furnace Oil.	12.3	15.5	18.4	15.8	12.6
13.	High Speed Diesel Oil.	78.0	77.4	88.5	94.6	76.4
14.	Light Speed Diesel Oil.	0.3	0.2	0.2	0.2	0.2
15.	Motor Spirits.	416.3	402.6	495.0	530.8	502.4
16.	Jet Fuel.	3.0	3.1	2.7	2.8	2.7
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	6.0	5.4	5.2	6.0	6.0
19.	Solvent Nephtha.	30.4	30.1	35.9	47.7	49.1
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	18.8	18.9	26.3	16.0	16.3
	Sub Total POL Products (11 to 21).	565.1	553.2	672.2	718.5	669.0
22.	Paint and Varnishes.	0.2	0.1	0.2	0.3	0.8
23.	Cosmetics.	1.4	1.5	1.2	1.1	17.9
24.	Soap and Detergent.	-	-	-	-	-
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	-	-	-	-
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	44.8	49.1	91.9	126.9	68.7
30.	Man-Made-Yarn.	19.4	21.2	52.7	84.1	73.2

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	0.4	0.3	0.4	0.2	0.3
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	1.8	4.6	2.3	1.8	1.7
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.	0.3	0.4	0.3	0.3	0.6
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	20.0	26.0	31.5	37.0	39.5
45.	Steel Ingots and billets.	21.7	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	1.8	5.5	5.5
49.	Air Conditioners.	-	0.1	3.7	5.7	8.8
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services</u>					
52.	Hotels & Restaurants.	30.1	51.2	59.3	76.0	86.4
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	-	-	-
56.	Telex.	-	-	10.0	10.0	35.9
57.	Telephone Services.	-	-	-	1,046.1	3,487.1
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	2.4
	b) By Train.	-	-	-	0.3	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	27.1	35.9	43.9	89.2
	b) Radio.	-	0.4	0.5	-	0.4

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	1.2	0.1	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	0.1
	p) Bank/Insurance Advances.	-	-	-	-	-
61.	Arrears.	1.2	2.8	9.6	26.0	4.8
62.	Miscellaneous.	0.1	3.2	0.7	2.3	2.9
	Total Collection (Gross).	4,312.5	5,075.9	5,375.2	7,416.3	10,102.9
	Refunds.	0.4	0.8	1.1	2.7	2.2
	Total Collection (Net).	4,312.1	5,075.1	5,374.1	7,413.6	10,100.7

HYDERABAD COLLECTORATE

TABLE - 26.4.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	112.1	105.5	90.8	-	-
3.	Beverages.	61.8	54.4	51.0	52.7	68.0
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	990.3	1,227.9	1,378.8	1,033.9	1,460.4
6.	Tobacco.	394.3	458.2	556.1	568.5	526.4
7.	Cement.	877.4	447.0	647.3	648.6	513.8
8.	Salt.	1.7	1.2	0.9	0.7	0.9
9.	Crude Oil.	27.2	67.9	101.3	74.2	103.0
10.	Natural Gas.	160.3	162.1	181.8	235.0	280.6
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.	-	0.6	12.1	22.3	4.3
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	-	0.6	12.1	22.3	4.3
22.	Paint and Varnishes.	6.9	7.5	8.1	12.2	18.1
23.	Cosmetics.	-	0.2	0.2	-	0.3
24.	Soap and Detergent.	53.3	53.9	60.1	76.9	83.0
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	2.4	3.0	3.3	3.5	2.7
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	47.7	48.0	50.3	54.2	84.2
30.	Man-Made-Yarn.	14.2	12.9	16.4	13.6	12.4

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	1.1	0.8	0.5	0.5	0.3
33.	Woollen Carpets.	-	0.1	-	-	-
34.	Metal Containers.	-	-	-	-	-
35.	Mild Steel Products.	0.1	0.3	1.2	1.6	2.9
36.	Electric Batteries.	-	-	-	0.1	0.1
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	0.1	-	-
40.	Gas Appliances.	-	1.6	-	-	-
41.	Wires and Cables.	5.0	2.2	3.3	3.8	5.7
42.	Television Sets.	-	-	-	-	-
43.	Matches.	1.2	1.2	1.2	1.4	1.7
44.	Glass & Glass-Ware.	-	-	-	0.4	4.3
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 etc.	2.0	2.1	1.2	1.3	2.1
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.	-	-	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total).	-	-	-	-	-
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.	1.1	-	0.3	1.3	5.8
62.	Miscellaneous.	-	1.7	0.1	0.6	0.5
	Total Collection (Gross).	2,760.1	2,660.3	3,166.4	2,807.3	3,256.6
	Refunds.	-	-	-	-	-
	Total Collection (Net).	2,760.1	2,660.3	3,166.4	2,807.3	3,256.6

HYDERABAD COLLECTORATE

TABLE - 26.4.2
 COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
 1988-89 to 1992-93

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	55.2	46.4	76.9	76.2	84.8
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	1,917.5	2,008.3	1,842.3	2,432.3	2,404.3
6.	Tobacco.	396.5	565.2	630.7	533.8	275.6
7.	Cement.	513.5	551.2	684.2	934.2	926.6
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	108.9	123.5	226.5	195.0	204.0
10.	Natural Gas.	283.8	367.4	437.0	435.7	486.1
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.	-	-	-	-	-
18.	Pet Lubricating Oil.	3.8	6.4	21.6	58.5	56.3
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	3.8	6.4	21.6	58.5	56.3
22.	Paint and Varnishes.	25.9	26.0	29.9	40.8	50.6
23.	Cosmetics.	0.1	0.8	0.3	0.1	0.1
24.	Soap and Detergent.	100.9	107.8	80.8	89.8	100.6
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	3.9	3.7	4.6	5.5	-
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	154.1	179.5	342.2	520.9	383.2
30.	Man-Made-Yarn.	22.4	19.5	47.2	77.4	58.2

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	-	-	-	-	-
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.	7.9	14.4	17.5	13.4	19.3
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	3.3	0.4	0.1	0.1	0.2
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	-	-	-	-	-
47.	Ceramic Tiles.	0.2	2.9	2.9	4.8	5.4
48.	Arms and Ammunition.	-	0.1	0.9	2.2	1.4
49.	Air Conditioners.	-	-	0.1	0.2	0.8
50.	Deep Freezers.	-	0.2	0.4	1.0	1.9
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurant etc.	2.0	2.1	1.7	2.0	2.2
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.	-	-	-	6.0	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	0.1	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).				0.1	0.1
	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.				0.1	0.1
	m) Construction Contractors.				-	-
	n) Licence Fee N.O.S.				-	-
	o) Bank/Insurance Advance				-	-
61.	Arrears.	4.2	3.2	8.1	5.5	25.4
62.	Miscellaneous.	0.4	0.4	1.6	1.6	2.7
	Total Collection (Gross).	3,604.5	4,029.5	4,457.5	5,431.1	5,095.8
	Refunds.					
	Total Collection (Net).	3,604.5	4,029.5	4,457.5	5,431.1	5,095.8

QUETTA COLLECTORATE

TABLE - 26.5.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	11.8	11.1	13.7	0.5	-
3.	Beverages.	-	-	-	0.3	0.1
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	-	-	-	-	-
7.	Cement.	-	-	-	40.4	108.0
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	-	-	0.3	0.2	0.1
10.	Natural Gas.	594.7	632.1	629.2	630.1	673.8
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.	-	-	1.0	2.6	2.5
18.	Pet Lubricating Oil.	2.4	1.6	3.8	8.2	10.3
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	0.2	0.2	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	2.4	1.6	5.0	11.0	13.0
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	0.7
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	3.1	-	3.4	5.6	10.8
30.	Man-Made-Yarn.	-	-	12.8	35.8	38.9

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	2.5	1.2	1.1	0.8	1.0
33.	Woollen Carpets.	-	0.1	-	-	-
34.	Metal Containers.	-	-	-	-	-
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	-	-	-	1.9	9.6
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	14.8
42.	Television Sets.	-	-	-	-	-
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	-	-	-	-	8.9
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	0.6	0.9	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.	-	-	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total).	-	-	-	-	-
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)	Lincence Fee N.O.S.	-	-	-	-	-
61.	Arrears.	-	-	0.1	-	-
62	Miscellaneous.	-	-	-	0.1	0.1
	Total Collection (Gross).	615.7	647.3	670.3	738.9	880.7
	Refunds.	-	-	-	-	-
	Total Collection (Net).	615.7	647.3	670.3	738.9	880.7

QUETTA COLLECTORATE

TABLE - 26.5.2
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1988-89 to 1992-93

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	0.3	0.2	-	-	-
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	-	-	-	-	-
7.	Cement.	184.6	197.9	253.0	297.7	263.3
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	0.1	0.1	-	-	-
10.	Natural Gas.	693.7	712.7	696.3	767.7	793.7
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.	4.1	6.5	5.6	6.2	6.5
18.	Pet Lubricating Oil.	9.5	10.8	9.6	10.0	11.3
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	0.2	-	-	-	0.2
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	13.8	17.3	15.2	16.2	18.0
22.	Paint and Varnishes.	-	0.7	1.7	6.8	10.1
23.	Cosmetics.	-	-	-	-	-
24.	Soap and Detergent.	2.7	7.8	4.2	0.6	13.3
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-	-
27.	Paper and Paper Board.	-	0.2	0.1	0.2	0.3
28.	Bank Cheques.	-	-	-	-	-
29.	Cotton Yarn.	22.3	22.8	22.3	33.0	30.3
30.	Man-Made-Yarn.	2.5	2.7	6.2	11.0	9.7

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	-	-	-	-	-
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	-	0.1	0.2	1.2	1.3
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	16.6	9.8	12.1	13.6	18.8
37.	Electric Bulbs & Tubes.	-	-	-	-	-
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	18.0	36.1	36.1	29.6	27.2
42.	Television Sets.	-	-	-	-	2.4
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	12.6	12.1	14.2	18.9	27.4
45.	Steel Ingots and Billets.	-	-	-	-	-
46.	Ship Plates.	46.7	-	-	-	-
47.	Ceramic Tiles.	-	-	-	-	-
48.	Arms and Ammunition.	-	-	-	-	-
49.	Air Conditioners.	-	-	4.5	8.4	17.1
50.	Deep Freezers.	-	-	-	-	-
51.	Vehicle Bodies.	-	-	-	-	-
	<u>Services.</u>					
52.	Hotels & Restaurants etc.	2.4	4.4	5.9	6.2	7.3
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.	-	-	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	0.1	0.3	0.3
a)	Shipping Agents.	-	-	-	-	-
b)	Stevadores.	-	-	-	-	-
c)	Freight forwarding Agents.	-	-	-	-	-
d)	Customs Agents.	-	-	-	0.3	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.	-	-	-	-	-
o)	Bank/Insurance Advance	-	-	-	-	-
61.	Arrears.	0.1	0.1	-	2.6	-
62.	Miscellaneous.	0.2	0.3	0.6	-	1.2
	Total Collection (Gross).	1,016.6	1,025.3	1,072.7	1,214.0	1,241.7
	Refunds.	5.7	6.2	1.1	4.5	1.2
	Total Collection (Net).	1,010.9	1,019.1	1,071.6	1,209.5	1,240.5

KARACHI COLLECTORATE

TABLE - 26.6.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	1.6	-	-	-	-
2.	Vegetable Products.	139.5	139.3	133.3	0.9	-
3.	Beverages.	161.5	161.5	167.3	169.1	176.8
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	1,085.9	1,031.9	838.8	840.0	721.9
7.	Cement.	436.5	244.0	245.7	279.5	379.3
8.	Salt.	4.6	4.0	4.7	5.7	5.8
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	2.4	2.4	2.8	2.9	3.1
12.	Furnace Oil.	35.5	32.3	30.0	32.3	29.2
13.	High Speed Diesel Oil.	248.2	261.3	264.4	248.5	252.9
14.	Light Speed Diesel Oil.	7.3	9.9	9.7	7.9	15.6
15.	Motor Spirits.	649.4	607.6	585.4	580.3	673.9
16.	Jet Fuel.	10.5	10.5	12.6	14.4	18.6
17.	Pet Grease.	22.3	18.7	22.1	30.4	32.6
18.	Pet Lubricating Oil.	87.9	71.7	77.7	65.9	69.9
19.	Solvent Nephtha.	7.3	11.9	10.4	10.7	7.1
20.	Asphalt.	15.4	19.3	20.4	22.4	22.2
21.	Pet Products N.O.S.	29.9	34.8	38.1	33.0	28.8
	<u>Sub Total POL Products (11 to 21).</u>	1,116.1	1,080.4	1,073.6	1,048.7	1,153.9
22.	Paint and Varnishes.	116.2	114.4	94.1	105.2	114.9
23.	Cosmetics.	54.7	55.9	62.8	83.5	88.6
24.	Soap and Detergent.	91.9	110.0	99.9	107.6	167.6
25.	Soda Ash.	3.4	5.2	6.7	6.9	7.6
26.	Tyres and Tubes.	22.6	19.3	28.7	42.7	43.9
27.	Paper and Paper Board.	2.2	2.5	2.3	2.9	3.3
28.	Bank Cheques.	10.1	11.1	13.8	37.8	39.8
29.	Cotton Yarn.	41.5	45.0	49.2	52.9	69.2
30.	Man-Made-Yarn.	58.8	72.1	85.6	77.3	80.4

Karachi Collectorate		(Rs. in Million)				
S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
31.	Knitting Yarn.	0.6	0.8	0.7	0.7	0.6
32.	Woollen Yarn & Fabrics.	14.9	7.0	7.1	5.3	3.4
33.	Woollen Carpets.	-	7.4	3.3	2.7	4.6
34.	Metal Containers.	24.0	27.3	30.6	35.0	38.1
35.	Mild Steel Products.	14.1	17.0	46.8	48.7	48.8
36.	Electric Batteries.	60.1	64.8	57.8	68.2	75.3
37.	Electric Bulbs & Tubes.	53.1	51.8	57.2	66.7	82.7
38.	Electric Flourescent Tubes.	-	-	-	-	-
39.	Electric Fans.	3.0	2.7	2.6	2.6	2.6
40.	Gas Appliances.	3.4	4.7	5.8	8.5	9.6
41.	Wires and Cables.	12.6	19.0	17.1	16.1	20.7
42.	Television Sets.	-	-	5.9	122.5	152.9
43.	Matches.	12.8	12.4	13.2	14.8	14.4
44.	Glass & Glass-Ware.	14.8	13.6	18.9	19.4	22.5
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.	Hotels & Restaurants.	65.9	72.1	44.5	46.8	52.8
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	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total).	-	-	-	-	-
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.	4.9	4.0	2.3	4.5	9.3
62.	Miscellaneous.	1.1	1.4	0.5	1.4	1.6
	Total Collection (Gross).	3,632.4	3,402.6	3,220.8	3,324.6	3,592.9
	Refunds.	-	-	-	-	-
	Total Collection (Net).	3,632.4	3,402.6	3,220.8	3,324.6	3,592.9

KARACHI COLLECTORATE

TABLE - 26.6.2
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1988-89 to 1992-93

		(Rs. in Million)				
S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	157.3	149.4	203.3	226.3	250.4
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	-	-	-	-	-
6.	Tobacco.	859.0	1,034.4	1,168.8	899.0	749.3
7.	Cement.	363.3	343.2	426.6	451.8	466.4
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	2.7	2.8	3.4	-	-
11.	Pet Gases.	-	-	-	3.3	6.1
12.	Furnace Oil.	24.4	30.1	47.6	51.0	48.8
13.	High Speed Diesel Oil.	202.1	208.5	256.1	288.2	356.0
14.	Light Speed Diesel Oil.	13.5	13.5	12.2	12.8	13.2
15.	Motor Spirits.	654.6	657.3	655.9	766.9	853.2
16.	Jet Fuel.	18.7	20.9	16.6	19.3	36.3
17.	Pet Grease.	37.2	38.9	46.8	61.3	53.1
18.	Pet Lubricating Oil.	75.4	76.5	176.8	178.9	93.0
19.	Solvent Nephtha.	10.2	13.5	12.9	2.5	2.8
20.	Asphalt.	20.9	18.2	20.2	18.9	18.6
21.	Pet Products N.O.S.	29.9	27.4	37.2	33.4	32.1
	<u>Sub Total POL Products (11 to 21).</u>	1,086.9	1,104.8	1,282.3	1,437.0	1,513.2
22.	Paint and Varnishes.	118.0	80.4	92.6	110.5	127.3
23.	Cosmetics.	82.5	72.6	70.1	70.7	34.5
24.	Soap and Detergent.	166.1	147.0	114.1	112.2	125.4
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	54.2	85.1	81.3	75.0	44.4
27.	Paper and Paper Board.	3.5	3.7	4.1	3.8	4.6
28.	Bank Cheques.	41.2	45.6	61.3	127.3	127.1
29.	Cotton Yarn.	135.5	143.2	240.8	338.3	312.0
30.	Man-Made-Yarn.	25.5	30.3	76.9	109.8	97.7

Karachi Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	0.8	0.5	0.7	1.0	2.0
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	44.5	52.1	64.5	67.2	74.4
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	97.0	52.0	53.0	64.7	77.8
37.	Electric Bulbs & Tubes.	93.3	68.4	64.5	64.7	70.6
38.	Electric Fluorescent Tubes.	-	41.8	37.2	43.2	42.1
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	22.6	54.8	70.2	46.5	67.6
42.	Television Sets.	149.5	139.3	123.5	119.2	128.6
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	26.8	29.5	30.1	36.2	38.4
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	24.1
48.	Arms and Ammunition.	-	0.1	4.7	7.8	4.9
49.	Air Conditioners.	-	0.4	6.9	3.5	4.2
50.	Deep Freezers.	-	0.1	1.4	1.1	1.1
51.	Vehicle Body.	-	-	-	1.5	18.4
	<u>Services.</u>					
52.	Hotels & Restaurant etc.	60.6	91.6	111.1	138.7	149.9
53.	Inland Carriage of goods by Air.	-	-	2.4	3.9	4.3
54.	Courier Service.	-	-	30.3	45.6	50.4
55.	Insurance.	-	-	44.4	67.2	84.5
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	123.6	184.7	218.0	252.6
	b) By Train.	-	-	-	-	-
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	14.2	24.5
	b) Radio.	-	1.0	1.3	1.3	1.9

Karachi Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	16.3	17.3	16.0
	a) Shipping Agents.	-	-	2.7	2.1	1.3
	b) Stevadores.	-	-	0.6	0.3	0.4
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	7.7	12.1	11.1
	e) Travel Agents.	-	-	-	-	0.9
	f) Recruiting Agents.	-	-	-	-	-
	g) Advertising Agents.	-	-	3.6	0.5	0.4
	h) Ship Chandlers.	-	-	0.2	0.3	0.2
	i) Property Dealers.	-	-	-	-	-
	j) Car Dealers.	-	-	-	-	-
	k) Property Developers & Promoters.	-	-	-	0.7	0.2
	l) Marriage Halls.	-	-	1.5	1.3	1.2
	m) Construction Contractors.	-	-	-	-	0.2
	n) Licence Fee N.O.S.	-	-	-	-	0.1
	o) Bank/Insurance Advances.	-	-	-	-	2,286.5
61.	Arrears.	64.9	100.1	18.5	12.1	32.4
62.	Miscellaneous.	2.0	2.1	5.3	5.8	8.3
	Total Collection (Gross).	4,043.4	4,356.8	4,887.7	4,963.5	7,317.8
	Refunds.	-	-	-	-	-
	Total Collection (Net).	4,043.4	4,356.8	4,887.7	4,963.5	7,317.8

LAHORE COLLECTORATE

TABLE - 26.7.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1983-84 to 1987-88

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
1.	Veg. Non-essential Oil.	31.1	-	-	-	-
2.	Vegetable Products.	431.4	470.2	444.7	11.2	-
3.	Beverages.	398.8	456.7	467.8	447.7	483.2
4.	Beverage Concentrate.	-	-	-	-	-
5.	Sugar.	1,263.6	1,271.7	912.3	833.5	1,259.7
6.	Tobacco.	125.1	119.5	123.0	221.3	269.0
7.	Cement.	187.4	107.0	150.0	334.6	356.3
8.	Salt.	9.0	9.8	10.4	9.1	7.7
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	41.6	77.7	64.8	63.5	78.1
14.	Light Speed Diesel Oil.	-	-	0.4	1.7	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	0.6	0.4	0.6	0.5	2.3
17.	Pet Grease.	-	-	-	-	-
18.	Pet Lubricating Oil.	29.0	26.2	35.0	45.9	42.0
19.	Solvent Naphtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	71.2	104.3	100.8	111.6	122.4
22.	Paint and Varnishes.	51.1	57.0	48.3	63.8	79.5
23.	Cosmetics.	15.0	20.6	33.0	35.6	40.1
24.	Soap and Detergent.	81.4	106.4	115.7	130.1	123.7
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	3.6	10.9	13.6	18.2	13.5
27.	Paper and Paper Board.	14.9	17.5	20.4	22.7	26.9
28.	Bank Cheques.	0.1	-	-	-	-
29.	Cotton Yarn.	132.9	139.2	153.7	144.3	184.8
30.	Man-Made-Yarn.	76.5	79.3	100.7	129.7	144.0

Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
31.	Knitting Yarn.	4.6	4.5	4.0	4.1	3.8
32.	Woollen Yarn & Fabrics.	14.0	0.5	0.3	0.1	0.1
33.	Woollen Carpets.	-	9.9	6.7	7.7	8.0
34.	Metal Containers.	6.0	5.3	6.0	7.5	9.1
35.	Mild Steel Products.	17.7	22.2	61.9	69.7	77.7
36.	Electric Batteries.	1.2	1.0	0.8	0.7	0.7
37.	Electric Bulbs & Tubes.	7.7	4.1	3.8	4.6	5.8
38.	Electric Fluorescent Tubes.	-	-	-	-	-
39.	Electric Fans.	13.7	16.4	12.9	13.9	12.2
40.	Gas Appliances.	0.5	0.5	0.7	1.0	1.2
41.	Wires and Cables.	13.3	12.4	12.0	15.3	22.1
42.	Television Sets.	-	-	-	0.8	1.1
43.	Matches.	4.3	5.8	6.7	7.7	10.3
44.	Glass & Glass-Ware.	6.8	7.5	8.4	9.3	16.8
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.	26.9	31.1	20.7	25.1	30.7
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.	-	-	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1983-84	1984-85	1985-86	1986-87	1987-88
60.	Licence Fee (Total)					
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.	1.5	1.0	0.9	3.8	6.2
62.	Miscellaneous.	-	0.8	0.4	0.2	2.1
	Total Collection (Gross).	3,011.3	3,093.1	2,840.6	2,684.9	3,318.7
	Refunds.	0.2	4.1	90.5	-	3.3
	Total Collection (Net).	3,011.1	3,089.0	2,750.1	2,684.9	3,315.4

LAHORE COLLECTORATE

TABLE - 26.7.2
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1988-89 to 1992-93

		(Rs. in Million)				
S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-	-
2.	Vegetable Products.	-	-	-	-	-
3.	Beverages.	438.6	276.8	377.8	381.8	392.0
4.	Beverage Concentrate.	125.7	113.0	-	-	-
5.	Sugar.	1,128.9	589.9	640.7	861.7	839.0
6.	Tobacco.	412.9	491.5	528.0	726.1	805.7
7.	Cement.	387.9	-	-	-	-
8.	Salt.	-	-	-	-	-
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	120.1	-	3.9	0.3	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Motor Spirits.	-	-	-	-	-
16.	Jet Fuel.	3.3	2.6	1.9	1.3	2.5
17.	Pet Grease.	-	-	-	-	0.2
18.	Pet Lubricating Oil.	38.9	20.7	29.6	42.6	25.9
19.	Solvent Nephtha.	-	-	-	-	-
20.	Asphalt.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	162.3	23.3	35.4	44.2	28.6
22.	Paint and Varnishes.	91.9	59.5	67.8	83.7	96.2
23.	Cosmetics.	37.2	24.4	18.4	15.8	12.5
24.	Soap and Detergent.	186.8	30.1	26.4	44.2	25.4
25.	Soda Ash.	-	-	-	-	-
26.	Tyres and Tubes.	20.7	6.3	6.0	4.6	6.2
27.	Paper and Paper Board.	28.5	29.6	34.7	45.6	59.6
28.	Bank Cheques.	-	1.0	0.4	1.3	3.0
29.	Cotton Yarn.	390.6	214.4	476.8	819.2	875.7
30.	Man-Made-Yarn.	128.1	66.6	168.6	266.2	240.0

Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	6.0	3.4	3.5	5.7	7.1
32.	Woollen Yarn & Fabrics.	-	-	-	-	-
33.	Woollen Carpets.	-	-	-	-	-
34.	Metal Containers.	9.8	8.4	8.3	14.3	17.5
35.	Mild Steel Products.	-	-	-	-	-
36.	Electric Batteries.	0.7	0.4	0.4	0.6	2.2
37.	Electric Bulbs & Tubes.	10.2	9.9	8.3	10.3	11.3
38.	Electric Fluorescent Tubes.	-	2.6	0.1	2.4	3.3
39.	Electric Fans.	-	-	-	-	-
40.	Gas Appliances.	-	-	-	-	-
41.	Wires and Cables.	29.7	80.2	83.1	80.0	99.2
42.	Television Sets.	0.8	0.3	-	1.0	1.3
43.	Matches.	-	-	-	-	-
44.	Glass & Glass-Ware.	18.9	17.2	18.7	28.0	29.6
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	13.7
48.	Arms and Ammunition.	-	-	0.2	2.4	0.6
49.	Air Conditioners.	-	0.9	12.9	8.9	9.2
50.	Deep Freezers.	-	1.2	10.5	20.4	26.2
51.	Vehicle Bodies.	-	-	-	-	0.2
	Services					
52.	Hotels & Restaurant etc.	36.8	52.0	61.0	79.5	90.9
53.	Inland Carriage of goods by Air.	-	-	-	-	-
54.	Courier Service.	-	-	-	-	-
55.	Insurance.	-	-	2.8	3.7	4.4
56.	Telex.	-	-	-	-	-
57.	Telephone Services.	-	-	-	-	-
58.	Domestic Travel.	-	-	-	-	-
	a) By Air.	-	-	-	-	-
	b) By Train.	-	16.3	20.8	22.1	23.2
59.	Advertisement.	-	-	-	-	-
	a) Television.	-	-	-	-	-
	b) Radio.	-	2.8	0.8	1.5	1.1

Lahore Collectorate

(Rs. in Million)

S. No.	Commodity	1988-89	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	-	1.7	2.2	2.0
	a) Shipping Agents.	-	-	-	-	-
	b) Stevadores.	-	-	-	-	-
	c) Freight forwarding Agents.	-	-	-	-	-
	d) Customs Agents.	-	-	1.2	2.2	2.0
	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.	-	-	-	-	-
	p) Bank/Insurance Advances.	-	-	-	-	147.3
61.	Arrears.	13.3	1.2	5.1	9.2	16.2
62.	Miscellaneous.	0.8	0.3	0.1	0.7	1.7
	Total Collection (Gross).	3,889.5	2,131.4	2,627.8	3,599.0	3,892.1
	Refunds.	2.2	-	1.0	-	-
	Total Collection (Net).	3,887.3	2,131.4	2,626.8	3,599.0	3,892.1

MULTAN COLLECTORATE

TABLE - 26.8.1
COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES
1989-90 to 1992-93

(Rs. in Million)

S. No.	Commodity	1989-90	1990-91	1991-92	1992-93
1.	Veg. Non-essential Oil.	-	-	-	-
2.	Vegetable Products.	-	-	-	-
3.	Beverages.	160.8	263.2	281.6	317.9
4.	Beverage Concentrate.	-	-	-	-
5.	Sugar.	936.7	1,056.6	1,274.3	1,437.5
6.	Tobacco.	-	-	-	-
7.	Cement.	389.5	458.7	527.3	498.5
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	2.1
14.	Light Speed Diesel Oil.	-	-	-	-
15.	Motor Spirits.	-	-	-	8.7
16.	Jet Fuel.	-	-	-	-
17.	Pet Grease.	-	-	-	-
18.	Pet Lubricating Oil.	18.7	27.4	23.2	16.6
19.	Solvent Nephtha.	-	-	-	-
20.	Asphalt.	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-
	<u>Sub Total POL Products (11 to 21).</u>	70.7	111.7	148.6	27.4
22.	Paint and Varnishes.	3.3	4.0	4.1	3.3
23.	Cosmetics.	36.3	33.9	39.6	24.5
24.	Soap and Detergent.	191.9	132.9	180.6	211.8
25.	Soda Ash.	-	-	-	-
26.	Tyres and Tubes.	-	-	-	-
27.	Paper and Paper Board.	0.4	0.6	0.9	3.5
28.	Bank Cheques.	-	-	-	-
29.	Cotton Yarn.	305.7	653.2	1,019.9	916.5
30.	Man-Made-Yarn.	98.2	247.8	436.2	444.4

Multan Collectorate

(Rs. in Million)

S. No.	Commodity	1989-90	1990-91	1991-92	1992-93
31.	Knitting Yarn.	-	-	-	-
32.	Woollen Yarn & Fabrics.	-	-	-	-
33.	Woollen Carpets.	-	-	-	-
34.	Metal Containers.	1.9	1.4	2.7	5.4
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	0.1
45.	Steel Ingots and billets.	-	-	-	-
46.	Ship Plates.	-	-	-	-
47.	Ceramic tiles.	-	-	-	-
48.	Arms and Ammunition.	-	0.1	0.2	0.1
49.	Air Conditioners.	-	-	-	-
50.	Deep Freezers.	-	-	-	-
51.	Vehicle Bodies.	-	-	-	0.3
	Services.				
52.	Hotels & Restaurants.	6.8	8.5	10.7	13.4
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	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Commodity	1989-90	1990-91	1991-92	1992-93
60.	Licence Fee (Total).	-	0.6	0.3	0.7
	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	-	0.2
	j) Car Dealers.	-	0.3	0.3	0.3
	k) Property Developers & Promoters.	-	-	-	-
	l) Marriage Halls.	-	-	-	0.1
	m) Construction Contractors.	-	-	-	-
	n) Licence Fee N.O.S.	-	0.2	-	0.1
	o) Bank/Insurance Advance.	-	-	-	11.7
61.	Arrears.	15.5	3.2	5.2	20.0
62.	Miscellaneous.	0.8	1.0	2.9	2.5
	Total Collection (Gross).	2,219.0	2,977.7	3,935.3	3,939.5
	Refunds.	2.6	-	-	70.0
	Total Collection (Net).	2,216.4	2,977.7	3,935.3	3,869.5

ALL PAKISTAN

TABLE - 27.1
PRODUCTION, STOCK AND REPORTING UNITS OF EXCISABLE COMMODITIES
1983-84 to 1987-88

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			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	594820	6768	640319	9534	611997	9998	608686	7342	-	-
		R/Units	37	-	44	-	44	-	41	-	-	-
02.01	Beverages Total:	'000'	961205	3206	914137	5442	1051514	9034	932329	13703	1083094	8014
		R/Units	85	-	101	-	107	-	80	-	112	-
	A. (i) Foreign Brand (a) In less than 260 ml containers.	'000'	851365	1126	735870	3246	804860	5137	661314	6413	702277	3655
		R/Units	36	-	36	-	36	-	31	-	28	-
	(b) Others	'000'	462	5	420	4	1005	4	4031	55	9240	121
		R/Units	3	-	3	-	2	-	2	-	9	-
	A. (ii) Others (a) In less than 260 ml containers.	'000'	41055	136	63956	533	70684	993	68528	1507	54650	803
		R/Units	12	-	19	-	18	-	12	-	23	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
B.	Beverages from Juices or Pulp											
	(a) In less than 260 ml containers	'000' containers	52530	464	94217	398	147351	1251	175890	4364	293795	2541
		R/Units	9	-	12	-	18	-	15	-	24	-
	(b) Others	'000' containers	230	131	224	34	557	169	297	118	42	16
		R/Units	3	-	5	-	5	-	5	-	3	-
	C. Syrups and Squashes	'000' containers	15563	1344	19450	1227	27057	1480	22269	1246	23150	878
		R/Units	22	-	26	-	28	-	15	-	25	-
02.02	Sugar	Tonnes	1151095	498301	1317454	478501	1113733	235969	1273727	519233	1759645	683598
		R/Units	39	-	39	-	40	-	41	-	43	-
02.03	Tobacco	No. Million	40096	760	38921	1150	39593	873	39929	1496	40697	741
	(i) Cigarettes.	R/Units	21	-	21	-	22	-	19	-	18	-
	(ii) Mixture and Pipe Tobacco.	KGS	3810	405	3429	-	4117	413	2078	662	2965	221
		R/Units	3	-	3	-	3	-	3	-	2	-
03.01	Cement Total	Tonnes	4429067	149838	4732229	116583	5764628	157574	6403729	174943	7044595	132948
		R/Units	13	-	19	-	17	-	18	-	21	-
	(a) Ordinary grey portland cement and sulphate resistant cement.	Tonnes	-	-	3937873	101407	5247429	145181	6056998	164886	6633192	127327
		R/Units	-	-	13	-	16	-	17	-	18	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			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	-	-	770182	14760	487289	11540	316680	9424	378555	5279
	R/Units		-	-	4	-	3	-	-	-	-	-
	(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.	tonnes	-	-	24174	416	29910	853	30051	633	32848	342
	R/Units		-	-	2	-	2	-	1	-	1	-
03.03	Crude Oil	'000'Litres	629721	7806	951697	7621	1621844	8845	2294001	5741	2359493	8517
	R/Units		5	-	8	-	4	-	11	-	12	-
	Million		-	-	-	-	-	-	-	-	-	-
	Petroleum Gases	Cu, Metres	9079	-	9228	-	9920	-	10319	-	11546	-
	R/Units		8	-	7	-	8	-	10	-	9	-
03.05	Furnace Oil	'000'Litres	1805716	24423	1814385	37337	1797700	41323	1798178	30331	1933033	16258
	R/Units		3	-	3	-	3	-	4	-	4	-
03.06	High Speed Diesel Oil	'000'Litres	1332121	13402	1539298	14010	1676506	11996	1598009	10491	1685165	14673
	R/Units		3	-	3	-	3	-	3	-	3	-
03.07	Diesel Oil Nos.	'000'Litres	208203	2698	264610	1633	279253	3264	260640	4419	392236	-
	R/Units		3	-	3	-	3	-	3	-	3	-

CdNo.	Commodities	Unit	1983-84			1984-85			1985-86			1986-87			1987-88		
			Prod	Stock		Prod	Stock		Prod	Stock		Prod	Stock		Prod	Stock	
1	2	3	4	5	6	7	8	9	10	11	12	13					
03.08	Jet Fuel	'000'Litres	682144	21821	601553	20999	599106	11305	651758	16660	599577	10138					
		R/Units	3	-	3	-	3	-	3	-	3	-					
03.09	Kerosene	'000'Litres	325972	7706	389307	8210	393699	5180	482967	6801	415440	8666					
		R/Units	3	-	3	-	3	-	3	-	3	-					
03.10	Motor Spirit	'000'Litres	913945	22035	912674	31252	694242	18588	1048170	7957	1168736	23633					
		R/Units	3	-	3	-	3	-	3	-	3	-					
03.11	Petroleum Grease	Tonnes	2477	178	2693	140	4654	488	3129	312	3807	397					
		R/Units	8	-	9	-	8	-	4	-	7	-					
03.12	Petroleum Lubricating Oil	'000'Litres	281337	10225	279529	5436	351156	15449	377921	14522	409912	9278					
		R/Units	-	-	30	-	32	-	29	-	32	-					
03.13	Solvent Nephtha	'000'Litres	173103	10228	226815	11542	231686	13465	202662	14982	235151	13060					
		R/Units	3	-	3	-	3	-	3	-	3	-					
03.14	Asphalt	Tonnes	133420	6112	161338	3493	192020	33235	187174	2674	192203	4865					
		R/Units	5	-	5	-	4	-	3	-	4	-					
03.15	Petroleum Products Nos.	'000'Litres	37304	6816	45980	4967	74267	2891	96185	6307	104410	8162					
		R/Units	2	-	2	-	2	-	2	-	2	-					
04.03	Paint-n-Pigments	Tonnes	857	900	10942	1303	11951	632	12970	561	12326	743					
	(i) Sold by weight	R/Units	149	-	111	-	89	-	103	-	109	-					
	(ii) Sold by Volume	'000'Litres	12519	1039	14869	1251	13630	1166	12998	1387	19346	1241					
		R/Units	-	-	139	-	135	-	137	-	135	-					
	(iii) Carbon Black sold by weight	Tonnes	-	-	4159	432	2177	467	14569	234	5789	1976					
		R/Units	-	-	1	-	2	-	2	-	2	-					
	(iv) On capacity	Tonnes	-	-	-	-	-	-	-	-	-	-					
		R/Units	-	-	-	-	-	-	-	-	-	-					

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
04.04	Perfumery, Cosmetics and Toilet Preparation	No. '000'	35930	2451	37884	2337	49861	3790	48293	5242	56928	2636
		R/Units	89	-	94	-	107	-	99	-	91	-
04.05	Soap and Detergent	Tonnes	26209	-	31700	-	29839	739	33128	844	31482	409
	(i) Soap Toilet	R/Units	33	-	22	-	30	-	39	-	37	-
	(ii) Detergent	Tonnes	12486	586	13945	-	14312	676	16157	568	20835	337
		R/Units	27	-	18	-	19	-	17	-	17	-
	(iii) Detergent Bars	Tonnes	-	-	2351	-	4006	183	7411	240	7111	29
		R/Units	-	-	7	-	8	-	13	-	9	-
	(iv) Detergent Liquid	'000' Litres	-	-	33	3	24	13	118	6	224	8
		R/Units	-	-	1	-	6	-	7	-	6	-
04.06	Soda Ash	Tonnes	106521	2710	117986	2766	128327	5515	107302	10287	134354	7532
		R/Units	2	-	2	-	2	-	1	-	2	-
05.02	Tyres and Tubes	No. '000'	238	6	307	15	412	43	382	61	680	72
	(i) Except Bicycle, Motor-cycle agriculture tractor etc. Tyres	R/Units	1	-	1	-	2	-	1	-	2	-
	(ii) Tubes	No. '000'	6	-	87	19	171	45	117	24	384	61
		R/Units	-	-	1	-	1	-	1	-	2	-
07.01	Paper and Paper Board all sorts	Tonnes	20826	747	24058	1023	26300	1377	22101	1064	27876	716
	(i) Paper	R/Units	22	-	20	-	23	-	24	-	28	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	(ii) Paper Board	Tonnes	57028	2137	69402	3416	77234	4771	88574	4854	94106	2479
		R/Units	41	-	43	-	47	-	34	-	40	-
08.01	Cotton Yarn Twist and thread	'000' KGS	358829	19726	380687	14073	454071	13454	518592	13400	578435	15300
		R/Units	149	-	174	-	160	-	180	-	201	-
08.03	Man-Made Fibre and Yarn											
	(a) Man Made Fibre and Yarn (discontinuous)	'000' KGS	21572	1057	23475	1421	24730	788	27794	1279	29369	2065
		R/Units	2	-	2	-	2	-	2	-	2	-
	(b) Continuous Filament Yarn	Tonnes	8249	-	12526	1001	16981	1726	22534	623	24313	698
		R/Units	17	-	21	-	15	-	21	-	16	-
	(c) Yarn of Man Made Fibre											
	Fibre Discontinuous of waste including reptured yarn	Tonnes	67970	3483	63518	2187	82032	2002	94647	2886	106762	2844
		R/Units	103	-	119	-	123	-	118	-	128	-
08.07	Knitting Yarn	Tonnes	5592	519	6340	575	4993	571	6109	308	5974	152
		R/Units	37	-	41	-	42	-	41	-	43	-
08.08	Woollen Fabrics											
	i) Carpets and Rugs	Sq. Metres	501018	195578	257109	175030	584387	203999	578570	174324	725310	220793
		R/Units	17	-	9	-	11	-	12	-	9	-
	ii) Blankets and Lohis	Nos.	354894	53580	386633	80509	534913	64948	536042	114426	242838	95684
		R/Units	-	-	10	-	10	-	11	-	8	-
	iii) Fabrics and NOS.	Metres	1397733	319597	1870414	501316	1800604	449695	1776206	407163	1676435	410504
		R/Units	-	-	-	-	9	-	9	-	9	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
09.02	Metal Containers all Sorts	No.'000'	282170	3061	299060	2770	286394	3430	298358	4688	339214	5863
		R/Units	169	-	135	-	157	-	174	-	164	-
09.03	Mild Steel Products	Tonnes	654205	25600	718485	27562	730697	37466	782289	36211	869711	36204
		R/Units	382	-	395	-	399	-	360	-	326	-
10.01	Electric Batteries and Parts thereof	Nos.	230588	12147	211224	20523	129988	15970	123270	17001	194631	8564
	(i) Storage Batteries	R/Units	19	-	12	-	16	-	12	-	12	-
	(ii) Parts of Storage Batteries	No.'000'	220	31	193	23	174	19	214	8	181	9
		R/Units	36	-	25	-	23	-	28	-	18	-
10.02	Electric bulbs	No.'000'	37031	3457	44933	3333	47146	1872	46410	2593	46389	1111
		R/Units	8	-	8	-	7	-	6	-	5	-
10.03	Electric Fluorescent Tubes	'000'	3144	380	3471	627	3314	255	4704	267	6404	132
		Metres	6	-	7	-	8	-	9	-	6	-
10.04	Electric Fans & part thereof.	NOS.	201651	19814	182833	17234	190120	7607	208157	19939	146090	15390
	Total	R/Units	188	-	86	-	114	-	124	-	71	-
	i) Cabin Carriage table exhaust fans.	NOS	16581	1232	18821	1515	15959	552	13566	1589	9711	1595
		R/Units	41	-	31	-	25	-	22	-	13	-
	ii) Ceiling fans	NOS	155535	17694	142773	13764	149836	5645	162637	8122	125021	3200
		R/Units	71	-	36	-	41	-	54	-	39	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock
1	2	3	4	5	6	7	8	9	10	11	12	13
	iii) Pedestal Fans	NOS	29535	888	21239	1955	24325	1410	31954	10228	11358	10595
		R/Units	76	-	19	-	48	-	48	-	19	-
10.05	Television	Nos.	-	-	-	-	-	-	247445	6379	345973	9704
		R/Units	-	-	-	-	-	-	8	-	10	-
10.07	Gass Apparatus appliances	NOS	242448	176564	244579	25987	360030	48086	505447	60543	473142	63705
		R/Units	86	-	88	-	80	-	75	-	81	-
10.08	Wire and Cables	Tonnes	4265	206	7144	549	12482	1324	6699	284	6800	501
	i) Naked wire	R/Units	20	-	18	-	16	-	20	-	24	-
	ii) Plastic Insulated	'000' Mtrs	93708	5234	88439	6139	121038	5427	180856	8938	207957	10757
		R/Units	115	-	125	-	124	-	138	-	141	-
12.01	Matches	100 Box	16999479	45541617650993	420632	18990979	34384421296428	255523	24908059	225843	-	-
		R/Units	79	-	68	-	50	-	37	-	18	-
12.02	Glass and Glasswares	'000'										
	(a) Glass Sheets and Plate	Metres	3655	199	3673	141	4376	191	4811	280	5643	411
		R/Units	5	-	5	-	5	-	6	-	9	-
	(b) Laboratory Glass and Glasswares	'000' Pieces	2314	248	2259	64	1875	2707	5059	93	59850	5368
		R/Units	2	-	3	-	1	-	1	-	2	-

Code No.	Commodities	Unit	1983-84		1984-85		1985-86		1986-87		1987-88	
			Prod	Stock								

1	2	3	4	5	6	7	8	9	10	11	12	13
	(c) Glass Vials and ampoules	'000' Pieces	163393	8105	157290	21564	98256	22109	153548	12822	177781	8617
		R/Units	3	-	4	-	1	-	4	-	3	-
	(d) Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	8665	1454	28126	7125	21645	-	44114	5310	48921	5346
		R/Units	3	-	5	-	6	-	5	-	4	-
	(e) Other Glass and Glasswares	'000' Pieces	584694	-	608405	24046	415825	-	661808	40698	708435	26025
		R/Units	43	-	47	-	40	-	39	-	38	-

03 04. B...
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PRODUCTION STOCK AND RESERVE INVENTORY OF EXPORTABLE COMMODITIES
 1983-84 TO 1987-88
 TABLE - 5A.3

TABLE - 27.2
 PRODUCTION, STOCK AND REPORTING UNITS OF EXCISABLE COMMODITIES
 1988-89 to 1992-93

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			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'										
		containers	1069247	8585	1175881	17716	811288	15266	1023192	17090	1584378	18108
		R/Units	100	-	78	-	51	-	85	-	94	-
	A. (i) Foreign Brand (a) In less than 260 ml containers.	'000'										
		containers	697620	3727	610536	1844	336381	1549	417511	2858	652786	2032
		R/Units	34	-	17	-	12	-	13	-	14	-
	(b-) Others	'000'										
		containers	12682	68	6694	17	6490	49	7463	40	14731	691
		R/Units	10	-	8	-	3	-	6	-	5	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
B.	Beverages from Juices or Pulp											
	(a) In less than 260 ml containers	'000'										
		containers	278370	3233	292329	10248	287338	7524	294790	9691	433100	8775
		R/Units	23	-	23	-	19	-	32	-	32	-
	(b) Others	'000'										
		containers	1028	-	-	59	93	88	-	-	-	-
		R/Units	5	-	-	-	-	-	-	-	-	-
	C. Syrups and Squashes	'000'										
		containers	27830	1504	21673	4337	23498	1996	26139	1599	20608	1094
		R/Units	10	-	10	-	9	-	17	-	23	-
02.02	Sugar	Tonnes	1848581	543536	1847737	461506	1956082	670153	2251782	672562	2383709	615064
		R/Units	45	-	48	-	47	-	51	-	55	-
02.03	Tobacco											
	(f) Cigarettes.	No. Million	31605	1338	32279	1410	29887	1935	29673	556	33313	444
		R/Units	22	-	19	-	21	-	24	-	29	-
	(ii) Mixture and Pipe Tobacco.	KGS	4708	590	6247	115	3021	150	2752	7	2818	96
		R/Units	2	-	2	-	2	-	-	-	1	-
03.01	Cement Total	Tonnes	7149225	168429	7454515	162255	7745815	165507	8078993	160005	8406888	162138
		R/Units	23	-	22	-	22	-	21	-	29	-
	(a) Ordinary grey portland cement and sulphate resistant cement.	Tonnes	6796520	160869	7097585	155564	7392202	159649	7549392	142071	7463583	147477
		R/Units	21	-	20	-	20	-	19	-	19	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			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	314969	6485	298294	5474	287951	4225	452698	16027	864234	13542
		R/Units	-	-	-	-	-	-	-	-	8	-
	(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.	tonnes	37736	1075	58636	1217	65662	1633	76903	1907	79071	1119
		R/Units	2	-	2	-	2	-	2	-	2	-
03.03	Crude Oil	'000'Litres	2569424	16497	2722563	25980	3266211	38578	3209438	31825	3133166	55204
		R/Units	15	-	19	-	20	-	24	-	26	-
03.04	Petroleum Gases	Million	-	-	-	-	-	-	-	-	-	-
		Cu, Metres	11819	-	12854	-	15703	-	17439	-	18556	-
		R/Units	12	-	14	-	24	-	26	-	31	-
03.05	Furnace Oil	'000'Litres	1813565	22608	1974796	15790	2352775	35882	2281804	25710	2044605	22646
		R/Units	3	-	3	-	3	-	3	-	3	-
03.06	High Speed Diesel Oil	'000'Litres	1521330	17336	1570148	12313	1744918	15166	1798939	15966	1639421	12669
		R/Units	3	-	3	-	3	-	3	-	3	-
03.07	Diesel Oil Nos.	'000'Litres	335569	2071	340073	1750	311379	1339	314851	1642	325747	2074
		R/Units	3	-	3	-	3	-	3	-	3	-
03.08	Jet Fuel	'000'Litres	632600	14675	657818	7341	668706	12992	742234	14167	751559	18546
		R/Units	3	-	3	-	3	-	3	-	3	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
03.09	Kerosene	'000'Litres	473542	5998	508599	6148	681632	8651	626250	11585	651897	11032
		R/Units	3	-	3	-	3	-	3	-	3	-
03.10	Motor Spirit	'000'Litres	1167165	21710	1259389	21169	1300631	8705	1366261	25025	1470176	15452
		R/Units	3	-	3	-	3	-	3	-	3	-
03.11	Petroleum Grease	Tonnes	5322	334	5007	428	5168	200	6136	285	6000	368
		R/Units	9	-	8	-	8	-	9	-	9	-
03.12	Petroleum Lubricating Oil	'000'Litres	496762	10279	499866	14305	457575	9711	461734	17303	453395	6347
		R/Units	34	-	33	-	33	-	33	-	35	-
03.13	Solvent Nephtha	'000'Litres	157371	10794	114545	11383	308881	16731	241344	9818	176923	6726
		R/Units	4	-	4	-	4	-	5	-	4	-
03.14	Asphalt	Tonnes	183835	5727	170065	14019	182152	18220	177751	8293	266634	42706
		R/Units	5	-	6	-	4	-	6	-	5	-
03.15	Petroleum Products Nos.	'000'Litres	85412	4779	93718	5180	87324	6589	98831	9550	90974	7207
		R/Units	2	-	2	-	2	-	2	-	2	-
04.03	Paint-n-Pigments	Tonnes	11577	588	11187	547	14308	626	18950	1369	16671	1146
	(i) Sold by weight	R/Units	112	-	123	-	117	-	83	-	72	-
	(ii) Sold by Volume	'000'Litres	16882	1116	16420	1176	16829	1284	18553	1004	23326	1198
		R/Units	132	-	140	-	91	-	50	-	63	-
	(iii) Carbon Black sold by weight	Tonnes	4083	1293	3754	717	3485	1376	3864	706	3756	1068
		R/Units	2	-	2	-	1	-	1	-	1	-
	(iv) On capacity	Tonnes	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			Prod	Stock								
1	(i) Soap Toilet	M. Tonnes	-	-	-	-	-	-	-	-	-	-
	(ii) Detergent	No. '000'	49763	2867	45549	2631	18425	1120	14999	1214	17548	1243
	(iii) Detergent Bars	R/Units	94	-	101	-	53	-	69	-	102	-
04.04	Perfumery, Cosmetics and Toilet Preparation	Tonnes	56390	3387	35063	960	46075	1187	55103	1004	58179	1315
	(i) Soap Toilet	R/Units	41	-	33	-	32	-	32	-	34	-
	(ii) Detergent	Tonnes	32000	1361	18054	707	22381	858	26664	601	25716	523
	(iii) Detergent Bars	R/Units	27	-	19	-	17	-	21	-	27	-
	(iv) Detergent Liquid	Tonnes	14786	375	6048	430	6705	22	4427	153	4440	132
		R/Units	16	-	14	-	11	-	10	-	11	-
		'000' Litres	326	111	167	5	323	6	145	9	263	4
		R/Units	7	-	5	-	4	-	6	-	5	-
04.06	Soda Ash	Tonnes	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
05.02	Tyres and Tubes	No. '000'	907	62	915	59	952	77	784	68	712	53
	(i) Except Bicycle, Motor-cycle agriculture tractor etc. Tyres	R/Units	4	-	4	-	2	-	5	-	6	-
	(ii) Tubes	No. '000'	521	59	648	87	646	58	618	74	551	40
		R/Units	4	-	4	-	6	-	5	-	6	-
07.01	Paper and Paper Board all sorts	Tonnes	56636	2857	57384	1094	64229	4920	66014	4691	109046	11090
	(i) Paper	R/Units	31	-	41	-	36	-	39	-	61	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			Prod	Stock								
1	2	3	4	5	6	7	8	9	10	11	12	13
	(ii) Paper Board	Tonnes	102668	4256	93840	1623	88579	7050	111015	6226	154813	2705
		R/Units	39	-	39	-	43	-	45	-	38	-
08.01	Cotton Yarn Twist and thread	'000' KGS	671739	16000	801213	23748	950685	25203	1033518	36864	1118899	58179
		R/Units	230	-	232	-	263	-	269	-	371	-
08.03	Man-Made Fibre and Yarn	'000' KGS	-	-	-	-	-	-	-	-	-	-
(a)	Man Made Fibre and Yarn (discontinuous)	R/Units	-	-	-	-	-	-	-	-	-	-
(b)	Continuous Filament Yarn	Tonnes	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
(c)	Yarn of Man Made Fibre	Tonnes	-	-	-	-	-	-	-	-	-	-
	Fibre Discontinuous of waste including reptured yarn	R/Units	-	-	-	-	-	-	-	-	-	-
08.07	Knitting Yarn	Tonnes	104106	5967	135013	5010	130083	12887	176000	7331	246095	16127
		R/Units	79	-	95	-	85	-	157	-	176	-
		Tonnes	7742	159	4150	135	3322	109	3512	262	4247	239
		R/Units	47	-	36	-	26	-	26	-	38	-
08.08	Woollen Fabrics	Sq. Metres	-	-	-	-	-	-	-	-	-	-
i)	Carpets and Rugs	R/Units	-	-	-	-	-	-	-	-	-	-
ii)	Blankets and Lohis	Nos.	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
iii)	Fabrics and NOS.	Metres	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			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'	317565	8317	310195	9431	299807	7095	359428	7338	427125	16609
		R/Units	143	-	163	-	154	-	177	-	218	-
09/03	Mild Steel Products	Tonnes	928581	167002	437246	326	269818	220	15371	14	-	-
		R/Units	68	-	1	-	1	-	1	-	-	-
10.01	Electric Batteries and Parts thereof											
	(i) Storage Batteries	Nos.	472022	19740	611738	36249	710484	53296	796061	51516	816143	19759
		R/Units	11	-	16	-	9	-	16	-	22	-
	(ii) Parts of Storage Batteries	No. '000'	141	17	121	21	78	5	121	5	937	7
		R/Units	18	-	18	-	12	-	16	-	19	-
10.02	Electric bulbs	No. '000'	53407	2765	55690	3114	49322	1616	25391	4369	-	-
		R/Units	6	-	6	-	7	-	7	-	-	-
10.03	Electric Fluorescent Tubes	'000'										
		Metres	6567	264	7567	625	7728	397	5035	415	2374	74
		R/Units	10	-	9	-	8	-	8	-	7	-
10.04	Electric Fans & part thereof.											
	Total	NOS.	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	i) Cabin Carriage table exhaust fans.	NOS	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	ii) Ceiling fans	NOS	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-
	iii) Pedestal Fans	NOS	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-

Code No.	Commodities.	Unit	1988-89		1989-90		1990-91		1991-92		1992-93	
			Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock	Prod	Stock
1	2	3										
10.05	Television	Nos.	279659	17423	17423	197376	5542	248420	16791	273654	23890	
		R/Units	11	-	12	13	-	17	-	14	-	
10.06	(a) Air Conditioner	Nos	-	-	-	33658	839	39601	1724	58006	15521	
		R/Units	-	-	-	11	-	12	-	14	-	
	(b) Deep Freezers	Nos	-	-	-	40761	202	74821	426	95356	2395	
		R/Units	-	-	-	7	-	13	-	14	-	
	Deep Freezers Parts	R/Units	-	-	-	-	-	-	-	19443	31	
	A/c Parts	Nos	-	-	-	-	-	-	-	3	-	
		R/Units	-	-	-	-	-	-	-	25847	122	
10.07	Gass Apparatus appliances	NOS	-	-	-	-	-	-	-	-	-	
		R/Units	-	-	-	-	-	-	-	4	-	
10.08	Wire and Cables	Tonnes	6601	365	5368	376	5021	465	5243	132	4344	253
	i) Naked wire	R/Units	35	-	58	-	63	-	65	-	85	-
	ii) Plastic Insulated	'000' Mtrs	193888	11398	139587	10650	132483	8936	152470	15404	165006	18268
12.01	Matches	R/Units	142	-	33	-	30	-	24	-	33	-
		100 Box	-	-	-	-	-	-	-	-	-	-
		R/Units	-	-	-	-	-	-	-	-	-	-

Code No.	Commodities	Unit	1988-89	1989-90	1990-91	1991-92	1992-93					
			Prod Stock									
1	2	3	4	5	6	7	8	9	10	11	12	13
12.02	Glass and Glasswares	'000'										
	(a) Glass Sheets and Plate	Metres	22360	3137	8424	1043	6174	328	6569	363	5945	145
		R/Units	9	-	7	-	6	-	6	-	7	-
	(b) Laboratory Glass and Glasswares	'000' Pieces	175036	11781	175060	6872	13532	-	156573	7234	138011	10157
		R/Units	2	-	1	-	1	-	1	-	1	-
	(c) Glass Vials and ampoules	'000' Pieces	204842	14547	164629	9925	76498	1818	19105	392	244048	15041
		R/Units	7	-	4	-	2	-	3	-	8	-
	(d) Glass Shells, Glass Tubes and Glass Rods for Bulbs and Tubes	'000' Pieces	52828	9440	43413	8389	10564	1	17184	225	31450	6737
		R/Units	3	-	5	-	1	-	3	-	6	-
	(e) Other Glass and Glasswares	'000' Pieces	648847	15984	532400	15002	295682	16718	238440	13773	365012	22803
		R/Units	49	-	32	-	25	-	19	-	33	-
12.08	Ceramic Tiles	'000" Sq										
		Metres	-	-	1731	543	2784	446	5760	411	2764	362
		R/Units	-	-	6	-	6	-	6	-	5	-
		'000" Nos	-	-	19007	2783	27715	1826	32805	1581	51893	1089
		R/Units	-	-	1	-	1	-	2	-	2	-
13.01	Ammunition	'000' Nos	-	-	-	-	10707	350	26970	200	91	12
		R/Units	-	-	-	-	17	-	26	-	29	-
	Ammunition Parts	R/Units	-	-	-	-	-	-	-	-	27086	3610

(1985-13 TO 1985-83)
 PRODUCTION OF EXCISEABLE COMMODITIES
 TABLE - 513

TABLE - 27.3
PRODUCTION OF EXCISABLE COMMODITIES
(1972-73 to 1992-93)

YEAR	Vegetable Products (Metric Tonnes)	Beverages ('000" Bottles)	Sugar (Metric Tonnes)	Cigarettes (No. Million)	Cement (Metric Tonnes)	Natural Gas (Million)-cu- Meters	Jet Fuel ('000" Litres)	Motor Spirit ('000" Litres)
1	2	3	4	5	6	7	8	9
1972-73	187,155	157,992	434,154	27,623	3,384,092	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	1,324,184	38,132	3,580,346	8,532	661,789	840,909
1982-83	512,602	730,097	1,117,070	38,199	3,898,927	9,048	625,948	816,104
1983-84	594,820	961,205	1,151,095	40,096	4,429,067	9,079	682,144	913,945
1984-85	640,319	914,137	1,317,454	38,921	4,732,229	9,228	601,553	912,674
1985-86	611,997	1,051,514	1,113,733	39,593	5,764,628	9,920	599,106	694,242
1986-87	608,686	932,329	1,273,727	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
1992-93	-	1,584,378	2,383,709	33,313	8,406,888	18,556	751,559	1,470,176

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	103	10,800	565
1973-74	347,818	12,429	286	473	1,072	92	10,900	642
1974-75	297,137	13,427	511	445	1,092	139	15,000	606
1975-76	326,893	12,650	284	553	919	119	17,400	566
1976-77	255,423	24,021	296	485	845	143	14,927	414
1977-78	121,216	24,411	341	546	780	142	17,527	465
1978-79	N.A.	3,970	151	587	1,601	161	20,641	1,238
1979-80	334,179	36,980	179	669	1,404	160	20,251	1,145
1980-81	340,265	44,050	227	615	1,733	223	34,187	1,285
1981-82	369,535	54,957	326	403	1,633	146	40,906	1,881
1982-83	386,868	72,357	301	371	1,190	224	23,501	2,490
1983-84	358,829	97,791	355	501	1,398	231	37,031	3,144
1984-85	380,687	99,519	387	257	1,870	211	44,933	3,471
1985-86	454,071	123,743	535	584	1,801	130	47,146	3,314
1986-87	518,592	144,975	536	579	1,776	123	46,410	4,704
1987-88	578,435	160,444	243	725	1,676	195	46,389	6,404
1988-89	671,739	104,106	-	-	-	472	53,407	6,567
1989-90	801,213	135,013	-	-	-	612	55,690	7,567
1990-91	950,685	130,083	-	-	-	710	49,322	7,728
1991-92	1,033,518	176,000	-	-	-	796	25,391	5,035
1992-93	1,118,899	246,095	-	-	-	816	-	2,374

YEAR	Matches ("000" Boxes)	Sea Salt (Metric Tonnes)	Rock Salt (Metric Tonnes)	Paper (Metric Tonnes)	Paper Board (Metric Tonnes)	Metal Con- tainers ("000" Nos.)	M.S. Pro- ducts (Metric Tonnes)	Electric Fan ("000" Nos.)
1	2	3	4	5	6	7	8	9
1972-73	348,048	161,352	351,070	24,553	46,115	169,644	183,896	261
1973-74	372,384	111,561	369,470	21,179	42,052	137,500	216,408	202
1974-75	457,632	139,144	395,896	20,252	42,555	128,383	223,520	203
1975-76	588,096	137,726	428,629	13,773	37,441	122,689	230,632	155
1976-77	780,586	158,216	335,058	14,292	36,882	140,425	268,224	188
1977-78	1,136,318	223,712	444,043	9,732	40,697	158,148	310,062	207
1978-79	1,275,120	163,483	488,411	114,166	44,533	173,819	362,360	207
1979-80	1,444,535	197,083	497,835	23,612	53,427	184,214	420,898	289
1980-81	1,485,796	180,280	512,251	20,535	53,576	241,114	494,498	245
1981-82	1,337,221	224,041	552,438	17,933	56,303	232,838	560,769	216
1982-83	1,402,614	163,205	595,353	20,874	56,952	241,119	636,661	132
1983-84	1,689,948	215,221	575,794	20,826	57,028	282,170	654,205	202
1984-85	1,765,099	208,646	593,706	24,058	69,402	299,060	718,485	183
1985-86	1,899,097	241,498	676,534	26,300	77,234	286,394	730,697	190
1986-87	2,125,643	503,176	657,665	22,101	88,574	298,358	782,289	208
1987-88	2,490,806	265,744	557,217	27,876	94,106	339,214	869,711	146
1988-89	-	-	-	56,636	102,668	317,565	928,581	-
1989-90	-	-	-	57,384	93,840	310,195	437,246	-
1990-91	-	-	-	64,229	88,579	299,807	269,818	-
1991-92	-	-	-	66,014	111,015	359,428	15,371	-
1992-93	-	-	-	109,046	154,813	427,125	-	-

YEAR	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.)
1	2	3	4	5	6	7	8	9
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	9,694	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	18,550	18,553	14,999	26,664	55,103	-	784	618
1992-93	16,671	23,326	17,548	25,716	58,179	-	712	551

* Cosmetics - B in tonnes, 346 in 1990-91 and 389 in 1991-92, 516 IN 1992-93

TABLE - 28
COLLECTORATE-WISE TOTAL SALES TAX ON IMPORTS AND DOMESTIC GOODS 1992-93

(Rs. in Million)

COLLECTORATES	Import Related			Domestic			Total		
	Gross Refunds	Rebate	Net	Gross Refunds	Rebate	Net	Gross Refunds	Rebate	Net
Karachi Appraisalment	10,371.9	24.7	10,344.7	-	-	-	10,371.9	24.7	10,344.7
Karachi Preventive	916.1	5.6	910.5	-	-	-	916.1	5.6	910.5
Karachi Exports	-	2,446.8	(-2,446.8)	-	-	-	-	2,446.8	(-2,446.8)
Peshawar	281.7	1.1	277.7	1,053.5	124.9	928.6	1,335.2	2.9	1,206.3
Rawalpindi	166.5	-	128.1	1,809.7	240.5	1,569.2	1,976.2	38.4	1,697.3
Customs Lahore	1,640.4	0.8	1,129.7	-	-	-	1,640.4	0.8	1,129.7
Excise Lahore	-	-	-	3,545.8	1,001.2	2,544.6	3,544.0	1,001.2	2,544.6
Multan	193.7	5.6	188.1	1,186.2	199.0	987.2	1,379.9	253.1	1,175.3
Hyderabad	117.7	29.3	88.4	1,244.5	255.8	988.7	1,359.6	260.3	1,077.1
Karachi	-	-	-	6,689.8	1975.0	4,714.8	6,689.8	2,015.1	4,714.8
Quetta	449.8	10.6	436.4	1,188.2	462.4	725.8	1,638.0	466.1	1,162.2
TOTAL :-	14,137.8	7.2	11,056.8	16,717.7	4,258.8	12,458.9	30,851.1	4,366.8	23,515.7

TABLE - 29
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax*
1	3005	Absorbent cotton, plasters bandages, etc	4.575	3.853	0.839
2	4820	Account books and registers	2.354	2.478	(-)0.124
3	5403	Acetate yarn/synthetic Yarn	20.625	11.254	11.108
4	2806	Acid (Nos)	5.558	0.083	5.475
5	1519	Acid oil, and monocarboxylic fatty acid	1.652	-	1.652
6	3802	Activated carbon	1.093	0.019	1.075
7	3919	Adhesive/adhesive tapes	1.187	0.744	0.443
8	2202	Aerated water	-	-	-
9	8529	Aerial and antennas, reflectors, etc	3.873	1.941	1.932
10	3307	Agarbatties	0.637	-	0.637
11	8415	Air conditioners	91.729	20.066	71.673
12	8708	Air filter	2.310	0.635	1.674
13	8414	Air or vacuum pumps, compressor fan, etc	18.635	0.253	18.695
14	2905	Alcohol	22.284	3.063	19.221
15	3205	Alkatra	-	-	-
16		Aluminates	0.249	-	0.249
17	7604	Aluminium rods, bars & profile	1.603	0.155	1.448
18	7610	Aluminium goods	22.488	6.613	15.942
19		Aluminium oxide	0.760	0.611	0.149
20		Aluminium reservoirs, tanks, etc	0.003	-	0.003
21	2833	Aluminium sulphate	0.484	0.052	0.433
22	7610	Aluminium windows	-	-	-
23	2814	Ammonia gas	12.848	5.081	7.767
24	2842	Ammonium chloride	1.099	-	1.099
25		Ammunition belt	0.271	-	0.271
26	1501	Animal oil & fats	-	-	-
27	7402	Anodized products	0.921	0.062	0.859
28		Anti-freezing preparations	0.012	-	0.012
29	9304	Arms & ammunitions	36.610	15.400	21.235
30	3301	Arqiat	0.017	-	0.017

* Net tax is not exactly the difference of output and input tax due to lags in adjustment and reporting of input tax.

ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	2515	Artificial marble slab	0.917	0.140	0.778
32	4111	Artificial leather & rexine	17.024	7.957	9.065
33	6812	Asbestos products	61.955	18.726	43.223
34	2524	Asbestos wastes	-	-	-
35	2714	Asphalt	139.511	43.302	96.207
36		Assembling of wall clocks	0.006	-	0.006
37	8711	Auto cycles including rickshaws	21.226	11.806	9.420
38		Automatic door closer	0.230	-	0.230
39	8708	Auto parts	242.245	39.051	203.317
40	2302	Baggasse	2.651	-	2.651
41	6305	Bags, packing goods of woven fabrics	4.421	-	4.421
42	7213	Baling hoops	16.427	0.749	15.678
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excl:with power driven mach.	0.004	-	0.004
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	0.760	0.199	0.561
46		Barbed wire	0.015	-	0.015
47	2303	Beet pulp	0.453	-	0.453
48		Bengal matches	0.050	-	0.050
49	2707	Benzene	12.985	0.171	12.814
50		Benzole,tolule & xylole	19.482	10.323	9.159
51	2106	Beverages concentrates	-	-	-
52		Beverages/aerated water	25.008	2.245	22.762
53	1905	Biscuits	131.626	28.860	102.766
54	2713	Bitumen	5.308	2.442	2.847
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	47.901	21.033	26.869
57	6301	Blanket woollen	3.601	0.383	3.219
58	6301	Blankets synthetic	9.527	3.271	6.256
59	3402	Bleaching powder	3.128	0.665	2.460
60		Bleaching washing,cleaning,drying,iron	0.950	0.087	0.863
61		Bobbins of wood	0.168	-	0.168
62	0506	Bones,horn cores, unworked, defatted	1.917	-	1.917
63	2806	Bowls clean	0.081	0.018	0.063

ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64	3770	Boxes, wood	0.169	0.003	0.166
65	3819	Brake fluids	1.074	0.751	0.322
66	7403	Brass rods			
67	7412	Brass water fittings	4.386		4.385
68	7408	Brass wires	1.568	0.650	0.917
69	9603	Brushwares	2.831	1.277	1.554
70	2500	Bryte powder	1.581	0.098	1.483
71	6850	Buckles	0.062	0.010	0.053
72	9406	Building components	4.916	0.381	4.535
73	5901	Bukrams	0.017		0.017
74	7011	Bulb and tube glass envelopes	0.487	0.181	0.306
75	4017	Bungs	0.581	0.190	0.391
76	9606	Buttons, button moulds & button blanks	8.449	5.855	2.535
77	2849	Calcium carbide	1.202	0.026	1.177
78	2842	Calcium carbonate	0.210		0.210
79	2812	Calcium chloride			-
80		Calcium phosphate	0.368	0.072	0.296
81		Calendar	0.655	0.082	0.573
82		Calendar & calendar blocks	2.984	1.980	1.004
83	4900	Calenders of paper and paper board	13.973	4.274	9.699
84	2803	Carbon black	7.987	0.788	7.199
85	2811	Carbon dioxide gas (CO ₂)	5.679	0.509	5.172
86	2803	Carbon oil	6.366	3.796	2.570
87		Cards for punch card machines	15.176	3.936	11.240
88	5703	Carpets synthetic	23.772	9.941	13.831
89		Carpets, tufted	37.028	19.043	17.268
90	5702	Carpets woollen	21.404	5.643	15.761
91		Cartons	3.220	0.259	2.962
92		Carton machine	0.338	0.091	0.247
93		Cartons graphics	0.008		0.008
94	8523	Cassettes(audio)	34.934	17.418	17.515
95	8523	Cassettes(video)	30.425	18.520	11.905
96		Cassettes playes,record player etc	2.943	0.884	2.060
97		Cassettes audio & video recorded	9.165	5.865	3.300
98		Cast iron elbows,tank covers & fittings	0.351	0.195	0.156

ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	158.928	8.413	150.514
101	2523	Cement	2,061.160	167.454	1,893.705
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	137.049	20.913	116.085
104		Cereal groat, meal & pellets	5.342	0.921	4.421
105	1904	Cereal products	4.735	1.116	3.619
106		Chairs	0.758	0.077	0.680
107	0406	Cheese	1.447	0.038	1.408
108	2900	Chemicals	105.649	50.418	55.230
109	4410	Chip board	64.724	21.141	43.674
110	2801	Chlorine	2.087	0.015	2.072
111	2402	Cigarettes	1,674.980	159.311	1,515.671
112	5601	Cigarette filter rods	30.195	21.484	8.668
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	13.626	5.368	8.258
115		Clocks	0.648	0.353	0.295
116		Coal	0.016	-	0.016
117	2706	Coal tar	1.899	-	1.899
118		Coat hangers, plastics	0.012	-	0.012
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	1.106	0.870	0.236
122	9615	Combs	0.096	-	0.096
123		Computer stationery	9.109	12.529	(-)3.620
124	6810	Concrete components	1.713	0.529	1.184
125	1905	Confectionery & bakery products	125.851	74.827	51.023
126		Control panels	0.471	0.023	0.448
127	8419	Cooking ranges	-	-	-
128		Cooking ware of aluminium	0.421	-	0.421
129		Conveyer belts of textile material	0.155	-	0.155
130		Conveyor belts of vulcanised rubber	1.376	0.629	0.747
131	7407	Copper rods	49.674	0.267	49.407
132		Copper strips	8.404	2.142	6.262
133		Copper wire	0.032	-	0.032

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(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	1704	Corn syrups	5.271	0.048	5.223
135	4808	Corrugated boards	114.224	21.864	92.313
136	2805	Corrugated packages	0.396	0.110	0.285
137	1404	Cotton linters	2.147	-	2.147
138	5209	Cotton fabrics	-	-	-
139	3405	Creams & polishes for footwears	26.182	13.746	12.437
140	3119	Crockery	0.005	-	0.005
141	8309	Crown corks/cork stopper & lids	30.149	23.486	6.791
142	2106	Custard powders	14.388	-	14.388
143	2800	Cutlery	0.621	-	0.621
144	2903	D.D.T.	-	-	-
145	8418	Deep freezers	8.469	0.958	7.511
146	9301	Defence equipments	-	-	-
147	3402	Detergents	135.889	59.322	76.566
148	3808	Dettol	-	-	-
149	4820	Diaries	-	-	-
150	2800	Diodes	5.988	2.032	3.956
151	2100	Dish antenna	0.117	-	0.117
152	2851	Distillery products	9.935	2.344	7.591
153	2806	Drain openers	0.156	0.112	0.044
154		Drawn wire	0.013	0.004	0.009
155		Ducts & Slabs	1.111	0.688	0.423
156	3206	Dyes and colours	61.637	26.370	34.992
157	2800	Dyeing extracts	0.006	-	0.006
158	2530	Earth colours	28.035	5.392	22.643
159	3924	Egg trays	0.155	-	0.155
160	8507	Electric accumulators & parts thereof	-	-	-
161	8500	Electric control equipments	1.395	0.011	1.384
162	8516	Electric irons	3.821	-	3.821
163	8500	Electric motors	0.865	0.006	0.860
164	8516	Electric water coolers	3.166	0.288	2.879
165	8500	Electrical boards	0.004	-	0.004
166	8509	Electrical goods and parts (Nos)	127.764	23.065	104.687
167	8500	Electrical Insulator of any material	8.314	0.045	8.269

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(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
168	8311	Electrically welded wires mesh and electrodes	22.945	9.498	13.447
169	5810	Embroidery	0.015	-	0.015
170	6805	Emery papers (regmal)	0.508	0.248	0.260
171	8544	Enamelled copper wires	29.214	6.372	22.841
172	3301	Essences	15.778	8.021	7.757
173	3600	Explosives	54.347	10.728	43.819
174	4411	Fabric boards	11.835	3.124	8.712
175	8300	Fabrications	0.048	-	0.048
176	5600	Fabrics others	4.922	0.102	4.819
177	2106	Farex	6.625	3.076	3.549
178	2106	Farlac	1.232	0.782	0.450
179		Felt wether or not impregnated	1.791	1.058	0.374
180	7019	Fibre glass	1.059	0.618	0.440
181	4820	File covers	-	-	-
182	5601	Filter rods	-	-	-
183	8424	Fire fighting instruments	0.035	0.005	0.030
184		Fix fabric fabrication	0.149	-	0.149
185	5300	Flex cloth	-	-	-
186		Flasher	0.072	-	0.072
187	5601	Flocking cloth materials	-	-	-
188	4418	Flush doors	4.853	2.734	2.117
189	9404	Foam & foam products	57.731	40.909	17.331
190	8509	Food choppers	0.318	0.013	0.305
191	3206	Food colours	-	-	-
192		Food prepared by swelling/roasting of cereals	24.076	2.503	21.573
193	2106	Food products	27.351	7.773	19.577
194	6400	Foot wears	42.817	4.372	38.443
195	2912	Formaldehyde and paraformaldehyde	5.294	1.734	3.701
196	3918	Formica	10.341	8.287	2.054
197	1702	Fructose syrups	-	-	-
198	2001	Fruits & vegetables preserved, canned or processed	0.544	0.305	0.242
199	8708	Fuel filters	0.632	0.006	0.626
200	9403	Furnitures (steel)	0.024	-	0.024

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(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
201 9403	Furnitures (wooden)	0.940	-	1.192
202 7304	G.I.Pipes	21.259	14.193	7.066
203 7217	G.I.Wires	1.353	0.718	0.636
204 8419	Gas appliances(other)	12.341	3.411	8.930
205 8419	Gas heaters	-	-	-
206 5908	Gas mantles	0.556	0.336	0.220
207 1519	Gases & acids	10.179	0.722	9.457
208 8413	Gasoline dispensing pumps	0.812	-	0.812
209 3503	Gelatins	2.463	2.188	0.274
210 9615	Gem clip pins	0.238	0.009	0.229
211 8419	Geysers	0.780	0.040	0.740
212 7000	Glass & glasswares etc	150.855	31.574	116.326
213 7020	Glass bangles	13.775	-	13.775
214 7010	Glass bottles & flasks, ampoules	13.757	3.162	10.594
215	Glass bottles/bulbs making machines	0.001	-	0.001
216	Glass fibre and articles	1.234	0.870	0.364
217	Glass riffles	0.086	-	0.086
218	Glassware for kitchen,office,toilet etc	0.282	0.269	0.013
219 1702	Glaxose-D	-	-	-
220 3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221	Glues	-	-	-
222 1503	Glue & synthetic resins all sorts	123.229	63.176	60.052
223 1520	Glycerine	9.268	1.131	8.137
224 8301	Goldi locks/locks of base metal	0.008	-	0.008
225 8524	Gramophone recorders	-	-	-
226	Granite crude	0.036	-	0.036
227 2618	Granulated slags	18.635	-	18.635
228 6804	Grinding wheels	3.566	0.458	3.108
229	Grinding wheel (hand operated)	6.695	1.128	5.366
230 1302	Guar gums	15.390	4.063	11.327
231 3919	Gum tapes	-	-	-
232 2520	Gypsum powder	0.231	-	0.231
233	Hand saw	0.980	0.288	(-)0.190
234 4411	Hard boards	17.100	0.362	16.738

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(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	2704	Hard cokes	29.090	2.742	26.348
236	5202	Hard wastes	2.808	-	2.808
237		Harness wire	0.522	0.449	0.072
238		Headgear & articles	0.007	-	0.007
239		Heat exchangers	0.003	-	0.003
240	2806	Hydrochloric acid	1.145	0.063	1.083
241		Hydrogen gas	6.221	1.276	4.945
242		Hydrogen peroxide	0.067	-	0.067
243	2105	Ice creams	103.652	43.548	60.104
244		Industrial gases	17.200	7.036	10.164
245		Ingots	0.013	-	0.013
246		Ingots, stainless steel	0.194	-	0.194
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	942.964	25.362	917.595
250	2007	Jams and jellies	6.180	1.391	4.788
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits	134.101	31.354	102.764
253	5300	Jute products	238.732	106.756	131.966
254	3201	Katha	-	-	-
255	5106	Knitting yarn	1.764	0.324	1.439
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	0.462	-	0.462
257		Lac, gums, resin.	0.379	-	0.379
258	5800	Laces and braids	5.275	1.788	3.487
259	2824	Lead oxides	0.086	-	0.086
260		Leather articles, cloth, accessories	0.018	-	0.018
261		Lifts, escalators, conveyors, etc	0.011	-	0.011
262	2522	Lime wastes	0.018	-	0.018
263	1515	Linseed oil	0.183	-	0.183
264	1702	Liquid glucose, glucose	116.810	13.918	102.892
265	2203	Liquors	1.572	0.205	1.366
266		Lube additives	0.249	0.078	0.171
267	2710	Lubricating oils and oil additives	1,241.233	640.437	600.753

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(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
268		Lubricating preparations & anti-rust oil	8.252	4.849	3.403
269	4811	Laminated boards	-	-	-
270	7326	M. S. products	-	-	-
271	5500	M.M.Fabrics	0.047	-	0.047
272	5200	M.M.Yarn soft wastes	1.331	0.89	0.442
273	7303	M.S.Pipes	25.316	0.742	24.574
274		M.S.Rods.	4.380	-	4.380
275	1902	Macaroni	0.015	-	0.015
276	8509	Machine blenders and grinders	0.002	-	0.002
277	8466	Machinery parts	8.458	0.904	7.554
278	1003	Maize products	51.719	-	51.719
279	1108	Maize starches	20.407	-	20.407
280	5200	Man made fibers & yarns	763.666	391.708	371.958
281		Mango pulp	0.410	-	0.410
282	1517	Margarine	6.478	0.766	5.712
283	9404	Mattresses	-	-	-
284		Meat of bovine animals frozen	0.320	0.092	0.228
285		Metal caps	0.032	-	0.031
286	7310	Metal containers	313.531	227.862	82.423
287	5603	Metal products sheets	-	-	-
288	5605	Metallised yarns	0.198	0.095	0.103
289	5603	Metallized products	1.812	0.845	0.966
290	2202	Mineral waters	2.970	0.765	2.206
291	1703	Molasses	8.817	0.354	8.463
292	3917	Monofilament guts	0.677	0.274	0.403
293	8703	Motor cars	446.885	87.174	359.711
294	8703	Motor cars seats	-	-	-
295	8711	Motor-cycles	90.082	73.852	16.230
296	8454	Moulds	0.043	-	0.043
297	9205	Music instruments	0.094	0.028	0.066
298	2707	Naptha	39.940	0.225	39.715
299		Narrow woven fabrics	0.013	-	0.013
300		Nitric acid,sulpho-nitric acid	0.501	0.388	0.113
301	3908	Nylone chips/polyester chips	24.827	11.685	13.140
302	2306	Oil dirts	0.562	0.001	0.562

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(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
303	8421 Oil filters	1.143	0.058	1.067
304	2939 Opium	0.317	-	0.317
305	2804 Oxygen gas	22.328	5.378	16.950
306	P.P. Bags	0.742	0.742	-
307	3918 P. V.C. Tiles	0.119	0.065	0.054
308	3923 P.V.C. Bottles	7.928	2.885	5.043
309	3917 P.V.C. Pipes	48.333	16.470	31.861
310	3925 P.V.C. Doors & windows	0.166	0.067	0.099
311	2707 Petroleum oils & lubricants(Nos)	32.261	19.129	13.132
312	3210 Paints & varnishes(Nos)	273.630	103.807	169.618
313	Paint remover	0.031	-	0.031
314	2006 Pan masalas	0.979	-	0.979
315	4800 Papers & paperboards	69.227	20.122	49.231
316	Paper & paperboard converters	5.809	2.672	3.136
317	4822 Paper cones, bobbins, etc	18.613	7.028	11.583
318	4816 Paper products	309.212	116.313	190.617
319	4700 Paper pulps	-	-	-
320	Paper or paper board labels	2.401	0.643	1.758
321	4805 Paper rolls	4.930	2.050	2.850
322	4819 Paper sacks	118.303	86.584	33.292
323	3304 Perfumery and cosmetics	66.179	19.997	46.180
324	2714 Petroleum bitumens, petroleum cokes & other residues of petroleum oils	-	-	-
325	Photographic films, rolls, etc	0.027	-	0.027
326	Phthalic acid esters	1.737	1.093	0.651
327	7201 Pig iron	114.497	6.536	107.961
328	5801 Pile fabrics	0.008	-	0.008
329	6809 Plaster of paris	0.001	-	0.001
330	3924 Plastic crockery	6.352	0.040	6.312
331	3921 Plastic metal films	6.279	1.245	5.034
332	Plastic printing	0.854	-	0.854
333	3926 Plastic products others	250.051	114.150	135.984
334	Plastic re-cycling	0.377	0.196	0.181
335	Plastic sanitary wares	0.035	-	0.035
336	Plastic sheet	0.279	0.081	0.199

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(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
337	4422	Ply wood	28.669	18.178	10.541
338	3923	Polyethylene bags	19.042	6.929	12.144
339	3901	Polyethylene having a specific gravity of less than 0.94.	2.436	21.957	(-)19.521
340	6305	Polypropylene bags	109.025	58.190	50.679
341		Polystyrene	0.035	0.035	-
342	3904	Polyvinyl chlorolide	-	-	-
343	3904	Polyvinyle granules	-	-	-
344		Pottasium (others)	0.007	-	0.007
345	6900	Pottery	-	-	-
346	7103	Precious stones, pearls, etc	3.293	1.048	2.246
347	3211	Prepared driers	0.003	-	0.003
348	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349		Preservec foods	15.768	2.660	13.108
350		Press mud	0.593	-	0.593
351	7304	Pressure pipes	-	-	-
352	8506	Primary cells and batteries	36.668	23.279	13.368
353		Printing	0.091	-	0.091
354	3215	Printing, writing, drawing inks	10.862	8.654	2.212
355	2710	Process oil	-	-	-
356		Processed fabrics	477.734	0.250	477.394
357		Pulp	0.022	0.008	0.014
358	9404	Quilts	-	-	-
359	6811	R.C.C. Pipes	16.776	4.390	12.384
360	8527	Radio sets	-	-	-
361	7302	Railway sleepers	3.465	2.881	0.584
362	8604	Railway track clips	-	-	-
363		Refractory cement, mortars, concretes & others	0.040	-	0.040
364	8418	Refrigerators	351.639	68.173	286.025
365	3908	Resin materials (other)	1.639	1.282	0.357
366	9612	Ribbons for typewriters	0.012	-	0.012
367	7415	Rivets	-	-	-
368		Rock wool	2.789	0.42	2.747

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(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
369	6807 Roofing felts	-	-	-
370	8419 Room heaters	3.608	0.201	3.417
371	3806 Rosins	0.048	0.048	-
372	Rubber apron	0.006	-	0.006
373	4000 Rubber goods	39.046	9.379	29.665
374	6910 Sanitary fittings	0.071	-	0.071
375	5601 Sanitary napkins	1.083	0.650	0.434
376	6910 Sanitary wares	22.972	2.148	20.839
377	2006 Saunf supari	2.188	-	2.188
378	8423 Scales, weights & measures	1.076	0.242	0.834
379	8711 Scooters	-	-	-
380	7204 Scraps	78.700	7.032	71.668
381	Screw jacks/pully tackle & hoist	0.043	-	0.043
382	Seats & backs	0.004	-	0.004
383	Services on board	0.912	-	0.912
384	Shawls	0.023	-	0.023
385	Shoes upper	0.003	-	0.003
386	5006 Silk reels	-	-	-
387	Silk yarn	0.060	-	0.060
388	F307 Sisal ropes	3.520	2.014	1.506
389	2712 Slack wax	3.198	0.233	2.965
390	9607 Slide fastners	1.408	1.128	0.281
391	5601 Snapies	0.500	0.130	0.369
392	1522 Soap stocks	3.850	0.030	3.805
393	Socket for T & T	1.404	1.527	(-)0.123
394	2836 Soda ash	167.684	16.056	151.628
395	8422 Soda water machinery	-	-	-
396	2839 Sodium silicate	37.652	20.502	17.116
397	2836 Sodium carbonate	-	-	-
398	2833 Sodium hydrosulphate	-	-	-
399	2828 Sodium hypochlorite	6.256	0.063	6.193
400	2833 Sodium sulphate	-	-	-
401	2830 Sodium sulphide	6.471	3.020	3.457
402	5202 Soft cotton wastes	72.416	1.788	70.593
403	8511 Sparking plugs	0.837	-	0.837

ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
404	8520	Speaker parts	0.486	0.136	0.350
405	9002	Spectacle frames	0.220	0.023	0.196
406	0904	Spices	7.057	0.767	6.301
407		Spinning machine textile	0.095	-	0.095
408	2207	Spirits	4.751	0.003	4.748
409	9404	Spring mattresses	0.221	-	0.221
410	9612	Stamp pads	-	-	-
411	7317	Staple pins, nails, tacks, drawing pin	0.228	0.148	0.116
412		Stationery	1.459	1.424	0.035
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	166.572	-	166.572
415	7318	Steel fixtures	0.921	0.002	0.919
416		Steel drum	1.806	0.965	0.842
417	7207	Steel ingots	91.312	0.164	91.148
418	7307	Steel pipes	122.929	90.007	39.922
419	7308	Steel structures	-	-	-
420	7312	Steel wire strand	16.045	9.942	6.103
421	7229	Steel wires	35.182	4.924	30.258
422	7323	Steel wools	0.960	0.148	0.820
423	4816	Stencils	1.105	0.592	0.514
424	4810	Sticker labels	-	-	-
425		Stone articles	0.104	0.005	0.099
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	3.469	0.021	3.453
428	8507	Storage batteries	127.030	2.857	124.179
429	7309	Storage tanks	1.033	0.272	0.761
430	4807	Straw boards	20.782	0.015	20.767
431		Suitcases, trunks, briefcases	1.725	0.054	1.671
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	9.295	-	9.295
434	2807	Sulphonic acid	1.861	1.747	0.114
435	2503	Sulphur	11.708	3.270	8.440
436	2833	Sulphuric acid	14.568	7.549	7.019
437	4410	Surfacing of chip boards	-	-	-
438		Surfacing preparation	1.518	2.159	(-)0.641

ALL PAKISTAN

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
439	3005 Surgical cotton/cotton bandage	-	-	-
440	2006 Sweetend supari	-	-	-
441	2106 Sweetex	3.044	0.851	2.193
442	1704 Sweets	1.685	0.044	1.641
443	Synthetic filamant yarn	0.273	0.103	0.173
444	3204 Synthetic organic dyes	0.099	-	0.099
445	2009 Syrups & squashes	55.546	11.434	44.072
446	T & T pools	2.630	2.828	(-)0.198
447	Table & kitchen wares,household articles	17.455	2.594	14.862
448	Table, kitchen ware of copper	0.060	-	0.060
449	Tableware, wood	0.232	0.045	0.187
450	6911 Tablewares & other acticles used for domestic or toilet purpose of porcelain, china & other kind of crockery.	-	-	-
451	8519 Tape recorders (players)	-	-	-
452	8520 Tapes recorders	-	-	-
453	8517 Telephone sets & parts	3.000	0.903	2.099
454	8528 Television sets	214.813	54.428	160.391
455	6306 Tents and trapulines	4.811	0.511	4.300
456	Textile bobbins	0.315	-	0.315
457	Textile fabrics otherwise impregnated	0.005	-	0.005
458	Ticken cloth/grey cloth (power looms)	15.430	-	61.198
459	6802 Tiles, marbles	6.828	0.018	6.810
460	4401 Timber wood	0.021	-	0.021
461	Time recording apparatus	0.025	-	0.25
462	Time switches	0.005	-	0.005
463	8002 Tin cuttings (waste & scrap)	3.351	0.089	3.262
464	7310 Tins/tin sheets printed	0.472	0.002	0.470
465	Tin plate of iron & steel	0.589	0.434	0.155
466	4803 Tissue papers	1.048	0.283	0.765
467	8509 Toasters	-	-	-
468	Tomato ketchup	4.469	0.967	3.502
469	3306 Tooth pastes and tooth powders	32.645	5.851	26.795
470	4421 Tooth picks	-	-	-
471	8513 Torches	-	-	-
472	8708 Tractor parts	-	-	-

ALL PAKISTAN

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
473 8716	Trailers	3.566	0.885	2.681
474 2106	Treated concentrates	-	-	-
475 3805	Turpentine oil	-	-	-
476 8469	Typewriters or word processing machines	1.623	-	1.623
477 4012	Tyres and tubes	136.989	64.556	72.434
478 4006	Tyres retreading	-	-	-
479 6601	Umbrellas	-	-	-
480 2912	Urea Formaldehyde	15.762	10.435	5.327
481	Utensils of iron	0.365	0.089	0.276
482 7311	Vacuum cylinders	-	-	-
483	Vaccum flask	0.379	-	0.379
484	Vaccum flask inners of glass	0.138	-	0.138
485 8703	Vans	-	-	-
486 3208	Varnishes & lacquers	-	-	-
487 3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	12.613	2.416	10.197
488 1518	Vegetable oils other than edible oil	-	-	-
489	Vegetable oil/corn oil	0.061	0.023	0.038
490	Vegetable products	0.19	-	0.19
491 8706	Vehicles (others)	0.228	0.024	0.204
492 5801	Velvet	0.418	-	0.418
493 4408	Veneers	0.427	0.129	0.298
494	Video players, recorders & cameras	1.551	1.354	0.197
495 2209	Vinegar	1.092	0.352	0.747
496 3005	Wadding	1.212	0.991	0.221
497 8450	Washing machines	4.149	-	4.157
498 4707	Waste papers	-	-	-
499 3924	Water coolers	2.934	0.021	2.913
500 8419	Water heaters	-	-	-
501 9028	Water meters, electric or gas meters	90.969	3.782	87.157
502 5309	Water proof canvas	0.004	-	0.004
503 5309	Water proof canvas flocking cloth materials	-	-	-
504 3823	Water proofing compounds	1.346	0.665	0.677

ALL PAKISTAN

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
505	2712	Wax	4.717	2.410	2.308
506	4811	Wax papers, gummed tape, papers and filter papers	1.130	0.637	0.512
507	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	26.220	12.585	13.634
508	7314	Wire gauzes	0.825	0.103	0.723
509		Wireless receiving sets	0.674	-	0.674
510	7312	Wire rods	-	-	-
511	8544	Wires and cables	159.699	44.570	115.130
512		Wire and cables(not insulated)	145.200	35.255	109.945
513	4802	Wood free writing paper	215.112	111.069	105.061
514		Wood in rough	0.713	0.067	0.686
515	4401	Wood logs	-	-	-
516	4418	Wood penals	0.025	-	0.025
517		Wood wool	0.001	-	0.001
518		Wooden, metal and plastic furniture	1.477	-	1.477
519		Woollen fabrics	6.241	0.332	5.909
520	5106	Woollen yarn	3.024	0.377	2.647
521		Woven fabrics of synthetic filament yarn	0.434	0.011	0.424
522	5111	Woven fabrics of wool or other fine animal hair	0.102	-	0.102
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	22.803	2.750	20.052
525		Yeast	9.531	-	9.531
526	0403	Yogurt (raita)	-	-	-
527		Zari	0.096	0.034	0.062
528	2817	Zinc oxide	2.862	0.549	2.313
529		Zinc powder	0.069	-	0.069
530	7907	Zinc slugs	2.641	0.345	2.296
531	2833	Zinc sulphate	0.219	0.131	0.088
532		2% at source (wholeseller)	23.132	-	23.974
533		2% on behalf of retailers	17.563	-	17.563
534	0000	Additional tax	1.005	-	1.005
535	0000	Arrears recovered	94.733	1.940	153.279
536	0000	Miscellaneous collections	14.090	4.497	9.593

TABLE - 30.1
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax*
1 3005	Absorbent cotton, plasters, bandages, etc	-	-	-
2 4820	Account books and registers	-	-	-
3 5403	Acetate yarn/synthetic yarn	-	-	-
4 2806	Acid (Nos)	-	-	-
5 1519	Acid oil, ind. monocarboxylic fatty acids	-	-	-
6 3802	Activated carbon	-	-	-
7 3919	Adhesive/adhesive tapes	1.187	0.744	0.443
8 2202	Aerated water	-	-	-
9 8529	Aerial and antennas, reflectors, etc	-	-	-
10 3307	Agarbatties	-	-	-
11 8415	Air conditioners	0.631	-	0.631
12 8708	Air filter	-	-	-
13 8414	Air compressor fan, vacuum pumps, etc	-	-	-
14 2905	Alcohol	-	-	-
15 3205	Alkatra	-	-	-
16	Aluminates	-	-	-
17 7604	Aluminium rods, bars and profile	-	-	-
18 7610	Aluminium goods	0.164	-	0.164
19	Aluminium oxide	-	-	-
20	Aluminium reservoirs, tanks, etc	-	-	-
21 2833	Aluminium sulphate	0.355	0.010	0.346
22 7610	Aluminium windows	-	-	-
23 2814	Ammonia gas	1.918	-	1.918
24 2842	Ammonium chloride	-	-	-
25	Ammunition belt	-	-	-
26 1501	Animal oil & fats	-	-	-
27 7402	Anodized products	-	-	-
28	Anti freezing preparations	-	-	-

* Net tax is not exactly the difference of Output tax and Input tax due to lags in adjustments and reporting of Input tax.

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
29	9304	Arms & ammunitions	6.224	0.166	6.058
30	3301	Arqiat	-	-	-
31	2515	Artificial marble slab	-	-	-
32	4111	Artificial leather & rexine	0.016	-	0.016
33	6812	Asbestos products	-	-	-
34	2524	Asbestos wastes	-	-	-
35	2714	Asphalt	-	-	-
36		Assembling of wall clocks	-	-	-
37	8711	Auto cycles including rickshaws	-	-	-
38		Automatic door closers	-	-	-
39	8708	Auto parts	-	-	-
40	2302	Baggasse	0.511	-	0.511
41	6305	Bags, packing goods of woven textile	-	-	-
42	7213	Baling hoops	-	-	-
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach	-	-	-
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	-	-	-
46		Barbed wire	-	-	-
47	2303	Beet pulp	0.409	-	0.409
48		Bengal matches	0.050	-	0.050
49	2707	Benzene	-	-	-
50		Benzole,tolule & xylole	-	-	-
51	2106	Beverages concentrates.	-	-	-
52	2201	Beverages/aerated water	-	-	-
53	1905	Biscuits	0.047	-	0.047
54	2713	Bitumen	-	-	-
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	-	-	-
57	6301	Blanket woollen	1.177	-	1.177
58	6301	Blankets synthetic	-	-	-
59	3402	Bleaching powder	0.024	-	0.024
60		Bleaching, washing, drying, iron	-	-	-
61		Bobbins of wood	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
62	0506 Bone & horn cores unworked, defatted	-	-	-
63	2806 Bowls clean	-	-	-
64	Boxes, wood	-	-	-
65	3819 Brake fluids	-	-	-
66	7403 Brass rods	-	-	-
67	7412 Brass water fittings	-	-	-
68	7408 Brass wires	-	-	-
69	9603 Brushwares (tooth artist's, etc)	-	-	-
70	2500 Bryte powder	0.140	-	0.140
71	Buckles	-	-	-
72	9406 Building components	-	-	-
73	5901 Bukrams	-	-	-
74	7011 Bulb and tube glass envelopes	-	-	-
75	4017 Bungs	-	-	-
76	9606 Buttons, button moulds & button blanks	-	-	-
77	2849 Calcium carbide	-	-	-
78	2842 Calcium carbonate	-	-	-
79	2812 Calcium chloride	-	-	-
80	Calcium phosphate	-	-	-
81	Calendar	-	-	-
82	Calendar & calendar blocks	-	-	-
83	4900 Calenders of paper and paper board	-	-	-
84	2803 Carbon black	-	-	-
85	2811 Carbon dioxide gas(CO ₂)	0.371	-	0.371
86	2803 Carbon oil	-	-	-
87	Cards for punch card machines	-	-	-
88	5703 Carpets synthetic	0.035	-	0.035
89	Carpets tufted	-	-	-
90	5702 Carpets woollen	0.268	-	0.268
91	Cartons	-	-	-
92	Carton machine	-	-	-
93	Carton graphics	-	-	-
94	8523 Cassettes(audio)	-	-	-
95	8523 Cassettes(video)	-	-	-
96	Cassettes audio & video-recorded	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
97		Cassettes player, record players, etc	-	-	-
98		Cast iron elbows, tank covers & fittings	-	-	-
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	-	-	-
101	2523	Cement	340.172	15.367	324.804
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	24.418	4.105	20.313
104		Cereals groats, meal & pellets	-	-	-
105	1904	Cereal products	-	-	-
106		Chairs	-	-	-
107	0406	Cheese	-	-	-
108	2900	Chemicals	0.170	0.130	0.040
109	4410	Chip board	-	-	-
110	2801	Chlorine	0.008	-	0.008
111	2402	Cigarettes	472.009	46.262	425.748
112	5601	Cigarette filter rods	-	-	-
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	-	-	-
115		Clocks	-	-	-
116	2706	Coal	-	-	-
117		Coal tar	-	-	-
118		Coat hangers, plastics	-	-	-
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	-	-	-
122	9615	Combs	-	-	-
123		Computer Stationery	-	-	-
124	6810	Concrete components	0.313	0.032	0.280
125	1905	Confectionery & bakery products	-	-	-
126		Control panels	-	-	-
127	8419	Cooking ranges	-	-	-
128		Cooking ware of aluminium	-	-	-
129		Conveyor belts of textile materials	-	-	-
130		Conveyor belts of vulcanized rubber	-	-	-
131	7407	Copper rods	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
132	Copper strips	-	-	-
133	Copper wire	-	-	-
134	1704 Corn syrups	-	-	-
135	4808 Corrugated boards	0.581	0.287	0.294
136	Corrugated packages	-	-	-
137	1404 Cotton linters	-	-	-
138	5209 Cotton fabrics	-	-	-
139	3405 Creams & polishes for footwears	-	-	-
140	Crockery	-	-	-
141	8309 Crown corks/cork stopper & lids	2.335	1.952	0.383
142	2106 Custard powders	-	-	-
143	Cutlery	-	-	-
144	2903 D.D.T.	-	-	-
145	8418 Deep freezers	0.692	-	0.692
146	9301 Defence equipments	-	-	-
147	3402 Detergents	-	-	-
148	3808 Dettol	-	-	-
149	4820 Diaries	-	-	-
150	Diodes	-	-	-
151	Dish antennas	-	-	-
152	2851 Distillery products	-	-	-
153	2806 Drain openers	-	-	-
154	Drawn wire	-	-	-
155	Ducts & slabs	-	-	-
156	3206 Dyes and colours	-	-	-
157	Dyeing extracts	-	-	-
158	2530 Earth colours	-	-	-
159	3924 Egg trays	0.155	-	0.155
160	8507 Electric accumulators & parts thereof	-	-	-
161	Electric control equipment	-	-	-
162	8516 Electric irons	-	-	-
163	Electric motors	-	-	-
164	8516 Electric water coolers	-	-	-
165	Electric boards	-	-	-
166	8509 Electrical goods and parts (Nos)	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167		Electrical insulator of any material	-	-	-
168	8311	Electrically welded wires mesh and electrodes	-	-	-
169	5810	Embroidery	-	-	-
170	6805	Emery papers (regmal)	-	-	-
171	8544	Enamelled copper wires	-	-	-
172	3301	Essences	-	-	-
173	3600	Explosives	-	-	-
174	4411	Fabric boards	-	-	-
175	8300	Fabrications	-	-	-
176	5600	Fabrics others	-	-	-
177	2106	Farex	-	-	-
178	2106	Farlac	-	-	-
179		Felt wether or not impregnated	-	-	-
180	7019	Fibre glass	-	-	-
181	4820	File covers	-	-	-
182	5601	Filter rods	-	-	-
183	8424	Fire fighting instruments	-	-	-
184		Fix fabric fabrication	-	-	-
185	5300	Flex cloth	-	-	-
186		Flasher	-	-	-
187	5601	Flocking cloth materials	-	-	-
188	4418	Flush doors	0.275	-	0.275
189	9404	Foam & foam products	2.697	-	2.697
190	8509	Food choppers	-	-	-
191	3206	Food colours	-	-	-
192		Food prepared by swelling/roasting of cereals	-	-	-
193	2106	Food products	-	-	-
194	6400	Foot wears	-	-	-
195	2912	Formaldehyde and paraformaldehyde	-	-	-
196	3918	Formica	5.816	3.880	1.936
197	1702	Fructose syrups	-	-	-
198	2001	Fruits & vegetables preserved, canned or processed	-	-	-
199	8708	Fuel filters	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	9403	Furnitures (steel)	-	-	-
201	9403	Furnitures (wooden)	0.200	-	0.200
202	7304	G.I.Pipes	-	-	-
203	7217	G.I.Wires	-	-	-
204	8419	Gas appliances(other)	-	-	-
205	8419	Gas heaters	-	-	-
206	5908	Gas mantles	-	-	-
207	1519	Gases & acids	-	-	-
208	8413	Gasoline dispensing pumps	-	-	-
209	3503	Gelatins	-	-	-
210	9615	Gem clip pins	-	-	-
211	8419	Geysers	-	-	-
212	7000	Glass & glasswares etc	20.501	3.798	16.703
213	7020	Glass bangles	-	-	-
214	7010	Glass bottles flasks and ampoules glass	-	-	-
215		Glass bottle/bulbs making machines	-	-	-
216		Glass fibre and articles	-	-	-
217		Glass riffles	-	-	-
218		Glasswares for kitchen, office, toilet, etc	-	-	-
219	1702	Glucose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	0.151	0.108	0.043
222	1503	Glue & synthetic resins all sorts	-	-	-
223	1520	Glycerine	-	-	-
224	8301	Goldi locks/looks of base metal	-	-	-
225	8524	Gramophone recorders	-	-	-
226		Granite crude	-	-	-
227	2618	Granulated slags	-	-	-
228	6804	Grinding wheels	-	-	-
229		Grinding wheels (hand operated)	-	-	-
230	1302	Guar gums	-	-	-
231	3919	Gum tapes	-	-	-
232	2520	Gypsum powder	-	-	-
233		Hand saw	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
234	4411	Hard boards	-	-	-
235	2704	Hard cokes	-	-	-
236	5202	Hard wastes	-	-	-
237		Harness wire	-	-	-
238		Headgears	-	-	-
239		Heat exchanger	-	-	-
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	0.145	-	0.145
242		Hydrogen peroxide	-	-	-
243	2105	Ice creams	-	-	-
244		Industrial gases	-	-	-
245		Ingots	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	-	-	-
250	2007	Jams and jellies	-	-	-
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	-	-	-
253	5300	Jute products	13.576	6.582	6.993
254	3201	Katha	-	-	-
255	5106	Knitting yarn	-	-	-
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	-	-	-
257	5800	Laces and braids	-	-	-
258		Lacs, gums, resins	0.377	-	0.377
259	2824	Lead oxides	-	-	-
260		Leather articles, cloth, accessories	-	-	-
261		Lifts, escalators, conveyors, etc.	-	-	-
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	6.680	-	6.680
265	2203	Liquors	-	-	-
266		Lube additives	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	2710	Lubricating oils and oil additives	27.919	15.914	12.005
268		Lubricating preparation/anti rust oil	-	-	-
269	4811	Laminated boards	-	-	-
270	7326	M. S. products	-	-	-
271	5500	M.M.Fabrics	-	-	-
272	5200	M.M.Yarn soft wastes	-	-	-
273	7303	M.S.Pipes	-	-	-
274		M.S.Rods	0.262	-	0.262
275	1902	Macaroni	-	-	-
276	8509	Machine blenders and grinders	-	-	-
277	8466	Machinery parts	-	-	-
278	1003	Maize products	-	-	-
279	1108	Maize starches	19.251	-	19.251
280		Mango pulp	-	-	-
281	5200	Man made fibers & yarns	-	-	-
282	1517	Margarine	-	-	-
283	9404	Mattresses	-	-	-
284		Meat of bovine animals frozen	-	-	-
285		Metal caps	-	-	-
286	7310	Metal containers	1.927	1.320	0.607
287	5603	Metal products sheets	-	-	-
288	5605	Metallised yarns	-	-	-
289	5603	Metallized products	-	-	-
290	2202	Mineral waters	-	-	-
291	1703	Molasses	0.238	-	0.238
292	3917	Monofilament guts	-	-	-
293	8708	Motor cars	-	-	-
294	8703	Motor cars seats	-	-	-
295	8711	Motor cycles	1.067	0.55	0.517
296	8454	Moulds	-	-	-
297	9205	Music instruments	-	-	-
298	2707	Naptha	-	-	-
299		Narrow woven fabrics	-	-	-
300		Nitric acid, sulpho-nitric acid	-	-	-
301	3908	Nylon chips/polyester chips	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	2306	Oil dirt	-	-	-
303	8421	Oil filters	-	-	-
304	2939	Opium	-	-	-
305	2804	Oxygen gas	0.147	0.043	0.105
306		P.P. bags	-	-	-
307	3918	P. V.C. Tiles	-	-	-
308	3923	P.V.C. Bottles	-	-	-
309	3917	P.V.C. Pipes	0.733	0.007	0.726
310	3925	P.V.C. Doors & windows	-	-	-
311	2707	Petroleum oils & lubricants(Nos)	-	-	-
312	3210	Paints & varnishes(Nos)	0.088	-	0.088
313		Paints removers	-	-	-
314	2006	Pan masala	-	-	-
315	4800	Papers & paperboards	8.898	3.371	5.528
316		Paper & paper board converters	-	-	-
317	4822	Paper cones, bobbins, etc	-	-	-
318	4816	Paper products	-	-	-
319	4700	Paper pulps	-	-	-
320		Paper or paper board labels	2.401	0.643	1.758
321	4805	Paper rolls	-	-	-
322	4819	Paper sacks	11.420	8.298	3.122
323	3304	Perfumery and cosmetics	-	-	-
324	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
325		Photographic films, roll, etc	-	-	-
326		Phthalic acid esters	-	-	-
327	7201	Pig iron	-	-	-
328	5801	Pile fabrics	-	-	-
329	6809	Plaster of paris	-	-	-
330	3924	Plastic crockery	0.518	-	0.518
331	3921	Plastic metal films	-	-	-
332		Plastic printing	-	-	-
333	3926	Plastic products others	9.810	2.547	7.263
334		Plastic recycling	-	-	-
335		Plastic sanitary wares	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
336		Plastic sheets	-	-	-
337	4422	Ply wood	0.412	-	0.412
338	3923	Polyethylene bags	-	-	-
339	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
340	6305	Polypropylene bags	-	-	-
341		Polystyrene	-	-	-
342	3904	Polyvinyl chloride	-	-	-
343	3904	Polyvinyl granules	-	-	-
344		Pottasium (others)	-	-	-
345	6900	Pottery	-	-	-
346	7103	Precious stones, pearls, etc	0.062	-	0.062
347	3211	Prepared driers	-	-	-
348	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349		Preserved foods	-	-	-
350		Press mud	-	-	-
351	7304	Pressure pipes	-	-	-
352	8506	Primary cells and batteries	-	-	-
353		Printing	0.075	-	0.075
354	3215	Printing, writing, drawing inks	-	-	-
355	2710	Process oil	-	-	-
356		Processed fabrics	0.971	-	0.971
357		Pulp	-	-	-
358	9404	Quilts	-	-	-
359	6811	R.C.C. Pipes	-	-	-
360	8527	Radio sets	-	-	-
361	7302	Railway sleepers (cross ties)	0.321	0.253	0.068
362	8604	Railway track clips	-	-	-
363		Refractory cement, mortars, concrete & others	-	-	-
364	8418	Refrigerators	-	-	-
365	3908	Resin materials (other)	0.270	-	0.270
366	9612	Ribbons for typewriters	-	-	-
367	7415	Rivets	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
368	Rock wool	-	-	-
369	6807 Roofing felts	-	-	-
370	8419 Room heaters	-	-	-
371	3806 Rosins	-	-	-
372	Rubber apron	-	-	-
373	4000 Rubber goods	-	-	-
374	6910 Sanitary fittings	-	-	-
375	5601 Sanitary napkins	-	-	-
376	6910 Sanitary wares of ceramics	5.731	0.830	4.901
377	2006 Saunf supari	-	-	-
378	8423 Scales, weights and measure:	-	-	-
379	8711 Scooters	-	-	-
380	7204 Scraps	2.580	-	2.580
381	Serew Jacks/pulley tackle	-	-	-
382	Seats & backs	-	-	-
383	Services on board	-	-	-
384	Shawls	-	-	-
385	Shoe uppers	-	-	-
386	5006 Silk reels	-	-	-
387	Silk yarn	-	-	-
388	5607 Sisal ropes	-	-	-
389	2712 Slack wax	-	-	-
390	9607 Slide fastners	-	-	-
391	5601 Snapies	-	-	-
392	1522 Soap stocks	-	-	-
393	Socket for T & T	0.159	-	0.159
394	2836 Soda ash	-	-	-
395	8422 Soda water machinery	-	-	-
396	2839 Sodium silicate	0.176	0.148	0.028
397	2836 Sodium carbonate	-	-	-
398	2833 Sodium hydrosulphate	-	-	-
399	2828 Sodium hypochlorite	-	-	-
400	2833 Sodium sulphate	-	-	-
401	2830 Sodium sulphide	-	-	-
402	5202 Soft cotton wastes	0.453	0.008	0.445

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
403	8511	Sparking plugs	-	-	-
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	-	-	-
406	0904	Spices	-	-	-
407		Spinning machine textile	-	-	-
408	2207	Spirits	4.737	0.003	4.734
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	-	-	-
412		Stationery	-	-	-
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	-	-	-
415		Steel drums	-	-	-
416	7318	Steel fixtures	-	-	-
417	7207	Steel ingots	0.140	-	0.140
418	7307	Steel pipes	-	-	-
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	-	-	-
421	7229	Steel wires	-	-	-
422	7323	Steel wools	-	-	-
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheel	-	-	-
427	2517	Stone powder	0.083	-	0.083
428	8507	Storage batteries	-	-	-
429	7309	Storage tanks	-	-	-
430	4807	Straw boards	-	-	-
431		Suitcases, trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	-	-	-
436	2833	Sulphuric acid	3.431	2.518	0.913
437		Surfacing preparations	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
438	4410	Surfacing of chip boards	-	-	-
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	-	-	-
442	1704	Sweets	-	-	-
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	-	-	-
446		T & T pools	-	-	-
447		Table & Kitchen wares, household articles	10.589	1.644	8.945
448		Table & Kitchen wares, of copper	-	-	-
449		Tableware of wood	-	-	-
450	6911	Tablewares & other articles purpose of porcelaine, china & other kind of crockerly used for domestic or toilet	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	1.036	0.313	0.724
454	8528	Television sets	0.204	0.176	0.029
455	6306	Tents and trapulines	-	-	-
456		Textile bobbins	-	-	-
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey cloth(power looms)	0.191	-	0.338
459	6802	Tiles, marbles	0.654	-	0.654
460	4401	Timber wood	0.021	-	0.021
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings (waste & scrap)	0.213	0.089	0.124
464	7310	Tins/tin sheet printed	-	-	-
465		Tin plate of iron or steel	-	-	-
466	4803	Tissue papers	-	-	-
467	8509	Toasters	-	-	-
468		Tomato ketchup	-	-	-
469	3306	Tooth pastes and tooth powders	-	-	-
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output	Output Tax	Input Tax	Net Tax
472	8708	Tractor parts				
473	8716	Trailers				
474	2106	Treated concentrates				
475	3805	Turpentine oil				
476	8469	Typewriters & word processing machines		1.623		1.623
477	4012	Tyres and tubes		2.521	1.653	0.868
478	4006	Tyres retreading				
479	6601	Umbrellas				
480	2912	Urea formaldehyde				
481		Utensils of iron				
482	7311	Vacuum cylinders				
483		Vacuum flasks				
484		Vacuum fasks inners of glass				
485	8703	Vans				
486	3208	Varnishes & lacquers				
487	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels				
488	1518	Vegetable oils other than edible oil				
489		Vegetable oil/corn oil				
490		Vegetable products		0.019		0.019
491	8706	Vehicles (others)				
492	5801	Velvet				
493	4408	Veneers				
494		Video players, recorders & cameras				
495	2209	Vinegar				
496	3005	Wadding				
497	8450	Washing machines				
498	4707	Waste papers				
499	3924	Water coolers				
500	8419	Water heaters				
501	9028	Water meters, electric or gas meters				
502	5309	Water proof canvas				
503	5309	Water proof canvas flocking cloth materials				

Peshawar Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
504	3823	Water proofing compounds	-	-	-
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape, papers and filter papers	-	-	-
507	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
508	7314	Wire gauzes	-	-	-
509		Wireless receiving sets	-	-	-
510	7312	Wire rods	-	-	-
511		Wires and cables	9.398	0.060	9.338
512	8544	Wires and cables (not insulated)	2.563	0.041	2.521
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	0.003	-	0.003
515	4401	Wood logs	-	-	-
516	4418	Wood panels	-	-	-
517		Wood wool	-	-	-
518		Wooden, metal plastic furniture	-	-	-
519		Woollen fabrics	3.238	0.263	2.975
520	5106	Woollen yarn	1.551	0.359	1.192
521		Woven fabrics of synthetic filament yarn	-	-	-
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeast	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	-	-	-
529		Zinc powder	-	-	-
530	7907	Zinc slugs	-	-	-
531	2833	Zinc sulphate	-	-	-
532		2% at source (wholeseller)	0.236	-	0.236
533		2% on behalf of retailers	-	-	-
534	0000	Additional tax	0.125	-	0.125
535	0000	Arrears recovered	9.736	1.620	9.190

Peshawar Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
536 0000	Miscellaneous collections	0.464	-	0.464
537	Miscellaneous items	-	-	-
538 0000	Refunds/adjustments (not specified)	-	-	-
	Total	1053.460	124.870	928.590

TABLE 303
COMMODITY WISE COLLECTIONS OF OUTPUT TAX ON MANUFACTURED GOODS

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1 3002	Absorbent cotton, plastic, bandages etc			
2 4520	Account books and registers			
3 2403	Acetate yarn/yarns etc			
4 2402	Acid (fats)			
5 1819	Acid of the monocarboxylic fatty acids	0.103	0.103	
6 3802	Activated carbon			
7 3812	Adhesive/resin tapes			
8 2202	Aerated water			
9 8529	Aerial and antennas, wireless etc	0.003	0.003	
10 3307	Agricultures			
11 8418	Air-conditioners	14.713	12.920	1.793
12 8708	Air filter			
13 8414	Air compressor, vacuum pumps etc	0.913	0.011	0.902
14 2802	Alcohol	17.879	20.742	-2.863
15 3825	Alkyls			
16	Aluminates			
17 7804	Aluminium rods, pipes and profiles			
18 7810	Aluminium goods	0.181	0.224	-0.043
19	Aluminium oxide			
20	Aluminium reservoirs, tanks etc			
21 2883	Aluminium sulphate			
22 7810	Aluminium windows			
23 2814	Ammonia gas			
24 2842	Ammonium sulphate			
25	Ammonium salt			
26 1301	Apparel of silk			
27 7402	Artificial products			
28	Artificial preparations			

* Net tax is not exactly the difference of Output tax and input tax due to large in adjustments and rounding of input tax.

TABLE - 30.2
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax*
1	3005	Absorbent cotton, plasters, bandages etc	-	-	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn/synthetic yarn	-	-	-
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil, ind. monocarboxylic fatty acids	0.103	-	0.103
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	-	-	-
8	2202	Aerated water	-	-	-
9	8529	Aerial and antennas, reflectors, etc	0.083	-	0.083
10	3307	Agarbatties	-	-	-
11	8415	Air conditioners	15.950	1.176	14.773
12	8708	Air filter	-	-	-
13	8414	Air compressor fan, vacuum pumps etc	0.011	-	0.019
14	2905	Alcohol	20.742	3.063	17.679
15	3205	Alkatra	-	-	-
16		Aluminates	-	-	-
17	7604	Aluminium rods, bars and profile	-	-	-
18	7610	Aluminium goods	0.334	0.203	0.131
19		Aluminium oxide	-	-	-
20		Aluminium reservoirs, tanks, etc	-	-	-
21	2833	Aluminium sulphate	-	-	-
22	7610	Aluminium windows	-	-	-
23	2814	Ammonia gas	-	-	-
24	2842	Ammonium chloride	-	-	-
25		Ammunition belt	-	-	-
26	1501	Animal oil & fats	-	-	-
27	7402	Anodized products	-	-	-
28		Anti freezing preparations	-	-	-

* Net tax is not exactly the difference of Output tax and Input tax due to lags in adjustments and reporting of Input tax.

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
29	9304	Arms & ammunitions	17.872	7.568	10.304
30	3301	Arqiat	-	-	-
31	2515	Artificial marble slab	-	-	-
32	4111	Artificial leather & rexine	-	-	-
33	6812	Asbestos products	-	-	-
34	2524	Asbestos wastes	-	-	-
35	2714	Asphalt	-	-	-
36		Assembling of wall clocks	-	-	-
37	8711	Auto cycles including rickshaws	17.810	11.806	6.004
38		Automatic door closer	-	-	-
39	8708	Auto parts	0.682	-	0.682
40	2302	Baggasse	-	-	-
41	6305	Bags, packing goods of woven textile	-	-	-
42	7213	Baling hoops	-	-	-
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	-	-	-
46		Barbed wire	-	-	-
47	2303	Beet pulp	-	-	-
48		Bengal matches	-	-	-
49	2707	Benzene	-	-	-
50		Benzole,tolule & xylole	-	-	-
51	2106	Beverages concentrates	-	-	-
52	2201	Beverages/aerated water	-	-	-
53	1905	Biscuits	4.412	0.110	4.302
54	2713	Bitumen	5.191	2.377	2.814
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	-	-	-
57	6301	Blanket woollen	1.746	0.334	1.413
58	6301	Blankets synthetic	0.324	0.081	0.243
59	3402	Bleaching powder	-	-	-
60		Bleaching,washing,cleaning,drying,iron	-	-	-
61		Bóbbins of wood	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
62	0506	Bone & horn cores,unworked defatted	-	-	-
63	2806	Bowls clean	-	-	-
64		Boxes, wood	-	-	-
65	3819	Brake fluids	-	-	-
66	7403	Brass rods	-	-	-
67	7412	Brass water fittings	-	-	-
68	7408	Brass wires	-	-	-
69	9603	Brushwares(tooth,artist's,etc)	-	-	-
70	2500	Bryte powder	-	-	-
71		Buckles	-	-	-
72	9406	Building components	1.037	0.125	0.912
73	5901	Bukrams	-	-	-
74	7011	Bulb and tube glass envelopes	-	-	-
75	4017	Bungs	-	-	-
76	9606	Buttons, button moulds & button blanks	-	-	-
77	2849	Calcium carbide	-	-	-
78	2842	Calcium carbonate	-	-	-
79	2812	Calcium chloride	-	-	-
80		Calcium phosphate	-	-	-
81		Calendar	-	-	-
82		Calendar & calendar blocks	-	-	-
83	4900	Calenders of paper and paper board	-	-	-
84	2803	Carbon black	-	-	-
85	2811	Carbon dioxide gas(CO ₂)	0.273	0.045	0.228
86	2803	Carbon oil	-	-	-
87		Cards for punch card machines	-	-	-
88	5703	Carpets synthetic	-	-	-
89		Carpets tufted	-	-	-
90	5702	Carpets woollen	-	-	-
91		Cartons	-	-	-
92		Carton machine	-	-	-
93		Carton graphics	-	-	-
94	8523	Cassettes(audio)	-	-	-
95	8523	Cassettes(video)	3.101	0.612	2.489
96		Cassettes audio & video-recorded	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
97		Cassetes players, record player, etc.	-	-	-
98		Cast iron elbows, tank covers & fittings	-	-	-
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	-	-	-
101	2523	Cement	487.328	38.685	448.642
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	-	-	-
104		Cereals groats, meal & pellets	-	-	-
105	1904	Cereal products	4.735	.116	3.619
106		Chairs	-	-	-
107	0406	Cheese	-	-	-
108	2900	Chemicals	0.046	-	0.046
109	4410	Chip board	13.048	3.799	9.245
110	2801	Chlorine	-	-	-
111	2402	Cigarettes	828.767	81.624	747.143
112	5601	Cigarette filter rods	0.168	0.168	-
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	-	-	-
115		Clocks	-	-	-
116	2706	Coal	-	-	-
117		Coal tar	-	-	-
118		Coat hangers, plastics	-	-	-
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	-	-	-
122	9615	Combs	-	-	-
123		Computer Stationery	-	-	-
124	6810	Concrete components	0.120	-	0.120
125	1905	Confectionery & bakery products	0.900	-	0.900
126		Control panels	-	-	-
127	8419	Cooking ranges	-	-	-
128		Cooking wares of aluminium	-	-	-
129		Conveyor belts of textile materials	-	-	-
130		Conveyor belts of vulcanized rubber	-	-	-
131	7407	Copper rods	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
132	Copper strips	-	-	-
133	Copper wire	-	-	-
134	1704 Corn syrups	-	-	-
135	4808 Corrugated boards	-	-	-
136	Corrugated packages	0.138	-	0.138
137	1404 Cotton linters	-	-	-
138	5209 Cotton fabrics	-	-	-
139	3405 Creams & polishes for footweares	-	-	-
140	Crockery	-	-	-
141	8309 Crown corks/cork stopper & lids	-	-	-
142	2106 Custard powders	-	-	-
143	Cutlery	-	-	-
144	2903 D.D.T.	-	-	-
145	8418 Deep freezers	-	-	-
146	9301 Defence equipments	-	-	-
147	3402 Detergents	0.001	-	0.001
148	3808 Dettol	-	-	-
149	4820 Diaries	-	-	-
150	Diodes	-	-	-
151	Dish antennas	-	-	-
152	2851 Distillery products	0.036	-	0.036
153	2806 Drain openers	-	-	-
154	Drawn wire	-	-	-
155	Ducts & slabs	-	-	-
156	3206 Dyes and colours	-	-	-
157	Dyeing extracts	-	-	-
158	2530 Earth colours	-	-	-
159	3924 Egg trays	-	-	-
160	8507 Electric accumulators & parts thereof	-	-	-
161	Electric control equipment	-	-	-
162	8516 Electric irons	-	-	-
163	Electric motors	-	-	-
164	8516 Electric water coolers	-	-	-
165	Electric boards	-	-	-
166	8509 Electrical goods and parts (Nos)	0.030	-	0.030

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
167		Electrical insulator of any material	-	-	-
168	8311	Electrically welded wires mech and electrodes	-	-	-
169	5810	Embroidery	-	-	-
170	6805	Emery papers (regmal)	-	-	-
171	8544	Enamelled copper wires	-	-	-
172	3301	Essences	-	-	-
173	3600	Explosives	54.347	10.728	43.819
174	4411	Fabric boards	-	-	-
175	8300	Fabrications	-	-	-
176	5600	Fabrics other's	4.922	0.102	4.819
177	2106	Farex	-	-	-
178	2106	Farlac	-	-	-
179		Felt wether or not impregnated	-	-	-
180	7019	Fibre glass	0.044	0.001	0.043
181	4820	File covers	-	-	-
182	5601	Filter rods	-	-	-
183	8424	Fire fighting instruments	-	-	-
184		Fix fabric fabrication	0.143	-	0.143
185	5300	Flex cloth	-	-	-
186		Flasher	-	-	-
187	5601	Flocking cloth materials	-	-	-
188	4418	Flush doors	0.073	-	0.073
189	9404	Foam & foam products	-	-	-
190	8509	Food choppers	-	-	-
191	3206	Food colours	-	-	-
192		Food prepared by swelling/roasting of cereals	-	-	-
193	2106	Food products	0.059	0.049	0.010
194	6400	Foot wears	-	-	-
195	2912	Formaldehyde and paraformaldehyde	-	-	-
196	3918	Formica	-	-	-
197	1702	Fructose syrups	-	-	-
198	2001	Fruits & vegetables preserved, canned or processed	-	-	-
199	8708	Fuel filters	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	9403	Furnitures (steel)	-	-	-
201	9403	Furnitures (wooden)	0.252	-	0.504
202	7304	G.I.Pipes	0.447	-	0.447
203	7217	G.I.Wires	-	-	-
204	8419	Gas appliances(other)	0.033	-	0.033
205	8419	Gas heaters	-	-	-
206	5908	Gas mantles	-	-	-
207	1519	Gases & acids	-	-	-
208	8413	Gasoline dispensing pumps	-	-	-
209	3503	Gelatins	-	-	-
210	9615	Gem clip pins	-	-	-
211	8419	Geysers	-	-	-
212	7000	Glass & glasswares etc	53.630	9.731	40.946
213	7020	Glass bangles	-	-	-
214	7010	Glass bottles	-	-	-
215		Glass bottles/bulbs making machines	-	-	-
216		Glass fibre and articles	-	-	-
217		Glass riffles	-	-	-
218		Glass wares for kitchen office toilet, etc	-	-	-
219	1702	Glaxose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	-	-	-
222	1503	Glue & synthetic resins all sorts	9.795	1.469	8.325
223	1520	Glycerine	-	-	-
224	8301	Goldi locks/locks of base metals	-	-	-
225	8524	Gramophone recorders	-	-	-
226		Granite crude	-	-	-
227	2618	Granulated slags	-	-	-
228	6804	Grinding wheels	-	-	-
229		Grinding wheels (hand operated)	-	-	-
230	1302	Guar gums	-	-	-
231	3919	Gum tapes	-	-	-
232	2520	Gypsum powder	-	-	-
233		Hand saw	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
234	4411	Hard boards	-	-	-
235	2704	Hard cokes	-	-	-
236	5202	Hard wastes	-	-	-
237		Harness wire	-	-	-
238		Headgear	-	-	-
239		Heat exchangers	-	-	-
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	-	-	-
242		Hydrogen peroxide	-	-	-
243	2105	Ice creams	-	-	-
244		Industrial gases	0.898	0.145	0.753
245		Ingots,	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	1.846	-	1.846
250	2007	Jams and jellies	2.386	0.434	1.952
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	-	-	-
253	5300	Jute products	-	-	-
254	3201	Katha	-	-	-
255	5106	Knitting yarn	1.714	0.274	1.439
256	7311	L.P.G. Cylinders of capacity not exceeding 11, K.G.	-	-	-
257	5800	Laces and braids	-	-	-
258		Lacs, gums, resins	-	-	-
259	2824	Lead oxides	-	-	-
260		Leather articles, cloth, accessories	-	-	-
261		Lifts, esclators, conveyors etc	-	-	-
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	-	-	-
265	2203	Liquor	-	-	-
266		Lube additives	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	2710	Lubricating oils and oil additives	28.736	18.749	9.902
268	2710	Lubricating preparations/anti rust oil	-	-	-
269	4811	Laminated boards	-	-	-
270	7326	M. S. products	3.421	-	3.421
271	5500	M.M.Fabrics	-	-	-
272	5200	M.M.Yarn soft wastes	-	-	-
273	7303	M.S.Pipes	-	-	-
274		M.S.Rods	3.421	-	3.421
275	1902	Macaroni	-	-	-
276	8509	Machine blenders and grinders	-	-	-
277	8466	Machinery parts	-	-	-
278	1003	Maize products	-	-	-
279	1108	Maize starches	-	-	-
280		Mango pulp	-	-	-
281	5200	Man made fibers & yarns	-	-	-
282	1517	Margarine	-	-	-
283	9404	Mattresses	-	-	-
284		Meat of bovine animals, frozen	-	-	-
285		Metal caps	-	-	-
286	7310	Metal containers	5.291	4.114	1.179
287	5603	Metal products sheets	-	-	-
288	5605	Metallised yarns	-	-	-
289	5603	Metallized products	-	-	-
290	2202	Mineral waters	-	-	-
291	1703	Molasses	-	-	-
292	3917	Monofilament guts	-	-	-
293	8703	Motor cars	-	-	-
294	8703	Motor cars seats	-	-	-
295	8711	Motor cycles	-	-	-
296	8454	Moulds	-	-	-
297	9205	Music instruments	-	-	-
298	2707	Naptha	-	-	-
299		Narrow woven fabrics	-	-	-
300		Nitric acid, sulphonitic acid	-	-	-
301	3908	Nylone chips/polyester chips	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	2306	Oil dirts	-	-	-
303	8421	Oil filters	-	-	-
304	2939	Opium	-	-	-
305	2804	Oxygen gas	1.532	0.452	1.079
306		P.P. Bags	-	-	-
307	3918	P. V.C. Tiles	-	-	-
308	3923	P.V.C. Bottles	-	-	-
309	3917	P.V.C. Pipes	20.491	10.735	9.756
310	3925	P.V.C. Doors & windows	-	-	-
311	2707	Petroleum oils & lubricants(Nos)	-	-	-
312	3210	Paints & varnishes(Nos)	0.279	-	0.279
313		Paints removers	-	-	-
314	2006	Pan masalas	-	-	-
315		Paper & paperboards converters	-	-	-
316	4800	Papers & paperboards	-	-	-
317	4822	Paper cones, bobbins, etc	0.010	-	0.010
318	4816	Paper products	0.007	-	0.007
319	4700	Paper pulps	-	-	-
320		Paper or paper board Labels	-	-	-
321	4805	Paper rolls	-	-	-
322	4819	Paper sacks	16.254	13.992	3.802
323	3304	Perfumery and cosmetics	0.439	-	0.439
324	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
325		Photographic film rolls, etc	-	-	-
326		Pthalic acid esters	-	-	-
327	7201	Pig iron	-	-	-
328	5801	Pile fabrics	-	-	-
329	6809	Plaster of paris	-	-	-
330	3924	Plastic crockery	0.223	-	0.223
331	3921	Plastic metal films	-	-	-
332		Pastic printing	-	-	-
333	3926	Plastic products others	1.330	-	1.330
334		Plastic re-cycling	-	-	-
335		Plastic sanitarywares	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
336	Plastic sheets	-	-	-
337 4422	Ply wood	4.758	1.188	3.570
338 3923	Polyethylene bags	0.239	-	0.226
339 3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
340 6305	Polypropylene bags	-	-	-
341	Polystyrene	-	-	-
342 3904	Polyvinyl chloride	-	-	-
343 3904	Polyvinyle granules	-	-	-
344	Pottasium (others)	-	-	-
345 6900	Pottery	-	-	-
346 7103	Precious stones, pearls, etc	-	-	-
347 3211	Prepared driers	-	-	-
348 3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349	Preserved foods	2.618	1.196	2.422
350	Press mud	-	-	-
351 7304	Pressure pipes	-	-	-
352 8506	Primary cells and batteries	-	-	-
353	Printing	-	-	-
354 3215	Printing, writing, drawing inks	-	-	-
355 2710	Process oil	-	-	-
356	Processed fabrics	3.243	0.036	3.207
357	Pulp	-	-	-
358 9404	Quilts	-	-	-
359 6811	R.C.C. Pipes	0.119	-	0.119
360 8527	Radio sets	-	-	-
361 7302	Railway sleepers (cross ties)	-	-	-
362 8604	Railway track clips	-	-	-
363	Refractory cement, mortars, concrete & others	-	-	-
364 8418	Refrigerators	-	-	-
365 3908	Resin materials (other)	-	-	-
366 9612	Ribbons for typewriters	-	-	-
367 7415	Rivets	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
368		Rock wool	-	-	-
369	6807	Roofing felts	-	-	-
370	8419	Room heaters	-	-	-
371	3806	Rosins	-	-	-
372		Rubber apron	-	-	-
373	4000	Rubber goods	0.360	-	0.360
374	6910	Sanitary fittings	-	-	-
375	5601	Sanitary napkins	0.180	0.180	-
376	6910	Sanitary wares of ceramics	0.038	-	0.038
377	2006	Saunf supari	-	-	-
378	8423	Scales, weights, and measures	-	-	-
379	8711	Scooters	-	-	-
380	7204	Scraps	0.450	-	0.450
381		Screw jacks/pulley tackle & hoist	-	-	-
382		Seats & backs	0.004	-	0.004
383		Services on board	-	-	-
384		Shawls	-	-	-
385		Shoe upper	-	-	-
386	5006	Silk reels	-	-	-
387		Silk yarn	-	-	-
388	5607	Sisal ropes	-	-	-
389	2712	Slack wax	-	-	-
390	9607	Slide fastners	-	-	-
391	5601	Snapias	0.500	0.130	0.369
392	1522	Soap stocks	0.248	-	0.248
393		Socket for T & T	-	-	-
394	2836	Soda ash	129.274	12.680	116.594
395	8422	Soda water machinery	-	-	-
396	2839	Sodium silicate	1.008	0.478	0.538
397	2836	Sodium carbonate	-	-	-
398	2833	Sodium hydrosulphate	-	-	-
399	2828	Sodium hypochlorite	-	-	-
400	2833	Sodium sulphate	-	-	-
401	2830	Sodium sulphide	-	-	-
402	5202	Soft cotton wastes	2.126	-	2.126

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
403	8511	Sparking plugs	0.837	-	0.837
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	-	-	-
406	0904	Spices	0.030	0.002	0.039
407		Spinning machine textile	-	-	-
408	2207	Spirits	-	-	-
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	-	-	-
412		Stationery	-	-	-
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	2.667	-	2.667
415		Steel drums	1.806	0.965	0.842
416	7318	Steel fixtures	-	-	-
417	7207	Steel ingots	4.750	-	4.750
418	7307	Steel pipes	-	-	-
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	-	-	-
421	7229	Steel wires	-	-	-
422	7323	Steel wools	-	-	-
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	-	-	-
428	8507	Storage batteries	-	-	-
429	7309	Storage tanks	-	-	-
430	4807	Straw boards	-	-	-
431		Suitcases, trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	8.135	-	8.135
436	2833	Sulphuric acid	-	-	-
437		Surfacing preparations	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
438	4410	Surfacing of chip boards	-	-	-
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	-	-	-
442	1704	Sweets	-	-	-
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	2.317	0.483	1.834
446		T & T pool	-	-	-
447		Table & kitchen wares, household articles	-	-	-
448		Table, kitchen ware of copper	-	-	-
449		Tableware wood	-	-	-
450	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	0.590	-	0.590
454	8528	Television sets	-	-	-
455	6306	Tents and trapulines	-	-	-
456		Textile bobbins	-	-	-
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey cloth(power looms)	0.059	-	0.061
459	6802	Tiles, marbles	1.916	-	1.916
460	4401	Timber wood	-	-	-
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings (waste & scrap)	-	-	-
464	7310	Tins/tin sheet printed	-	-	-
465		Tin plates of iron or steel	-	-	-
466	4803	Tissue papers	-	-	-
467	8509	Toasters	-	-	-
468		Tomato ketchup	-	-	-
469	3306	Tooth pastes and tooth powders	-	-	-
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-

Rawalpindi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
472	3708 Tractor parts			
473	8716 Trailers			
474	2106 Treated concentrates			
475	3805 Turpentine oil			
476	8469 Typewriters & word processing machines			
477	4012 Tyres and tubes			
478	4006 Tyres retreading			
479	6601 Umbrellas			
480	2912 Urea formaldehyde			
481	Utensil of iron			
482	7311 Vacuum cylinders			
483	Vacuum flask			
484	Vacuum flask inner of glass			
485	8703 Vans			
486	3208 Varnishes & lacquers			
487	3207 Varnishes & lacquers distempers, prepared water pigments, paints & enamels			
488	1518 Vegetable oils other than edible oil			
489	Vegetable oils /corn oil			
490	Vegetable products			
491	8706 Vehicles (others)			
492	5801 Velvet			
493	4408 Veneers	0.071	0.071	
494	Video players, recorder & cammeras			
495	2209 Vinegar	0.553	0.157	0.396
496	3005 Wadding			
497	8450 Washing machines	0.016		0.016
498	4707 Waste papers			
499	3924 Water coolers			
500	8419 Water heaters			
501	9028 Water meters, electric or gas meters			
502	5309 Water proof canvas			
503	5309 Water proof canvas flocking cloth materials			

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
504	3823	Water proofing compounds	-	-	-
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape, papers and filter papers	-	-	-
507	3810	Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
508	7314	Wire gauzes	-	-	-
509	7312	Wire rods	-	-	-
510		Wireless receiving sets	-	-	-
511		Wires and cables	0.707	-	0.707
512	8544	Wires and cables (not insulated)	-	-	-
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	-	-	-
515	4401	Wood logs	-	-	-
516	4418	Wood panels	-	-	-
517		Wood wool	0.001	-	0.001
518		Wooden, metal, plastic furniture	-	-	-
519		Woollen fabrics	2.936	0.069	2.867
520	5106	Woollen yarn	0.348	0.018	0.330
521		Woven fabrics of synthetic filament yarn	0.099	0.011	0.089
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabric of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeast	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	-	-	-
529		Zinc powder	-	-	-
530	7907	Zinc slugs	-	-	-
531	2833	Zinc sulphate	-	-	-
532		2% of at source (wholeseller)	2.638	-	3.480
533		2% on behalf of retailers	-	-	-
534	0000	Additional tax	-	-	-
535	0000	Arrears recovered	0.064	-	0.186

Rawalpindi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
536	0000	Miscellaneous collection	0.468	-	0.468
537		Miscellaneous item	-	-	-
538	0000	Refunds/adjustments (not specified)	-	-	-
Total			1809.760	240.530	1569.160

TABLE - 30.3
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax*
1	3005 Absorbent cotton, plasters, bandages, etc	4.475	3.753	0.839
2	4820 Account books and registers	0.205	0.030	0.175
3	5403 Acetate yarn/synthetic yarn	18.957	9.409	9.547
4	2806 Acid (Nos)	5.520	0.830	5.437
5	1519 Acid oil, ind. monocarboxylic fatty acids	-	-	-
6	3802 Activated carbon	-	-	-
7	3919 Adhesive/adhesive tapes	-	-	-
8	2202 Aerated water	-	-	-
9	8529 Aerial and antennas, reflectors, etc	0.004	-	0.004
10	3307 Agarbatties	-	-	-
11	8415 Air conditioners	16.042	3.083	12.970
12	8708 Air filter	-	-	-
13	8414 Air or vacuum pumps, compressor fan, etc	18.624	0.253	18.676
14	2905 Alcohol	-	-	-
15	3205 Alkatra	-	-	-
16	Aluminates	0.249	-	0.249
17	7604 Aluminium rods, bars and profile	-	-	-
18	7610 Aluminium goods	4.404	0.189	4.287
19	Aluminium oxide	0.760	0.611	0.149
20	Aluminium reservoirs, tanks, etc	0.003	-	0.003
21	2833 Aluminium sulphate	0.129	0.242	0.087
22	7610 Aluminium windows	-	-	-
23	2814 Ammonia gas	4.004	0.013	3.991
24	2842 Ammonium chloride	-	-	-
25	Ammunition belt	0.271	-	0.271
26	1501 Animal oil & fats	-	-	-
27	7402 Anodized products	-	-	-
28	Anti freezing preparations	-	-	-

* Net tax is not exactly the difference of Output tax and Input tax due to lags in adjustments and reporting of Input tax.

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
29 9304	Arms & ammunitions	2.243	-	2.268
30 3301	Arqiat	-	-	-
31 2515	Artificial marble slab	0.022	-	0.022
32 4111	Artificial leather & rexine	8.759	2.059	6.699
33 6812	Asbestos products	-	-	-
34 2524	Asbestos wastes	-	-	-
35 2714	Asphalt	-	-	-
36	Assembling of wall clocks	0.006	-	0.006
37 8711	Auto cycles including rickshaws	-	-	-
38	Automatic door closer	0.230	-	0.230
39 8708	Auto parts	41.933	2.428	39.628
40 2302	Baggasse	0.689	-	0.689
41 6305	Bags, packing goods of woven textile	4.421	-	4.421
42 7213	Baling hoops	-	-	-
43 8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul with power driven mach.	-	-	-
44 8482	Ball & roller bearing of two inch bore (internal diameter)	-	-	-
45 8504	Ballast chokes	-	-	-
46	Barbed wire	0.011	-	0.011
47 2303	Beet pulp	-	-	-
48	Bengal matches	-	-	-
49	Benzene	-	-	-
50 2707	Benzole, tolule & xylene	-	-	-
51 2106	Beverages concentrates	-	-	-
52 2201	Beverages/aerated water	25.008	2.245	22.762
53 1905	Biscuits	40.777	8.162	32.615
54 2713	Bitumen	0.117	0.065	0.033
55 4412	Black shell board	-	-	-
56 8212	Blades(safety)	12.395	5.091	7.304
57 6301	Blanket wqollen	-	-	-
58 6301	Blankets synthetic	-	-	-
59 3402	Bleaching powder	-	-	-
60	Bleaching, washing, cleaning, drying, iron	0.950	0.087	0.863
61	Bobbins of wood	0.168	-	0.168

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
62	0506	Bone & horn-cores unworked, defatted	1.917	-	1.917
63	2806	Bowls clean	-	-	-
64		Boxes, wood	0.169	0.003	0.166
65	3819	Brake fluids	-	-	-
66	7403	Brass rods	-	-	-
67	7412	Brass water fittings	4.386	-	4.385
68	7408	Brass wires	0.508	0.011	0.496
69	9603	Brushwares (tooth, artist's, etc)	-	-	-
70	2500	Bryte powder	0.102	-	0.102
71		Buckles	-	-	-
72	9406	Building components	2.420	0.167	2.252
73	5901	Bukrams	0.017	-	0.017
74	7011	Bulb and tube glass envelopes	0.487	0.181	0.306
75	4017	Bungs	-	-	-
76	9606	Buttons, button moulds & button blanks	2.406	1.482	0.875
77	2849	Calcium carbide	1.202	0.026	1.177
78	2842	Calcium carbonate	0.210	-	0.210
79	2812	Calcium chloride	-	-	-
80		Calcium phosphate	0.368	0.072	0.296
81		Calendar	0.124	-	0.124
82		Calendar & calendar blocks	0.268	0.072	0.196
83	4900	Calenders of paper and paper board	13.973	4.274	9.699
84	2803	Carbon black	-	-	-
85	2811	Carbon dioxide gas(CO ₂)	1.869	0.067	1.803
86	2803	Carbon oil	3.795	3.452	0.343
87		Cards for punch card machines	15.176	3.936	11.240
88	5703	Carpets synthetic	-	-	-
89		Carpets tufted	37.028	19.043	17.268
90	5702	Carpets woollen	7.885	3.225	4.660
91		Cartons	-	-	-
92		Carton machine	-	-	-
93		Carton graphics	-	-	-
94	8523	Cassettes(audio)	-	-	-
95	8523	Cassettes(video)	-	-	-
96		Cassettes audio & video-recorded	0.433	0.334	0.099

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
97		Cassette player, record player, etc	-	-	-
98		Cast iron elbows, tank covers & fittings	-	-	-
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	98.417	4.467	93.949
101	2523	Cement	-	-	-
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	27.103	7.068	19.985
104		Cereals groats, meal & pellets	5.342	0.921	4.421
105	1904	Cereal products	-	-	-
106		Chairs	0.758	0.077	0.680
107	0406	Cheese	1.447	0.038	1.408
108	2900	Chemicals	14.511	3.700	10.811
109	4410	Chip board	4.780	2.020	2.853
110	2801	Chlorine	1.099	-	1.099
111	2402	Cigarettes	165.565	14.054	151.512
112	5601	Cigarette filter rods	0.213	0.117	0.052
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	13.201	4.928	8.273
115		Clocks	0.005	-	0.005
116		Coal	-	-	-
117	2706	Coal tar	-	-	-
118		Coat hangers, plastics	0.012	-	0.012
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	-	-	-
122	9615	Combs	0.096	-	0.096
123		Computer stationery	-	-	-
124	6810	Concrete components	0.203	-	0.203
125	1905	Confectionery & bakery products	23.476	9.274	14.202
126		Control panels	0.471	0.023	0.448
127	8419	Cooking ranges	-	-	-
128		Cooking ware of aluminium	0.421	-	0.421
129		Conveyor belts of textile materials	0.155	-	0.155
130		Conveyor belts of vulcanized rubber	1.376	0.629	0.747
131	7407	Copper rods	0.403	-	0.403

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
132	Copper strips	8.404	2.142	6.262
133	Copper wire	-	-	-
134	1704 Corn syrups	0.180	0.048	0.132
135	4808 Corrugated boards	112.198	21.516	90.635
136	Corrugated packages	0.241	0.110	0.130
137	1404 Cotton linters	-	-	-
138	5209 Cotton fabrics	-	-	-
139	3405 Creams & polishes for footwears	-	-	-
140	Crockery	0.005	-	0.005
141	8309 Crown corks/cork stopper & lids	11.427	7.486	3.700
142	2106 Custard powders	-	-	-
143	Cutlery	0.621	-	0.621
144	2903 D.D.T.	-	-	-
145	8418 Deep freezers	-	-	-
146	9301 Defence equipments	-	-	-
147	3402 Detergents	1.521	0.335	1.186
148	3808 Dettol	-	-	-
149	4820 Diaries	-	-	-
150	Diodes	-	-	-
151	Dish antennas	-	-	-
152	2851 Distillery products	-	-	-
153	2806 Drain openers	-	-	-
154	Drawn wire	0.013	0.004	0.009
155	Ducts & slabs	-	-	-
156	3206 Dyes and colours	0.020	-	0.020
157	Dyeing extracts	0.006	-	0.006
158	2530 Earth colours	27.956	5.392	22.564
159	3924 Egg trays	-	-	-
160	8507 Electric accumulators & parts thereof	-	-	-
161	Electric control equipment	1.395	0.011	1.384
162	8516 Electric irons	-	-	-
163	Electric motors	0.865	0.006	0.860
164	8516 Electric water coolers	-	-	-
165	Electric boards	0.004	-	0.004
166	8509 Electrical goods and parts (Nos)	3.903	0.117	3.773

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
167	Electrical insulator of any material	8.314	0.045	8.269
168	8311 Electrically welded wires mesh and electrodes	8.629	2.571	6.058
169	5810 Embroidery	-	-	-
170	6805 Emery papers (regmal)	0.022	-	0.022
171	8544 Enamelled copper wires	23.371	4.530	18.840
172	3301 Essences	8.306	4.173	4.133
173	3600 Explosives	-	-	-
174	4411 Fabric boards	-	-	-
175	8300 Fabrications	0.005	-	0.005
176	5600 Fabrics others	-	-	-
177	2106 Farex	-	-	-
178	2106 Farlac	-	-	-
179	Felt wether or not impregnated	1.791	1.058	0.374
180	7019 Fibre glass	-	-	-
181	4820 File covers	-	-	-
182	5601 Filter rods	-	-	-
183	8424 Fire fighting instruments	0.035	0.005	0.030
184	Fix fabric fabriation	-	-	-
185	5300 Flex cloth	-	-	-
186	Flasher	-	-	-
187	5601 Flocking cloth materials	-	-	-
188	4418 Flush doors	0.037	-	0.037
189	9404 Foam & foam products	22.829	14.396	8.942
190	8509 Food choppers	-	-	-
191	3206 Food colours	-	-	-
192	Food prepared by swelling/roasting of cereals	24.076	2.503	21.573
193	2106 Food products	6.396	1.399	4.997
194	6400 Foot wears	39.565	4.323	35.241
195	2912 Formaldehyde and paraformaldehy	3.836	0.914	3.063
196	3918 Formica	-	-	-
197	1702 Fructose syrups	-	-	-
198	2001 Fruits & vegetables preserved, canned or processed.	0.063	0.058	0.006
199	8708 Fuel filters	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
200	9403	Furnitures (steel)	-	-	-
201	9403	Furnitures (wooden)	1.477	-	1.477
202	7304	G.I.Pipes	0.448	-	0.448
203	7217	G.I.Wires	0.027	-	0.027
204	8419	Gas appliances(other)	-	-	-
205	8419	Gas heaters	-	-	-
206	5908	Gas mantles	-	-	-
207	1519	Gases & acids	-	-	-
208	8413	Gasoline dispensing pumps	0.812	-	0.812
209	3503	Gelatins	2.142	1.780	0.361
210	9615	Gem clip pins*	-	-	-
211	8419	Geysers	0.778	0.040	0.738
212	7000	Glass & glasswares etc	14.222	4.106	10.115
213	7020	Glass bangles	-	-	-
214	7010	Glass bottles	13.068	2.854	10.214
215		Glass bottles, bulbs making machines	0.001	-	0.001
216		Glass fibre and articles	0.841	0.545	0.296
217		Glass riffles	-	-	-
218		Glasswares for kitchen, office, toilet etc	0.092	-	0.092
219	1702	Glaxose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	0.808	0.065	0.743
222	1503	Glue & synthetic resins all sorts	61.044	34.720	26.324
223	1520	Glycerine	2.532	0.285	2.247
224	8301	Goldi locks/ locks of base metal	0.001	-	0.001
225	8524	Gramophone recorders	-	-	-
226		Granite crude	-	-	-
227	2618	Granulated slags	-	-	-
228	6804	Grinding wheels	1.985	0.248	1.737
229		Grinding wheels (hand operated)	0.375	-	0.375
230	1302	Guar gums	-	-	-
231	3919	Gum tapes	-	-	-
232	2520	Gypsum powder	0.218	-	0.218
233		Hand saw	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
234	4411	Hard boards	-	-	-
235	2704	Hard cokes	-	-	-
236	5202	Hard wastes	-	-	-
237		Harness wire	-	-	-
238		Headgear	0.007	-	0.007
239		Heat exchangers	-	-	-
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	-	-	-
242		Hydrogen peroxide	0.067	-	0.067
243	2105	Ice creams	47.016	15.951	31.065
244		Industrial gases	3.288	0.676	2.612
245		Ingots	0.013	-	0.013
246		Ingots, stainless steel	0.194	-	0.194
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	74.312	0.010	74.295
250	2007	Jams and jellies	-	-	-
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits	70.433	14.754	35.207
253	5300	Jute products	33.279	15.057	18.213
254	3201	Katha	-	-	-
255	5106	Knitting yarn	0.050	0.050	-
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	0.462	-	0.462
257	5800	Laces and braids	-	-	-
258		Lacs, gums, resins	0.002	-	0.002
259	2824	Lead oxides	-	-	-
260		Leather articles; cloth, accessories	0.018	-	0.018
261		Lifts, escalators, conveyors, etc	0.011	-	0.011
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	28.401	1.702	26.699
265	2203	Liquors	-	-	-
266		Lube additives	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
267	2710	Lubricating oils and oil additives	81.453	59.829	21.668
268		Lubricating preparations/anti rust oil	8.252	4.849	3.403
269	4811	Laminated boards	-	-	-
270	7326	M. S. products	-	-	-
271	5500	M.M.Fabrics	-	-	-
272	5200	M.M.Yarn soft wastes	-	-	-
273	7303	M.S.Pipes	23.848	0.052	23.795
274		M.S.Rods	0.697	-	0.697
275	1902	Macaroni	-	-	-
276	8509	Machine blenders and grinders	-	-	-
277	8466	Machinery parts	5.201	0.121	5.080
278	1003	Maize products	-	-	-
279	1108	Maize starches	1.156	-	1.156
280		Mango pulp	-	-	-
281	5200	Man made fibers & yarns	356.055	166.144	189.464
282	1517	Margarine	-	-	-
283	9404	Mattresses	-	-	-
284		Meat of bovine animals frozen	0.320	0.092	0.228
285		Metal caps	-	-	-
286	7310	Metal containers	46.430	28.210	14.973
287	5603	Metal products sheets	-	-	-
288	5605	Metallised yarns	-	-	-
289	5603	Metallised products	-	-	-
290	2202	Mineral waters	0.167	-	0.167
291	1703	Molasses	4.851	0.341	4.509
292	3917	Monofilament guts	-	-	-
293	8703	Motor cars	-	-	-
294	8703	Motor cars seats	-	-	-
295	8711	Motor cycles	25.183	19.065	6.118
296	8454	Moulds	0.043	-	0.043
297	9205	Music instruments	-	-	-
298	2707	Naptha	-	-	-
299		Narrow woven fabrics	0.013	-	0.013
300		Nitric acid, sulpho-nitric acid	0.501	0.388	0.113
301	3908	Nylone chips/polyester chips	10.730	0.307	10.423

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
302	2306	Oil dirt	-	-	-
303	8421	Oil filters	-	-	-
304	2939	Opium	0.317	-	0.317
305	2804	Oxygen gas	6.123	0.609	5.513
306		P.P.Bags	0.742	0.742	-
307	3918	P. V.C. Tiles	-	-	-
308	3923	P.V.C. Bottles	-	-	-
309	3917	P.V.C. Pipes	5.022	0.295	4.728
310	3925	P.V.C.Door & windows	-	-	-
311	2707	Petroleum oils & lubricants(Nos)	29.277	17.483	11.794
312	3210	Paints & varnishes(Nos)	105.102	41.484	63.413
313		Paint removers	-	-	-
314	2006	Pan masalas	-	-	-
315	4800	Papers & paperboards	22.827	2.115	20.712
316		Papers & paperboards converters	-	-	-
317	4822	Paper cones, bobbins, etc	3.189	1.037	2.150
318	4816	Paper products	237.878	89.786	145.816
319	4700	Paper pulps	-	-	-
320		Paper or paper board Labels	-	-	-
321	4805	Paper rolls	1.790	0.280	1.510
322	4819	Paper sacks	16.065	11.600	4.499
323	3304	Perfumery and cosmetics	8.392	0.160	8.233
324	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
325		Photographic film rolls, etc	0.027	-	0.027
326		Phthalic acid esters	1.737	1.086	0.651
327	7201	Pig iron	-	-	-
328	5801	Pile fabrics	-	-	-
329	6809	Plaster of paris	-	-	-
330	3924	Plastic crockery	2.877	-	2.877
331	3921	Plastic metal films	0.501	-	0.501
332		Plastic printing	-	-	-
333	3926	Plastic products others	47.874	18.252	29.706
334		Plastic recycling	-	-	-
335		Plastic sanitary wares	0.035	-	0.035

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
336	Plastic sheets	0.279	0.081	0.199
337 4422	Ply wood	8.352	5.592	2.810
338 3923	Polyethylene bags	4.037	1.193	2.889
339 3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
340 6305	Polypropylene bags	20.163	10.921	9.544
341	Polystyrene	0.035	0.035	-
342 3904	Polyvinyl chloride	-	-	-
343 3904	Polyvinyle granules	-	-	-
344	Pottasium (others)	0.007	-	0.007
345 6900	Pottery	-	-	-
346 7103	Precious stones, pearls, etc	3.231	1.048	2.184
347 3211	Prepared driers	-	-	-
348 3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349	Preserved foods	13.150	2.464	10.686
350	Press mud	-	-	-
351 7304	Pressure pipes	-	-	-
352 8506	Primary cells and batteries	0.781	0.197	0.564
353	Printing	0.016	-	0.016
354 3215	Printing, writing, drawing inks	5.190	3.528	1.666
355 2710	Process oil	-	-	-
356	Processed fabrics	73.416	-	73.416
357	Pulp	0.022	0.008	0.014
358 9404	Quilts	-	-	-
359 6811	R.C.C. Pipes	12.082	0.282	11.800
360 8527	Radio sets	-	-	-
361 7302	Railway sleepers (cross ties)	-	-	-
362 8604	Railway track clips	-	-	-
363	Refractory cement, mortars, concrete & others	0.004	-	0.004
364 8418	Refrigerators	124.668	23.271	103.956
365 3908	Resin materials (other)	0.033	0.030	0.003
366 9612	Ribbons for typewriters	-	-	-
367 7415	Rivets	-	-	-

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
368	Rock wool	-	-	-
369	6807 Roofing felts	-	-	-
370	8419 Room heaters	1.828	0.121	1.716
371	3806 Rosins	0.048	0.048	-
372	Rubber apron	0.006	-	0.006
373	4000 Rubber goods	30.323	7.090	29.232
374	6910 Sanitary fittings	0.008	-	0.008
375	5601 Sanitary napkins	-	-	-
376	6910 Sanitary wares of ceramics	10.344	0.656	9.703
377	2006 Saunf supari	-	-	-
378	8423 Scales, weights and measures	-	-	-
379	8711 Scooters	-	-	-
380	7204 Scraps	2.006	0.040	1.966
381	Screw jacks/pulley tackle & hoist	-	-	-
382	Seats & backs	-	-	-
383	Services on board	-	-	-
384	Shawls	0.023	-	0.023
385	Shoe upper	-	-	-
386	5006 Silk reels	-	-	-
387	Silk yarn	0.060	-	0.060
388	5607 Sisal ropes	-	-	-
389	2, 12 Slack wax	-	-	-
390	9607 Slide fastners	0.008	-	0.008
391	5601 Snapies	-	-	-
392	1522 Soap stocks	1.225	.029	1.180
393	Socket for T & T	-	-	-
394	2836 Soda ash	0.012	-	0.012
395	8422 Soda water machinery	-	-	-
396	2839 Sodium silicate	3.468	2.452	1.017
397	2836 Sodium carbonate	-	-	-
398	2833 Sodium hydrosulphate	-	-	-
399	2828 Sodium hypochlorite	-	-	-
400	2833 Sodium sulphate	-	-	-
401	2830 Sodium sulphide	6.471	3.020	3.457
402	5202 Soft cotton wastes	26.199	0.038	26.126

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
403	8511	Sparking plugs	-	-	-
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	0.124	0.002	0.121
406	0904	Spices	-	-	-
407		Spinning machine	0.095	-	0.095
408	2207	Spirits	-	-	-
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	0.228	0.143	0.116
412		Stationery	1.452	1.424	0.028
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	40.379	-	40.379
415		Steel drums	-	-	-
416	7318	Steel fixtures	0.075	-	0.075
417	7207	Steel ingots	83.762	0.164	83.598
418	7307	Steel pipes	3.452	0.024	3.428
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	12.607	7.856	4.751
421	7229	Steel wires	0.002	-	0.002
422	7323	Steel wools	0.226	-	0.226
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	0.104	0.005	0.099
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	1.346	0.013	1.338
428	8507	Storage batteries	2.390	0.123	2.272
429	7309	Storage tanks	0.950	0.272	0.678
430	4807	Straw boards	20.454	0.015	20.439
431		Suitcases, trunks, briefcases	1.725	0.054	1.671
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate /clay/gypsum	9.295	-	9.295
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	3.573	3.270	0.305
436	2833	Sulphuric acid	9.773	4.590	5.183
437		Surfacing preparations	-	-	-

Lahore Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
438	4410 Surfacing of chip boards	-	-	-
439	3005 Surgical cotton/cotton bandage	-	-	-
440	2006 Sweetend supari	-	-	-
441	2106 Sweetex	-	-	-
442	1704 Sweets	-	-	-
443	Synthetic filament yarn	0.273	0.103	0.173
444	3204 Synthetic organic dyes	0.099	-	0.099
445	2009 Syrups & squashes	29.008	4.616	24.402
446	T & T pools	-	-	-
447	Table & Kitchen wares, household articles	0.499	0.013	0.486
448	Table, kitchen ware of copper	0.060	-	0.060
449	Table ware wood	0.232	0.045	0.187
450	6911 Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of crockery	-	-	-
451	8519 Tape recorders (players)	-	-	-
452	8520 Tapes recorders	-	-	-
453	8517 Telephone sets & parts	1.374	0.590	0.785
454	8528 Television sets	0.420	0.004	0.421
455	6306 Tents and trapulines	1.277	-	1.277
456	Textile bobbins	-	-	-
457	Textile fabrics otherwise impregnated	0.005	-	0.005
458	Ticken cloth/grey cloth (power looms)	7.577	-	7.577
459	6802 Tiles, marbles	0.944	0.018	0.926
460	4401 Timber wood	-	-	-
461	Time recoring apparatus	0.025	-	0.025
462	Time switches	0.005	-	0.005
463	8002 Tin cuttings (waste & scrap)	-	-	-
464	7310 Tins/tin sheet printed	-	-	-
465	Tin plates of iron or steel	0.589	0.434	0.155
466	4803 Tissue papers	0.575	0.004	0.571
467	8509 Toasters	-	-	-
468	Tomato ketchup	4.469	0.967	3.502
469	3306 Tooth pastes and tooth powders	0.902	-	0.902
470	4421 Tooth picks	-	-	-
471	8513 Torches	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
472	8708	Tractor parts	-	-	-
473	8716	Trailers	-	-	-
474	2106	Treated concentrates	-	-	-
475	3805	Turpentine oil	-	-	-
476	8469	Typewriters & word processing machines	-	-	-
477	4012	Tyres and tubes	7.458	4.226	3.232
478	4006	Tyres retreading	-	-	-
479	6601	Umbrellas	-	-	-
480	2912	Urea formaldehyde	-	-	-
481		Utensils of iron	0.267	-	0.267
482	7311	Vacuum cylinders	-	-	-
483		Vacuum flask	-	-	-
484		Vacuum flask inner of glass	-	-	-
485	8703	Vans	-	-	-
486	3208	Varnishes & lacquers	-	-	-
487	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
488	1518	Vegetable oils other than edible oil	-	-	-
489		Vegetable oil/corn oil	0.061	0.023	0.038
490		Vegetable products	-	-	-
491	8706	Vehicles (others)	0.228	0.024	0.204
492	5801	Velvet	0.418	-	0.418
493	4408	Veneers	-	-	-
494		Video players, recorders & cameras	-	-	-
495	2209	Vinegar	0.539	0.195	0.351
496	3005	Wadding	-	-	-
497	8450	Washing machines	4.066	-	4.074
498	4707	Waste papers	-	-	-
499	3924	Water coolers	-	-	-
500	8419	Water heaters	-	-	-
501	9028	Water meters, electric or gas meters	54.847	1.634	53.183
502	5309	Water proof canvas	0.004	-	0.004
503	5309	Water proof canvas flocking cloth materials	-	-	-

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
504	3823	Water proofing compounds	-	-	-
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape, papers and filter papers	0.957	0.493	0.483
507	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	3.210	2.590	0.720
508	7314	Wire gauzes	0.786	0.103	0.684
509		Wireless receiving sets	-	-	-
510	7312	Wire rods	-	-	-
511		Wires and cables	29.576	10.001	19.576
512	8544	Wires and cables (not insulated)	118.198	29.442	88.756
513	4802	Wood free writing paper	215.112	111.069	105.061
514		Wood in rough	0.049	0.067	0.022
515	4401	Wood logs	-	-	-
516	4418	Wood panels	-	-	-
517		Wood wool	-	-	-
518		Wooden, metal, plastic furniture	1.477	-	1.477
519		Woollen fabrics	-	-	-
520	5106	Woollen yarn	1.107	-	1.107
521		Woven fabrics of synthetic filament yarn	-	-	-
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	22.803	2.750	20.052
525		Yeast	9.531	-	9.531
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	0.001	-	0.001
529		Zinc powder	-	-	-
530	7907	Zinc slugs	-	-	-
531	2833	Zinc sulphate	0.219	0.131	0.088
532		2% at source (wholeseller)	-	-	-
533		2% on behalf of retailers	-	-	-
534	0000	Additional tax	-	-	-
535	0000	Arrears recovered	61.331	-	65.328

Lahore Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
536	0000	Miscellaneous collections	0.010	-	0.010
537		Miscellaneous items	16.197	0.011	16.187
538	0000	Refunds/adjustments (not specified)			
Total			3545.880	1001.230	2544.650

3008		Alkylated cotton			
3009		Alkylated cotton			
3010		Alkylated cotton			
3011		Alkylated cotton			
3012		Alkylated cotton			
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3097		Alkylated cotton			
3098		Alkylated cotton			
3099		Alkylated cotton			
3100		Alkylated cotton			

* Net tax is not exactly the difference of output and input tax due to adjustments and reporting of input tax.

TABLE - 30.4
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax*
1	3005	Absorbent cotton, plasters, bandages etc	-	-	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn/synthetic yarn	-	-	-
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil, ind. monocarboxylic fatty acids	0.182	-	0.182
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	-	-	-
8	2202	Aerated water	-	-	-
9	8529	Aerial and antenas, reflectors, etc	-	-	-
10	3307	Agarbatties	0.008	-	0.008
11	8415	Air conditioners	0.016	-	0.016
12	8708	Air filter	-	-	-
13	8414	Air compressor fan vacuum pumps, etc	-	-	-
14	2905	Alcohol	-	-	-
15	3205	Alkatra	-	-	-
16		Aluminates	-	-	-
17	7604	Aluminium rods, bars and profile	-	-	-
18	7610	Aluminium goods	0.012	-	0.012
19		Aluminium oxide	-	-	-
20		Aluminium reserviors, tanks, etc	-	-	-
21	2833	Aluminium sulphate	-	-	-
22	7610	Aluminium windows	-	-	-
23	2814	Ammonia gas	-	-	-
24	2842	Ammonium chloride	1.099	-	1.099
25		Ammunition belt	-	-	-
26	1501	Animal oil & fats	-	-	-
27	7402	Anodized products	-	-	-
28		Anti freezing preparations	-	-	-
29	9304	Arms & ammunitions	0.809	0.183	0.626
30	3301	Arqiat	-	-	-

* Net tax is not exactly the difference of output and input tax due to lags in adjustment and reporting of input tax.

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	2515	Artificial marble slab	-	-	-
32	4111	Artificial leather & rexine	-	-	-
33	6812	Asbestos products	-	-	-
34	2524	Asbestos wastes	7.042	2.786	4.250
35	2714	Asphalt	0.059	-	0.059
36		Assembling of wall clocks	-	-	-
37	8711	Auto cycles including rickshaws	-	-	-
38		Automatic door closer	-	-	-
39	8708	Auto parts	3.865	-	3.866
40	2302	Baggasse	-	-	0.696
41	6305	Bags, packing goods of woven textile	-	-	-
42	7213	Baling hoops	-	-	-
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	-	-	-
46		Barbed wire	-	-	-
47	2303	Beet pulp	0.003	-	0.003
48		Bengal matches	-	-	-
49		Benzene	-	-	-
50	2707	Benzole,tolule & xylole	-	-	-
51	2106	Beverages concentrates	-	-	-
52	2201	Beverages/aerated water	-	-	-
53	1905	Biscuits	0.010	-	0.010
54	2713	Bitumen	-	-	-
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	-	-	-
57	6301	Blanket woollen	-	-	-
58	6301	Blankets synthetic	-	-	-
59	3402	Bleaching powder	3.104	0.665	2.436
60		Bleaching washing,cleaning,drying,iron	-	-	-
61		Bobbins of wood	-	-	-
62	0506	Bone & horn cores, unworked, defatted	-	-	-
63	2806	Bowls clean	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
64		Boxes, wood			
65	3319	Brake fluids			
66	7403	Brass rods			
67	7412	Brass water fittings			
68	7408	Brass wires			
69	9603	Brushwares (tooth, artist's etc)			
70	2500	Bryte powder			
71		Buckles			
72	9406	Building components			
73	5901	Bukrams			
74	7011	Bulb and tube glass envelops			
75	4017	Bungs			
76	9606	Buttons, button moulds & button blanks			
77	2849	Calcium carbide			
78	2842	Calcium carbonate			
79	2812	Calcium chloride			
80		Calcium phosphate			
81		Calendar			
82		Calendar & calendar blocks			
83	4900	Calenders of paper and paper board			
84	2803	Carbon black			
85	2811	Carbon dioxide gas(CO ₂)	2.473	0.392	2.082
86	2803	Carbon oil	0.009		0.009
87		Cards for punch card machines			
88	5703	Carpets synthetic			
89		Carpets tufted			
90	5702	Carpets woollen	7.861	0.857	7.004
91		Cartons			
92		Carton machine	0.338	0.091	0.247
93		Carton graphics	0.008		0.008
94	8523	Cassettes(audio)			
95	8523	Cassettes(video)			
96		Cassettes audio & video-recorded			
97		Cassette players,record players,etc			
98		Cast iron elbows, tank covers & fittings			

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	53.561	3.023	50.537
101	2523	Cement	322.705	19.927	302.778
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	0.103	-	0.103
104		Cereals groats, meal & pellets	-	-	-
105	1904	Cereal products	-	-	-
106		Chairs	-	-	-
107	0406	Cheese	-	-	-
108	2900	Chemicals	0.026	-	0.026
109	4410	Chip board	14.424	4.401	10.024
110	2801	Chlorine	0.980	0.015	0.965
111	2402	Cigarettes	-	-	-
112	5601	Cigarette filter rods	-	-	-
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	-	-	-
115		Clocks	0.611	0.353	0.258
116		Coal	-	-	-
117	2706	Coal tar	0.014	-	0.014
118		Coat hangers, plastics	-	-	-
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	-	-	-
122	9615	Combs	-	-	-
123		Computer stationery	-	-	-
124	6810	Concrete components	0.650	0.033	0.618
125	1905	Confectionery & bakery products	4.550	1.297	3.252
126		Control panels	-	-	-
127	8419	Cooking ranges	-	-	-
128		Cooking ware of aluminium	-	-	-
129		Conveyor belts of textile materials	-	-	-
130		Conveyor belts of vulcanized rubber	-	-	-
131	7407	Copper rods	-	-	-
132		Copper strips	-	-	-
133		Copper wire	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	1704	Corn syrups	5.091	-	5.091
135	4808	Corrugated boards	0.755	-	0.755
136		Corrugated packages	-	-	-
137	1404	Cotton linters	2.095	-	2.095
138	5209	Cotton fabrics	-	-	-
139	3405	Creams & polishes for footwears	-	-	-
140		Crockery	-	-	-
141	8309	Crown corks/cork stopper & lids	-	-	-
142	2106	Custard powders	14.388	-	14.388
143		Cutlery	-	-	-
144	2903	D.D.T.	-	-	-
145	8418	Deep freezers	-	-	-
146	9301	Defence equipments	-	-	-
147	3402	Detergents	18.401	4.007	14.394
148	3808	Dettol	-	-	-
149	4820	Diaries	-	-	-
150		Diodes	-	-	-
151		Dish antennas	-	-	-
152	2851	Distillery products	9.794	2.344	7.450
153	2806	Drain openers	-	-	-
154		Drawn wire	-	-	-
155		Ducts & slabs	1.111	0.688	0.423
156		Dyeing extracts	-	-	-
157	3206	Dyes and colours	1.794	0.077	1.714
158	2530	Earth colours	-	-	-
159	3924	Egg trays	-	-	-
160	8507	Electric accumulators & parts thereof	-	-	-
161		Electric control equipment	-	-	-
162	8516	Electric iron	-	-	-
163		Electric motors	-	-	-
164	8516	Electric water coolers	-	-	-
165		Electric boards	-	-	-
166	8509	Electrical goods and parts (Nos)	0.005	-	0.005
167		Electrical insulator of any material	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
168	8311	Electrically welded wires mesh & electrodes	-	-	-
169	5810	Embroidery	-	-	-
170	6805	Emery papers (regmal)	-	-	-
171	8544	Enamelled copper wires	-	-	-
172	3301	Essences	-	-	-
173	3600	Explosives	-	-	-
174	4411	Fabric boards	-	-	-
175	8300	Fabrications	-	-	-
176	5600	Fabrics others	-	-	-
177	2106	Farex	-	-	-
178	2106	Farlac	-	-	-
179		Felt wether or not impregrated	-	-	-
180	7019	Fibre glass	0.021	0.007	0.013
181	4820	File covers	-	-	-
182	5601	Filter rods	-	-	-
183	8424	Fire fighting instruments	-	-	-
184		Fix fabric fabrication	-	-	-
185	5300	Flex cloth	-	-	-
186		Flasher	0.072	-	0.072
187	5601	Flocking cloth materials	-	-	-
188	4418	Flush doors	0.280	0.021	0.257
189	9404	Foam & foam products	-	-	-
190	8509	Food choppers	-	-	-
191	3206	Food colours	-	-	-
192		Food prepared by swelling/roasting of cereals	-	-	-
193	2106	Food products	-	-	-
194	6400	Foot wears	0.015	-	0.014
195	2912	Formaldehyde and paraformaldehyde	-	-	-
196	3918	Formica	-	-	-
197	1702	Fructose syrups	-	-	-
198	2001	Fruits & vegetables preserved, canned or processed	-	-	-
199	8708	Fuel filters	-	-	-
200	9403	Furnitures (steel)	0.004	-	0.004

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
201	9403	Furnitures.(wooden)	0.446	-	0.446
202	7304	G.I.Pipes	-	-	-
203	7217	G.I.Wires	-	-	-
204	8419	Gas appliances(other)	0.065	-	0.065
205	8419	Gas heaters	-	-	-
206	5908	Gas mantles	-	-	-
207	1519	Gases & acids	2.224	-	2.224
208	8413	Gasoline dispensing pumps	-	-	-
209	3503	Gelatins	-	-	-
210	9615	Gem clip pins	-	-	-
211	8419	Geysers	0.002	-	0.002
212	7000	Glaß & glasswares etc	2.435	0.669	1.764
213	7020	Glass bangles	-	-	-
214	7010	Glass bottles	-	-	-
215		Glass bottles/bulbs making machines	-	-	-
216		Glass fibre and articles	-	-	-
217		Glass riffles	-	-	-
218		Glasswares for kitchen,office,toilet etc	-	-	-
219	1702	Glaxose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	0.035	0.035	-
222	1503	Glue & synthetic resins all sorts	0.320	0.267	0.053
223	1520	Glycerine	2.629	0.505	2.123
224	8301	Goldi locks/locks-of base metals	-	-	-
225	8524	Gramophone recorders	-	-	-
226		Granite crude	-	-	-
227	2618	Granulated slags	-	-	-
228	6804	Grinding wheels	-	-	-
229		Grinding wheels (hand operated)	-	-	-
230	1302	Guar gums	2.404	-	2.404
231	3919	Gum tapes	-	-	-
232	2520	Gypsum powder	0.013	-	0.013
233		Hand saw	-	-	-
234	4411	Hard boards	0.407	-	0.407

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	2704	Hard cokes	-	-	-
236	5202	Hard wastes	2.762	-	2.762
237		Harness wire	-	-	-
238		Headgear	-	-	-
239		Heat exchangers	-	-	-
240	2806	Hydrochloric acid	1.145	0.063	1.083
241		Hydrogen gas	0.127	-	0.127
242		Hydrogen peroxide	-	-	-
243	2105	Ice cream	-	-	-
244		Industrial gases	-	-	-
245		Ingots	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	0.585	-	0.585
250	2007	Jams and jellies	-	-	-
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	35.207	11.741	23.402
253	5300	Jute products	100.287	40.530	59.757
254	3201	Katha	-	-	-
255	5106	Knitting yarn	-	-	-
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	-	-	-
257	5800	Laces and braids	-	-	-
258		Lac, gums, resins	-	-	-
259	2824	Lead oxide	-	-	-
260		Leather articles, cloth, accessories	-	-	-
261		Lifts, escalators, conveyors, etc	-	-	-
262	2522	Lime wastes	0.018	-	0.018
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	50.830	10.426	40.404
265	2203	Liquors	-	-	-
266		Lube additives	-	-	-
267	2710	Lubricating oils and oil additives	86.516	54.410	32.104

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
268		Lubricating preparations/anti rust oil	-	-	-
269	4811	Laminated board	-	-	-
270	7326	M. S. products	-	-	-
271	5500	M.M.Fabrics	-	-	-
272	5200	M.M.Yarn soft wastes	1.090	0.864	0.226
273	7303	M.S.Pipes	0.385	0.110	0.276
274		M.S.Rods	-	-	-
275	1902	Macaroni	-	-	-
276	8509	Machine blenders and grinders	-	-	-
277	8466	Machinery parts	-	-	-
278	1003	Maize products	51.719	-	51.719
279	1108	Maize starches	-	-	-
280		Mango pulp	0.410	-	0.410
281	5200	Man made fibers & yarns	2.607	1.445	1.192
282	1517	Margarine	-	-	-
283	9404	Mattresses	-	-	-
284		Meat of bovine animals frozen	-	-	-
285		Metal caps	-	-	-
286	7310	Metal containers	52.510	34.995	17.514
287	5603	Metal products sheets	-	-	-
288	5605	Metallised yarns	-	-	-
289	5603	Metallized products	-	-	-
290	2202	Mineral waters	-	-	-
291	1703	Molasses	3.326	-	3.326
292	3917	Monofilament guts	-	-	-
293	8703	Motor cars	-	-	-
294	8703	Motor cars seats	-	-	-
295	8711	Motor cycles	-	-	-
296	8454	Moulds	-	-	-
297	9205	Music instruments	-	-	-
298	2707	Naptha	-	-	-
299		Narrow woven fabrics	-	-	-
300		Nitric acid, sulpho-nitric acid	-	-	-
301	3908	Nylone chips/polyester chips	-	-	-
302	2306	Oil dirts	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
303	8421	Oil filters	-	-	-
304	2939	Opium	-	-	-
305	2804	Oxygen gas	2.652	0.580	2.073
306		P.P.Bags	-	-	-
307	3918	P. V.C. Tiles	-	-	-
308	3923	P.V.C. Bottles	-	-	-
309	3917	P.V.C. Pipes	0.788	-	0.785
310	3925	P.V.C.Door & windows	-	-	-
311	2707	Petroleum oils & lubricants (Nos)	-	-	-
312	3210	Paints & varnishes (Nos)	1.776	-	1.776
313		Paint removers	-	-	-
314	2006	Pan masalas	-	-	-
315	4800	Papers & paperboards	4.948	-	5.074
316		Papers & paperboards converters	-	-	-
317	4822	Paper cones, bobbins, etc	4.933	-	4.933
318	4816	Paper products	1.836	-	1.830
319	4700	Paper pulps	-	-	-
320		Paper or paper board Labels	-	-	-
321	4805	Paper rolls	-	-	-
322	4819	Paper sacks	8.749	6.231	2.517
323	3304	Perfumery and cosmetics	19.623	8.632	10.990
324	2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
325		Photographic films, rolls, etc	-	-	-
326		Phthalic acid esters	-	-	-
327	7201	Pig iron	-	-	-
328	5801	Pile fabrics	0.008	-	0.008
329	6809	Plaster of paris	0.001	-	0.001
330	3924	Plastic crockery	0.278	-	0.278
331	3921	Plastic metal films	-	-	-
332		Plastic printing	0.410	-	0.410
333	3926	Plastic products others	0.266	0.223	0.043
334		Plastic re-cycling	-	-	-
335		Plastic sanitary wares	-	-	-
336		Plastic sheets	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
337	4422	Ply wood	0.311	0.272	0.038
338	3923	Polyethylene bags	2.995	-	2.995
339	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
340	6305	Polypropylene bags	12.840	7.814	5.025
341		Polystyrene	-	-	-
342	3904	Polyvinyl chloride	-	-	-
343	3904	Polyvinyl granules	-	-	-
344		Pottasium (others)	-	-	-
345	6900	Pottery	-	-	-
346	7103	Precious stones, pearls, etc	-	-	-
347	3211	Prepared driers	-	-	-
348	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349		Preserved foods	-	-	-
350		Press mud	0.593	-	0.593
351	7304	Pressure pipes	-	-	-
352	8506	Primary cells and batteries	-	-	-
353		Printing	-	-	-
354	3215	Printing, writing, drawing inks	-	-	-
355	2710	Process oil	-	-	-
356		Processed fabrics	166.26	0.186	165.984
357		Pulp	-	-	-
358	9404	Quilts	-	-	-
359	6811	R.C.C.Pipes	0.414	0.101	0.312
360	8527	Radio Sets	-	-	-
361	7302	Railway sleepers (cross ties)	2.145	1.934	0.211
362	8604	Railway track clips	-	-	-
363		Refractory cement, mortars, concrete & others	-	-	-
364	8418	Refrigerators	-	-	-
365	3908	Resin materials (other)	-	-	-
366	9612	Ribbons for typewriters	-	-	-
367	7415	Rivets	-	-	-
368		Rock wool	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
369	6807	Roofing felts	-	-	-
370	8419	Room heaters	0.004	-	0.004
371	3806	Rosins	-	-	-
372		Rubber apron	-	-	-
373	4000	Rubber goods	-	-	-
374	6910	Sanitary fittings	-	-	-
375	5601	Sanitary napkins	0.011	-	0.011
376	6910	Sanitary wares of ceramics	0.034	-	0.034
377	2006	Saunf supari	-	-	-
378	8423	Scales, weights & measures	-	-	-
379	8711	Scooters	-	-	-
380	7204	Scraps	-	-	-
381	0800	Screw jacks/pulley tackle & hoist	-	-	-
382	8200	Seats & backs	-	-	-
383		Services on board	-	-	-
384		Shawls	-	-	-
385		Shoe upper	-	-	-
386	5006	Silk reels	-	-	-
387		Silk yarn	-	-	-
388	5607	Sisal ropes	-	-	-
389	2712	Slack wax	-	-	-
390	9607	Slide fastners	-	-	-
391	5601	Snapies	-	-	-
392	1522	Soap stocks	1.700	-	1.700
393		Socket for T & T	-	-	-
394	2836	Soda ash	-	-	-
395	8422	Soda water machinery	-	-	-
396	2839	Sodium silicate	22.387	11.336	11.007
397	2836	Sodium carbonate	-	-	-
398	2833	Sodium hydrosulphate	-	-	-
399	2828	Sodium hypochlorite	6.256	0.063	6.193
400	2833	Sodium sulphate	-	-	-
401	2830	Sodium sulphide	-	-	-
402	5202	Soft cotton wastes	24.715	0.010	24.705
403	8511	Sparking plugs	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	-	-	-
406	0904	Spices	-	-	-
407		Spinning machine textile	-	-	-
408	2207	Spirits	-	-	-
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	-	-	-
412		Stationery	-	-	-
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	-	-	-
415		Steel drum	-	-	-
416	7318	Steel fixtures	0.080	-	0.080
417	7207	Steel ingots	0.955	-	0.955
418	7307	Steel pipes	-	-	-
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	-	-	-
421	7229	Steel wires	-	-	-
422	7323	Steel wools	-	-	-
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	0.166	-	0.166
428	8507	Storage batteries	-	-	-
429	7309	Storage tanks	0.006	-	0.006
430	4807	Straw board	0.328	-	0.328
431		Suitcases, trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	1.861	1.747	0.114
435	2503	Sulphur	-	-	-
436	2833	Sulphuric acid	0.373	-	0.373
437		Surfacing preparations	-	-	-
438	4410	Surfacing of chip boards	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	-	-	-
442	1704	Sweets	-	-	-
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	0.406	0.010	0.396
446		T & T pools	-	-	-
447		Table & kitchen wares, household articles	-	-	-
448		Table kitchen ware of copper	-	-	-
449		Table ware, wood	-	-	-
450	6911	Tablewares & other articles used for domestic or toilet purpose of porcelene, china & other kind of crockery	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	-	-	-
454	8528	Television sets	-	-	-
455	6306	Tents and trapulines	-	-	-
456		Textile bobbins	0.315	-	0.315
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey cloth(power looms)	-	-	41.274
459	6802	Tiles, marbles	0.531	-	0.531
460	4401	Timber wood	-	-	-
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings (waste & scrap)	1.298	-	1.298
464	7310	Tins/tin sheets printed	-	-	-
465		Tin plates of iron or steel	-	-	-
466	4803	Tissue papers	-	-	-
467	8509	Toasters	-	-	-
468		Tomats ketchup	-	-	-
469	3306	Tooth pastes and tooth powders	7.167	0.304	6.863
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-
472	8708	Tractor parts	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
473	8716	Trailers	-	-	-
474	2106	Treated concentrates	-	-	-
475	3805	Turpentine oil	-	-	-
476	8469	Typewriters & word processing machines	-	-	-
477	4012	Tyres and tubes	-	-	-
478	4006	Tyres retreading	-	-	-
479	6601	Umbrellas	-	-	-
480	2912	Urea formaldehyde	-	-	-
481		Utensils of iron	0.015	-	0.015
482	7311	Vacuum cylinders	-	-	-
483		Vacuum flasks	-	-	-
484		Vacuum flask inners of glass	-	-	-
485	8703	Vans	-	-	-
486	3208	Varnishes & lacquers	-	-	-
487	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
488	1513	Vegetable oils other than edible oil	-	-	-
489		Vegetable oils/corn oil	-	-	-
490		Vegetable products	-	-	-
491	8706	Vehicles (others)	-	-	-
492	5801	Velvet	-	-	-
493	4408	Veneers	-	-	-
494		Video players, recorders & cameras	-	-	-
495	2209	Vinegar	-	-	-
496	3005	Wadding	-	-	-
497	8450	Washing machines	0.036	-	0.036
498	4707	Waste papers	-	-	-
499	3924	Water coolers	-	-	-
500	8419	Water heaters	-	-	-
501	9028	Water meters, electric or gas meters	-	-	-
502	5309	Water proof canvas	-	-	-
503	5309	Water proof canvas flocking cloth materials	-	-	-
504	3823	Water proofing compounds	-	-	-

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape papers and filter papers	-	-	-
507	3810	Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
508	7314	Wire gauzes	0.039	-	0.039
509		Wireless receiving sets	-	-	-
510	7312	Wire rods	-	-	-
511		Wires and cables	-	-	-
512	8544	Wires and cables (not insulated)	-	-	-
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	0.661	-	0.661
515	4401	Wood logs	-	-	-
516	4418	Wood penals	0.025	-	0.025
517		Wood wool	-	-	-
518		Wooden, metal, plastic furniture	-	-	-
519		Woollen fabrics	0.026	-	0.026
520	5106	Woollen yarn	-	-	-
521		Woven fabrics of synthetic filament yarn	0.335	-	0.335
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeast	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	-	-	-
529		Zinc powder	0.069	-	0.069
530	7907	Zinc slug	-	-	-
531	2833	Zinc sulphate	-	-	-
532		2% at source (wholeseller)	0.008	-	0.008
533		2% on behalf of retailers	2.870	-	2.870
534	0000	Additional tax	0.805	-	0.805
535	0000	Arrears recovered	-	-	-
536	0000	Miscellaneous collections	1.156	-	1.156

Multan Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
537		Miscellaneous items	-	-	-
538	0000	Refunds/adjustments (not specified)	-	15.921	(-)15.736
		Total	1186.210	199.010	987.200

TABLE - 30.5
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax*
1	3005	Absorbent cotton, plaster, bandages, etc	0.1	0.1	-
2	4820	Account books and registers	-	-	-
3	5403	Acetate yarn/synthetic yarn	-	-	-
4	2806	Acid (Nos)	-	-	-
5	1519	Acid oil, ind. monocarboxylic fatty acid	-	-	-
6	3802	Activated carbon	-	-	-
7	3919	Adhesive/adhesive tapes	-	-	-
8	2202	Aerated water	-	-	-
9	8529	Aerial and antennas, reflectors, etc	-	-	-
10	3307	Agarbatties	-	-	-
11	8415	Air conditioners	1.983	0.273	1.709
12	8708	Air filter	-	-	-
13	8414	Air compressor fan, vacuum pumps, etc	-	-	-
14	2905	Alcohol	1.542	-	1.542
15	3205	Alkatra	-	-	-
16		Aluminates	-	-	-
17	7604	Aluminium rods, bars and profile	0.970	0.003	0.967
18	7610	Aluminium goods	0.164	-	0.164
19		Aluminium oxide	-	-	-
20		Aluminium reservoirs, tanks, etc	-	-	-
21	2833	Aluminium sulphate	-	-	-
22	7610	Aluminium windows	-	-	-
23	2814	Ammonia gas	2.191	-	2.191
24	2842	Ammonium chloride	-	-	-
25		Ammunition belt	-	-	-
26	1501	Animal oil & fats	-	-	-
27	7402	Anodized products	-	-	-
28		Anti freezing preparations	-	-	-
29	9304	Arms & ammunitions	0.581	0.349	0.232
30	3301	Arqiat	-	-	-

* Net tax is not exactly the difference of output and input tax due to lags in adjustment and reporting of input tax.

Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax.
31 2515	Artificial marble slab			
32 4111	Artificial leather & rexine			
33 6812	Asbestos products	13.361	3.894	9.467
34 2524	Asbestos wastes			
35 2714	Asphalt			
36	Assembling of wall clocks			
37 8711	Auto cycles including rickshaws	0.025		0.025
38	Automatic door closers			
39 8708	Auto parts	3.482	0.036	3.446
40 2302	Baggasse	0.755		0.775
41 6305	Bags, packing goods of woven fabrics			
42 7213	Baling hoops			
43 8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul. with power driven mach			
44 8482	Ball & roller bearing of two inch bore (internal diameter)			
45 8504	Ballast chokes			
46	Barbed wire			
47 2303	Beet pulp	0.041		0.041
48	Bengal matches			
49	Benzene			
50 2707	Benzole, toluole & xylol			
51 2106	Beverages concentrates			
52 2201	Beverages/aerated water			
53 1905	Biscuits	32.530	6.753	25.777
54 2713	Bitumen			
55 4412	Black shell board			
56 8212	Blades (safety)	15.499	7.394	8.106
57 6301	Blanket woollen			
58 6301	Blankets synthetic			
59 3402	Bleaching powder			
60	Bleaching, washing, cleaning, drying, iron			
61	Bobbins of wood			
62 0506	Bone & horns cores, unworked, defatted			
63 2806	Bowl clean			

Hyderabad Collectorate		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
64	Boxes, wood	-	-	-
65	3819 Brake fluids	-	-	-
66	7403 Brass rods	-	-	-
67	7412 Brass water fittings	-	-	-
68	7408 Brass wires	0.790	0.386	0.404
69	9603 Brushwares (tooth, artist's etc)	-	-	-
70	2500 Bryte powder	-	-	-
71	Buckles	-	-	-
72	9406 Building components	0.004	0.004	0.001
73	5901 Bukrams	-	-	-
74	7011 Bulb and tube glass envelopes	-	-	-
75	4017 Bungs	-	-	-
76	9606 Buttons, button moulds, button blanks	-	-	-
77	2849 Calcium carbide	-	-	-
78	2842 Calcium carbonate	-	-	-
79	2812 Calcium chloride	-	-	-
80	Calcium phosphate	-	-	-
81	Calender	-	-	-
82	Calender & calender blocks	-	-	-
83	4900 Calenders of paper and paper board	-	-	-
84	2803 Carbon black	-	-	-
85	2811 Carbon dioxide gas(CO ₂)	0.027	-	0.027
86	2803 Carbon oil	-	-	-
87	Cards for punch card machines	-	-	-
88	5703 Carpets synthetic	-	-	-
89	Carpets tufted	-	-	-
90	Carpets woollen	-	-	-
91	Cartons	0.005	-	0.005
92	Carton machine	-	-	-
93	Carton graphics	-	-	-
94	8523 Cassettes(audio)	-	-	-
95	8523 Cassettes(video)	-	-	-
96	Cassttes avdio & video recorded	-	-	-
97	Cassttes players, recorded players etc	-	-	-
98	Cast iron elbows, tank cover & fittings	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	4.919	0.321	4.599
101	2523	Cement	499.217	52.854	446.364
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	9.306	0.452	8.853
104		Cereal groats, meal & pelletes	-	-	-
105	1904	Cereal products	-	-	-
106		Chairs	-	-	-
107	0406	Cheese	-	-	-
108	2900	Chemicals	42.590	22.373	20.217
109	4410	Chip board	4.918	0.838	4.081
110	2801	Chlorine	-	-	-
111	2402	Cigarettes	58.999	5.824	53.175
112	5601	Cigarette filter rods	-	-	-
113	3706	Cinematographic films	-	-	-
114		Circuit breakers	-	-	-
115		Clocks	-	-	-
116		Coal	-	-	-
117	2706	Coal tar	-	-	-
118		Coat hangers plastics	-	-	-
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121		Combicans	-	-	-
122	9615	Combs	-	-	-
123		Computer stationery	-	-	-
124	6810	Concrete components	-	-	-
125	1905	Confectionery & bakery products	1.246	0.809	0.437
126		Control panels	-	-	-
127	8419	Cooking ranges	-	-	-
128		Cooking ware of aluminium	-	-	-
129		Conveyor belts of textile materials	-	-	-
130		Conveyor belts of vulcanised rubber	-	-	-
131	7407	Copper rods	0.082	-	0.082
132		Copper strips	-	-	-
133		Copper wire	0.032	-	0.032

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	1704	Corn syrups	-	-	-
135	4808	Corrugated boards	0.565	-	0.565
136		Corrugated packages	0.017	-	0.017
137	1404	Cotton linters	0.052	-	0.052
138	5209	Cotton fabrics	-	-	-
139	3405	Creams & polishes for footwears	-	-	-
140		Crockery	-	-	-
141	8309	Crown corks/cork stopper lids	-	-	-
142	2106	Custard powders	-	-	-
143		Cutlery	-	-	-
144	2903	D.D.T.	-	-	-
145	8418	Deep freezers	5.331	-	5.331
146	9301	Defence equipments	-	-	-
147	3402	Detergents	61.258	21.385	29.873
148	3808	Dettol	-	-	-
149	4820	Diaries	-	-	-
150		Diodes	5.988	2.032	3.956
151		Dish antennas	-	-	-
152	2851	Distillery products	-	-	-
153	2806	Drain openers	-	-	-
154		Drawn wire	-	-	-
155		Dyeing extracts	-	-	-
156	3206	Dyes and colours	53.323	23.406	29.916
157		Duts & slabs	-	-	-
158	2530	Earth colours	-	-	-
159	3924	Egg trays	-	-	-
160	8507	Electric accumulators & parts thereof	-	-	-
161		Electric control equipment	-	-	-
162	8516	Electric iron	-	-	-
163		Electric motors	-	-	-
164	8516	Electric water coolers	-	-	-
165		Electric boards	-	-	-
166	8509	Electrical goods and parts (Nos)	0.258	0.149	0.109
167		Electrical insulator of any material	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
168	8311 Electrically welded wires mesh & electrodes	-	-	-
169	5810 Embroidery	-	-	-
170	6805 Emery papers (regmal)	0.486	0.248	0.238
171	8544 Enamelled copper wires	5.843	1.842	4.001
172	3301 Essences	-	-	-
173	3600 Explosives	-	-	-
174	4411 Fabric boards	11.835	3.124	8.712
175	8300 Fabrications	-	-	-
176	5600 Fabrics others	-	-	-
177	2106 Farex	-	-	-
178	2106 Farlac	-	-	-
179	Felt wether or not impregnated	-	-	-
180	7019 Fibre glass	-	-	-
181	4820 File covers	-	-	-
182	5601 Filter rods	-	-	-
183	8424 Fire fighting instruments	-	-	-
184	Fix fabric fabrication	-	-	-
185	5300 Flex cloth	-	-	-
186	Flasher	-	-	-
187	5601 Flocking cloth materials	-	-	-
188	4418 Flush doors	-	-	-
189	9404 Foam & foam products	-	-	-
190	8509 Food choppers	0.318	0.013	0.305
191	3206 Food colours	-	-	-
192	Food prepared by swelling/roasting of cereals	-	-	-
193	2106 Food products	-	-	-
194	6400 Foot wears	0.026	-	0.026
195	2912 Formaldehyde and paraformaldehyde	-	-	-
196	3918 Formica	-	-	-
197	1702 Fructose syrups	-	-	-
198	2001 Fruits & vegetables preserved, canned or processed	-	-	-
199	8708 Fuel filters	-	-	-
200	9403 Furnitures (steel)	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
201	9403	Furnitures (wooden)	0.002	-	0.002
202	7304	G.I.Pipes	-	-	-
203	7217	G.I.Wires	-	-	-
204	8419	Gas appliances(other)	-	-	-
205	9419	Gas heaters	-	-	-
206	5908	Gas mantles	-	-	-
207	1519	Gases & acids	-	-	-
208	8413	Gasoline dispensing pumps	-	-	-
209	3503	Gelatins	-	-	-
210	9615	Gem clip pins	-	-	-
211	8419	Geysers	-	-	-
212	7000	Glass & glasswares etc	0.024	-	0.024
213	7020	Glass bangles	13.775	-	13.775
214	7010	Glass bottles	0.269	-	0.269
215		Glass bottles/bulb making machines	-	-	-
216		Glass fibre & articles	-	-	-
217		Glass riffles	0.086	-	0.086
218		Glasswares for kitchens, office, toilet etc	-	-	-
219	1702	Glaxose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	-	-	-
222	1503	Glue & synthetic resins all sorts	-	-	-
223	1520	Glycerine	0.366	0.002	0.364
224	8301	Goldi locks/locks of base metal	-	-	-
225	8524	Gramophone recorders	-	-	-
226		Granite crude	0.036	-	0.036
227	2618	Granulated slags	-	-	-
228	6804	Grinding wheels	0.027	-	0.027
229		Grinding wheel hand operated	0.193	0.032	0.160
230	1302	Guar gums	-	-	-
231	9919	Gum tapes	-	-	-
232	2520	Gypsum powder	-	-	-
233		Hand saw	-	-	-
234	4411	Hard boards	10.859	0.110	10.749

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	2704	Hard cokes	0.014	-	0.014
236	5202	Hard wastes	0.046	-	0.046
237		Harness wire	-	-	-
238		Headgear	-	-	-
239		Heat exchangers	-	-	-
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	-	-	-
242		Hydrogen peroxide	-	-	-
243	2105	Ice creams	0.624	0.070	0.554
244		Industrial gases	-	-	-
245		Ingots	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	1.522	-	1.522
250	2007	Jams and jellies	-	-	-
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	2.453	1.160	1.293
253	5300	Jute products	41.544	17.279	24.265
254	3201	Katha	-	-	-
255	5106	Knitting yarn	-	-	-
256	7311	L.P.G.Cylinders of capacity not exceeding 11 K.G.	-	-	-
257	5800	Laces and braids	-	-	-
258		Lac, gums, resins	-	-	-
259	2824	Lead oxide	0.086	-	0.086
260		Leather articles, cloth, accessories	-	-	-
261		Lifts, escalators, conveyors, etc	-	-	-
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	-	-	-
265	2203	Liquors	-	-	-
266		Lube additives	-	-	-
267	2710	Lubricating oils and oil additives	24.447	19.118	5.329

Hyderabad Collectorate		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
268	Lubricating preparations/anti rust oil	-	-	-
269	4811 Laminated boards	-	-	-
270	7326 M. S. products	-	-	-
271	5500 M.M.Fabrics	0.047	-	0.047
272	5200 M.M.Yarn soft wastes	0.241	0.026	0.216
273	7303 M.S.Pipes	-	-	-
274	M.S. Rods	-	-	-
275	1902 Macaroni	-	-	-
276	8509 Machine blenders and grinders	-	-	-
277	8466 Machinery parts	-	-	-
278	1003 Maize products	-	-	-
279	1108 Maize starches	-	-	-
280	Mango pulp	-	-	-
281	5200 Man made fibres & yarns	-	-	-
282	1517 Margarine	-	-	-
283	9404 Mattresses	-	-	-
284	Meat of bovine animals frozen	-	-	-
285	Metal caps	-	-	-
286	7310 Metal containers	18.988	14.674	4.314
287	5603 Metal products sheets	-	-	-
288	5605 Metallised yarns	-	-	-
289	5603 Metallized products	-	-	-
290	2202 Mineral waters	0.767	0.285	0.483
291	1703 Molasses	0.402	0.013	0.390
292	3917 Monofilament guts	0.677	0.274	0.403
293	8703 Motor cars	-	-	-
294	8703 Motor cars seats	-	-	-
295	8711 Motor cycles	-	-	-
296	8454 Moulds	-	-	-
297	9205 Music instruments	-	-	-
298	2707 Naptha	-	-	-
299	Narrow woven fabrics	-	-	-
300	Nitric acid, sulpho-nitric acid	-	-	-
301	3908 Nylon chips/polyester chips	-	-	-
302	2306 Oil dirts	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
303 8421	Oil filters	-	-	-
304 2939	Opium	-	-	-
305 2804	Oxygen gas	0.511	0.367	0.144
306	P.P. bags	-	-	-
307 3918	P. V.C. Tiles	0.119	0.065	0.054
308 3923	P.V.C. Bottles	4.407	1.953	2.454
309 3917	P.V.C. Pipes	9.520	3.759	5.761
310 3925	P.V.C. Doors & windows	0.166	0.067	0.099
311 2707	Petroleum oils & lubricants (Nos)	-	-	-
312 3210	Paints & varnishes (Nos)	0.268	-	0.268
313	Paint removers	-	-	-
314 2006	Pan masalas	-	-	-
315 4800	Papers & paperboards	10.618	0.476	10.141
316	Papers & paperboards converters	-	-	-
317 4822	Paper cones, bobbins, etc	0.695	0.123	0.572
318 4816	Paper products	3.583	0.060	3.523
319 4700	Paper pulps	-	-	-
320	Paper or paperboard labels	-	-	-
321 4805	Paper rolls	0.025	-	0.025
322 4819	Paper sacks	4.858	3.862	0.996
323 3304	Perfumery and cosmetics	4.132	1.095	3.036
324 2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils	-	-	-
325	Photographic film rolls, etc,	-	-	-
326	Phthalic acid esters	-	-	-
327 7201	Pig iron	-	-	-
328 5801	Pile fabrics	-	-	-
329 6809	Plaster of paris	-	-	-
330 3924	Plastic crockery	0.075	-	0.075
331 3921	Plastic metal films	-	-	-
332	Plastic printing	-	-	-
333 3926	Plastic products others	6.880	2.187	4.693
334	Plastic re-cycling	0.377	0.196	0.181
335	Plastic sanitary wares	-	-	-
336	Plastic sheets	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
337	4422	Ply wood	3.642	2.861	0.782
338	3923	Polyethylene bags	1.590	0.777	0.813
339	3901	Polyethylene having a specific gravity of less than 0.94.	-	-	-
340	6305	Polypropylene bags	16.120	10.666	5.454
341		Polystyrene	-	-	-
342	3904	Polyvinyle chloride	-	-	-
343	3904	Polyvinyle granules	-	-	-
344		Potassium (others)	-	-	-
345	6900	Pottery	-	-	-
346	7103	Precious stones, pearls, etc	-	-	-
347	3211	Prepared driers	-	-	-
348	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349		Preserved food	-	-	-
350		Press mud	-	-	-
351	7304	Pressure pipes	-	-	-
352	8506	Primary cells and batteries	3.880	1.384	2.496
353		Printing	-	-	-
354	3215	Printing, writing, drawing inks	-	-	-
355	2710	Process oil	-	-	-
356		Processed fabrics	1.854	0.028	1.826
357		Pulp	-	-	-
358	9404	Quilts	-	-	-
359	6811	R.C.C.pipes	0.408	0.162	0.246
360	8527	Radio Sets	-	-	-
361	7302	Railway sleepers	0.999	0.694	0.305
362	8604	Railway track clips	-	-	-
363		Refractory cement, mortars, concrete & other	-	-	-
364	8418	Refrigerators	136.390	13.968	122.422
365	3908	Resin materials (other)	1.336	1.252	0.084
366	9612	Ribbons for typewriters	-	-	-
367	7415	Rivets	-	-	-
368		Rock wool	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
369	6807	Roofing felts	-	-	-
370	8419	Room heaters	-	-	-
371	3806	Rosins	-	-	-
372	8804	Rubber apron	-	-	-
373	4000	Rubber goods	-	-	-
374	6910	Sanitary fittings	-	-	-
375	5601	Sanitary napkins	-	-	-
376	6910	Sanitary wares of ceramics	-	-	-
377	2006	Saunf supari	-	-	-
378	8423	Scales, weights and measures	-	-	-
379	8711	Scooters	-	-	-
380	7204	Scraps	3.458	0.582	2.876
381		Screw jacks/pully tackle & hoist	-	-	-
382		Secats & backs	-	-	-
383		Services on board	-	-	-
384		Shawls	-	-	-
385	5005	Shoe upper	0.003	-	0.003
386	5006	Silk reels	-	-	-
387		Silk yarn	-	-	-
388	5607	Sisal ropes	-	-	-
389	2712	Slack wax	-	-	-
390	9607	Slide fastners	-	-	-
391	5601	Snapies	-	-	-
392	1522	Soap stocks	0.222	-	0.222
393		Socket for T&T	-	-	-
394	2836	Soda ash	-	-	-
395	8422	Soda water machinery	-	-	-
396	2839	Sodium silicate	-	-	-
397	2836	Sodium carbonate	-	-	-
398	2833	Sodium hydrosulphate	-	-	-
399	2828	Sodium hypochlorite	-	-	-
400	2833	Sodium sulphate	-	-	-
401	2830	Sodium sulphide	-	-	-
402	5202	Soft cotton wastes	8.196	0.180	8.016
403	8511	Sparking plugs	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	-	-	-
406	0904	Spices	-	-	-
407		Spinning machine textile	-	-	-
408	2207	Spirits	-	-	-
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	-	-	-
412		Stationery	0.007	-	0.007
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	-	-	-
415		Steel drums	-	-	-
416	7318	Steel fixtures	-	-	-
417	7207	Steel ingots	-	-	-
418	7307	Steel pipes	6.655	0.106	6.549
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	-	-	-
421	7229	Steel wires	1.131	0.039	1.092
422	7323	Steel wools	-	-	-
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	-	-	-
428	8507	Storage batteries	-	-	-
429	7309	Storage tanks	-	-	-
430	4807	Straw board	-	-	-
431		Suitcases trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	-	-	-
436	2833	Sulphuric acid	0.991	0.441	0.550
437		Surfacing preparations	-	-	-
438	4410	Surfacing of chip board	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	-	-	-
442	1704	Sweets	-	-	-
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	0.566	-	0.566
446		T & T pools	0.562	0.562	-
447		Table & kitchen wares, household articles	-	-	-
448		Table & kitchen wares, of copper	-	-	-
449		Table ware, wood	-	-	-
450	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	-	-	-
454	8528	Television sets	-	-	-
455	6306	Tents and trapulines	-	-	-
456		Textile boobins	-	-	-
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey (power looms)	-	-	-
459	6802	Tiles, marbles	0.081	-	0.081
460	4401	Timber wood	-	-	-
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings (waste & scrap)	-	-	-
464	7310	Tins/tin sheets printed	-	-	-
465		Tin plates of iron or steel	-	-	-
466	4803	Tissue papers	-	-	-
467	8509	Toasters	-	-	-
468		Tomato ketchup	-	-	-
469	3306	Toothpastes and tooth powders	10.393	3.062	7.332
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-
472	8708	Tractor, parts	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
473	8716 Trailers	-	-	-
474	2106 Treated concentrates	-	-	-
475	3805 Turpentine oil	-	-	-
476	8469 Typewriters & word processing machines	-	-	-
477	4012 Tyres and tubes	-	-	-
478	4006 Tyres retreading	-	-	-
479	6601 Umbrellas	-	-	-
480	2912 Urea formaldehyde	-	-	-
481	Utensils of iron	-	-	-
482	7311 Vacuum cylinders	-	-	-
483	Vacuum flask	-	-	-
484	Vacuum flask inner of glass	-	-	-
485	8703 Vans	-	-	-
486	3208 Varnishes & lacquers	-	-	-
487	3207 Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
488	1518 Vegetable oils other than edible oil	-	-	-
489	Veg. table oil/corn oil	-	-	-
490	Vegetable products	-	-	-
491	8706 Vehicles (others)	-	-	-
492	5801 Velvet	-	-	-
493	4408 Veneers	-	-	-
494	Video players, recorders & cameras	-	-	-
495	2209 Vinegar	-	-	-
496	3005 Wadding	1.212	0.991	0.221
497	8450 Washing machines	0.004	-	0.004
498	4707 Waste papers	-	-	-
499	3924 Water coolers	-	-	-
500	8419 Water heaters	-	-	-
501	9028 Water meters, electric or gas meters	-	-	-
502	5309 Water proof canvas	-	-	-
503	5309 Water proof canvas flocking cloth materials	-	-	-
504	3823 Water proofing compounds	-	-	-

Hyderabad Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape papers and filter papers	-	-	-
507	3810	Welding fluxes, preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
508	7314	Wire gauzes	-	-	-
509		Wireless receiving sets	-	-	-
510	7312	Wire rods	-	-	-
511		Wire & cables	18.396	0.098	18.298
512	8544	Wires and cables (not insulated)	0.173	0.004	0.169
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	-	-	-
515	4401	Wood logs	-	-	-
516	4418	Wood penals	-	-	-
517		Wood wool	-	-	-
518		Wooden metal, plastic furniture	-	-	-
519		Woollen fabrics	-	-	-
520	5106	Woollen yarn	-	-	-
521		Woven fabrics of synthetic filament yarn	-	-	-
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeas ⁺	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	0.009	-	0.009
529		Zinc powder	-	-	-
530	7907	Zinc slug	-	-	-
531	2833	Zinc sulphate	-	-	-
532		2% at source (wholeseller)	20.250	-	20.250
533		2% on behalf of retailers	-	-	-
534	0000	Additional tax	-	-	-
535	0000	Arrears recovered	5.091	0.320	11.609
536	0000	Miscellaneous collections	3.041	-	3.041

Hyderabad Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
537	Miscellaneous items	0.003	-	0.003
538	0000 Refunds/adjustments (not specified)	-	-	-
Total		1,244.450	255.760	988.690

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
1	3008 Absorbent cotton/plaster/bandages, etc	2.149	2.448	(-0.299)
2	4820 Account books and ledgers	1.550	1.848	(-0.298)
3	2403 Acetate yarn/synthetic yarn	0.038	1.587	(-1.549)
4	2806 Acid (inc)			
5	2719 Acid oil, incl. monocarboxylic acids			
6	3902 Activated carbon			
7	3919 Adhesive/dhesive tapes			
8	2502 Aerial water			
9	8229 Aerial and other electrical wire	1.941	1.941	
10	3307 Agarithes	0.820	0.820	
11	8418 Air conditioners	18.811	18.784	0.027
12	8418 Air conditioners	2.000	2.000	
13	8414 Air compressor, incl. vacuum pumps, etc			
14	2902 Alcohol			
15	2802 Alkalis			
16	Alumina			
17	7304 Aluminium cast pipe and fittings	0.523	0.182	0.341
18	7810 Aluminium goods	11.405	0.287	11.118
19	Aluminium oxide			
20	Aluminium reservoir tanks, etc			
21	2823 Aluminium sulphate			
22	7810 Aluminium windows			
23	2814 Ammonia gas	4.722	2.008	2.714
24	2842 Antimony chloride			
25	Ammunition belt			
26	1907 Animal oil & fats	0.921	0.082	0.839
27	7402 Anodized products	0.012	0.012	
28	Anti-leachng preparation			
29	3304 Ams & emulsions	2.202	1.102	1.100
30	3301 Apsler	0.017	0.017	

Net tax is not exactly the difference of output and input tax due to lag in equipment and recording of input tax.

TABLE - 30.6
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax*
1 3005	Absorbent cotton/plaster/bandages, etc	-	-	-
2 4820	Account books and registers	2.149	2.448	(-)0.299
3 5403	Acetate yarn/synthetic yarn	1.668	1.845	1.561
4 2806	Acid (Nos)	0.038	-	0.038
5 1519	Acid oil, ind. monocarboxylic acids	1.367	-	1.367
6 3802	Activated carbon	-	-	-
7 3919	Adhesive/adhesive tapes	-	-	-
8 2202	Aerated water	-	-	-
9 8529	Aerial and antennas reflectors, etc	3.786	1.941	1.845
10 3307	Agarbatties	0.629	-	0.629
11 8415	Air conditioners	16.511	5.784	10.727
12 8708	Air filter	2.310	0.635	1.674
13 8414	Air compressor fan vacuum pumps, etc	-	-	-
14 2905	Alcohol	-	-	-
15 3205	Alkatra	-	-	-
16	Aluminates	-	-	-
17 7604	Aluminium rods, bars and profile	0.633	0.152	0.481
18 7610	Aluminium goods	17.405	6.221	11.184
19	Aluminium oxide	-	-	-
20	Aluminium reservoirs, tanks, etc	-	-	-
21 2833	Aluminium sulphate	-	-	-
22 7610	Aluminium windows	-	-	-
23 2814	Ammonia gas	4.735	5.068	(-)0.333
24 2842	Ammonium chloride	-	-	-
25	Ammunition belt	-	-	-
26 1501	Animal oil & fats	-	-	-
27 7402	Anodized products	0.921	0.062	0.859
28	Anti-freezing preparation	0.012	-	0.012
29 9304	Arms & ammunitions	8.263	7.123	1.140
30 3301	Arqiat	0.017	-	0.017

* Net tax is not exactly the difference of output and input tax due to lags in adjustment and reporting of input tax.

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	2515	Artificial marble slab	-	-	-
32	4111	Artificial leather & rexine	6.504	4.804	1.699
33	6812	Asbestos products	41.552	12.046	29.506
34	2524	Asbestos wastes	-	-	-
35	2714	Asphalt	139.452	43.302	96.148
36		Assembling of wall clocks	-	-	-
37	8711	Auto cycles including rickshaws	3.391	-	3.391
38		Automatic door closer	-	-	-
39	8708	Auto parts	128.638	28.916	99.722
40	2302	Baggasse	-	-	-
41	6305	Bags, packing goods of woven textile	-	-	-
42	7213	Baling hoops	16.427	0.749	15.678
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	0.760	0.199	0.561
46		Barbed wire	0.004	-	0.004
47	2303	Beet pulp	-	-	-
48		Bengel matches	-	-	-
49		Benzene	12.985	0.171	12.814
50	2707	Benzole,tolule & xylolie.	19.482	10.323	9.159
51	2106	Beverages concentrates.	-	-	-
52	2201	Beverages/aerated water	-	-	-
53	1905	Biscuits	49.355	13.191	36.164
54	2713	Bitumen	-	-	-
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	-	-	-
57	6301	Blanket woollen	0.678	0.049	0.629
58	6301	Blankets synthetic	9.203	3.190	6.013
59	3402	Bleaching powder	-	-	-
60		Bleaching,washing,cleaning,drying, iron	-	-	-
61		Bobbins of wood	-	-	-
62	0506	Bone & horn cores unworked, defatted	-	-	-
63	2806	Bowls clean	0.081	0.018	0.063

Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
64	Boxes, wood	-	-	-
65 3819	Brake fluids	1.074	0.751	0.322
66 7403	Brass rods	-	-	-
67 7412	Brass water fittings	-	-	-
68 7408	Brass wires	0.270	0.253	0.017
69 9603	Brushwares (tooth, artist's, etc.)	2.831	1.277	1.554
70 2500	Bryte powder	-	-	-
71	Buckles	0.062	0.010	0.053
72 9406	Building components	1.455	0.085	1.370
73 5901	Bukrams	-	-	-
74 7011	Bulb and tube glass envelopes	-	-	-
75 4017	Bungs	0.581	0.190	0.391
76 9606	Buttons, button moulds, button blanks	6.043	4.373	1.660
77 2849	Calcium carbide	-	-	-
78 2842	Calcium carbonate	-	-	-
79 2812	Calcium chloride	-	-	-
80	Calcium phosphate	-	-	-
81	Calendar	2.860	1.980	0.880
82	Calendar & calendar blocks	0.387	0.010	0.377
83 4900	Calenders of paper and paper board	3.247	1.990	1.257
84 2803	Carbon black	7.987	0.788	7.199
85 2811	Carbon dioxide gas(CO ₂)	0.666	0.005	0.661
86 2803	Carbon oil	2.562	0.344	2.218
87	Cards for punch card machines	-	-	-
88 5703	Carpets synthetic	23.737	9.941	13.796
89	Carpets tufted	-	-	-
90 5702	Carpets woollen	5.390	1.561	3.829
91	Cartons	3.215	0.259	2.957
92	Carton machine	-	-	-
93	Carton graphics	-	-	-
94 8523	Cassettes(audio)	20.059	11.043	9.015
95 8523	Cassettes(video)	23.112	13.430	9.682
96	Cassettes audio video recorded	8.732	5.531	3.201
97	Cassette player, record players, etc	2.943	0.884	2.060
98	Cast iron elbows, tank covers & fittings	0.351	0.195	0.156

Karachi Collectorate			(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax	
99	6810 Cast iron pipes	1.083	0.580	0.503	
100	2815 Caustic soda	0.007	0.006	0.001	
101	2523 Cement	258.627	17.841	240.786	
102	6810 Cement pipes	-	-	-	
103	6907 Ceramic tiles	55.271	6.730	48.541	
104	Cereal groats,meal & pellets	-	-	-	
105	1904 Cereal products	-	-	-	
106	Chairs	-	-	-	
107	0406 Cheese	-	-	-	
108	2900 Chemicals	48.306	24.215	24.090	
109	4410 Chip board	15.975	6.768	9.207	
110	2801 Chlorine	-	-	-	
111	2402 Cigarettes	149.640	11.547	138.093	
112	5601 Cigarette filter rods	12.149	7.225	4.925	
113	3706 Cinematographic films	-	-	-	
114	Circuit breaker (electrical)	0.425	0.440	(-)0.015	
115	Clocks	0.032	-	0.032	
116	Coal	0.016	-	0.016	
117	2706 Coal tar	1.885	-	1.885	
118	Coat hangers, plastics	-	-	-	
119	3205 Colour lakes	-	-	-	
120	3206 Colouring materials (others)	-	-	-	
121	Combicans	1.106	0.870	0.236	
122	9615 Combs	-	-	-	
123	Computer stationery	9.109	12.529	(-)3.620	
124	6810 Concrete components	0.256	0.055	0.201	
125	1905 Confectionery & bakery products	71.239	47.981	23.258	
126	Control panels	-	-	-	
127	8419 Cooking ranges	-	-	-	
128	Cooking wares of aluminium	-	-	-	
129	Conveyor belts of textile materials	-	-	-	
130	Conveyor belts of vulcanised rubber	-	-	-	
131	7407 Copper rods	-	-	-	
132	Copper strips	-	-	-	
133	Copper wire	-	-	-	

Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
134	1704 Corn syrups	-	-	-
135	4808 Corrugated boards	0.125	0.061	0.064
136	Corrugated packages	-	-	-
137	1404 Cotton linters	-	-	-
138	5209 Cotton fabrics	-	-	-
139	3405 Creams & polishes for footwears	26.182	13.746	12.437
140	Crockery	-	-	-
141	8309 Crown corks/cork stoppers & lids	16.387	14.048	2.708
142	2106 Custard powders	-	-	-
143	Cutlery	-	-	-
144	2903 D.D.T.	-	-	-
145	8418 Deep freezers	2.446	0.958	1.488
146	9301 Defence equipments	-	-	-
147	3402 Detergents	64.708	33.594	31.113
148	3808 Dettol	-	-	-
149	4820 Diaries	-	-	-
150	Diodes	-	-	-
151	Dish antennas	0.117	-	0.117
152	2851 Distillery products	0.105	-	0.105
153	2806 Drain openers	0.156	0.112	0.044
154	Drawn wire	-	-	-
155	Ducts & slabs	-	-	-
156	3206 Dyes and colours	0.302	0.124	0.177
157	Dyeing extracts	-	-	-
158	2530 Earth colours	0.079	-	0.079
159	3924 Egg trays	-	-	-
160	8507 Electric accumulators & parts thereof	-	-	-
161	Electric control equipment	-	-	-
162	8516 Electric irons	3.821	-	3.821
163	Electric motors	-	-	-
164	8516 Electric water coolers	3.166	0.288	2.879
165	Electric boards	-	-	-
166	8509 Electrical goods and parts (Nos)	123.568	22.799	100.770
167	Electric insulator of any material	-	-	-

Karachi Collectorate		(Rs. in Million)		
S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
168	8311 Electrically welded wires mesh and electrodes	13.764	6.589	7.175
169	5810 Embroidery	0.015	-	0.015
170	6805 Emery papers (regmal)	-	-	-
171	8544 Enamelled copper wire	-	-	-
172	3301 Essences	7.472	3.848	3.624
173	3600 Explosives	-	-	-
174	4411 Fabric boards	-	-	-
175	8300 Fabrications	0.043	-	0.043
176	5600 Fabrics others	-	-	-
177	2106 Farex	6.625	3.076	3.549
178	2106 Farlac	1.232	0.782	0.450
179	Felt wether or not impregnated	-	-	-
180	7019 Fibre glass	0.994	0.610	0.384
181	4820 File covers	-	-	-
182	5601 Filter rods	-	-	-
183	8424 Fire fighting instruments	-	-	-
184	Fix fabric fabrication	0.006	-	0.006
185	5300 Flex cloth	-	-	-
186	Flasher	-	-	-
187	5601 Flocking cloth materials	-	-	-
188	4418 Flush doors	2.995	1.773	1.222
189	9404 Foam & foam products	32.205	26.513	5.692
190	8509 Food choppers	-	-	-
191	3206 Food colours	-	-	-
192	Food prepared by swelling/roasting of cereals	-	-	-
193	2106 Food products	20.896	6.325	14.570
194	6400 Foot wears	3.211	0.049	3.162
195	2912 Formaldehyde and paraformaldehyde	-	-	-
196	3918 Formica	4.525	4.407	0.118
197	1702 Fructose syrups	-	-	-
198	2001 Fruits & vegetables preserved, canned or processed	0.478	0.237	0.242
199	8708 Fuel filters	0.632	0.006	0.626
200	9403 Furnitures (steel)	0.020	-	0.020

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
201	9403	Furnitures (wooden)	0.040	-	0.040
202	7304	G.I.Pipes	20.364	14.193	6.171
203	7217	G.I.Wires	1.326	0.718	0.609
204	8419	Gas appliances (other)	12.243	3.411	8.832
205	8419	Gas heaters	-	-	-
206	5908	Gas mantles	0.556	0.336	0.220
207	1519	Gases & acids	-	-	-
208	8413	Gasoline dispensing pumps	-	-	-
209	3503	Gelatins	-	-	-
210	9615	Gem clip pins	0.238	0.009	0.229
211	8419	Geysers	-	-	-
212	7000	Glass & glasswares etc	-	-	0/6
213	7020		-	-	-
214	7010	Glass bottles	0.420	0.308	0.111
215		Glass bottles/bulbs making machines	-	-	-
216		Glass fibres and articles	0.393	0.325	0.068
217		Glass riffles	-	-	-
218		Glassware for kitchen office, toilet, etc	0.190	0.269	(-)0.079
219	1702	Glaxose-D	-	-	-
220	3214	Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221		Glues	15.376	8.571	6.804
222	1503	Glue & synthetic resins all sorts	52.070	26.720	25.350
223	1520	Glycerine	3.148	0.207	2.942
224	8301	Goldi locks/locks of base metal	0.007	-	0.007
225	8524	Gramophone recorders	-	-	-
226		Granite crude	-	-	-
227	2618	Granulated slags	18.635	-	18.635
228	6804	Grinding wheels	1.554	0.210	1.344
229		Grinding wheel (hand operated)	6.127	1.096	4.831
230	1302	Guar gums	12.986	4.063	8.923
231	3919	Gum tapes	-	-	-
232	2520	Gypsum powder	-	-	-
233		Hand saw	0.098	0.288	(-)0.190
234	4411	Hard boards	5.834	0.252	5.582

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	2704	Hard cokes	29.076	2.742	26.334
236	5202	Hard wastes	-	-	-
237		Harness wire	0.522	0.449	0.072
238		Headgear	-	-	-
239		Heat exchangers	0.003	-	0.003
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	5.949	1.276	4.673
242		Hydrogen peroxide	-	-	-
243	2105	Ice creams	47.260	19.724	27.536
244		Industrial gases	13.014	6.215	6.799
245		Ingots	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	864.699	25.352	839.347
250	2007	Jams and jellies	3.794	0.957	2.836
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits	9.922	3.488	6.435
253	5300	Jute products	50.046	27.308	22.738
254	3201	Katha	-	-	-
255	5106	Knitting yarn	-	-	-
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	-	-	-
257	5800	Laces and braids	5.275	1.788	3.487
258		Lac, gums, resin	-	-	-
259	2824	Lead oxide	-	-	-
260		Leather articles, cloth, accessories	-	-	-
261		Lift, escalators, conveyors, etc	-	-	-
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	0.183	-	0.183
264	1702	Liquid glucose, glucose	-	-	-
265	2203	Liquors	-	-	-
266		Lube additives	0.249	0.078	0.171
267	2710	Lubricating oils and oil additives	953.317	445.925	507.391

Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
268	Lubricating preparation/anti rust oil	-	-	-
269	4811 Laminated boards	-	-	-
270	7326 M. S. products	-	-	-
271	5500 M.M.Fabrics	173.646	106.038	67.608
272	5200 M.M.Yarn soft wastes	-	-	-
273	7303 M.S.Pipes	-	-	-
274	M.S.Rods	-	-	-
275	1902 Macaroni	0.015	-	0.015
276	8509 Machine blenders and grinders	0.002	-	0.002
277	8466 Machinery parts	3.257	0.783	2.474
278	1003 Maize products	-	-	-
279	1108 Maize starches	-	-	-
280	Manog pulp	-	-	-
281	5200 Man made fibres & yarns	173.646	106.038	67.608
282	1517 Margarine	6.478	0.766	5.712
283	9404 Mattresses	-	-	-
284	Meat of bovine animals frozen	-	-	-
285	Metal caps	0.032	-	0.031
286	7310 Metal containers	185.880	143.072	42.808
287	5603 Metal products sheets	-	-	-
288	5605 Metallised yarns	0.198	0.095	0.103
289	5603 Metallized products	1.812	0.845	0.966
290	2202 Mineral waters	2.036	0.480	1.556
291	1703 Molasses	-	-	-
292	3917 Monofilament guts	-	-	-
293	8703 Motor cars	446.885	87.174	359.711
294	8703 Motor cars seats	-	-	-
295	8711 Motor cycles	34.927	34.714	0.213
296	8454 Moulds	-	-	-
297	9205 Music instruments	0.094	0.028	0.066
298	2707 Naptha	39.940	0.225	39.715
299	Narrow woven fabrics	-	-	-
300	Nitric acid, sulphonic acid	-	-	-
301	3908 Nylon chips/polyester chips	0.123	0.002	0.120
302	2306 Oil dirts	0.562	0.001	0.562

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
303	8421	Oil filters	1.143	0.058	1.067
304	2939	Opium	-	-	-
305	2804	Oxygen gas	11.363	3.327	8.036
306		P.P.Bags	-	-	-
307	3918	P. V.C. Tiles	-	-	-
308	3923	P.V.C. Bottles	3.521	0.932	2.589
309	3917	P.V.C. Pipes	10.838	0.782	10.056
310	3925	P.V.C.Doors & windows	-	-	-
311	2707	Petroleum oils & lubricants (Nos)	2.984	1.646	1.338
312	3210	Paints & varnishes (Nos)	159.195	57.845	101.350
313		Paint removers	0.031	-	0.031
314	2006	Pan masalas	0.979	-	0.979
315	4800	Papers & paperboards	12.203	5.802	6.401
316		Paper and paper board converters	5.809	2.672	3.136
317	4822	Paper cones, bobbins, etc	9.698	5.855	3.843
318	4816	Paper products	64.970	25.566	39.404
319	4700	Paper pulps	-	-	-
320		Paper or paperboard labels	-	-	-
321	4805	Paper rolls	3.115	1.770	1.315
322	4819	Paper sacks	0.222	0.072	0.150
323	3304	Perfumery and cosmetics	33.397	9.583	23.813
324	2714	Petroleum bitumens, petroleum cokes & other residues of of petroleum oils	-	-	-
325		Photographic films, rolls, etc	-	-	-
326		Phthalic acid esters	-	-	-
327	7201	Pig iron	114.497	6.536	107.961
328	5801	Pile fabrics	-	-	-
329	6809	Plaster of paris	-	-	-
330	3924	Plastic crockery	2.381	0.040	2.341
331	3921	Plastic metal films	5.778	1.245	4.533
332		Plastic printing	0.444	-	0.444
333	3926	Plastic products others	83.521	37.932	45.588
334		Plastic re-cycling	-	-	-
335		Plastic sanitarywares	-	-	-
336		Plastic sheets	-	-	-

Karachi Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
337 4422	Ply wood	11.194	8.265	2.929
338 3923	Polyethylene bags	7.109	1.882	5.227
339 3901	Polyethylene having a specific gravity of less than 0.94.	2.436	21.957	(-)19.521
340 6305	Polypropylene bags	14.756	6.929	7.371
341	Polystyrene	-	-	-
342 3904	Polyvinyl chloride	-	-	-
343 3904	Polyvinyl granules	-	-	-
344	Potassium (others)	-	-	-
345 6900	Pottery	-	-	-
346 7103	Precious stones, pearls, etc	-	-	-
347 3211	Prepared driers	0.003	-	0.003
348 3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349	Preserved food	0.003	0.010	(-)0.006
350	Press mud	-	-	-
351 7304	Pressure pipes	-	-	-
352 8506	Primary cells and batteries	32.007	21.698	10.308
353	Printing	-	-	-
354 3215	Printing, writing, drawing ink	5.672	5.126	0.546
355 2710	Process oil	-	-	-
356	Processed fabrics	228.855	-	228.855
357	Pulp	-	-	-
358 9404	Quilts	-	-	-
359 6811	R.C.C.Pipes	3.753	3.845	(-)0.093
360 8527	Radio Sets	-	-	-
361 7302	Railway sleepers	-	-	-
362 8604	Railway track clips	-	-	-
363	Refractory cement, mortars, concrete & others	-	-	-
364 8418	Refrigerators	90.581	30.934	59.647
365 3908	Resin materials (other)	-	-	-
366 9612	Ribbons for typewriters	0.012	-	0.012
367 7415	Rivets	-	-	-
368	Rock wool	2.789	0.042	2.747

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
369	6807	Roofing felts	-	-	-
370	8419	Room heaters	1.776	0.080	1.697
371	3806	Rosins	-	-	-
372		Rubber apron	-	-	-
373	4000	Rubber goods	8.239	2.289	5.949
374	6910	Sanitary fittings	-	-	-
375	5601	Sanitary napkins	0.812	0.440	0.373
376	6910	Sanitary wares of ceramics	6.825	0.662	6.163
377	2006	Saunf supari	2.188	-	2.188
378	8423	Scales, weights and measures	1.076	0.242	0.834
379	8711	Scooters	-	-	-
380	7204	Scraps	70.206	6.410	63.796
381		Screw jack/pulley tackle & hoist	0.043	-	0.043
382		Seats & backs	-	-	-
383		Services on board	0.912	-	0.912
384		Shoe upper	-	-	-
385		Shawls	-	-	-
386	5006	Silk reels	-	-	-
387		Silk yarn	-	-	-
388	5607	Sisal ropes	3.520	2.014	1.506
389	2712	Slack wax	2.892	-	2.892
390	9607	Slide fastners	1.400	1.128	0.273
391	5601	Snapies	-	-	-
392	1522	Soap stocks	0.289	0.001	0.289
393		Socket for T&T	1.404	1.527	(-)0.123
394	2836	Soda ash	38.398	3.376	35.022
395	8422	Soda water machinery	-	-	-
396	2839	Sodium silicate	10.613	6.088	4.526
397	2836	Sodium carbonate	-	-	-
398	2833	Sodium hydrosulphate	-	-	-
399	2828	Sodium hypochlorite	-	-	-
400	2833	Sodium sulphate	-	-	-
401	2830	Sodium sulphide	-	-	-
402	5202	Soft cotton wastes	10.257	1.552	8.705
403	8511	Sparking plugs	-	-	-

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
404	8520	Speaker parts	0.486	0.136	0.350
405	9002	Spectacle frames	0.096	0.021	0.075
406	0904	Spices	7.027	0.765	6.262
407		Spinning machine textile	-	-	-
408	2207	Spirits	-	-	-
409	9404	Spring mattresses	0.221	-	0.221
410	9612	Stamp pads	-	-	-
411	7317	Staple pins	-	-	-
412		Stationery	9.109	12.529	(-)3.620
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	123.526	-	123.526
415		Steel drums	1.291	-	1.291
416	7318	Steel fixtures	0.766	0.002	0.764
417	7207	Steel ingots	1.291	-	1.291
418	7307	Steel pipes	112.822	89.877	22.945
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	3.438	2.086	1.352
421	7229	Steel wires	24.001	4.885	19.116
422	7323	Steel wools	0.341	0.148	0.201
423	4816	Stencils	1.105	0.592	0.514
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	1.593	0.008	1.585
428	8507	Storage batteries	101.793	2.371	99.422
429	7309	Storage tanks	0.077	-	0.077
430	4807	Straw board	-	-	-
431		Suitcases, trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	-	-	-
436	2833	Sulphuric acid	-	-	-
437		Surfacing preparations	1.518	2.159	(-)0.641
438	4410	Surfacing of chip boards	-	-	-

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	3.044	0.851	2.193
442	1704	Sweets	1.685	0.044	1.641
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	23.247	6.375	16.872
446		T & T pools	2.068	2.066	(-0.198)
447		Table & kitchen ware, household articles	6.367	0.937	5.431
448		Table kitchen ware of copper	-	-	-
449		Table ware of wood	-	-	-
450	6911	Tablewares & other articles used for domestic or toilet purpose of porcelain, china & other kind of crockery	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	-	-	-
454	8528	Television sets	214.189	54.248	159.941
455	6306	Tents and trapulines	3.534	0.511	3.023
456		Textile bobbins	-	-	-
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey cloth (power looms)	5.945	-	9.853
459	6802	Tiles, marbles	2.702	-	2.702
460	4401	Timber wood	-	-	-
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings (waste & scrap)	1.840	-	1.840
464	7310	Tins/tin sheets printed	0.472	0.002	0.470
465		Tin plates of iron or steel	-	-	-
466	4803	Tissue papers	0.473	0.279	0.194
467	8509	Toasters	-	-	-
468		Tomato ketchup	-	-	-
469	3306	Tooth pastes and tooth powders	14.183	2.485	11.698
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-
472	8708	Tractor parts	-	-	-

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
473	8716	Trailers	3.566	0.885	2.681
474	2106	Treated concentrates	-	-	-
475	3805	Turpentine oil	-	-	-
476	8469	Typewriters or word processing machines	-	-	-
477	4012	Tyres and tubes	127.010	58.677	68.334
478	4006	Tyres retreading	-	-	-
479	6601	Umbrellas	-	-	-
480	2912	Urea formaldehyde	0.345	-	0.345
481		Utensils of iron	0.083	0.089	(-)0.006
482	7311	Vacuum cylinders	-	-	-
483		Vacuum flask	0.379	-	0.379
484		Vacuum flask inners of glass	0.138	-	0.138
485	8703	Vans	-	-	-
486	3208	Varnishes & lacquers	-	-	-
487	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	12.613	2.416	10.197
488	1518	Vegetable oils other than edible oil	-	-	-
489		Vegetable oil/corn oil	-	-	-
490		Vegetable products	-	-	-
491	8706	Vehicles (others)	-	-	-
492	5801	Velvet	-	-	-
493	4408	Veneers	0.356	0.058	0.298
494		Video players, recorders & cameras	1.551	1.354	0.197
495	2209	Vinegar	-	-	-
496	3005	Wadding	-	-	-
497	8450	Washing machines	0.027	-	0.027
498	4707	Waste papers	-	-	-
499	3924	Water coolers	2.934	0.021	2.913
500	8413	Water heaters	-	-	-
501	9028	Water meters, electric or gas meters	35.947	2.148	33.799
502	5309	Water proof canvas	-	-	-
503	5309	Water proof canvas flocking cloth materials	-	-	-
504	3823	Water proofing compounds	-	-	-

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
505	2712	Wax	-	-	-
506	4811	Wax papers, gummed tape papers and filter papers	0.173	0.144	0.029
507	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	22.910	9.995	12.914
508	7314	Wire gauzes	-	-	-
509		Wireless receiving sets	0.674	-	0.674
510	7312	Wire rods	-	-	-
511	8544	Wires and cables	67.958	18.928	49.030
512		Wires & cables (not insulated)	20.785	3.813	16.973
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	-	-	-
515	4401	Wood logs	-	-	-
516	4418	Wood penals	-	-	-
517		Wood wool	-	-	-
518		Wooden, metal, plastic furniture	-	-	-
519		Woollen fabrics	0.410	-	0.410
520	5106	Woollen yarn	0.018	-	0.018
521		Woven fabrics of synthetic filament yarn	-	-	-
522	5111	Woven fabrics of wool or other fine animal hair	0.102	-	0.102
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeast	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	0.096	0.034	0.062
528	2817	Zinc oxide	2.852	0.549	2.303
529		Zinc powder	-	-	-
530	7907	Zinc slug	2.641	0.345	2.296
531	2833	Zinc sulphate	-	-	-
532		2% at source (wholesaler)	-	-	-
533		2% on behalf of retailers	-	-	-
534	0000	Additional tax	-	-	-
535	0000	Arrears recovered	16.995	-	51.975
536	0000	Miscellaneous collections	4.531	0.097	4.434

Karachi Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
537		Miscellaneous items	0.979	-	0.979
538	0000	Refunds/adjustments (not specified)	-	-	-
Total			6,689.760	1,975.000	4,714.760

TABLE - 30.7
COMMODITY-WISE COLLECTIONS OF SALES TAX ON DOMESTIC
GOODS AT MANUFACTURING STAGE 1992-93

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax*
1	3005	Absorbent cotton plasters, bandages, etc			
2	4820	Account books and registers			
3	5403	Acetate yarn/synthetic yarn			
4	2806	Acid (Nos)			
5	1519	Acid oil, ind.monocarboxylic fatty acid			
6	3802	Activated carbon	1.093	0.019	1.075
7	3919	Adhesive/adhesive tapes			
8	2202	Aerated water			
9	8529	Aerial and antennas, reflectors, etc			
10	3307	Agarbatties			
11	8415	Air conditioners	40.596	9.750	30.847
12	8708	Air filter			
13	8414	Air compressor fan, vacuum pumps, etc			
14	2905	Alcohol			
15	3205	Alkatra			
16		Aluminates			
17	7604	Aluminium rods, bars and profiles			
18	7610	Aluminium goods			
19		Aluminium oxide			
20		Aluminium reservoirs, tanks, etc			
21	2833	Aluminium sulphate			
22	7610	Aluminium windows			
23	2814	Ammonia gas			
24	2842	Ammonium chloride			
25		Ammunition belt			
26	1501	Animal oil & fats			
27	7402	Anodized products			
28		Anti freezing preparations			
29	9304	Arms & ammunitions	0.618	0.011	0.607
30	3301	Arqiat			

* Net tax is not exactly the difference of output and input tax due to lags in adjustment and reporting of input tax.

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
31	2515	Artificial marble slab	0.895	0.140	0.756
32	4111	Artificial leather & rexine	1.745	1.094	0.651
33	6812	Asbestos products	-	-	-
34	2524	Asbestos wastes	-	-	-
35	2714	Asphalt	-	-	-
36		Assembling of wall clock	-	-	-
37	8711	Auto cycles including rickshaws	-	-	-
38		Automatic door closers	-	-	-
39	8708	Auto parts	63.645	7.671	55.973
40	2302	Baggasse	-	-	-
41	6305	Bags, packing goods of woven textile	-	-	-
42	7213	Baling hoops	-	-	-
43	8482	Ball & roller bearing complete with pedestal or housing specially designed for use excul:with power driven mach.	-	-	-
44	8482	Ball & roller bearing of two inch bore(internal diameter)	-	-	-
45	8504	Ballast chokes	-	-	-
46		Barbed wire	-	-	-
47	2303	Beet pulp	-	-	-
48		Bengal matches	-	-	-
49		Benzene	-	-	-
50	2707	Benzole,tolule & xylene	-	-	-
51	2106	Beverages concentrates	-	-	-
52	2201	Beverages/aerated water	-	-	-
53	1905	Biscuits	4.495	0.644	3.851
54	2713	Bitumen	-	-	-
55	4412	Black shell board	-	-	-
56	8212	Blades(safety)	20.007	8.548	11.459
57	6301	Blanket woollen	-	-	-
58	6301	Blankets synthetic	-	-	-
59	3402	Bleaching powder	-	-	-
60		Bleaching,washing,cleaning,drying,iron	-	-	-
61		Bobbins of wood	-	-	-
62	0506	Bone horn cores,unworked defatted	-	-	-
63	2806	Bowls clean	-	-	-

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
64	Boxes,wood	-	-	-
65	3819 Brake fluids	-	-	-
66	7403 Brass rods	-	-	-
67	7412 Brass water fittings	-	-	-
68	7408 Brass wires	-	-	-
69	9603 Brushwares (tooth,artirt's, etc)	-	-	-
70	2500 Bryte powder	1.339	0.098	1.241
71	Buckles	-	-	-
72	9406 Building components	-	-	-
73	5901 Bukrams	-	-	-
74	7011 Bulb and tube glass envelopes	-	-	-
75	4017 Bungs	-	-	-
76	9606 Buttons,button moulds & buttom blanks	-	-	-
77	2849 Calcium carbide	-	-	-
78	2842 Calcium carbonate	-	-	-
79	2812 Calcium chloride	-	-	-
80	Calcium phosphate	-	-	-
81	Calendar	-	-	-
82	Calendar & calendar blocks	-	-	-
83	4900 Calenders of paper and paper board	-	-	-
84	2803 Carbon black	-	-	-
85	2811 Carbon dioxide gas(CO ₂)	-	-	-
86	2803 Carbon oil	-	-	-
87	Cards for punch card machines	-	-	-
88	5703 Carpets synthetic	-	-	-
89	Carpets tufted	-	-	-
90	5702 Carpets woollen	-	-	-
91	Cartons	-	-	-
92	Carton machine	-	-	-
93	Carton graphics	-	-	-
94	8523 Cassettes(audio)	14.875	6.375	8.500
95	8523 Cassettes(video)	4.212	4.478	(-)0.266
96	Cassttes audio & video recorded	-	-	-
97	Cassttes player, record players etc	-	-	-
98	Cast iron elbows, tank covers & fittings	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
99	6810	Cast iron pipes	-	-	-
100	2815	Caustic soda	2.024	0.596	1.428
101	2523	Cement	153.111	22.780	130.331
102	6810	Cement pipes	-	-	-
103	6907	Ceramic tiles	20.848	2.558	18.290
104		Cereal groats, meal & pellets	-	-	-
105	1904	Cereal products	-	-	-
106		Chairs	-	-	-
107	0406	Cheese	-	-	-
108	2900	Chemicals	-	-	-
109	4410	Chip board	11.579	3.315	8.264
110	2801	Chlorine	-	-	-
111	2402	Cigarettes	-	-	-
112	5601	Cigarette filter rods	17.665	13.974	3.691
113	3706	Cinematographic films	-	-	-
114		Circuit breaker, electrical	-	-	-
115		Clocks	-	-	-
116		Coal	-	-	-
117	2706	Coal tar	-	-	-
118		Coat hangers plastics	-	-	-
119	3205	Colour lakes	-	-	-
120	3206	Colouring materials (others)	-	-	-
121	9615	Comb	-	-	-
122		Combicans	-	-	-
123		Computer stationery	-	-	-
124	6810	Concrete components	0.171	0.409	(-)0.238
125	1905	Confectionery & bakery products	24.440	15.466	8.974
126		Control panels	-	-	-
127	8419	Cooking ranges	-	-	-
128		Cooking wares of aluminium	-	-	-
129		Conveyor belts of textile material	-	-	-
130		Conveyor belts of vulcanised rubber	-	-	-
131	7407	Copper rods	49.189	0.267	48.922
132		Copper strips	-	-	-
133		Copper wire	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
134	1704	Corn syrups	.	.	.
135	4808	Corrugated boards	.	.	.
136		Corrugated packages	.	.	.
137	1404	Cotton linters	.	.	.
138	5209	Cotton fabrics	.	.	.
139	3405	Creams & polishes for footwears	.	.	.
140		Crockery	.	.	.
141	8309	Crown corks/cork stoppers & lids	.	.	.
142	2106	Custard powders	.	.	.
143		Cutlery	.	.	.
144	2903	D.D.T.	.	.	.
145	8418	Deep freezers	.	.	.
146	9301	Defence equipments	.	.	.
147	3402	Detergents	.	.	.
148	3808	Dettol	.	.	.
149	4820	Diaries	.	.	.
150		Diodes	.	.	.
151		Dish antennas	.	.	.
152	2851	Distillery products	.	.	.
153	2806	Drain openers	.	.	.
154		Drawn wire	.	.	.
155		Ducts & slabs	.	.	.
156	3206	Dyes and colours	5.928	2.763	3.165
157		Dyeing extracts	.	.	.
158	2530	Earth colours	.	.	.
159	3924	Egg trays	.	.	.
160	8507	Electric accumulators & parts thereof	.	.	.
161		Electrical control equipment	.	.	.
162	8516	Electric irons	.	.	.
163		Electric motors	.	.	.
164	8516	Electric water coolers	.	.	.
165		Electric boards	.	.	.
166	8509	Electrical goods and parts (Nos)	.	.	.
167		Electrical insulator of any material	.	.	.

Quetta Collectorate			(Rs. in Million)		
S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
168	8311	Electrically welded wires mesh & electrodes	0.552	0.338	0.214
169	5810	Embroidery	-	-	-
170	6805	Emery papers (regmal)	-	-	-
171	8544	Enamelled copper wires	-	-	-
172	3301	Essences	-	-	-
173	3600	Explosives	-	-	-
174	4411	Fabric boards	-	-	-
175	8300	Fabrications	-	-	-
176	5600	Fabrics others	-	-	-
177	2106	Farex	-	-	-
178	2106	Farlac	-	-	-
179		Felt wether or not impregnated	-	-	-
180	7019	Fibre glass	-	-	-
181	4820	File covers	-	-	-
182	5601	Filter rods	-	-	-
183	8424	Fire fighting instruments	-	-	-
184		Fix fabric fabrication	-	-	-
185	5300	Flex cloth	-	-	-
186		Flasher	-	-	-
187	5601	Flocking cloth materials	-	-	-
188	4418	Flush doors	1.193	0.940	0.253
189	9404	Foam & foam products	-	-	-
190	8509	Food choppers	-	-	-
191	3206	Food colours	-	-	-
192		Food prepared by swelling/roasing of cereals	-	-	-
193	2106	Food products	-	-	-
194	6400	Foot wears	-	-	-
195	2912	Formaldehyde and paraformaldehyde	1.458	0.820	0.638
196	3918	Formica	-	-	-
197	1702	Fructose syrups	-	-	-
198	2001	Fruits & vegetables preserved, canned or processed	-	-	-
199	8708	Fuel filters	-	-	-
200	9403	Furnitures (steel)	-	-	-

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
201	9403 Furnitures (wooden)	-	-	-
202	7304 G.I.Pipes	-	-	-
203	7217 G.I.Wires	-	-	-
204	8419 Gas appliances(other)	-	-	-
205	8419 Gas heaters	-	-	-
206	5908 Gas mantles	-	-	-
207	1519 Gases & acids	-	-	-
208	8413 Gasoline dispensing pumps	7.955	0.722	7.233
209	3503 Gelatins	-	-	-
210	9615 Gem clip pins	0.321	0.408	(-)0.087
211	8419 Geysers	-	-	-
212	7000 Glass & glasswares, etc	37.418	5.321	32.098
213	7020 Glass bangles	-	-	-
214	7010 Glass bottles	-	-	-
215	Glass bottles/bulbs making machine	-	-	-
216	Glass fibre and articles	-	-	-
217	Glass riffles	-	-	-
218	Glassware for kitchen, office, toilet, etc	-	-	-
219	1702 Glaxose-D	-	-	-
220	3214 Glaziers putty, grafting putty, painters fillings & non-refractory surfacing preparation	-	-	-
221	Glues	-	-	-
222	1503 Glue & synthetic resins all sorts	-	-	-
223	1520 Glycerine	-	-	-
224	8301 Goldi locks/locks of base metal	0.593	0.132	0.461
225	8524 Gramophone recorders	-	-	-
226	Granite crude	-	-	-
227	2618 Granulated slags	-	-	-
228	6804 Grinding wheels	-	-	-
229	Grinding wheels (hand operated)	-	-	-
230	1302 Guar gums	-	-	-
231	3919 Gum tapes	-	-	-
232	2520 Gypsum powder	-	-	-
233	Hand saw	-	-	-
234	4411 Hard boards	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
235	2704	Hard cokes	-	-	-
236	5202	Hard wastes	-	-	-
237		Harness wire	-	-	-
238		Headgear	-	-	-
239		Heat exchangers	-	-	-
240	2806	Hydrochloric acid	-	-	-
241		Hydrogen gas	-	-	-
242		Hydrogen peroxide	-	-	-
243	2105	Ice creams	8.752	7.803	0.949
244		Industrial gases	-	-	-
245		Ingots	-	-	-
246		Ingots, stainless steel	-	-	-
247	3808	Insecticides	-	-	-
248	6914	Insulators ceramic	-	-	-
249	7213	Iron and steel products	-	-	-
250	2007	Jams and jellies	-	-	-
251	8703	Jeeps	-	-	-
252	2009	Juices, fruit juices made from juices or pulp of indigenous vegetables, foodgrains or fruits.	1.322	0.211	1.111
253	5300	Jute products	-	-	-
254	3201	Katha	-	-	-
255	5106	Knitting yarn	-	-	-
256	7311	L.P.G. Cylinders of capacity not exceeding 11 K.G.	-	-	-
257	5800	Laces and braids	-	-	-
258		Lac, gums, resins	-	-	-
259	2824	Lead oxide	-	-	-
260		Leather articles, cloth, accessories	-	-	-
261		Lifts, esclators, conveyors, etc	-	-	-
262	2522	Lime wastes	-	-	-
263	1515	Linseed oil	-	-	-
264	1702	Liquid glucose, glucose	30.899	1.790	29.109
265	2203	Liquors	1.572	0.205	1.366
266		Lube additives	-	-	-
267	2710	Lubricating oils and oil additives	38.845	26.492	12.354

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
268	Lubricating preparations/anti rust oil	-	-	-
269	4811 Laminated boards	-	-	-
270	7326 M. S. products	-	-	-
271	5500 M.M.Fabrics	-	-	-
272	5200 M.M.Yarn soft wastes	-	-	-
273	7303 M.S.Pipes	-	-	-
274	M.S. Rods	-	-	-
275	1902 Macaroni	-	-	-
276	8509 Machine blenders and grinders	-	-	-
277	8466 Machinery parts	-	-	-
278	1003 Maize products	-	-	-
279	1108 Maize starches	-	-	-
280	Mango pulp	-	-	-
281	5200 Man made fibers & yarns	231.358	118.081	113.277
282	1517 Margarine	-	-	-
283	9'04 Mattresses	-	-	-
284	Meat of bovine animals frozen	-	-	-
285	Metal caps	-	-	-
286	7310 Metal containers	2.505	1.477	1.028
287	5603 Metal products sheets	-	-	-
288	5605 Metallised yarns	-	-	-
289	5603 Metallized products	-	-	-
290	2202 Mineral waters	-	-	-
291	1703 Molasses	-	-	-
292	3917 Monofilament guts	-	-	-
293	8703 Motor cars	-	-	-
294	8703 Motor cars seats	-	-	-
295	8711 Motor cycles	28.905	19.523	9.382
296	8454 Moulds	-	-	-
297	9205 Music instruments	-	-	-
298	2707 Naptha	-	-	-
299	Narrow woven fabrics	-	-	-
300	Nitric acid, sulphonic acid	-	-	-
301	3908 Nylon chips/polyester chips	13.974	11.376	2.597
302	2306 Oil dirts	-	-	-

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
303 8421	Oil filters	-	-	-
304 2939	Opium	-	-	-
305 2804	Oxygen gas	-	-	-
306	P.P. bags	-	-	-
307 3918	P. V.C. Tiles	-	-	-
308 3923	P.V.C. Bottles	-	-	-
309 3917	P.V.C. Pipes	0.941	0.892	0.049
310 3925	P.V.C. Doors & windows	-	-	-
311 2707	Petroleum oils & lubricants (Nos)	-	-	-
312 3210	Paints & varnishes (Nos)	6.922	4.478	2.444
313	Paints removers	-	-	-
314 2006	Pan masalas	-	-	-
315 4800	Papers & paperboards	9.733	8.358	1.375
316	papers & paperboards converters	-	-	-
317 4822	Paper cones, bobbins, etc	0.088	0.013	0.075
318 4816	Paper products	0.938	0.901	0.037
319 4700	Paper pulps	-	-	-
320	Paper or paperboard labels	-	-	-
321 4305	Paper rolls	-	-	-
322 4819	Paper sacks	60.735	42.529	18.206
323 3304	Perfumery and cosmetics	-	-	0.439
324 2714	Petroleum bitumens, petroleum cokes & other residues of petroleum oils.	-	-	-
325	Photographic film, roll, etc	-	-	-
326	Phthalic acid esters	-	-	-
327 7201	Pig iron	-	-	-
328 5801	Pile fabrics	-	-	-
329 6809	Plaster of paris	-	-	-
330 3924	Plastic crockery	-	-	-
331 3921	Plastic metal films	-	-	-
332	Plastic printing	-	-	-
333 3926	Plastic products others	100.370	53.009	47.361
334	Plastic re-cycling	-	-	-
335	Plastic sanitary wares	-	-	-
336	Plastic sheets	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
337	4422	Ply wood	-	-	-
338	3923	Polyethylene bags	3.072	3.077	(-)0.006
339	3901	Polyethylene having a specific gravity of less than 0.94	-	-	-
340	6305	Polypropylene bags	45.146	21.860	23.285
341		Polystyrene	-	-	-
342	3904	Polyvinyl chloride	-	-	-
343	3904	Polyvinyle granules	-	-	-
344		Pottassium (others)	-	-	-
345	6900	Pottery	-	-	-
346	7103	Precious stones, pearls, etc	-	-	-
347	3211	Prepared driers	-	-	-
348	3207	Prepared pigments prepared opacifiers & colours, vitrifiable enamels & glazes, liquid products	-	-	-
349		Preserved food	-	-	-
350		Press mud	-	-	-
351	7304	Pressure pipes	-	-	-
352	8506	Primary cells and batteries	-	-	-
353		Printing	-	-	-
354	3215	Printing, writing, drawing ink	-	-	-
355	2710	Process oil	-	-	-
356		Processed fabrics	3.135	-	3.135
357		Pulp	-	-	-
358	9404	Quilts	-	-	-
359	6811	R.C.C.Pipes	-	-	-
360	8527	Radio sets	-	-	-
361	7302	Railway sleepers	-	-	-
362	8604	Railway track clips	-	-	-
363		Retractory cement, mortars, concrete, & others	-	-	-
364	8418	Refrigerators	-	-	-
365	3908	Resin materials (other)	-	-	-
366	9612	Ribbons for typewriters	-	-	-
367	7415	Rivets	-	-	-
368		Rock wool	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
369	6807	Roofing felts	-	-	-
370	8419	Room heaters	-	-	-
371	3806	Rosins	-	-	-
372		Rubber aprons	-	-	-
373	4000	Rubber goods	0.124	-	0.124
374	6910	Sanitary fittings	0.063	-	0.063
375	5601	Sanitary napkins	0.080	0.030	0.050
376	6910	Sanitary wares of ceramics	-	-	-
377	2006	Saunf supari	-	-	-
378	8423	Scales, weights, measures	-	-	-
379	8711	Scooters	-	-	-
380	7204	Scraps	-	-	-
381		Screw jacks/pulley tackle & hoist	-	-	-
382		Seats & backs	-	-	-
383		Services on board	-	-	-
384		Shawls	-	-	-
385		Shoe upper	-	-	-
386	5006	Silk reels	-	-	-
387		Silk yarn	-	-	-
388	5607	Sisal ropes	-	-	-
389	2712	Slack wax	0.306	0.233	0.073
390	9607	Slide fastners	-	-	-
391	5601	Snapies	-	-	-
392	1522	Soap stocks	0.007	-	0.007
393		Socket for T & T	-	-	-
394	2836	Soda ash	-	-	-
395	8422	Soda water machinery	-	-	-
396	2839	Sodium silicate	-	-	-
397	2836	Sodium carbonate	-	-	-
398	2833	Sodium hydrosulphate	-	-	-
399	2028	Sodium hypochlorite	-	-	-
400	2833	Sodium sulphate	-	-	-
401	2830	Sodium sulphide	-	-	-
402	5202	Soft cotton wastes	0.470	-	0.470
403	8511	Sparking plugs	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
404	8520	Speaker parts	-	-	-
405	9002	Spectacle frames	-	-	-
406	0904	Spices	-	-	-
407		Spinning machine textile	-	-	-
408	2207	Spirits	0.014	-	0.014
409	9404	Spring mattresses	-	-	-
410	9612	Stamp pads	-	-	-
411		Stationery	-	-	-
412	7317	Staple pins	-	-	-
413	1519	Stearic acid	-	-	-
414	7207	Steel billets	-	-	-
415	7318	Steel fixtures	-	-	-
416		Steel drums	-	-	-
417	7207	Steel ingots	0.414	-	0.414
418	7307	Steel pipes	-	-	-
419	7308	Steel structures	-	-	-
420	7312	Steel wire strands	-	-	-
421	7229	Steel wires	10.048	-	10.048
422	7323	Steel wools	0.393	-	0.393
423	4816	Stencils	-	-	-
424	4810	Sticker labels	-	-	-
425		Stone articles	-	-	-
426	8456	Stone grinding wheels	-	-	-
427	2517	Stone powder	0.281	-	0.281
428	8507	Storage batteries	22.847	0.363	22.485
429	7309	Storage tanks	-	-	-
430	4807	Straw board	-	-	-
431		Suitcases, trunks, briefcases	-	-	-
432	2106	Supplement-32-complan	-	-	-
433	2507	Sulphate/clay/gypsum	-	-	-
434	2807	Sulphonic acid	-	-	-
435	2503	Sulphur	-	-	-
436	2833	Sulphuric acid	-	-	-
437		Surfacing preparations	-	-	-
438	4410	Surfacing of chip boards	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
439	3005	Surgical cotton/cotton bandage	-	-	-
440	2006	Sweetend supari	-	-	-
441	2106	Sweetex	-	-	-
442	1704	Sweets	-	-	-
443		Synthetic filament yarn	-	-	-
444	3204	Synthetic organic dyes	-	-	-
445	2009	Syrups & squashes	0.002	-	0.002
446		T & T pools	-	-	-
447		Table & kitchen wares household articles	-	-	-
448		Table kitchenware of copper	-	-	-
449		Table ware of wood	-	-	-
450	6911	Tablewares & other articles used for domestic or toilet purpose of porcelaine, china & other kind of crockery.	-	-	-
451	8519	Tape recorders (players)	-	-	-
452	8520	Tapes recorders	-	-	-
453	8517	Telephone sets & parts	-	-	-
454	8528	Television sets	-	-	-
455	6306	Tents and trapulines	-	-	-
456		Textile bobbins	-	-	-
457		Textile fabrics otherwise impregnated	-	-	-
458		Ticken cloth/grey cloth (power looms)	0.795	-	1.01
459	6802	Tiles, marbles	-	-	-
460	4401	Timber wood	-	-	-
461		Time recording apparatus	-	-	-
462		Time switches	-	-	-
463	8002	Tin cuttings	-	-	-
464	7310	Tins/tin sheets printed	-	-	-
465		Tin plate of iron or steel	-	-	-
466	4803	Tissue papers	-	-	-
467	8509	Toasters	-	-	-
468		Tomats ketchup	-	-	-
469	3306	Tooth pastes and tooth powders	-	-	-
470	4421	Tooth picks	-	-	-
471	8513	Torches	-	-	-
472	8708	Tractor parts	-	-	-

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
473	8716	Trailers	-	-	-
474	2106	Treated concentrates	-	-	-
475	3805	Turpentine oil	-	-	-
476	8469	Typewriters or word processing machines	-	-	-
477	4012	Tyres and tubes	-	-	-
478	4006	Tyres retreading	-	-	-
479	6601	Umbrellas	-	-	-
480	2912	Urea formaldehyde	15.417	10.435	4.982
481		Utensils of iron	-	-	-
482	7311	Vacuum cylinders	-	-	-
483		Vacuum flasks	-	-	-
484		Vacuum flasks inner of glass	-	-	-
485	8703	Vans	-	-	-
486	3208	Varnishes & lacquers	-	-	-
487	3207	Varnishes & lacquers distempers, prepared water pigments, paints & enamels	-	-	-
488	1518	Vegetable oils other than edible oil	-	-	-
489		Vegetable oil/corn oil	-	-	-
490		Vegetable products	-	-	-
491	8706	Vehicles (others)	-	-	-
492	5801	Velvet	-	-	-
493	4408	Veneers	-	-	-
494		Video players, recorders & cameras	-	-	-
495	2209	Vinegar	-	-	-
496	3005	Wadding	-	-	-
497	8450	Washing machines	-	-	-
498	4707	Waste papers	-	-	-
499	3924	Water cooler	-	-	-
500	8419	Water heaters	-	-	-
501	9028	Water meters, electric or gas meters	0.175	-	0.175
502	5309	Water proof canvas	-	-	-
503	5309	Water proof canvas flocking cloth materials	-	-	-
504	3823	Water proofing compounds	1.346	0.669	0.677

Quetta Collectorate

(Rs. in Million)

S. No.	Code	Commodity	Output Tax	Input Tax	Net Tax
505	2712	Wax	4.717	2.410	2.308
506	4811	Wax papers, gummed tape papers and filter papers	-	-	-
507	3810	Welding fluxes; preparation for metal surfaces, soldering, brazing or welding powders and pastes	-	-	-
508	7314	Wire gauzes	-	-	-
509		Wireless receiving sets	-	-	-
510	7312	Wire rods	-	-	-
511	8544	Wires and cables	33.664	15.483	18.181
512		Wire and cable (not insulated)	3.481	1.955	1.526
513	4802	Wood free writing paper	-	-	-
514		Wood in rough	-	-	-
515	4401	Wood logs	-	-	-
516	4418	Wood penals	-	-	-
517		Wood wool	-	-	-
518		Wooden metal, plastics furniture	-	-	-
519		Woollen fabrics	-	-	-
520	5106	Woollen yarn	-	-	-
521		Woven fabrics of synthetic filament yarn	-	-	-
522	5111	Woven fabrics of wool or other fine animal hair	-	-	-
523	5112	Woven fabrics of wool or other fine animal hair	-	-	-
524	4804	Wrappers	-	-	-
525		Yeast	-	-	-
526	0403	Yogurt (raita)	-	-	-
527		Zari	-	-	-
528	2817	Zinc oxide	-	-	-
529		Zinc powder	-	-	-
530	7907	Zinc slug	-	-	-
531	2833	Zinc sulphate	-	-	-
532		2% at source (wholesellers)	-	-	-
533		2% on behalf of retailers	14.693	-	14.693
534	0000	Additional tax	0.075	-	0.075
535	0000	Arrears recovered	1,556	-	2.264
536	0000	Miscellaneous collections	0.020	-	0.020

Quetta Collectorate

(Rs. in Million)

S. Code No.	Commodity	Output Tax	Input Tax	Net Tax
537	Miscellaneous items	-	-	-
538 0000	Refunds/adjustments (not specified)	-	-	-
	Total	1,188.170	462.370	725.800

Ref: 12/10/19

Goods Collected

Output Tax Input Tax Net Tax

S Code Commodity

Miscellaneous Items

500 (000) Refundable (not specified)

1,182.75 452.50 730.25

Total

212