CBR YEAR BOOK

1993-94 & 1994-95

DIRECTORATE OF RESEARCH AND STATISTICS

CENTRAL BOARD OF REVENUE

GOVERNMENT OF PAKISTAN

ISLAMABAD

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Foreword

The CBR year book is an annual publication containing information on the federal tax receipts. The indepth analysis of revenue receipt patterns and their relations with various economic indicators is preceded by a brief over-view of taxation policy framework and organisation of CBR and its Sub-ordinate Departments. The past experience indicates that this publication is widely consulted and retained as a record for ready reference— both by the policy framers and académie.

This year's publication of the yearbook is a compendium of information on all important aspects of federal taxes and covers financial year 1993-94 and 1994-95. It is indeed the manifestation of the professional work of Mr. M. Musheeruddin, Director, DR&S, his officers and technical staff.

CBR believes that the publication will be found very useful by planners, policy makers and research workers.

4th March, 1996

(Ahmad Khan)
Memebr (Tax Policy & Admn.)

Preface

The 6th edition of the CBR year book encompasses the latest available fiscal data on the taxes collected by the Central Board of Revenue. Its first part consists of seven chapters and delineates brief information about the Central Board of Revenue and the performances of various fields departments administering direct and indirect taxes. In order to have better perception of the performance, each chapter is supported by number of tables and graphs.

The part II of the yearbook consists of thirty three tables on various Direct and Indirect Taxes. Each table contains tax-wise position on all Pakistan basis as well as information about each Collectorate/Commissioner and Regional Commissioner. All efforts have been made to provide every information at the micro level for the benefit of the general reader, researchers and fiscal policy makers.

The present version of the yearbook has been prepared by the DIRECTORATE OF RESEARCH & STATISTICS under the overall supervision and guidance of Mr. Ahmad

Khan, Member, Tax Policy & Admn. The preparation of this edition has been possible due to untiring efforts of M/S Abu Tariq Siddiqui, Amir Ahmed, Muhammad Farakh Jalees, Muhammad Mushtaq, Research/Statistical Officers. M/S Abrar Nabi Qureshi, Stenographer and Nisar Ahmed, Statistical Assistant deserves special appreciation for all typing and composing work in the personal computer.

Comments and suggestions on the year book are specially requested as the same would certainly help in improving the next edition.

4th March, 1996

(M. Musheeruddin)
Director

PART - I

PART - I

Vice Chairman Incharge

Alvi Abdul Rahim	17.01.1995	12.07.1995

Chairman

Alvi Abdul Rahim	13.07.1995

Central Board of Revenue

5. Central Board of Revenue is the highest authority administering the direct and indirect taxes of the Federal Government. The Chairman is assisted by the following seven Members in administering the federal taxes.

1) Member (Income Tax)
2) Member (Customs)
3) Member (Central Excise)
4) Member (Sales Tax)
5) Member (Tax Policy & Admn.)
6) Member Judicial (Cus, C.E. & S.T.)
7) Member Judicial (Income Tax)

6. The organogram of the Central Board of Revenue is at figure 1-A.

7. **The Member Income Tax** is responsible for collection and administration of all Direct Taxes viz Income Tax, Wealth Tax, Capital Value Tax, Corporate Assets Tax and Worker's Welfare Fund. In the Board, the Member Income tax is assisted by the four Chiefs and sixteen Secretaries. The Member is also responsible for the administration of Income tax group.

8. The Direct Taxes are administered through five Regional Commissioners, two at Karachi and one each at Lahore, Multan and Islamabad. The Regional Commissioners are incharge of zonal commissioners, who are directly responsible for collection and administration of direct taxes. The Commissioners of Income Tax are assisted by the Additional Commissioners (B-19), Deputy Commissioners (B-18), Assistant Commissioners of Income tax/ wealth tax (B-17), Income Tax Officers (B-16) and Special Officers,

vested with the assessment powers. These field officers in fact make assessments and collect the demand raised against the tax payers.

9. **The Directorate General, Intelligence & Investigation and Training and Research**, each headed by a Director General are under the administrative charge of Member, Income-tax. Director General, Intelligence & Inspection (Direct taxes) with its three Directors is engaged in collection and dissemination of information about tax evaders. The Director General, Training and Research is responsible for imparting in-service training to the income tax officers and to conduct refresher courses, workshops, seminars at the national as well as international level.

10. The organogram of the income-tax department is placed at figure 1-B.

11. **The Member Customs** in supervising the collection from customs duties in the Headquarter is assisted by three Chiefs, sixteen Secretaries. Member, Customs directly supervises the collection of custom duties from the five collectorate of customs in the country. Besides that Member is also concerned with the collection of customs duties from the seven composite collectorates handling import and export arriving through the land and air routes as well as goods despatched from the Karachi port to various upcountry dry ports under the safe transportation scheme.

12. **The Directorate General of Customs (Intelligence and Investigation)** under the supervision of Member Customs, collects, processes and disseminates information about tax evasion. This department also undertakes enforcement duties to prevent and check tax evasion and smuggling of contraband including drugs. Controller of valuation, Directorate of training and Minister, Customs at Brussels are also supervised by the Member Customs. The Member Customs is also responsible for the administration of customs and central excise group.

13. The organogram showing the collectorates administered by the Member Customs is given at figure 1-C.

14. **The Member Central Excise** is assisted by one Chief and three Secretaries in discharge of his duties in the Central Board of Revenue. He supervises the collection made by the two Central Excise Collectorates exclusively engaged in collection of central excise duty at Karachi and Lahore apart from seven composite collectorates engaged in collection of central excise duty, sales tax and customs duties in the country.

15. The organogram of the Central Excise Department is placed at figure 1-D.

16. **The Member Sales Tax** is responsible for the collection of sales tax on domestic and imports. In the Headquarter, the Member is assisted by two Chiefs and nine Secretaries and one Deputy Director Computer. Member Sales Tax directly supervises the collection of sales tax on domestic goods from three Sales Tax Collectorates, of which two are placed at Karachi and one at Lahore. Besides that seven Deputy Collectors at various stations also report directly to the Member Sales Tax with regard to sales tax on domestic.

17. Sales Tax on Imports is collected by five Customs Collectorates and seven upcountry composite collectorates as agency function together with customs duties.

18. The organogram of the Sales Tax Department and sales tax collection officers on the import and the domestic side is placed at figure 1-E.

19. **The Member (Tax Policy & Administration)** is responsible for running the day to day administration of the Central Board of Revenue. The tax policy wing endeavors to give a scientific basis to our 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 the Finance Act. It maintains data bank so as to facilitate the Board in making

research studies and also involved in tax education and tax information services for building an awareness and to develop public motivation for timely payment of taxes. Member (Tax Policy & Admn.) is assisted by four Chiefs, Secretary Administration and the Director (Research & Statistics). Two Chief Coordinators of customs and income tax department at Karachi handling computerisation are also under the administrative control of Member (Tax Policy & Admn.).

20. **The 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 Appeals, passed by the departmental officers in customs, excise and sales tax cases. The Member, Judicial is assisted by five Collectors of Appeals, of which three are stationed at Karachi and one each at Lahore and Rawalpindi.

21. **The 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 Commissioners of Appeals.

Names of the Members as on 31-01-1995

1. Mr. M.Iqbal Farid	Member, Income Tax.
2. Syed Shahid Husain	Member, Tax Policy & Administration.
3. Mr. Riaz Hussain Naqvi	Member, Customs.
4. Mr. Khalil Masood	Member, Central Excise.
5. Mr. Khalil Masood	Member, Sales tax.
6. Mr. Abrar Hussain Naqvi	Member, Judicial (Customs Excise & Sales Tax).
7. Mrs.Parveen Qadir Agha	Member, Judicial, Direct Taxes.

Names of Member as on 31-01-1996

1. Mr. M. Iqbal Farid	Member, Income Tax.
2. Mr. Muhammad Sulaiman	Member, Customs.
3. Mr. Muhammad Akbar	Member, Central Excise.
4. Mr. Ahmad Khan	Member, Tax Policy & Administration.
5. Mr. Riaz Ahmed Malik	Member, Sales Tax.
6. Dr. M. M. Younas	Member, Judicial (Indirect Taxes)
7. Mrs.Perveen Qadir Agha	Member Judicial (Direct Taxes).

FIGURE 1-A

ORGANOGRAM OF CENTRAL BOARD OF REVENUE

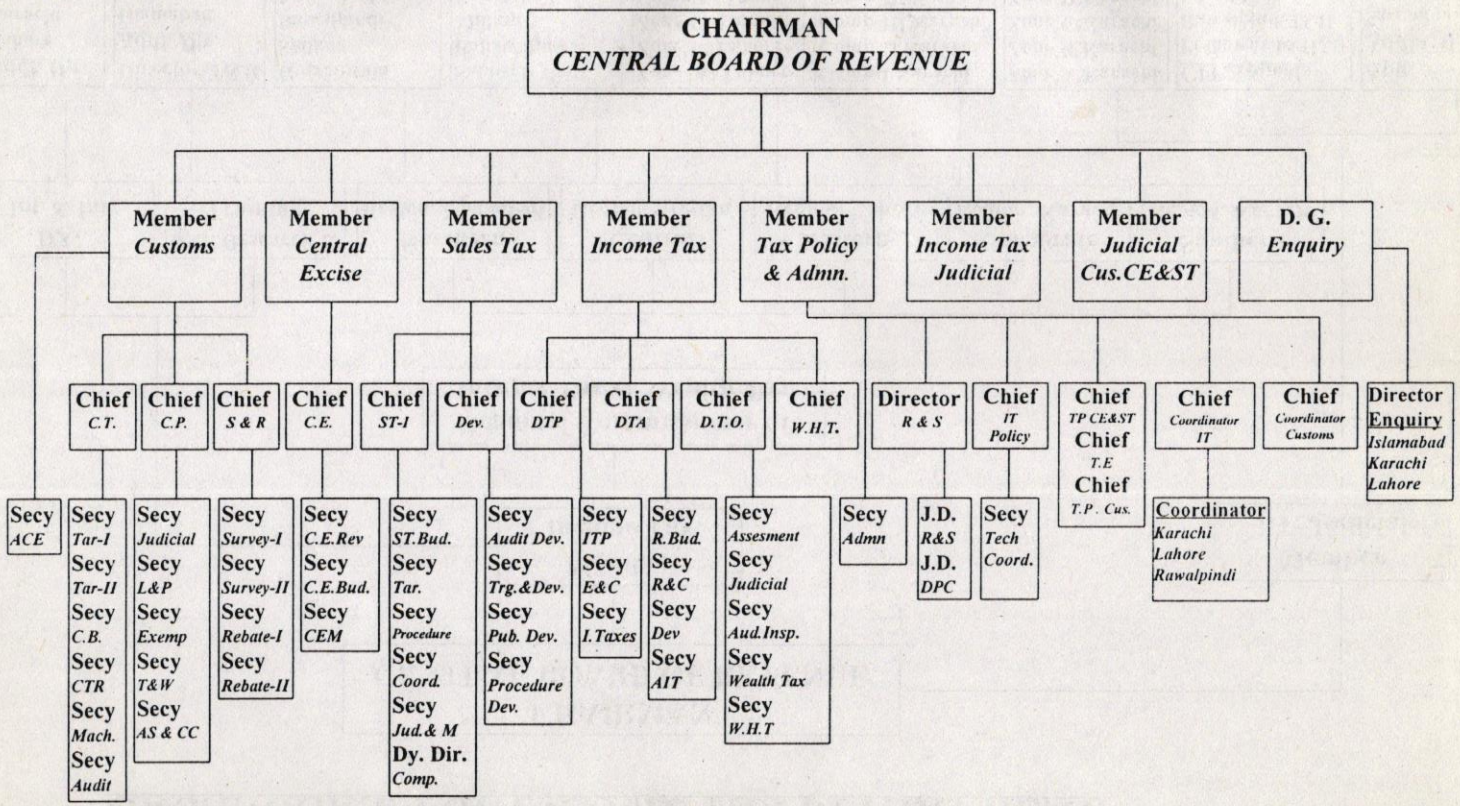


FIGURE 1-B

ORGANOGRAM OF INCOME TAX DEPARTMENT

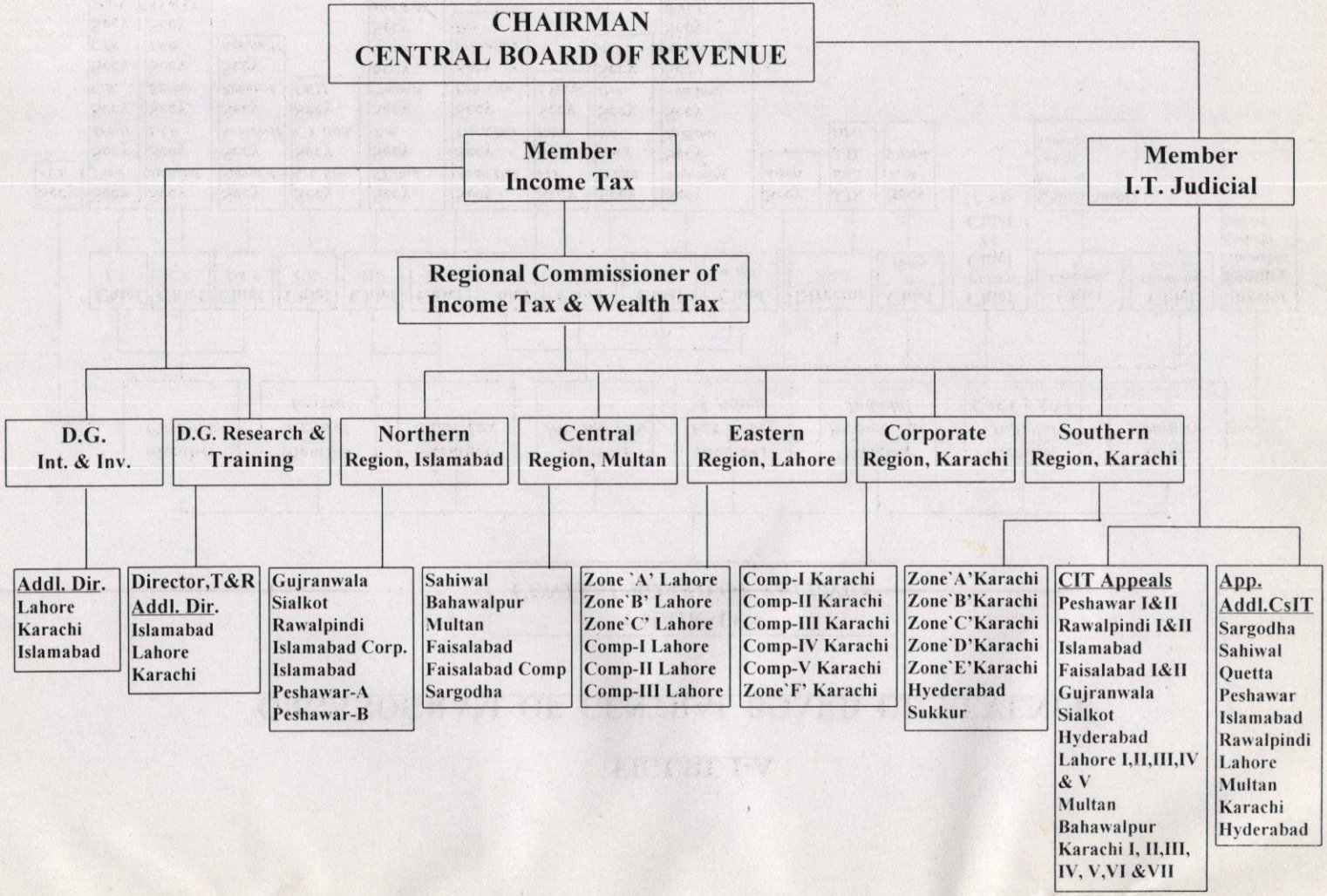
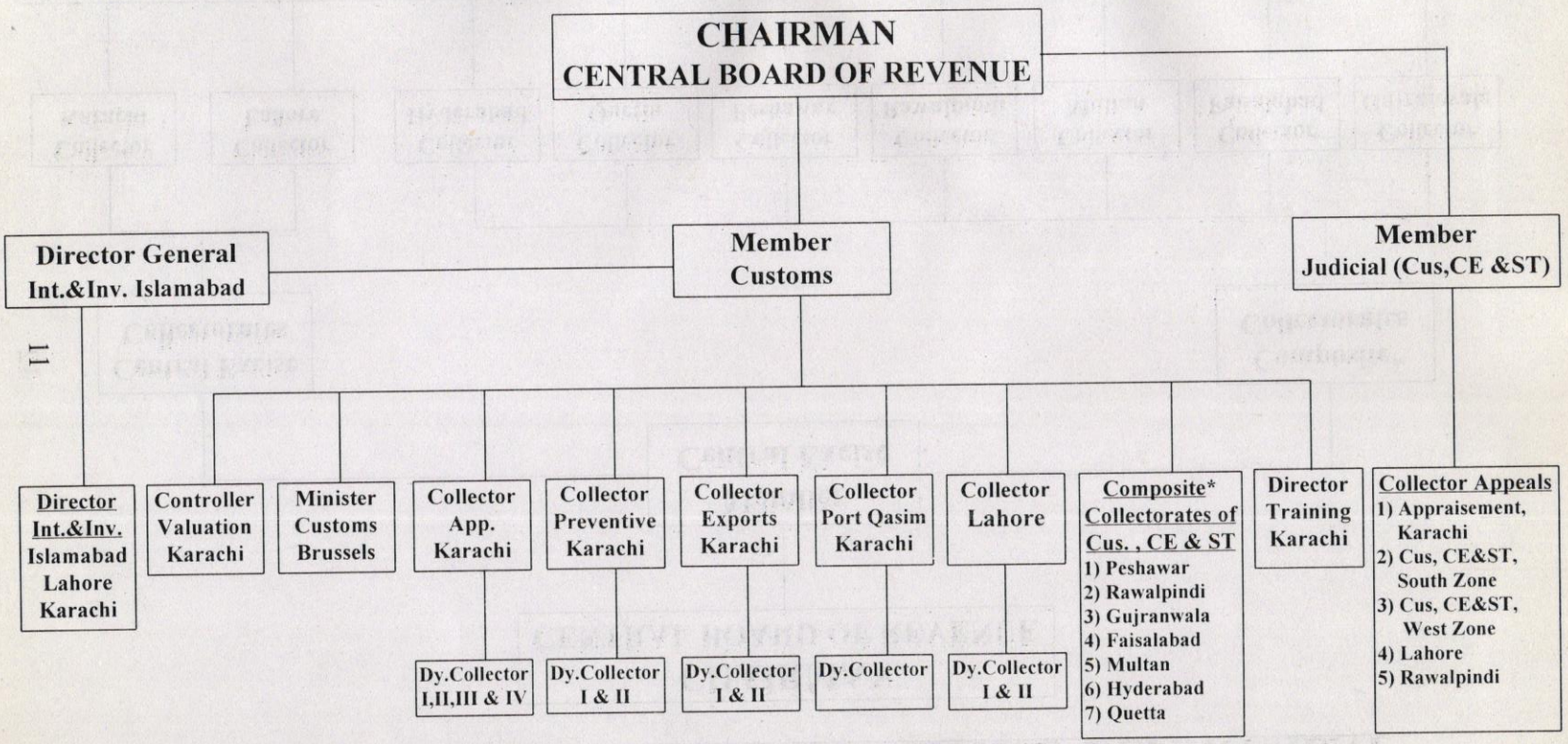


FIGURE 1-C

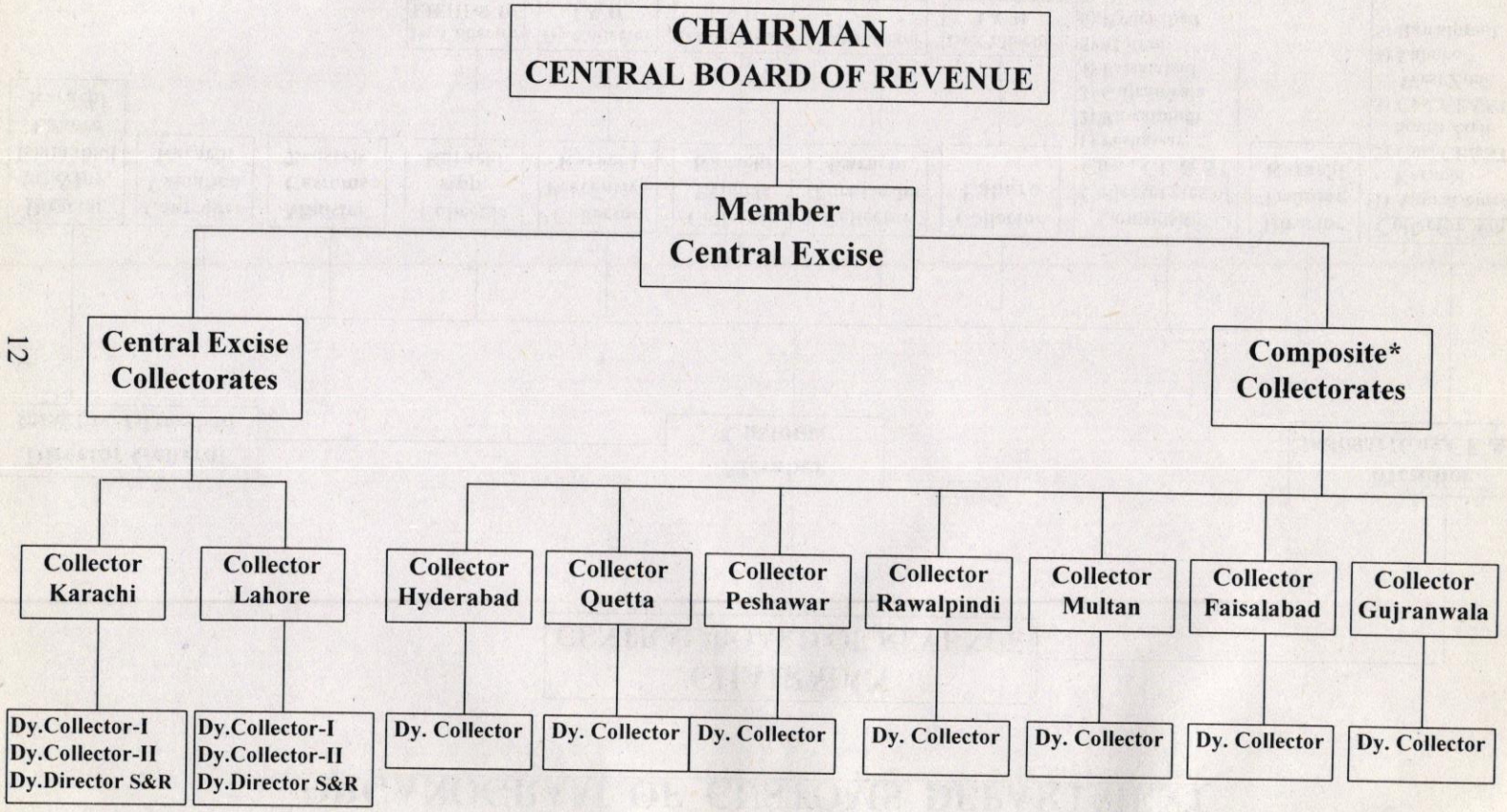
ORGANOGRAM OF CUSTOMS DEPARTMENT



The Composite Collectorates under the administrative control of Memebr (Customs/ACE) collect Cutoms Duties, Sales Tax (on imports) and Central Excise Duties.

FIGURE 1-D

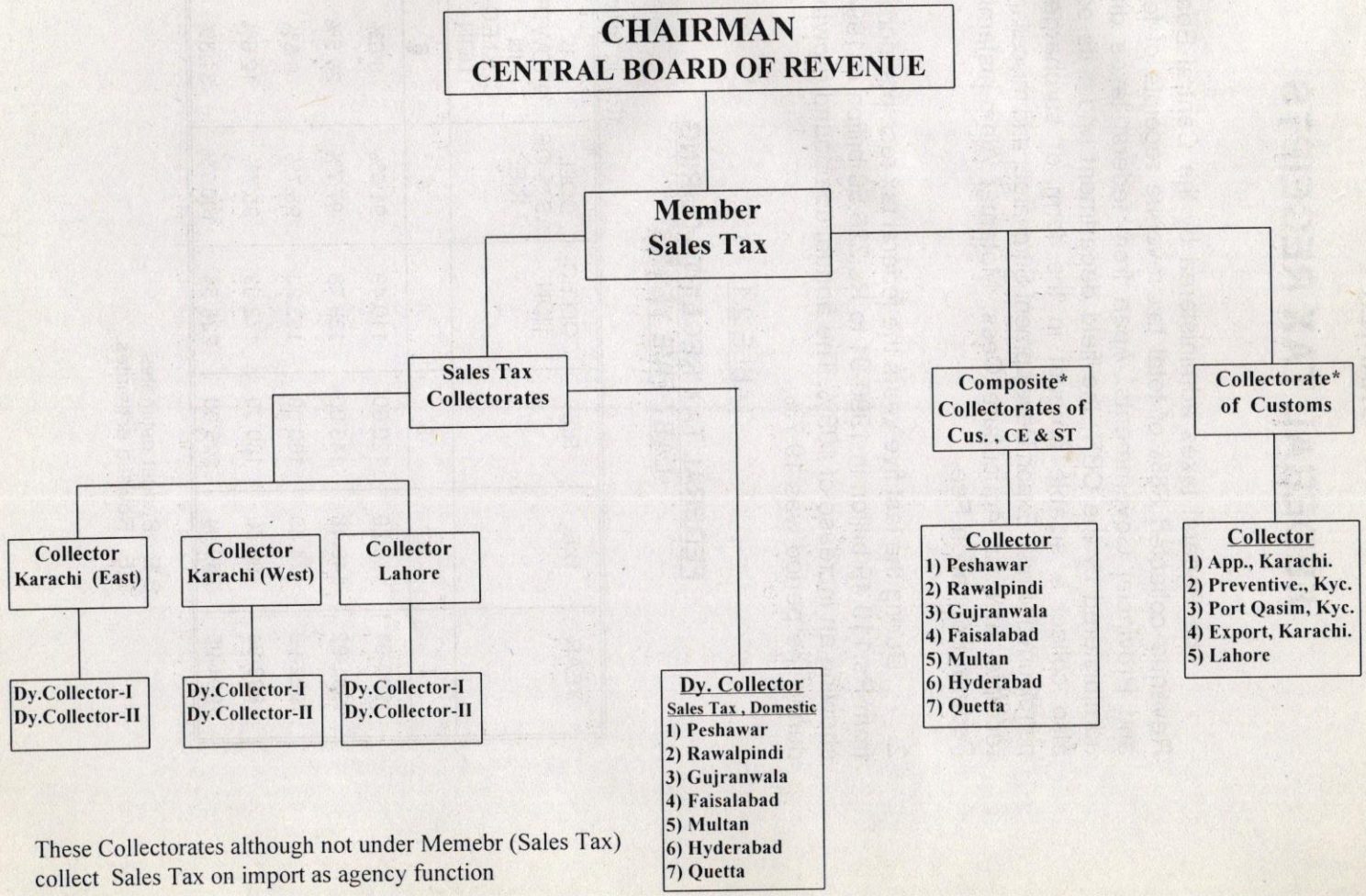
ORGANOGRAM OF CENTRAL EXCISE DEPARTMENT



* The composite Collectorates collect Customs Duties, Sales Tax (on Imports) and Central Excise Duties.

FIGURE 1-E

ORGANOGRAM OF SALES TAX DEPARTMENT



These Collectorates although not under Memebr (Sales Tax) collect Sales Tax on import as agency function

CHAPTER 2

FEDERAL TAX RECEIPTS

The Federal taxes administered by the Central Board of Revenue collected 88% of total tax revenue receipts of federal and Provincial Governments. Apart from federal taxes directly administered by the CBR, the field department under its control also collect a sizable amount in the form of surcharges on petroleum and gas, Export Development Surcharge, and miscellaneous receipts such as Agriculture Cess, Motamar Alam-i-Islami and Federal Education Fee.

2. During the last five years the federal tax receipts increased from Rs.110.49 billion in 1990-91 to Rs.226.58 billion in 1994-95, showing an increase of 105%. The annual compound growth rate during the period was 19.7%

TABLE 2.1

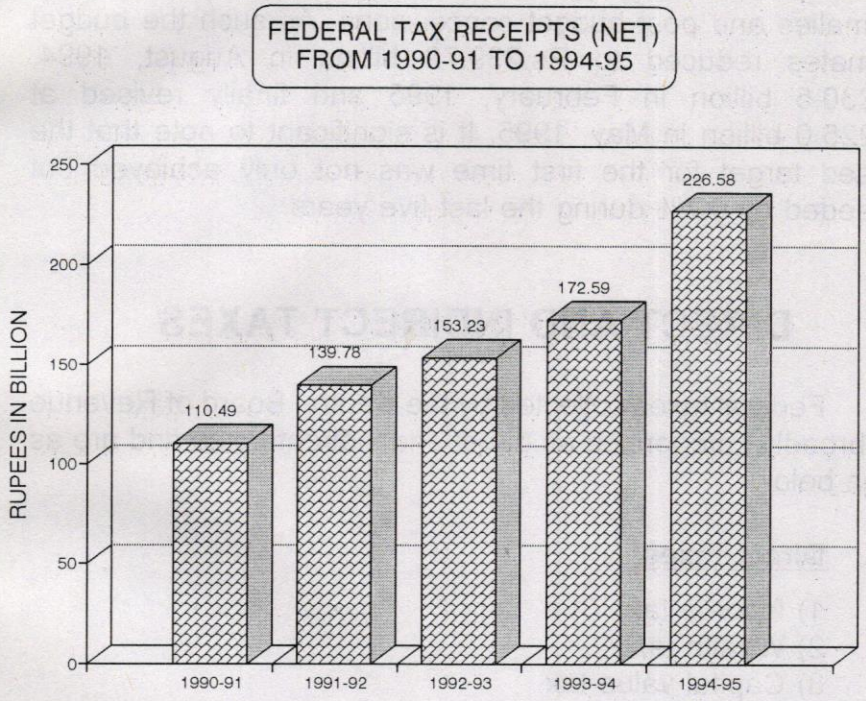
FEDERAL TAX RECEIPTS DURING LAST FIVE YEARS

(Rs. in Billion)

YEAR	B.E.	R.E.	COLLEC-TION	COLL. AS % OF R.E.	% GROWTH IN COLLEC-TION
1	2	3	4	5	6
1990-91	123.29	120.60	110.49	91.6%	6.0%
1991-92	149.48	143.00	139.78	97.7%	26.5%
1992-93	174.80	160.00	153.23	95.7%	9.6%
1993-94	190.70	180.30	172.59	95.7%	12.6%
1994-95	259.94	225.00	226.58	100.7%	31.3%

B.E : Budget estimates.
R.E : Revised estimates.

FIGURE: 2.A


FEDERAL TAX RECEIPTS (NET)
FROM 1990-91 TO 1994-95
RUPEES IN BILLION
250
200
150
100
50
0
110.49
139.78
153.23
172.59
226.58
1990-91
1991-92
1992-93
1993-94
1994-95

3. In the year, 1994-95, the original budget target was fixed at Rs.259.94 billion which was higher by 51% of the actual collection of Rs.172.59 billion in the preceding year. The target was pitched at a very high side taking into consideration the actual growth in the past few years. The budget target which included Rs.45.20 billion of new measures, were rolled back to the extent of Rs.20.22 billion through removal of fiscal anomalies and post budget concessions. As such the budget estimates reduced to Rs.239.72 billion in August, 1994, Rs.230.5 billion in February, 1995 and finally revised at Rs.225.0 billion in May, 1995. It is significant to note that the revised target for the first time was not only achieved but exceeded by 0.7% during the last five years.

DIRECT AND INDIRECT TAXES

4. Federal taxes collected by the Central Board of Revenue are broadly categorised as direct and indirect taxes and are as given below.

Direct taxes

1) Income tax
2) Wealth tax
3) Capital value tax
4) Corporate assets tax
5) Worker's welfare fund

Indirect Taxes

1) Customs duties
2) Sales tax
3) Central excise duties

COLLECTION FROM DIRECT TAXES

5. Taxation according to a person's ability to pay is a universally accepted principle, and income considered a satisfactory though not a sufficient index of such ability to pay. A tax levied on income cannot normally be shifted to other and thus its incidence is on those for whom it is intended.

TABLE 2.2

COLLECTION OF DIRECT TAXES DURING LAST FIVE YEARS

(Rs. in Billion)

YEAR	TARGET (R.E.)	COLLEC-TION	COLL. AS % OF (R.E.)	% GROWTH IN COLL.
1	2	3	4	5
1990-91	20.00	19.87	99.4%	27.0%
1991-92	27.00	28.85	106.9%	45.2%
1992-93	36.00	36.77	102.1%	27.5%
1993-94	45.00	43.45	96.6%	18.2%
1994-95	58.00	61.66	106.3%	41.9%

6. Collection from direct taxes demonstrated excellent performance during the last five years. It increased from Rs. 19.87 billion in 1990-91 to Rs. 61.66 billion in the year 1994-95 showing an increase of 210.3% during the period. The annual compound growth rate during the period was 32.7%. The collection either always remained close to the target or exceeded it, despite the enormous task of achieving it. The excellent performance shown by the direct taxes partially off-set the overall shortfall in the indirect taxes.

7. **INCOME TAX** is levied on the individuals, companies and registered firms etc. It is charged on total income of the previous year's earned income as per Income Tax Ordinance 1979. Since income tax is progressive and elastic in nature,

therefore, apart from revenue generation it also tend to reduce economic disparity. Income tax is, therefore, generally recognised as highly equitable form of taxation. It also provides an elastic source of revenue to the government. In Direct Taxes the income tax shared 96% in 1994-95, while the remaining 4% comprised of collection from other direct taxes such as Wealth Tax, Capital Value Tax, Capital Assets Tax and Worker's Welfare Fund. The income tax collection increased from Rs. 19.08 billion in 1990-91 to Rs. 59.06 billion in 1994-95 or by 209%.

8. **WEALTH TAX** is levied on that wealth of individuals which exceeds their liabilities on the valuation date. Registered firms and limited companies pay wealth tax on the value of immovable properties built for sale or for letting out. The collection from wealth tax increased from Rs. 496 million in 1990-91 to Rs. 1,644 million in 1994-95 or by 231%.

9. **Capital Value Tax** is collected from the persons who purchase certain type of assets like immovable properties and motor cars of specified description. The collection from CVT increased from Rs. 105.6 million in 1990-91 to Rs. 546 million (including Capital Assets Tax) in 1994-95.

10. **Worker's Welfare Fund** is levied @ 2% of the Companies income. The yield from Worker's Welfare Fund increased from Rs. 190 million in 1990-91 to Rs. 406 million in 1994-95 or by 114%.

11. **Corporate Assets Tax** was levied under section 12 of the Finance Act, 1991. This is 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". Corporate Assets tax declined from Rs. 176.5 million in 1991-92 to Rs. 49.1 million in 1994-95, because of larger impact during the first year of the levy.

SHARE OF DIRECT TAXES IN TOTAL TAX RECEIPTS

TABLE 2.3

SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTION

YEAR	% SHARE IN TOTAL COLLECTION
1990-91	18.0%
1991-92	20.6%
1992-93	24.0%
1993-94	25.2%
1994-95	27.2%

12. The share of direct taxes in total tax receipts increased substantially from 18.0% in 1990-91 to 27.2% in 1994-95. This is because of persistent efforts of the income tax department, increase in the tax base coupled with taxation measures and with-holding tax regime, which led to the buoyancy in receipts.

Collection from Indirect Taxes

13. Indirect taxes are those the incidence of which is generally passed on to the consumers in the shape of market prices. These are easy and convenient to collect and administer and, simultaneously, more difficult to avoid or to evade. The indirect taxes, which includes customs duties, central excise duties and sales tax, continued to form the major source of revenue to the government.

TABLE 2.4

COLLECTION FROM INDIRECT TAXES DURING LAST FIVE YEARS

(Rs. in Billion)

YEAR	TARGET (R.E.)	COLLEC-TION	COLL. AS % OF (R.E.)	% GROWTH IN COLL.
1	2	3	4	5
1990-91	100.60	90.62	90.1%	2.3%
1991-92	116.00	110.92	95.6%	22.4%
1992-93	124.00	116.46	93.9%	5.0%
1993-94	135.30	129.14	95.4%	10.9%
1994-95	167.00	164.92	98.7%	27.7%

14. Collection from indirect taxes, besides various factors, heavily depends on international merchandise which is most vulnerable and exposed to the factors beyond the reach of tax collectors. However, inspite of adverse factors during the last five years the collection showed a modest increase from Rs. 90.62 billion in 1990-91 to Rs. 164.92 billion in 1994-95 or 82%. The collection in 1994-95 grew by 27.7% over the preceding year. The achievement of the target was 98.7%. Annual compound growth rate during the period was 16.1%.

SHARE OF INDIRECT TAXES IN TOTAL TAX RECEIPTS

TABLE 2.5

% SHARE OF INDIRECT TAXES IN TOTAL TAX RECEIPTS

YEAR	% SHARE
1990-91	82.0%
1991-92	79.4%
1992-93	76.0%
1993-94	74.8%
1994-95	72.8%

15. Constant declining trend of share of indirect taxes in total tax receipts reflects the buoyancy in collection from direct taxes and lesser reliance on indirect taxes. The share of indirect taxes in total tax receipts dropped from 82% in 1990-91 to 72.8% in 1994-95.

CUSTOMS:

16. Customs duties are levied on international merchandise. It is broadly divided into import and export duties.

TABLE 2.6

COLLECTION FROM CUSTOMS DUTIES DURING LAST FIVE YEARS

(Rs. in Billion)

YEAR	TARGET (R.E.)	COLL.	GROWTH	COLL. AS % OF TARGET	COLL. AS % OF INDIRECT TAXES	COLL. AS % OF TOTAL COLL.
1	2	3	4	5	6	7
1990-91	54.10	50.53	4.0%	93.4%	55.8%	45.7%
1991-92	62.50	61.82	22.3%	98.9%	55.7%	44.2%
1992-93	64.00	61.40	-0.7%	95.9%	52.7%	40.1%
1993-94	68.00	64.24	4.6%	94.5%	49.7%	37.2%
1994-95	81.00	77.65	20.9%	95.9%	47.1%	34.3%

17. The collection from customs duties despite host of adverse factors increased from Rs.50.53 billion in 1990-91 to Rs.77.65 billion in 1994-95 or by 54% only. The percentage growth over the preceding year and achievement of the target was 20.9% and 95.9% respectively.

CENTRAL EXCISE:

18. Central Excise duties are levied on domestic production and services rendered.

TABLE 2.7

COLLECTION FROM CENTRAL EXCISE DUTIES DURING LAST FIVE YEARS

(Rs. in Billion)

YEAR	TARGET (R.E.)	COLL.	GROWTH	COLL. AS % OF TARGET	COLL. AS % OF INDIRECT TAXES	COLL. AS % OF TOTAL COLL.
1	2	3	4	5	6	7
1990-91	26.50	23.08	7.7%	87.1%	25.5%	20.9%
1991-92	32.00	28.31	22.7%	88.5%	25.5%	20.3%
1992-93	36.00	31.55	11.4%	87.6%	27.1%	20.6%
1993-94	35.20	34.52	9.4%	98.1%	26.7%	20.0%
1994-95	43.00	43.69	26.6%	101.6%	26.5%	19.3%

19. The collection from central excise duties increased from Rs.23.08 billion in 1990-91 to Rs.43.69 billion in 1994-95 or by 89%. For the first time during the last five years the central excise duties exceeded the target by 1.6%. The growth over the preceding year was 26.5%.

SALES TAX:

20. Sales Tax is chargeable on all goods imported into Pakistan and on goods manufactured or produced in the country except those specifically exempted by the government. It is also levied at fixed rate on specified items. The statutory rate of sales tax is 15%. It is, however, chargeable at reduced rates on certain items.

TABLE 2.8

COLLECTION FROM SALES TAX DURING LAST FIVE YEARS

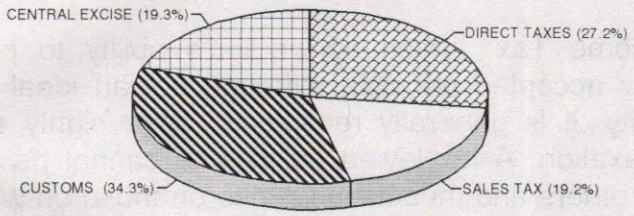
(Rs. in Billion)

YEAR	TARGET (R.E.)	COLL.	GROWTH	COLL. AS % OF TARGET	COLL. AS % OF INDIRECT TAXES	COLL. AS % OF TOTAL COLL.
1	2	3	4	5	6	7
1990-91	20.00	17.01	-8.4%	85.1%	18.8%	15.4%
1991-92	21.50	20.80	22.3%	96.7%	18.8%	14.9%
1992-93	24.00	23.52	13.1%	98.0%	20.2%	15.3%
1993-94	32.10	30.38	29.2%	94.6%	23.5%	17.6%
1994-95	43.00	43.57	43.4%	101.3%	26.4%	19.2%

21. Sales tax is collected at two stages i.e. at the import stage and on domestic goods produced in the country. During 1994-95, 53% tax was collected at the import stage and the rest i.e. 47% was collected from the domestic goods. The collection during the last five years increased from Rs.17.0 billion in 1990-91 to Rs.43.6 billion in 1994-95 or by 156%. The annual target was exceeded by 1.3% in 1994-95.

FIGURE: 2.B

PERCENTAGE SHARE OF VARIOUS TAXES IN THE TOTAL TAX COLLECTION (1994-95)



CHAPTER 3

INCOME TAX

The levy of income tax in the Indo-Pak sub-continent, dates back to 1860, when as a result of financial stringency brought about by the war of liberation in 1857. Initially, it was imposed on agricultural income but subsequently exempted in the Act of 1866. A graduated scale of income tax was enacted in 1916. The Income Tax Act of India, 1922 was followed by Pakistan till it was replaced by Income Tax Ordinance, 1979. The levy of income tax has followed the same principle of taxation under which total income of a person from all sources during an income year, unless specifically exempted, is subject to income tax, at rates laid down in the annual Finance Act.

2. Income Tax, based on person's ability to pay, is a universally accepted principle although not an ideal index of such ability. It is generally recognised as a highly equitable form of taxation. A tax levied on income cannot be normally shifted to others and thus its incidence on those on whom it is intended. It is progressive in nature, therefore, it tends to reduce economic disparity. Besides that it also provides an elastic source of revenue to the government.

The nature and scope of levy of income tax

3. The levy of income tax in Pakistan follows the pattern of taxation prevailing in most of the progressive countries of the world. The law on the subject is contained in the Income Tax Ordinance,1979 and other statutory notification and orders, issued from time to time and reproduced in the Income Tax Manual.

4. The "*Income*" in general term, a periodical return coming with some sort of regularity, or expected regularity, form a definite source. In short all natural persons, companies and

other juridical entities in the country are chargeable to tax on their yearly income under section 15 of Income Tax Ordinance, 1979. Certain classes of income and income of institutions such as religious or charitable trusts are exempt from income tax.

Charge of tax

5. The tax is chargeable for each financial year (technically known as assessment year) which begins from 1st July and ends on the following 30th day of June. The tax is charged on the "*total income*" of "*previous year*" as per rates laid down in the Income Tax Act. The "*Total income*" means the sum total of income of a tax payer from all sources and the "*previous year*" means the period of accounting of an assessee ending on or before the 30th day of June immediately preceding the assessment year.

Classification of Income

6. The following classification is followed while computing the tax of a tax-payer.

(1) Salary
(2) Interest on securities
(3) Income from house property
(4) Income from business or profession
(5) Income from other sources
(6) Capital gains

Salary

7. The income from salary covers all income from salary, wages, annuity, pension, gratuity, fees, commissions, allowances, perquisites or profits in lieu of or in addition to salary and wages.

Interest on Securities

8. Income from interest receivable by a person from any security of a 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. Only

interest, net of expenses such as interest payable on money borrowed for purchasing such securities is taxable.

Income from House Property

9. The tax under this head is payable 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 an independent tenant. From the gross income, under this head, various allowances and deductions as specified in the Income Tax Ordinance, are deducted to arrive at the net income.

Income from Business or Profession

10. The income from this head applies to all profits from commercial and industrial activities and income from the exercises of a profession or vocation, such as that of a practicing lawyer,doctor, architect, engineer and accountant etc. The assessee's income is computed after allowing deduction of business expenses.

Income from Other Sources

11. All such income not classified from any source of income given above is included under this head. Generally income from dividend, interest on bank deposits, royalties, director's fees, commission, etc. or remuneration received by a person who is not an employee would fall under this head. From the gross income, following the accounting principle, all genuine expenses are deducted to arrive at net income from this source.

Capital Gains

12. Any profit or gain arising from the transfer of capital assets are chargeable under this head.

ADMINISTRATION OF DIRECT TAXES

13. The law of income tax in Pakistan is administered by the Central Board of Revenue. For the purpose of income-tax administration, following three Regions, each headed by a Regional Commissioner of Income Tax, were functioning upto 1994-95.

(1) Southern Region, Karachi
(2) Central Region, Lahore
(3) Northern Region, Islamabad

14. However, two new regions were created as a result of administrative reorganisation effective, 1st July, 1995, and at present the following five regions are functioning:

(1) Corporate Region, Karachi.
(2) Southern Region, Karachi.
(3) Central Region, Multan.
(4) Eastern Region, Lahore.
(5) Northern Region, Islamabad.

15. Regional Commissioners (B-21) of income tax administer the Zonal Commissioners under their charge. The Zonal Commissioners of Income Tax (BPS-20) supervise the Zone under their charge which is based either on territorial jurisdiction or on the basis of assessees specifically notified by the Central Board of Revenue. The Commissioners of Income-tax are assisted by Additional Commissioners (BPS-19), Deputy/Assistant Commissioners (BPS-18/17), Income Tax Officers (BPS-16), Special Officers and Inspectors. The Deputy Commissioners, Assistant Commissioners and Income Tax Officers vested with assessments authority, collect the demand raised against the tax payers.

Re-organization of "Income Tax Department"

16. In order to make arrangements for proper administration of different 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 was decided to make marginal expansion and re-organization in the Income Tax Department from Feb.,1994 with the following objectives.

(a) To provide facilities to the tax-payers through one window service;

(b) To broaden the tax-base of both Income Tax and Wealth tax;

(c) To improve quality of orders passed by the assessing officers;

(d) To streamline recovery of capital value tax and strengthen collections and deductions at source;

(e) To properly monitor and control performance of sub-ordinate offices.

Methodology Adopted:

(a) Functions of wealth-tax,income tax and capital value tax were merged with the same office to facilitate the public as well as the tax department in extending the tax net;

(b) Existing work force in the functional zones i.e. Survey and Registration and Wealth-tax zones were utilized for the purposes of assessment and collection etc. of all direct taxes;

(c) Jurisdiction was assigned on territorial basis except in respect of classes of persons who were essentially registered with some authority so as to ensure that all persons of that class were on tax record. A few classes of persons of this type were Advocates, Doctors, Chartered Accountants etc;

(d) An effort was made to place an assessing officer as near to the tax payer as possible and similarly supervisory officer were to be stationed close to the assessing officer;

(e) At Lahore and Karachi, one Range at each station was authorised to deal with the functions of internal survey, matching of information with tax records and monitoring of withholding taxes in respect of these stations only. In territorial zones, the Commissioners having a cell of Inspectors headed by a staff officer was attached with him to deal with the functions of internal survey at the headquarters, matching of information with the tax record and monitoring proper utilization of information as received from different quarters. The Commissioners were asked to utilize this cell for the purpose of administering withholding taxes at the headquarters only, whereas such monitoring of taxes in Mufassil areas was the responsibility of the assessing officer having jurisdiction over the territory.

(f) Powers of Tax Recovery Officer was to be exercised by the assessing officer himself, whereas the Commissioner may at his discretion deviate from this policy at headquarters of Ranges or the zone, the officers in Mufassil areas were in any case be exercising the powers as TROs as well;

(g) Work load of the assessing officers were to be rationalized and it was proposed that:-

(i) a company circle may have 150 live company cases alongwith the cases of their Directors;

(ii) a non-company circle may have maximum 2000 live cases;

(iii) the salary circle may have 3000 to 5000 live cases but the number of cases may go upto say 8000, if the assessment is made through computerization.

(iv) Every zone may have one special circle dealing with not more than 50 complicated cases specially assigned to this circle.

(v) The officers will be responsible for revenue targets of each tax separately. Targets for officers will be rationally fixed by the Commissioner.

17. As a result of re-organization following new zones and ranges were created:

New Zones

1. Peshawar Zone B, Peshawar.
2. Sargodha Zone, Sargodha.
3. Bahawalpur Zone, Bahawalpur.
4. Sahiwal Zone, Sahiwal.
5. Sukkur Zone, Sukkur.
6. Karachi Zone E, Karachi.
7. Sialkot Zone, Sialkot.

New Ranges

1. Appeals Range, Sargodha.
2. Appeals Range, Sukkur.
3. Appeals Range, Quetta.
4. Appeals Range, Sahiwal.

The following zones were re-designated:

Old Designation	New Designation
1. Peshawar Zone, Peshawar.	Peshawar Zone A, Peshawar.
2. Wealth Tax Northern Region, Islamabad.	Islamabad Zone, Islamabad.
3. Appeals Zone, Rawalpindi.	Appeals Zone-I, Rawalpindi.
4. Survey & Registration, Northern Region, Islamabad.	Appeals Zone-II, Rawalpindi.
5. Companies Zone, Lahore	Companies Zone-I, Lahore
6. Wealth-tax, Central Region Lahore.	Companies Zone-II, Lahore.
7. Survey & Registration, Central Region, Lahore.	Lahore Zone-C, Lahore.
8. Appeals Zone-I, Multan.	Appeals Zone, Multan.
9. Appeals Zone-II, Multan.	Appeals Zone Bahawalpur. (Headquarters at Bahawalpur)
10. Wealth-tax, Southern Region, Karachi.	Companies Zone-IV, Karachi.
11. Survey & Registration, Southern Region, Karachi.	Karachi Zone-F, Karachi.

COLLECTION AND GROWTH OF INCOME TAX

18. Income tax constituted 96% of receipts from direct taxes. During last five years it increased from Rs.19,079 million in 1990-91 to Rs.59,064 million in 1994-95 or by 209.6%. The annual compound growth during the period was 32.6%.

TABLE 3.1

GROWTH IN INCOME-TAX RECEIPTS

(Rs. in Million)

YEAR	COLLECTION	% GROWTH
1	2	3
1990-91	19,079	27.2%
1991-92	27,913	46.3%
1992-93	35,018	25.5%
1993-94	41,467	18.4%
1994-95	59,064	42.4%

19. The excellent performance in the year 1991-92 was due to the extension of the with-holding/presumptive tax regime alongwith the administrative measures. The growth in collection over the preceding year, after attaining the highest growth of 46.3% in 1991-92, declined gradually. However, the collection in 1994-95 increased by 42.4% as compared to the preceding year.

Achievement of the target

20. As a very fast growing tax, the targets of income tax were always pitched at a very high side as compared to the other direct and indirect taxes.

FIGURE: 3.A

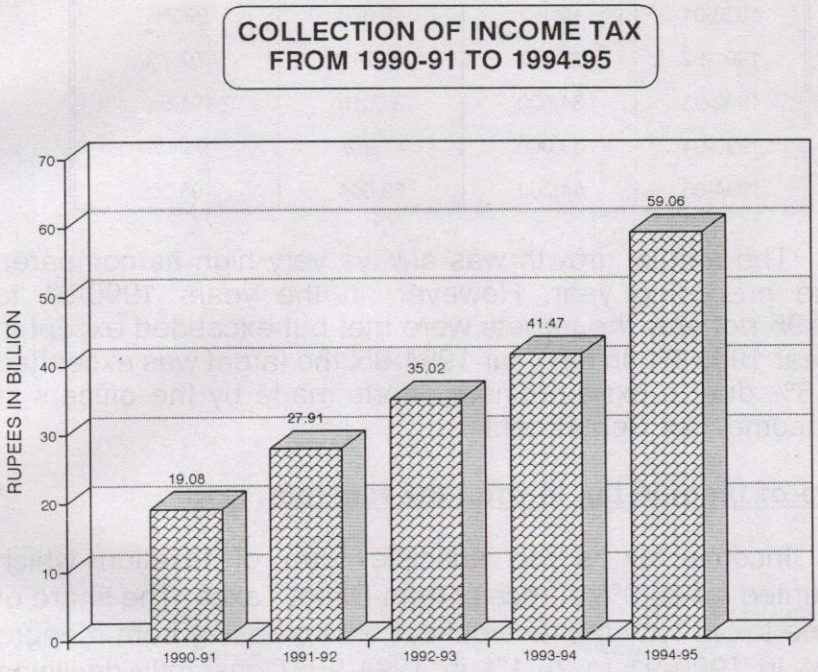

COLLECTION OF INCOME TAX
FROM 1990-91 TO 1994-95
RUPEES IN BILLION
70
60
50
40
30
20
10
0
19.08
27.91
35.02
41.47
59.06
1990-91
1991-92
1992-93
1993-94
1994-95

TABLE 3.2

ACHIEVEMENT OF TARGET

(Rs. in Million)

YEAR	TARGET/ (R.E.)	COLLECTION	% ACHIEVEMENT
1	2	3	4
1990-91	19,101	19,079	99.9%
1991-92	25,917	27,913	107.7%
1992-93	34,500	35,018	101.5%
1993-94	43,000	41,467	96.4%
1994-95	54,300	59,064	108.8%

21. The annual growth was always very high as compared to the preceding year. However, in the years 1990-91 to 1994-95 not only the targets were met but exceeded except in the year 1993-94. In the year 1994-95, the target was exceeded by 8.8% due to extra-ordinary efforts made by the officers of the Income Tax Department.

Share of Income tax in total tax receipts

22. Income tax is the principle form of taxation which accounted for 96.0% of receipt from Direct Taxes. The share of Income tax in total tax receipt kept on increasing from meagre 17.3% in 1990-91 to 26.1% in 1994-95. Constantly declining share of indirect taxes and increasing share of direct taxes in total tax receipts demonstrated that income tax can be relied upon as a dependable tax to finance the revenue of the Government.

TABLE 3.3

SHARE OF INCOME TAX IN DIRECT TAXES AND TOTAL TAXES

(Rs. in Million)

YEAR	COLLECTION	% SHARE IN DIRECT TAXES	% SHARE IN TOTAL TAXES
1	2	3	4
1990-91	19,079	96.0%	17.3%
1991-92	27,913	96.7%	20.1%
1992-93	35,018	95.2%	22.9%
1993-94	41,467	95.4%	24.0%
1994-95	59,064	95.8%	26.1%

23. Since around 96% of direct taxes are shared by the income tax, therefore, constant increase of income tax in total collection was due to the excellent performance of the Income Tax Department and constant shift in Government policy towards direct taxation and withholding tax regime. The tax/GDP ratio of Income tax has also shown an increasing trend. It rose from 2.1% in 1990-91 to 3.5% in 1994-95.

Components of Income Tax Collection

24. There are three important components of Income Tax collection.

(1) Collection on demand
(2) Payments with return
(3) withholding tax u/s (50)

TABLE 3.4

COMPONENTS OF INCOME TAX COLLECTION (SHARE IN TOTAL NET COLLECTION)

(Rs. in Million)

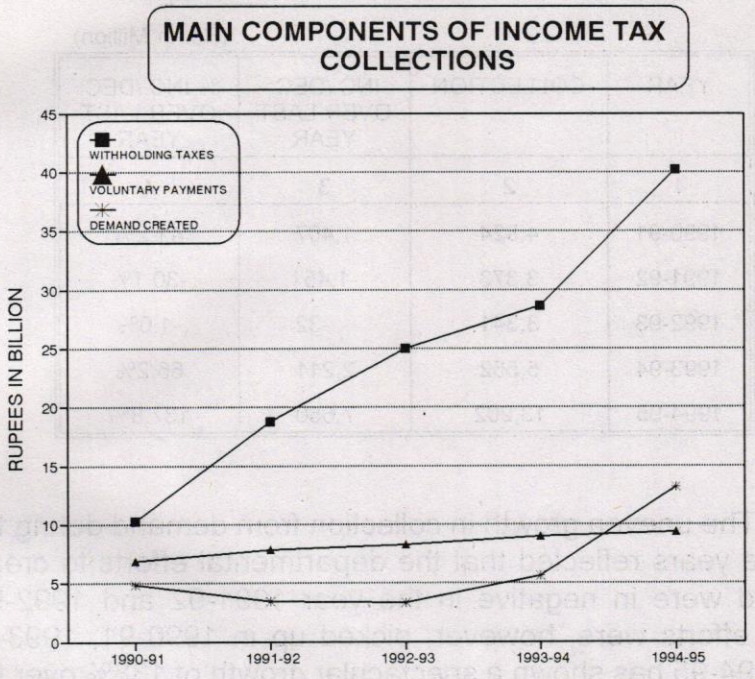
TAXES	1990-91	1991-92	1992-93	1993-94	1994-95
1	2	3	4	5	6
A. TAX ON DEMAND	4,824	3,373	3,341	5,552	13,201
(% OF NET COLLECTIONS)	25.3%	12.1%	9.5%	13.4%	22.4%
B. VOLUNTARY PAYMENTS	6,828	7,804	8,215	8,934	9,336
(% OF NET COLLECTIONS)	35.8%	28.0%	23.5%	21.5%	15.8%
C. WITHHOLDING TAX	10,191	18,741	24,976	28,632	40,252
(% OF NET COLLECTIONS)	53.4%	67.1%	71.3%	69.1%	68.1%
GROSS COLLECTION	21,843	29,918	36,532	43,118	62,789
(% OF NET COLLECTIONS)	114.5%	107.2%	104.3%	104.0%	106.3%
REFUNDS	2,764	2,005	1,515	1,651	3,725
(% OF NET COLLECTIONS)	14.5%	7.2%	4.3%	4.0%	6.3%
NET COLLECTION	19,079	27,913	35,018	41,467	59,064

Collection on demand

25. Collection of taxes on demand refers to the tax demand created by the Deputy/Assistant Commissioners/Income Tax Officers. Such tax collection includes the amount of tax on undeclared or unreported income and 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 collections also includes composition fees recovered in lieu of prosecution proceedings initiated against tax evaders. This is also covered under the anti-tax evasion activities of the income-tax department.

26. The collection from *demand created* at Rs.4,824 million in 1990-91, increased to Rs.13,201 million in 1994-95 or by 173.7%. In total net income tax collection its share, however, declined from 25.3% in 1990-91 to 22.4% in 1994-95. The percentage share in collection from this source dipped from 12.1% in 1991-92 to 9.5% in 1992-93 and picked up to 22.4% in 1994-95. Increase in tax collection on demand by 137.8%,

FIGURE: 3.B


MAIN COMPONENTS OF INCOME TAX COLLECTIONS
WITHHOLDING TAXES
VOLUNTARY PAYMENTS
DEMAND CREATED
RUPEES IN BILLION
45
40
35
30
25
20
15
10
5
0
1990-91
1991-92
1992-93
1993-94
1994-95

compared to the preceding year was due to extra-ordinary performance of the officers alongwith concerted efforts to combat tax evasion.

TABLE 3.5

INCOME TAX COLLECTED FROM DEMAND

(Rs. in Million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% INC./DEC. OVER LAST YEAR
1	2	3	4
1990-91	4,824	1,407	41.2%
1991-92	3,373	-1,451	-30.1%
1992-93	3,341	-32	-1.0%
1993-94	5,552	2,211	66.2%
1994-95	13,202	7,650	137.8%

27. The uneven growth in collection from demand during the last five years reflected that the departmental efforts to create demand were in negative in the year 1991-92 and 1992-93. These efforts were, however, picked up in 1990-91, 1993-94 and 1994-95 has shown a spectacular growth of 138% over the preceding year due to massive departmental efforts to realise the revenue.

Voluntary payments

28. These payments are made on five different dates. In each quarter of an income year, some payment is made on the basis of anticipated annual income. The fifth instalment of voluntary payment is made at the time of furnishing the annual return of income. This payment is made, if the tax deducted at source and the four quarterly deposits are not sufficient to cover the amount of tax due on income declared for the year.

29. The collection from voluntary payments increased from Rs. 6,828 million in 1990-91 to Rs. 9,336 in 1994-95 or by 36.7%. The percentage share in total collection from this source, however, declined constantly and gradually during the last five years, from 35.8% in 1990-91 to 15.8% in 1994-95.

TABLE 3.6

COLLECTION FROM VOLUNTARY PAYMENTS

(Rs. in Million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% INC./DEC. OVER LAST YEAR
1	2	3	4
1990-91	6,828	463	7.3%
1991-92	7,804	976	14.3%
1992-93	8,215	411	5.3%
1993-94	8,934	719	8.8%
1994-95	9,336	402	4.5%

30. The collection from voluntary payments too, demonstrated uneven growth during last five years. The highest growth in collection from this source was 14.3% in 1991-92. After further decline at 5.3% in the year 1992-93, it slightly picked up to 8.8% in 1993-94. The year 1994-95 exhibited the lowest growth i.e. 4.5% from the source.

Collection from Withholding Taxes

31. Withholding taxes have generally been in the nature of advance tax payments and considered as an effective mechanism for income tax collection. Traditionally these represented, more or less, ad-hoc deduction at the point of accrual of income with subsequent adjustment at the time of filing returns of income from all sources. In this sense withholding taxes have the obvious merit of preventing leakage

of income tax from the tax net. These were first introduced in late sixties. Since then there have been growing emphasis on expanding the withholding tax net as source of income tax collection. In 1979 there were only four kinds of payments/transaction subject to withholding taxes which increased upto 19 in 1994-95.

32. The types of Payments/transactions from various economic activities brought into the withholding tax net are given in the following table in a chronological order.

TABLE 3.7

LEVY OF WITHHOLDING TAX IN CHRONOLOGICAL ORDER

S.No.	U/s	Type of transaction/ payments	Year of Introduction
(1)	50(1)	Salaries	1979
(2)	50(5)	Imports	1979
(3)	50(6)	Public Transport Private Motors	1979 1992
(4)	50(7)	Bonus Shares	1979
(5)	50(4)	Contracts/supply of goods/services rendered	1981
(6)	50(7A)	Auctions	1981
(7)	50(3)	Non-residents	1982
(8)	50(2)	Interest on Securities	1982
(9)	50(3A)	Tech. Fees	1987
(10)	50(4A)	Brokerage	1989
(11)	50(7B)	Rent for House Property	1989
(12)	50(7C)	Prize Bonds/Winnings	1990
(13)	50(6A)	Dividends	1991
(14)	50(7D)	Interest/Profit on Bonds/Certificates	1991
(15)	50(2A)	Interest/Profits on account of deposits in Banks	1991
(16)	50(5A)	Exports	1992
(17)	50(7E)	Electricity	1992
(18)	50(7BB)	Constructions	1993
(19)	50(2B)	Financial instruments /Bank Transactions	1994
(20)	50(5B)	Encashment of Bearer Certificates	1995

33. In order to reinforce the efforts to mobilise the domestic resources the scope of withholding taxes was extended to new areas from year to year. To avoid collusion between tax payer and the withholding tax authority, the tax collections were generally restricted to government agencies, local authorities and the corporate sector. Since withholding taxes led to the problem of refunds at the time of assessment, the system was prone to misuse and corruption. Therefore, in order to overcome the above mentioned problems a fundamental shift in policy was made since 1991-92 by the addition of sections 80B, 80C and 80CC to the Income Tax Ordinance to convert withholding taxes into presumptive taxes, representing fixed and final settlement of liabilities. Its primary objective was to simplify the tax collection and reduce the compliance cost of tax payer. This innovation in the tax system was in line with the long outstanding demand of the tax payers community and also attributable to the desire to reduce the tax evasion.

34. The nature of payment under section 50, year of introduction, authority to collect tax, coverage, rates of withholding tax together with the final tax liability are given in the table 3.8.

TABLE 3.8

WITHHOLDING TAX PROVISIONS OF INCOME TAX ORDINANCE, 1979 (1994-95)

Section/ Sub-Section	Nature of Payment / Transaction	Rate of Tax Withholding / Collection	Authorities / Agents required to Withhold / Collect Tax **	Statement to be furnished by the Withholding Authority / Agent
50(1)	Salary and Allowances	Average rate of tax	Employers	1. Annual Statement under Rule 197 2. Monthly Statement under Rule 53
* 50(2)	Interest on Securities	Securities 30% FIBs 10%	Payer of Interest [SBP]	Statement to be furnished at the time of deduction under Rule 57
50(2A) *	Interest/Profit on Accounts & Deposits	10% before deduction of Zakat	Banks, Companies, Finance Societies	Quarterly Statement under Rule 57A
50(2B)	Financial Instruments/Bank Transfers	0.20%	Persons clearing Cheques or issuing DDs/TTs etc.	1. Annual Statement under Rule 143 2. Monthly Statement under Rule 62B
50(3)	Payments to Non-Residents	30%	Payers	1. Statement to be furnished at the time of deduction under Rule 58 2. Annual Statement under Rule 201
50(3A) *	Fees for Technical Services paid to non-residents	15%	Payers	Annual Statement under Rule 201
50(4) *	1. Execution of Contracts 2. Supply of Goods 3. Rendering of Services	Contracts 3% Supplies 2.5% Services 5%	Government, Local Authorities, Companies, Registered Firms, Foreign Contracts / Consultants Etc.	1. Annual Statement under Rule 201 2. Monthly Statement under Rule 61
50(4A)	Brokerage/ Commission	10%	As above	1. Annual Statement under Rule 200 2. Monthly Statement under Rule 61A
50(5) *	Imports	2%	Customs Authorities	
50(5A) *	Realisation of foreign exchange proceeds on export of goods	1% 0.75% 0.50%	Authorised dealers in Foreign Exchange	Annual Statement under Section 143

Section/ Sub-Section	Nature of Payment / Transaction	Rate of Tax Withholding / Collection	Authorities / Agents required to Withhold / Collect Tax **	Statement to be furnished by the Withholding Authority / Agent
50(6)	Transport	A) Goods Transport: Rs.300 to 5000 per annum B) Passenger Transport: Rs.20 to 25 per seat per annum C) Motor Cars: Rs.500/1500 per annum	Persons responsible for collecting Motor Vehicle Tax	Annual Statement under Section 143
50(6A) *	Dividends	10%	Principal Officer of a Company	Annual Statement under Rule 61B
50(7) *	Bonus and Bonus Shares	10%	As above	-
50(7A)	Public Auction / Tender	3%	Government, Local Authorities, Public Companies, Foreign Contractors / Consultants Etc.	Annual Statement under Section 143A
50(7B)	Rent from house property [Including Furniture, Fixtures & Services]	5% of gross rent exceeding Rs.100.000	Government, Local Authorities, Public Companies, Diplomatic Missions	Annual Statement under Rule 61C
50(7BB)	Construction of Buildings [Other than Residential Houses]	2% of the estimated construction cost	Authorities approving building plans/issuing completion certificates	Annual Statement under Section 143A
50(7C) *	Prize Money of Rs.25,000 or more from Prize Bond draws, Raffles, Lotteries Etc.	7.5%	Payers	Annual Statement under Section 143
50(7D) *	Interest/Profit on Bonds/ Certificates and other Instruments	10%	Payers	Annual Statement under Rule 61D
50(7E)	Electricity Bills [Commercial/Industrial]	Rs.30 to Rs.360 per month	Persons preparing electricity bills [WAPDA/KESC]	Annual Statement under Section 143

* Non-adjustable - Final discharge of tax liability [Except "Services" U/S 50(4)]

** All taxes withheld / collected shall be remitted to the credit of Federal Government :
(a) on the same day by Government Departments (Rule 49)
(b) within one week by Others (Rule 50)

COLLECTION FROM WITHHOLDING TAXES

35. As a major shift in Govt. policy, greater reliance was placed on withholding taxes and consequently collection under this regime increased from Rs.10,191 million in 1990-91 to Rs.40,252 million in 1994-95. Its share in total collection too increased from 53% of net collection in 1990-91 to 68.0% in 1994-95. During last five years the performance of withholding taxes has been excellent and the collection increased by 295%. Annual compound growth during the period was 41.0%. The shift in policy also gradually brought down the refunds from 14.5% of net collection in 1990-91 to 6.3% in 1994-95.

TABLE 3.9

COLLECTION FROM WITHHOLDING TAXES IN 1994-95

(Rs. in Million)

WITHHOLDING TAXES	COLLECTION 1994-95	% OF SUB-TOTAL	% OF TOTAL (NET)
1	2	3	4
1) U/s 50(1) Salary	4,253.1	10.6%	7.2%
2) U/s 50(2) Securities	11,108.4	27.6%	18.8%
3) U/s 50(2A) Interest	2,558.0	6.4%	4.3%
4) U/s 50(2B)	589.5	1.5%	1.0%
5) U/s 50(3) Non resident	1,995.6	5.0%	3.4%
6) U/s 50(3A) Tec. Fee	173.5	0.4%	0.3%
7) U/s 50(4)Contracts	11,313.0	28.1%	19.2%
8) U/s 50(4A)Brokerage Fee	118.7	0.3%	0.2%
9) U/s 50(5) Imports	4,219.7	10.5%	7.1%
10) U/s 50(5A) Exports	1,410.1	3.5%	2.4%
11) U/s 50(5B) Auth. dealers (F.Exchange)	7.3	0.0%	0.0%
12) U/s 50(6) Transport	406.9	1.0%	0.7%
13) U/s 50(6A) Dividends	234.0	0.6%	0.4%
14) U/s 50(7) Bonus & Bonus Shares	22.6	0.1%	0.0%

(Rs. in Million)

WITHHOLDING TAXES	COLLECTION 1994-95	% OF SUB-TOTAL	% OF TOTAL (NET)
1	2	3	4
15) U/s 50(7A) Auctions	212.2	0.5%	0.4%
16) U/s 50(7B) House Rental	104.8	0.3%	0.2%
17) U/s 50(7BB) Building Plan App.	24.1	0.1%	0.0%
18) U/s 50(7c) Prizes & Winnings	81.7	0.2%	0.1%
19) U/s 50(7D) Interest on Bonds	129.9	0.3%	0.2%
20) U/s 50(7E) Elec. Bills	967.7	2.4%	1.6%
21) Miscellaneous	320.9	0.8%	0.5%
Sub-Total	4,0251.7	100.0%	68.1%
Gross Collection	62,789.8	-	-
Refund	3,725.8	-	-
Net	59,064.0	-	-

36. The collection from withholding taxes demonstrated a sizable annual growth during the last five years. The record increase of 83.9% over the preceding year was achieved in 1991-92, when changes were made in the Income tax ordinance, to convert the withholding taxes into presumptive taxes, representing fixed and final settlement of tax liability.

TABLE 3.10

COLLECTION FROM WITHHOLDING TAXES

(Rs. in Million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% INC./DEC. OVER LAST YEAR
1	2	3	4
1990-91	10,191	2,150	26.7%
1991-92	18,741	8,550	83.9%
1992-93	24,976	6,235	33.3%
1993-94	28,632	3,656	14.6%
1994-95	40,252	11,620	40.6%

37. In the year 1994-95, nineteen type of activities were subjected to deduction at source. For the purpose of analysis, these activities can be divided into the following ten groups.

(1) Income arising from supply of goods, services, execution of contracts and public auction.

(2) Interest on Government Borrowing.

(3) Income arising from import and export activities.

(4) Salaries.

(5) Interest on bank deposits and other financial instruments.

(6) Payments to non-residents.

(7) Electricity billing of industrial and commercial consumers.

(8) Income from plying of motor vehicles.

(9) Dividend Income.

(10) Construction and rentals.

38. The ten activities covered almost 96.3% of collection from withholding taxes in 1990-91. The share of these activities, however, stepped down to 95.9%, as a result of broadening the base of withholding taxes in the subsequent years.

TABLE-3.11

BREAK-UP OF WITHHOLDING TAX BY NATURE OF ECONOMIC ACTIVITIES

(Rs. in Million)

ACTIVITY	1990-91	1991-92	1992-93	1993-94	1994-95
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	3,988	6,409	6,846	7,004	11,313
2. INTEREST ON GOVERNMENT BORROWING	1,673	4,609	7,072	9,142	11,108
3. IMPORTERS/ EXPORTERS	2,101	3,039	4,746	4,557	5,630
4. SALARY INCOME	1,395	1,732	2,430	3,171	4,253
5. BANK INTEREST	14	1,070	1,962	1,692	2,558
6. PAYMENT TO NON-RESIDENTS	494	696	539	896	1996
7. ELECTRICITY BILLING	-	-	334	634	968
8. TRANSPORT	122	127	286	377	407
9. DIVIDENDS	3	100	124	200	234
10.CONSTRUCTION & RENTAL	23	12	39	64	129
SUB-TOTAL(1-10)	9,813	17,794	24,378	26,737	38,596
% of Total	96.3%	94.9%	97.6%	93.4%	95.9%
OTHER ACTIVITIES	377	947	598	1,895	1,656
TOTAL	10,190	18,741	24,976	28,632	40,252

39. Some of the salient features emerging from five years data on withholding taxes are given as under:

- The withholding taxes collected from contractors/ suppliers gradually increased from Rs.3,988 million in 1990-91 to Rs.11,313 million in 1994-95. It shared 28.1% from withholding taxes in 1994-95 and topped the yield from major revenue spinner of the withholding taxes.

- The collection from tax on interest on Govt. securities stood second in 1994-95. This was due to significant increase in the quantum of borrowing and shift in Govt. policy from fixed rate to floating rate, adopted in 1992-93 to be determined in bidding process. The new procedure resulted in the rise in the rate of return of Treasury Bills. Its share in total collection in withholding taxes increased from 16.4% in 1990-91 to 27.6% in 1994-95.

- The collection from Importer/exporter being third revenue spinner increased from Rs.2,101 million in 1990-91 to Rs.5,630 in 1994-95. Its share in total withholding taxes declined from 20.6% in 1990-91 to 14.0% in 1994-95 due to increase in share of other withholding tax agents.

- The collection from salary income at the fourth position demonstrated a significant growth and increased from Rs.1,395 million in 1990-91 to Rs.4,253 million in 1994-95 or 204.9% and shared 10.6% of total collection from withholding taxes.

- The collection from bank interest/profit on bank accounts increased from Rs.1,070 million in 1991-92 to Rs. 2,558 million in 1994-95. However, as compared to preceding year it increased by 51.2%.

- Withholding taxes from the non-residents increased from Rs.896 million in 1993-94 to Rs.1996 million in 1994-95 or by 123%.

- The collection from electricity has increased from Rs.634 million in 1993-94 to Rs.968 million in 1994-95 or by 53%.

- The collection of withholding taxes from transport, dividends and construction & rental also showed notable increase as compared to preceding year.

Performance of the Regional Commissioners of Income tax

40. The performance of the income tax department depends on the performance of its three regions viz; **Southern**, **Central** and **Northern** Region. The Southern Region consists of entire province of Sind and Baluchistan. The Central Region has the jurisdiction over all the province of Punjab except those areas covered by the Northern Region. The Northern Region has a jurisdiction over the entire Province of the NWFP and some parts of the Province of Punjab.

41. The following table shows the tax collection made by the three regions in 1993-94 and 1994-95.

TABLE-3.12

INCOME TAX COLLECTION BY REGIONS

(Rs. in Million)

REGIONS	COLLECTION		% CHANGE	% SHARE IN TOTAL COLLECTION OF 1994-95
	1993-94	1994-95		
1	2	3	4	5
1. SOUTHERN REGION	27,525	39,740	44.4%	67.3%
2. CENTRAL REGION	7,369	10,108	37.2%	17.1%
3. NORTHERN REGION	6,573	9,216	40.2%	15.6%
T O T A L	41,467	59,064	42.4%	100.0%

SOUTHERN REGION KARACHI

42. The Southern Region, in the year 1992-93, consisted of seven zonal commissioners, one wealth tax commissioner and a Commissioner of Survey and Registration. However, as a result of re-organisation in 1993-94, two more zones were created i.e. E-Zone and Sukkur Zone and two old commissionerates of Survey and Registration and Wealth Tax were replaced by F-Zone and Companies-IV respectively. As such, now the Region consists of twelve zones.

43. Southern Region collected Rs.39,740 million in 1994-95 or 67.3% of total collection made by the department. Its collection increased by 44.4% as compared to the preceding year. The income tax collection from the three sources of collection during the last two years is given in the following table.

TABLE-3.13

BREAK-UP OF INCOME TAX COLLECTION OF SOUTHERN REGION

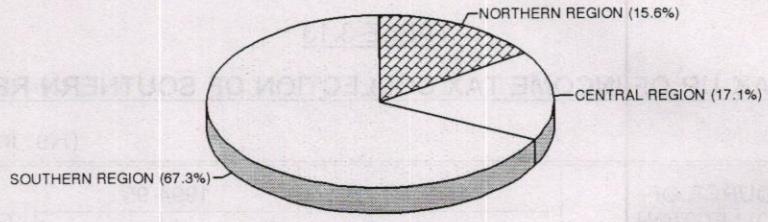
(Rs. in Million)

SOURCE OF COLLECTION	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	19,253	67.4%	27,116	63.1%	40.8%
2. VOLUNTARY PAYMENT	5,745	20.0%	5,732	13.4%	-0.2%
3. COLLECTION ON DEMAND	3,588	12.6%	10,113	23.5%	181.9%
GROSS	28,586	100.0%	42,961	100.0%	50.3%
REFUND	1,061		3,221		203.6%
NET	27,525		39,740		44.4%

44. Collection from withholding taxes in the region increased from Rs.19,253 million in 1993-94 to Rs.27,116 in 1994-95 or 40.8%. Its share, however declined from 67.4% of gross collection in 1993-94 to 63.1% in 1994-95. Collection on demand significantly improved from Rs.3,588 million in 1993-94 to Rs.10,113 million in 1994-95 or by

FIGURE: 3.C

PERCENTAGE SHARE OF REGIONS IN TOTAL INCOME TAX COLLECTION (1994-95)



181.9%. Collection from voluntary payments remained at the last year's level. The overall growth of 44.4% of the region as compared to the preceding year has slightly overtaken the growth of 42.4% at the national level in 1994-95.

PERFORMANCE OF ZONES OF THE SOUTHERN REGION

45. The performance of the Region depends on the performance of the Income tax zone which is given in the following table.

TABLE-3.14

ZONE-WISE PERFORMANCE OF SOUTHERN REGION

(Rs. in Million)

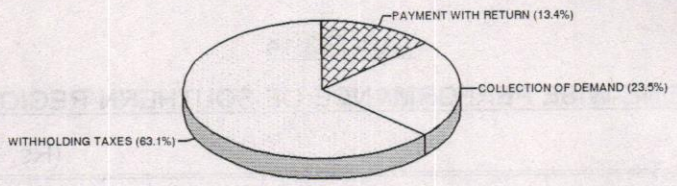
ZONES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. COMPANIES - I	10,526	38.2%	15,705	39.5%	49.2%
2. COMPANIES - II	3,930	14.3%	4,179	10.5%	6.3%
3. COMPANIES - III	1,760	6.4%	2,698	6.8%	53.3%
4. COMPANIES - IV	156	0.6%	929	2.3%	495.5%
5. ZONE - A	212	0.8%	139	0.3%	-34.4%
6. ZONE - B	144	0.5%	135	0.3%	-6.2%
7. ZONE - C	126	0.5%	116	0.3%	-7.9%
8. ZONE - D	1,051	3.8%	50	0.1%	-
9. ZONE - E	9	0.0%	78	0.2%	-
10. SUR.& REG./ ZONE-F	8,165	29.7%	13,497	34.0%	65.3%
11. HYDERABAD	1,028	3.7%	891	2.2%	-13.3%
12. SUKKUR	418	1.5%	1,323	3.3%	216.5%
T O T A L	27,525	100.0%	39,740	100.0%	44.4%

46. The performance of the zonal commissioners cannot be gauged from the above table due to the re-organisation of the department taken

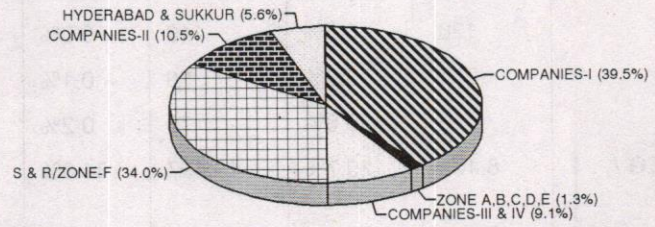
FIGURE: 3.D

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1994-95)

SOUTHERN REGION



PERCENTAGE SHARE OF CITs IN INCOME TAX COLLECTION (1994-95)



place in the month of February, 1994 which changed the territorial jurisdiction and consequently zonal collection. This has rendered the growth in the zonal collections uncomparable as such the actual performance of the zonal commissioners is not the true reflections of their performance during the period.

COMPANIES ZONE-I, KARACHI.

47. *This zone deals in cases of Companies (excluding those assigned to any other Commissioner of Income Tax) whose place of business is located in Civil Division Karachi, or the Civil district Lasbella Baluchistan, whose main business is (i) manufacturing of cotton textile product including ginning, spinning, weaving and other allied processes, (ii) products of silk, man-made fibre or wool including wool scouring or processing, (iii) banking, loan making or investment, (iv) deriving income from operation of ships or aircraft, hotelling business, (v) whose names begin with alphabet 'R' (excluding article 'The') and cases of shipping companies having their registered offices in Karachi, cases other than the cases of companies deriving income from shipping in Karachi including non-resident persons assessed under section 78 of the Income Tax Ordinance, 1979(XXXI of 1979), through their agents residing in Karachi, cases of non-residents deriving income from air or maritime transport, assessees deriving income from general sales agencies of foreign airline and travel agencies, cases specifically assigned previously to the Commissioner of Income Tax, non-resident persons falling in the territorial jurisdiction of Civil Division of Karachi whose income is partly or wholly derived as public entertainers such as theatre, motion picture, radio or television artists, musicians, dancers, singers, wrestlers and journalists, cases of Directors of Companies referred above.*

48. This zone is the highest revenue contributor and yielded Rs.15,705 million or 39.5% of the Regional collection and demonstrated the highest growth i.e. 49.2% in 1994-95. The collection from *withholding taxes, collection on demand* and *payment with return* were Rs.10,514 million, Rs.6,368 million and 1,290 million respectively. Withholding taxes to the extent of 87% were collected from securities. Companies-I, Karachi alone collected 26.6% of total collection of the Income Tax Department.

COMPANIES ZONE-II,KARACHI.

49. *This zone handles cases of companies (excluding those assigned to any other Commissioner of Income Tax) whose place of business is located in Civil Division Karachi and Civil District of Lasbella of the Province of Baluchistan whose main business is manufacturing of chemicals or allied products, cement, engineering or electrical goods including repairing or servicing, vegetable ghee or vegetable oil, deriving income from blending, exploration, refining, production or distribution of petroleum (including natural gases, oil and oil gases), or extraction of mineral deposits, deriving income from dealing in or manufacturing of sugar and its bye-products, whose names begin with letters E,F,G,I,W,Y,O and S (excluding article "The"), other than classes of persons assigned to the Commissioners of Income Tax, Companies Zone-I, Companies Zone-III and Companies Zone-IV) and cases of Directors of companies referred above.*

50. Companies II, contributed Rs.4,179 million or 10.5% of the Regional collection during 1994-95. The growth over the year was 6.3%. This zone yielded 64% of revenues from the *payment with return* i.e Rs.2,667.8 million during the year 1994-95. The zone collected Rs.966 million from *collection on demand* and the lowest i.e. Rs.869 million from *withholding taxes.*

COMPANIES ZONE-III, KARACHI.

51. *This zone deals in cases of companies (excluding those assigned to any other Commissioner of Income Tax) whose place of business is located in Civil Division Karachi and Civil District Lasbella of the Province of Baluchistan, whose main business is insurance, catching, preserving, processing and freezing fish and fish products, dealing in or manufacturing of paper or board including cartons and packages, or whose names begin with alphabets A,B,C,L,P and T(excluding article 'The') other than classes of persons assigned to the Commissioner of Income Tax, Companies Zone-I, Companies Zone,II and Companies Zone-IV, Karachi, cases of Directors referred above, cases falling in Civil Division of Karachi and Civil district of Lasbella of the Province of Baluchistan excluding those assigned to any other Commissioner of Income Tax, and deriving income as importers and ships for breaking; or from shipbreaking business.*

52. This is the fourth revenue yielding zone of the Region and contributed Rs.2,698 million in 1994-95 and 6.8% collection of the region. Its growth was 53.3% during the year. The main feature of the collection from this zone was that it yielded the highest collection as compared to other zones of the Region i.e. Rs.1,692 million or 58% of its gross collection, in 1994-95, by *raising tax on demand*. The payments with return were Rs.845 million or 31.3% of total collection. The lowest collection was from withholding taxes i.e. 13.9%. The collection from securities was 90.0% of withholding taxes.

COMPANIES ZONE-IV, KARACHI.

53. *This zone comprises cases of companies (excluding those assigned to any other Commissioner of Income Tax) whose place of business is located in Civil Division Karachi and Civil District Lasbella of the Province of Baluchistan and deriving income from building, road contract or any other form of contract or construction work, dealing in or manufacturing of pharmaceutical and allied products, whose names begin with alphabets 'D', 'H', 'J', 'K', 'Q', 'U', 'V', 'W', 'X', 'Y' and 'Z' (excluding article 'The') other than classes of persons assigned to the Commissioner of Income tax companies Zone-II and Companies Zone-III, Karachi, Cases of persons falling in Civil Division Karachi and the Civil district Lasbella of the Province of Baluchistan, Advertising business, legal profession (including income-tax practitioners), auditors, accountants, architects and engineers, the medical or veterinary profession (including Dentists, Radiologists and pathologists), and others employed in the service of healing human or animal ailments by allopathic, Unani Ayurvedic, Homeopathic or any other system of medicines and the Cases of Directors of Companies referred above.*

54. The collection from this newly created zone was Rs.929 million during 1994-95 and shared 2.3% of total collection of the Region. Rs.594 million or 59.8% of gross collection of the zone was collected through *tax on demand* and Rs.370 million or 39.8% from *payment with return*. Only 3% of the collection or Rs. 29 million was yielded from *withholding taxes*.

KARACHI ZONE-A,KARACHI.

55. *All cases of persons (excluding cases or classes of cases, persons or classes of persons and the areas assigned to any other Commissioner) falling in the areas of Civil Division, Karachi which included, (a) Goverdhan Das market, Sind Cloth Market, Laximedas Street, Bunder Road Quarters(from Market Road Corner to Qamar House), Ghulam Hussain Quarters, Chagala Street, (b) Marriot Road(including Islamia Chowk), Rambharti Street, Fakhr-e-Matri Road(old name Newnehem Road), Marhet road, Moolji Street, Cochinwala Market, New Memon Masjid Facing M.A.Jinnah Road, M.A.Jinnah Road from Desno Hall to the corner of Market Road(including Luxmi Building), (c) Ranchore Quarters(excluding Princess Street), south M.A.Jinnah road between Preedy Street and Dr.Ziauddin Ahmed road(including Bahadur Shah Market and Jamia cloth Market), M.A.Jinnah Road from Saeed Manzil to Civil Hospital, (d) Mereweather Tower to Sarai Road falling between M.A.Jinnah road and I.I.Chundrigar Road (excluding I.I.Chundrigar Road), Liaquat Market, Shikarpuri Market, Talpur Road (i.e Wood Street) upto I.I.Chundrigar Road, Motan Building, Habib Square, Aiwan-e-Tijarat Road(i.e Nicol Road), Nishtar Road (i.e Lawrence Road), Lawrance Quarters(including Ranchorpur Road), Risala Police Line, Akalbhunga, Siddiq Wahab Road (i.e Herchand Rai Road), Herchand Rai, Tahilram Quarters, Lit Bitter Road, Wadhumal Odharam (including Napier Road), Ramswami quarters, Garden West Quarters, Chand Bibi Road (i.e Princess Street) of Lawrance quarters, Chand Bibi Road (i.e. Princess Street) of Wadhumal Odharam Quarters, Chand Bibi Road(i.e Princess Street) of Ranchore Quarters, M.A.Jinnah Road from Civil Hospital to Jehangir Kothari Building, Serai Quarter, Altaf Hussain Road(i.e.South Napier Road), Shahrah-e-Liaqat (i.e.Frere Road) of Serai Quarters, Belassis Street, Outram Road, Haqqani chowk, M.A.Jinnah road from Dr.Ziauddin Ahmed Road corner (opposite KMC Building) to Serai Road(including Compbell Street), Shahrah-e-Liaquat from Dr.Ziauddin Ahmed Road to Aiwan-e-Tijarat Road, Dr.Ziauddin Ahmed Road from I.I chundrigar Road to M.A.Jinnah Road, Pakistan Chowk, Hussain Ali Effendi Road, Botal Gali, Artillary Maidan Quarters(excluding Bahadur Shah Market, but including Amil Street Gidumal-I-Khraj Road, Gowali Lines No.1, 2, and 3 and Akbar Road, Mohd Bin Qasim Road(i.e Burns Road), Aram Bagh Quarters (including Arambagh Road), Dr.Ziauddin Ahmed Road (ie.Kutchary Road) off Arambagh Quraters, Mohan Road*

off Artillary Maidan Quarters, Ramchandran Temple Road off Artillery Maidan Quarters, Rat on Talab, M.A.Jinnah Road, Cotton Exchange Building, Railway Quarters, Stock Exchange Building, Molvi Tamizuddin Khan Road(i.e Old and New Queens Road), Keamari Quarters, West Wharf, Bhit Island, Baba Island, Shamspir Village, Manora, Hasrat Mohani Road (i.e. Grant Road), and the areas of Civil Division Karachi which have not been assigned to any other commissioner of Income Tax.

56. As the zone consists of persons, handling small business, the major source of collection of this zone i.e Rs.43 million or 26.6% was from *demand created* by the department and 54.8% of gross collection was from *payment with return.* The *withholding taxes* were negligible. The zone refunded 15.8% of its net collection during 1994-95. The collection from this smaller zone of the region was Rs.139 million during 1994-95 which reflected 34.4% decline over the preceding year.

KARACHI ZONE-B,KARACHI.

57. *This zone deals in all cases of persons (excluding cases or classes of cases, persons or classes of persons and the areas assigned to any other Commissioner of Income Tax)falling in the areas of the Civil Division Karachi, which included a) Nazimabad, Paposhanagar, Rizvia Colony and adjoining colonies, Golimar, Firdous Colony, b) Sher Shah, Mauripur, Sind Industrial Trading Estates, Manghopir Road and Adjoining colonies, Orangi Township, Masan Road, Agra Taj Colony, Tannery Road, Behar Colony, c)Gulshan-e-Iqbal, PIB Colony and areas behind jail Road, Sabzi Mandi, d) Liqauatabad(Lalukhet), Areas between Tinhatti to Iasbella Chowk(right hand side) and old Lalukhet, Federal Area and Federal 'B'Area, North Nazimabad, New Karachi, Katchi Gali No.1,2 and 3, Murad Khan Road, Khori Garden, Jodia Bazar, Darya Lal Street, Napier Road and Napier Quarters, Adamjee Daud Road (i.e Rampart Row), Muhammad Shah Street, Allah Dad Street, Bhangnari Street, Weaver Lande, Sarafa Bazar, Raiver Lane, Abdullah Street, Khajoor Bazar, Old Dispensary Road, Old Town Quarters, Lea Market of Napier Quarters and Lyari Quarters, Khadda, Usmanabad, Nawababad, Mirza Adam Khan Road, Bakrapiri, Gharibabad, Nawa Lane, New Kumharwara, Chakiwara, Rangiwara, Syed Mahmood Shah Road, Newa Shah, River lane, Lea*

Market, Bughdadi, Nawab Mahabat Khan Ji Road (i.e Embankment Road). All persons (excluding cases assigned to any other Commissioner) having their place of business within the Civil Division Karachi whose income is partly or wholly derived from building contracts, road contracts, supply contracts or any other form of contract. All institutions and hospitals in the Civil Division Karachi falling under the ecclesiastical territory of Archdiocese of Karachi, all cases of jockies, riding boys, book-makers, trainers and other persons deriving income partly or wholly from business or profession connected with horse-racing in the Civil Division Karachi, all cases of Co-operative Societies registered within the Civil Division Karachi under the Cooperative Societies Act,1912, or under any other law for the time being in force governing the registration of Cooperative Societies.

58. This zone contributed Rs.135 million during 1994-95 and shared 0.3% of total collection of the Region. It, however, demonstrated 6.2% decline over the preceding year. As the zone consists of small businesses, its main collection i.e Rs.81 million and Rs.77 million was yielded from *payments with return* and *collection on demand* respectively. It refunded 17.1% of its net collection during 1994-95.

ZONE-C, KARACHI.

59. *All cases of persons (excluding cases classes of cases, or persons or classes of persons and the areas assigned to any other Commissioner of Income Tax)falling in the areas of the Civil Division Karachi, which included Karachi Taluqa, Landhi Township and Landhi Industrial Area, Defence Housing Society, Jinnah Hospital Road, Mahmoodabad, Rest Campt, Gora Qabrastan, Cattle Colony, Cantonment Quarters, Gizri Quarters, Sindhi Muslim Housing Society, Shaheed-e-Millat Road, Abdullah Haroon Road (i.e. Victoria Road) including Saddar Cooperative Market and Capital cloth Market, Shahrah-e-Iraq including Mehboob Cloth market, M.R.Kayani Road(i.e University Road), Dundas Street, Frere Town, Civil Lines Quarters, Zabunnisa Street (i.e. Elphinston Street), Bath Island and Clifton, Tapp Street, Raja Ghaznfar Ali Khan Road (i.e Sommerset Street), Mochi Gali, Bohri Bazar, Dr.Daud Pota Road(i.e.Frere Street), Napier Street, Mansfield Street, Empress Market (including Church Road), Preedy Street, Parr Street, Pakistan Employees Cooperative Housing Society, Khudadad Colony, all member Societies of Karachi*

Co-operative Housing Societies Union (excluding S.M.C.S and P.E.C.H.S), Bahadurabad Housing Society, New Karachi Cooperative Housing society, Mohammad Ali Housing Society, K.D.A Scheme No.1, Dawood Colony, Delhi Mercantile Cooperative Housing Society, Stadium Road upto Drigh Road Railway Station, Country Club road, Bangalore Town and Alhamra Society, M.A.Jinnah Road, Garden Road, Soldier Bazar, Martin Road and Martin Quarters, Jamshed Road and Jamshed Quarters, Bahadur Yar Jang Road (i.e Clayton Road) and Clayton Quarters, Patel Para, Hyderabad Colony, Amil Colony, Shikarpuri Colony, Muslimabad, New Town, Garden East Quarters, Britto Road, Depot Lines, Shahabuddin Market, Jacob Line, Jet Lines, Abysinia Lines, Nizami Road and Katrak Road. All case (excluding cases assigned to any other Commissioner) having their place of business within the Civil Division Karachi whose income is partly or wholly derived from plying of motor vehicles for hire like buses, taxis, trucks, oil carriers and autorickshaws, etc.

60. Zone 'C' contributed Rs.116 million during the year 1994-95 and shared 0.3% collection of the Region. The collection was down by 7.9% as compared to the preceding year. Its two major sources i.e. *collection on demand* and *payment with return* constituted Rs.65 million and Rs.69 million respectively and negligible contribution was made by the withholding taxes.

ZONE-D,KARACHI.

61. *All cases of persons (excluding cases or classes of cases, persons or classes of persons and the areas assigned to any other Commissioner of Income Tax) falling in the areas of Civil Division including Preedy Quarters, Madina Market, Jubliee Market, Plaza Quarters, Marston Road, Karachi.*

62. Zone 'D' contributed Rs. 50 million in the collection of the Region and its share was 0.1% only. The collection was down from Rs.1,051 million as compared to the preceding year. This was mainly because of revision in the jurisdiction of the zone. Formerly the zone was handling the salary cases exclusively and in the revised set up the salary cases were entrusted to the 'F' zone and the 'D' was to handle the cases of specified areas of Karachi. However, in the year 1994-95 its major source of collection was from *payments with returns* i.e. Rs.43 million

or 86.5% of total collection. The remaining Rs.18 million and Rs.0.8 million were collected from *tax on demand* and withholding taxes respectively.

ZONE-E,KARACHI.

63. *All cases of persons (excluding cases or classes of cases, persons or classes of persons and the areas assigned to any other Commissioner of Income Tax) falling in the areas of Civil Division Karachi including Malir City, Malir Township, Malir halt, Malir extension Colony, Saudabad Model Colony, Malir Cantt, Airport, Star Gate, Shah Faisal Colony (Drigh Colony including Adjoining areas), Drigh Road.*

64. This zone collected only Rs.78 million. The highest collection of the zone was from *collection on demand* i.e. Rs.47 million and the rest i.e. Rs.34 million from *payments with returns.*

ZONE-F,KARACHI.

65. *All persons employed in the Civil Division Karachi (excluding cases assigned to any other Commissioner of Income Tax) where income consists partly or wholly of salary, all persons posted anywhere in Pakistan who were employed by Pakistan International Airlines Corporation, PIA Shaver Poultry Breeding Farms Ltd., Airport Development Authority, Pakistan Tobacco Co.Ltd., all Naval employees under the audit control of the Controller of Naval Accounts, Karachi, all persons having their normal place of residence within the Civil Division, Karachi whose income was partly or wholly derived as artists, including musicians, dancers, singers, public entertainers or film, television, radio or stage artists, all cases of non-resident persons falling in the territorial jurisdiction of Civil Division Karachi whose income was partly or wholly derived as public entertainers such as theatre, motion picture, radio or television artists, musicians, dancers, singers, wrestlers and journalists, all persons not resident in Pakistan (excluding those cases assigned to any other Commissioner of Income Tax), whose total income was made up of income wholly taxed at source (except persons assessed through agents), all persons residing in the Civil Division, Karachi applying for refund of tax deducted at source or for exemption certificate in respect thereof and whose total income is below taxable limit or whose income was not liable to tax, areas falling in Civil*

Division, Karachi for the purpose of performing functions as specified in the Third Schedule.

66. Zone 'F' in fact replaced old zone of "Survey and Registration" which was mainly responsible for the collection of various *withholding taxes* under section (50). Although this zone under the revised set up was responsible for handling the salary cases but during the major part of financial year 1994-95 it collected withholding taxes. As such its collection i.e Rs.13,497 million during the year was 34.0% of the total collection of the Region. During 1994-95, over 98.6% collection of the zone was from the *withholding taxes*.

HYDERABAD ZONE, HYDERABAD.

67. *The areas falling in the province of Sind excluding the areas assigned to any other Commissioner of Income Tax.*

68. During 1994-95, as a result of revision in the administrative set up, Hyderabad Zone was divided and except the above mentioned jurisdiction, the remaining part of the Sind Province and entire Province of Baluchistan was entrusted to Sukkur Zone. The collection during the year was Rs.891 million or 2.2% total collection of the Region. It declined by 13.3% as compared to the preceding year which in fact was due to bifurcation of the zone. If we add collection of the Sukkur Zone for a meaningful comparison the collection would reflect an upward trend of 19% during the same period. Major source of collection of Hyderabad Zone was *withholding taxes* which accounted for 89.2% of net collection of the zone.

SUKKUR ZONE, SUKKUR.

69. *The areas falling in the Civil Divisions Sukkur and Larkana and Civil District Dadu of Civil Division Hyderabad (excluding Taluka, Kotri and Thana Bulla Khan) and Baluchistan Province excluding the areas assigned to any other Commissioner of Income Tax.*

70. This zone was created as a result of administrative measures w.e.f. February, 1994. It collected Rs.1,323 million during the year 1994-95. Its major source of collection was from *withholding taxes* which accounted for 89.7% of net collection of the zone.

CENTRAL REGION LAHORE

71. The Central Region in the year 1992-93 consisted of four zonal Commissioners and a Commissioner of Survey & Registration and Commissioner of Wealth Tax. As a result of re-organisation, two new zones at Sahiwal and Bahawalpur were created and Commissioner of Survey & Registration and Commissioner of Wealth Tax, Central Region were re-desiganted as Zone 'C' and Companies-II, Lahore. With the addition and re-distribution the strength of the Zonal Commissioners increased to eight in the year 1993-94.

72. The Income Tax collection from the three sources of collection during the last two years is given in the following table.

TABLE-3.15

BREAK-UP OF INCOME TAX COLLECTION OF CENTRAL REGION

(Rs. in Million)

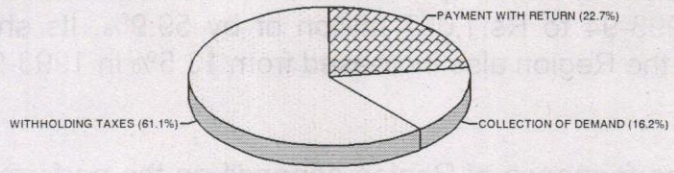
SOURCE OF COLLECTION	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	4,924	62.8%	6,404	61.1%	30.1%
2. VOLUNTARY PAYMENT	1,854	23.7%	2,380	22.7%	28.4%
3. COLLECTION ON DEMAND	1,061	13.5%	1,697	16.2%	59.9%
GROSS	7,839	100.0%	10,481	100.0%	33.7%
REFUND	471		373		-20.8%
NET	7,368		10,108		37.2%

73. The Central Region yielded Rs.10,108 million during 1994-95 or 17.1% of total net collection by the Department. The growth of tax collection was 37.2% as compared to the preceding year. The Region

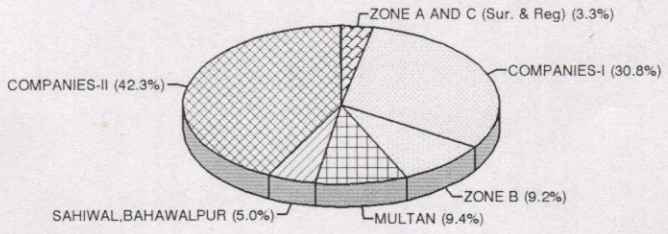
FIGURE: 3.E

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1994-95)

CENTRAL REGION



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



shared 17.1% of the total collection by the Income Tax Department which slightly increased from 16% as compared to the preceding year.

74. The collection from the *withholding taxes* in the year 1994-95 at Rs.6,404 million increased by 30.1% as compared to the last years collection of Rs.4,924 million. Its share in total collection of the Region, however, declined from 62.8% in 1993-94 to 61.1% in 1994-95. Collection from *voluntary payment* were to the extent of Rs. 2,380 million during 1994-95 and up by 28.4% as compared to last year. The Region had shown satisfactory performance in making *collection out of demand* raised by the Department which increased from Rs.1,061 million in 1993-94 to Rs.1,697 million or by 59.9%. Its share in total collection of the Region also increased from 13.5% in 1993-94 to 16.2% in 1994-95.

75. The performance of Region depends on the performance of the Zonal Commissioners which is given in the table 3.16. The performance of the Zonal Commissioners is not comparable due to re-organisation and revision in the jurisdiction. However, a brief analysis of collection made by each zone given in the following paragraphs.

TABLE-3.16

ZONE-WISE PERFORMANCE OF CENTRAL REGION

(Rs. in Million)

ZONES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. COMPANIES-I	2,585	35.1%	3,115	30.8%	20.5%
2. COMPANIES-II	2,988	40.6%	4,275	42.3%	43.1%
3. 'A' ZONE	113	1.5%	130	1.3%	15.0%
4. 'B' ZONE	644	8.7%	934	9.2%	45.0%
5. SURVEY & REG./'C' ZONE	92	1.3%	198	2.0%	115.2%
6. MULTAN	694	9.4%	954	9.4%	37.5%
7. SAHIWAL	98	1.3%	189	1.9%	92.9%
8. BAHAWALPUR	154	2.1%	313	3.1%	103.2%
T O T A L	7,368	100.0%	10,108	100.0%	37.2%

COMPANIES ZONE-I,LAHORE.

76. *Cases of companies (excluding those assigned to any other Commissioner of Income Tax) whose place of business is located in Civil Districts Lahore, Kasur and Sheikhupura, cases of Directors of companies referred to above provided that where a person is a director in more companies than one, the jurisdiction over his case shall be exercised by the Income Tax Officer holding jurisdiction over the company whose name comes first in the alphabetical order, cases of persons residing in the District of Lahore who derive income from the medical or veterinary profession, including dentists, radiologists and pathologists, engaged in healing human or animal ailments by Allopathic, Unani Ayurvadic or any other system of medicines, derive income from clinical laboratories, X-Ray Units and Nursing Homes.*

77. Companies zone-I, Lahore collected Rs.3,115 million in 1994-95 or 30.8% collection of the Region. The collection was up by 20.5% as

compared to the preceding year. The highest collection i.e. Rs.1,282 million was made from *payment with return*. Withholding taxes contributed Rs. 1,032 million to the collection of the zone. The *collection from demand* was Rs. 997 million.

COMPANIES ZONE-II, LAHORE.

78. *This zone deals in cases of companies whose place of business is located in the Civil Districts Lahore, Kasur and Sheikhupura and whose names begin with the alphabet C, Q or T (excluding the article "The"), cases of directors of the companies referred above provided that where a person is a director in more companies than one, the jurisdiction over his case shall be exercised by the Income Tax officer holding jurisdiction over the company whose name comes first in the alphabetical order, cases of persons residing in the district of Lahore who derive income from legal profession including lawyers, barristers-at-law, pleaders, attorneys, advocates, vakils, solicitors, Income-tax practitioners, tax advisers, chartered accountants and auditors, engineers and architects.*

79. As companies Zone-II was carved out of the old Companies Zone, Lahore, therefore, its major source of collection during 1994-95 was from the *withholding taxes* which accounted for Rs.3,235 million or 76% of total collection of Rs.4,275 million during 1994-95. The collection from other two sources i.e. *tax on demand* and *payment with return* was Rs.354 million and Rs. 773 million respectively.

ZONE-A, LAHORE.

80. *The areas falling in Civil District Lahore (excluding cases or classes of cases, persons or classes of persons, income or classes of income assigned to any other Commissioner of Income Tax) falling to the north of boundary line running along the middle of the Canal from the point it enters the District of Lahore to the point it meets Shahrah-e-Quaid-e-Azam, the middle of the Shahrah-e-Quaid-Azam from the Canal bridge to the Lower Mall, the middle of Lower Mall from Shahrah-e-Quaid-e-Azam to Bhati gate Chowk, the middle of the Circular Road from Bhati Gate Chowk to Lady Willington Hospital, the middle of the Ravi road from lady Willington Hospital to and including new Ravi Bridge.*

81. Zone 'A' of the Region collected Rs.130 million during 1994-95 which was up by 15% as compared to the last year's collection of Rs.113 million. Its share was 1.3% of the total collection of the Region and its main collection was from two sources i.e. *collection on demand* (Rs.76 million) and *payment with return* (Rs. 60 million). The collection from *withholding taxes* was negligible.

ZONE-B, LAHORE.

82. *The areas falling in the Civil Districts Lahore and Kasur (excluding cases or classes of cases, persons or classes of persons, income or classes of income assigned to any other Commissioner of Income Tax). All persons residing or having their place of business, profession or vocation in the Civil District Lahore, not being assessed to tax by any of the Income tax officers at Lahore, and applying for exemption certificate under section 82 of the Income Tax Ordinance 1979(XXXI of 1979), cases of persons not being companies, having their principle place of business within Civil District, Lahore, whose income is partly or wholly derived from plying of motor vehicles for hire like buses, trucks, taxis, oil carriers and auto-rickshaws, etc., cases of persons deriving income from salary, employed by the Government of Pakistan or the Government of Punjab, who are under the audit control of Accountant General, Punjab and whose place of posting is in Civil Districts Lahore, Sheikhupura or Kasur. All persons being employees of WAPDA whose place of posting is in the Civil Division Lahore. Employees of Bata Shoe company Ltd, stationed anywhere in Pakistan, University of the Punjab, University of Engineering and Technology Lahore, the Pakistan Railways. Employees of the Pakistan Postal Corporation or Pakistan Telecommunication Corporation, employees of Public Works Department, Irrigation Department and Public Health Engineering Department under the audit control of the Accountant General, Punjab, Lahore. All persons posted in the Districts of Lahore, Sheikhupura and Kasur, employees of the Military Accounts Department who are under the audit control of the Controller of Military Accounts, Lahore, employees of Church Missionary society, Church of England, Zanana Missionary Society and Church and Mission of Central Council of the Church Missionary Society posted anywhere in Pakistan, employees of the Pakistan Mission of the Presbyterian Church of the United States of America posted in the Divisions of Lahore, Rawalpindi, Multan, Gujranwala, Bahawalpur and Dera Ghazi*

Khan and employees of Sui Northern Gas Pipelines Ltd., Lahore stationed anywhere in Pakistan.

83. The collection from Zone 'B' amounted to Rs.934 million during 1994-95 and up by 45% as compared to the last year's collection of Rs.644 million. Its share was 9.2% in the total collection of the Region. The major collection of the zone was from *withholding taxes* i.e. Rs.790 million or 84.6% total collection of the zone. The rest were from *taxes on demand* (Rs.43 million) and *payment with return* (Rs.115 million).

ZONE-C, LAHORE.

84. *The areas falling in the Civil District Sheikhupura of Civil Division, Lahore (excluding cases or classes of cases, persons or classes of persons, income or classes of income assigned to any other Commissioner of Income Tax). Cases of persons not being companies carrying on business of building contracts, road contracts, supply contracts or any other form of contract work who have their place of business in the Civil District Lahore. Cases of persons carrying on business of or connected with the production and distribution of cinematographic films who have their place of business in the Civil District Lahore. The exhibition of cinematographic films and holding of stage shows who have their places of business in the Civil District Lahore. Film, Television, radio and stage artists (other than those deriving income from salary) whose normal place of residence is in the Civil district Lahore. All cases of non-residents whose income is wholly or partly derived as public entertainers, such as theatre, motion picture, radio or television artists musicians, dancers, singers, wrestlers and journalists, areas falling in Civil District Lahore for the purpose of performing functions as specified in the Third Schedule.*

85. Zone 'C' replaced by the Commissioner of Survey & Registration, Central Region, collected Rs.198 million in 1994-95. Its main collection was from *withholding taxes* i.e. Rs.151 million or 76% of total collection of the zone. Collection from *tax on demand* and *payment with return* was Rs.35 million and Rs.23 million respectively.

MULTAN ZONE, MULTAN.

86. *The areas falling in the Civil Divisions D.G.Khan and Multan (excluding the areas assigned to any other Commissioner of Income Tax).*

87. The collection from Multan zone during 1994-95 was Rs.954 million and shared 9.4% of total collection of the region. Collection from *withholding taxes* amounted Rs.792 million or 83.0% of total collection of the zone. The collection from other two sources i.e. *tax on demand* and *payment with return* was Rs.129 million and Rs.79 million respectively.

SAHIWAL ZONE, SAHIWAL.

88. *The areas falling in the Civil Districts Sahiwal and Pakpatan of Civil Division Multan and Civil District Okara of Civil Division Lahore.*

89. The collection from this zone was Rs.189 million during 1994-95. The collection from *withholding taxes* at Rs.153 million shared 81.0% of total collection. The collection from other two sources i.e. *collection on demand* and *payments with returns* was Rs.22 million and Rs.19 million respectively.

BAHAWALPUR ZONE, BAHAWALPUR.

90. *The areas falling in the Civil Division Bahawalpur.*

91. The collection from this zone was Rs.313 million during 1994-95. Its share was 3.1% of the Region. Its major source of collection was from *withholding taxes* which contributed Rs.250 million or 79.7% of collection of the zones. *Collection on demand* was at Rs.42 million and *payments with return* amounted at Rs.28 million respectively during 1994-95.

NORTHERN REGION ISLAMABAD

92. The Northern Region originally consisted of four Zonal Commissioners and a Commissioner of Wealth tax. In the year 1993-94 as a result of re-organisation three new zones at Peshawar, Sargodha and Sialkot were created and the Commissioner of Wealth Tax has been replaced by the Islamabad Zone. As such now the Northern Region consists of eight Zonal Commissioners. The Income Tax collection from the three major sources of the Region is given in the following table:

TABLE-3.17

BREAK-UP OF INCOME TAX COLLECTION OF NORTHERN REGION

(Rs. in Million)

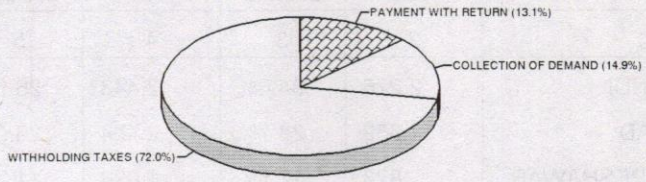
SOURCE OF COLLECTION	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	4,454	66.5%	6,732	72.0%	51.1%
2. VOLUNTARY PAYMENT	1,335	20.0%	1,224	13.1%	-8.3%
3. COLLEC. ON DEMAND	904	13.5%	1,391	14.9%	53.9%
GROSS	6,693	100.0%	9,347	100.0%	39.7%
REFUND	119		131		10.1%
NET	6,574		9,216		40.2%

93. The Northern Region collected Rs.9,216 million during 1994-95 and increased by 40.2 % as compared to the collection in the preceding year. The percentage share of collection by the Region was 15.6% of the total collection made by the Department. The collection from *withholding taxes* in the year 1994-95 at Rs.6,732 million increased from Rs.4,454 million in the preceding year or by 51.1%. Withholding taxes contributed 72.0% collection of the region. *Payments with return* at Rs.1,224 million in 1994-95 was down by 8% as compared to the last

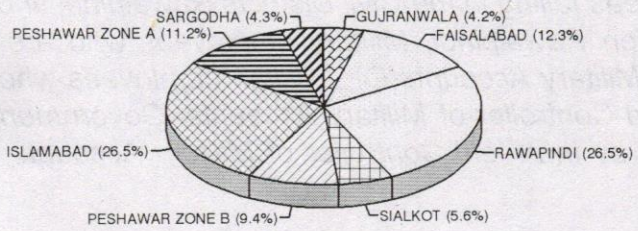
FIGURE: 3.F

PERCENTAGE SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION (1994-95)

NORTHERN REGION



PERCENTAGE SHARE OF CITs IN INCOME TAX COLLECTION (1994-95)



year and shared 13% collection of the region. Collection from *tax on demand* yielded Rs.1,391 million in 1994-95 and was up by 54% as compared to the preceding year

TABLE-3.18

ZONE-WISE PERFORMANCE OF NORTHERN REGION

(Rs. in Million)

ZONES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	2,276	34.6%	2,443	26.5%	7.3%
2. ISLAMABAD	1,559	23.7%	2,444	26.5%	56.7%
3. 'A' ZONE PESHAWAR	823	12.5%	1,028	11.2%	24.9%
4. 'B' ZONE PESHAWAR	198	3.0%	867	9.4%	337.9%
5. GUJRANWALA	268	4.1%	384	4.2%	43.3%
6. FAISALABAD	789	12.0%	1,137	12.3%	44.1%
7. SIALKOT	385	5.9%	514	5.6%	33.5%
8. SARGODHA	276	4.2%	399	4.3%	44.6%
T O T A L	6,574	100.0%	9,216	100.0%	40.2%

RAWALPINDI ZONE, RAWALPINDI.

94. *The areas falling in the Civil Districts Rawalpindi and Gujar Khan of Civil Division Rawalpindi, Military employees who are paid by the Controller of Military Accounts(O), Civilian employees who are paid by the Command Controller of Military Accounts, Government employees who are paid by the Field Controller of Military Accounts, Lahore and Wah.*

95. Rawalpindi Zone collected Rs.2,443 million during 1994-95 as compared to Rs.2,276 million in the preceding year. It showed an increase of 7.3% over the preceding year.

96. The collection from three main sources were Rs.1,543 million, Rs.448 million and Rs.480 million from *withholding taxes, voluntary*

payments and *tax on demand* respectively. Withholding taxes shared 63% of total collection of the Zone whereas the other two sources i.e. *payment with return* and *tax on demand* shared 18% and 20% respectively.

ISLAMABAD ZONE, ISLAMABAD.

97. *The areas falling in the Federal Capital Territory of Islamabad, Northern Areas and Civil Division Rawalpindi excluding the areas assigned to any other Commissioner of Income Tax, all persons who are not resident in Pakistan but are residents of Azad Kashmir, and whose total income is made up of income wholly taxed at source (except persons assessed through agents), employees of the Ministry of Foreign Affairs who are paid by the Chief Accounts Officer, Ministry of Foreign Affairs, or Accountant General Pakistan Revenues, Islamabad, employees of the United Presbyterian Mission of the United States of America, residing in the Divisions of Peshawar, Dera Ismail Khan, Rawalpindi, Lahore, Multan and Bahawalpur.*

98. Islamabad zone collected Rs.2,444 million during 1994-95. Its share in the total collection of the Region was Rs.26.5%. The collection was up by 56.7% as compared to the preceding year. Rs.1,931 million or 79% were yielded from *withholding taxes*. The other two sources i.e. *collection on demand* and *payments with returns* contributed Rs.255 million and Rs.281 million respectively.

ZONE-A, PESHAWAR.

99. *The areas, falling in the Peshawar Cantonment including Jamrud Road as it extends beyond the Cantonments limits (excluding the cases or classes of cases or classes, persons or classes of persons and the areas assigned to any other Commissioner of Income Tax), Civil Divisions Mardan, Hazara and Mansehra, Civil Districts Charsadda and Nowshera of the Civil Division Peshawar, Air Force employees who are paid by the Controller of Accounts, Air Force Headquarters, Peshawar and its sub-offices, all persons deriving income predominantly from salaries as are employed in the Civil District Peshawar.*

100. Zone A, Peshawar has Collected Rs.1,028 million in 1994-95 which was up by 25% as compared to the preceding year. Its share in the total collection of the Region stood at 11.2%. The collection from

withholding taxes amounted Rs.697 million or 68% of total collection. The other two components i.e. *collection on demand* and *payment with return* yielded Rs.166 million and Rs.174 million respectively.

ZONE-B, PESHAWAR.

101. *The areas falling in the North-West Frontier Province, Peshawar excluding the areas assigned to any other Commissioner of Income Tax.*

102. Zone B, Peshawar has been created by dividing former "Peshawar Zone". It collected Rs.867 million in 1994-95. Withholding taxes shared 74% collection of the Region. The other two sources collected an amount of Rs.238 million.

GUJRANWALA ZONE,GUJRANWALA.

103. *The areas falling in the Civil Districts Gujranwala and Hafizabad of Civil Division Gujranwala.*

104. Gujranwala Zone Collected Rs.384 Million in 1994-95. Its share in the total collection of the Region stood at 4.2%. Withholding taxes collected Rs.302 million or 78% of total collection. *Collection on demand* and *payment with return* yielded Rs.59 million and Rs.44 million respectively.

FAISALABAD ZONE, FAISALABAD.

105. *The areas falling in the Civil District Faisalabad of Civil Division, Faisalabad.*

106. Faisalabad Zone Collected Rs.1137 Million in 1994-95. Its share in the total collection of the Region stood at 12.3%. Since the Sargodha Zone was carved out of the jurisdiction of this Zone, therefore, its collection was not comparable from the preceding year. This zone collected Rs.837 million from withholding taxes and Rs.150 million and Rs.169 million from *collection on demand* and *payment with return* respectively.

SIALKOT ZONE, SIALKOT.

107. *The areas falling in the Civil Division Gujranwala excluding the areas assigned to any other Commissioner of Income Tax.*

108. Sialkot Zone collected Rs.514 Million in 1994-95 and contributed 5.6% in the total collection of the Region. Its major collection i.e. Rs.437 million or 85% was collected from withholding taxes. The rest i.e. Rs.53 million and Rs.34 million was collected by the *tax on demand* and *payments with return* respectively.

SARGODHA ZONE, SARGODHA.

109. *The areas falling in the Civil Divisions of Faisalabad and Sargodha excluding the areas assigned to any other Commissioner of Income Tax.*

110. Sargodha Zone collected Rs.399 Million in 1994-95. Its share in the total collection of the Region stood at 4.3%. Its major collection Rs.342 million or 86% were collected through withholding taxes and Rs.39 million and Rs.27 million were collected from *collection on demand* and *payment with return.*

CHAPTER 4

OTHER DIRECT TAXES

The Other Direct Taxes consists of Wealth tax, Capital Value Tax, Corporate Assets Tax and Worker's Welfare Fund. The share of these taxes which are at present administered by the Income Tax Department, is 4% of total direct taxes revenues. In 1994-95, the three separate zones i.e. Northern, Central and Southern, which were exclusively administering wealth tax, were merged with the respective Income-tax offices. Consequently, the wealth tax assessments are now being made by the same officers who are responsible for income tax assessments.

2. In the past few years there has been a steep rise in the wealth tax and capital value tax collections. The revenues from these two taxes rose from Rs.601 million in 1990-91 to Rs.2,190 million in 1994-95 an increase of 264%. The compound annual growth during the period has been 38%, whereas the increase in collection in 1994-95 over the preceding year was 34%.

TABLE 4.1

OTHER DIRECT TAXES RECEIPTS (NET)

(Rs. in Million)

YEAR	DIRECT TAXES					TOTAL DIRECT TAXES	FEDERAL TAX RECEIPTS
	INCOME TAX	OTHER DIRECT TAXES					
		WEALTH TAX	CAPITAL VALUE TAX/CAT	W.W. FUND	TOTAL OTHER DIRECT TAXES		
1	2	3	4	5	6	7	8
1990-91	19,079	496	105	190	791	19,870	110,493
%Change	27.2%	18.4%	94.4%	12.4%	23.2%	27.0%	6.0%
1991-92	27,913	632	140	166	938	28,851	139,776
%Change	46.3%	27.4%	33.3%	-12.6%	18.6%	45.2%	26.5%
1992-93	35,018	1,196	313	244	1,753	36,771	153,233
%Change	25.5%	89.2%	123.6%	47.0%	86.9%	27.5%	9.6%
1993-94	41,466	1,216	420	349	1,985	43,451	172,590
%Change	18.4%	1.7%	34.2%	43.0%	13.2%	18.2%	12.6%
1994-95	59,064	1,644	*546	406	2,596	61,660	226,578
%Change	42.4%	35.2%	30.0%	16.3%	30.8%	41.9%	31.2%

* Includes CAT.

WEALTH TAX

3. The collection from Wealth Tax increased from Rs.496 million in 1990-91 to Rs.1,644 in 1994-95 or by 231%. The annual compound growth during the period was 35%. The growth in 1994-95 was 35% over the preceding year.

TABLE 4.2

COLLECTION OF WEALTH TAX DURING THE LAST FIVE YEARS

(Rs. in Million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT	% ANNUAL GROWTH	% SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	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	1,188	1,196	100.7%	89.2%	0.8%	3.3%
1993-94	1,225	1,216	99.3%	1.7%	0.7%	2.8%
1994-95	2,100	1,644	78.3%	35.2%	0.7%	2.7%

4. The share of Wealth Tax in Direct Taxes has shown a very mild increase i.e. from 2.5% in 1990-91 to 2.7% in 1994-95. However, its share in total tax collection increased from 0.4% in 1990-91 to 0.7% in 1994-95.

TABLE 4.3

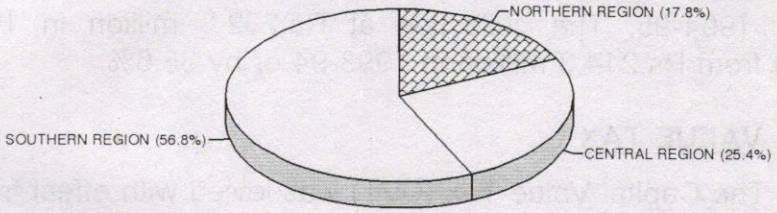
REGION-WISE PERFORMANCE OF WEALTH TAX

(Rs. in Million)

YEAR	SOUTHERN REGION		CENTRAL REGION		NORTHERN REGION		TOTAL COLLE-CTION
	COLLE-CTION	%SHARE IN TOTAL COLL.	COLLE-CTION	%SHARE IN TOTAL COLL.	COLLE-CTION	%SHARE IN TOTAL COLL.	
1	2	3	4	5	6	7	8
1990-91	282.4	57.0%	145.3	29.3%	68.1	13.7%	495.8
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
1993-94	626.9	51.5%	375.0	30.8%	214.3	17.6%	1,216.2
1994-95	933.1	56.8%	417.6	25.4%	292.8	17.8%	1,643.5

FIGURE: 4.A

REGION WISE COLLECTION OF WEALTH TAX
(1994-95)



5. **The Southern Region**, Karachi yielded highest collection and shared 56.8% of the total collection from Wealth Tax in 1994-95. The collection made by the Region, increased from Rs.282.4 million in 1990-91 to Rs.933.1 million in 1994-95 or up by 230%. The annual compound growth during last five years was 35%. The collection in 1994-95 increased by 49% as compared to the preceding year.

6. **The Central Region**, Lahore collected Rs.145.3 million in 1990-91 which increased to Rs.417.6 million in 1994-95. The annual compound growth during the period was 30%. The collection at Rs.375 million in 1993-94 increased to Rs.417.6 million or by 11.4% in 1994-95.

7. The collection by the **Northern Region** increased from Rs.68.1 million in 1990-91 to Rs.292.8 in 1994-95 or by 330% during the period. The annual compound growth in the last five years was 44%. Its share in total collection has significantly increased from 13.7% in 1990-91 to 17.8% in 1994-95. The collection at Rs.292.8 million in 1994-95 increased from Rs.214.3 million in 1993-94 or by 36.6%.

CAPITAL VALUE TAX

8. The Capital Value Tax (CVT) was levied with effect from 1st July 1989. The tax is payable by the individuals, association of persons, firms and companies, when a taxable asset or a right to its use is acquired for more than twenty years by purchase. The taxable assets include certain immovable properties, plots of land allotted by development authorities and certain motor vehicles. The tax rates on immovable properties vary from 3% to 5% and in respect of motor vehicles from 1.25% to 5%.

TABLE 4.4

COLLECTION OF CAPITAL VALUE TAX

(Rs. in Million)

YEAR	SOUTHERN REGION	CENTRAL REGION	NORTHERN REGION	TOTAL
1	2	3	4	5
1990-91	41.3	28.7	35.6	105.6
1991-92	60.1	31.3	48.7	140.1
1992-93	101.8	87.6	124.0	313.4
1993-94	142.8	110.0	167.0	419.8
1994-95*	195.5	143.9	206.9	546.3

* Includes CAT.

9. The collection from **Capital Value Tax** including Capital Assets Tax increased from Rs.105.6 million in 1990-91 to Rs.546.3 million in 1993-94 or up by 417% during last five years. Annual compound growth during the period was 51%.

10. The CVT collection from **Southern Region** shared 36% in 1994-95. Its collection increased from Rs.41.3 million in 1990-91 to Rs.195.5 million in 1994-95. The **Central Region** shared 26.3% in 1994-95. Its collection increased from Rs.28.7 million in 1990-91 to Rs.143.9 million in 1994-95. The **Northern Region** yielded Rs.206.9 million in 1994-95 which increased from Rs. 35.6 million in 1990-91. Its share in total collection also increased from 33.7% in 1990-91 to 38% in 1994-95.

CORPORATE ASSETS TAX:

11. The Corporate Assets Tax was levied through section 12 of the Finance Act,1991. It is a one-time levy payable by a company as defined in the Companies Ordinance, 1984 (XLVII of 1984) in respect of the value of fixed assets held by it on the "specified date".

TABLE 4.5

REGION-WISE COLLECTION OF CORPORATE ASSETS TAX DURING 1993-94 & 1994-95

(Rs. in Million)

YEAR	COLLECTION		% SHARE	
	1993-94	1994-95	1993-94	1994-95
1	2	3	4	5
Southern Region	14.8	42.4	98.0%	86.4%
Central Region	0.3	6.7	2.0%	13.6%
Northern Region	-	-	-	-
Total	15.1	49.1	100.0%	100.0%

12. The collection from Corporate Assets Tax was Rs.15.1 million in the year 1993-94 and increased to Rs.49.1 million in 1994-95.

WORKER'S WELFARE FUND:

TABLE 4.6

WORKER'S WELFARE FUND

(Rs. in Million)

YEAR	COLLEC-TION	ANNUAL GROWTH (%)	OTHER DIRECT TAXES	%SHARE IN OTHER D.TAXES	TOTAL DIRECT TAXES	% SHARE IN DIRECT TAXES	FEDERAL TAX RECEIPTS	% SHARE IN TOTAL TAXES
1	2	3	4	5	6	7	8	9
1990-91	190	12.4%	791	24.0%	19,870	1.0%	110,493	0.2%
1991-92	166	-12.6%	938	17.7%	28,851	0.6%	139,776	0.1%
1992-93	244	47.0%	1,753	13.9%	36,771	0.7%	153,233	0.2%
1993-94	349	43.0%	1,985	17.6%	43,451	0.8%	172,590	0.2%
1994-95	406	16.3%	2,596	15.6%	61,660	0.7%	226,578	02.%

13. The collection of Worker's Welfare Fund increased from Rs.190 million in 1990-91 to Rs.406 million in 1994-95 showing an increase of 114.%. Its share in the Other Direct Taxes declined from 17.6% in 1993-94 to 15.6% in 1994-95. Its contribution in Total Direct Taxes also declined from 0.8% in 1993-94 to 0.7% in 1994-95.

CHAPTER - 5

CUSTOMS

Customs duties are charged on the international trade and transactions at the rates prescribed in the Pakistan Custom Tariff. The main purpose of the customs duty is revenue generation together with the objective to protect the domestic industry, discourage use of consumption of luxury goods and stimulate development in the less developed areas. The tariff rates are also applied as countervailing duties to provide protection to domestic industry in respect of items manufactured locally and subject to domestic production. The Pakistan Custom Tariff is generally based on the general principle of higher rates on luxury items as well as on less essential goods. It has been given an industrial bias by keeping duties on industrial equipment and machinery lower than those on consumer goods.

Customs Administration

2. The Customs Department is administered exclusively by the four collectorates of customs at Karachi, one at Lahore, in addition to seven upcountry composite collectorates. For better tax administration one composite collectorate at Faisalabad was created in FY 1992-93 and two collectorates at Port Qasim, Gujranwala were established in 1993-94. As such, now the following twelve collectorates are either exclusively engaged in collection of customs duties or collecting it in addition to central excise duties and sales tax.

Customs Collectorates

1) Appraisement, Custom House, Karachi
2) Preventive, Custom House, Karachi
3) Port Qasim, Custom House, Karachi
4) Exports, Custom House, Karachi
5) Custom House, Lahore

Collectorate of Customs, Central Excise & Sales Tax

6) Hyderabad
7) Quetta
8) Multan
9) Faisalabad
10) Gujranwala
11) Rawalpindi
12) Peshawar

3. As collection of customs and sales tax (on imports) are charged and collected from the same items of import, therefore, the customs collectorates are also engaged in collection of sales tax which accounted for about 53% of total sales tax collection during the year 1994-95.

4. In discharging their duties the Collector of Customs are assisted by the hierarchy of Deputy Collectors, Assistant Collectors, Principal Appraisers, Appraisers, Superintendents, Deputy Superintendents, Inspectors, Preventive Officers and Examiners.

Growth of Customs Receipts

5. The collection from customs duties increased from Rs.50,528 million in 1990-91 to Rs.77,653 million in 1994-95 or 54% during last five years. The annual compound growth during this period was 11 percent.

Table 5.1

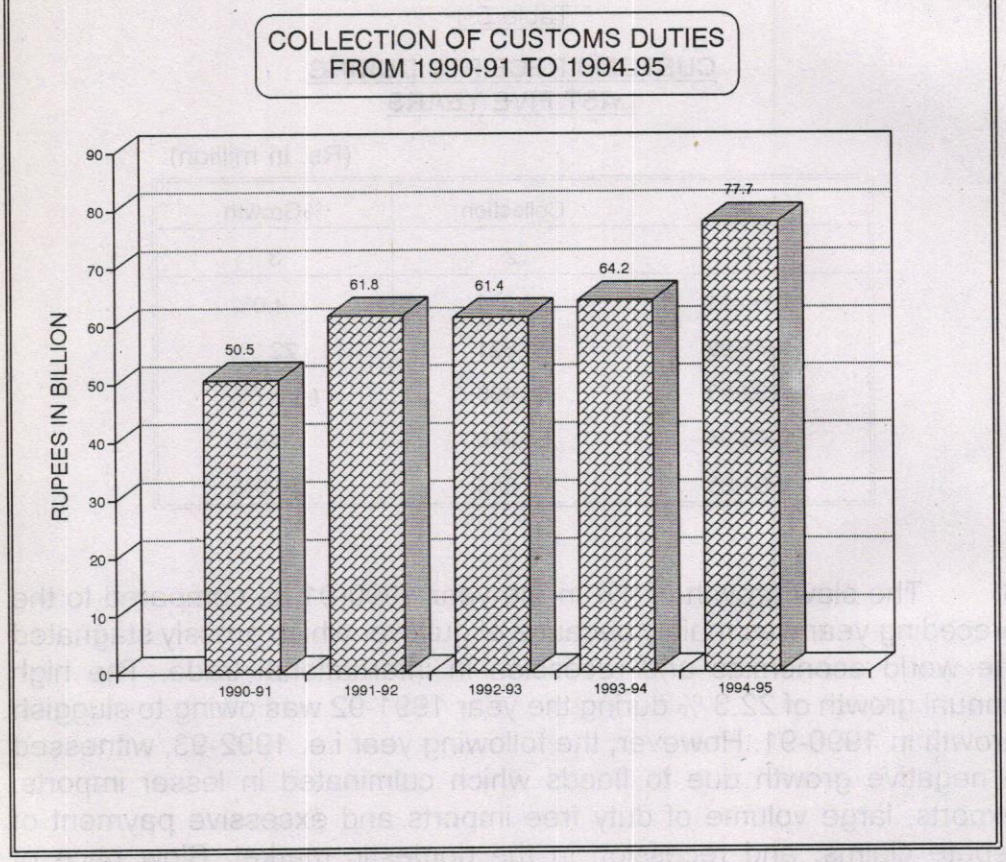
CUSTOMS RECEIPTS DURING LAST FIVE YEARS

(Rs. in million)

Year	Collection	%Growth
1	2	3
1990-91	50,528	4.0%
1991-92	61,821	22.3%
1992-93	61,400	(-) 0.7%
1993-94	64,240	4.6%
1994-95	77,653	20.9%

6. The slow growth of 4% in the year 1990-91 as compared to the preceding year was mainly because of gulf war which grossly stagnated the world economies and recession in international trade. The high annual growth of 22.3 % during the year 1991-92 was owing to sluggish growth in 1990-91. However, the following year i.e. 1992-93, witnessed a negative growth due to floods which culminated in lesser imports, exports, large volume of duty free imports and excessive payment of rebate claims, and recession in the domestic market. Slow pace of growth at 4.6 percent in 1993-94 over the preceding year was chiefly because of customs reforms leading to lowering of customs duties which tempted the importers to postpone the clearance in the wake of new and lower tariff structure. The record collection at Rs.77,653 million in 1994-95 exhibited a spectacular growth of 20.9% over the preceding year due to lower collection in the last year and extensive efforts of the Department to mobilize all the resources to collect higher revenues.

FIGURE: 5.A


COLLECTION OF CUSTOMS DUTIES
FROM 1990-91 TO 1994-95
RUPEES IN BILLION
90
80
70
60
50
40
30
20
10
0
50.5
61.8
61.4
64.2
77.7
1990-91
1991-92
1992-93
1993-94
1994-95

SHARE OF CUSTOMS DUTIES IN INDIRECT TAXES AND TOTAL TAX RECEIPTS

7. The collection of customs duties always dominated the collection in indirect taxes and in total tax receipts. At its peak in the year 1950-51, during the boom period of Korean war, its share in indirect taxes was 92% and contributed 80% of total tax receipts. However, in later years its share constantly kept on declining due to industrialisation in the country which led to increased contribution by the other indirect taxes in addition to direct taxes.

Table 5.2

PERCENTAGE SHARE OF CUSTOMS DUTIES IN INDIRECT TAXES AND TOTAL TAX COLLECTION

YEAR	INDIRECT TAXES	TOTAL TAXES
1	2	3
1990-91	55.8%	45.7%
1991-92	55.7%	44.2%
1992-93	52.7%	40.1%
1993-94	49.7%	37.2%
1994-95	47.1%	34.3%

8. During the last five years the share of customs duties in total receipts as well as in indirect taxes witnessed a declining trend and its share in indirect taxes fell from 55.8% in 1990-91 to 47.1% in the year 1994-95. This was mainly because of tremendous growth demonstrated by the sales tax and central excise duties in tax collection from indirect taxes. Following the declining trend of percentage share in indirect taxes the share of customs in total tax receipts also fell sharply from 45.7% in 1990-91 to 34.3% in 1994-95. This was mainly owing to substantial rise in collection from income tax and other direct taxes which increased from 18.0% in 1990-91 to 27.2% in 1994-95. Lesser reliance on taxes collected from international trade was a positive

sign from the economic point of view as the customs duties were most vulnerable to international factors and on the other hand the taxes on domestic production and consumption provided a sound base and demonstrated buoyancy in the domestic economy.

Achievement of the target

9. The Budgetary targets of customs duties were fixed on the basis of trend of collection during the on-going year plus taxation measures. Therefore, the attainment of target depends on the vulnerability of the tax base i.e. import and exports of the country. The collection of customs duties depends on value and volume of imports and exports of the country, therefore, the positive trend of dutiable imports aligned with the target can only ensure the achievement of the target. If the tax base is affected for certain economic reasons it would be beyond the reach of the tax collectors to meet the target and come upto the expectations.

Table 5.3

ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES DURING LAST FIVE YEARS

(Rs. in million)

YEAR	BUDGET	REVISED ESTIMATE	COLLECTION	% ACHIEVEMENT OF	
				B.E.	R.E.
1	2	3	4	5	6
1990-91	57,219	54,100	50,528	88.3%	93.4%
1991-92	64,855	62,500	61,821	95.3%	98.9%
1992-93	71,382	64,000	61,400	86.0%	95.9%
1993-94	74,095	68,000	64,240	86.7%	94.5%
1994-95	91,000	81,000	77,653	85.3%	95.9%

10. The budgetary targets were constantly revised downward during the last five years ranging from 6% to 12% taking into consideration various unforeseeable factors which could not be estimated while framing the Budget Estimates. Thus the target fixed during last five

years, were always found unmanageable to achieve and consequently led to revision in the wake of changing tax collection scenario in the third or fourth quarter of the year. In the last five years the revised target could not be achieved and the shortfall ranged from the highest of 6.6% in the year 1990-91 to the lowest 1.1% in the year 1991-92. The shortfall in achieving the revised budget estimates ranged between 5.5% to 4.1% in next three years. The major reasons for shortfall in the target set for each year differed from year to year and it is difficult to quantify them precisely. In brief, Gulf war, international recession, floods, exemptions granted with the budget during the year, excessive export rebates and smuggling were the important factors which generally led to downward revision of the targets.

Analysis of customs receipts

11. Customs duties consists of receipts from import duties and export duties. The share of import duties in customs receipts increased from 91.9% in the year 1990-91 to almost 100% in 1994-95. Import duties (net) increased from Rs.46,441 million in 1990-91 to Rs.77,621 million in 1994-95 or by 67% during the last five years. Conversely the export duties declined from Rs.4,087 million in 1990-91 to a meagre sum of Rs.32 million in 1994-95, as a result of govt. policy to withdraw export duties in order to encourage exports.

TABLE 5.4

COLLECTION FROM IMPORT & EXPORT DUTIES

(Rs. in million)

YEAR	IMPORT DUTY	EXPORT DUTY	TOTAL
1	2	3	4
1990-91	46,441	4,087	50,528
1991-92	57,121	4,700	61,821
1992-93	60,535	864	61,400
1993-94	63,419	821	64,240
1994-95	77,621	32	77,653

Import Duties

12. Imports duties consists of import duties, collection from para-tariffs such as import surcharge, Iqra surcharge, Flood relief surcharge and miscellaneous receipts i.e collection from the sale proceeds of confiscated goods, auctions and other miscellaneous receipts. Net import duties are arrived at after deduction of rebates and refunds.

Table 5.5

IMPORT DUTIES DURING LAST FIVE YEARS

(Rs. in million)

YEAR	1990-91	1991-92	1992-93	1993-94	1994-95
1	2	3	4	5	6
1) Import duty	33,559	39,104	58,448	58,856	81,448
2) Import Surcharge	12,273	13,748	-	-	-
3) Iqra Surcharge	7,039	9,196	10,342	11,655	2,336
4) F.R.Surcharge	-	-	-	2,117	29
5) Miscellaneous receipts	1,309	2,828	2,047	1,304	1,785
Gross Collection	54,180	64,876	70,837	73,930	85,598
Refunds/Rebates	7,739	7,755	10,302	10,511	7,977
Net collection	46,441	57,121	60,535	63,419	77,621

13. The gross collection from import duties increased from Rs.54,180 million in the year 1990-91 to Rs.85,598 million in 1994-95 and demonstrated a growth of 58% during the period. However in the same period net import duties increased from Rs.46,441 million in 1990-91 to Rs.77,621 million in 1994-95 or by 67%.

Import surcharge

14. Import surcharge levied on all imports except few exempted items was abolished and merged with the import duties in the year 1992-93. The contribution from this para tariff was Rs.13,748 million or

around 24% of total import duties (net) during the year 1991-92. It increased by 12% as compared to the preceding year.

Iqra surcharge

15. Iqra Surcharge levied @ 5% ad valorem on all the imports except some food and essential items, in the budget 1985-86, for the specific purpose to divert the collection for education, continued upto 1993-94. This para-tariff has been merged with tariff structure in the wake of tariff reforms effective from the year 1993-94. The collection under this head increased from Rs.7,039 million in the year 1990-91 to Rs. 11,655 million in the year 1993-94 or by 66%. In the year 1994-95 although the surcharge was abolished but a sum of Rs.2,336 million was collected under this head relating to previous year's imports.

Miscellaneous receipts

16. Miscellaneous receipts consist of sale proceeds of confiscated goods , auctions, penalties and fines etc. These receipts increased from Rs.1,309 million in the year 1990-91 to Rs.1,785 million in 1994-95 or 36 percent during the last five years and reflected the enforcement and preventive activities of the department so as to recover the Government money involved.

Flood Relief Surcharge

17. Flood Relief Surcharge was levied @ 1% on all imports except few exempted items in October,1993 in order to provide relief to poor flood affected persons and rebuild the infrastructure heavily damaged from the devastating floods. This was kept outside the customs budget and provided a separate Head of Account. However, in the next year i.e. 1993-94 the collection accounted under customs revenues and the collection was to the extent of Rs.2,117 million in 1993-94. This para tariff too have been merged in the new tariff structure promulgated in the year 1993-94. A nominal collection of Rs.29 million was received in 1994-95 on last year's imports.

Refund & Rebates

18. Refund and rebates (duty drawback) which were Rs. 7,739 million or 14% of gross collection in the year 1990-91 slightly increased to Rs. 7,977 million in 1994-95 or 9% of gross collection.

TABLE 5.6

REFUND AND REBATES DURING LAST FIVE YEARS

(Rs.in million)

YEAR	REFUND	REBATE	TOTAL
1990-91	458	7,281	7,739
1991-92	227	7,528	7,755
1992-93	304	9,998	10,302
1993-94	680	9,831	10,511
1994-95	765	7,212	7,977

19. In the year 1994-95, refunds were issued to the extent of Rs.765 million whereas the payment of drawbacks amounted at Rs.7,212 million.

TABLE 5.7

COLLECTORATE-WISE REBATE AND REFUNDS

(Rs. in million)

COLLEC-TORATES	1993-94				1994-95				% INC./DEC. OVER LAST YEAR		
	REBATE	REFUND	TOTAL	% IN TOTAL	REBATE	REFUND	TOTAL	% IN TOTAL	REBATE	REFUND	TOTAL
Karachi *	7,529	667	8,196	78.0%	4,707	751	5,458	68.4%	-37.5%	12.6%	-33.4%
Lahore	1,970	5	1,975	18.8%	711	-	711	8.9%	-63.9%	-	-64.0%
Rawalpindi	136	-	136	1.3%	95	-	95	1.2%	-30.1%	-	-30.1%
Peshawar	39	4	43	0.4%	25	3	28	0.4%	-35.9%	-25.0%	-34.9%
Hyderabad	118	-	118	1.1%	72	-	72	0.9%	-39.0%	-	-39.0%
Quetta	7	4	11	0.1%	2	7	9	0.1%	-71.4%	75.0%	-18.2%
Multan	32	-	32	0.3%	22	-	22	0.3%	-31.3%	-	-31.3%
Faisalabad	-	-	-	-	263	-	263	3.3%	-	-	-
Gujranwala	-	-	-	-	1,316	3	1,319	16.5%	-	-	-
Total	9,831	680	10,511	100.0%	7,212	765	7,977	100.0 %	-26.6%	12.5%	-24.1%

* All Collectorates at Karachi.

Export duties

20. The two major revenue spinner of export duties were raw cotton and cotton yarn which accounted for 93% of export customs duties in the year 1990-91.

TABLE 5.8

COLLECTION OF EXPORT DUTIES

(Rs. in million)

YEAR	RAW COTTON	COTTON YARN	OTHERS	TOTAL
1990-91	2,572	1,229	286	4,087
1991-92	2,499	1,710	491	4,700
1992-93	357	95	412	864
1993-94	165	-	656	821
1994-95	-	-	32	32

21. The collection from export duties during last five years at its peak was Rs. 4,087 million or 8% of net customs receipt in the year 1990-91. Due to lesser exportable surplus, gradual increase in the cost of production, stiff competition abroad, it was necessitated to gradually reduce and finally withdraw the export duties completely in the year 1994-95. Consequently the collection from export duties kept on declining and remained at its lowest during the year 1993-94 at Rs. 821 million and shared less than one percent of customs receipts. In the year 1994-95 a negligible amount of Rs. 32 million was collected from export duties.

Performance of the Collectorates

22. Performance of the collectorates cannot be gauged from the percentage increase over the preceding year or can be tagged with the achievement of the target by the collectorates just because of the reason that some collectorates are too big from collection point of view and others are too small to be considered or attached any importance

in the overall context of collection. This can be witnessed from the fact that the collectoin of Appraisement Collectorate was 59.2% in 1994-95.

23. The five customs collectorates at Karachi and lahore collected Rs. 65,283 million during 1994-95 or 91.0% of total collection from customs duties.

24. The rest of the custom duties were collected from the upcountry composite collectorates mainly involved in preventive activities or collection from dry ports established over the years and land or air routes etc.

TABLE 5.9

PERFORMANCE OF THE COLLECTORATES

(Rs. in Million)

COLLECTORATES	COLLECTION 1993-94	%SHARE IN TOTAL	COLLECTION 1994-95	%SHARE IN TOTAL	% INC. /DEC.
1) Appraisement,Kyc	44,176	68.8%	46,015	59.2%	4.2%
2) Preventive, Kyc	15,074	23.5%	20,138	25.9%	33.6%
3) Exports, Kyc	-6,698	-10.4%	-4,193	-5.4%	-37.4%
4) Port Qasim	-	-	3,323	4.3%	-
Sub Total C.H.Kyc	52,552	81.8%	65,283	84.0%	24.2%
5) Lahore	4,808	7.5%	5,441	7.0%	13.2%
Sub Total Customs Collectorates	57,360	89.3%	70,724	91.0%	23.3%
Upcountry Collectorates	6,880	10.7%	6,929	9.0%	0.7%
6) Rawalpindi	1,447	2.3%	1,380	1.8%	-4.6%
7) Peshawar	1,123	1.7%	1,649	2.1%	46.8%
8) Hyderabad	550	0.9%	454	0.6%	-17.5%
9) Quetta	1,552	2.4%	2,524	3.3%	62.6%
10)Multan	2,166	3.4%	1,566	2.0%	-27.7%
11)Faisalabad	42	-	-1	-	-
12)Gujranwala	-	-	-643	-0.8%	-
Grand Total	64,240	100.0%	77,653	100.0%	20.9%

Customs House, Karachi

25. Custom House Karachi consisted of four collectorates which contributed Rs. 65,283 million or 84% of total collection after making payment of Rs. 4,193 million as export rebate by the Exports Collectorate. The collection was increased from Rs. 52,552 million in 1993-94 to Rs. 65,283 million in 1994-95 or up by 24.2%. The share of Custom House, Karachi in total collection also increased from 81.8% in 1993-94 to 84% in 1994-95. The target was achieved to the extent of 99%.

Appraisement Collectorate

26. This is the biggest collectorate in terms of collection and shared 59.2% of total collection of the country in 1994-95 as compared to 68.9% in 1993-94. The collection during 1994-95 at Rs. 46,015 million was increased from Rs. Rs. 44,176 million in 1993-94 or by 4.2% as compared to the preceding year. The achievement of the target was only 88.8%.

Preventive Collectorate

27. It is the second biggest collectorate of the country. The collection of collectorate increased from Rs. 15,074 million in 1993-94 to Rs. 20,138 million in the year 1994-95 or by 33.6%. Its share in total collection from customs also increased from 23.5% in 1993-94 to 25.9% in 1994-95. The target was exceeded by 8.8%.

Exports Collectorate Karachi

28. The Exports Collectorate is involved in collection of export duties and payment of rebates (duty drawbacks) to the exporters. The export rebates were targeted at Rs. 6,920 million in 1994-95. However, the actual rebates paid were to the extent of Rs. 4,193 million during the year 1994-95 as compared to Rs. 6,698 million in 1993-94.

Customs Collectorate at Lahore

29. Being the third biggest collectorate, the collection at Rs. 5,441 million in the year 1994-95 was increased from Rs. 4,808 million in 1993-94 or by 13.2%. Its share in total collection however, declined from 7.5% in the year 1993-94 to 7% in 1994-95. The achievement of the target was only 77.7% in the year 1994-95.

Rawalpindi Collectorate

30. The collection by the Rawalpindi collectorate declined from Rs. 1,447 million in 1993-94 to Rs.1,380 million in 1994-95 or down by 4.6% as compared to the preceding years. Its share in total collection slightly declined from 2.3% to 1.8% as compared to last year. The achievement of target was 75.6%.

Peshawar Collectorate

31. The collection yielded by the Peshawar Collectorate increased from Rs. 1,123 million in 1993-94 to Rs. 1,649 million in 1994-95 or up by 46.8%. The budget was exceeded by 18.5%.

Hyderabad Collectorate.

32. The Hyderabad Collectorate collected Rs.454 million in 1994-95 which was less by 17.5% as compared to the collection of Rs.550 million in 1993-94. The target was achieved to the extent of 64.3% only.

Quetta Collectorate

33. Quetta collectorate demonstrated notable collection of Rs. 2,524 million in 1994-95 as compared to Rs. 1,552 million in the year 1993-94 or up by 62.6%. The budget target was exceeded by 32.6%.

Multan Collectorate

34. The collection yielded by the Multan collectorate in the year 1994-95 was Rs.1,566 million as compared to Rs.2,166 million in 1993-94 or down by 27.7%. The achievement of the target in 1994-95 was 74.2%.

Faisalabad Collectorate

35. Faisalabad Collectorate yielded gross collection of Rs.262 millon in 1994-95. The collection was outstripped by the payments of rebates which were to the extent of Rs.263 million thus making a negligible negative net collection of Rs. 1 million only in the year 1994-95.

Gujranwala Collectorate

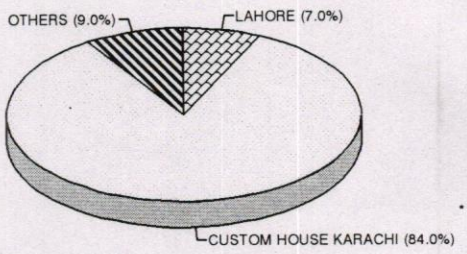
36. The gross collection by Gujranwala Collectorate at Rs.676 million in 1994-95 was outpaced by the payments of rebates to the extent of Rs,1,349 million. Thus there was negative collection of Rs.643 million in year 1994-95.

Port Qasim Collectorate

37. Newly established Port Qasim Collectorate yielded Rs. 3,323 million in 1994-95. Its share in total collection from custom duties was 4.3%.

FIGURE: 5.B

SHARE OF MAJOR COLLECTORATES IN CUSTOMS DUTIES (1994-95)



* Includes Collectorates of Appraisement Preventive Export and Port Qasim.

** Includes Collectorates at Hyderabad, Quetta ,Multan, Rawalpindi, Peshawar Gujranwala and Faisalabad.

CHAPTER 6

CENTRAL EXCISE

The central excise duties are levied on certain specified excisable goods and services. Being an indirect tax the burden of tax is generally transferred to the consumers. With the rapid industrial development in the country, the scope of central excise duties has expanded. At the time of partition there were only 15 items under the central excise net, while today there are as many as 77 goods and services under the Central Excise tariff, of which 63 are Commodities and 14 are Services. Of these 32 items including services are exempted, leaving 36 items and 9 services liable to Central Excise Duty.

2. The central excise duties on commodities and services are collected at four types of rates i.e. ad-valorem, specific, on retail prices in case of goods while services pay duty on the basis of charges for such services. During the year 1994-95, 14 items were under ad-valorem basis, 19 were under specific basis, 8 items under retail prices and 14 commodities were on services (charges) basis.

Administration of Central excise duties

3. The central excise duties are administered by the collectorates of central excise at Karachi and Lahore apart from seven upcountry composite collectorates at other stations namely Hyderabad, Quetta, Multan, Faisalabad, Gujranwala, Rawalpindi and Peshawar. The Collectors of Central Excise are assisted by Deputy Collectors, Assistant Collectors, Superintendents, Deputy Superintendents and Inspectors.

Collection of Central Excise Receipts

4. The collection (net) of central excise duties increased from Rs. 23,087 million in 1990-91 to Rs. 43,691 million in 1994-95 or 89%. The annual compound growth was 17.3% during the last five years.

TABLE - 6.1

COLLECTION AND GROWTH OF CENTRAL EXCISE DUTY (NET) DURING THE LAST FIVE YEARS

(Rs. in Million)

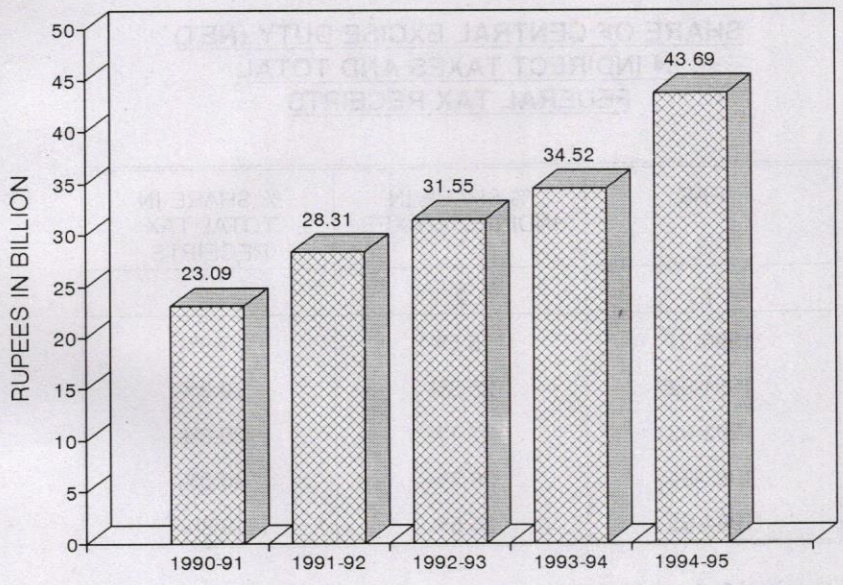
YEAR	COLLECTION (GROSS)	REFUND	REBATE	TOTAL REFUND/ REBATE	COLLECTION (NET)	% GROWTH (NET)
1	2	3	4	5	6	7
1990-91	24,748	8	1,653	1,661	23,087	7.7%
1991-92	31,055	10	2,740	2,750	28,305	22.6%
1992-93	35,252	81	3,625	3,706	31,546	11.5%
1993-94	36,688	13	2,155	2,168	34,520	9.4%
1994-95	45,131	7	1,433	1,440	43,691	26.6%

5. The central excise collectorates are responsible for gross collection of duties and refunds thereof, whereas the central excise export rebates are paid by the Customs Collectorates.

6. The collection from central excise has always demonstrated a constant increase over the preceding years, despite host of adverse factors seriously jeopardizing the tax base. In 1990-91, the Gulf war not only caused international recession, but also the blockade of international trade adversely affected the domestic production. Similarly, devastating floods in 1992-93, also badly damaged the agriculture as well as industrial production, consequently affecting the central excise revenues negatively. The major reason for extraordinary growth of 22.6% in the year 1991-92, over the preceding year was due to lesser collection in the preceding year and addition of two revenue spinners i.e. excise duty on telephone and bank advances.

FIGURE: 6.A

COLLECTION OF CENTRAL EXCISE DUTY FROM 1990-91 TO 1994-95



Share of Central Excise duties in Indirect Taxes and Total Collection

7. The share of central excise duties in indirect taxes and total tax receipts has remained almost stagnant despite 89% increase during the period. Due to relatively faster growth of receipts from direct taxes and collection from sales tax which has outstripped the annual growth of central excise duties in indirect taxes.

TABLE - 6.2

SHARE OF CENTRAL EXCISE DUTY (NET) IN INDIRECT TAXES AND TOTAL FEDERAL TAX RECEIPTS

YEAR	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX RECEIPTS
1	2	3
1990-91	25.5%	20.9%
1991-92	25.5%	20.3%
1992-93	27.1%	20.6%
1993-94	26.7%	20.0%
1994-95	26.5%	19.3%

Achievement of the target

8. The targets of central excise duties are generally framed taking into consideration the past trend, growth of the economy, current prices and the budgetary measures. Sometime the budgetary measures are either withdrawn or underestimated. Such exigencies during the year may lead to revision of the target.

TABLE - 6.3

COLLECTION OF CENTRAL EXCISE DUTIES (NET) AND ACHIEVEMENT OF TARGET

(Rs. in Million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
1990-91	26,500	23,087	87.1%
1991-92	32,000	28,305	88.5%
1992-93	36,021	31,546	87.6%
1993-94	35,204	34,520	98.1%
1994-95	43,000	43,691	101.6%

9. For better perception of collection of central excise duties it is imperative to comprehend the pattern of its collection. The central excise department collects duties on goods and services produced or rendered in the country, whereas the excise duties paid by the exporters, in the process of manufacturing the items exported is refunded. This kind of refund is called duty-drawback or central excise export rebate. The duty draw-back rates are fixed by the Govt. which differs from item to item. Since duty draw-back is paid by the customs collectorates, therefore, it has no relationship with the central excise duties collected by the collectorates on each item. In order to arrive at the net collection from central excise duties at the national level, the total rebates paid by the customs collectorates are subtracted from the gross collection of the excise department.

Performance during 1994-95

10. The persistent and huge shortfall in the achievement of target during last four years not only recouped but also exceeded the collection by 1.6% in the year 1994-95. The collection at Rs. 43,691 million was made against the net revised target of Rs.43,000 million.

11. The performance of collection from the central excise duties can be gauged adequately from the performance of few revenue spinners.

It is interesting to note that despite serious efforts to bring the new items under the central excise net, eleven revenue spinners continued to occupy the dominant position and contributed 90% in the year 1993-94 and 85% in 1994-95. As a result percentage share of other items increased from 10% in the year 1993-94 to 15% in 1994-95. It would, therefore, be appropriate to analyse the major revenue spinners so as to gauge the performance of the tax collection from Central Excise duties.

TABLE - 6.4

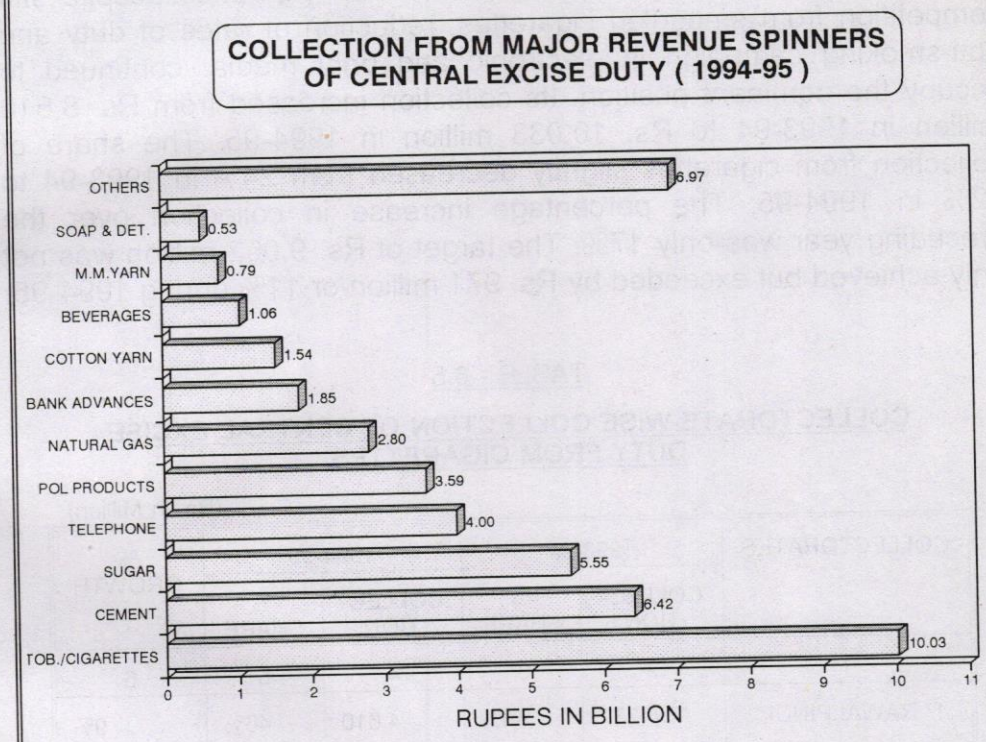
COLLECTION (GROSS) FROM MAJOR REVENUE SPINNERS OF CENTRAL EXCISE DUTIES

(Rs. in Million)

COMMODITIES/ SERVICES	1993-94				1994-95				% INC./DEC. OVER LAST YEAR
	TARGET	COLL.	% OF TOTAL COLL.	TARGET ACHIEVED	TARGET	COLL.	% OF TOTAL COLL.	TARGET ACHIEVED	
1	2	3	4	5	6	7	8	9	10
1 TOB./CIGARETTES	8,900	8,610	24%	97%	9,062	10,033	22%	111%	17%
2 CEMENT	4,250	4,130	11%	97%	6,500	6,417	14%	99%	55%
3 SUGAR	5,475	5,446	15%	99%	5,732	5,552	12%	97%	2%
4 TELEPHONE	4,000	4,349	12%	109%	4,000	3,999	9%	100%	-8%
5 POL. PRODUCTS	3,775	3,841	10%	102%	3,200	3,589	8%	112%	-7%
6 NATURAL GAS	1,500	1,466	4%	98%	2,700	2,797	6%	104%	91%
7 BANK ADVANCES	1,715	1,683	5%	98%	1,950	1,852	4%	95%	10%
8 COTTON YARN	1,302	1,222	3%	94%	1,565	1,544	3%	99%	26%
9 BEVERAGES	2,050	1,326	4%	65%	1,300	1,055	2%	81%	-20%
10 M.M.YARN	490	502	1%	102%	800	789	2%	99%	57%
11 SOAP AND DETERGENT	510	509	1%	100%	520	534	1%	103%	5%
SUB TOTAL	33,967	33,084	90%	97%	37,329	38,161	85%	102%	15%
OTHERS	3,726	3,604	10%	97%	71,71	6,970	15%	97%	93%
TOTAL	37,693*	36,688*	100%	97%	44,500*	45,131*	100%	101%	23%

* Gross target and collection.

FIGURE: 6.B


COLLECTION FROM MAJOR REVENUE SPINNERS OF CENTRAL EXCISE DUTY (1994-95)
OTHERS
SOAP & DET.
M.M.YARN
BEVERAGES
COTTON YARN
BANK ADVANCES
NATURAL GAS
POL PRODUCTS
TELEPHONE
SUGAR
CEMENT
TOB./CIGARETTES
6.97
0.53
0.79
1.06
1.54
1.85
2.80
3.59
4.00
5.55
6.42
10.03
0
1
2
3
4
5
6
7
8
9
10
11
RUPEES IN BILLION

12. In 1993-94, against gross target of Rs. 37,693 million, gross collection at Rs. 36,688 million reflected an achievement of target to the extent of 97%. The attainment of gross target in 1994-95 was 101%.

Tobacco/Cigarettes

13. Collection of central excise duties from cigarettes despite stiff competition from smuggled cigarettes, reduction of rates of duty and anti-smoking campaign in electronic and print media, continued to occupy the dominant position. Its collection increased from Rs. 8,610 million in 1993-94 to Rs. 10,033 million in 1994-95. The share of collection from cigarettes slightly decreased from 24% in 1993-94 to 22% in 1994-95. The percentage increase in collection over the preceding year was only 17%. The target of Rs. 9,062 million was not only achieved but exceeded by Rs. 971 million or 11% during 1994-95.

TABLE - 6.5

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CIGARETTES

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 RAWALPINDI	4,237	49%	4,610	46%	9%
2 PESHAWAR	2,180	25%	2,564	25%	18%
3 LAHORE	680	8%	-	-	-
4 KARACHI	856	10%	1,086	11%	27%
5 HYDERABAD	399	5%	569	6%	43%
6 MULTAN	258	3%	1,204	12%	367%
TOTAL	8,610	100%	1,0033	100%	17%

14. The highest collection in the year 1994-95, i.e. 46% of the total collection from cigarettes was made by the Rawalpindi collectorate. The collection at Rs.4,610 million increased by 9% as compared to collection in the preceding year. Rawalpindi Collectorate's share, however,

declined from 49% in 1993-94 to 46% in 1994-95. Peshawar collectorate, which contributed 25% of the total collection in the year 1993-94 increased by 18% as compared to the preceding year. Its share in collection from this item remained at the last year's level. The only factory in the Lahore collectorate was transferred to Multan collectorate as a result of administrative arrangements from April, 1994, as such no duty from this item was reported from Lahore during 1994-95. Karachi and Hyderabad Collectorates demonstrated 27% and 43% increase over the preceding year. The collection from the Multan Collectorate increased from Rs.258 million in 1993-94 to Rs.1,204 million in 1994-95 due to transfer of M/S Lakson Tobacco from the Lahore Collectorate. Consequently its share in total collection increased from 3% to 12%.

Cement

15. Cement is the most important indigenous industry based on local raw material and the second major revenue spinner of central excise duty. The collection increased from Rs.4,130 million in 1993-94 to Rs.6,417 million in 1994-95 or by 55%. The major reason for this increase in yield in 1994-95 was the conversion of excise duty from a fixed rate of Rs.510 per M/Ton to 25% of the retail price. Its share in total collection also increased from 11% in 1993-94 to 14% in 1994-95. The achievement of the target was to the extent of 99%.

TABLE - 6.6

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CEMENT

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 HYDERABAD	1203	29%	1,478	23%	23%
2 RAWALPINDI	948	23%	1,421	22%	50%
3 PESHAWAR	594	14%	1,020	16%	72%
4 KARACHI	558	13%	766	12%	37%
5 MULTAN	532	13%	544	9%	2%
6 QUETTA	233	6%	461	7%	98%
7 FAISALABAD	62	2%	727	11%	1073%
TOTAL	4,130	100%	6,417	100%	55%

16. The Hyderabad Collectorate yielded highest collection in the total collection from cement industry but its share in the overall collection declined from 29% to 23%. The collection at Rs. 1,478 million was, however, up by 23% as compared to preceding year. The Rawalpindi Collectorate was the second highest in collection which increased from Rs. 948 million in 1993-94 to Rs.1,421 million in 1994-95 or by 50%. Its share in total collection from central excise duties at 22% remained almost at the last year's level. The collection from Peshawar Collectorate increased from Rs. 594 million in 1993-94 to Rs. 1,020 million in 1994-95 or by 72%. Its share in total collection also increased from 14% to 16% as compared to the preceding year. Karachi Collectorate collected Rs.766 million in the year 1994-95 as compared to Rs. 558 million in the preceding year or up by 37%. Similarly, Multan and Quetta Collectorates demonstrated an increase of 2% and 98% respectively as compared to last year. Faisalabad Collectorate carved out of Multan Collectorate in 1993-94 shared 11% of collection and reflected a tremendous increase i.e. from Rs. 62 million in 1993-94 to Rs. 727 million in 1994-95.

SUGAR

17. Sugar is the most important agro-based industry of the country and continued to be the third major revenue spinner of the central excise duty. Against the budget target of Rs.5,732 million, in the year 1994-95, the achievement of target from the item was to the extent of 97%. The collection was however, higher by 2% or by Rs.106 million as compared to the last year.

TABLE - 6.7

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM SUGAR

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 HYDERABAD	2,234	41%	1,916	35%	-14%
2 MULTAN	1,581	29%	801	14%	-49%
3 LAHORE	1,061	20%	664	12%	-37%
5 PESHAWAR	183	3%	243	4%	33%
6 FAISALABAD	387	7%	1,640	30%	324%
7. GUJRANWALA	-	-	288	5%	-
TOTAL	5,446	100%	5,552	100%	2%

18. The Hyderabad Collectorate provided most of the revenues from sugar. Its share in total collection of central excise duties however, fell from 41% in 1993-94 to 35% in 1994-95 reflecting decline in collection from Rs.2,234 million in 1993-94 to Rs.1,916 million in 1994-95 or by 14%. The percentage share of sugar in total collection by the Multan Collectorate fell from 29% to 14% as compared to the preceding year. As such the collection also exhibited decline of 49% or from Rs.1581 million in 1993-94 to Rs.801 million in 1994-95. In the Lahore Collectorate, the share in total collection also declined from 20% in 1993-94 to 12% in 1994-95. The net collection declined from Rs.1,061 million in 1993-94 to Rs.664 million in 1994-95 as compared to last year or by 37%. Peshawar collectorate demonstrated an upward trend in

collection as compared to the preceding year. The collection increased from Rs. 183 million in 1993-94 to Rs.243 million in 1994-95 or by 33%. Its share in total collection also enhanced from 3% to 4%. Faisalabad collectorate, created in 1993-94, collected Rs.1,640 million or 30% of total collection from sugar. Its share in total collection from this item increased from 7% to 30%.

Telephone Services

19. The central excise duties from telephone services is collected by the Rawalpindi collectorate from PTC, Paktel and Pakcom. The duty on telephone services levied as a post budget measure in 1991-92 yielded Rs. 1,046 million and achieved the target to the extent of 52% in that year. The shortfall was mainly due to over-estimation of the target. In the following year i.e 1992-93 the collection increased to Rs. 3,487 million and occupied the 4th position in the revenue spinner of central excise duty. In 1994-95 its position as a major revenue spinner declined from 3rd to 4th. Its collection decreased from Rs.4,349 million in 1993-94 to Rs.3,999 million in 1994-95 or less by 8% as compared to last year. The target of Rs. 4,000 million was almost achieved.

P.O.L.Products

20. P.O.L. products were the fifth major revenue spinner of central excise duty. Two oil refineries at Karachi, one each at Rawalpindi and Multan were the major source of revenue from this product and shared 84% of total collection from this item. The collection targeted at Rs. 3,200 million, in the year 1994-95 was not only achieved but exceeded by Rs. 389 million or 12%.

TABLE - 6.8

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM POL PRODUCTS

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	2,357	61%	2,116	59%	-10%
2 RAWALPINDI	707	18%	611	17%	-14%
3 LAHORE	294	8%	282	8%	-4%
4 MULTAN	184	5%	215	6%	17%
5 HYDERABAD	132	3%	131	4%	-1%
6 QUETTA	126	3%	110	3%	-13%
7 PESHAWAR	30	1%	28	1%	-7%
8 FAISALABAD	11	-	44	1%	300%
9 GUJRANWALA	-	-	51	1%	-
TOTAL	3,841	100%	3,588	100%	-7%

21. Two oil refineries, in the Karachi Collectorate continued to be the major source of revenue from this product. The central excise duty decreased from Rs. 2,357 million in the year 1993-94 to Rs. 2,116 million in 1994-95 or down by 10%. Its share in total collection also declined from 61% in 1993-94 to 59% in 1994-95. Rawalpindi Collectorate was the second major source of revenue from this item and collection in 1994-95 at Rs. 611 million decreased from Rs. 707 million in 1993-94 or down by 14%. Its share also marginally fell from 18% in total collection from this item in 1993-94 to 17% in 1994-95. The collection from Lahore Collectorate decreased from Rs. 294 million in 1993-94 to Rs. 282 million in 1994-95 reflecting a decline of 4%. The collection from Multan Collectorate was Rs.215 million in the year 1994-95 which was up by 17% as compared to last year. Hyderabad Collectorate contributed Rs. 131 million in 1994-95 and its share in total collection almost remained at last year's level. Quetta Collectorate yielded Rs. 110 million in 1994-95. Its share in total collection from this

item remained the same, whereas its collection fell by 13% as compared to the preceding year. The other three Collectorates viz Peshawar, Faisalabad and Gujranwala yielded Rs. 28 million, Rs.44 million and Rs. 51 million respectively in 1994-95.

Natural Gas

22. The target of collection of central excise duty from this item at Rs. 2,700 million in 1994-95 was achieved to the extent of 104%. The collection at Rs. 2,797 million in 1994-95 increased from Rs. 1,466 million in 1993-94 or up by 91%.

TABLE - 6.9

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM NATURAL GAS

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 QUETTA	800	55%	1,565	56%	96%
2 HYDERABAD	584	40%	1,054	38%	80%
3 RAWALPINDI	82	5%	148	5%	80%
4 MULTAN	-	-	30	1%	-
TOTAL	1,466	100%	2,797	100%	91%

23. The central excise duty from this item was collected from the four collectorates i.e. Quetta, Rawalpindi, Hyderabad and Multan. Quetta Collectorate collected Rs. 1,565 million in 1994-95 as compared to Rs. 800 million in the last year showing a significant increase of 96% over the preceding year. Its share also slightly increased from 55% in 1993-94 to 56% in 1994-95 from this item. The collection from Hyderabad Collectorate increased from Rs. 584 million in 1993-94 to Rs. 1,054 million in 1994-95 reflecting significant increase of 80% over the last year. Its share in total collection, however, marginally declined from 40% to 38%. Rawalpindi collectorate contributed 5% in the total

collection from this item. However, it demonstrated notable increase in collection from Rs. 82 million in 1993-94 to Rs. 148 million in 1994-95 or by 80%. The Collection from Multan Collectorate at Rs. 30 million in 1994-95 had a negligible share of 1% from this item.

Bank/Insurance advance

24. The collection of central excise duty @ 1% on bank loans and insurance advances has been the 7th major source of revenue to the government from the central excise duties. Its target at Rs. 1,950 million in the year 1994-95 was achieved to the extent of 95%. The collection at Rs. 1,852 million in the year 1994-95 increased from Rs. 1,683 million reflecting an increase of 10% as compared to the preceding year.

TABLE - 6.10

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BANK ADVANCES

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	1,085	64%	1,240	67%	14%
2 LAHORE	299	18%	222	12%	-26%
3 MULTAN	99	6%	78	4%	-21%
4 RAWALPINDI	93	5%	137	7%	47%
5 PESHAWAR	46	3%	35	2%	-24%
6 HYDERABAD	33	2%	33	2%	-
7 FAISALABAD	16	1%	53	3%	231%
8 QUETTA	12	1%	10	1%	-17%
9 GUJRANWALA	-	-	44	2%	-
TOTAL	1,683	100%	1,852	100%	10%

25. In the year 1994-95, the Karachi Collectorate collected 67% of bank advances. Not only its share was enhanced from 64% to 67% but collection also increased from Rs. 1,085 million in 1993-94 to Rs. 1,240 million in 1994-95. Lahore Collectorate yielded Rs. 222 million in 1994-95 which declined by 26% as compared to the preceding year. Rawalpindi Collectorate collected Rs.137 million in 1994-95. The collection was up by 47% as compared to last year. The collection by the Multan Collectorate was Rs. 78 million which declined by 21% as compared to last year. The other five Collectorates viz; Peshawar, Hyderabad, Faisalabad, Quetta and Gujranwala yielded a combined collection of Rs. 175 million.

Cotton Yarn

26. Cotton yarn is one of the major agro-based industry of the country. It not only feed the domestic textile industry but also a major source of foreign exchange earning. It is the 8th major revenue spinner of the central excise duty. Due to recession in the industry during the last two to three years, the production declined as a result of closure of large number of units resulting in less collection of duties from the cotton yarn. The collection in the year 1994-95 at Rs. 1,544 million increased by 26% as compared to the collection of Rs. 1,222 million in 1993-94. The target set for the item at Rs. 1,565 million in 1994-95 was achieved to the extent of 99%. The shortfall in collection as compared to last year and in achievement of the target was mainly on account of reduction of rates of duty, closure of mills, strikes and clearance for exports etc.

TABLE - 6.11

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM COTTON YARN

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 LAHORE	438	36%	594	38%	36%
2 MULTAN	331	27%	193	13%	-42%
3 HYDERABAD	162	13%	201	13%	24%
4 KARACHI	151	13%	168	11%	11%
5 FAISALABAD	48	4%	268	17%	458%
6 PESHAWAR	39	3%	29	2%	-25%
7 RAWALPINDI	37	3%	42	3%	14%
8 QUETTA	16	1%	18	1%	13%
9 GUJRANWALA	-	-	31	2%	-
TOTAL	1,222	100.0%	1,544	100%	26%

27. The collection from Lahore collectorate at Rs.594 million increased by 36% as compared to the collection in the preceding year. The percentage share of the collectorate increased from 36% in 1993-94 to 38% in 1994-95. Newly created Faisalabad collectorate with its spinning units transferred from Multan collectorate shared 17% of total collection. The share of Multan collectorate in total collection declined from 27% in 1993-94 to 13% in 1994-95 due to transfer of some units to the Faisalabad collectorate. Hyderabad and Karachi collectorates yielded Rs. 201 million and Rs. 168 million in 1994-95. The Peshawar, Rawalpindi, Gujranwala and Quetta collectorates contributed Rs. 29 million, Rs. 42 million, Rs. 31 million and Rs. 18 million respectively in 1994-95.

Beverages

28. The target at Rs. 1,300 million set for this item in the 1994-95 was achieved only to the extent of 81%. The colle decreased from Rs. 1,326 million in 1993-94 to Rs. 1,054 millio 1994-95 or down by 21%.

TABLE - 6.12

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 LAHORE	401	30%	230	22%	-43%
2 MULTAN	310	23%	195	19%	-37%
3 KARACHI	253	19%	127	12%	-50%
4 RAWALPINDI	134	10%	77	7%	-43%
5 HYDERABAD	91	7%	60	6%	-34%
6 PESHAWAR	72	6%	99	9%	38%
7 FAISALABAD	62	5%	117	11%	88%
8 QUETTA	3	-	2	-	-33%
9 GUJRANWALA	-	-	147	14%	-
TOTAL	1,326	100%	1,054	100%	-21%

29. Lahore Collectorate was the major source of revenue from this item. Although, its share remained at 22% in 1994-95, the collection decreased from Rs.401 million in 1993-94 to Rs.230 million in 1994-95 or by 43%. Multan Collectorate's share at 19% in 1994-95, decreased from Rs.310 million in 1993-94 to Rs. 195 million in 1994-95 or by 37% as compared to the last year. Karachi Collectorate yielded Rs. 127 million from this item which declined by 50% as compared to last year.

Faisalabad Collectorate collected Rs.117 million in 1994-95 and was up by 88% as compared to the preceding year. Peshawar Collectorate received Rs. 99 million from this item which was up by 38% as compared to last year. Rawalpindi Collectorate collected Rs. 77 million in 1994-95 from beverages which was less by 43% as compared to the preceding year. The other two collectorates at Quetta and Gujranwala yielded Rs. 2 million and Rs. 147 million respectively.

Man Made Yarn

30. The collection from Man Made Yarn at Rs. 789 million in 1994-95 increased by 57% as compared to last year's collection of Rs. 502 million in 1993-94. The target was almost achieved. The sluggish growth in collection as compared to the preceding year was mainly due to recession in the textile industry, reduction in rates of duty and closure of units.

TABLE - 6.13

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

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 MULTAN	172	34%	71	9%	-59%
2 LAHORE	118	24%	214	27%	81%
3 PESHAWAR	52	10%	88	11%	69%
4 KARACHI	52	10%	68	9%	31%
5 FAISALABAD	38	8%	177	22%	366%
6 RAWALPINDI	31	6%	42	5%	35%
7 HYDERABAD	30	6%	33	4%	10%
8 QUETTA	9	2%	83	11%	822%
9 GUJRANWALA	-	-	13	2%	-
TOTAL	502	100%	789	100%	57%

31. The collection by Multan Collectorate at Rs. 71 million in 1994-95 declined from Rs. 172 million in 1993-94 or 59%. Lahore collectorate showed increase in collection from Rs. 118 million in 1993-94 to Rs.214 million in 1994-95. Peshawar Collectorate shared 11% of total collection from this item and showed an increase of 69% over the preceding year. Faisalabad collectorate contributed Rs. 177 million and 22% of total collection in 1994-95. The other five collectorates at Rawalpindi, Hyderabad, Quetta, Gujranwala and Karachi having small percentage share in total collection also demonstrated a better performance as compared to the preceding year.

Soap and Detergents

32. Mostly based on indigenous raw material, the soap and detergent industry was the eleventh major revenue spinner in 1994-95. Its collection increased from Rs. 509 million in 1993-94 to Rs. 534 million in 1994-95. The commodity exceeded the target by 3%.

TABLE - 6.14

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

(Rs. in Million)

COLLECTORATES	1993-94		1994-95		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 MULTAN	247	49%	262	49%	6%
2 HYDERABAD	123	24%	143	27%	16%
3 KARACHI	92	18%	83	16%	-10%
4 LAHORE	21	4%	2	-	-90%
5 QUETTA	22	4%	19	4%	-14%
6 PESHAWAR	4	1%	7	1%	75%
7 FAISALABAD	-	-	-	-	-
8 GUJRANWALA	-	-	18	3%	-
TOTAL	509	100%	534	100%	5%

33. Multan Collectorate contributed 49% of total collection from this item and its collection in 1994-95 at Rs. 262 million increased by 6% as compared to the collection of Rs. 247 million in 1993-94. The next highest collection at Rs. 143 million was yielded by the Hyderabad Collectorate, which increased by 16% as compared to Rs.123 million in 1993-94. The collection from Karachi Collectorate declined from Rs. 92 million in 1993-94 to Rs. 83 million in 1994-95 or by 10%. Similarly, the collection from Lahore collectorate declined from Rs. 21 million in 1993-94 to Rs. 2 million in 1994-95. The collection from Peshawar Collectorate although increased substantially but could not make any tangible contribution because of its meagre share in total collection from this item.

Collectorate-wise collection
of Central Excise duty

34. In the year 1994-95, there were two collectorates at Karachi and Lahore exclusively engaged in collection of Central Excise duties apart from seven composite collectorates. In the following table a brief analysis of collection, achievement of target and percentage share in total collection will help in gauging the performance of the collectorates.

TABLE - 6.15

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY (GROSS)

(Rs. in Million)

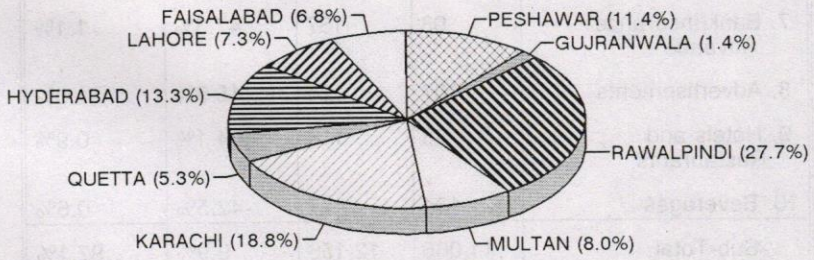
COLLECTORATES	COLLECTION		% SHARE IN TOTAL COLLECTION IN 1993-94	% SHARE IN TOTAL COLLECTION IN 1994-95	% GROWTH
	1993-94	1994-95			
1	2	3	4	5	6
1 RAWALPINDI	11,338	12,522	30.9%	27.7%	10.4%
2 KARACHI	7,000	8,474	19.1%	18.8%	21.1%
3 HYDERABAD	5,306	5,993	14.5%	13.3%	12.9%
4 PESHAWAR	3,381	5,140	9.2%	11.4%	52.0%
5 MULTAN	3,781	3,632	10.3%	8.0%	-3.9%
6 LAHORE	3,916	3,275	10.7%	7.3%	-16.4%
7 FAISALABAD	631	3,050	1.7%	6.8%	383.4%
8 QUETTA	1,335	2,379	3.6%	5.3%	78.2%
9 GUJRANWALA	-	631	-	1.4%	-
10 MISC.RECEIPTS FROM CUSTOMS, KARACHI	-	35	-	0.1%	-
TOTAL	36,688	45,131	100.0%	100.0%	23.0%

Rawalpindi Collectorate

35. Rawalpindi collectorate shared 27.7% of the collection from central excise duties. The target of Rs.12,442 million in 1994-95 was exceeded by 10.6%. Its share in total collection from central excise duty slightly declined from 30.9% in 1993-94 to 27.7% in 1994-95. However, the collection at Rs.12,522 million in 1994-95 increased from Rs.11,338 million in 1993-94 or by 10%.

FIGURE: 6.C

SHARE OF VARIOUS COLLECTORATES IN TOTAL CENTRAL EXCISE DUTY (1994-95)



36. Ten major revenue spinners of Rawalpindi Collectorate contributed 97.1% of revenue from central excise duties in the year 1994-95. Its four major items i.e. telephone services, cigarettes, cement and POL products, accounted for 85% of total collection.

TABLE - 6.16

MAJOR REVENUE SPINNERS OF RAWALPINDI COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Telephone Services	4,349	3,999	-8.0%	31.9%
2. Tobacco/Cigarettes	4,237	4,610	8.8%	36.8%
3. Cement	947	1,421	50.1%	11.4%
4. D. Arrears	204	880	331.4%	7.0%
5. POL Products	707	611	-13.6%	4.9%
6. Crude Oil	199	179	-10.1 %	1.4%
7. Bank/Insurance Advance	93	137	47.3%	1.1%
8. Advertisements	107	124	15.9%	1.0%
9. Hotels and Restaurants	88	118	34.1%	0.9%
10. Beverages	134	77	-42.5%	0.6%
Sub-Total	11,065	12,156	9.9%	97.1%
Others	273	366	34.1%	2.9%
T O T A L	11,338	12,522	10.4%	100.0%

37. Rawalpindi collectorate collected central excise duties from thirty one items, of which seventeen showed increase and thirteen reflected decline. Collection from arrears accounted for an increase from Rs. 204 million in 1993-94 to Rs.880 million in 1994-95 and shared 39% increase in overall collection by the Collectorate. The collection from telephone services which shared 31.9% in total collection exhibited a

decline from Rs.4,349 million in 1993-94 to Rs.3,999 million in 1994-95 or by 8%. Collection from cigarettes showed a positive growth of 8.8% and increased from Rs.4,237 million in 1993-94 to Rs.4,610 million in 1994-95.

Karachi Collectorate

38. Karachi Collectorate occupied second position and collected Rs.8,474 million in 1994-95 as compared to Rs.7,000 million in 1993-94 showing an increase of 21.1% as compared to the preceding year. Its share in total collection also declined from 19.1% in 1993-94 to 18.8% in 1994-95. The collectorate achieved the target to the extent of 97%.

39. The collection from Karachi Collectorate was thinly spread over forty two items in 1994-95. Its ten following major revenue spinners yielded 79.3% of the collection.

TABLE - 6.17

MAJOR REVENUE SPINNERS OF KARACHI COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. POL Products	2,357	2,116	--10.2%	25.0%
2. Bank/Insurance Advance	1,085	1,240	14.3%	14.6%
3. Tobacco/Cigarettes	856	1,086	26.9%	12.8%
4. Cement	558	766	37.3%	9.0%
5. Domestic Travel	295	754	155.6%	8.9%
6. Hotels and Restaurants	169	204	20.7%	2.4%
7. Cotton Yarn	151	167	10.6%	2.0%
8. Bank Cheques	150	147	-2.0%	1.7%
9. Beverages	253	127	-49.8%	1.5%
10. Paint & Varnishes	120	114	-5.0%	1.4%
Sub-Total	5,994	6,721	12.1%	79.3%
Others	1,006	1,753	74.3%	20.7%
T O T A L	7,000	8,474	21.1%	100.0%

40. In Karachi Collectorate Central Excise duties were realised from forty two items of goods and services. Thirty commodities and services in the Collectorate demonstrated an overall increase of Rs.2,092 million or 55% over the preceding year. Of these four items viz Steel ingots and billets, domestic travels, cigarettes and arrears shared 27%, 22%, 11% and 10% increase in total collection. Twelve items showed decline in collection of Rs. 617 million as compared to the preceding year. Only four items i.e. POL. products, beverages, television sets and electric bulbs shared 38%, 20%, 17% and 12% decline in revenue on the negative side.

Hyderabad Collectorate

41. Hyderabad collectorate remained on the third position and collected Rs.5,993 million in 1994-95 and demonstrated a growth of 13% over the preceding year. Its share in total collection in 1994-95 was 13.3% which declined from 14.5% in 1993-94. The collectorate achieved the target by 101.2%. The following major revenue spinners of Hyderabad Collectorate contributed 97% total collection of the Collectorate.

TABLE - 6.18

MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Sugar	2,235	1,916	-14.3%	32.0%
2. Cement	1,203	1,478	22.9%	24.6%
3. Natural Gas	585	1,054	80.2%	17.5%
4. Tobacco/Cigarettes	399	569	42.6%	9.5%
5. Crude Oil	203	217	6.9%	3.6%
6. Cotton Yarn	162	201	24.1%	3.4%
7. Soap & Detergents	123	143	16.3%	2.4%
8. POL Products	132	131	-0.8%	2.2%
9. Beverages	91	60	-34.1%	1.0%
10. Arrears	71	40	-43.7%	0.7%
Sub-Total	5,204	5,809	11.6%	96.9%
Others	102	184	80.4%	3.1%
T O T A L	5,306	5,993	12.9%	100.0%

42. Hyderabad collectorate yielded central excise duties from twenty items of goods and services.The collection from fifteen items had shown positive growth, whereas fourteen were on the negative side. The overall growth shown by the positive items in 1994-95 was to the extent

of 39% or Rs. 1,076 million over the last year. Its three items viz; natural gas, cement, cigarettes subscribed to 85% share increase in collection. Similarly, three items viz; sugar, beverages and collection from arrears showed 97% decline in revenues from fourteen items which was to the extent of Rs. 390 million.

Peshawar Collectorate

43. The collection by the Peshawar collectorate increased from Rs. 3,381 million in 1993-94 to Rs. 5,140 million in 1994-95 or by 52%. Its share in total collection and achievement of target was 11% and 93.3% respectively. The collection was yielded by the 35 commodities and services. Its ten major revenue spinners contributed 95% of the total collection of the collectorate.

TABLE - 6.19

MAJOR REVENUE SPINNERS OF PESHAWAR COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Tobacco/Cigarettes	2,180	2,564	17.6%	49.9%
2. Cement	594	1,020	71.7%	19.8%
3. Beverages Concentrates	31	793	2,458.1%	15.4%
4. Sugar	183	243	32.8%	4.7%
5. Beverages	72	99	37.5%	1.9%
6. M.M.Yarn	52	88	69.2%	1.7%
7. Bank/Insurance Advance	46	35	-23.9%	0.7%
8. Cotton Yarn	39	29	-25.6%	0.6%
9. POL Products	30	28	-6.7%	0.5%
10. Electric Bulbs	25	-	-	-
Sub-Total	3,252	4,899	50.6%	95.3%
Others	129	241	86.8%	4.7%
T O T A L	3,381	5,140	52.0%	100.0%

44. Peshawar collectorate received central excise duties from thirty five items. Of these, twenty five items demonstrated positive growth and ten were on the negative side. The positive list exhibited a growth of 56% or Rs. 1,812 million over the preceding year. Three major items which led to 87% increase in total collection were beverage concentrates, Cement and Cigarettes. The three items which shared over 83% decline in revenue in 1993-94 were electric bulbs, bank loans/insurance advances and cotton yarn.

Multan Collectorate

45. The collection made by the Multan Collectorate was Rs. 3,632 million in 1994-95 which declined by 4% as compared to the preceding year, mainly due to transfer of excisable units to Faisalabad Collectorate. Its share in total collection was 8% and achievement of target was 96% only. The Multan Collectorate collected Central Excise duty only from 28 goods and services. Its ten major revenue spinners accounted for 98.6% of revenue collection from the following items.

TABLE - 6.20

MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Tobacco/ Cigarettes	258	1,204	366.7%	33.2%
2. Sugar	1,581	801	-49.3%	22.1%
3. Cement	532	544	2.3%	15.0%
4. Soap & Detergents	247	262	6.1%	7.2%
5. POL Products	185	215	16.2%	5.9%
6. Beverages	310	195	-37.1%	5.4%
7. Cotton Yarn	332	193	-41.9%	5.3%
8. Bank/Insurance Advance	99	78	-21.2%	2.2%
9. M.M.Yarn	172	71	-58.7%	2.0%
10. Perfumery & Cosmetics	22	19	-13.6%	0.5%
Sub-Total	3,738	3,582	-4.2%	98.6%
Others	43	50	16.3%	1.4%
T O T A L	3,781	3,632	-3.9%	100.0%

46. In the Multan Collectorate out of twenty eight, twelve items had shown positive growth whereas sixteen exhibited negative trend in collection. In the positive list collection was higher by 85% or Rs. 1,036 million as compared to the last year. Only two items viz; tobacco/ cigarettes and POL Products shared 94% increase showing positive collection. In the negative list only three items i.e. Sugar, M.M.yarn and Beverages shared 87% drop in collection.

Lahore Collectorate

47. Lahore Collectorate yielded Rs. 3,275 million in 1994-95 as compared to Rs. 3,916 million in 1993-94 showing a decrease of 16% over the last year. It shared 7.3% of total collection from central excise duties in 1994-95. The achievement of target was around 99%. Out of collection yielded from forty goods and services, 77% was yielded from the following ten revenue spinners.

TABLE - 6.21

MAJOR REVENUE SPINNERS OF LAHORE COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Sugar	1,061	664	-37.4%	20.3%
2. Cotton Yarn	438	594	35.6%	18.1%
3. POL Products	294	282	-4.1%	8.6%
4. Beverages	401	230	-42.6%	7.0%
5. Bank/Insurance Advance	299	222	-25.8%	6.8%
6. M.M.Yarn	118	214	81.4%	6.5%
7. Paper & Paperboard	107	146	36.5%	4.5%
8. Paint & Varnishes	99	111	12.1%	3.4%
9. Hotels & Restaurants	92	110	19.6%	3.4%
10. Tobacco/Cigarettes	680	-	-	-
Sub-total	3,589	2,573	-28.3%	78.6%
Others	327	702	114.7%	21.4%
T O T A L	3,916	3,275	-16.4%	100.0%

48. Lahore collectorate collected excise duties from forty goods and services. The collection from twenty four items showed positive trend and led to an increase of 68% or Rs. 760 million as compared to the preceding year. Its three items i.e. beverages, cotton yarn and

M.M.Yarn shared 69% increase in the commodities showing positive collection. The negative list of Lahore Collectorate spread over fourteen items led to decline of 49% and Rs. 1401 million as compared to the preceding year. Its three items i.e. cigarettes, sugar and beverages shared 90% decline in collection from the negative list.

Faisalabad Collectorate

49. The Faisalabad collectorate established in 1993-94 was carved out from the Multan & Lahore collectorates. The collectorate yielded Rs. 3,050 million in 1994-95. Its collection was spread over 22 items. Its following ten revenue spinners yielded 99.8% of central excise duties.

TABLE - 6.22

MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Sugar	387	1640	323.8%	53.8%
2. Cement	62	727	1,072.6%	23.8%
3. Cotton Yarn	48	268	458.3%	8.8%
4. M.M.Yarn	38	177	365.8%	5.8%
5. Beverages	62	117	88.7%	3.8%
6. Bank/Insurance Advance	17	53	211.8%	1.7%
7. POL Products	11	44	300.0%	1.4%
8. Hotels and Restaurants	3	12	300.0%	0.4%
9. Paper & Paperboard	2	3	50.0%	0.1%
10. Metal Container	-	3	-	0.1%
Sub-Total	630	3,044	383.2%	99.8%
Others	1	6	500.0%	0.2%
T O T A L	631	3,050	383.4%	100.0%

50. Bulk of the collection of central excise duties from Faisalabad collectorate i.e. over 53.8% was received from sugar in 1994-95. Cement, Cotton Yarn and M.M.Yarn yielded 23.8%, 8.8% and 5.8% collection of the collectorate.

Quetta Collectorate

51. The collectorate yielded Rs. 2,379 million in 1994-95 which was up by 78% as compared to last year. Its share in total collection was 5%. The achievement of the target was hundred percent. The Collectorate collected central excise duty from 23 goods & services. Its ten major revenue spinners contributed 95% of total collection.

TABLE - 6.23

MAJOR REVENUE SPINNERS OF QUETTA COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Natural Gas	800	1,565	95.6%	65.8%
2. Cement	233	460	97.4%	19.3%
3. POL Products	126	110	-12.7%	4.6%
4. Wire & Cables	24	40	66.7%	1.7%
5. Glass & Glasswares	30	26	-13.3%	1.1%
6. Soap & Detergents	22	19	-13.6%	0.8%
7. Electric Batteries	22	20	-9.1%	0.8%
8. Cotton Yarn	30	18	-40.0%	0.8%
9. Air Conditioners	12	-	-	-
10. Bank/Insurance Advance	12	10	-16.7%	0.4%
Sub-Total	1,311	2,268	73.0%	95.3%
Others	24	111	362.5%	4.7%
T O T A L	1,335	2,379	78.2%	100.0%

52. Quetta Collectorate collected central excise duties from twenty three items. Its thirteen items were on the positive side and yielded 100% increase or Rs.1,098 million over the preceding year. Its three items viz; natural gas, cement and M.M. Yarn accounted for 97% increase in collection. On the negative side the collection from ten items led to a decline of 22% or Rs. 54 million as compared to the preceding year. Four items viz; POL Products, Air Conditioners, television sets and hotel & restaurant shared 78% decline in collection.

Gujranwala Collectorate

53. Gujranwala collectorate in 1994-95 collected Rs.631 million in 1994-95 and collected central excise duty from twenty goods and services.

TABLE - 6.24

MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE

(Rs. in Million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1993-94	1994-95		
1	2	3	4	5
1. Sugar	-	288	-	45.6%
2. Beverages	-	147	-	23.3%
3. POL Products	-	51	-	8.1%
4. Bank/Insurance Advance	-	44	-	7.0%
5. Cotton Yarn	-	31	-	4.9%
6. Soap/Detergent	-	18	-	2.9%
7. M.M.Yarn	-	13	-	2.1%
8. Steel Ingot/Billets	-	12	-	1.9%
9. Paper & Paperboard	-	7	-	1.1%
8. Hotels and Restaurants	-	5	-	0.8%
Sub-Total	-	616	-	97.6%
Others	-	15	-	2.4%
T O T A L	-	631	-	100.0%

54. Bulk of the collection of central excise duties from Gujranwala collectorate i.e. 45.6% was received from sugar. The other major commodity was beverages which yielded Rs. 147 million in 1994-95.

CHAPTER 7

SALES TAX

Sales tax is collected on imports and on taxable supplies made by the manufacturers. At import stage, the tax is collected by the Customs Collectorates or the staff engaged in collection of customs duties in the composite collectorates (collectorates engaged in the collection of customs duties, central excise and sales tax on domestic and imports simultaneously). Sales tax on domestic production is collected by the Central Excise Collectorates or the staff engaged in collection of central excise duties. While administering the sales tax on imports which is collected together with customs duties, the Collector of Customs is assisted by the Deputy Collectors, Assistant Collectors, Principal Appraisers, Appraisers and Preventive Officers.

2. In the Central Excise Collectorates, the sales tax is either collected together with central excise duties on the goods chargeable to both the taxes or it is collected specifically for the goods under the sales tax net. The tax collecting machinery in the composite collectorates is headed by the Deputy Collectors who are assisted by the Assistant Collectors, Superintendents, Deputy Superintendents and Inspectors. In the composite collectorates, the sales tax at import stage and on domestic production is collected by the same collectorate from the hierarchy given above.

3. In view of great reliance as a fast growing tax , it was decided to establish a separate organisation for the sales tax viz "Sales Tax Department". To begin with, two sales tax collectorates at Karachi and one at Lahore were established in 1995. As such at present the sales tax on domestic goods is collected by the following Collectors and Deputy Collectors :-

1) Collector, Sales Tax, Karachi (East).
2) Collector, Sales Tax, Karachi (West).
3) Collector, Sales Tax, Lahore.
4) Deputy Collector, Sales Tax, Peshawar.

5) Deputy Collector, Sales Tax, Rawalpindi.
6) Deputy Collector, Sales Tax, Gujranwala.
7) Deputy Collector, Sales Tax, Faisalabad.
8) Deputy Collector, Sales Tax, Multan.
9) Deputy Collector, Sales Tax, Hyderabad.
10) Deputy Collector, Sales Tax, Quetta.

Growth of Sales Tax Receipts

4. The receipt of sales tax has shown tremendous buoyancy during the last five years and increased from Rs.17,008 million in 1990-91 to Rs.43,574 million in the year 1994-95 reflecting an increase of 156% during the period. The annual compound growth rate was 27% during the last five years. In the year 1994-95, it increased by 43% as compared to the preceding year.

TABLE 7.1

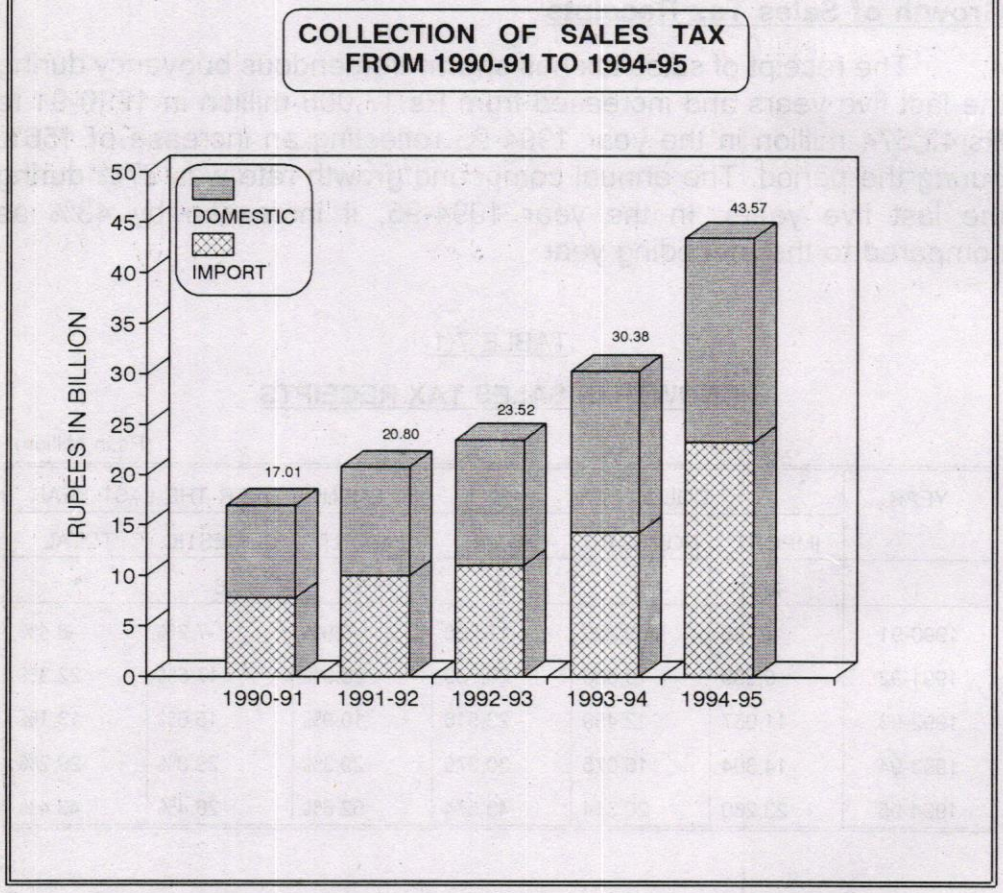
GROWTH IN SALES TAX RECEIPTS

(Rs.in Million)

YEAR	COLLECTION			% CHANGE OVER THE LAST YEAR		
	IMPORT	DOMESTIC	TOTAL	IMPORT	DOMESTIC	TOTAL
1	2	3	4	5	6	7
1990-91	7,788	9,220	17,008	-9.9%	-7.2%	-8.4%
1991-92	9,969	10,830	20,799	28.0%	17.5%	22.3%
1992-93	11,057	12,459	23,516	10.9%	15.0%	13.1%
1993-94	14,304	16,075	30,379	29.3%	29.0%	29.2%
1994-95	23,260	20,314	43,574	62.6%	26.4%	43.4%

5. **Sales tax on imports** increased from Rs. 7,788 million in the year 1990-91 to Rs. 23,260 million in 1994-95, reflecting an increase of 199%. The annual compound growth rate during last five years was 32%. Except in the year 1990-91, when collection fell by 10%, over the preceding year, mainly owing to gulf war, its performance was excellent. During 1994-95 the collection was up by 63% as compared to the preceding year and increased from Rs. 14,304 million in 1993-94 to

FIGURE: 7.A


COLLECTION OF SALES TAX
FROM 1990-91 TO 1994-95
RUPEES IN BILLION
50
45
40
35
30
25
20
15
10
5
0
DOMESTIC
IMPORT
17.01
20.80
23.52
30.38
43.57
1990-91
1991-92
1992-93
1993-94
1994-95

Rs. 23,260 million in 1994-95. The increase is attributed to expansion of sales tax base.

6. **Sales tax on domestic** goods has shown tremendous growth during last five years and increased from Rs. 9,220 million in 1990-91 to Rs. 20,314 million in the year 1994-95 or by 120%. Annual compound growth rate during the period was 21.8%. Except in the year 1990-91, when the economy was stagnated by the Gulf War and shown a negative growth of 7.2%, the collection in next four years has reflected a very satisfactory pace. In the year 1994-95, it increased from Rs.16,075 million to Rs. 20,314 million or 26%.

7. The achievement of the budgetary target depends on the various factors affecting collection of import duties and domestic production. It is evident from the table 7.2 that the budget targets were either never achieved or marginally approached during the last four years, except in the year 1994-95, when it was successfully achieved.

TABLE 7.2

ACHIEVEMENT OF TARGET OF SALES TAX DURING THE LAST FIVE YEARS

(Rs.in Million)

YEARS	Revised Targets	Collection	% Achievement of Targets
1	2	3	4
1990-91	20,000	17,008	85.0%
1991-92	21,500	20,799	96.7%
1992-93	23,980	23,516	98.1%
1993-94	33,250	30,379	91.4%
1994-95	43,000	43,574	101.3%

8. In the year 1991-92 and 1992-93 the target was marginally achieved. Huge shortfall in 1990-91 was due to the Gulf War, which culminated in lower imports and resulted in the lower collection of sales tax at the import stage and sluggish domestic production which led to lower collection of sales tax on locally manufactured goods. In

1991-92 and 1992-93 the target was missed by 3.3% and 1.9% respectively. The shortfall in 1993-94 to the extant of 8.6% was notable. In the year 1994-95, the target was exceeded by 1.3%.

Percentage Share of Sales Tax in Total Tax Receipts and Indirect Taxes

9. During the last five years percentage share of sales tax in total collection as well as in indirect taxes have shown a positive trend in the year 1993-94 and 1994-95, which is evident from the *table 7.3*

TABLE 7.3

PERCENTAGE SHARE OF SALES TAX IN TOTAL TAXES AND INDIRECT TAXES

(Rs.in Million)

YEARS	Collection	% Share in Total Taxes	% Share in Indirect Taxes
1	2	3	4
1990-91	17,008	15.4%	18.8%
1991-92	20,799	14.9%	18.8%
1992-93	23,516	15.3%	20.2%
1993-94	30,379	17.6%	23.5%
1994-95	43,574	19.2%	26.4%

10. The share of sales tax in total tax receipts in 1990-91 was 15.4%, after declining to 14.9% in 1991-92, gradually picked upto 19.2% in 1994-95. The major reason for the sluggish growth was the comparative increase in share of direct taxes in total tax receipts. The percentage share of sales tax in indirect taxes was 18.8% in 1990-91 and has shown gradual increasing trend in next three years. It, however, reflected an increase of 26.4% in 1994-95.

Sales Tax on Domestic Goods

11. The sales tax on domestic goods was subject to two rates during 1994-95 i.e. the normal tax regime @ 15% ad-valorem, and fixed tax .

TABLE 7.4

SALES TAX ON (DOMESTIC GOODS) UNDER VARIOUS CATEGORIES

(Rs.in Million)

HEADS	1993-94		1994-95		%Inc./Dec over the last year
	Collection	% Share in Total coll.	Collection	% Share in Total coll.	
1	2		3		4
1. Normal Tax	14,864	92.5%	19,016	93.6%	27.9%
2. Fixed Tax	897	5.6%	1,298	6.4%	44.7%
3. 2% Tax	314	1.9%	-	-	-
T o t a l	16,075	100.0%	20,314	100.0%	26.4%

12. Collection from normal sales tax accounted for Rs.14,864 million in 1993-94 and increased to Rs.19,016 million in 1994-95 or by 27.9%. Its share in total collection from domestic goods also increased from 92.5% in 1993-94 to 93.6% in 1994-95. The collection from fixed tax increased from Rs.897 million in 1993-94 to Rs.1,298 million in 1994-95 and shared only 6.4% of collection of sales tax from domestic goods. The 2% tax which was merged with the two tax regimes in 1994-95 accounted for only Rs.314 million in 1993-94.

Collection from Registered Units & Collectorates

13. In 1993-94 there were 23,572 registered units in the country paying sales tax. During 1994-95 the registered units increased to 32,234 or up by 37% as compared to the preceding year. The number of units subjected to sales tax on the normal rate increased from 15,226 in 1993-94 to 19,337 in 1994-95 or by 27%. The registered units liable to fixed tax also increased from 8,346 in 1993-94 to 12,897 in 1994-95.

TABLE 7.5

COLLECTORATE-WISE COLLECTION OF SALES TAX (ON DOMESTIC GOODS) AND REPORTING UNITS DURING 1994-95

(Rs.in Million)

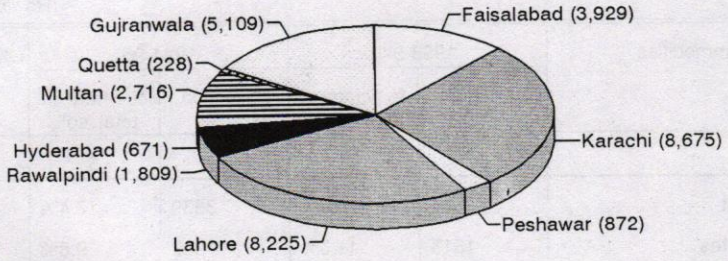
COLLECTORATE	NORMAL TAX		FIXED TAX		TOTAL	
	UNITS	COLLEC-TION	UNITS	COLLEC-TION	UNITS	COLLEC-TION
1	2	3	4	5	7	8
1. KARACHI	5,143	6,304	3,532	488	8,675	6,792
2. LAHORE	4,770	3,343	3,455	273	8,225	3,616
3. RAWALPINDI	911	2,556	898	32	1,809	2,588
4. MULTAN	1,735	1,187	981	23	2,716	1,210
5. HYDERABAD	509	1,813	162	13	671	1,826
6. PESHAWAR	566	1,381	306	92	872	1,473
7. QUETTA	168	968	60	9	228	977
8. GUJRANWALA	2,786	431	2,323	101	5,109	532
9. FAISALABAD	2,749	1,033	1,180	267	3,929	1,300
TOTAL	19,337	19,016	12,897	1,298	32,234	20,314

14. The highest number of registered units were located in the Karachi collectorate (8,675 units) followed by Lahore (8,225 units), Gujranwala (5,109 units), Faisalabad (3,929 units), Multan (2,716 units), Rawalpindi (1,809 units), Peshawar (872 units), Hyderabad (671 units) and Quetta (228 units).

15. Karachi Collectorate having largest number of registered units, collected Rs.6,792 million in 1994-95 as compared to Rs. 6,041 million in 1993-94. Its share was 33% of total collection on domestic goods in 1994-95. Lahore Collectorate remained second in collection of sales tax on domestic goods and collected Rs.3,616 million in 1994-95 as compared to Rs.3,089 million in 1993-94 and shared 18% in total collection. Rawalpindi Collectorate remained on third position and collected Rs.2,588 million in 1994-95. The collection from Multan Collectorate amounted to Rs.1,210 million in 1994-95 with 2,716 units.

FIGURE: 7.B

SALES TAX REPORTING UNITS IN COLLECTORATES (1994-95)



The collection from other five collectorates i.e. Hyderabad, Peshawar, Quetta, Gujranwala and Faisalabad was Rs.1,826 million, Rs.1,473 million, Rs.977 million, Rs.532 million and Rs.1,300 million respectively.

Major Revenue Spinners of Sales Tax (on Domestic Goods)

16. Although the sales tax was extended to 530 items in 1994-95, the real revenue spinners given in *table 7.6* were 60 which accounted for 78% of total sales tax collection.

TABLE 7.6

COLLECTION FROM MAJOR REVENUE SPINNERS

(Rs. in Million)

Commodities	1993-94		1994-95		% Growth
	Collection	% Share in total coll.	Collection	% Share in total coll.	
1	2	3	4	5	6
1. Cement	2644	16.4%	3539	17.4%	33.8%
2. Cigarettes	1813	11.3%	1992	9.8%	9.9%
3. Aerated Waters/Beverages	93	0.6%	841	4.1%	804.3%
4. Processed Fabrics	495	3.1%	731	3.6%	47.7%
5. Iron & Steel Products	1090	6.8%	674	3.3%	-38.2%
6. Lubricating Oil & Oil Additives	898	5.6%	665	3.3%	-25.9%
7. Motor cars	368	2.3%	643	3.2%	74.7%
8. Man-Made Fibre & Yarn	422	2.6%	522	2.6%	23.7%
9. Paper & Paperboard	268	1.7%	368	1.8%	37.3%
10. Wires & cables	305	1.9%	352	1.7%	15.4%
Sub total (1 to 10)	8,396	52.2%	10,327	50.8%	23.0%
11. Refrigerators	348	2.2%	319	1.6%	-8.3%
12. Plastic products	154	1.0%	268	1.3%	74.0%
13. Toilet Soap	174	1.1%	258	1.3%	48.3%
14. POL Products	49	0.3%	229	1.1%	367.3%
15. Soda Ash	210	1.3%	226	1.1%	7.6%

Commodities	1993-94		1994-95		% Growth
	Collection	% Share in total coll.	Collection	% Share in total coll.	
1	2	3	4	5	6
16. Paint and Varnish	219	1.4%	221	1.1%	0.9%
17. Electrical goods	106	0.7%	203	1.0%	91.5%
18. Caustic Soda	169	1.1%	199	1.0%	17.8%
19. Metal Container	100	0.6%	189	0.9%	89.0%
20. Biscuits	126	0.8%	189	0.9%	50.0%
21. Wood free writing paper	109	0.7%	186	0.9%	70.6%
22. Jute products	133	0.8%	182	0.9%	36.8%
23. Storage Batteries	165	1.0%	174	0.9%	5.5%
24. Water meter, electric or gas	136	0.8%	161	0.8%	18.4%
25. Television sets	160	1.0%	157	0.8%	-1.9%
Sub total (1 to 25)	10,754	66.9%	13,488	66.4%	25.4%
26. Soft Cotton Waste	116	0.7%	143	0.7%	23.3%
27. Ceramic tiles	129	0.8%	140	0.7%	8.5%
28. Glass & Glassware	153	1.0%	137	0.7%	-10.5%
29. Detergents	144	0.9%	135	0.7%	-6.3%
30. Liquid glucose	120	0.7%	135	0.7%	12.5%
31. Fruit & Vegetable Juices	129	0.8%	125	0.6%	-3.1%
32. Ice cream	79	0.5%	117	0.6%	48.1%
33. Maize starches	88	0.5%	105	0.5%	19.3%
34. Tyres & tubes	65	0.4%	102	0.5%	56.9%
35. Copper Rods	53	0.3%	92	0.5%	73.6%
36. Paper products	93	0.6%	78	0.4%	-16.1%
37. Air conditioners	94	0.6%	75	0.4%	-20.2%
38. Glue & synthetic resins	94	0.6%	75	0.4%	-20.2%
39. Chemicals	57	0.4%	72	0.4%	26.3%
40. Asphalt	97	0.6%	71	0.3%	-26.8%
41. Confectionery	63	0.4%	69	0.3%	9.5%
42. Footwear	63	0.4%	69	0.3%	9.5%
43. Paper sacks	58	0.4%	68	0.3%	17.2%
44. Chip board (particle board)	63	0.4%	64	0.3%	1.6%

Commodities	1993-94		1994-95		% Growth
	Collection	% Share in total coll.	Collection	% Share in total coll.	
1	2	3	4	5	6
45. Perfumery & cosmetics	52	0.3%	59	0.3%	13.5%
46. Syrups, squashes & concentrates	73	0.5%	57	0.3%	-21.9%
47. Dyes & dyestuffs	33	0.2%	57	0.3%	72.7%
48. Polypropylene bags	52	0.3%	55	0.3%	5.8%
49. Blades(Safety)	32	0.2%	52	0.3%	62.5%
50. Bitumen	42	0.3%	51	0.3%	21.4%
51. Auto Parts	125	0.8%	49	0.2%	-60.8%
52. Explosives	54	0.3%	45	0.2%	-16.7%
53. Corrugated packages	60	0.4%	36	0.2%	-40.0%
54. Polythene bags	34	0.2%	28	0.1%	-17.6%
55. Cassettes recorders(A/V)	38	0.2%	21	0.1%	-44.7%
56. Pig Iron	122	0.8%	10	-	-91.8%
57. Acetate Yarn/ Synthetic Yarn	23	0.1%	6	-	-73.9%
58. Power looms	48	0.3%	5	-	-89.6%
59. Soap stocks	20	0.1%	4	-	-80.0%
60. Balling hoops	8	0.1%	3	-	-62.5%
Sub total (11 to 60)	4,932	30.7%	5,571	27.4%	13.0%
Total (1 to 60)	13,328	82.9%	15,898	78.3%	19.3%
Other items	2,747	17.1%	4,416	21.7%	60.8%
Grand Total	16,075	100.0%	20,314	100.0%	26.4%

17. Amongst the sixty major revenue spinners of sales tax, the first ten items constituted 50.8% in 1994-95 and first twenty five items accounted for 66.4% of total collection. A brief analysis of collectorate-wise collection of first ten revenue spinners of sales tax on domestic production is given in the following paras.

Cement

18. Cement was the top revenue spinner and its collection increased from Rs.2,644 million in 1993-94 to Rs.3,539 million in 1994-95 or by 34%. Its share in total collection also increased from 16% in 1993-94 to 17% in 1994-95.

TABLE 7.7

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CEMENT

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 HYDERABAD	6	711	27%	828	23%	16%
2 RAWALPINDI	7	633	24%	785	22%	24%
3 PESHAWAR	3	422	16%	543	15%	29%
4 KARACHI	7	328	12%	410	12%	25%
5 FAISALABAD	3	-	-	386	11%	-
6 MULTAN	1	400	15%	307	9%	-23%
7 QUETTA	1	150	6%	280	8%	87%
TOTAL	28	2,644	100%	3,539	100%	34%

19. Hyderabad Collectorate yielded Rs.828 million in 1994-95 as compared to Rs.711 million in the preceding year from its cement factories. The Collectorate shared 23% of total revenues from this item. Rawalpindi Collectorate collected Rs.785 million in 1994-95 and up by 24% as compared to the preceding year. Its share was 22% in total collection. Peshawar Collectorate with its Rs.543 million collection shared 15% in the total collection from this item in 1994-95. Multan Collectorate collected Rs.307 million and shared 9% of total collection in 1994-95. Karachi Collectorate yielded only Rs.410 million and shared 12% of total collection. Quetta Collectorate with only one cement unit contributed Rs. 280 million in 1994-95. Faisalabad collectorate carved

out of Multan collectorate yielded Rs. 386 million in 1994-95 and shared 11% in total collection.

Cigarettes

20. The Collection of sales tax from cigarettes stood second highest source of revenue. Its collection increased from Rs. 1,813 million in 1993-94 to Rs. 1,992 million in 1994-95 showing an increase of 10%. However, its share in total collection from this item declined from 11% in 1993-94 to 10% in 1994-95.

TABLE 7.8

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CIGARETTES

(Rs. in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 RAWALPINDI	3	898	50%	909	46%	1%
2 PESHAWAR	25	433	24%	479	24%	11%
3 MULTAN	1	61	3%	254	13%	316%
4 KARACHI	2	187	10%	229	11%	22%
5 HYDERABAD	3	89	5%	121	6%	36%
6 LAHORE	-	145	8%	-	-	-
TOTAL	34	1,813	100%	1,992	100%	10%

21. The maximum contribution of sales tax on cigarettes came from Rawalpindi Collectorate which collected Rs.909 million i.e. 46% of the total sales tax collection. Peshawar Collectorate collected Rs. 479 million in 1994-95 and shared 24% in the total sales tax collection from this item and reflected an increase of 11% as compared to previous year. Karachi Collectorate increased its collection from Rs. 187 million in 1993-94 to Rs. 229 million in 1994-95 or by 22% as compared to last year. Multan Collectorate yielded Rs.254 million in 1994-95 as

compared to Rs. 61 millions in 1993-94. Hyderabad collectorate collected Rs.121 million in 1994-95 as compared to Rs.89 million in 1993-94 or up by 36%.

Beverages

22. The sales tax from Aerated Water & Beverages at Rs. 841 million in 1994-95 increased from Rs. 93 million in 1993-94 and demonstrated growth of 804% over last year. Its share in total collection increased from 1% in 1993-94 to 4% in 1994-95.

TABLE 7.9

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM BEVERAGES

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% CHANGE
		1993-94		1994-95		
1	2	3	4	5	6	7
1 LAHORE	8	77	83%	171	20%	122%
2 MULTAN	8	-	-	163	19%	-
3 GUJRANWALA	4	-	-	154	18%	-
4 FAISALABAD	5	-	-	117	14%	-
5 KARACHI	7	-	-	103	12%	-
6 RAWALPINDI	11	10	11%	59	7%	490%
7 HYDERABAD	7	-	-	46	5%	-
8 PESHAWAR	2	6	6%	28	3%	367%
TOTAL	52	93	100%	841	100%	804%

23. Lahore Collectorate with its collection of Rs.171 million in 1994-95 yielded highest collection followed by Multan (Rs.163 million), Gujranwala (Rs.154 million), Faisalabad (Rs.117 million), Karachi (Rs.103 million), Rawalpindi (Rs.59 million), Hyderabad (Rs.46 million) and Peshawar (Rs.28 million).

Processed Fabrics

24. An overview of the table below indicates that the total sales tax collection from processed fabrics showed a growth of 48% in 1994-95 as compared to previous year. The collection from this item increased from Rs. 495 million in 1993-94 to Rs. 731 million in 1994-95. Its share in total collection increased from 3% in 1993-94 to 4% in 1994-95.

TABLE 7.10

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM PROCESSED FABRICS

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 KARACHI	261	210	43%	350	48%	66%
2 FAISALABAD	241	-	-	246	34%	-
3 LAHORE	129	91	18%	81	11%	-11%
4 GUJRANWALA	30	-	-	36	5%	-
5 RAWALPINDI	3	10	2%	9	1%	-10%
6 MULTAN	7	179	36%	4	1%	-98%
7 QUETTA	1	3	1%	2	-	-33%
8 HYDERABAD	13	1	-	2	-	100%
9 PESHAWAR	1	1	-	1	-	-
TOTAL	686	495	100%	731	100%	48%

25. The collection from Karachi collectorate, the major contributor in total sales tax from this item increased from Rs.210 million in 1993-94 to Rs. 350 million in 1994-95 or by 66% as compared to the previous year. Its share in total collection also increased from 43% in 1993-94 to 48% in 1994-95. Newly established Faisalabad Collectorate yielded Rs. 246 million in 1994-95 and shared 34% in total collection. Lahore Collectorate collected Rs. 81 million in 1994-95 as compared to Rs. 91

million in 1993-94. The other six collectorates at Gujranwala, Rawalpindi, Multan, Quetta, Hyderabad, and Peshawar collected only Rs. 54 million from this item in 1994-95.

Iron & Steel Products

26. Iron & Steel remained the fifth major revenue spinner of sales tax in 1994-95. The collection from this item decreased from Rs. 1,090 million in 1993-94 to Rs. 674 million in 1994-95 or down by 38%. Its share in total collection also declined from 7% in 1993-94 to 3% in 1994-95.

TABLE 7.11

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM IRON & STEEL

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 KARACHI	19	1,021	94%	649	96%	-36%
2 LAHORE	119	67	6%	21	3%	-69%
3 HYDERABAD	6	2	-	3	1%	50%
4 GUJRANWALA	16	-	-	1	-	-
5 MULTAN	2	-	-	-	-	-
6 RAWALPINDI	4	-	-	-	-	-
7 FAISALABAD	5	-	-	-	-	-
TOTAL	171	1,090	100%	674	100%	-38%

27. Karachi & Lahore were the only two collectorates having major units producing iron and steel products and yielded sales tax from this item. Karachi Collectorate's share increased from 94% in 1993-94 to 96% in 1994-95, whereas Lahore Collectorate collected only Rs. 21 million during 1994-95 and shared 3% in the total collection.

Lubricating Oil & Oil Additives

28. Lubricating Oil & Oil Additives remained on the sixth position in the total sales tax collection. The collection from this item decreased from Rs. 898 million in 1993-94 to Rs.665 million in 1994-95 or down by 26%. Its share in total collection also decreased from 6% to 3% in 1994-95 as compared to last year.

TABLE 7.12

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

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 KARACHI	23	800	89%	548	82%	-32%
2 LAHORE	6	26	3%	37	6%	42%
3 MULTAN	4	35	4%	33	5%	-6%
4 RAWALPINDI	1	17	2%	17	2%	-
5 QUETTA	4	17	2%	15	2%	-12%
6 GUJRANWALA	4	-	-	11	2%	-
7 FAISALABAD	3	-	-	4	1%	-
8 HYDERABAD	-	2	-	-	-	-
9 PESHAWAR	-	1	-	-	-	-
TOTAL	45	898	100%	665	100%	-26%

29. Central Excise Collectorate, Karachi collected Rs. 548 million during 1994-95 which was down by 32% as compared to last year. Its share in total collection was 82%. The Lahore Collectorate collected Rs. 37 million in 1994-95 as compared to Rs. 26 million in the preceding year. Multan Collectorate yielded Rs. 33 million in 1994-95 as compared to Rs. 35 million in last year. The other four collectorates at Rawalpindi (Rs.17 million), Quetta (Rs.15 million), Gujranwala (Rs.11 million) and Faisalabad (Rs.4 million) shared 7% of total collection and remained almost at the last year's level.

Motor Cars

30. The sales tax collection from this seventh major revenue spinner was Rs. 643 million in 1994-95 as compared to Rs. 368 million in 1993-94 or up by 75%. Its share in total collection also increased from 2% in 1993-94 to 3% in 1994-95. Five units producing cars located in the jurisdiction of Karachi Collectorate, yielded Rs. 548 million in 1994-95 as compared to Rs. 368 million in 1993-94. One unit started at Lahore in the year 1994-95 yielded Rs. 95 million.

Man-Made Fibre and Yarn

31. Man-Made Fibre & Yarn remained the 8th revenue spinner of sales tax during 1994-95. Inspite of a 24% growth in its collection, its share in the total sales tax collection during 1994-95 remained at the last year level of 3%. The collection from this item however, increased from Rs. 422 million in 1993-94 to Rs. 522 million in 1994-95.

TABLE 7.13

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM MAN-MADE FIBRE AND YARN

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 LAHORE	4	204	48%	281	54%	38%
2 QUETTA	13	152	36%	163	31%	7%
3 KARACHI	13	66	16%	77	15%	17%
4 FAISALABAD	2	-	-	1	-	-
TOTAL	32	422	100%	522	100%	24%

32. The Lahore Collectorate collected Rs.281 million in 1994-95 which was up by 38% as compared to the preceding year. Its share in total collection was 54% in 1994-95 which increased from Rs.204 million or 48% in 1993-94. Quetta Collectorate yielded Rs.163 million in

1994-95 as compared to Rs. 152 million in 1993-94 and up by 7%. Its share in total collection from this item declined from 36% in 1993-94 to 31% in 1994-95. The third major contributor from this item was Karachi Collectorate, which shared 15% of total collection. Its collection increased from Rs. 66 million in 1993-94 to Rs. 77 million in 1994-95.

Paper & Paperboard

33. The sales tax collection from Paper & Paperboard showed an increase from Rs. 268 million in 1993-94 to Rs. 368 million in 1994-95 or by 37%. Its share in total sales tax collection also remained the same i.e. 2% in 1994-95 as compared to last year.

TABLE 7.14

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM PAPER & PAPERBOARD

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 LAHORE	67	167	62%	249	68%	49%
2 KARACHI	358	66	25%	55	15%	-17%
3 PESHAWAR	8	10	4%	37	10%	270%
4 HYDERABAD	8	13	5%	10	3%	-23%
5 FAISALABAD	31	-	-	6	2%	-
6 GUJRANWALA	30	-	-	5	1%	-
7 MULTAN	12	9	3%	4	1%	-56%
8 QUETTA	5	3	1%	2	-	-33%
TOTAL	519	268	100%	368	100%	37%

34. Lahore Collectorate had shown the best performance and yielded Rs. 249 million in 1994-95 as compared to Rs. 167 million in 1993-94 and shared 68% of total collection from this item. The collection by the Karachi Collectorate had shown a decline from Rs. 66 million in 1993-94 to Rs. 55 million in 1994-95 and shared 15% of total collection. The

Peshawar Collectorate contributed Rs. 37 million in 1994-95 as compared to Rs. 10 million in 1993-94. Multan, Hyderabad and Quetta Collectorates had shown a negative growth.

Wires & Cables

35. The sales tax collection from wires and cables increased from Rs.305 million in 1993-94 to Rs.352 million in 1994-95 or by 15%. Its share in total sales tax collection declined from 1.9% to 1.7% in 1994-95 as compared to the preceding year.

TABLE 7.15

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM WIRE AND CABLES

(Rs.in Million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1993-94		1994-95		
1	2	3	4	5	6	7
1 LAHORE	40	125	41%	173	49%	38%
2 KARACHI	21	107	35%	97	28%	-9%
3 QUETTA	4	40	13%	39	11%	-3%
4 HYDERABAD	2	14	5%	21	6%	50%
5 PESHAWAR	1	18	6%	20	5%	11%
6 RAWALPINDI	8	1	-	2	1%	100%
7 MULTAN	2	-	-	-	-	-
7 GUJRANWALA	4	-	-	-	-	-
TOTAL	82	305	100%	352	100%	15%

36. The Lahore Collectorate collected Rs.173 million in 1994-95 as compared to Rs.125 million in 1993-94 showing an upward increase of 38%. Its share in total collection increased from 41% to 49% in 1994-95 as compared to last year. Karachi Collectorate collected Rs. 97 million in 1994-95 which was down by 9% as compared to the last year's collection of Rs. 107 million. Its share in total collection also decreased

from 35% in 1993-94 to 28% in 1994-95. The other four collectorates i.e. Quetta, Hyderabad, Rawalpindi and Peshawar yielded Rs.39 million, Rs. 21 million, Rs. 2 million and Rs. 20 million respectively.

PERFORMANCE OF THE COLLECTORATES

37. Sales tax is collected on imports as well as on production of domestic goods. The sales tax on imports which is 53% of total sales tax collection was collected from the customs collectorates at Karachi and Lahore as well as from composite collectorates. Similarly the sales tax on domestic production which consists of 47% of total sales tax collection was collected from the excise collectorates as well as upcountry composite collectorates. It would not, therefore, be advisable to make an inter-collectorate comparisons. The following table gives a clear and comprehensive picture of each collectorate's performance in the collection of sales tax.

TABLE 7.16

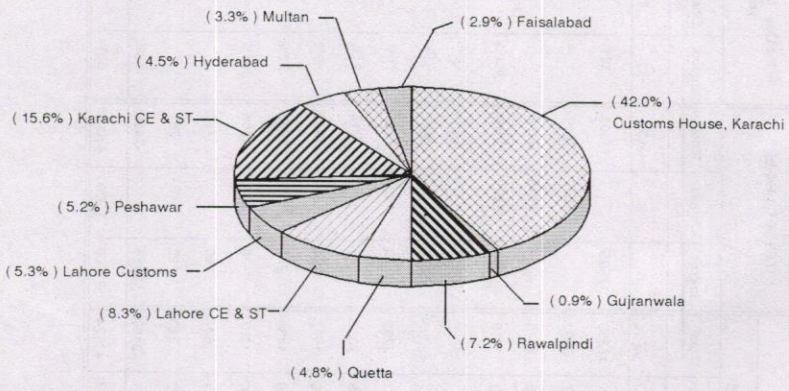
COLLECTORATE-WISE COLLECTION OF SALES TAX

(Rs.in Million)

COLLECTORATES	COLLECTION						TARGET 1994-95			% Inc/Dec. over the last year			% Achievement of Target			% Share in Total Collection of 1994-95		
	1993-94			1994-95														
	Import	Domes-tic	Total	Import	Domes-tic	Total	Import	Domes-tic	Total	Import	Domes-tic	Total	Import	Domes-tic	Total	Import	Domes-tic	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1.APPRAISEMENT	12499	-	12499	17250	-	17250	17505	-	17505	38%	-	38%	99%	-	99%	74%	-	40%
2.KARACHI-CE & ST	-	6041	6041	-	6792	6792	-	7097	7097	-	12%	12%	-	96%	96%	-	33%	16%
3.LAHORE CE & ST	-	3089	3089	-	3616	3616	-	3336	3336	-	17%	17%	-	108%	108%	-	18%	8%
4.RAWALPINDI	154	2103	2257	561	2589	3150	566	2459	3025	264%	23%	40%	99%	105%	104%	2%	13%	7%
5.PREVENTIVE	1371	-	1371	2353	-	2353	2224	-	2224	72%	-	72%	106%	-	106%	10%	-	5%
6.LAHORE-CUSTOMS	1491	-	1491	2298	-	2298	2287	-	2287	54%	-	54%	100%	-	100%	10%	-	5%
7.PESHAWAR	459	1075	1534	820	1473	2293	700	1432	2132	79%	37%	49%	117%	103%	108%	4%	7%	5%
8.QUETTA	609	817	1426	1105	976	2081	1178	1036	2214	81%	19%	46%	94%	94%	94%	5%	5%	5%
9.HYDERABAD	161	1423	1584	146	1826	1972	161	1784	1945	-9%	28%	24%	91%	102%	101%	1%	9%	5%
10.MULTAN	170	1282	1452	225	1210	1435	273	1125	1398	32%	-6%	-1%	82%	108%	103%	1%	6%	3%
11.FAISALABAD	16	245	261	-33	1300	1267	-36	1242	1206	-306%	431%	385%	92%	105%	105%	-	6%	3%
12.PORT QASIM	-	-	-	837	-	837	790	-	790	-	-	-	106%	-	106%	4%	-	2%
13.GUJRANWALA	-	-	-	-152	532	380	-192	489	297	-	-	-	79%	109%	128%	-1%	3%	1%
14.EXPORTS, KYC	-2626	-	-2626	-2150	-	-2150	-2456	-	-2456	-18%	-	-18%	88%	-	88%	-9%	-	-5%
TOTAL	14304	16075	30379	23260	20314	43574	23000	20000	43000	63%	26%	43%	101%	102%	101%	100%	100%	100%

FIGURE: 7.C

SHARE OF VARIOUS COLLECTORATES IN TOTAL SALES TAX COLLECTION (1994-95)



APPRAISEMENT COLLECTORATE, KARACHI.

38. As bulk of country's import is handled by the Appraisement Collectorate, therefore, it remained at the top by collecting Rs. 17,250 million in 1994-95 as compared to Rs. 12,499 million in 1993-94. It shared 40% of the total sales tax collection and 74% of collection from sales tax on imports during 1994-95. Its collection increased by 38% as compared to previous year. The collectorate achieved 99% of its target. However, its share in the total collection decreased from 41% in 1993-94 to 40% in 1994-95. The main reason attributed to the negligible shortfall in the target was due to Post-budget exemptions.

COLLECTORATE OF CENTRAL EXCISE & SALES TAX, KARACHI

39. The Collectorate of Central Excise and Sales Tax, Karachi collected Rs. 6,792 million during 1994-95 as compared to Rs. 6,041 million in 1993-94 and remained at the second position. The collection was up by 12% as compared to the preceding year. Its share in the total sales tax collection during 1994-95 was 16%. The collection comprised of only sales tax on domestic goods and accounted for 33% in the total sales tax on domestic goods in 1994-95. The target achievement was only 96%.

COLLECTORATE OF CENTRAL EXCISE & SALES TAX, LAHORE

40. The collection from the collectorate of Central Excise and Sales Tax, Lahore in total sales tax collection increased from Rs. 3,089 million in 1993-94 to Rs. 3,616 million in 1994-95 or up by 17%. The collectorate contributed 8% in the total sales tax and 18% of sales tax on domestic goods. The target achievement was 108%.

RAWALPINDI COLLECTORATE

41. Rawalpindi Collectorate collected Rs.3,150 million during 1994-95 as compared to Rs. 2,257 million in the preceding year and shown a growth of 40%. The Collectorate contributed 7% in the total sales tax collection. The collection from sales tax on

domestic goods was Rs. 2,589 million during 1994-95 as compared to Rs. 2,103 million in 1993-94 or up by 23%. The collection from sales tax on imports increased significantly from Rs. 154 million in 1993-94 to Rs.561 million in 1994-95 or up by 264%. The target for sales tax (Domestic) was achieved by 105%, whereas target for sales tax (Imports) was down by 1%. The overall achievement was 104%.

PREVENTIVE COLLECTORATE, KARACHI

42. Preventive Collectorate, Karachi collected Rs.2,353 million in 1994-95 from sales tax on imports, which was up by 72% as compared to previous year. It contributed 5% in the total sales tax collection and 10% in collection from sales tax on imports. The collectorate, not only achieved the target but surpassed it by 6% in 1994-95.

COLLECTORATE OF CUSTOMS, LAHORE

43. Lahore Customs Collectorate collected Rs. 2,298 million in 1994-95 showing an increase of 54% as compared to the previous year. Its contribution in the total sales tax collection was 5%. It achieved the target by 100% during 1994-95.

PESHAWAR COLLECTORATE

44. Peshawar Collectorate contributed 5% in the total sales tax collection. It collected Rs.2,293 million in 1994-95 which was up by 49% as compared to previous year. The collection from sales tax on domestic and imports was Rs.1,473 million and Rs.820 million respectively in 1994-95. The collection from sales tax on imports at Rs.820 million in 1994-95 was up by 79% as compared to the last year. Similarly the collection from sales tax on domestic goods increased from Rs.1,075 million 1993-94 to Rs.1,473 million in 1994-95 or up by 37%. The target was exceeded by 8% during 1994-95.

QUETTA COLLECTORATE

45. The collection of sales tax from Quetta Collectorate increased from Rs. 1,426 million in 1993-94 to Rs. 2,081 million in 1994-95,

showing an increase of 46%. Its share in the total sales tax collection stood at 5%. The collection from sales tax on domestic goods in 1994-95 at Rs.976 million increased from Rs.817 million in 1993-94 or up by 19%. The collection from sales tax on imports increased from Rs.609 million in 1993-94 to Rs.1,105 million in 1994-95 or up by 81%. Its target achievement of sales tax on Imports and domestic goods was down by 6%. The overall achievement of the target was 94% during 1994-95.

HYDERABAD COLLECTORATE

46. Hyderabad Collectorate collected Rs. 1,972 million during 1994-95 as compared to Rs. 1,584 million in 1993-94 showing a growth of 24% over the preceding year. The collectorate not only achieved the target but its collection was also up by 1%. During 1994-95, bulk of sales tax i.e. Rs. 1,826 was collected on the domestic goods and Rs. 146 million from sales tax on imports. Its share was 5% in the total sales tax collection during 1994-95.

MULTAN COLLECTORATE

47. Multan Collectorate collected sales tax at Rs. 1,435 million during 1994-95 which decreased from Rs. 1,452 million in 1993-94 showing a decline of 1%. Its share in the total sales tax collection was 3%. The collectorate achieved the 103% of the assigned target. The achievement in sales tax on domestic and on import was 108% and 82% respectively.

FAISALABAD COLLECTORATE

48. The newly established Faisalabad Collectorate contributed 3% in total sales tax collection. It collected Rs.1,300 million from sales tax on domestic goods and a negative collection of Rs. 33 million on Imports. The total collection was Rs. 1267 million by the collectorate during 1994-95. The target was exceeded by 5%.

PORT QASIM COLLECTORATE, KARACHI

49. The Collectorate started in 1994-95, collected Rs. 837 million from sales tax on imports and exceeded the target by 6%. Its share in total collection was 2% only.

GUJRANWALA COLLECTORATE

50. The Collectorate established in 1994-95 yielded Rs.380 million during 1994-95. Its share in total sales tax was 1% and 3% in total collection of sales on domestic goods. The overall achievement of the target was 128%. The target of sales tax on domestic goods was exceeded by 9%. Total target for import related sales tax was Rs.(-)192 million because it was basically an export collectorate. The collectorate actually sanctioned Rs.152 million during 1994-95 as rebate.

EXPORT.COLLECTORATE, KARACHI

51. The Export Collectorate is exclusively engaged in meeting the claims of sales tax export rebates. The collectorate issued net export rebate to the extent of Rs.2,150 million during 1994-95 as compared to the Rs.2,626 million in the preceding year.

PART - II

STATISTICAL TABLES

PART - II

STATISTICAL TABLES

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TABLE–1
FEDERAL TAX RECEIPTS (NET)

(Rs. in Million)

YEARS	DIRECT TAXES						Total Direct Taxes	INDIRECT TAXES			Total Indirect Taxes	Total Federal Taxes
	Income Tax	Wealth tax	Gift Tax	C.V.T.	Estate Duty	W.W. Fund		Customs	Central Excise	Sales Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13
1985–86	9,592	124	5	–	–	61	9,782	29,343	15,149	4,928	49,420	59,202
1986–87	10,354	152	3	–	1	58	10,568	33,364	14,960	6,409	54,733	65,301
1987–88	11,528	193	4	–	–	116	11,841	38,001	16,840	8,743	63,584	75,425
1988–89	13,407	326	1	–	–	186	13,920	42,362	19,399	14,700	76,461	90,381
1989–90	15,000	419	–	54	–	169	15,642	48,584	21,433	18,574	88,591	104,233
1990–91	19,079	496	–	105	–	190	19,870	50,528	23,087	17,008	90,623	110,493
1991–92	27,913	632	–	140	–	166	28,851	61,821	28,305	20,799	110,925	139,776
1992–93	35,018	1,196	–	313	–	244	36,771	61,400	31,546	23,516	116,462	153,233
1993–94	41,466	1,216	–	420	–	349	43,451	64,240	34,520	30,379	129,139	172,590
1994–95	59,064	1,644	–	546	–	406	61,660	77,653	43,691	43,574	164,918	226,578

TABLE–2
ANNUAL GROWTH IN FEDERAL TAX RECEIPTS

(Rs. in Million)

YEARS	DIRECT TAXES			INDIRECT TAXES			FEDERAL TAX RECEIPTS	
	Collection	% Share in total taxes	Annual Growth (%)	Collection	% Share in total taxes	Annual Growth (%)	Collection	Annual Growth (%)
1	2	3	4	5	6	7	8	9
1985–86	9,782	16.5%	–	49,420	83.5%	–	59,202	–
1986–87	10,568	16.2%	8.0%	54,733	83.8%	10.8%	65,301	10.3%
1987–88	11,841	15.7%	12.0%	63,584	84.3%	16.2%	75,425	15.5%
1988–89	13,920	15.4%	17.6%	76,461	84.6%	20.3%	90,381	19.8%
1989–90	15,642	15.0%	12.4%	88,591	85.0%	15.9%	104,233	15.3%
1990–91	19,870	18.0%	27.0%	90,623	82.0%	2.3%	110,493	6.0%
1991–92	28,851	20.6%	45.2%	110,925	79.4%	22.4%	139,776	26.5%
1992–93	36,771	24.0%	27.5%	116,462	76.0%	5.0%	153,233	9.6%
1993–94	43,451	25.2%	18.2%	129,139	74.8%	10.9%	172,590	12.6%
1994–95	61,660	27.2%	41.9%	164,918	72.8%	27.7%	226,578	31.3%

TABLE – 3
ANNUAL GROWTH AND PERCENTAGE SHARE OF INCOME TAX AND OTHER DIRECT TAXES IN FEDERAL TAX RECEIPTS

(Rs. in Million)

YEARS	INCOME TAX				OTHER DIRECT TAXES			
	Collection	% Share in total Direct Taxes	% Share in Federal Tax Receipts	Annual Growth (%)	Collection	% Share in total Direct Taxes	% Share in Federal Tax Receipts	Annual Growth (%)
1	2	3	4	5	6	7	8	9
1985–86	9,592	98.1%	16.2%	–	190	1.9%	0.3%	–
1986–87	10,354	98.0%	15.9%	7.9%	214	2.0%	0.3%	12.6%
1987–88	11,528	97.4%	15.3%	11.3%	313	2.6%	0.4%	46.3%
1988–89	13,407	96.3%	14.8%	16.3%	513	3.7%	0.6%	63.9%
1989–90	15,000	95.9%	14.4%	11.9%	642	4.1%	0.6%	25.1%
1990–91	19,079	96.0%	17.3%	27.2%	791	4.0%	0.7%	23.2%
1991–92	27,913	96.7%	20.0%	46.3%	938	3.3%	0.7%	18.6%
1992–93	35,018	95.2%	22.9%	25.5%	1,753	4.8%	1.1%	86.9%
1993–94	41,466	95.4%	24.0%	18.4%	1,985	4.6%	1.2%	13.2%
1994–95	59,064	95.8%	26.1%	42.4%	2,596	4.2%	1.1%	30.8%

TABLE –4
ANNUAL GROWTH IN INDIRECT TAXES

(Rs.in Million)

YEARS	CUSTOMS		CENTRAL EXCISE		SALES TAX					
					IMPORTS		*DOMESTIC*		*TOTAL*	
	Collec– tion	Annual Growth (%)	Collec– tion	Annual Growth (%)	Collec– tion	Annual Growth (%)	Collec– tion	Annual Growth (%)	Collec– tion	Annual Growth (%)
1	2	3	4	5	6	7	8	9	10	11
1985–86	29,343	–	15,149	–	3,567	–	1,361	–	4,928	–
1986–87	33,364	13.7%	14,960	–1.2%	4,574	28.2%	1,835	34.8%	6,409	30.1%
1987–88	38,001	13.9%	16,840	12.6%	5,172	13.1%	3,571	94.6%	8,743	36.4%
1988–89	42,362	11.5%	19,399	15.2%	7,514	45.3%	7,186	101.2%	14,700	68.1%
1989–90	48,584	14.7%	21,433	10.5%	8,639	15.0%	9,935	38.3%	18,574	26.4%
1990–91	50,528	4.0%	23,087	7.7%	7,788	–9.9%	9,220	–7.2%	17,008	–8.4%
1991–92	61,821	22.3%	28,305	22.6%	9,969	28.0%	10,830	17.5%	20,799	22.3%
1992–93	61,400	–0.7%	31,546	11.5%	11,057	10.9%	12,459	15.0%	23,516	13.1%
1993–94	64,240	4.6%	34,520	9.4%	14,304	29.4%	16,075	29.0%	30,379	29.2%
1994–95	77,653	20.9%	43,691	26.6%	23,260	62.6%	20,314	26.4%	43,574	43.4%

TABLE – 5
SHARE OF INDIRECT TAXES IN FEDERAL TAX RECEIPTS

(Rs.in Million)

YEARS	CUSTOMS			CENTRAL EXCISE			SALES TAX		
	Collec– tion	% Share in Indirect Taxes	% Share in Federal Tax Receipts	Collec– tion	% Share in Indirect Taxes	% Share in Federal Tax Receipts	Collec– tion	% Share in Indirect Taxes	% Share in Federal Tax Receipts
1	2	3	4	5	6	7	8	9	10
1985–86	29,343	59.4%	49.6%	15,149	30.7%	25.6%	4,928	10.0%	8.3%
1986–87	33,364	61.0%	51.1%	14,960	27.3%	22.9%	6,409	11.7%	9.8%
1987–88	38,001	59.8%	50.4%	16,840	26.5%	22.3%	8,743	13.8%	11.6%
1988–89	42,362	55.4%	46.9%	19,399	25.4%	21.5%	14,700	19.2%	16.3%
1989–90	48,584	54.8%	46.6%	21,433	24.2%	20.6%	18,574	21.0%	17.8%
1990–91	50,528	55.8%	45.7%	23,087	25.5%	20.9%	17,008	18.8%	15.4%
1991–92	61,821	55.7%	44.2%	28,305	25.5%	20.3%	20,799	18.8%	14.9%
1992–93	61,400	52.7%	40.1%	31,546	27.1%	20.6%	23,516	20.2%	15.3%
1993–94	64,240	49.7%	37.2%	34,520	26.7%	20.0%	30,379	23.5%	17.6%
1994–95	77,653	47.1%	34.3%	43,691	26.5%	19.3%	43,574	26.4%	19.2%

TABLE–6
TAX – GDP RATIO

(Rs. in Million)

YEARS	GDP * at Current Factor Cost (fc)	TOTAL DIRECT TAXES		TOTAL INDIRECT TAXES		SURCHARGES **		TOTAL TAXES *WITHOUT SURCHARGES*		TOTAL TAXES *WITH SURCHARGES*	
		Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)
1	2	3	4	5	6	7	8	9	10	11	12
1985–86	466,319	9,782	2.10%	49,420	10.60%	9,340	2.00%	59,202	12.70%	68,542	14.70%
1986–87	515,431	10,568	2.05%	54,733	10.62%	13,247	2.57%	65,301	12.67%	78,548	15.24%
1987–88	601,025	11,841	1.97%	63,584	10.58%	12,974	2.16%	75,425	12.55%	88,399	14.71%
1988–89	683,138	13,920	2.04%	76,461	11.19%	14,497	2.12%	90,381	13.23%	104,878	15.35%
1989–90	759,854	15,642	2.06%	88,591	11.66%	9,740	1.28%	104,233	13.72%	113,973	15.00%
1990–91	908,374	19,870	2.19%	90,623	9.98%	12,295	1.35%	110,493	12.16%	122,788	13.52%
1991–92	1,077,943	28,851	2.68%	110,925	10.29%	14,803	1.37%	139,776	12.97%	154,579	14.34%
1992–93	1,200,129	36,771	3.06%	116,462	9.70%	12,211	1.02%	153,233	12.76%	165,444	13.78%
1993–94	1,405,910	43,451	3.09%	129,139	9.19%	26,483	1.88%	172,590	12.28%	199,073	14.16%
1994–95	1,684,997	61,660	3.66%	164,918	9.79%	21,526	1.28%	226,578	13.45%	248,104	14.72%

* Source: Table 2.11 Statistical Supplement, Pakistan Economic Survey 1994–95.

**: Includes surcharges on Gas and Petroleum
(Source:Annual Budget satement, 1995–96)

TABLE–7
TAX – GDP RATIO OF DIRECT TAXES

(Rs. in Million)

YEARS	GDP * at Current Factor Cost (fc)	INCOME TAX		OTHER DIRECT TAXES		TOTAL DIRECT TAXES	
		Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)
1	2	3	4	5	6	7	8
1985–86	466,319	9,592	2.06%	190	0.04%	9,782	2.10%
1986–87	515,431	10,354	2.01%	214	0.04%	10,568	2.05%
1987–88	601,025	11,528	1.92%	313	0.05%	11,841	1.97%
1988–89	683,138	13,407	1.96%	513	0.08%	13,920	2.04%
1989–90	759,854	15,000	1.97%	642	0.08%	15,642	2.06%
1990–91	908,374	19,079	2.10%	791	0.09%	19,870	2.19%
1991–92	1,077,943	27,913	2.59%	938	0.09%	28,851	2.68%
1992–93	1,200,129	35,018	2.92%	1,753	0.15%	36,771	3.06%
1993–94	1,405,910	41,466	2.95%	1,985	0.14%	43,451	3.09%
1994–95	1,684,997	59,064	3.51%	2,596	0.15%	61,660	3.66%

* Source: Table 2.11 Statistical Supplement, Pakistan Economic Survey 1994–95.

TABLE–8
TAX – GDP RATIO OF INDIRECT TAXES

(Rs. in Million)

YEARS	GDP * at Current Factor Cost (fc)	CUSTOMS		CENTRAL EXCISE		SALES TAX		TOTAL INDIRECT TAXES	
		Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)
1	2	3	4	5	6	7	8	11	12
1985–86	466,319	29,343	6.29%	15,149	3.25%	4,928	1.06%	49,420	10.60%
1986–87	515,431	33,364	6.47%	14,960	2.90%	6,409	1.24%	54,733	10.62%
1987–88	601,025	38,001	6.32%	16,840	2.80%	8,743	1.45%	63,584	10.58%
1988–89	683,138	42,362	6.20%	19,399	2.84%	14,700	2.15%	76,461	11.19%
1989–90	759,854	48,584	6.39%	21,433	2.82%	18,574	2.44%	88,591	11.66%
1990–91	908,374	50,528	5.56%	23,087	2.54%	17,008	1.87%	90,623	9.98%
1991–92	1,077,943	61,821	5.74%	28,305	2.63%	20,799	1.93%	110,925	10.29%
1992–93	1,200,129	61,400	5.11%	31,546	2.63%	23,516	1.96%	116,462	9.70%
1993–94	1,405,910	64,240	4.57%	34,520	2.46%	30,379	2.16%	129,139	9.19%
1994–95	1,684,997	77,653	4.61%	43,691	2.59%	43,574	2.59%	164,918	9.79%

* Source: Table 2.11 Statistical Supplement, Pakistan Economic Survey 1994–95.

TABLE–9
REGION–WISE AND ZONE–WISE COLLECTION OF INCOME TAX (NET)

(Rs. in Million)

S.No.	Description	1985–86	1986–87	1987–88	1988–89	1989–90
	SOUTHERN REGION	**6,361.9**	**6,620.3**	**7,680.3**	**8,697.7**	**9,850.6**
1.	CIT, Companies–I, Karachi	1,112.4	1,448.8	1,883.8	2,828.4	2,691.7
2.	CIT, Companies–II, Karachi	1,747.7	2,177.7	2,244.5	2,306.9	2,086.2
3.	CIT, Companies–III, Karachi	799.4	443.6	709.8	884.5	1,235.9
4.	CIT, Companies–IV, Karachi	–	–	–	–	–
5.	CIT, 'A' Zone, Karachi	102.0	160.2	183.1	202.3	213.4
6.	CIT, 'B' Zone, Karachi	36.6	91.4	60.7	51.9	53.3
7.	CIT, 'C' Zone, Karachi	82.7	98.0	90.6	96.9	95.4
8.	CIT, 'D' Zone, Karachi	311.2	341.9	402.0	450.7	580.0
9.	CIT, 'E' Zone, Karachi	–	–	–	–	–
10.	CIT, 'F' Zone, Karachi	–	–	–	–	–
11.	CIT, Hyderabad Zone	271.5	311.4	351.9	400.8	464.3
12.	CIT, Sukkur, Sukkur	–	–	–	–	–
13.	CIT, Survey & Reg., Karachi	1,898.4	1,547.3	1,753.9	1,475.3	2,430.4
	CENTRAL REGION	**1,625.5**	**1,780.2**	**1,802.1**	**2,549.8**	**2,598.0**
14.	CIT, Multan Zone	191.4	175.0	174.8	194.9	236.2
15.	CIT, 'A' Zone, Lahore	135.2	71.7	64.3	77.2	88.6
16.	CIT, 'B' Zone, Lahore	227.4	172.6	175.2	205.0	231.3
17.	CIT, 'C' Zone, Lahore	–	–	–	–	–
18.	CIT, Companies–I, Lahore	1,071.5	950.1	900.3	1,518.3	1,440.2
19.	CIT, Companies–II, Lahore	–	–	–	–	–
20.	CIT, Sahiwal Zone, Sahiwal	–	–	–	–	–
21.	CIT, Bahawalpur Zone	–	–	–	–	–
22.	CIT, Survey & Reg., Lahore	–	410.8	487.5	554.4	601.7
	NORTHERN REGION	1,604.1	1,953.8	2,046.0	2,159.8	**2,551.3**
23.	CIT, Gujranwala Zone	133.5	141.1	130.5	191.3	211.0
24.	CIT, Faisalabad Zone	179.4	181.4	181.6	237.5	285.3
25.	CIT, Rawalpindi Zone	1,071.5	1,080.1	1,104.2	1,303.2	1,452.5
26.	CIT, Sialkot Zone	–	–	–	–	–
27.	CIT, Sargodha Zone	–	–	–	–	–
28.	CIT, Islamabad Zone	–	–	–	–	–
29.	CIT, 'A' Zone Peshawar	219.7	223.4	235.1	427.8	602.5
30.	CIT, 'B' Zone Peshawar	–	–	–	–	–
31.	CIT, Sur. & Reg., Islamabad	–	327.8	394.6	–	–
	Grand Total	**9,591.5**	**10,354.3**	**11,528.4**	**13,407.3**	**14,999.9**

TABLE–9
REGION–WISE AND ZONE–WISE COLLECTION OF INCOME TAX (NET)

(Rs. in Million)

S.No.	Description	1990–91	1991–92	1992–93	1993–94	1994–95
	SOUTHERN REGION	**12,861.2**	**18,244.6**	**23,938.8**	**27,524.7**	**39,739.6**
1.	CIT, Companies–I, Karachi	3,616.4	6,193.2	8,300.3	10,526.0	15,704.6
2.	CIT, Companies–II, Karachi	2,271.5	2,664.3	3,354.6	3,929.8	4,179.0
3.	CIT, Companies–III, Karachi	1,779.8	1,124.9	1,486.2	1,759.8	2,698.6
4.	CIT, Companies–IV, Karachi	–	–	–	155.6	928.6
5.	CIT, 'A' Zone, Karachi	251.9	202.7	232.6	211.8	139.0
6.	CIT, 'B' Zone, Karachi	40.6	70.3	110.0	143.6	135.4
7.	CIT, 'C' Zone, Karachi	106.7	124.5	113.4	126.4	115.5
8.	CIT, 'D' Zone, Karachi	900.1	1,001.7	1,255.8	1,050.9	50.2
9.	CIT, 'E' Zone, Karachi	–	–	–	9.0	77.6
10.	CIT, 'F' Zone, Karachi	–	–	–	8,165.3	13,496.9
11.	CIT, Hyderabad Zone	683.2	910.1	1,211.2	1,028.5	891.4
12.	CIT, Sukkur, Sukkur	–	–	–	418.0	1,322.8
13.	CIT, Survey & Reg., Karachi *	3,211.0	5,952.9	7,874.7	–	–
	CENTRAL REGION	**2,934.9**	**4,832.5**	**5,623.8**	**7,368.5**	**10,107.8**
14.	CIT, Multan Zone	317.3	497.2	806.7	694.0	953.7
15.	CIT, 'A' Zone, Lahore	164.2	98.1	126.9	112.6	130.6
16.	CIT, 'B' Zone, Lahore	287.6	462.9	638.9	643.5	933.8
17.	CIT, 'C' Zone, Lahore	–	–	–	92.2	197.8
18.	CIT, Companies–I, Lahore	1,490.0	1,848.6	1,820.2	2,585.3	3,114.9
19.	CIT, Companies–II, Lahore	–	–	–	2,988.2	4,274.7
20.	CIT, Sahiwal Zone, Sahiwal	–	–	–	98.5	189.0
21.	CIT, Bahawalpur Zone	–	–	–	154.2	313.3
22.	CIT, Survey & Reg., Lahore *	675.8	1,925.7	2,231.1	–	–
	NORTHERN REGION	**3,282.7**	**4,836.2**	**5,455.7**	**6,573.5**	**9,216.7**
23.	CIT, Gujranwala Zone	262.7	423.5	620.7	267.8	384.3
24.	CIT, Faisalabad Zone	376.8	598.9	1,009.4	788.6	1,137.3
25.	CIT, Rawalpindi Zone	1,775.4	2,649.2	2,894.8	2,276.0	2,442.8
26.	CIT, Sialkot Zone	–	–	–	385.0	514.1
27.	CIT, Sargodha Zone	–	–	–	275.6	398.6
28.	CIT, Islamabad Zone	–	–	–	1,559.2	2,444.5
29.	CIT, 'A' Zone Peshawar	867.8	1,164.6	930.8	822.8	1,027.6
30.	CIT, 'B' Zone Peshawar	–	–	–	198.5	867.5
31.	CIT, Sur. & Reg., Islamabad *	–	–	–	–	–
	Grand Total	**19,078.8**	**27,913.3**	**35,018.3**	**41,466.7**	**59,064.1**

* CIT (S & R) cease to exist w.e.f.March, 1994 as a result of re–organisation of Income tax Deptt.

TABLE–10
PERCENTAGE SHARE OF INCOME TAX REGIONS AND ZONES IN THE TOTAL COLLECTION OF INCOME TAX (NET)

(Rs. in Million)

S.No.	Description	1985–86	1986–87	1987–88	1988–89	1989–90
	SOUTHERN REGION	**66.3%**	**63.9%**	**66.6%**	**64.9%**	**65.7%**
1.	CIT, Companies–I, Karachi	11.6%	14.0%	16.3%	21.1%	17.9%
2.	CIT, Companies–II, Karachi	18.2%	21.0%	19.5%	17.2%	13.9%
3.	CIT, Companies–III, Karachi	8.3%	4.3%	6.2%	6.6%	8.2%
4.	CIT, Companies–IV, Karachi	–	–	–	–	–
5.	CIT, 'A' Zone, Karachi	1.1%	1.5%	1.6%	1.5%	1.4%
6.	CIT, 'B' Zone, Karachi	0.4%	0.9%	0.5%	0.4%	0.4%
7.	CIT, 'C' Zone, Karachi	0.9%	0.9%	0.8%	0.7%	0.6%
8.	CIT, 'D' Zone, Karachi	3.2%	3.3%	3.5%	3.4%	3.9%
9.	CIT, 'E' Zone, Karachi	–	–	–	–	–
10.	CIT, 'F' Zone, Karachi	–	–	–	–	–
11.	CIT, Hyderabad Zone	2.8%	3.0%	3.1%	3.0%	3.1%
12.	CIT, Sukkur, Sukkur	–	–	–	–	–
13.	CIT, Survey & Reg., Karachi	19.8%	14.9%	15.2%	11.0%	16.2%
	CENTRAL REGION	**16.9%**	**17.2%**	**15.6%**	**19.0%**	**17.3%**
14.	CIT, Multan Zone	2.0%	1.7%	1.5%	1.5%	1.6%
15.	CIT, 'A' Zone, Lahore	1.4%	0.7%	0.6%	0.6%	0.6%
16.	CIT, 'B' Zone, Lahore	2.4%	1.7%	1.5%	1.5%	1.5%
17.	CIT, 'C' Zone, Lahore	–	–	–	–	–
18.	CIT, Companies–I, Lahore	11.2%	9.2%	7.8%	11.3%	9.6%
19.	CIT, Companies–II, Lahore	–	–	–	–	–
20.	CIT, Sahiwal Zone, Sahiwal	–	–	–	–	–
21.	CIT, Bahawalpur Zone	–	–	–	–	–
22.	CIT, Survey & Reg., Lahore	–	4.0%	4.2%	4.1%	4.0%
	NORTHERN REGION	16.7%	18.9%	17.7%	16.1%	17.0%
23.	CIT, Gujranwala Zone	1.4%	1.4%	1.1%	1.4%	1.4%
24.	CIT, Faisalabad Zone	1.9%	1.8%	1.6%	1.8%	1.9%
25.	CIT, Rawalpindi Zone	11.2%	10.4%	9.6%	9.7%	9.7%
26.	CIT, Sialkot Zone	–	–	–	–	–
27.	CIT, Sargodha Zone	–	–	–	–	–
28.	CIT, Islamabad Zone	–	–	–	–	–
29.	CIT, 'A' Zone Peshawar	2.3%	2.2%	2.0%	3.2%	4.0%
30.	CIT, 'B' Zone Peshawar	–	–	–	–	–
31.	CIT, Sur. & Reg., Islamabad	–	3.2%	3.4%	–	–
	Grand Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

TABLE – 10
PERCENTAGE SHARE OF INCOME TAX REGIONS AND ZONES IN THE TOTAL COLLECTION OF INCOME TAX (NET)

(Rs. in Million)

S.No.	Description	1990–91	1991–92	1992–93	1993–94	1994–95
	SOUTHERN REGION	**67.4%**	**65.4%**	**68.4%**	**66.4%**	**67.3%**
1.	CIT, Companies–I, Karachi	19.0%	22.2%	23.7%	25.4%	26.6%
2.	CIT, Companies–II, Karachi	11.9%	9.5%	9.6%	9.5%	7.1%
3.	CIT, Companies–III, Karachi	9.3%	4.0%	4.2%	4.2%	4.6%
4.	CIT, Companies–IV, Karachi	–	–	–	0.4%	1.6%
5.	CIT, 'A' Zone, Karachi	1.3%	0.7%	0.7%	0.5%	0.2%
6.	CIT, 'B' Zone, Karachi	0.2%	0.3%	0.3%	0.3%	0.2%
7.	CIT, 'C' Zone, Karachi	0.6%	0.4%	0.3%	0.3%	0.2%
8.	CIT, 'D' Zone, Karachi	4.7%	3.6%	3.6%	2.5%	0.1%
9.	CIT, 'E' Zone, Karachi	–	–	–	0.0%	0.1%
10.	CIT, 'F' Zone, Karachi	–	–	–	19.7%	22.9%
11.	CIT, Hyderabad Zone	3.6%	3.3%	3.5%	2.5%	1.5%
12.	CIT, Sukkur, Sukkur	–	–	–	1.0%	2.2%
13.	CIT, Survey & Reg., Karachi *	16.8%	21.3%	22.5%	–	–
	CENTRAL REGION	**15.4%**	**17.3%**	**16.1%**	**17.8%**	**17.1%**
14.	CIT, Multan Zone	1.7%	1.8%	2.3%	1.7%	1.6%
15.	CIT, 'A' Zone, Lahore	0.9%	0.4%	0.4%	0.3%	0.2%
16.	CIT, 'B' Zone, Lahore	1.5%	1.7%	1.8%	1.6%	1.6%
17.	CIT, 'C' Zone, Lahore	–	–	–	0.2%	0.3%
18.	CIT, Companies–I, Lahore	7.8%	6.6%	5.2%	6.2%	5.3%
19.	CIT, Companies–II, Lahore	–	–	–	7.2%	7.2%
20.	CIT, Sahiwal Zone, Sahiwal	–	–	–	0.2%	0.3%
21.	CIT, Bahawalpur Zone	–	–	–	0.4%	0.5%
22.	CIT, Survey & Reg., Lahore *	3.5%	6.9%	6.4%	–	–
	NORTHERN REGION	**17.2%**	**17.3%**	**15.6%**	**15.9%**	**15.6%**
23.	CIT, Gujranwala Zone	1.4%	1.5%	1.8%	0.6%	0.7%
24.	CIT, Faisalabad Zone	2.0%	2.1%	2.9%	1.9%	1.9%
25.	CIT, Rawalpindi Zone	9.3%	9.5%	8.3%	5.5%	4.1%
26.	CIT, Sialkot Zone	–	–	–	0.9%	0.9%
27.	CIT, Sargodha Zone	–	–	–	0.7%	0.7%
28.	CIT, Islamabad Zone	–	–	–	3.8%	4.1%
29.	CIT, 'A' Zone Peshawar	4.5%	4.2%	2.7%	2.0%	1.7%
30.	CIT, 'B' Zone Peshawar	–	–	–	0.5%	1.5%
31.	CIT, Sur. & Reg., Islamabad *	–	–	–	–	–
	Grand Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

* CIT (S & R) cease to exist w.e.f.March, 1994 as a result of re–organisation of Income tax Deptt.

TABLE–11

REGION–WISE COLLECTION OF WEALTH TAX AND OTHER DIRECT TAXES

(Rs. in Million)

DESCRIPTION	1985–86	1986–87	1987–88	1988–89	1989–90
Southern Region (Total)	**82.0**	**96.0**	**114.9**	**195.8**	**272.1**
1. Wealth Tax.	80.1	95.2	111.9	195.4	250.6
2. Gift Tax.	1.9	0.8	3.0	0.4	0.1
3. Estate Duty.	–	–	–	–	–
4. Capital Value Tax.	–	–	–	–	21.4
5. Corporate Assets Tax.	–	–	–	–	–
Central Region	**47.6**	**33.9**	**47.4**	**85.3**	**126.2**
1. Wealth Tax.	43.9	32.2	46.9	85.4	112.2
2. Gift Tax.	3.6	1.4	0.5	0.1	–
3. Estate Duty.	0.1	0.3	–	–0.2	–
4. Capital Value Tax.	–	–	–	–	14.0
5. Corporate Assets Tax.	–	–	–	–	–
Northern Region	**–**	**25.9**	**35.0**	**45.6**	**75.0**
1. Wealth Tax.	–	24.8	34.6	45.5	56.5
2. Gift Tax.	–	0.9	0.2	0.1	–
3. Estate Duty.	–	0.2	0.2	–	–
4. Capital Value Tax.	–	–	–	–	18.5
5. Corporate Assets Tax.	–	–	–	–	–
Grand Total	**129.6**	**155.8**	**197.3**	**326.7**	**473.3**
1. Wealth Tax.	124.0	152.2	193.4	326.3	419.3
2. Gift Tax.	5.5	3.1	3.7	0.6	0.1
3. Estate Duty.	0.1	0.5	0.2	–0.2	–
4. Capital Value Tax.	–	–	–	–	53.9
5. Corporate Assets Tax.	–	–	–	–	–

TABLE–11

REGION–WISE COLLECTION OF WEALTH TAX AND OTHER DIRECT TAXES

(Rs. in Million)

DESCRIPTION	1990–91	1991–92	1992–93	1993–94	1994–95
Southern Region (Total)	**323.8**	**503.2**	**961.2**	**784.5**	**1,128.6**
1. Wealth Tax.	282.4	342.6	756.3	626.9	933.1
2. Gift Tax.	0.1	–	–	–	–
3. Estate Duty.	–	–	–	–	–
4. Capital Value Tax.	41.3	60.1	101.8	142.8	153.1
5. Corporate Assets Tax.	–	100.5	103.1	14.8	42.4
Central Region	**174.0**	**272.5**	**383.7**	**485.3**	**561.5**
1. Wealth Tax.	145.3	192.2	277.5	375.0	417.6
2. Gift Tax.	–	–	–	–	–
3. Estate Duty.	–	–	–	–	–
4. Capital Value Tax.	28.7	31.3	87.6	110.0	137.2
5. Corporate Assets Tax.	–	49.0	18.6	0.3	6.7
Northern Region	**103.7**	**172.7**	**296.1**	**381.3**	**499.7**
1. Wealth Tax.	68.1	97.0	161.7	214.3	292.8
2. Gift Tax.	–	–	–	–	–
3. Estate Duty.	–	–	–	–	–
4. Capital Value Tax.	35.6	48.7	124.0	167.0	206.9
5. Corporate Assets Tax.	–	27.0	10.4	–	–
Grand Total	**601.5**	**948.4**	**1,641.0**	**1,651.1**	**2,189.8**
1. Wealth Tax.	495.8	631.8	1,195.5	1,216.2	1,643.5
2. Gift Tax.	0.1	–	–	–	–
3. Estate Duty.	–	–	–	–	–
4. Capital Value Tax.	105.6	140.1	313.4	419.8	497.2
5. Corporate Assets Tax.	–	176.5	132.1	15.1	49.1

TABLE–12.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
1.	BUDGET ESTIMATES	25,917.0	34,500.0	43,000.0	54,300.0
2.	COLLECTION	27,913.3	35,018.3	41,466.7	59,064.0
3.	%AGE OVER B.E.	107.7%	101.5%	96.4%	108.8%
PART.I PERFORMANCE					
1.	**Collection of demand**	3,373.3	3,340.9	5,552.1	13,201.7
	a) Arrear demand	793.1	1,111.4	2,701.8	3,460.9
	b) Current demand	2,580.2	2,229.5	2,850.3	9,740.8
2.	**Payments with returns**	7,804.3	8,215.8	8,934.4	9,336.4
	a) Adjustments out of deposits u/s 53	3,658.1	3,720.8	4,157.5	3,733.3
	b) U/s 80–D	–	152.1	85.9	35.3
	c) Cash/cheque	4,146.2	4,342.9	4,691.0	5,567.8
3.	**Deduction at source**	18,741.6	24,976.1	28,631.5	40,251.7
	a) U/s 50(1) Salary	1,732.0	2,430.5	3,171.3	4,253.1
	b) U/s 50(2) Securities	4,608.9	7,072.3	9,142.1	11,108.4
	c) U/s 50(2A) Interest	1,070.1	1,962.9	1,692.2	2,558.0
	d) U/s 50(2B)	–	–	1.8	589.5
	e) U/s 50(3) Non Residents	696.9	538.6	894.2	1,995.6
	f) U/s 50(3A) Tec. Fee	3.2	41.6	29.1	173.5
	g) U/s 50(4) Contracts	6,409.3	6,845.6	7,004.2	11,313.0
	h) U/s 50(4A) Brokrage Fee	54.6	46.8	38.9	118.7
	i) U/s 50(5) Imports	3,038.9	3,556.4	3,755.3	4,219.7
	j) U/s 50(5A) Exports	–	1,189.5	801.9	1,410.1
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	144.0	7.3
	l) U/s 50(6) Transport	127.6	285.9	377.0	406.9
	m) U/s 50(6A) Dividends	99.8	123.9	200.1	234.0
	n) U/s 50(7) Bonus & Bonus Shares	117.2	63.3	201.0	22.6

National

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	138.0	157.2	176.6	212.2
	p) U/s 50(7B) House Rental	11.9	39.4	44.6	104.8
	q) U/s 50(7BB) Building Plan App.	–	–	19.3	24.1
	r) U/s 50(7C) Prizes & Winnings	46.6	109.9	49.4	81.7
	s) U/s 50(7D) Interest on Bonds	19.7	67.6	37.3	129.9
	t) U/s 50(7E) Elec. Bills	–	333.7	634.3	967.7
	u) Miscellaneous	566.9	111.0	216.9	320.9
4.	**Total (Gross)**	29,919.2	36,532.8	43,118.0	62,789.8
	Less Refunds	2,005.9	1,514.5	1,651.3	3,725.8
5.	**Total (Net)**	27,913.3	35,018.3	41,466.7	59,064.0
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	3,951.6	5,846.6	8,212.1	8,851.3
	b) Collections	793.1	1,111.4	2,701.8	3,460.9
	c) Percentage	20.1	19.0	32.9	39.1
7.	**Collection out of current demand**				
	a) Recoverable demand	8,010.7	13,583.4	13,929.3	26,144.7
	b) Collections	2,580.2	2,229.5	2,850.3	9,740.8
	c) Percentage	32.2	16.4	20.5	37.3
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	3,895.0	3,897.8	4,287.7	4,074.1
	b) Adjustments	3,891.4	3,871.5	4,275.6	4,001.6
	i) With returns	3,658.1	3,329.4	3,954.8	3,727.9
	ii) Against demand	233.3	542.1	320.8	273.7
	c) Balance	3.6	26.3	12.1	72.5

TABLE-12.2.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1991-92	1992-93	1993-94	1994-95
PART.I PERFORMANCE					
1.	**Collection of demand**	2,081.3	2,079.7	3,587.9	10,113.2
	a) Arrear demand	377.6	430.5	1,622.7	2,464.7
	b) Current demand	1,703.7	1,649.2	1,965.2	7,648.5
2.	**Payments with returns**	4,920.5	5,738.5	5,745.6	5,732.1
	a) Adjustments out of deposits u/s 53	2,178.1	2,442.3	2,684.0	2,408.9
	b) U/s 80-D	–	51.5	19.5	19.8
	c) Cash/cheque	2,742.4	3,244.7	3,042.1	3,303.4
3.	**Deduction at source**	12,481.6	17,100.9	19,252.6	27,115.7
	a) U/s 50(1) Salary	967.8	1,338.9	1,852.7	2,391.3
	b) U/s 50(2) Securities	4,258.6	6,402.5	8,040.7	10,051.2
	c) U/s 50(2A) Interest	459.4	981.3	818.4	1,092.3
	d) U/s 50(2B)	–	–	–	256.7
	e) U/s 50(3) Non Residents	426.4	408.4	718.2	1,517.7
	f) U/s 50(3A) Tec. Fee	–	1.2	8.5	132.0
	g) U/s 50(4) Contracts	2,796.4	3,277.5	3,128.6	6,218.3
	h) U/s 50(4A) Brokrage Fee	44.1	30.2	27.0	82.5
	i) U/s 50(5) Imports	2,676.3	3,151.7	3,094.8	3,601.4
	j) U/s 50(5A) Exports	–	884.6	585.0	760.6
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	127.8	–
	l) U/s 50(6) Transport	59.5	132.0	155.9	162.7
	m) U/s 50(6A) Dividends	86.1	69.5	164.5	167.3
	n) U/s 50(7) Bonus & Bonus Shares	80.0	62.2	2.8	4.4

Southern Region, Karachi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	41.0	35.4	41.0	61.0
	p) U/s 50(7B) House Rental	7.9	27.2	23.0	32.1
	q) U/s 50(7BB) Building Plan App.	–	–	10.9	6.3
	r) U/s 50(7C) Prizes & Winnings	26.0	73.3	33.3	35.2
	s) U/s 50(7D) Interest on Bonds	1.6	37.3	29.2	69.4
	t) U/s 50(7E) Elec. Bills	–	92.8	193.4	250.1
	u) Miscellaneous	550.5	94.9	196.9	223.2
4.	**Total (Gross)**	19,483.4	24,919.1	28,586.1	42,961.0
	Less Refunds	1,238.8	980.3	1,061.4	3,221.5
5.	**Total (Net)**	18,244.6	23,938.8	27,524.7	39,739.5
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	2,237.1	2,590.2	4,680.2	5,561.0
	b) Collections	377.6	430.5	1,622.7	2,464.7
	c) Percentage	16.9	16.6	34.7	44.3
7.	**Collection out of current demand**				
	a) Recoverable demand	4,623.7	9,355.0	9,674.9	17,320.1
	b) Collections	1,703.7	1,649.2	1,965.2	7,648.5
	c) Percentage	36.8	17.6	20.3	44.2
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	2,362.1	2,468.2	2,665.1	2,689.3
	b) Adjustments	2,361.8	2,447.3	2,655.5	2,622.9
	i) With returns	2,178.1	2,431.5	2,535.1	2,411.9
	ii) Against demand	183.7	15.8	120.4	211.0
	c) Balance	0.3	20.9	9.6	66.4

TABLE–12.2.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	705.4	772.1	1,516.9	6,367.6
a) Arrear demand	80.6	77.8	805.0	1,537.6
b) Current demand	624.8	694.3	711.9	4,830.0
2. **Payments with returns**	1,481.3	1,586.3	1,528.2	1,289.7
a) Adjustments out of deposits u/s 53	588.6	716.2	570.6	551.7
b) U/s 80–D	–	–	–	–
c) Cash/cheque	892.7	870.1	957.6	738.0
3. **Deduction at source**	4,434.3	6,423.3	8,072.6	10,514.1
a) U/s 50(1) Salary	38.1	40.0	42.5	94.6
b) U/s 50(2) Securities	4,108.6	6,208.3	7,720.5	9,128.6
c) U/s 50(2A) Interest	0.6	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	166.0	134.2	260.8	1,161.8
f) U/s 50(3A) Tec. Fee	–	–	8.1	80.1
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	3.8	0.2	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	0.4	0.1
m) U/s 50(6A) Dividends	5.4	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	1.8	–	–	–

Companies–I, Karachi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	6.2	–	–	–
	p) U/s 50(7B) House Rental	–	0.1	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	0.1	–	–	–
	s) U/s 50(7D) Interest on Bonds	1.5	0.7	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	106.0	36.2	40.1	48.9
4.	**Total (Gross)**	6,621.0	8,781.7	11,117.7	18,171.4
	Less Refunds	427.7	481.4	591.7	2,466.7
5.	**Total (Net)**	6,193.3	8,300.3	10,526.0	15,704.7
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	543.5	325.7	1,752.3	2,232.6
	b) Collections	80.6	77.8	805.0	1,537.6
	c) Percentage	14.8	23.9	45.9	68.9
7.	**Collection out of current demand**				
	a) Recoverable demand	1,474.1	5,102.2	5,408.0	7,264.0
	b) Collections	624.8	694.3	711.9	4,830.0
	c) Percentage	42.4	13.6	13.2	66.5
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	588.6	733.3	572.4	552.8
	b) Adjustments	588.6	716.2	570.6	552.8
	i) With returns	588.6	710.9	570.3	551.7
	ii) Against demand	–	5.3	0.3	1.1
	c) Balance	–	17.1	1.8	–

TABLE–12.2.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE					
1.	**Collection of demand**	659.5	426.6	755.4	966.0
	a) Arrear demand	90.4	65.5	273.4	215.7
	b) Current demand	569.1	361.1	482.0	750.3
2.	**Payments with returns**	2,013.5	2,733.1	2,909.9	2,667.8
	a) Adjustments out of deposits u/s 53	874.9	1,124.4	1,439.5	1,147.1
	b) U/s 80–D	–	51.5	–	–
	c) Cash/cheque	1,138.6	1,557.2	1,470.4	1,520.7
3.	**Deduction at source**	258.1	292.0	483.0	869.0
	a) U/s 50(1) Salary	17.3	23.0	11.5	29.4
	b) U/s 50(2) Securities	2.3	16.0	22.9	516.9
	c) U/s 50(2A) Interest	–	–	0.4	–
	d) U/s 50(2B)	–	–	–	–
	e) U/s 50(3) Non Residents	227.8	252.8	446.0	317.5
	f) U/s 50(3A) Tec. Fee	–	–	0.4	2.2
	g) U/s 50(4) Contracts	4.5	–	–	–
	h) U/s 50(4A) Brokrage Fee	0.1	–	–	–
	i) U/s 50(5) Imports	–	–	–	–
	j) U/s 50(5A) Exports	–	–	0.1	–
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
	l) U/s 50(6) Transport	4.5	0.2	–	–
	m) U/s 50(6A) Dividends	–	–	–	2.3
	n) U/s 50(7) Bonus & Bonus Shares	0.3	–	–	–

Companies–II, Karachi (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	–	0.7
p) U/s 50(7B) House Rental	0.1	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	0.1	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	1.2	–	1.6	–
4. **Total (Gross)**	2,931.1	3,451.7	4,148.3	4,502.8
Less Refunds	266.7	97.1	218.5	323.6
5. **Total (Net)**	2,664.4	3,354.6	3,929.8	4,179.2
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	666.3	780.0	558.3	255.6
b) Collections	90.4	65.5	273.4	215.7
c) Percentage	13.6	8.4	49.0	84.4
7. **Collection out of current demand**				
a) Recoverable demand	1,511.0	1,704.8	1,672.9	2,368.2
b) Collections	569.1	361.1	482.0	750.3
c) Percentage	37.7	21.2	28.8	31.7
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	1,055.5	1,124.4	1,439.6	1,147.6
b) Adjustments	1,055.5	1,124.4	1,439.5	1,147.1
i) With returns	874.9	1,124.4	1,439.5	1,147.1
ii) Against demand	180.6	–	–	–
c) Balance	–	–	0.1	0.5

TABLE–12.2.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE					
1.	**Collection of demand**	321.4	464.3	749.6	1,691.9
	a) Arrear demand	62.0	97.1	246.9	195.7
	b) Current demand	259.4	367.2	502.7	1,496.2
2.	**Payments with returns**	861.7	845.0	814.3	844.7
	a) Adjustments out of deposits u/s 53	586.3	513.9	552.7	456.7
	b) U/s 80–D	–	–	–	–
	c) Cash/cheque	275.4	331.1	261.6	388.0
3.	**Deduction at source**	159.9	235.2	277.5	376.3
	a) U/s 50(1) Salary	26.3	49.8	4.5	22.8
	b) U/s 50(2) Securities	125.2	177.7	263.2	338.4
	c) U/s 50(2A) Interest	–	–	–	–
	d) U/s 50(2B)	–	–	–	–
	e) U/s 50(3) Non Residents	4.0	–	5.3	13.6
	f) U/s 50(3A) Tec. Fee	–	1.2	–	–
	g) U/s 50(4) Contracts	–	–	–	–
	h) U/s 50(4A) Brokrage Fee	–	–	–	–
	i) U/s 50(5) Imports	–	–	–	–
	j) U/s 50(5A) Exports	–	–	–	–
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
	l) U/s 50(6) Transport	3.0	4.8	4.5	1.5
	m) U/s 50(6A) Dividends	–	1.6	–	–
	n) U/s 50(7) Bonus & Bonus Shares	0.9	–	–	–

Companies–III, Karachi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	0.4	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	0.1	0.1	–	–
4.	**Total (Gross)**	1,343.0	1,544.5	1,841.4	2,912.9
	Less Refunds	218.2	58.3	81.6	214.6
5.	**Total (Net)**	1,124.8	1,486.2	1,759.8	2,698.3
PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	346.8	455.1	486.4	487.5
	b) Collections	62.0	97.1	246.9	195.7
	c) Percentage	17.9	21.3	50.8	40.1
7.	**Collection out of current demand**				
	a) Recoverable demand	747.5	1,232.4	1,346.9	3,699.1
	b) Collections	259.4	367.2	502.7	1,496.2
	c) Percentage	34.7	29.8	37.3	40.4
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	588.7	516.8	552.8	594.9
	b) Adjustments	586.5	516.8	552.7	594.9
	i) With returns	586.3	513.9	449.2	456.7
	ii) Against demand	0.2	2.9	103.5	138.2
	c) Balance	2.2	–	0.1	–

TABLE–12.2.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	83.0	593.7
a) Arrear demand	–	–	47.7	311.7
b) Current demand	–	–	35.3	282.0
2. **Payments with returns**	–	–	67.3	369.7
a) Adjustments out of deposits u/s 53	–	–	40.6	198.1
b) U/s 80–D	–	–	14.0	18.1
c) Cash/cheque	–	–	12.7	153.5
3. **Deduction at source**	–	–	7.7	29.4
a) U/s 50(1) Salary	–	–	7.7	13.2
b) U/s 50(2) Securities	–	–	–	16.2
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

Companies–IV, Karachi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	–	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	–	–	–	–
4.	**Total (Gross)**	–	–	158.0	992.8
	Less Refunds	–	–	2.4	64.3
5.	**Total (Net)**	–	–	155.6	928.5
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	–	–	681.4	1,448.3
	b) Collections	–	–	47.7	311.7
	c) Percentage	–	–	7.0	21.5
7.	**Collection out of current demand**				
	a) Recoverable demand	–	–	293.2	2,963.8
	b) Collections	–	–	35.3	282.0
	c) Percentage	–	–	12.0	9.5
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	–	–	31.2	323.0
	b) Adjustments	–	–	26.3	258.6
	i) With returns	–	–	22.4	198.1
	ii) Against demand	–	–	3.9	60.5
	c) Balance	–	–	4.9	64.4

TABLE – 12.2.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	172.9	176.6	187.1	42.8
a) Arrear demand	43.4	75.3	96.5	23.8
b) Current demand	129.5	101.3	90.6	19.0
2. **Payments with returns**	109.9	192.8	93.3	88.2
a) Adjustments out of deposits u/s 53	34.0	21.2	22.1	10.2
b) U/s 80–D	–	–	–	–
c) Cash/cheque	75.9	171.6	71.2	78.0
3. **Deduction at source**	13.3	20.0	2.3	29.9
a) U/s 50(1) Salary	3.7	11.0	0.4	1.1
b) U/s 50(2) Securities	–	0.2	1.5	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	4.5	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

'A' Zone, Karachi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	0.1	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	5.0	8.8	0.4	28.8
4.	**Total (Gross)**	296.1	389.4	282.7	160.9
	Less Refunds	93.4	156.8	70.9	22.0
5.	**Total (Net)**	202.7	232.6	211.8	138.9
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	166.3	154.2	235.0	423.5
	b) Collections	43.4	75.3	96.5	23.8
	c) Percentage	26.1	48.8	41.1	5.6
7.	**Collection out of current demand**				
	a) Recoverable demand	225.1	327.0	228.7	97.5
	b) Collections	129.5	101.3	90.6	19.0
	c) Percentage	57.5	31.0	39.6	19.5
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	35.0	21.1	22.8	10.4
	b) Adjustments	34.8	21.1	22.7	10.4
	i) With returns	34.0	21.1	22.1	10.2
	ii) Against demand	0.8	–	0.6	0.2
	c) Balance	0.2	–	0.1	–

TABLE – 12.2.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	99.4	109.0	84.0	77.0
a) Arrear demand	48.2	56.9	42.3	38.7
b) Current demand	51.2	52.1	41.7	38.3
2. **Payments with returns**	94.2	95.6	86.3	80.7
a) Adjustments out of deposits u/s 53	13.6	12.5	9.1	2.3
b) U/s 80–D	–	–	–	–
c) Cash/cheque	80.6	83.1	77.2	78.4
3. **Deduction at source**	14.8	3.4	0.9	0.9
a) U/s 50(1) Salary	1.1	1.1	0.3	0.7
b) U/s 50(2) Securities	1.0	0.2	0.1	0.1
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	0.4	0.6	0.5	0.1
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	0.6	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	0.4	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	9.9	–	–	–

'B' Zone, Karachi

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	–	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	1.4	1.5	–	–
4.	**Total (Gross)**	208.4	208.0	171.2	158.6
	Less Refunds	138.1	98.0	27.6	23.2
5.	**Total (Net)**	70.3	110.0	143.6	135.4
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	158.2	230.0	305.3	131.3
	b) Collections	48.2	56.9	42.3	38.7
	c) Percentage	30.5	24.7	13.9	29.5
7.	**Collection out of current demand**				
	a) Recoverable demand	230.0	333.7	329.7	162.5
	b) Collections	51.2	52.1	41.7	38.3
	c) Percentage	22.3	15.6	12.6	23.6
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	13.6	16.9	11.2	8.6
	b) Adjustments	13.6	13.8	11.0	8.4
	i) With returns	13.6	12.5	9.1	6.1
	ii) Against demand	–	1.3	1.9	2.3
	c) Balance	–	3.1	0.2	0.2

TABLE – 12.2.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	42.4	59.5	66.3	64.6
a) Arrear demand	16.2	22.3	29.6	25.2
b) Current demand	26.2	37.2	36.7	39.4
2. **Payments with returns**	97.5	82.3	69.0	68.8
a) Adjustments out of deposits u/s 53	13.7	14.8	12.6	10.0
b) U/s 80–D	–	–	–	–
c) Cash/cheque	83.8	67.5	56.4	58.8
3. **Deduction at source**	19.9	2.6	0.3	5.7
a) U/s 50(1) Salary	2.5	1.9	0.2	5.5
b) U/s 50(2) Securities	0.4	0.1	–	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	0.5	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	4.2	–	–	–
m) U/s 50(6A) Dividends	0.6	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	1.1	–	–	–

'C' Zone, Karachi

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	–	–
p) U/s 50(7B) House Rental	2.0	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	4.4	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	4.2	0.6	0.1	0.2
4. **Total (Gross)**	159.8	144.4	135.6	139.1
Less Refunds	35.4	31.0	9.2	23.6
5. **Total (Net)**	124.4	113.4	126.4	115.5
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	102.2	133.4	163.2	98.2
b) Collections	16.2	22.3	29.6	25.2
c) Percentage	15.9	16.7	18.1	25.7
7. **Collection out of current demand**				
a) Recoverable demand	101.6	175.8	107.0	85.3
b) Collections	26.2	37.2	36.7	39.4
c) Percentage	25.8	21.2	34.3	46.2
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	13.7	15.7	12.6	17.2
b) Adjustments	13.7	15.7	12.6	17.2
i) With returns	13.7	9.4	12.6	10.0
ii) Against demand	–	6.3	–	7.2
c) Balance	–	–	–	–

TABLE – 12.2.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	30.1	25.3	28.6	18.0
a) Arrear demand	12.7	15.0	24.4	9.4
b) Current demand	17.4	10.3	4.2	8.6
2. **Payments with returns**	157.8	125.4	93.3	43.4
a) Adjustments out of deposits u/s 53	37.7	30.9	20.9	1.4
b) U/s 80–D	–	–	–	–
c) Cash/cheque	120.1	94.5	72.4	42.0
3. **Deduction at source**	823.4	1,124.9	939.8	0.8
a) U/s 50(1) Salary	813.2	1,124.8	935.1	–
b) U/s 50(2) Securities	8.8	–	4.7	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	1.3	–	–	–

'D' Zone, Karachi (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	–	–
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	0.1	0.1	–	0.8
4. **Total (Gross)**	1,011.3	1,275.6	1,061.7	62.2
Less Refunds	9.6	19.8	10.8	12.0
5. **Total (Net)**	1,001.7	1,255.8	1,050.9	50.2
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	77.3	90.5	85.2	55.6
b) Collections	12.7	15.0	24.4	9.4
c) Percentage	16.4	16.6	28.6	16.9
7. **Collection out of current demand**				
a) Recoverable demand	70.4	41.0	52.0	53.8
b) Collections	17.4	10.3	4.2	8.6
c) Percentage	24.7	25.1	8.1	16.0
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	37.7	30.9	4.3	2.0
b) Adjustments	37.7	30.9	4.3	2.0
i) With returns	37.7	30.9	4.3	1.4
ii) Against demand	–	–	–	0.6
c) Balance	–	–	–	–

TABLE-12.2.10
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1991-92	1992-93	1993-94	1994-95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	3.5	47.2
a) Arrear demand	–	–	2.3	21.3
b) Current demand	–	–	1.2	25.9
2. **Payments with returns**	–	–	0.5	33.8
a) Adjustments out of deposits u/s 53	–	–	0.3	6.7
b) U/s 80-D	–	–	–	–
c) Cash/cheque	–	–	0.2	27.1
3. **Deduction at source**	–	–	5.0	0.3
a) U/s 50(1) Salary	–	–	–	0.2
b) U/s 50(2) Securities	–	–	4.1	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	0.9	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

'E' Zone, Karachi (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	–	–
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	–	–	–	0.1
4. **Total (Gross)**	–	–	9.0	81.3
Less Refunds	–	–	–	3.7
5. **Total (Net)**	–	–	9.0	77.6
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	24.5	37.3
b) Collections	–	–	2.3	21.3
c) Percentage	–	–	9.4	57.1
7. **Collection out of current demand**				
a) Recoverable demand	–	–	20.4	75.4
b) Collections	–	–	1.2	25.9
c) Percentage	–	–	5.9	34.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	0.3	6.7
b) Adjustments	–	–	0.3	6.7
i) With returns	–	–	0.3	6.7
ii) Against demand	–	–	–	–
c) Balance				–

TABLE – 12.2.11
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	4.2	63.3
a) Arrear demand	–	–	4.2	5.1
b) Current demand	–	–	–	58.2
2. **Payments with returns**	–	–	0.4	134.1
a) Adjustments out of deposits u/s 53	–	–	–	–
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	0.4	134.1
3. **Deduction at source**	–	–	8,160.7	13,308.0
a) U/s 50(1) Salary	–	–	746.6	2,040.3
b) U/s 50(2) Securities	–	–	–	–
c) U/s 50(2A) Interest	–	–	775.0	992.8
d) U/s 50(2B)	–	–	–	160.1
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	2,382.7	5,145.1
h) U/s 50(4A) Brokrage Fee	–	–	27.0	80.3
i) U/s 50(5) Imports	–	–	2,979.8	3,449.8
j) U/s 50(5A) Exports	–	–	558.5	745.7
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	94.2	–
l) U/s 50(6) Transport	–	–	51.1	54.3
m) U/s 50(6A) Dividends	–	–	155.5	161.7
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

'F' Zone, Karachi (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	18.6	36.7
p) U/s 50(7B) House Rental	–	–	15.4	29.7
q) U/s 50(7BB) Building Plan App.	–	–	10.9	5.7
r) U/s 50(7C) Prizes & Winnings	–	–	29.8	30.3
s) U/s 50(7D) Interest on Bonds	–	–	23.3	66.2
t) U/s 50(7E) Elec. Bills	–	–	150.1	171.1
u) Miscellaneous	–	–	142.2	138.2
4. **Total (Gross)**	–	–	8,165.3	13,505.4
Less Refunds	–	–	–	8.5
5. **Total (Net)**	–	–	8,165.3	13,496.9
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	60.7	45.5
b) Collections	–	–	4.2	5.1
c) Percentage	–	–	6.9	11.2
7. **Collection out of current demand**				
a) Recoverable demand	–	–	4.1	17.0
b) Collections	–	–	–	58.2
c) Percentage	–	–	–	342.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	–	–
b) Adjustments	–	–	–	–
i) With returns	–	–	–	–
ii) Against demand	–	–	–	–
c) Balance				–

TABLE–12.2.12
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	50.2	46.3	90.2	95.7
a) Arrear demand	24.1	20.6	44.3	48.0
b) Current demand	26.1	25.7	45.9	47.7
2. **Payments with returns**	104.6	78.0	67.9	34.9
a) Adjustments out of deposits u/s 53	29.3	8.4	5.4	5.6
b) U/s 80–D	–	–	5.5	1.7
c) Cash/cheque	75.3	69.6	57.0	27.6
3. **Deduction at source**	805.0	1,124.8	902.7	795.1
a) U/s 50(1) Salary	65.6	87.3	87.4	97.0
b) U/s 50(2) Securities	12.3	–	23.7	9.2
c) U/s 50(2A) Interest	–	25.3	23.9	44.3
d) U/s 50(2B)	–	–	–	26.2
e) U/s 50(3) Non Residents	23.7	20.8	0.4	2.0
f) U/s 50(3A) Tec. Fee	–	–	–	11.6
g) U/s 50(4) Contracts	608.3	752.2	599.4	498.8
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	0.7	84.3	34.6	20.1
j) U/s 50(5A) Exports	–	–	17.3	11.6
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	1.0	–
l) U/s 50(6) Transport	16.8	74.5	38.9	14.5
m) U/s 50(6A) Dividends	–	–	9.0	–
n) U/s 50(7) Bonus & Bonus Shares	20.6	10.3	1.2	4.4

Hyderabad Zone, Hyderabad (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	2.6	8.5	10.8	8.8
	p) U/s 50(7B) House Rental	–	–	1.6	0.5
	q) U/s 50(7BB) Building Plan App.	–	–	–	0.6
	r) U/s 50(7C) Prizes & Winnings	–	–	0.5	2.9
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	14.0	41.4	40.9
	u) Miscellaneous	54.4	47.6	11.6	1.7
4.	**Total (Gross)**	959.8	1,249.1	1,060.8	925.7
	Less Refunds	49.7	37.9	32.3	34.3
5.	**Total (Net)**	910.1	1,211.2	1,028.5	891.4
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	176.5	421.3	264.8	253.7
	b) Collections	24.1	20.6	44.3	48.0
	c) Percentage	13.7	4.9	16.7	18.9
7.	**Collection out of current demand**				
	a) Recoverable demand	264.0	438.1	165.8	276.3
	b) Collections	26.1	25.7	45.9	47.7
	c) Percentage	9.9	5.9	27.7	17.3
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	29.3	9.1	5.3	5.6
	b) Adjustments	31.4	8.4	5.3	5.6
	i) With returns	29.3	8.4	5.3	5.6
	ii) Against demand	2.1	–	–	–
	c) Balance	–2.1	0.7		–

TABLE-12.2.13
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1991-92	1992-93	1993-94	1994-95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	19.1	85.4
a) Arrear demand	–	–	6.1	32.5
b) Current demand	–	–	13.0	52.9
2. **Payments with returns**	–	–	15.2	76.3
a) Adjustments out of deposits u/s 53	–	–	10.2	19.1
b) U/s 80-D	–	–	–	–
c) Cash/cheque	–	–	5.0	57.2
3. **Deduction at source**	–	–	400.1	1,186.2
a) U/s 50(1) Salary	–	–	16.5	86.5
b) U/s 50(2) Securities	–	–	–	41.8
c) U/s 50(2A) Interest	–	–	19.1	55.2
d) U/s 50(2B)	–	–	–	70.4
e) U/s 50(3) Non Residents	–	–	4.3	22.7
f) U/s 50(3A) Tec. Fee	–	–	–	38.1
g) U/s 50(4) Contracts	–	–	146.5	574.4
h) U/s 50(4A) Brokrage Fee	–	–	–	2.2
i) U/s 50(5) Imports	–	–	80.4	131.5
j) U/s 50(5A) Exports	–	–	8.9	3.3
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	32.6	–
l) U/s 50(6) Transport	–	–	61.0	92.3
m) U/s 50(6A) Dividends	–	–	–	3.3
n) U/s 50(7) Bonus & Bonus Shares	–	–	1.6	–

Sukkur Zone, Sukkur (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	11.6	14.8
p) U/s 50(7B) House Rental	–	–	6.0	1.9
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	3.0	2.0
s) U/s 50(7D) Interest on Bonds	–	–	5.8	3.2
t) U/s 50(7E) Elec. Bills	–	–	1.9	38.1
u) Miscellaneous	–	–	0.9	4.5
4. **Total (Gross)**	–	–	434.4	1,347.9
Less Refunds	–	–	16.4	25.0
5. **Total (Net)**	–	–	418.0	1,322.9
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	63.1	91.9
b) Collections	–	–	6.1	32.5
c) Percentage	–	–	9.7	35.4
7. **Collection out of current demand**				
a) Recoverable demand	–	–	46.2	257.2
b) Collections	–	–	13.0	52.9
c) Percentage	–	–	28.1	20.6
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	12.6	20.5
b) Adjustments	–	–	10.2	19.2
i) With returns	–	–	–	18.3
ii) Against demand	–	–	10.2	0.9
c) Balance			2.4	1.3

TABLE – 12.2.14
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Million Rupees)

	Description	1991–92	1992–93	1993–94	1994–95
3.	**Deduction at source**	5,952.9	7,874.7	–	–
	a) U/s 50(1) Salary	–	–	–	–
	b) U/s 50(2) Securities	–	–	–	–
	c) U/s 50(2A) Interest	458.8	956.0	–	–
	d) U/s 50(2B)	–	–	–	–
	e) U/s 50(3) Non Residents	–	–	–	–
	f) U/s 50(3A) Tec. Fee	–	–	–	–
	g) U/s 50(4) Contracts	2,183.0	2,525.3	–	–
	h) U/s 50(4A) Brokrage Fee	43.5	30.2	–	–
	i) U/s 50(5) Imports	2,675.6	3,067.4	–	–
	j) U/s 50(5A) Exports	–	880.8	–	–
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
	l) U/s 50(6) Transport	30.6	52.5	–	–
	m) U/s 50(6A) Dividends	80.1	67.9	–	–
	n) U/s 50(7) Bonus & Bonus Shares	44.1	51.9	–	–
	o) U/s 50(7A) Auctions	31.7	26.9	–	–
	p) U/s 50(7B) House Rental	5.8	27.1	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	21.5	73.3	–	–
	s) U/s 50(7D) Interest on Bonds	0.1	36.6	–	–
	t) U/s 50(7E) Elec. Bills	–	78.8	–	–
	u) Miscellaneous	378.1	–	–	–
4.	**Total (Gross)**	5,952.9	7,874.7		–
	Less Refunds	–	–	–	–

TABLE – 12.3.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	984.3	714.7	1,060.8	1,697.4
a) Arrear demand	319.8	507.4	652.7	489.6
b) Current demand	664.5	207.3	408.1	1,207.8
2. **Payments with returns**	1,447.5	1,311.3	1,853.8	2,379.5
a) Adjustments out of deposits u/s 53	759.0	670.6	870.7	977.5
b) U/s 80–D	–	38.2	–	–
c) Cash/cheque	688.5	602.5	983.1	1,402.0
3. **Deduction at source**	2,900.8	3,961.5	4,924.9	6,404.3
a) U/s 50(1) Salary	370.5	551.8	743.0	980.4
b) U/s 50(2) Securities	218.1	597.9	932.7	796.5
c) U/s 50(2A) Interest	231.9	324.9	96.4	498.6
d) U/s 50(2B)	–	–	1.8	146.6
e) U/s 50(3) Non Residents	8.2	10.2	2.7	137.7
f) U/s 50(3A) Tec. Fee	0.1	–	2.8	9.8
g) U/s 50(4) Contracts	1,655.7	1,762.2	2,111.9	2,523.0
h) U/s 50(4A) Brokrage Fee	6.8	4.3	0.4	15.6
i) U/s 50(5) Imports	294.6	297.8	567.8	434.4
j) U/s 50(5A) Exports	–	163.5	7.7	292.9
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	6.3
l) U/s 50(6) Transport	19.8	42.4	103.3	88.0
m) U/s 50(6A) Dividends	5.1	21.3	0.8	13.2
n) U/s 50(7) Bonus & Bonus Shares	20.7	0.1	197.5	16.8

Central Region, Lahore (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	38.3	33.9	33.4	28.8
	p) U/s 50(7B) House Rental	2.8	4.1	0.2	12.9
	q) U/s 50(7BB) Building Plan App.	–	–	–	1.6
	r) U/s 50(7C) Prizes & Winnings	11.7	19.8	1.8	20.6
	s) U/s 50(7D) Interest on Bonds	10.2	27.0	–	52.9
	t) U/s 50(7E) Elec. Bills	–	91.7	110.5	285.0
	u) Miscellaneous	6.3	8.6	10.2	42.7
4.	**Total (Gross)**	5,332.6	5,987.5	7,839.5	10,481.2
	Less Refunds	500.1	363.8	471.0	372.9
5.	**Total (Net)**	4,832.5	5,623.7	7,368.5	10,108.3
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	1,156.4	2,203.5	1,741.5	2,082.9
	b) Collections	319.8	507.4	652.7	489.6
	c) Percentage	27.7	23.0	37.5	23.5
7.	**Collection out of current demand**				
	a) Recoverable demand	2,371.3	2,517.4	2,620.5	5,196.7
	b) Collections	664.5	207.3	408.1	1,207.8
	c) Percentage	28.0	8.2	15.6	23.2
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	759.0	670.6	870.4	977.8
	b) Adjustments	759.0	670.6	870.3	976.1
	i) With returns	759.0	661.0	819.8	972.7
	ii) Against demand	–	9.6	50.5	3.4
	c) Balance	–	0.0	0.1	1.7

TABLE–12.3.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	87.1	83.9	72.1	75.5
a) Arrear demand	31.3	39.3	42.8	32.1
b) Current demand	55.8	44.6	29.3	43.4
2. **Payments with returns**	71.6	74.6	62.4	60.4
a) Adjustments out of deposits u/s 53	12.8	11.1	7.6	6.9
b) U/s 80–D	–	–	–	–
c) Cash/cheque	58.8	63.5	54.8	53.5
3. **Deduction at source**	3.5	0.3	0.1	0.9
a) U/s 50(1) Salary	–	–	–	–
b) U/s 50(2) Securities	0.8	0.1	–	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	0.1	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	0.1	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	2.5	–	–	–

'A' Zone, Lahore (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	–	–
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	0.1	0.1	0.1	0.9
4. **Total (Gross)**	162.2	158.8	134.6	136.8
Less Refunds	64.1	31.9	22.0	6.2
5. **Total (Net)**	98.1	126.9	112.6	130.6
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	137.8	177.2	217.9	188.9
b) Collections	31.3	39.3	42.8	32.1
c) Percentage	22.7	22.2	19.6	17.0
7. **Collection out of current demand**				
a) Recoverable demand	258.1	296.9	289.7	180.5
b) Collections	55.8	44.6	29.3	43.4
c) Percentage	21.6	15.0	10.1	24.0
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	12.8	11.1	7.6	6.2
b) Adjustments	12.8	11.1	7.6	6.2
i) With returns	12.8	11.1	7.6	6.2
ii) Against demand	–	–	–	–
c) Balance	–	–	–	–

TABLE – 12.3.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Million Rupees)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	53.3	41.9	40.4	42.7
a) Arrear demand	27.0	17.6	22.7	26.9
b) Current demand	26.3	24.3	17.7	15.8
2. **Payments with returns**	107.3	115.2	83.3	114.7
a) Adjustments out of deposits u/s 53	11.2	12.3	5.2	4.5
b) U/s 80–D	–	–	–	–
c) Cash/cheque	96.1	102.9	78.1	110.2
3. **Deduction at source**	328.5	501.7	526.6	790.1
a) U/s 50(1) Salary	263.6	399.7	498.2	742.9
b) U/s 50(2) Securities	3.6	23.7	4.5	–
c) U/s 50(2A) Interest	–	–	–	4.3
d) U/s 50(2B)	–	–	1.4	6.6
e) U/s 50(3) Non Residents	2.2	5.5	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	3.7
g) U/s 50(4) Contracts	45.4	56.3	6.9	26.7
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	0.2	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	6.7	6.6	0.7	0.5
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	0.5	–	12.2	–

'B' Zone, Lahore (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	0.5	–	2.5	0.5
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	1.6
	r) U/s 50(7C) Prizes & Winnings	–	2.0	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	5.8	7.9	0.2	3.3
4.	**Total (Gross)**	489.1	658.8	650.3	947.5
	Less Refunds	26.2	19.9	6.8	13.6
5.	**Total (Net)**	462.9	638.9	643.5	933.9
PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	200.2	258.2	283.9	212.5
	b) Collections	27.0	17.6	22.7	26.9
	c) Percentage	13.5	6.8	8.0	12.7
7.	**Collection out of current demand**				
	a) Recoverable demand	194.4	265.2	212.7	227.1
	b) Collections	26.3	24.3	17.7	15.8
	c) Percentage	13.5	9.2	8.3	7.0
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	11.2	12.3	5.2	4.5
	b) Adjustments	11.2	12.3	5.2	4.5
	i) With returns	11.2	2.7	4.8	4.5
	ii) Against demand	–	9.6	0.4	–
	c) Balance	–	–	–	–

TABLE–12.3.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Million Rupees)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	6.3	35.0
a) Arrear demand	–	–	3.9	18.5
b) Current demand	–	–	2.4	16.5
2. **Payments with returns**	–	–	10.1	23.1
a) Adjustments out of deposits u/s 53	–	–	0.7	1.5
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	9.4	21.6
3. **Deduction at source**	–	–	86.7	151.2
a) U/s 50(1) Salary	–	–	13.9	23.5
b) U/s 50(2) Securities	–	–	17.2	25.1
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	2.3
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	38.2	85.2
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	3.4	3.8
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	–	–	3.6	8.1

'C' Zone, Lahore (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	1.1	1.1
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	–	–	9.3	2.1
4. **Total (Gross)**	–	–	103.1	209.3
Less Refunds	–	–	10.9	11.5
5. **Total (Net)**	–	–	92.2	197.8
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	89.0	202.5
b) Collections	–	–	3.9	18.5
c) Percentage	–	–	4.4	9.1
7. **Collection out of current demand**				
a) Recoverable demand	–	–	21.2	80.3
b) Collections	–	–	2.4	16.5
c) Percentage	–	–	11.3	20.5
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	0.8	2.1
b) Adjustments	–	–	0.7	0.4
i) With returns	–	–	0.7	0.4
ii) Against demand	–	–	–	–
c) Balance	–	–	0.1	1.7

TABLE – 12.3.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	737.1	469.3	–	–
a) Arrear demand	231.9	422.1	–	–
b) Current demand	505.2	47.2	–	–
2. **Payments with returns**	1,191.9	1,031.4	–	–
a) Adjustments out of deposits u/s 53	722.2	638.1	–	–
b) U/s 80–D	–	38.2	–	–
c) Cash/cheque	469.7	355.1	–	–
3. **Deduction at source**	243.5	599.0	–	–
a) U/s 50(1) Salary	17.5	20.1	–	–
b) U/s 50(2) Securities	213.5	574.0	–	–
c) U/s 50(2A) Interest	–	–	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	6.0	4.6	–	–
f) U/s 50(3A) Tec. Fee	0.1	–	–	–
g) U/s 50(4) Contracts	–	–	–	–
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	1.3	–	–	–
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	2.5	–	–	–

Companies, Lahore (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	2.4	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	0.2	0.3	–	–
4.	**Total (Gross)**	2,172.5	2,099.7	–	–
	Less Refunds	323.9	279.5	–	–
5.	**Total (Net)**	1,848.6	1,820.2	–	–
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	655.6	1,564.8	–	–
	b) Collections	231.9	422.1	–	–
	c) Percentage	35.4	27.0	–	–
7.	**Collection out of current demand**				
	a) Recoverable demand	1,731.4	1,542.1	–	–
	b) Collections	505.2	47.2	–	–
	c) Percentage	29.2	3.1	–	–
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	722.2	638.1	–	–
	b) Adjustments	722.2	638.1	–	–
	i) With returns	722.2	638.1	–	–
	ii) Against demand	–	–	–	–
	c) Balance	–	–	–	–

TABLE–12.3.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTIONS

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE					
1.	**Collection of demand**	–	–	782.8	997.1
	a) Arrear demand	–	–	485.5	235.4
	b) Current demand	–	–	297.3	761.7
2.	**Payments with returns**	–	–	1,517.0	1,281.6
	a) Adjustments out of deposits u/s 53	–	–	800.0	469.3
	b) U/s 80–D	–	–	–	–
	c) Cash/cheque	–	–	717.0	812.3
3.	**Deduction at source**	–	–	684.3	1,032.3
	a) U/s 50(1) Salary	–	–	21.6	30.2
	b) U/s 50(2) Securities	–	–	657.0	771.4
	c) U/s 50(2A) Interest	–	–	–	–
	d) U/s 50(2B)	–	–	–	82.3
	e) U/s 50(3) Non Residents	–	–	2.7	114.2
	f) U/s 50(3A) Tec. Fee	–	–	2.8	6.1
	g) U/s 50(4) Contracts	–	–	–	–
	h) U/s 50(4A) Brokrage Fee	–	–	–	–
	i) U/s 50(5) Imports	–	–	–	–
	j) U/s 50(5A) Exports	–	–	–	–
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
	l) U/s 50(6) Transport	–	–	–	–
	m) U/s 50(6A) Dividends	–	–	–	–
	n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

Companies–I, Lahore (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	–	–	–	–
	p) U/s 50(7B) House Rental	–	–	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	–	–	–
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	–	–	–
	u) Miscellaneous	–	–	0.2	28.1
4.	**Total (Gross)**	–	–	2,984.1	3,311.0
	Less Refunds	–	–	398.8	195.8
5.	**Total (Net)**	–	–	2,585.3	3,115.2
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	–	–	801.9	793.5
	b) Collections	–	–	485.5	235.4
	c) Percentage	–	–	60.5	29.7
7.	**Collection out of current demand**				
	a) Recoverable demand	–	–	1,786.9	2,933.6
	b) Collections	–	–	297.3	761.7
	c) Percentage	–	–	16.6	26.0
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	–	–	800.0	469.3
	b) Adjustments	–	–	800.0	469.3
	i) With returns	–	–	800.0	469.3
	ii) Against demand	–	–	–	–
	c) Balance	–	–	–	–

TABLE–12.3.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	60.1	354.4
a) Arrear demand	–	–	24.8	115.5
b) Current demand	–	–	35.3	238.9
2. **Payments with returns**	–	–	96.1	773.0
a) Adjustments out of deposits u/s 53	–	–	49.2	484.5
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	46.9	288.5
3. **Deduction at source**	–	–	2,839.4	3,234.5
a) U/s 50(1) Salary	–	–	17.2	40.1
b) U/s 50(2) Securities	–	–	223.5	–
c) U/s 50(2A) Interest	–	–	–	314.0
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	1,762.1	1,854.9
h) U/s 50(4A) Brokrage Fee	–	–	–	12.6
i) U/s 50(5) Imports	–	–	566.6	409.1
j) U/s 50(5A) Exports	–	–	–	285.5
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	6.3
l) U/s 50(6) Transport	–	–	73.1	50.6
m) U/s 50(6A) Dividends	–	–	–	13.1
n) U/s 50(7) Bonus & Bonus Shares	–	–	181.6	8.7

Companies–II, Lahore (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	15.2	4.7
p) U/s 50(7B) House Rental	–	–	–	12.2
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	19.2
s) U/s 50(7D) Interest on Bonds	–	–	–	52.9
t) U/s 50(7E) Elec. Bills	–	–	–	147.3
u) Miscellaneous	–	–	0.1	3.3
4. **Total (Gross)**	–	–	2,995.6	4,361.9
Less Refunds	–	–	7.4	87.3
5. **Total (Net)**	–	–	2,988.2	4,274.6
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	85.3	404.7
b) Collections	–	–	24.8	115.5
c) Percentage	–	–	29.1	28.5
7. **Collection out of current demand**				
a) Recoverable demand	–	–	89.7	1,212.7
b) Collections	–	–	35.3	238.9
c) Percentage	–	–	39.4	19.7
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	49.2	484.5
b) Adjustments	–	–	49.2	484.5
i) With returns	–	–	–	481.1
ii) Against demand	–	–	49.2	3.4
c) Balance	–	–	–	–

TABLE – 12.3.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	8.4	21.8
a) Arrear demand	–	–	5.8	7.6
b) Current demand	–	–	2.6	14.2
2. **Payments with returns**	–	–	13.3	18.9
a) Adjustments out of deposits u/s 53	–	–	1.0	–
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	12.3	18.9
3. **Deduction at source**	–	–	79.3	153.1
a) U/s 50(1) Salary	–	–	9.6	20.3
b) U/s 50(2) Securities	–	–	–	–
c) U/s 50(2A) Interest	–	–	31.0	47.5
d) U/s 50(2B)	–	–	–	10.5
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	21.5	50.8
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	2.0	1.5
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	4.4	5.0
m) U/s 50(6A) Dividends	–	–	–	–
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

Sahiwal Zone, Sahiwal (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	2.7	4.5
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	8.1	12.5
u) Miscellaneous	–	–	–	0.5
4. **Total (Gross)**	–	–	101.0	193.8
Less Refunds	–	–	2.5	4.9
5. **Total (Net)**	–	–	98.5	188.9
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	28.5	24.6
b) Collections	–	–	5.8	7.6
c) Percentage	–	–	20.4	30.9
7. **Collection out of current demand**				
a) Recoverable demand	–	–	17.1	51.1
b) Collections	–	–	2.6	14.2
c) Percentage	–	–	15.2	27.8
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	0.8	0.4
b) Adjustments	–	–	0.8	0.4
i) With returns	–	–	0.8	0.4
ii) Against demand	–	–	–	–
c) Balance	–	–	–	–

TABLE-12.3.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

Description	1991-92	1992-93	1993-94	1994-95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	14.7	42.1
a) Arrear demand	–	–	10.4	15.2
b) Current demand	–	–	4.3	26.9
2. **Payments with returns**	–	–	17.3	28.5
a) Adjustments out of deposits u/s 53	–	–	1.1	4.7
b) U/s 80-D	–	–	–	–
c) Cash/cheque	–	–	16.2	23.8
3. **Deduction at source**	–	–	125.7	249.8
a) U/s 50(1) Salary	–	–	24.8	30.3
b) U/s 50(2) Securities	–	–	29.3	–
c) U/s 50(2A) Interest	–	–	–	48.3
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	–	–	–	21.2
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	65.9	134.9
h) U/s 50(4A) Brokrage Fee	–	–	–	–
i) U/s 50(5) Imports	–	–	–	–
j) U/s 50(5A) Exports	–	–	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	–	–	2.1	6.5
m) U/s 50(6A) Dividends	–	–	–	0.1
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

Bahawalpur Zone, Bahawalpur (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	3.5	7.3
p) U/s 50(7B) House Rental	–	–	–	0.1
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	–	–	0.1	1.1
4. **Total (Gross)**	–	–	157.7	320.4
Less Refunds	–	–	3.5	6.9
5. **Total (Net)**	–	–	154.2	313.5
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	58.0	52.5
b) Collections	–	–	10.4	15.2
c) Percentage	–	–	17.9	29.0
7. **Collection out of current demand**				
a) Recoverable demand	–	–	32.8	73.8
b) Collections	–	–	4.3	26.9
c) Percentage	–	–	13.1	36.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	0.9	4.7
b) Adjustments	–	–	0.9	4.7
i) With returns	–	–	–	4.7
ii) Against demand	–	–	0.9	–
c) Balance	–	–	–	–

TABLE – 12.3.10
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Million Rupees)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	106.8	119.6	76.0	128.8
a) Arrear demand	29.6	28.4	56.8	38.4
b) Current demand	77.2	91.2	19.2	90.4
2. **Payments with returns**	76.7	90.1	54.3	79.3
a) Adjustments out of deposits u/s 53	12.8	9.1	5.9	6.1
b) U/s 80–D	–	–	–	–
c) Cash/cheque	63.9	81.0	48.4	73.2
3. **Deduction at source**	399.6	629.4	582.8	792.4
a) U/s 50(1) Salary	89.4	132.0	157.7	93.1
b) U/s 50(2) Securities	0.2	0.1	1.2	–
c) U/s 50(2A) Interest	26.2	107.3	65.4	84.5
d) U/s 50(2B)	–	–	0.4	47.2
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	280.5	307.1	217.3	370.5
h) U/s 50(4A) Brokrage Fee	–	0.4	0.4	3.0
i) U/s 50(5) Imports	–	5.4	1.2	25.3
j) U/s 50(5A) Exports	–	4.0	5.7	5.9
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	2.9	19.5	19.6	21.6
m) U/s 50(6A) Dividends	0.2	–	0.8	–
n) U/s 50(7) Bonus & Bonus Shares	–	0.1	0.1	–

Multan Zone, Multan (Million Rupees)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	–	15.9	8.4	10.7
	p) U/s 50(7B) House Rental	–	–	0.2	0.6
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	–	1.7	1.8	1.4
	s) U/s 50(7D) Interest on Bonds	–	–	–	–
	t) U/s 50(7E) Elec. Bills	–	35.6	102.4	125.2
	u) Miscellaneous	0.2	0.3	0.2	3.4
4.	**Total (Gross)**	583.1	839.1	713.1	1,000.5
	Less Refunds	85.9	32.5	19.1	46.7
5.	**Total (Net)**	497.2	806.6	694.0	953.8
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	162.8	203.3	177.0	203.7
	b) Collections	29.6	28.4	56.8	38.4
	c) Percentage	18.2	14.0	32.1	18.9
7.	**Collection out of current demand**				
	a) Recoverable demand	187.4	413.2	170.4	437.6
	b) Collections	77.2	91.2	19.2	90.4
	c) Percentage	41.2	22.1	11.3	20.7
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	12.8	9.1	5.9	6.1
	b) Adjustments	12.8	9.1	5.9	6.1
	i) With returns	12.8	9.1	5.9	6.1
	ii) Against demand	–	–	–	–
	c) Balance	–	–	–	–

TABLE – 12.3.11
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
3.	**Deduction at source**	1,925.7	2,231.1	–	–
	a) U/s 50(1) Salary	–	–	–	–
	b) U/s 50(2) Securities	–	–	–	–
	c) U/s 50(2A) Interest	205.7	217.6	–	–
	d) U/s 50(2B)	–	–	–	–
	e) U/s 50(3) Non Residents	–	–	–	–
	f) U/s 50(3A) Tec. Fee	–	–	–	–
	g) U/s 50(4) Contracts	1,329.7	1,398.8	–	–
	h) U/s 50(4A) Brokrage Fee	6.8	3.9	–	–
	i) U/s 50(5) Imports	294.4	292.4	–	–
	j) U/s 50(5A) Exports	–	159.5	–	–
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
	l) U/s 50(6) Transport	8.9	16.3	–	–
	m) U/s 50(6A) Dividends	4.9	21.3	–	–
	n) U/s 50(7) Bonus & Bonus Shares	15.2	–	–	–
	o) U/s 50(7A) Auctions	35.4	18.0	–	–
	p) U/s 50(7B) House Rental	2.8	4.1	–	–
	q) U/s 50(7BB) Building Plan App.	–	–	–	–
	r) U/s 50(7C) Prizes & Winnings	11.7	16.1	–	–
	s) U/s 50(7D) Interest on Bonds	10.2	27.0	–	–
	t) U/s 50(7E) Elec. Bills	–	56.1	–	–
	u) Miscellaneous	–	–	–	–
4.	**Total (Gross)**	1,925.7	2,231.1	–	–
	Less Refunds	–	–	–	–
5.	**Total (Net)**	1,925.7	2,231.1	–	–

TABLE–12.4.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE					
1.	**Collection of demand**	307.7	546.5	903.4	1,391.1
	a) Arrear demand	95.7	173.5	426.4	506.6
	b) Current demand	212.0	373.0	477.0	884.5
2.	**Payments with returns**	1,436.3	1,166.0	1,335.0	1,224.8
	a) Adjustments out of deposits u/s 53	721.0	607.9	602.8	346.9
	b) U/s 80–D	–	62.4	66.4	15.5
	c) Cash/cheque	715.3	495.7	665.8	862.4
3.	**Deduction at source**	3,359.2	3,913.7	4,454.0	6,731.7
	a) U/s 50(1) Salary	393.7	539.8	575.6	881.4
	b) U/s 50(2) Securities	132.2	71.9	168.7	260.7
	c) U/s 50(2A) Interest	378.8	656.7	777.4	967.1
	d) U/s 50(2B)	–	–	–	186.2
	e) U/s 50(3) Non Residents	262.3	120.0	173.3	340.2
	f) U/s 50(3A) Tec. Fee	3.1	40.4	17.8	31.7
	g) U/s 50(4) Contracts	1,957.2	1,805.9	1,763.7	2,571.7
	h) U/s 50(4A) Brokrage Fee	3.7	12.3	11.5	20.6
	i) U/s 50(5) Imports	68.0	106.9	92.7	183.9
	j) U/s 50(5A) Exports	–	141.4	209.2	356.6
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	16.2	1.0
	l) U/s 50(6) Transport	48.3	111.5	117.8	156.2
	m) U/s 50(6A) Dividends	8.6	33.1	34.8	53.5
	n) U/s 50(7) Bonus & Bonus Shares	16.5	1.0	0.7	1.4

Northern Region, Islamabad (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	58.7	87.9	102.2	122.4
p) U/s 50(7B) House Rental	1.2	8.1	21.4	59.8
q) U/s 50(7BB) Building Plan App.	–	–	8.4	16.2
r) U/s 50(7C) Prizes & Winnings	8.9	16.8	14.3	25.9
s) U/s 50(7D) Interest on Bonds	7.9	3.3	8.1	7.6
t) U/s 50(7E) Elec. Bills	–	149.2	330.4	432.6
u) Miscellaneous	10.1	7.5	9.8	55.0
4. **Total (Gross)**	5,103.2	5,626.2	6,692.4	9,347.6
Less Refunds	267.0	170.4	118.9	131.4
5. **Total (Net)**	4,836.2	5,455.8	6,573.5	9,216.2
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	558.1	1,052.9	1,790.4	1,207.4
b) Collections	95.7	173.5	426.4	506.6
c) Percentage	17.1	16.5	23.8	42.0
7. **Collection out of current demand**				
a) Recoverable demand	1,015.7	1,711.0	1,633.9	3,627.9
b) Collections	212.0	373.0	477.0	884.5
c) Percentage	20.9	21.8	29.2	24.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	773.9	759.0	752.2	407.0
b) Adjustments	770.6	750.7	751.1	402.6
i) With returns	721.0	234.0	601.2	343.3
ii) Against demand	49.6	516.7	149.9	59.3
c) Balance	3.3	8.3	1.1	4.4

TABLE–12.4.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE					
1.	**Collection of demand**	40.9	52.1	17.6	58.5
	a) Arrear demand	12.0	18.2	7.6	14.9
	b) Current demand	28.9	33.9	10.0	43.6
2.	**Payments with returns**	111.5	122.2	45.2	44.4
	a) Adjustments out of deposits u/s 53	40.3	35.6	8.8	5.5
	b) U/s 80–D	–	–	–	3.6
	c) Cash/cheque	71.2	86.6	36.4	35.3
3.	**Deduction at source**	326.7	478.5	216.7	302.3
	a) U/s 50(1) Salary	26.1	34.5	12.9	15.3
	b) U/s 50(2) Securities	0.1	0.5	0.4	–
	c) U/s 50(2A) Interest	134.1	169.6	44.1	62.2
	d) U/s 50(2B)	–	–	–	12.2
	e) U/s 50(3) Non Residents	0.3	0.1	–	–
	f) U/s 50(3A) Tec. Fee	–	–	0.1	–
	g) U/s 50(4) Contracts	104.0	100.1	47.8	52.8
	h) U/s 50(4A) Brokrage Fee	–	–	–	1.9
	i) U/s 50(5) Imports	43.0	45.1	11.7	29.3
	j) U/s 50(5A) Exports	–	66.2	10.9	11.0
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	0.3	–
	l) U/s 50(6) Transport	4.7	10.0	4.0	4.4
	m) U/s 50(6A) Dividends	–	0.9	0.6	0.4
	n) U/s 50(7) Bonus & Bonus Shares	0.2	0.1	–	–

Gujranwala Zone, Gujranwala (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	14.0	13.8	7.0	2.7
p) U/s 50(7B) House Rental	–	0.4	0.4	0.2
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	0.8	–	–
s) U/s 50(7D) Interest on Bonds	–	–	0.1	0.1
t) U/s 50(7E) Elec. Bills	–	36.2	76.4	108.5
u) Miscellaneous	0.2	0.2	–	1.3
4. **Total (Gross)**	479.1	652.8	279.5	405.2
Less Refunds	55.6	32.1	11.7	21.0
5. **Total (Net)**	423.5	620.7	267.8	384.2
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	129.1	160.3	232.5	65.1
b) Collections	12.0	18.2	7.6	14.9
c) Percentage	9.3	11.4	3.3	22.9
7. **Collection out of current demand**				
a) Recoverable demand	129.8	219.2	100.2	128.3
b) Collections	28.9	33.9	10.0	43.6
c) Percentage	22.3	15.5	10.0	34.0
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	40.3	36.6	8.9	5.5
b) Adjustments	40.3	36.6	8.9	5.5
i) With returns	40.3	35.6	8.8	5.5
ii) Against demand	–	1.0	0.1	–
c) Balance	–	–	–	–

TABLE – 12.4.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	25.3	52.5
a) Arrear demand	–	–	13.7	22.9
b) Current demand	–	–	11.6	29.6
2. **Payments with returns**	–	–	31.1	34.0
a) Adjustments out of deposits u/s 53	–	–	1.4	1.9
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	29.7	32.1
3. **Deduction at source**	–	–	333.5	437.1
a) U/s 50(1) Salary	–	–	23.8	24.2
b) U/s 50(2) Securities	–	–	–	–
c) U/s 50(2A) Interest	–	–	143.8	157.2
d) U/s 50(2B)	–	–	–	18.3
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	42.8	55.1
h) U/s 50(4A) Brokrage Fee	–	–	0.2	0.7
i) U/s 50(5) Imports	–	–	26.3	53.5
j) U/s 50(5A) Exports	–	–	75.8	106.1
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	3.8	–
l) U/s 50(6) Transport	–	–	6.7	5.9
m) U/s 50(6A) Dividends	–	–	2.9	3.6
n) U/s 50(7) Bonus & Bonus Shares	–	–	0.1	0.4

Sialkot Zone, Sialkot (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	6.4	8.9
p) U/s 50(7B) House Rental	–	–	0.3	0.2
q) U/s 50(7BB) Building Plan App.	–	–	–	0.8
r) U/s 50(7C) Prizes & Winnings	–	–	0.5	1.0
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	–
u) Miscellaneous	–	–	0.1	1.2
4. **Total (Gross)**	–	–	389.9	523.6
Less Refunds	–	–	4.9	9.7
5. **Total (Net)**	–	–	385.0	513.9
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	105.7	94.4
b) Collections	–	–	13.7	22.9
c) Percentage	–	–	13.0	24.3
7. **Collection out of current demand**				
a) Recoverable demand	–	–	40.0	90.3
b) Collections	–	–	11.6	29.6
c) Percentage	–	–	29.0	32.8
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	–	3.1
b) Adjustments	–	–	–	2.8
i) With returns	–	–	–	1.8
ii) Against demand	–	–	–	1.0
c) Balance	–	–	–	0.3

TABLE–12.4.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	71.6	146.3	86.3	149.7
a) Arrear demand	26.4	43.8	35.6	50.4
b) Current demand	45.2	102.5	50.7	99.3
2. **Payments with returns**	169.5	189.2	143.1	169.5
a) Adjustments out of deposits u/s 53	39.8	44.2	44.3	58.8
b) U/s 80–D	–	23.3	–	10.9
c) Cash/cheque	129.7	121.7	98.8	99.8
3. **Deduction at source**	431.3	728.8	580.2	836.8
a) U/s 50(1) Salary	43.3	59.1	41.7	54.6
b) U/s 50(2) Securities	0.8	0.5	–	0.2
c) U/s 50(2A) Interest	88.3	153.8	85.3	102.9
d) U/s 50(2B)	–	–	–	9.9
e) U/s 50(3) Non Residents	0.4	0.1	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	244.3	295.4	177.8	234.9
h) U/s 50(4A) Brokrage Fee	3.3	2.1	4.2	7.0
i) U/s 50(5) Imports	6.7	23.6	11.4	10.5
j) U/s 50(5A) Exports	–	70.8	107.3	227.7
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	0.6	–
l) U/s 50(6) Transport	13.7	28.0	16.0	15.6
m) U/s 50(6A) Dividends	5.0	3.0	1.3	1.7
n) U/s 50(7) Bonus & Bonus Shares	1.2	0.7	0.1	0.4

Faisalabad Zone, Faisalabad (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	15.5	19.7	6.8	1.1
p) U/s 50(7B) House Rental	0.1	0.3	0.8	0.3
q) U/s 50(7BB) Building Plan App.	–	–	–	0.1
r) U/s 50(7C) Prizes & Winnings	3.8	5.5	5.2	6.7
s) U/s 50(7D) Interest on Bonds	0.6	0.6	–	0.5
t) U/s 50(7E) Elec. Bills	–	63.8	118.5	144.9
u) Miscellaneous	4.3	1.8	3.2	17.8
4. **Total (Gross)**	672.4	1,064.3	809.6	1,156.0
Less Refunds	73.5	54.9	21.0	18.6
5. **Total (Net)**	598.9	1,009.4	788.6	1,137.4
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	93.6	121.4	177.2	139.6
b) Collections	26.4	43.8	35.6	50.4
c) Percentage	28.2	36.1	20.1	36.1
7. **Collection out of current demand**				
a) Recoverable demand	149.2	251.3	220.3	316.0
b) Collections	45.2	102.5	50.7	99.3
c) Percentage	30.3	40.8	23.0	31.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	40.5	51.0	45.1	60.1
b) Adjustments	39.8	47.3	44.3	58.8
i) With returns	39.8	44.2	44.3	58.5
ii) Against demand	–	3.1	–	0.3
c) Balance	0.7	3.7	0.8	1.3

TABLE – 12.4.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	14.2	38.4
a) Arrear demand	–	–	7.2	20.0
b) Current demand	–	–	7.0	18.4
2. **Payments with returns**	–	–	17.5	27.3
a) Adjustments out of deposits u/s 53	–	–	0.2	1.6
b) U/s 80–D	–	–	–	1.0
c) Cash/cheque	–	–	17.3	24.7
3. **Deduction at source**	–	–	254.1	342.3
a) U/s 50(1) Salary	–	–	25.5	17.7
b) U/s 50(2) Securities	–	–	–	–
c) U/s 50(2A) Interest	–	–	92.9	118.0
d) U/s 50(2B)	–	–	–	19.5
e) U/s 50(3) Non Residents	–	–	–	–
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	105.0	143.8
h) U/s 50(4A) Brokrage Fee	–	–	0.3	0.1
i) U/s 50(5) Imports	–	–	–	0.2
j) U/s 50(5A) Exports	–	–	0.6	2.2
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	0.1	–
l) U/s 50(6) Transport	–	–	16.0	17.6
m) U/s 50(6A) Dividends	–	–	–	0.1
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	–

Sargodha Zone, Sargodha (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	11.4	10.7
p) U/s 50(7B) House Rental	–	–	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	–	4.2
u) Miscellaneous	–	–	2.3	8.2
4. **Total (Gross)**	–	–	285.8	408.0
Less Refunds	–	–	10.2	9.4
5. **Total (Net)**	–	–	275.6	398.6
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	45.6	51.2
b) Collections	–	–	7.2	20.0
c) Percentage	–	–	15.8	39.1
7. **Collection out of current demand**				
a) Recoverable demand	–	–	36.9	81.8
b) Collections	–	–	7.0	18.4
c) Percentage	–	–	19.0	22.5
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	0.2	1.6
b) Adjustments	–	–	0.2	1.6
i) With returns	–	–	0.2	1.6
ii) Against demand	–	–	–	–
c) Balance				–

TABLE-12.4.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1991-92	1992-93	1993-94	1994-95
PART.I PERFORMANCE					
1.	**Collection of demand**	140.7	303.8	499.4	479.6
	a) Arrear demand	36.0	85.2	227.6	210.1
	b) Current demand	104.7	218.6	271.8	269.5
2.	**Payments with returns**	1,060.0	772.2	683.7	447.8
	a) Adjustments out of deposits u/s 53	593.8	512.2	471.1	232.9
	b) U/s 80-D	–	39.1	46.3	–
	c) Cash/cheque	466.2	220.9	166.3	214.9
3.	**Deduction at source**	1,515.0	1,853.3	1,130.1	1,543.4
	a) U/s 50(1) Salary	275.0	354.3	149.0	181.1
	b) U/s 50(2) Securities	125.0	57.1	89.4	137.8
	c) U/s 50(2A) Interest	90.7	235.5	217.3	182.7
	d) U/s 50(2B)	–	–	–	39.0
	e) U/s 50(3) Non Residents	256.9	113.7	58.6	68.3
	f) U/s 50(3A) Tec. Fee	3.0	40.4	14.1	12.0
	g) U/s 50(4) Contracts	711.4	896.6	496.2	745.1
	h) U/s 50(4A) Brokrage Fee	–	10.2	3.2	5.3
	i) U/s 50(5) Imports	13.9	25.7	20.6	29.0
	j) U/s 50(5A) Exports	–	3.4	1.8	2.5
	k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	7.1	0.9
	l) U/s 50(6) Transport	10.1	25.4	18.1	25.9
	m) U/s 50(6A) Dividends	2.2	18.8	14.0	40.7
	n) U/s 50(7) Bonus & Bonus Shares	11.8	–	–	–

Rawalpindi Zone, Rawalpindi (Rs. in Million)

	Description	1991–92	1992–93	1993–94	1994–95
	o) U/s 50(7A) Auctions	6.7	22.7	17.1	11.9
	p) U/s 50(7B) House Rental	0.7	5.3	1.6	0.9
	q) U/s 50(7BB) Building Plan App.	–	–	0.1	0.1
	r) U/s 50(7C) Prizes & Winnings	2.1	7.3	5.4	5.4
	s) U/s 50(7D) Interest on Bonds	0.6	2.1	5.9	2.2
	t) U/s 50(7E) Elec. Bills	–	30.7	9.4	47.3
	u) Miscellaneous	4.9	4.1	1.2	5.3
4.	**Total (Gross)**	2,715.7	2,929.3	2,313.2	2,470.8
	Less Refunds	66.5	34.5	37.2	28.0
5.	**Total (Net)**	2,649.2	2,894.8	2,276.0	2,442.8
	PART.II. ANALYSIS:				
6.	**Collection out of arrear demand**				
	a) Recoverable arrears	232.0	627.8	866.5	389.2
	b) Collections	36.0	85.2	227.6	210.1
	c) Percentage	15.5	13.6	26.3	54.0
7.	**Collection out of current demand**				
	a) Recoverable demand	586.3	1,075.8	939.8	847.5
	b) Collections	104.7	218.6	271.8	269.5
	c) Percentage	17.9	20.3	28.9	31.8
8.	**Collection by adjustment out of advance tax deposits**				
	a) Deposits	646.0	652.2	615.6	287.0
	b) Adjustments	643.4	650.8	615.6	287.0
	i) With returns	593.8	138.6	471.1	232.9
	ii) Against demand	49.6	512.2	144.5	54.1
	c) Balance	2.6	1.4		–

TABLE–12.4.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	129.2	255.2
a) Arrear demand	–	–	82.5	79.0
b) Current demand	–	–	46.7	176.2
2. **Payments with returns**	–	–	288.3	280.9
a) Adjustments out of deposits u/s 53	–	–	45.5	24.9
b) U/s 80–D	–	–	20.1	–
c) Cash/cheque	–	–	222.7	256.0
3. **Deduction at source**	–	–	1,153.5	1,930.7
a) U/s 50(1) Salary	–	–	203.6	358.7
b) U/s 50(2) Securities	–	–	46.6	35.4
c) U/s 50(2A) Interest	–	–	52.2	162.0
d) U/s 50(2B)	–	–	–	22.7
e) U/s 50(3) Non Residents	–	–	111.8	267.6
f) U/s 50(3A) Tec. Fee	–	–	3.6	19.7
g) U/s 50(4) Contracts	–	–	574.0	886.8
h) U/s 50(4A) Brokrage Fee	–	–	0.3	0.1
i) U/s 50(5) Imports	–	–	9.0	8.2
j) U/s 50(5A) Exports	–	–	–	0.6
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	0.1
l) U/s 50(6) Transport	–	–	10.8	14.0
m) U/s 50(6A) Dividends	–	–	9.4	0.3
n) U/s 50(7) Bonus & Bonus Shares	–	–	0.1	0.1

Islamabad Zone, Islamabad (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	26.4	43.0
p) U/s 50(7B) House Rental	–	–	17.9	24.1
q) U/s 50(7BB) Building Plan App.	–	–	7.9	12.9
r) U/s 50(7C) Prizes & Winnings	–	–	–	0.9
s) U/s 50(7D) Interest on Bonds	–	–	–	–
t) U/s 50(7E) Elec. Bills	–	–	77.3	60.0
u) Miscellaneous	–	–	2.6	13.5
4. **Total (Gross)**	–	–	1,571.0	2,466.8
Less Refunds	–	–	11.8	22.4
5. **Total (Net)**	–	–	1,559.2	2,444.4
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	198.1	217.9
b) Collections	–	–	82.5	79.0
c) Percentage	–	–	41.6	36.3
7. **Collection out of current demand**				
a) Recoverable demand	–	–	155.5	1,255.4
b) Collections	–	–	46.7	176.2
c) Percentage	–	–	30.0	14.0
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	51.0	28.3
b) Adjustments	–	–	50.7	25.5
i) With returns	–	–	46.2	25.0
ii) Against demand	–	–	4.5	0.5
c) Balance			0.3	2.8

TABLE–12.4.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME–TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	54.5	44.3	–	–
a) Arrear demand	21.3	26.3	–	–
b) Current demand	33.2	18.0	–	–
2. **Payments with returns**	95.3	82.4	–	–
a) Adjustments out of deposits u/s 53	47.1	15.9	–	–
b) U/s 80–D	–	–	–	–
c) Cash/cheque	48.2	66.5	–	–
3. **Deduction at source**	1,086.2	853.1	–	–
a) U/s 50(1) Salary	49.3	91.9	–	–
b) U/s 50(2) Securities	6.3	13.8	–	–
c) U/s 50(2A) Interest	65.7	97.8	–	–
d) U/s 50(2B)	–	–	–	–
e) U/s 50(3) Non Residents	4.7	6.1	–	–
f) U/s 50(3A) Tec. Fee	0.1	–	–	–
g) U/s 50(4) Contracts	897.5	513.8	–	–
h) U/s 50(4A) Brokrage Fee	0.4	–	–	–
i) U/s 50(5) Imports	4.4	12.5	–	–
j) U/s 50(5A) Exports	–	1.0	–	–
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	–	–
l) U/s 50(6) Transport	19.8	48.1	–	–
m) U/s 50(6A) Dividends	1.4	10.4	–	–
n) U/s 50(7) Bonus & Bonus Shares	3.3	0.2	–	–

Peshawar Zone, Peshawar (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	22.5	31.7	–	–
p) U/s 50(7B) House Rental	0.4	2.1	–	–
q) U/s 50(7BB) Building Plan App.	–	–	–	–
r) U/s 50(7C) Prizes & Winnings	3.0	3.2	–	–
s) U/s 50(7D) Interest on Bonds	6.7	0.6	–	–
t) U/s 50(7E) Elec. Bills	–	18.5	–	–
u) Miscellaneous	0.7	1.4	–	–
4. **Total (Gross)**	1,236.0	979.8	–	–
Less Refunds	71.4	48.9	–	–
5. **Total (Net)**	1,164.6	930.9	–	–
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	103.4	143.4	–	–
b) Collections	21.3	26.3	–	–
c) Percentage	20.6	18.3	–	–
7. **Collection out of current demand**				
a) Recoverable demand	150.4	164.7	–	–
b) Collections	33.2	18.0	–	–
c) Percentage	22.1	10.9	–	–
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	47.1	19.2	–	–
b) Adjustments	47.1	16.0	–	–
i) With returns	47.1	15.6	–	–
ii) Against demand	–	0.4	–	–
c) Balance		3.2		–

TABLE – 12.4.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	124.1	166.5
a) Arrear demand	–	–	47.6	72.4
b) Current demand	–	–	76.5	94.1
2. **Payments with returns**	–	–	118.4	173.8
a) Adjustments out of deposits u/s 53	–	–	30.4	7.7
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	88.0	166.1
3. **Deduction at source**	–	–	601.0	696.6
a) U/s 50(1) Salary	–	–	109.4	110.4
b) U/s 50(2) Securities	–	–	22.6	6.2
c) U/s 50(2A) Interest	–	–	84.5	88.7
d) U/s 50(2B)	–	–	–	11.0
e) U/s 50(3) Non Residents	–	–	2.9	0.6
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	255.3	358.1
h) U/s 50(4A) Brokrage Fee	–	–	3.3	1.0
i) U/s 50(5) Imports	–	–	11.3	47.1
j) U/s 50(5A) Exports	–	–	12.8	0.7
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	4.2	–
l) U/s 50(6) Transport	–	–	14.7	18.5
m) U/s 50(6A) Dividends	–	–	6.6	1.2
n) U/s 50(7) Bonus & Bonus Shares	–	–	0.4	0.1

'A' Zone, Peshawar (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	25.1	36.5
p) U/s 50(7B) House Rental	–	–	0.1	0.2
q) U/s 50(7BB) Building Plan App.	–	–	0.4	–
r) U/s 50(7C) Prizes & Winnings	–	–	–	–
s) U/s 50(7D) Interest on Bonds	–	–	0.6	–
t) U/s 50(7E) Elec. Bills	–	–	46.5	13.9
u) Miscellaneous	–	–	0.3	2.4
4. **Total (Gross)**	–	–	843.5	1,036.9
Less Refunds	–	–	20.7	9.3
5. **Total (Net)**	–	–	822.8	1,027.6
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	121.9	159.5
b) Collections	–	–	47.6	72.4
c) Percentage	–	–	39.0	45.4
7. **Collection out of current demand**				
a) Recoverable demand	–	–	84.1	303.8
b) Collections	–	–	76.5	94.1
c) Percentage	–	–	91.0	31.0
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	30.3	7.8
b) Adjustments	–	–	30.3	7.8
i) With returns	–	–	29.5	4.4
ii) Against demand	–	–	0.8	3.4
c) Balance				–

TABLE – 12.4.10
COMPARATIVE ANALYTICAL STATEMENT OF INCOME – TAX COLLECTION

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
1. **Collection of demand**	–	–	7.3	190.7
a) Arrear demand	–	–	4.6	36.9
b) Current demand	–	–	2.7	153.8
2. **Payments with returns**	–	–	7.7	47.1
a) Adjustments out of deposits u/s 53	–	–	1.1	13.6
b) U/s 80–D	–	–	–	–
c) Cash/cheque	–	–	6.6	33.5
3. **Deduction at source**	–	–	184.9	642.5
a) U/s 50(1) Salary	–	–	9.7	119.4
b) U/s 50(2) Securities	–	–	9.7	81.1
c) U/s 50(2A) Interest	–	–	57.3	93.4
d) U/s 50(2B)	–	–	–	53.6
e) U/s 50(3) Non Residents	–	–	–	3.7
f) U/s 50(3A) Tec. Fee	–	–	–	–
g) U/s 50(4) Contracts	–	–	64.8	95.1
h) U/s 50(4A) Brokrage Fee	–	–	–	4.5
i) U/s 50(5) Imports	–	–	2.4	6.1
j) U/s 50(5A) Exports	–	–	–	5.8
k) U/s 50(5B) Auth.dealers (F.Exchange)	–	–	0.1	–
l) U/s 50(6) Transport	–	–	31.5	54.3
m) U/s 50(6A) Dividends	–	–	–	5.5
n) U/s 50(7) Bonus & Bonus Shares	–	–	–	0.4

'B' Zone, Peshawar (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
o) U/s 50(7A) Auctions	–	–	2.0	7.6
p) U/s 50(7B) House Rental	–	–	0.3	33.9
q) U/s 50(7BB) Building Plan App.	–	–	–	2.3
r) U/s 50(7C) Prizes & Winnings	–	–	3.2	11.9
s) U/s 50(7D) Interest on Bonds	–	–	1.5	4.8
t) U/s 50(7E) Elec. Bills	–	–	2.3	53.8
u) Miscellaneous	–	–	0.1	5.3
4. **Total (Gross)**	–	–	199.9	880.3
Less Refunds	–	–	1.4	13.0
5. **Total (Net)**	–	–	198.5	867.3
PART.II. ANALYSIS:				
6. **Collection out of arrear demand**				
a) Recoverable arrears	–	–	42.9	90.5
b) Collections	–	–	4.6	36.9
c) Percentage	–	–	10.7	40.8
7. **Collection out of current demand**				
a) Recoverable demand	–	–	57.1	604.8
b) Collections	–	–	2.7	153.8
c) Percentage	–	–	4.7	25.4
8. **Collection by adjustment out of advance tax deposits**				
a) Deposits	–	–	1.1	13.6
b) Adjustments	–	–	1.1	13.6
i) With returns	–	–	1.1	13.6
ii) Against demand	–	–	–	–
c) Balance				

TABLE–13.1
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
1. BUDGET ESTIMATES	660.0	1,186.0	1,225.0	1,600.0
2. COLLECTION	631.8	1,195.5	1,216.2	1,643.5
3. %AGE OVER B.E.	95.7	100.8	99.3	102.7
PART.I PERFORMANCE				
A. **WEALTH TAX**				
1. **Collection of Demand**	271.8	363.0	410.3	326.3
a) Arrears demands	77.1	113.6	182.0	126.4
b) Current demands	194.7	249.4	228.3	199.9
2. Payments with returns	363.2	452.7	348.7	511.1
3. Collection U/s 13–D	–	390.9	462.2	578.6
4. Collection U/s 13–A	–	2.1	1.1	183.6
5. Miscellaneous(including penalties etc)	–	0.1	11.0	48.0
6. **Total (Gross collection)**	635.0	1,208.8	1,233.3	1,647.6
7. Less refunds	3.2	13.3	17.1	4.1
8. **Total (Net)**	631.8	1,195.5	1,216.2	1,643.5
B. **NET COLLECTION OF REPEALED TAXES**				
1. Gift Tax	–	–	–	–
2. Estate duty	–	–	–	–
3. **Total**	–	–	–	–
C. **TOTAL COLLECTION (A.8 + B.3)**	631.8	1,195.5	1,216.2	1,643.5

NATIONAL (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.II. ANALYSIS:				
1. **WEALTH TAX**				
A. **Collection out of arrears**				
i) Recoverable arrears	275.5	423.1	625.5	500.8
ii) Collections	77.1	113.6	182.0	126.4
iii) Percentage of ii to i above	28.0	26.8	29.1	25.2
B. **Collection out of currnet Wealth Tax demand**				
i) Recoverable demands	560.0	683.8	725.1	635.9
ii) Collections	194.7	249.4	228.3	199.9
iii) Percentage of ii to i above	34.8	36.5	31.5	31.4
2. **GIFT TAX**				
i) Recoverable demands	57.0	56.4	43.5	11.0
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–
3. **ESTATE DUTY**				
i) Recoverable demands	27.7	27.7	27.7	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–

TABLE–13.2
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
A. WEALTH TAX				
1. **Collection of Demand**	132.8	242.5	184.0	117.2
a) Arrears demands	37.9	74.6	83.3	34.9
b) Current demands	94.9	167.9	100.7	82.3
2. Payments with returns	211.7	253.5	188.1	245.3
3. Collection U/s 13–D	–	263.0	257.8	344.6
4. Collection U/s 13–A	–	–	–	179.3
5. Miscellaneous(including penalties etc)	–	–	1.6	47.1
6. **Total (Gross collection)**	344.5	759.0	631.5	933.5
7. Less refunds	1.9	2.7	4.6	0.4
8. **Total (Net)**	342.6	756.3	626.9	933.1
B. **NET COLLECTION OF REPEALED TAXES**				
1. Gift Tax	–	–	–	–
2. Estate duty	–	–	–	–
3. **Total**	–	–	–	–
C. **TOTAL COLLECTION (A.8 + B.3)**	342.6	756.3	626.9	933.1
PART.II. ANALYSIS:				
1. **WEALTH TAX**				
A. **Collection out of arrears**				
i) Recoverable arrears	177.3	131.8	258.4	166.6
ii) Collections	37.9	74.6	83.3	34.9
iii) Percentage of ii to i above	21.4	56.6	32.2	20.9

Southern Region, Karachi (Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
B. **Collection out of currnet**				
Wealth Tax demand				
i) Recoverable demands	191.7	423.6	318.3	217.9
ii) Collections	94.9	167.9	100.7	82.3
iii) Percentage of ii to i above	49.5	39.6	31.6	37.8
2. **GIFT TAX**				
i) Recoverable demands	11.0	10.4	10.4	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–
3. **ESTATE DUTY**				
i) Recoverable demands	–	–	–	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–

TABLE–13.3
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
A. WEALTH TAX				
1. **Collection of Demand**	92.5	76.9	148.4	118.4
a) Arrears demands	26.3	26.5	70.2	50.8
b) Current demands	66.2	50.4	78.2	67.6
2. Payments with returns	100.6	132.3	99.8	139.3
3. Collection U/s 13–D	–	76.2	128.8	159.1
4. Collection U/s 13–A	–	1.5	0.2	1.6
5. Miscellaneous(including penalties etc)	–	–	8.1	–
6. **Total (Gross collection)**	193.1	286.9	385.3	418.4
7. Less refunds	0.9	9.4	10.3	0.8
8. **Total (Net)**	192.2	277.5	375.0	417.6
B. NET COLLECTION OF REPEALED TAXES				
1. Gift Tax	–	–	–	–
2. Estate duty	–	–	–	–
3. **Total**	–	–	–	–
C. **TOTAL COLLECTION (A.8 + B.3)**	192.2	277.5	375.0	417.6
PART.II. ANALYSIS:				
1. WEALTH TAX				
A. **Collection out of arrears**				
i) Recoverable arrears	56.9	236.2	304.7	233.0
ii) Collections	26.3	26.5	70.2	50.8
iii) Percentage of ii to i above	46.2	11.2	23.0	21.8

Central Region, Lahore (Rs. in Million)

Description	1991–92	1992–93	1993–94	1993–94
B. **Collection out of currnet**				
Wealth Tax demand				
i) Recoverable demands	287.2	183.4	274.4	256.5
ii) Collections	66.2	50.4	78.2	67.6
iii) Percentage of ii to i above	23.1	27.5	28.5	26.4
2. **GIFT TAX**				
i) Recoverable demands	41.7	41.7	28.6	11.0
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–
3. **ESTATE DUTY**				
i) Recoverable demands	19.9	19.9	19.9	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–

TABLE 13.4

COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
PART.I PERFORMANCE				
A. WEALTH TAX				
1. **Collection of Demand**	46.5	43.6	77.9	90.7
a) Arrears demands	12.9	12.5	28.5	40.7
b) Current demands	33.6	31.1	49.4	50.0
2. Payments with returns	50.9	66.9	60.8	126.5
3. Collection U/s 13–D	–	51.7	75.6	74.9
4. Collection U/s 13–A	–	0.6	0.9	2.7
5. Miscellaneous(including penalties etc)	–	0.1	1.3	0.9
6. **Total (Gross collection)**	97.4	162.9	216.5	295.7
7. Less refunds	0.4	1.2	2.2	2.9
8. **Total (Net)**	97.0	161.7	214.3	292.8
B. **NET COLLECTION OF REPEALED TAXES**				
1. Gift Tax	–	–	–	–
2. Estate duty	–	–	–	–
3. **Total**	–	–	–	–
C. **TOTAL COLLECTION (A.8 + B.3)**	97.0	161.7	214.3	292.8
PART.II. ANALYSIS:				
1. **WEALTH TAX**				
A. **Collection out of arrears**				
i) Recoverable arrears	41.3	55.1	62.4	101.2
ii) Collections	12.9	12.5	28.5	40.7
iii) Percentage of ii to i above	31.2	22.7	45.7	40.2

Northern Region, Islamabad (Rs. in Million)

Description	1991–92	1992–93	1993–94	1993–94
B. **Collection out of currnet**				
Wealth Tax demand				
i) Recoverable demands	81.1	76.8	132.4	161.5
ii) Collections	33.6	31.1	49.4	50.0
iii) Percentage of ii to i above	41.4	40.5	37.3	31.0
2. **GIFT TAX**				
i) Recoverable demands	4.3	4.3	4.5	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–
3. **ESTATE DUTY**				
i) Recoverable demands	7.8	7.8	7.8	–
ii) Collections	–	–	–	–
iii) Percentage of ii to i above	–	–	–	–

TABLE–14
REGION–WISE COLLECTION OF CAPITAL VALUE TAX

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
1. BUDGET ESTIMATES	121.0	307.0	450.0	850.0
2. COLLECTION	140.1	313.4	419.8	497.2
3. %AGE OVER B.E.	115.8	102.1	93.3	58.5
REGION–WISE COLLECTONS				
A. SOUTHERN REGION	60.1	101.8	142.8	153.1
B. CENTRAL REGION	31.3	87.6	110.0	137.2
C. NORTHERN REGION	48.7	124.0	167.0	206.9

TABLE – 15
REGION – WISE COLLECTION OF CORPORATE ASSESTS TAX

(Rs. in Million)

Description	1991 – 92	1992 – 93	1993 – 94	1994 – 95
NATIONAL	**176.5**	**132.1**	**15.1**	**49.1**
REGION – WISE COLLECTIONS				
1. SOUTHERN REGION	100.5	103.1	14.8	42.4
2. CENTRAL REGION	49.0	18.6	0.3	6.7
3. NORTHERN REGION	27.0	10.4	–	–

TABLE–16
REGION–WISE COLLECTION OF WORKER WELFARE FUND (NET)

(Rs. in Million)

Description	1991–92	1992–93	1993–94	1994–95
1. BUDGET ESTIMATES	208.0	229.0	325.0	750.0
2. COLLECTION	166.1	244.5	349.2	406.0
3. %AGE OVER BUDGET	79.9	106.8	107.4	54.1
REGION–WISE /ZONE–WISE COLLECTION				
A. SOUTHERN REGION	**77.5**	**97.6**	**118.2**	**63.0**
1) CIT, Companies–I, Karachi	8.1	11.3	6.8	0.6
2) CIT, Companies–II, Karachi	52.0	63.3	52.9	15.6
3) CIT, Companies–III, Karachi	16.7	22.0	27.7	9.1
4) CIT, Companies–IV, Karachi	–	–	24.9	32.4
5) CIT, 'A' Zone, Karachi	0.3	–	0.4	0.1
6) CIT, 'B' Zone, Karachi	0.2	0.1	0.2	–
7) CIT, 'C' Zone, Karachi	0.1	0.7	0.2	0.2
8) CIT, 'D' Zone, Karachi	–	–	–	–
9) CIT, 'E' Zone, Karachi	–	–	–	–
10) CIT, 'F' Zone, Karachi	–	–	–	–
11) CIT, Hyderabad Zone	0.1	0.2	2.7	1.3
12) CIT, Sukkur, Sukkur	–	–	2.4	3.7
13) CIT, Survey & Reg., Karachi	–	–	–	–
B. CENTRAL REGION	**40.2**	**22.2**	**143.0**	**88.3**
14) CIT, Multan Zone	1.1	5.7	25.0	24.0
15) CIT, 'A' Zone, Lahore	0.1	0.2	–	–
16) CIT, 'B' Zone, Lahore	–	–	–	0.2
17) CIT, 'C' Zone, Lahore	–	–	–	0.1
18) CIT, Companies–I, Lahore	39.0	16.3	111.0	38.4
19) CIT, Companies–II, Lahore	–	–	6.9	25.2
20) CIT, Sahiwal Zone, Sahiwal	–	–	–	0.2
21) CIT, Bahawalpur Zone	–	–	0.1	0.2
22) CIT, Survey & Reg., Lahore	–	–	–	–
C. NORTHERN REGION	**48.4**	**124.7**	**88.0**	**254.7**
23) CIT, Gujranwala Zone	1.7	1.6	0.5	0.6
24) CIT, Faisalabad Zone	0.8	7.3	9.2	10.4
25) CIT, Rawalpindi Zone	44.1	115.5	74.1	215.1
26) CIT, Sialkot Zone	–	–	2.1	7.5
27) CIT, Sargodha Zone	–	–	0.1	0.4
28) CIT, Islamabad Zone	–	–	0.7	17.1
29) CIT, 'A' Zone Peshawar	1.8	0.3	1.3	2.3
30) CIT, 'B' Zone Peshawar	–	–	–	1.3
31) CIT, Sur. & Reg., Islamabad	–	–	–	–

TABLE–17
NET COLLECTION OF CUSTOMS DUTIES

(Rs. in Million)

S. No.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1.	Karachi–Appraisement	21,689.3	24,495.1	25,499.3	26,557.1	30,213.5	33,379.9	42,518.8	45,256.4	44,175.4	46,014.7
2.	Karachi–Preventive	3,975.1	3,890.5	6,824.4	10,144.0	12,089.5	9,776.1	11,666.7	12,656.2	15,074.4	20,138.0
3.	Karachi–Exports	–	–	–	–	–	–	–867.8	–7,037.6	–6,697.8	–4,192.9
4.	Port Qasim	–	–	–	–	–	–	–	–	–	3,322.8
	Karachi–Custom House (1 to 4)	25,664.4	28,385.6	32,323.7	36,701.1	42,303.0	43,156.0	53,317.7	50,875.0	52,552.0	65,282.6
5.	Hyderabad	308.8	235.6	233.5	204.7	344.8	531.4	530.9	545.2	550.0	454.2
6.	Quetta	658.6	875.2	836.7	429.6	528.3	741.5	892.1	1,212.8	1,552.1	2,524.3
7.	Multan	–	–	–	–	–	1,348.4	1,663.8	1,902.4	2,165.8	1,566.4
8.	Faisalabad	–	–	–	–	–	–	–	–	41.7	–1.1
9.	Lahore–Customs	2,204.0	3,391.5	4,100.8	4,434.3	4,687.3	4,001.5	4,450.2	5,058.1	4,808.4	5,440.6
10.	Gujranwala	–	–	–	–	–	–	–	–	–	–642.8
11.	Rawalpindi	374.8	347.6	413.1	389.4	402.7	461.4	478.8	916.1	1,447.1	1,379.6
12.	Peshawar	132.2	128.4	93.3	203.2	317.6	287.4	487.7	890.1	1,123.2	1,649.0
	TOTAL (1 to 12)	29,342.8	33,363.9	38,001.1	42,362.3	48,583.7	50,527.6	61,821.2	61,399.7	64,240.3	77,652.8

TABLE–18
SHARE OF COLLECTORATES IN THE COLLECTION OF CUSTOMS DUTY

(Rs. in Million)

S. No.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1.	Karachi–Appraisement	73.9%	73.4%	67.1%	62.7%	62.2%	66.1%	68.8%	73.7%	68.8%	59.3%
2.	Karachi–Preventive	13.5%	11.7%	18.0%	23.9%	24.9%	19.3%	18.9%	20.6%	23.5%	25.9%
3.	Karachi–Exports	–	–	–	–	–	–	–1.4%	–11.5%	–10.4%	–5.4%
4.	Port Qasim	–	–	–	–	–	–	–	–	–	4.3%
	Karachi–Custom House (1 to 4)	87.5%	85.1%	85.1%	86.6%	87.1%	85.4%	86.2%	82.9%	81.8%	84.1%
5.	Hyderabad	1.1%	0.7%	0.6%	0.5%	0.7%	1.1%	0.9%	0.9%	0.9%	0.6%
6.	Quetta	2.2%	2.6%	2.2%	1.0%	1.1%	1.5%	1.4%	2.0%	2.4%	3.3%
7.	Multan	–	–	–	–	–	2.7%	2.7%	3.1%	3.4%	2.0%
8.	Faisalabad	–	–	–	–	–	–	–	–	0.1%	–0.0%
9.	Lahore–Customs	7.5%	10.2%	10.8%	10.5%	9.6%	7.9%	7.2%	8.2%	7.5%	7.0%
10.	Gujranwala	–	–	–	–	–	–	–	–	–	–0.8%
11.	Rawalpindi	1.3%	1.0%	1.1%	0.9%	0.8%	0.9%	0.8%	1.5%	2.3%	1.8%
12.	Peshawar	0.5%	0.4%	0.2%	0.5%	0.7%	0.6%	0.8%	1.4%	1.7%	2.1%
	TOTAL (1 to 12)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE–19
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS

(Rs.in Million)

Years	Import Duty	Import Sur–charge	Iqra Sur–charge	1% F.R Sur–charge	Misc. Receipts	Gross Import Duties	Rebate & Refunds	Net Import Duties	Export Duty	Net Customs Duties
1	2	3	4	5	6	7	8	9	10	11
1985–86	22,326.7	3,993.7	4,018.7	–	572.2	30,911.3	2,558.9	28,352.4	990.4	29,342.8
1986–87	27,580.7	4,243.3	4,569.7	–	388.8	36,782.5	3,693.8	33,088.7	275.2	33,363.9
1987–88	29,426.3	4,598.6	5,012.9	–	404.6	39,442.4	4,731.5	34,710.9	3,290.2	38,001.1
1988–89	29,277.6	7,177.7	5,576.9	–	398.6	42,430.8	4,552.1	37,878.7	4,483.6	42,362.3
1989–90	34,261.8	8,180.3	5,985.4	–	640.2	49,067.7	5,363.2	43,704.5	4,879.2	48,583.7
1990–91	33,559.8	12,273.0	7,038.8	–	1,308.6	54,180.2	7,739.5	46,440.7	4,086.9	50,527.6
1991–92	39,103.9	13,747.8	9,196.2	–	2,827.7	64,875.6	7,754.7	57,120.9	4,700.3	61,821.2
1992–93	58,448.4	–	10,342.0	–	2,047.1	70,837.5	10,301.8	60,535.7	864.0	61,399.7
1993–94	58,856.0	–	11,655.3	2,116.6	1,302.8	73,930.7	10,511.0	63,419.7	820.6	64,240.3
1994–95	81,447.1	–	2,336.2	28.9	1,785.2	85,597.4	7,976.9	77,620.5	32.3	77,652.8

TABLE – 20.1
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1985 – 86

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	16,762.4	2,121.3	–	18,883.7	117.6	585.2	–	–	2,345.0	297.7	97.5	22,326.7
2	Import Surcharge.	2,538.0	1,146.2	–	3,684.2	15.9	42.8	–	–	195.5	37.2	18.1	3,993.7
3	Iqra Surcharge.	2,510.6	1,206.0	–	3,716.6	14.2	42.6	–	–	192.8	34.0	18.5	4,018.7
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	196.4	113.2	–	309.6	170.9	13.9	–	–	37.4	15.1	25.3	572.2
6	Export Duty.	–	987.1	–	987.1	–	2.7	–	–	0.6	–	–	990.4
7	Gross Collections.	22,007.4	5,573.8	–	27,581.2	318.6	687.2	–	–	2,771.3	384.0	159.4	31,901.7
8	Rebate & Refund.	318.1	1,598.7	–	1,916.8	9.8	28.6	–	–	567.3	9.2	27.2	2,558.9
9	Net Collections.	21,689.3	3,975.1	–	25,664.4	308.8	658.6	–	–	2,204.0	374.8	132.2	29,342.8

TABLE–20.2
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1986–87

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	18,723.1	4,003.4	–	22,726.5	205.2	772.6	–	–	3,499.9	250.3	126.2	27,580.7
2	Import Surcharge.	2,957.5	795.1	–	3,752.6	27.2	70.5	–	–	328.3	44.5	20.2	4,243.3
3	Iqra Surcharge.	2,972.7	1,107.3	–	4,080.0	27.3	70.4	–	–	326.7	45.0	20.3	4,569.7
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	170.1	111.6	–	281.7	6.7	7.4	–	–	50.2	21.9	20.9	388.8
6	Export Duty.	–	273.4	–	273.4	–	1.1	–	–	0.6	0.1	–	275.2
7	Gross Collections.	24,823.4	6,290.8	–	31,114.2	266.4	922.0	–	–	4,205.7	361.8	187.6	37,057.7
8	Rebate & Refund.	328.3	2,400.3	–	2,728.6	30.8	46.8	–	–	814.2	14.2	59.2	3,693.8
9	Net Collections.	24,495.1	3,890.5	–	28,385.6	235.6	875.2	–	–	3,391.5	347.6	128.4	33,363.9

TABLE–20.3
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1987–88

(Rs.in Million)

S. No.	Description	Karachi Apprai–sement	Karachi Preven–tive	Karachi Exports	Karachi Custom House (3 to 5)	Hyder–abad	Quetta	Multan	Faisal–abad	Lahore Customs	Rawal–pindi	Pesha–war	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	19,209.6	4,881.7	–	24,091.3	198.7	678.9	–	–	4,034.3	295.4	127.7	29,426.3
2	Import Surcharge.	3,196.0	791.1	–	3,987.1	31.6	78.6	–	–	426.8	50.9	23.6	4,598.6
3	Iqra Surcharge.	3,203.5	1,197.7	–	4,401.2	31.7	78.5	–	–	426.6	50.8	24.1	5,012.9
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	213.0	80.4	–	293.4	6.3	13.4	–	–	52.5	26.5	12.5	404.6
6	Export Duty.	–	3,281.1	–	3,281.1	1.3	–	–	–	7.7	0.1	–	3,290.2
7	Gross Collections.	25,822.1	10,232.0	–	36,054.1	269.6	849.4	–	–	4,947.9	423.7	187.9	42,732.6
8	Rebate & Refund.	322.8	3,407.6	–	3,730.4	36.1	12.7	–	–	847.1	10.6	94.6	4,731.5
9	Net Collections.	25,499.3	6,824.4	–	32,323.7	233.5	836.7	–	–	4,100.8	413.1	93.3	38,001.1

TABLE–20.4
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1988–89

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	19,136.3	5,209.7	–	24,346.0	185.1	325.8	–	–	4,012.0	240.8	167.9	29,277.6
2	Import Surcharge.	4,254.0	1,964.2	–	6,218.2	34.0	73.4	–	–	730.9	83.2	38.0	7,177.7
3	Iqra Surcharge.	3,327.1	1,509.0	–	4,836.1	26.5	57.4	–	–	558.7	67.1	31.1	5,576.9
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	208.6	85.3	–	293.9	5.1	12.5	–	–	63.8	18.1	5.2	398.6
6	Export Duty.	–	4,467.1	–	4,467.1	0.5	0.1	–	–	15.9	–	–	4,483.6
7	Gross Collections.	26,926.0	13,235.3	–	40,161.3	251.2	469.2	–	–	5,381.3	409.2	242.2	46,914.4
8	Rebate & Refund.	368.9	3,091.3	–	3,460.2	46.5	39.6	–	–	947.0	19.8	39.0	4,552.1
9	Net Collections.	26,557.1	10,144.0	–	36,701.1	204.7	429.6	–	–	4,434.3	389.4	203.2	42,362.3

TABLE–20.5
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1989–90

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	21,682.7	7,170.8	–	28,853.5	241.6	459.8	–	–	4,176.3	273.1	257.5	34,261.8
2	Import Surcharge.	4,860.8	2,333.2	–	7,194.0	57.3	98.0	–	–	717.0	74.0	40.0	8,180.3
3	Iqra Surcharge.	3,607.2	1,657.2	–	5,264.4	39.0	65.4	–	–	534.7	52.6	29.3	5,985.4
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	319.5	129.3	–	448.8	9.1	22.8	–	–	119.1	14.5	25.9	640.2
6	Export Duty.	–	4,825.4	–	4,825.4	0.3	1.3	–	–	51.6	0.6	–	4,879.2
7	Gross Collections.	30,470.2	16,115.9	–	46,586.1	347.3	647.3	–	–	5,598.7	414.8	352.7	53,946.9
8	Rebate & Refund.	256.7	4,026.4	–	4,283.1	2.5	119.0	–	–	911.4	12.1	35.1	5,363.2
9	Net Collections.	30,213.5	12,089.5	–	42,303.0	344.8	528.3	–	–	4,687.3	402.7	317.6	48,583.7

TABLE–20.6
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1990–91

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	21,408.6	6,533.5	–	27,942.1	372.6	529.9	1,031.6	–	3,147.8	324.0	211.8	33,559.8
2	Import Surcharge.	7,376.7	3,340.1	–	10,716.8	127.3	158.9	99.9	–	1,002.0	108.8	59.3	12,273.0
3	Iqra Surcharge.	4,279.0	1,750.6	–	6,029.6	90.8	79.2	191.1	–	558.9	58.3	30.9	7,038.8
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	543.3	90.9	–	634.2	19.2	44.1	25.8	–	545.4	21.3	18.6	1,308.6
6	Export Duty.	–	4,026.2	–	4,026.2	2.6	6.2	–	–	51.5	0.4	–	4,086.9
7	Gross Collections.	33,607.6	15,741.3	–	49,348.9	612.5	818.3	1,348.4	–	5,305.6	512.8	320.6	58,267.1
8	Rebate & Refund.	227.7	5,965.2	–	6,192.9	81.1	76.8	–	–	1,304.1	51.4	33.2	7,739.5
9	Net Collections.	33,379.9	9,776.1	–	43,156.0	531.4	741.5	1,348.4	–	4,001.5	461.4	287.4	50,527.6

TABLE–20.7
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1991–92

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	26,694.2	6,096.1	–	32,790.3	283.3	621.6	1,144.1	–	3,618.8	318.2	327.6	39,103.9
2	Import Surcharge.	8,994.9	3,051.7	–	12,046.6	81.5	215.5	128.2	–	1,064.4	127.1	84.5	13,747.8
3	Iqra Surcharge.	5,752.1	1,924.5	–	7,676.6	227.6	112.5	353.8	–	661.2	77.6	86.9	9,196.2
4	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
5	Miscellaneous.	1,234.3	613.4	348.9	2,196.6	12.7	46.4	37.7	–	481.2	35.8	17.3	2,827.7
6	Export Duty.	–	–	4,601.3	4,601.3	15.3	29.5	–	–	50.7	2.3	1.2	4,700.3
7	Gross Collections.	42,675.5	11,685.7	4,950.2	59,311.4	620.4	1,025.5	1,663.8	–	5,876.3	561.0	517.5	69,575.9
8	Rebate & Refund.	156.7	19.0	5,818.0	5,993.7	89.5	133.4	–	–	1,426.1	82.2	29.8	7,754.7
9	Net Collections.	42,518.8	11,666.7	–867.8	53,317.7	530.9	892.1	1,663.8	–	4,450.2	478.8	487.7	61,821.2

TABLE–20.8
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1992–93

(Rs.in Million)

S. No.	Description	Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Hyderabad	Quetta	Multan	Faisalabad	Lahore Customs	Rawalpindi	Peshawar	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	38,012.9	10,331.7	–	48,344.6	400.7	1,043.6	1,682.0	–	5,368.1	837.8	771.6	58,448.4
2	Iqra Surcharge.	6,770.7	2,012.0	–	8,782.7	220.3	159.4	172.5	–	764.0	132.6	110.5	10,342.0
3	1% F.R Surcharge.	–	–	–	–	–	–	–	–	–	–	–	–
4	Miscellaneous.	622.3	431.1	37.7	1,091.1	15.5	64.4	60.3	–	710.6	67.8	37.4	2,047.1
5	Export Duty.	–	–	833.6	833.6	21.9	1.0	–	–	4.5	2.2	0.8	864.0
6	Gross Collections.	45,405.9	12,774.8	871.3	59,052.0	658.4	1,268.4	1,914.8	–	6,847.2	1,040.4	920.3	71,701.5
7	Rebate & Refund.	149.5	118.6	7,908.9	8,177.0	113.2	55.6	12.4	–	1,789.1	124.3	30.2	10,301.8
8	Net Collections.	45,256.4	12,656.2	–7,037.6	50,875.0	545.2	1,212.8	1,902.4	–	5,058.1	916.1	890.1	61,399.7

TABLE–20.9
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD
1993–94

(Rs.in Million)

S. No.	Description	Karachi Apprai–sement	Karachi Preven–tive	Karachi Exports	Karachi Custom House (3 to 5)	Hyder–abad	Quetta	Multan	Faisal–abad	Lahore Customs	Rawal–pindi	Pesha–war	Total (6 to 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty.	35,330.9	12,569.1	–	47,900.0	430.7	1,249.6	1,744.4	35.3	5,270.8	1,252.2	973.0	58,856.0
2	Iqra Surcharge.	7,890.3	1,860.4	–	9,750.7	187.9	172.0	331.0	3.6	879.1	207.2	123.8	11,655.3
3	1% F.R Surcharge.	1,186.2	489.7	–	1,675.9	16.9	50.0	66.4	0.8	210.4	51.0	45.2	2,116.6
4	Miscellaneous.	412.3	174.7	14.6	601.6	32.9	91.3	56.2	2.0	422.9	71.7	24.2	1,302.8
5	Export Duty.	–	–	819.8	819.8	–	–	–	–	–	0.4	0.4	820.6
6	Gross Collections.	44,819.7	15,093.9	834.4	60,748.0	668.4	1,562.9	2,198.0	41.7	6,783.2	1,582.5	1,166.6	74,751.3
7	Rebate & Refund.	644.3	19.6	7,532.1	8,196.0	118.4	10.8	32.2	–	1,974.8	135.4	43.4	10,511.0
8	Net Collections.	44,175.4	15,074.3	–6,697.7	52,552.0	550.0	1,552.1	2,165.8	41.7	4,808.4	1,447.1	1,123.2	64,240.3

TABLE–20.10

COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD

1994–95

(Rs.in Million)

S. No.	Description	Karachi Apprai–sement	Karachi Preven–tive	Karachi Exports	Port Qasim	Karachi Custom House (3 to 6)	Hyder–abad	Quetta	Multan	Faisal–abad	Lahore Customs	Gujran–wala	Rawal–pindi	Pesha–war	Total (6 to 15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Import Duty.	43,571.5	20,530.2	–	3292.6	67,394.3	424.5	2,377.1	1,585.1	243.3	5,721.2	646.2	1,422.1	1,633.3	81,447.1
2	Iqra Surcharge.	2,276.1	–	–	18.9	2,295.0	–	23.1	0.1	–	10.9	2.7	2.4	2.0	2,336.2
3	1% F.R Surcharge.	14.7	–	–	1.9	16.6	–	3.1	–	–	7.8	0.6	0.3	0.5	28.9
4	Miscellaneous.	462.1	–	533.0	9.3	1,004.4	101.5	129.7	3.1	18.8	411.5	26.7	48.4	41.2	1,785.3
5	Export Duty.	–	–	30.3	–	30.3	–	–	–	–	–	–	1.9	–	32.2
6	Gross Collections.	46,324.4	20,530.2	563.3	3,322.7	70,740.6	526.0	2,533.0	1,588.3	262.1	6,151.4	676.2	1,475.1	1,677.0	85,629.7
7	Rebate & Refund.	309.6	392.2	4,756.2	–	5,458.0	71.8	8.7	21.9	263.2	710.8	1,319.0	95.5	28.0	7,976.9
8	Net Collections.	46,014.8	20,138.0	–4,192.9	3,322.7	65,282.6	454.2	2,524.3	1,566.4	–1.1	5,440.6	–642.8	1,379.6	1,649.0	77,652.8

TABLE–21
COMMODITY–WISE COLLECTION OF CUSTOMS DUTIES

(Rs. in Millions)

S. No.	DESCRIPTION	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**Import Duties**					
1.	Meat,fish and other preparations(2,3,16)	1.9	2.0	0.7	5.7	12.4
2.	Milk butter cheese and honey(4)	11.2	59.7	169.9	67.7	39.3
3.	Fruit,nuts and vegetables(7,8)	125.0	232.2	260.1	279.4	367.8
4.	Coffee, tea and spices(9)	840.2	903.5	828.4	1,047.9	1,303.5
5.	Oil seeds and miscellaneous fruits(12)	392.5	433.1	457.4	107.0	93.6
6.	Animal and vegetabl fats and oil (15)	573.1	2,192.6	2,906.3	2,592.7	4,432.4
7.	Sugar and confectionery(17)	1,010.2	2,922.5	893.2	139.0	19.5
8.	Edible preparations or cereals and vegetables(18 to 21)	58.8	133.3	171.6	171.4	133.8
9.	Beverages, spirits and vinegar (22)	2.1	2.8	39.4	10.0	1.6
10.	Tobacco (24)	68.5	79.2	81.1	56.5	65.3
11.	Mineral fuel oils and products thereof(27)	260.9	354.1	493.5	684.3	912.8
12.	Chemicals and chemical products(28,29,38)	763.9	1,052.9	1,212.8	1,422.7	1,855.7
13.	Pharmaceutical products(30)	6.8	41.2	65.1	28.9	37.0
14.	Dyes,colours,paints and varnishes (32)	440.4	608.5	666.0	827.6	954.9
15.	Perfumery soap and toilet preparations(33,34)	147.6	200.9	228.4	305.6	330.7
16.	Matches and other explosives(36)	9.9	11.0	12.2	13.8	8.8
17.	Photographic and cinematographic goods(37,90)	227.6	272.1	370.1	429.4	458.3
18.	Rubber and articles thereof(40)	445.5	454.1	565.6	631.1	749.7
19.	Leather articles and footweer(42,64)	2.0	2.3	91.4	19.4	48.9
20.	Wood, paper and stationery(47,48)	488.2	508.3	695.6	923.8	1,076.0
21.	Silk yarn and fabrics(50)	70.4	64.9	229.6	70.5	42.0
22.	Yarn and fabrics of man made fibre(51,56)	1,243.9	1,366.7	1,830.1	1,089.5	1,213.8
23.	Cotton yarn and fabrics(55)	2.4	3.2	160.0	94.5	119.9
24.	Fabrics of wool,flax,ramie–metal, vegetable(52,53,54,57)	19.9	15.6	47.2	12.4	14.0
25.	Textile articles including knitted and crochetted goods	131.9	133.0	225.9	154.6	102.5
26.	Carpets matting,tapestries lace and other furnish fabric	3.9	3.2	58.4	31.5	6.1
27.	Glasse amd earthenware(69,70)	170.8	162.9	257.1	280.3	272.9
28.	Precious metal,stones,pearls and imitation jewellery(71)	5.8	16.2	23.0	77.1	25.3

N.B. Figures in bracket indicates Pakistan Customs tariff chapters.

(Rs. in Millions)

S. No.	DESCRIPTION	1985–86	1986–87	1987–88	1988–89	1989–90
29.	Metals other than gold,silver iron and steel(74,81)	390.1	399.2	604.3	538.4	505.2
30.	Iron and steel and manufactures thereof(73)	1,796.5	1,942.1	2,787.7	3,010.8	2,990.3
31.	Cutlery tools articles of base metals(82,83)	213.8	234.7	382.8	360.6	367.2
8	Machinery and mechanical appliances(84)	1,926.3	1,582.3	2,316.5	2,946.8	2,477.0
33.	Electric machinery and equipment(85)	1,690.9	1,468.9	2,145.0	2,676.7	2,959.9
8	Railway and tramway plant and rolling stook(86)	266.3	186.0	153.1	20.2	23.4
35.	Motor and other vehicles(87)	2,452.3	2,410.2	3,303.7	2,924.9	3,769.6
36.	Ships,boats and aircrafts(38,89)	127.8	5.2	516.9	179.0	169.1
37.	Clocks,watches and part thereof(91)	70.9	71.0	168.0	89.4	69.6
38.	Arms and ammunitions(93)	16.5	10.0	35.3	19.4	21.7
8	Toys,games and sports goods(97)	8.9	11.0	80.6	16.0	20.1
40.	All other articles	5,841.1	7,028.1	3,892.3	4,921.1	6,190.2
	Total Import Duties	22,326.7	27,580.7	29,426.3	29,277.6	34,261.8
B	**Import Surcharge**	3,993.7	4,243.3	4,598.6	7,177.7	8,180.3
C	**Iqra Surcharge**	4,018.7	4,569.7	5,012.9	5,576.9	5,985.4
D	**1% F.R.Surcharge**	–	–	–	–	–
E	**Export Duties**					
1.	Raw Cotton	840.0	150.6	2,004.0	3,694.1	3,532.0
2.	Rice Basmati	–	–	2.9	29.5	0.4
3.	Rice other	–	–	–	11.8	–
4.	Crush Bone	–	–	–	–	4.5
5.	Cotton Yarn	–	–	1,080.7	548.7	1,045.1
6.	Leather	22.7	12.4	5.5	0.8	–
7.	Molasses.	114.0	100.0	159.9	181.4	257.3
8.	Marble	4.5	6.4	24.9	7.3	12.9
9.	Cutlery	1.3	2.0	2.7	4.6	1.9
10.	Live Animal	–	–	–	–	0.3
11.	Wheat Brawn	–	–	0.2	–	0.3
12.	Camel	–	–	0.9	0.7	0.3
13.	Oil Cake	–	–	0.1	0.5	0.5

(Rs. in Millions)

S. No.	DESCRIPTION	1985–86	1986–87	1987–88	1988–89	1989–90
14.	Cotton Seed	–	–	–	0.2	–
15.	Chillies	–	–	–	2.0	17.5
16.	Others	7.9	3.8	8.4	2.0	6.2
	Total Export Duties	990.4	275.2	3,290.2	4,483.6	4,879.2
F	**Miscellaneous**	572.2	388.8	404.6	398.6	640.2
	Gross Collection (A to F)	31,901.7	37,057.7	42,732.6	46,914.4	53,946.9
	Refunds and Rebates	2,558.9	3,693.8	4,731.5	4,552.1	5,363.2
	NET COLLECTION	29,342.8	33,363.9	38,001.1	42,362.3	48,583.7

TABLE–21
COMMODITY–WISE COLLECTION OF CUSTOMS DUTIES

(Rs. in Millions)

S. No.	DESCRIPTION	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**Import Duties**					
1.	Meat,fish and other preparations(2,3,16)	18.1	16.2	17.2	2.3	4.1
2.	Milk butter cheese and honey(4)	79.8	60.3	47.2	43.6	58.0
3.	Fruit,nuts and vegetables(7,8)	339.5	363.7	515.1	549.7	678.8
4.	Coffee, tea and spices(9)	1,316.7	1,492.3	2,313.6	2,357.6	3,085.8
5.	Oil seeds and miscellaneous fruits(12)	70.7	84.2	136.4	121.5	238.6
6.	Animal and vegetabl fats and oil (15)	4,144.3	3,016.9	4,983.8	8,235.4	10,938.0
7.	Sugar and confectionery(17)	20.1	31.0	133.1	74.4	21.3
8.	Edible preparations or cereals and vegetables(18 to 21)	123.1	77.3	87.5	72.3	1,033.0
9.	Beverages, spirits and vinegar (22)	33.5	1.8	24.1	4.8	– 67.6
10.	Tobacco (24)	72.9	89.1	122.2	146.5	183.0
11.	Mineral fuel oils and products thereof(27)	1,070.5	1,753.4	1,601.9	2,143.2	4,166.7
12.	Chemicals and chemical products(28,29,38)	2,095.1	2,689.2	4,338.4	3,668.2	5,729.1
13.	Pharmaceutical products(30)	65.3	32.7	53.6	37.9	20.9
14.	Dyes,colours,paints and varnishes (32)	1,041.2	1,257.0	1,713.1	1,363.7	1,362.1
15.	Perfumery soap and toilet preparations(33,34)	346.4	474.8	582.9	539.8	535.8
16.	Matches and other explosives(36)	15.8	18.9	6.2	13.4	21.8
17.	Photographic and cinematographic goods(37,90)	413.7	611.3	661.6	634.2	903.8
18.	Rubber and articles thereof(40)	866.9	816.7	1,160.9	1,017.5	– 1,426.2
19.	Leather articles and footweer(42,64)	82.1	28.5	37.9	7.4	21.6
20.	Wood, paper and stationery(47,48)	1,128.6	1,190.0	1,688.0	1,532.5	1,983.6
21.	Silk yarn and fabrics(50)	60.0	35.0	44.5	81.6	134.5
22.	Yarn and fabrics of man made fibre(51,56)	1,057.4	1,386.4	1,621.4	1,477.1	1,970.3
23.	Cotton yarn and fabrics(55)	289.7	332.2	503.7	330.8	350.5
24.	Fabrics of wool,flax,ramie–metal, vegetable(52,53,54,57)	12.2	9.4	47.7	74.6	206.1
25.	Textile articles including knitted and crochetted goods	106.6	104.6	157.0	245.9	– 200.8
26.	Carpets matting,tapestries lace and other furnish fabric	14.3	14.7	18.9	7.0	– 12.4
27.	Glasse amd earthenware(69,70)	298.4	344.1	408.9	424.2	– 527.7
28.	Precious metal,stones,pearls and imitation jewellery(71)	27.6	24.9	26.3	13.8	34.4

N.B. Figures in bracket indicates Pakistan Customs tariff chapters.

(Rs. in Millions)

S. No.	DESCRIPTION	1990–91	1991–92	1992–93	1993–94	1994–95
29.	Metals other than gold,silver iron and steel(74,81)	445.9	457.7	620.3	715.2	843.9
30.	Iron and steel and manufactures thereof(73)	3,024.5	3,433.8	4,366.5	4,772.0	5538.4
31.	Cutlery tools articles of base metals(82,83)	375.0	290.6	330.1	307.3	362.8
32.	Machinery and mechanical appliances(84)	2,617.4	3,017.8	3,594.5	3,752.1	5158
33.	Electric machinery and equipment(85)	2,917.8	2,826.2	3,758.1	3,177.4	3928.9
34.	Railway and tramway plant and rolling stook(86)	24.8	29.6	30.0	47.4	76.9
35.	Motor and other vehicles(87)	3,294.6	3,871.3	5,280.3	4,130.2	4367.5
36.	Ships,boats and aircrafts(38,89)	236.2	386.5	556.1	701.8	1739.8
37.	Clocks,watches and part thereof(91)	82.0	51.9	49.2	42.2	33
38.	Arms and ammunitions(93)	15.3	23.3	19.2	14.8	20.9
39.	Toys,games and sports goods(97)	29.7	11.0	24.3	32.8	8.8
40.	All other articles	5,286.1	8,347.6	16,766.8	15,942.0	23452
	Total Import Duties	33,559.8	39,103.9	58,448.4	58,856.0	81,447.1
B	**Import Surcharge**	12,273.0	13,747.8	–	–	–
C	**Iqra Surcharge**	7,038.8	9,196.2	10,342.0	11,655.3	2336.2
D	**1% F.R.Surcharge**	–	–	–	2,116.6	28.9
E	**Export Duties**					
1.	Raw Cotton	2,571.9	2,499.1	356.9	165.2	–
2.	Rice Basmati	–	1.1	–	–	–
3.	Rice other	–	–	–	–	–
4.	Crush Bone	3.8	14.2	17.8	16.8	–
5.	Cotton Yarn	1,228.9	1,709.7	95.5	–	22.7
6.	Leather	–	–	–	–	–
7.	Molasses.	204.6	336.8	343.7	576.7	–
8.	Marble	5.4	16.5	13.8	10.8	–
9.	Cutlery	–	1.0	–	–	–
10.	Live Animal	0.2	0.4	0.3	0.6	–
11.	Wheat Brawn	0.2	0.2	0.1	0.1	–
12.	Camel	–	–	0.2	0.4	–
13.	Oil Cake	0.7	0.8	0.9	0.7	–

(Rs. in Millions)

S. No.	DESCRIPTION	1990–91	1991–92	1992–93	1993–94	1994–95
14.	Cotton Seed	–	–	–	–	–
15.	Chillies	5.3	43.4	28.5	18.1	–
16.	Others	65.9	77.1	6.3	31.2	9.6
	Total Export Duties	4,086.9	4,700.3	864.0	820.6	32.3
F	**Miscellaneous**	1,308.6	2,827.7	2,047.1	1,302.8	1,785.2
	Gross Collection (A to F)	58,267.1	69,575.9	71,701.5	74,751.3	85,629.7
	Refunds and Rebates	7,739.5	7,754.7	10,301.8	10,511.0	7,976.9
	NET COLLECTION	50,527.6	61,821.2	61,399.7	64,240.3	77,652.8

TABLE–22
INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods	Capital Goods	Raw Material for Capital Goods	Total
1985–86					
(i) Value	5,778	11,217	15,847	6,938	39,780
(ii) Duty	3,501	5,110	6,596	3,118	18,325
(iii) Incidence	61%	46%	42%	45%	46%
1986–87					
(i) Value	8,309	16,426	17,320	6,011	48,066
(ii) Duty	5,724	8,333	6,017	2,340	22,414
(iii) Incidence	69%	51%	35%	39%	47%
1987–88					
(i) Value	7,039	23,213	20,928	5,646	56,826
(ii) Duty	3,936	9,406	7,886	2,560	23,788
(iii) Incidence	56%	41%	38%	45%	42%
1988–89					
(i) Value	7,156	31,360	24,199	5,853	68,568
(ii) Duty	3,346	9,749	9,183	2,421	24,699
(iii) Incidence	47%	31%	38%	41%	36%
1989–90					
(i) Value	8,141	31,305	24,633	5,693	69,772
(ii) Duty	3,278	12,384	9,573	2,434	27,669
(iii) Incidence	40%	40%	39%	43%	40%
1990–91					
(i) Value	7,598	32,495	22,964	6,408	69,465
(ii) Duty	2,872	12,580	9,028	2,611	27,091
(iii) Incidence	38%	39%	39%	41%	39%
1991–92					
(i) Value	8,822	47,960	29,210	8,232	94,224
(ii) Duty	3,254	14,483	9,810	3,173	30,720
(iii) Incidence	37%	30%	34%	39%	33%

(Rs. in Million)

Period	Consumer Goods	Raw Material for Consumer Goods	Capital Goods	Raw Material for Capital Goods	Total
1992–93					
(i) Value	10,956	57,524	39,872	9,496	117,848
(ii) Duty	4,473	20,016	12,913	4,245	41,647
(iii) Incidence	41%	35%	32%	45%	35%
1993–94					
(i) Value	11550	64144	37012	8858	121,564
(ii) Duty	4409	22712	11203	3869	42,193
(iii) Incidence	38%	35%	30%	44%	35%
1994–95					
(i) Value	14039	97538	44947	11476	168,000
(ii) Duty	6035	30946	14020	5287	56,288
(iii) Incidence	43%	32%	31%	46%	34%

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

TABLE–23.1
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1987–88)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC+EX–BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	21,149.3	22.3%	21,149.3	57.8%		–		–	–
10%	68.0	0.1%	65.0	0.2%	3.0	0.0%	0.2	0.0%	6.7%
20%	14,835.7	15.6%	4,754.7	13.0%	10,081.0	17.3%	1,340.2	5.6%	13.3%
40%	15,360.7	16.2%	4,493.6	12.3%	10,867.1	18.6%	3,360.8	14.1%	30.9%
60%	6,479.1	6.8%	525.2	1.4%	5,953.9	10.2%	2,915.5	12.3%	49.0%
80%	12,006.7	12.6%	2,401.8	6.6%	9,604.9	16.4%	4,773.7	20.1%	49.7%
100%	3,735.9	3.9%	537.2	1.5%	3,198.7	5.5%	1,621.2	6.8%	50.7%
125%	1,104.4	1.2%	257.2	0.7%	847.2	1.5%	536.3	2.3%	63.3%
150%	1,562.9	1.6%	502.9	1.4%	1,060.0	1.8%	1,002.2	4.2%	94.5%
225%	71.9	0.1%	22.4	0.1%	49.5	0.1%	88.7	0.4%	179.2%
425%	18.8	0.0%	14.8	0.0%	4.0	0.0%	9.6	0.0%	240.0%
SPECIFIC	18,632.3	19.6%	1,887.2	5.2%	16,745.1	28.7%	7,782.8	32.7%	46.5%
UNCLASSIFIED	–	–	–	–	–	–	356.9	–	–
GRAND TOTAL	95,025.7	100.0%	36,611.3	100.0%	58,414.4	100.0%	23,788.1	100.0%	40.7%

N.B Figures are for Custom House Karachi only.

TABLE–23.2
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1988–89)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC+EX–BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	16,818.3	15.3%	16,818.3	40.3%		–		–	–
10%	2,109.4	1.9%	640.6	1.5%	1,468.8	2.1%	235.8	1.0%	16.1%
20%	13,569.3	12.3%	4,689.9	11.2%	8,879.4	12.9%	1,656.4	6.7%	18.7%
40%	10,017.3	9.1%	1,846.5	4.4%	8,170.8	11.9%	2,923.0	11.8%	35.8%
50%	4,840.9	4.4%	3,654.1	8.8%	1,186.8	1.7%	688.4	2.8%	58.0%
60%	2,118.4	1.9%	544.8	1.3%	1,573.6	2.3%	840.5	3.4%	53.4%
80%	12,289.1	11.1%	2,901.9	7.0%	9,387.2	13.7%	5,104.9	20.7%	54.4%
100%	4,048.9	3.7%	836.9	2.0%	3,212.0	4.7%	1,573.0	6.4%	49.0%
125%	2,056.4	1.9%	560.6	1.3%	1,495.8	2.2%	845.7	3.4%	56.5%
150%	407.0	0.4%	45.5	0.1%	361.5	0.5%	525.2	2.1%	145.3%
225%	97.5	0.1%	30.7	0.1%	66.8	0.1%	104.2	0.4%	156.0%
425%	357.9	0.3%	152.6	0.4%	205.3	0.3%	174.7	0.7%	85.1%
SPECIFIC	41,537.2	37.7%	8,977.4	21.5%	32,559.8	47.5%	10,027.4	40.6%	30.8%
GRAND TOTAL	110,267.6	100.0%	41,699.8	100.0%	68,567.8	100.0%	24,699.2	100.0%	36.0%

N.B Figures are for Custom House Karachi only.

TABLE–23.3
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1989–90)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC-EX-BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	19,535.7	16.9%	19,535.7	42.6%		–		–	–
10%	1,931.2	1.7%	743.2	1.6%	1,188.0	1.7%	118.4	0.4%	10.0%
20%	13,527.6	11.7%	5,601.5	12.2%	7,926.1	11.4%	1,521.3	5.5%	19.2%
40%	13,743.7	11.9%	3,547.0	7.7%	10,196.7	14.6%	3,208.4	11.6%	31.5%
50%	7,182.2	6.2%	4,104.2	9.0%	3,078.0	4.4%	1,149.0	4.2%	37.3%
60%	1,898.7	1.6%	120.0	0.3%	1,778.7	2.5%	1,049.8	3.8%	59.0%
80%	13,459.1	11.6%	3,233.8	7.1%	10,225.3	14.7%	5,080.4	18.4%	49.7%
100%	6,986.4	6.0%	3,156.0	6.9%	3,830.4	5.5%	2,402.2	8.7%	62.7%
125%	2,400.1	2.1%	900.5	2.0%	1,499.6	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%
235%	172.8	0.1%	50.0	0.1%	122.8	0.2%	148.5	0.5%	120.9%
435%	589.5	0.5%	190.3	0.4%	399.2	0.6%	334.8	1.2%	83.9%
SPECIFIC	33,451.5	28.9%	4,575.2	10.0%	28,876.3	41.4%	10,901.0	39.4%	37.8%
GRAND TOTAL	115,595.7	100.0%	45,823.3	100.0%	69,772.4	100.0%	27,669.6	100.0%	39.7%

N.B Figures are for Custom House Karachi only.

TABLE–23.4
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1990–91)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC+EX–BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	7,156.3	5.4%	7,156.3	11.2%	–	–	–	–	–
10%	2,552.7	1.9%	816.1	1.3%	1,736.6	2.5%	218.2	0.8%	12.6%
20%	18,959.1	14.2%	10,095.3	15.8%	8,863.8	12.8%	2,247.6	8.3%	25.4%
30%	65.1	0.0%	16.7	0.0%	48.4	0.1%	14.6	0.1%	30.2%
40%	12,539.7	9.4%	2,837.4	4.5%	9,702.3	14.0%	3,141.8	11.6%	32.4%
50%	7,137.5	5.4%	4,409.2	6.9%	2,728.3	3.9%	901.5	3.3%	33.0%
60%	2,836.3	2.1%	450.6	0.7%	2,385.7	3.4%	1,204.0	4.4%	50.5%
80%	15,022.0	11.3%	5,412.9	8.5%	9,609.1	13.8%	4,999.7	18.5%	52.0%
100%	5,507.8	4.1%	1,276.6	2.0%	4,231.2	6.1%	1,784.8	6.6%	42.2%
125%	2,211.1	1.7%	725.4	1.1%	1,485.7	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	57,945.8	43.5%	30,121.6	47.3%	27,824.2	40.1%	10,727.2	39.6%	38.6%
GRAND TOTAL	133,192.5	100.0%	63,727.3	100.0%	69,465.2	100.0%	27,090.8	100.0%	39.0%

N.B Figures are for Custom House Karachi only.

TABLE–23.5
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1991–92)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC+EX–BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	5,183.7	3.0%	5,183.7	6.7%	–	–	–	–	–
10%	4,334.9	2.5%	2,753.6	3.6%	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	0.0%	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	14.1%	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	2.4%	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	4.7%	2,844.9	3.7%	5,144.9	5.5%	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%	20.1%
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–23.6
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1992–93)

(Rs. in Million)

STATUTARY RATE OF DUTY	VALUE	% SHARE	FREE IMPORTS	% SHARE	(HC+EX–BOND)	% SHARE	DUTY	% SHARE	AVERAGE RATE OF DUTY
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	0.0%	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	0.0%	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%	1,398.7	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–23.7
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1993–94)

(Rs. in Million)

STATUTARY RATE OF DUTY	TOTAL IMPORT VALUE	% SHARE	DUTY FREE IMPORTS	% SHARE	DUTIABLE IMPORTS (HC+EX–BOND)	% SHARE	IMPORT DUTY	% SHARE	AVERAGE RATE OF DUTY
ZERO	18,725	9.2%	18,725	22.5%	–	–	–	–	–
10%	8,360	4.1%	5,964	7.2%	2,396	2.0%	431	1.0%	18.0%
15%	98	0.0%	31	0.0%	67	0.1%	9	0.0%	13.4%
20%	35,320	17.3%	18,524	22.3%	16,796	13.8%	3,309	7.8%	19.7%
25%	560	0.3%	166	0.2%	394	0.3%	93	0.2%	23.6%
30%	385	0.2%	83	0.1%	302	0.2%	85	0.2%	28.1%
35%	150	0.1%	44	0.1%	106	0.1%	36	0.1%	34.0%
40%	16,530	8.1%	2,674	3.2%	13,856	11.4%	4,164	9.9%	30.1%
45%	1,208	0.6%	137	0.2%	1,071	0.9%	432	1.0%	40.3%
50%	18,365	9.0%	5,894	7.1%	12,471	10.3%	5,399	12.8%	43.3%
55%	197	0.1%	83	0.1%	114	0.1%	57	0.1%	50.0%
60%	5,298	2.6%	764	0.9%	4,534	3.7%	2,359	5.6%	52.0%
65%	175	0.1%	79	0.1%	96	0.1%	61	0.1%	63.5%
70%	9,181	4.5%	2,108	2.5%	7,073	5.8%	3,353	7.9%	47.4%
75%	497	0.2%	93	0.1%	404	0.3%	268	0.6%	66.3%
80%	20,770	10.2%	6,971	8.4%	13,799	11.4%	5,228	12.4%	37.9%
90%	10,001	4.9%	1,910	2.3%	8,091	6.7%	3,357	8.0%	41.5%
100%	3,450	1.7%	489	0.6%	2,961	2.4%	1,201	2.8%	40.6%
105%	235	0.1%	88	0.1%	147	0.1%	91	0.2%	61.9%
110%	256	0.1%	86	0.1%	170	0.1%	142	0.3%	83.5%
120%	275	0.1%	98	0.1%	177	0.1%	185	0.4%	104.5%
125%	267	0.1%	8	0.0%	259	0.2%	323	0.8%	124.7%
130%	389	0.2%	83	0.1%	306	0.3%	215	0.5%	70.3%
150%	1,596	0.8%	620	0.7%	976	0.8%	734	1.7%	75.2%
160%	18	0.0%	6	0.0%	12	0.0%	18	0.0%	150.0%
235%	352	0.2%	156	0.2%	196	0.2%	213	0.5%	108.7%
245%	4	0.0%	1	0.0%	3	0.0%	5	0.0%	166.7%
250%	592	0.3%	83	0.1%	509	0.4%	613	1.5%	120.4%
265%	16	0.0%	7	0.0%	9	0.0%	13	0.0%	144.4%
435%	795	0.4%	394	0.5%	401	0.3%	428	1.0%	106.7%
445%	12	0.0%	2	0.0%	10	0.0%	13	0.0%	130.0%
COMPOSITE	4,450	2.2%	762	0.9%	3,688	3.0%	835	2.0%	22.6%
SPECIFIC	46,081	22.5%	15,910	19.2%	30,171	24.8%	8,523	20.2%	28.2%
GRAND TOTAL	204,608	100.0%	83,043	100.0%	121,565	100.0%	42,193	100.0%	34.7%

N.B Figures are for Custom House Karachi only.

TABLE–23.8
RATE–WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1994–95)

(Rs. in Million)

STATUTARY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTARY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE
OVERRIDABLE	967	0.4%	238	0.2%	130	0.2%	13.4
10%	18,061	6.9%	1,806	1.5%	61	0.1%	0.3
15%	7,802	3.0%	1,170	0.9%	423	0.8%	5.4
20%	6,570	2.5%	1,314	1.1%	739	1.3%	11.2
25%	22,630	8.7%	5,756	4.6%	3,308	5.9%	14.6
30%	1,529	0.6%	459	0.4%	343	0.6%	22.4
35%	14,202	5.5%	4,971	4.0%	2,287	4.1%	16.1
40%	4,214	1.6%	1,686	1.4%	1,246	2.2%	29.6
45%	66,099	25.4%	29,744	24.0%	7,656	13.6%	11.6
50%	12,310	4.7%	6,155	5.0%	4,901	8.7%	39.8
55%	2,312	0.9%	1,272	1.0%	617	1.1%	26.7
60%	5,482	2.1%	3,289	2.7%	2,028	3.6%	37.0
65%	12,125	4.7%	7,881	6.4%	4,508	8.0%	37.2
70%	55,541	21.3%	39,227	31.6%	21,021	37.3%	37.8
75%	8	0.0%	6	0.0%	3	0.0%	37.5
80%	316	0.1%	253	0.2%	144	0.3%	45.6
90%	447	0.2%	402	0.3%	98	0.2%	21.9
100%	4,696	1.8%	4,696	3.8%	1,011	1.8%	21.5
105%	2,701	1.0%	2,836	2.3%	731	1.3%	27.1
120%	1,482	0.6%	182	0.1%	333	0.6%	22.5
130%	14	0.0%	1,455	1.2%	18	0.0%	128.6
150%	971	0.4%	83	0.1%	321	0.6%	33.1
250%	33	0.0%	3,151	2.5%	16	0.0%	48.5
265%	1,189	0.5%	5,112	4.1%	571	1.0%	48.0
COMPOSITE	8,969	3.4%	–	–	2,912	5.2%	32.5
FULLY EXEMPTED	8,660	3.3%	905	0.7%	–	–	–
SPECIFIC	1,207	0.5%	–	–	862	1.5%	71.4
GRAND TOTAL	260,537	100.0%	124,049	100.0%	56,288	100.0%	21.6

N.B Figures are for Custom House Karachi only.

TABLE–24.1
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.	110,268	95,026	15,242	16.0%
2.	Value of Duty Free Imports.	41,700	36,611	5,088	13.9%
3.	Value of Dutiable Imports (HC+Ex–Bond)	68,568	58,415	10,154	17.4%
	(a) Goods Ex–Bond.	36,319	23,939	12,381	51.7%
	(b) Goods for H/C.	32,249	34,476	–2,227	–6.5%
4	Import Duty.	24,699	23,788	911	3.8%
5	Incidence.	36.0%	40.7%	–	–4.7%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.2
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.	115,596	110,268	5,329	4.8%
2.	Value of Duty Free Imports.	45,823	41,700	4,124	9.9%
3.	Value of Dutiable Imports (HC+Ex–Bond)	69,773	68,568	1,205	1.8%
	(a) Goods Ex–Bond.	36,692	36,319	372	1.0%
	(b) Goods for H/C.	33,081	32,249	833	2.6%
4	Import Duty.	27,670	24,699	2,970	12.0%
5	Incidence.	39.7%	36.0%	–	3.6%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.3
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.	133,193	115,596	17,596	15.2%
2.	Value of Duty Free Imports.	63,727	45,823	17,904	39.1%
3.	Value of Dutiable Imports (HC+Ex–Bond)	69,465	69,773	–308	–0.4%
	(a) Goods Ex–Bond.	35,410	36,692	–1,281	–3.5%
	(b) Goods for H/C.	34,055	33,081	974	2.9%
4	Import Duty.	27,091	27,670	–579	–2.1%
5	Incidence.	39.0%	39.7%	–	–0.7%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.4
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.	171,592	133,193	38,399	28.8%
2.	Value of Duty Free Imports.	77,368	63,727	13,640	21.4%
3.	Value of Dutiable Imports (HC+Ex–Bond)	94,224	69,465	24,759	35.6%
	(a) Goods Ex–Bond.	43,820	35,410	8,410	23.7%
	(b) Goods for H/C.	50,404	34,055	16,349	48.0%
4.	Import Duty.	30,720	27,090	3,630	13.4%
5.	Incidence.	32.6%	39.0%	–	–6.4%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.5
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(1992–93 OVER 1991–92)

(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	171,592	28,224	16.4%
2.	Value of Duty Free Imports.	81,968	77,368	4,600	5.9%
3.	Value of Dutiable Imports (HC+Ex–Bond)	117,848	94,224	23,624	25.1%
	(a) Goods Ex–Bond.	47,316	43,820	3,496	8.0%
	(b) Goods for H/C.	70,532	50,404	20,128	39.9%
4.	Import Duty.	41,647	30,720	10,927	35.6%
5.	Incidence.	35.3%	32.6%	–	2.7%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.6
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(1993–94 OVER 1992–93)

(Rs. in Million)

S. No.	Description	1993–94	1992–93	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	204,608	199,816	4,792	2.4%
2.	Value of Duty Free Imports.	83,044	81,968	1,076	1.3%
3.	Value of Dutiable Imports (HC+Ex–Bond)	121,564	117,848	3,716	3.2%
	(a) Goods Ex–Bond.	46,715	47,316	–601	–1.3%
	(b) Goods for H/C.	74,849	70,532	4,317	6.1%
4.	Import Duty.	42,193	41,647	546	1.3%
5.	Incidence.	34.7%	35.3%	–	–0.6%

N.B: Figures are for Customs House, Karachi only.

TABLE–24.7
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(1994–95 OVER 1993–94)

(Rs. in Million)

S. No.	Description	1994–95	1993–94	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	260,537	204,608	55,929	27.3%
2.	Value of Duty Free Imports.	92,537	83,044	9,493	11.4%
3.	Value of Dutiable Imports (HC+Ex–Bond)	168,000	121,564	46,436	38.2%
	(a) Goods Ex–Bond.	67,866	46,715	21,151	45.3%
	(b) Goods for H/C.	100,134	74,849	25,285	33.8%
4.	Import Duty.	56,288	42,193	14,095	33.4%
5.	Incidence.	33.5%	34.7%	–	–1.2%

N.B: Figures are for Customs House, Karachi only.

TABLE–25
ANNUAL GROWTH IN THE VALUE OF IMPORTS AND IMPORT DUTY

(Rs. in Million)

YEARS	TOTAL IMPORTS		DUTY FREE IMPORTS		DUTIABLE IMPORTS						IMPORT DUTY	
					Goods for H/C		Goods Ex–Bonded		TOTAL(H/C + Ex–Bond)			
	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth	Value	Annual Growth
		3	4	5	6	7	8	9	10			
1987–88	95,026	–	36,611	–	34,476	–	23,939	–	58,415	–	23,788	–
1988–89	110,268	16.0%	41,700	13.9%	32,249	–6.5%	36,319	51.7%	68,568	17.4%	24,699	3.8%
1989–90	115,596	4.8%	45,823	9.9%	33,081	2.6%	36,692	1.0%	69,773	1.8%	27,670	12.0%
1990–91	133,193	15.2%	63,727	39.1%	34,055	2.9%	35,410	–3.5%	69,465	–0.4%	27,091	–2.1%
1991–92	171,592	28.8%	77,368	21.4%	50,404	48.0%	43,820	23.7%	94,224	35.6%	30,720	13.4%
1992–93	199,816	16.4%	81,968	5.9%	70,532	39.9%	47,316	8.0%	117,848	25.1%	41,647	35.6%
1993–94	204,608	2.4%	83,044	1.3%	74,849	6.1%	46,715	–1.3%	121,564	3.2%	42,193	1.3%
1994–95	260,537	27.3%	92,537	11.4%	100,134	33.8%	67,866	45.3%	168,000	38.2%	56,288	33.4%

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

TABLE–26
COLLECTION OF CENTRAL EXCISE DUTY GROSS, REFUND / REBATE AND NET

(Rs. in Million)

Years	Gross	Refund	Rebate	Ref+Reb	Net
1	2	3	4	5	6
1985–86	15,604.4	90.8	364.9	455.7	15,148.7
1986–87	15,361.5	0.4	401.6	402.0	14,959.5
1987–88	17,402.1	3.6	558.1	561.7	16,840.4
1988–89	20,048.5	10.5	639.3	649.8	19,398.7
1989–90	22,353.6	12.2	908.6	920.8	21,432.8
1990–91	24,747.5	8.1	1,652.7	1,660.8	23,086.7
1991–92	31,055.6	10.1	2,740.3	2,750.4	28,305.2
1992–93	35,252.3	81.2	3,624.9	3,706.1	31,546.2
1993–94	36,687.8	13.0	2,155.2	2,168.2	34,519.6
1994–95	45,131.1	6.7	1,433.8	1,440.5	43,690.6

TABLE–27
COLLECTORATE–WISE TOTAL COLLECTION OF CENTRAL EXCISE DUTIES (GROSS)

(Rs. in Million)

S. No.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1.	Karachi–CE & ST	3,220.7	3,324.6	3,592.9	4,043.4	4,356.8	4,887.7	5,655.6	7,317.7	6,999.7	8,473.8
2.	Hyderabad	3,166.2	2,807.3	3,256.6	3,604.5	4,029.5	4,457.5	5,431.1	5,097.9	5,306.6	5,993.1
3.	Quetta	670.1	738.9	880.7	1,016.7	1,025.3	1,072.7	1,214.0	1,241.7	1,335.4	2,378.6
4.	Multan	–	–	–	–	505.0	2,977.7	3,935.3	3,939.6	3,780.6	3,631.8
5.	Faisalabad	–	–	–	–	–	–	–	–	631.2	3,049.8
6.	Gujrawala	–	–	–	–	–	–	–	–	–	631.3
7.	Lahore–CE & ST	2,839.9	2,684.9	3,318.7	3,889.5	3,845.4	2,627.7	3,617.7	3,892.1	3,916.1	3,274.9
8.	Rawalpindi	2,858.1	3,001.8	3,490.5	4,312.5	5,075.9	5,375.2	7,417.2	10,102.8	11,337.5	12,522.5
9.	Peshawar	2,849.4	2,804.0	2,862.7	3,181.9	3,515.7	3,349.0	3,784.7	3,660.5	3,380.7	5,140.0
10.	Karachi Export	–	–	–	–	–	–	–	–	–	27.4
	Karachi Appraisement	–	–	–	–	–	–	–	–	–	7.9
	TOTAL (1 to 8)	15,604.4	15,361.5	17,402.1	20,048.5	22,353.6	24,747.5	31,055.6	35,252.3	36,687.8	45,131.1

TABLE–28
PERCENTAGE SHARE OF COLLECTORATES IN THE COLLECTION OF CENTRAL EXCISE DUTY

S. No.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1.	Karachi–CE & ST	20.6%	21.6%	20.6%	20.2%	19.5%	19.8%	18.2%	20.8%	19.1%	18.8%
2.	Hyderabad	20.3%	18.3%	18.7%	18.0%	18.0%	18.0%	17.5%	14.5%	14.5%	13.3%
3.	Quetta	4.3%	4.8%	5.1%	5.1%	4.6%	4.3%	3.9%	3.5%	3.6%	5.3%
4.	Multan	–	–	–	–	2.3%	12.0%	12.7%	11.2%	10.3%	8.0%
5.	Faisalabad	–	–	–	–	–	–	–	–	1.7%	6.7%
6.	Gujrawala	–	–	–	–	–	–	–	–	–	1.4%
7.	Lahore–CE & ST	18.2%	17.5%	19.1%	19.4%	17.2%	10.6%	11.6%	11.0%	10.7%	7.3%
8.	Rawalpindi	18.3%	19.5%	20.1%	21.5%	22.7%	21.7%	23.9%	28.7%	30.9%	27.7%
9.	Peshawar	18.3%	18.3%	16.5%	15.9%	15.7%	13.5%	12.2%	10.4%	9.2%	11.4%
10.	Karachi Export	–	–	–	–	–	–	–	–	–	0.1%
11.	Karachi Appraisement	–	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 8)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE – 29.1
COMMODITY – WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	15,508.400	15,240.400	17,250.400	19,823.100	21,829.900
1.	Veg.Non – essential Oil.	–	–	–	–	–
2.	Vegetable Products.	871.000	14.400	–	–	–
3.	Beverages (total)	820.200	789.600	857.200	746.500	732.800
4.	Beverages Consentrate.	–	–	–	125.700	113.000
5.	Sugar.	2,405.500	1,916.600	2,781.000	3,204.800	3,747.000
6.	Tobacco/Cigarettes (total)	5,139.800	5,631.500	5,789.500	7,014.800	8,307.400
7.	Cement.	1,889.400	2,133.000	2,354.700	2,363.300	2,501.400
8.	Salt.	34.600	31.300	28.100	–	–
9.	Natural Gases.	863.200	916.000	1,019.500	1,033.100	1,130.200
10.	Petroleum Gases.	2.000	3.100	3.200	1.600	–
11.	POL Products	1,663.100	1,675.800	1,842.900	1,839.700	1,784.000
	a. Asphalt.	35.600	22.400	22.200	21.400	19.000
	b. Furnace Oil.	39.600	42.600	41.000	37.000	45.600
	c. High Speed Diesel Oil.	398.700	389.000	375.500	400.700	338.100
	d. Light Speed Diesel Oil.	11.100	10.400	20.900	14.000	15.100
	e. Jet Fuels.	14.000	15.300	26.800	25.300	25.400
	f. Lubricating Oil.	140.700	159.300	147.700	139.600	146.700
	g. Motor Spirits.	923.200	932.900	1,009.700	1,072.000	1,059.300
	h. Pet. Grease.	23.400	27.500	32.600	40.100	39.900
	i. Pet. Wax	0.700	2.800	2.700	1.200	–
	j. Solvent Neptha.	25.300	25.800	36.700	39.500	48.600
	k. Pet. Products N.O.S.	40.700	33.200	112.300	45.400	46.300
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	10.100	14.600	14.800	3.500	–
	n. Benzen,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	212.500	155.500	253.400	221.500	252.900
13.	Cotton Yarn.	291.300	295.700	388.400	782.400	954.300
14.	Knitting Yarn.	4.700	5.000	4.600	7.900	5.000
15.	Filament Yarn.	–	–	–	–	–
16.	Man – Made Yarn.	224.500	268.600	290.900	210.600	252.800
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	59.000	71.200	85.700	114.300	62.300
19.	Electric Bulbs.	68.400	78.700	95.900	77.800	90.200
20.	Electric Flourescent Tubes.	–	–	–	38.300	44.400

ALL PAKISTAN (Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	632.000	342.800
22.	Electric Fans.	15.400	16.500	14.800	–	–
23.	Gas Appliances.	7.100	9.500	10.800	–	–
24.	Paint and Varnishes (total)	151.000	181.600	212.900	236.200	171.000
25.	Perfumery & Consmetics.	96.400	119.700	130.100	121.200	135.600
26.	Soap and Detergents (total)	276.000	315.100	374.500	456.600	484.900
	a. Soap.	–	–	–	383.600	331.400
	b. Detergent.	–	–	–	69.900	148.500
	c. Detergent Bars.	–	–	–	3.100	5.000
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	19.900	20.000	21.300	–	–
28.	Tyres and Tubes.	42.200	60.900	57.700	77.000	93.200
29.	Paper and Paper Board.	29.700	33.200	37.900	39.000	40.000
30.	Metal Containers.	37.100	42.900	50.200	56.200	67.200
31.	Glass & Glass–Ware.	49.600	52.700	77.000	89.700	94.800
32.	Wire and Cables (total)	37.900	47.900	65.600	81.000	191.500
33.	Television Sets.	5.900	124.400	159.100	160.600	147.800
34.	Bank Cheques.	13.400	37.800	39.800	41.200	46.600
35.	Ceramic Tiles.	–	–	–	2.800	36.800
36.	Woollen Yarn & Fabrics.	24.100	22.600	18.600	–	–
37.	Woollen Carpets.	10.600	11.400	13.700	–	–
38.	Mild Steel Products.	113.800	124.300	134.000	–	–
39.	Matches.	29.100	33.900	37.400	–	–
40.	Ship Plates.	–	–	–	47.300	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	86.100	96.700	116.300	138.100	389.700
47.	Hotels & Restaurants (total)	86.100	96.700	116.300	138.100	218.400
48.	Advertisement (total)	–	–	–	–	31.400
	a. Television.	–	–	–	–	27.100
	b. Radio.	–	–	–	–	4.300
49.	Domestic Travel (total)	–	–	–	–	139.900
	a. By Air.	–	–	–	–	123.600
	b. By Train.	–	–	–	–	16.300

ALL PAKISTAN (Rs. in Million)

S. No.	COMMODITIES	1985-86	1986-87	1987-88	1988-89	1989-90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	–	–	–	–	–
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	8.900	22.100	30.700	83.700	123.900
E.	**Miscellaneous.**	1.000	2.300	4.700	3.600	10.100
	TOTAL (Gross A TO E)	15,604.400	15,361.500	17,402.100	20,048.500	22,353.600
	Refund.	90.800	0.400	3.600	10.500	12.200
	Rebate	364.9	401.6	558.1	639.3	908.6
	TOTAL (Net).	15,148.700	14,959.500	16,840.400	19,398.700	21,432.800

TABLE–29.1
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	24,076.900	28,440.400	28,181.093	29,235.572	36,396.407
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages (total)	1,093.400	1,134.000	1,232.778	1,326.243	1,054.603
4.	Beverages Consentrate.	–	–	–	53.927	1,090.987
5.	Sugar.	3,669.300	4,788.800	4,881.667	5,445.768	5,552.359
6.	Tobacco/Cigarettes (total)	8,071.800	8,731.800	8,505.142	8,609.675	10,033.840
7.	Cement.	3,084.100	3,699.000	3,600.775	4,129.517	6,416.913
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	1,188.500	1,272.100	1,332.820	1,466.367	2,797.030
10.	Petroleum Gases.	–	8.000	9.347	6.530	11.252
11.	POL Products	2,146.500	2,421.600	2,308.582	3,840.669	3,588.500
	a. Asphalt.	20.600	18.900	18.660	22.410	46.873
	b. Furnace Oil.	66.100	66.800	61.428	76.571	40.551
	c. High Speed Diesel Oil.	432.700	508.000	433.541	453.130	314.443
	d. Light Speed Diesel Oil.	12.200	13.300	13.143	12.746	3.131
	e. Jet Fuels.	21.300	23.500	41.966	57.892	37.504
	f. Lubricating Oil.	278.200	325.000	214.803	1,762.750	1,684.585
	g. Motor Spirits.	1,151.500	1,298.200	1,364.393	1,298.587	1,001.396
	h. Pet. Grease.	52.400	68.200	59.861	50.091	52.590
	i. Pet. Wax	–	–	–	5.722	6.245
	j. Solvent Neptha.	48.700	50.200	52.055	60.962	44.547
	k. Pet. Products N.O.S.	62.800	49.500	48.732	39.808	279.928
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	7.220
	n. Benzen,Xylen,Toulene.	–	–	–	–	69.487
12.	Crude Oil.	401.500	380.400	411.203	402.426	398.340
13.	Cotton Yarn.	1,914.800	2,971.400	2,679.954	1,222.283	1,543.913
14.	Knitting Yarn.	6.600	15.900	14.567	7.837	19.327
15.	Filament Yarn.	–	–	–	0.314	3.080
16.	Man–Made Yarn.	632.200	1,046.400	1,026.814	501.683	788.964
17.	M.M.Yarn Contineous.	–	–	–	0.063	21.932
18.	Electric Batteries.	65.600	78.900	98.762	106.969	125.463
19.	Electric Bulbs.	89.600	99.800	110.302	110.034	0.487
20.	Electric Flourescent Tubes.	37.300	45.600	45.408	46.247	3.026

ALL PAKISTAN (Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	174.500	–	–	–	676.926
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	197.800	250.300	297.525	224.805	232.044
25.	Perfumery & Consmetics.	123.900	127.300	89.583	93.606	100.155
26.	Soap and Detergents (total)	358.400	427.400	476.783	509.473	534.204
	a. Soap.	269.300	311.998	340.215	357.627	367.942
	b. Detergent.	83.100	98.121	103.962	137.198	154.789
	c. Detergent Bars.	6.000	17.281	31.714	11.937	11.272
	d. Soap and Detergent NOS.	–	–	0.892	2.711	0.201
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	90.800	82.000	53.416	55.959	82.154
29.	Paper and Paper Board.	46.100	56.600	74.539	143.690	209.699
30.	Metal Containers.	77.400	89.200	100.704	100.989	136.537
31.	Glass & Glass–Ware.	105.100	135.400	150.479	152.973	173.590
32.	Wire and Cables (total)	214.400	177.500	223.232	200.341	265.775
33.	Television Sets.	135.200	136.100	141.578	119.878	3.323
34.	Bank Cheques.	61.700	128.600	130.084	151.194	151.566
35.	Ceramic Tiles.	38.600	49.400	54.154	61.048	78.825
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	9.300	22.600	15.234	19.484	21.694
42.	Air Conditioners.	29.400	37.100	50.010	57.541	64.881
43.	Deep Freezers.	13.100	25.700	32.446	37.352	71.536
44.	Refrigirator.	–	–	–	4.163	123.850
45.	Vehicle Bodies.	–	1.500	18.926	12.954	5.528
46.	Vegetable Ghee.	–	–	14.279	13.570	14.104
B.	**SERVICES (TOTAL 47 TO 57)**	614.500	1,827.800	4,447.972	5,411.501	5,656.075
47.	Hotels & Restaurants (total)	259.200	327.800	366.267	391.180	478.288
48.	Advertisement (total)	38.500	61.200	117.194	147.205	167.772
	a. Television.	35.900	58.100	113.715	144.374	163.414
	b. Radio.	2.600	3.100	3.479	2.831	4.358
49.	Domestic Travel (total)	205.500	240.100	277.446	325.007	779.618
	a. By Air.	184.700	218.000	254.162	301.876	753.692
	b. By Train.	20.800	22.100	23.284	23.131	25.926

ALL PAKISTAN (Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	2.400	3.900	4.347	4.681	5.163
51.	Courier Service.	30.300	45.600	50.374	61.959	71.894
52.	Insurance.	47.200	70.900	88.898	81.767	95.670
53.	Telex.	10.000	10.000	35.869	18.858	11.490
54.	Telephone Services.	–	1,046.100	3,487.105	4,349.217	3,998.798
55.	Shipping Agents	–	–	–	1.670	2.722
56.	Customs Agents	–	–	–	12.569	25.216
57.	Licence Fee	21.400	22.200	20.472	17.388	19.444
	a. Shipping Agents.	2.700	2.200	1.300	1.106	0.203
	b. Stevadores.	0.700	0.300	0.300	0.150	0.022
	c. Fright forwarding Agents.	–	–	0.200	–	0.015
	d. Customs Agents.	8.900	14.300	12.989	2.389	0.007
	e. Travel Agents.	0.100	0.100	1.000	0.279	0.010
	f. Recruiting Agents.	0.200	–	–	0.033	0.015
	g. Advertising Agents.	3.700	0.700	0.300	0.531	0.022
	h. Ship Chandlers.	0.200	0.400	0.300	0.115	–
	i. Property Dealers.	0.200	–	0.107	0.120	0.032
	j. Car Dealers.	0.500	0.300	0.335	0.198	0.134
	k. Property Developers & Promoters.	–	0.700	0.116	0.191	–
	l. Marriage Halls.	1.700	1.200	1.399	1.973	0.599
	m. Construction Contractors.	0.100	0.100	0.200	0.626	0.173
	n. Licence Fee (N.O.S.).	2.400	1.900	1.926	7.008	9.761
	o. Courier Services.	–	–	–	0.174	–
	p. Hotel & Restaurant.	–	–	–	2.302	8.451
	q. Television Corporation/Firms	–	–	–	0.008	–
	r. Travel by Air.	–	–	–	0.185	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	711.400	2,502.938	1,683.355	1,851.514
D.	**Arrears.**	46.700	62.100	99.900	337.151	1,158.302
E.	**Miscellaneous.**	9.400	13.900	20.415	20.218	33.540
	Karachi Export (Gross)	–	–	–	–	27.447
	Refund	–	–	–	–	1.204
	Net	–	–	–	–	26.243
	Karachi Appraisement	–	–	–	–	7.89
	TOTAL (Gross A TO E)	24,747.500	31,055.600	35,252.318	36,687.797	45,131.175
	Refund.	8.100	10.100	81.243	12.969	6.678
	Rebate	1652.7	2740.3	3624.9	2155.2	1433.834
	TOTAL (Net).	23,086.700	28,305.200	31,546.175	34,519.628	43,690.663

TABLE–29.2
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	3,173.500	3,271.800	3,529.200	3,917.400	4,037.800
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	133.200	0.900	–	–	–
3.	Beverages (total)	167.400	169.100	176.800	157.300	149.400
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes (total)	838.800	840.000	721.900	859.000	1,034.400
7.	Cement.	245.700	279.500	379.300	363.300	343.200
8.	Salt.	4.700	5.700	5.800	–	–
9.	Natural Gases.	–	–	–	1.000	2.800
10.	Petroleum Gases.	2.000	2.900	3.200	0.700	–
11.	POL Products	1,073.600	1,045.800	1,150.700	1,088.900	1,104.800
	a. Asphalt.	20.400	22.400	22.200	21.000	18.200
	b. Furnace Oil.	30.000	32.500	29.200	24.500	30.200
	c. High Speed Diesel Oil.	264.400	252.600	252.900	202.900	208.300
	d. Light Speed Diesel Oil.	9.700	7.700	15.600	13.400	15.100
	e. Jet Fuels.	12.600	14.400	18.600	18.800	19.600
	f. Lubricating Oil.	77.700	65.900	69.900	75.500	76.300
	g. Motor Spirits.	585.400	580.400	673.900	654.600	657.500
	h. Pet. Grease.	22.100	26.400	32.600	37.100	34.000
	i. Pet. Wax	0.200	–	–	–	–
	j. Solvent Neptha.	10.400	10.600	7.100	10.000	18.300
	k. Pet. Products N.O.S.	40.700	32.900	28.700	31.100	27.300
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzen,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	49.000	52.900	69.200	135.500	143.200
14.	Knitting Yarn.	0.700	0.700	0.600	0.800	0.500
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	85.600	77.300	80.400	25.500	30.300
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	57.800	68.200	75.300	97.000	52.000
19.	Electric Bulbs.	57.100	66.700	82.700	57.100	68.400
20.	Electric Flourescent Tubes.	–	–	–	36.200	41.800

Karachi (Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	384.500	341.700
22.	Electric Fans.	2.500	2.600	2.600	–	–
23.	Gas Appliances.	6.200	8.500	9.600	–	–
24.	Paint and Varnishes (total)	94.100	105.200	114.900	118.000	80.400
25.	Perfumery & Consmetics.	62.700	83.500	88.600	82.500	72.600
26.	Soap and Detergents (total)	99.300	107.500	167.600	166.100	147.000
	a. Soap.	–	–	–	138.800	66.100
	b. Detergent.	–	–	–	25.700	79.100
	c. Detergent Bars.	–	–	–	1.600	1.800
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	6.600	6.900	7.600	–	–
28.	Tyres and Tubes.	28.500	42.700	43.900	54.200	85.100
29.	Paper and Paper Board.	2.300	2.900	3.300	3.500	3.700
30.	Metal Containers.	30.500	35.000	38.100	44.500	52.100
31.	Glass & Glass–Ware.	18.900	19.400	22.500	26.800	29.500
32.	Wire and Cables (total)	17.100	16.100	20.700	22.600	54.800
33.	Television Sets.	5.900	122.500	152.900	149.500	139.300
34.	Bank Cheques.	13.400	37.800	39.800	41.200	45.600
35.	Ceramic Tiles.	–	–	–	1.200	15.200
36.	Woollen Yarn & Fabrics.	7.100	5.300	3.400	–	–
37.	Woollen Carpets.	3.200	2.700	4.600	–	–
38.	Mild Steel Products.	46.700	48.700	48.800	–	–
39.	Matches.	12.900	14.800	14.400	–	–
40.	Ship Plates.	–	–	–	0.500	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	44.600	46.800	52.800	60.600	216.200
47.	Hotels & Restaurants (total)	44.600	46.800	52.800	60.600	91.600
48.	Advertisement (total)	–	–	–	–	1.000
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	1.000
49.	Domestic Travel (total)	–	–	–	–	123.600
	a. By Air.	–	–	–	–	123.600
	b. By Train.	–	–	–	–	–

Karachi

(Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	2.100	4.600	9.300	63.400	100.100
E.	**Miscellaneous.**	0.500	1.400	1.600	2.000	2.700
	TOTAL (Gross A TO E)	3,220.700	3,324.600	3,592.900	4,043.400	4,356.800
	Refund.	–	–	–	–	–
	TOTAL (Net).	3,220.700	3,324.600	3,592.900	4,043.400	4,356.800

TABLE–29.2
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	4,473.400	4,439.400	4,406.274	5,222.543	5,808.707
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages (total)	203.300	226.300	250.359	252.620	127.170
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes (total)	1,168.800	899.000	749.318	855.988	1086.395
7.	Cement.	426.600	451.800	466.423	558.378	766.394
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	3.400	–	–	–	–
10.	Petroleum Gases.	–	3.400	6.283	3.599	4.270
11.	POL Products	1,282.300	1,433.600	1,506.936	2,356.713	2,115.760
	a. Asphalt.	20.600	18.900	18.602	16.063	31.570
	b. Furnace Oil.	47.500	51.000	48.814	68.189	33.640
	c. High Speed Diesel Oil.	256.100	288.200	355.848	343.905	199.606
	d. Light Speed Diesel Oil.	12.200	12.800	13.086	12.355	2.353
	e. Jet Fuels.	16.600	19.300	36.274	51.432	20.535
	f. Lubricating Oil.	176.800	178.900	92.762	1,010.933	984.411
	g. Motor Spirits.	655.800	766.800	853.180	765.655	511.597
	h. Pet. Grease.	46.700	61.800	53.124	48.578	49.839
	i. Pet. Wax	–	–	–	0.358	0.290
	j. Solvent Neptha.	12.900	2.500	2.931	10.750	0.889
	k. Pet. Products N.O.S.	37.100	33.400	32.315	28.495	279.555
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzen,Xylen,Toulene.	–	–	–	–	1.475
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	240.800	338.300	312.059	150.851	167.451
14.	Knitting Yarn.	0.700	1.000	2.004	0.783	2.604
15.	Filament Yarn.	–	–	–	–	0.568
16.	Man–Made Yarn.	76.900	109.800	97.673	51.642	68.357
17.	M.M.Yarn Contineous.	–	–	–	0.063	21.732
18.	Electric Batteries.	53.000	64.700	77.749	78.844	93.301
19.	Electric Bulbs.	64.500	64.700	70.520	75.576	–
20.	Electric Flourescent Tubes.	37.200	43.200	42.083	42.327	0.085

Karachi

(Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	174.400	–	–	–	557.358
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	92.600	110.500	127.235	119.641	114.434
25.	Perfumery & Consmetics.	70.100	70.700	34.502	37.670	44.010
26.	Soap and Detergents (total)	114.100	112.200	125.366	92.035	83.291
	a. Soap.	59.500	52.498	55.887	29.427	10.266
	b. Detergent.	52.500	51.221	44.384	59.902	71.366
	c. Detergent Bars.	2.100	8.481	25.095	2.706	1.458
	d. Soap and Detergent NOS.	–	–	–	–	0.201
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	81.300	75.000	44.426	45.850	68.822
29.	Paper and Paper Board.	4.100	3.800	4.591	9.680	16.285
30.	Metal Containers.	64.500	67.200	74.385	71.962	101.514
31.	Glass & Glass–Ware.	30.100	36.200	38.374	33.098	38.043
32.	Wire and Cables (total)	70.200	46.500	67.451	72.892	80.585
33.	Television Sets.	123.500	119.200	128.560	105.682	2.918
34.	Bank Cheques.	61.300	127.300	127.051	149.785	147.203
35.	Ceramic Tiles.	16.700	21.100	24.140	28.317	38.329
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	4.700	7.800	4.954	5.230	4.548
42.	Air Conditioners.	6.900	3.500	4.246	4.450	7.744
43.	Deep Freezers.	1.400	1.100	1.162	3.268	13.104
44.	Refrigirator.	–	–	–	4.163	31.904
45.	Vehicle Bodies.	–	1.500	18.424	11.436	4.528
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	390.500	506.300	584.260	668.328	1,191.712
47.	Hotels & Restaurants (total)	111.100	138.700	149.882	168.970	203.941
48.	Advertisement (total)	1.300	15.500	26.476	39.119	42.195
	a. Television.	–	14.200	24.555	37.756	39.923
	b. Radio.	1.300	1.300	1.921	1.363	2.272
49.	Domestic Travel (total)	184.700	218.000	252.610	294.641	753.692
	a. By Air.	184.700	218.000	252.610	294.641	753.692
	b. By Train.	–	–	–	–	–

Karachi (Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	2.400	3.900	4.347	4.671	5.163
51.	Courier Service.	30.300	45.600	50.374	61.959	71.869
52.	Insurance.	44.400	67.200	84.526	77.451	89.691
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	1.635	2.265
56.	Customs Agents	–	–	–	9.796	18.099
57.	Licence Fee	16.300	17.400	16.045	10.086	4.797
	a. Shipping Agents.	2.700	2.200	1.300	1.106	0.203
	b. Stevadores.	0.600	0.300	0.300	0.150	0.022
	c. Fright forwarding Agents.	–	–	–	–	0.015
	d. Customs Agents.	7.700	12.000	10.921	1.160	–
	e. Travel Agents.	–	–	0.900	0.015	–
	f. Recruiting Agents.	–	–	–	0.018	–
	g. Advertising Agents.	3.600	0.500	0.300	0.381	0.022
	h. Ship Chandlers.	0.200	0.400	0.300	0.115	–
	i. Property Dealers.	–	–	–	0.017	–
	j. Car Dealers.	–	–	0.030	0.065	0.105
	k. Property Developers & Promoters.	–	0.700	0.110	0.020	–
	l. Marriage Halls.	1.500	1.200	1.384	1.412	0.045
	m. Construction Contractors.	–	–	0.200	0.385	0.138
	n. Licence Fee (N.O.S.).	–	0.100	0.300	4.242	4.239
	o. Courier Services.	–	–	–	0.065	–
	p. Hotel & Restaurant.	–	–	–	0.792	0.008
	q. Television Corporation/Firms	–	–	–	0.008	–
	r. Travel by Air.	–	–	–	0.135	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	691.900	2,286.501	1,085.376	1239.766
D.	**Arrears.**	18.500	12.100	32.415	14.813	226.509
E.	**Miscellaneous.**	5.300	5.900	8.282	8.631	7.080
	TOTAL (Gross A TO E)	4,887.700	5,655.600	7,317.732	6,999.691	8,473.774
	Refund.	–	–	–	–	–
	TOTAL (Net).	4,887.700	5,655.600	7,317.732	6,999.691	8,473.774

TABLE–29.3
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	3,164.200	2,804.100	3,248.200	3,597.900	4,023.700
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	90.800	–	–	–	–
3.	Beverages	51.000	52.700	68.000	55.200	46.400
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	1,378.800	1,033.900	1,460.400	1,917.500	2,008.300
6.	Tobacco/Cigarettes	556.100	568.500	526.500	396.500	565.200
7.	Cement.	647.200	648.600	588.800	513.500	551.200
8.	Salt.	0.900	0.700	0.900	–	–
9.	Natural Gases.	181.700	235.000	280.600	283.800	367.400
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	12.100	22.300	4.300	3.800	6.400
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	0.200	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	12.100	22.300	4.300	3.600	6.400
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	–	–
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n Benzene,Xylen Toulene.	–	–	–	–	–
12.	Crude Oil.	101.100	74.200	103.000	108.900	123.500
13.	Cotton Yarn.	50.100	54.200	84.200	154.100	179.500
14.	Knitting Yarn.	–	–	–	–	–
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	16.600	13.600	12.400	22.400	19.500
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	0.100	0.100	–	–
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Hyderabad

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	–	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes	8.200	12.200	18.100	25.900	26.000
25.	Perfumery & Consmetics.	0.200	–	0.300	0.100	0.800
26.	Soap and Detergents	60.000	76.900	83.000	100.900	108.100
	a. Soap.	–	–	–	59.800	45.200
	b. Detergent.	–	–	–	41.100	62.900
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	3.300	3.500	2.700	3.900	3.700
30.	Metal Containers.	–	–	–	–	–
31.	Glass & Glass–Ware.	–	0.400	4.300	3.300	0.400
32.	Wire and Cables	3.200	3.800	5.700	7.900	14.400
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	0.200	2.900
36.	Woollen Yarn & Fabrics.	0.500	0.500	0.300	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	1.200	1.600	2.900	–	–
39.	Matches.	1.200	1.400	1.700	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	1.200	1.300	2.100	2.000	2.200
47.	Hotels & Restaurants	1.200	1.300	2.100	2.000	2.100
48.	Advertisement	–	–	–	–	0.100
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	0.100
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Hyderabad (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	0.700	1.300	5.800	4.200	3.200
E.	**Miscellaneous.**	0.100	0.600	0.500	0.400	0.400
	TOTAL (Gross A TO E)	3,166.200	2,807.300	3,256.600	3,604.500	4,029.500
	Refund.	–	–	–	–	–
	TOTAL (Net).	3,166.200	2,807.300	3,256.600	3,604.500	4,029.500

TABLE–28.3
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	4,446.100	5,421.900	5,067.480	5,196.865	5,910.073
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages	76.900	76.200	84.658	90.648	60.450
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	1,842.300	2,432.300	2,406.837	2,234.508	1,915.981
6.	Tobacco/Cigarettes	630.700	533.800	275.616	398.803	568.962
7.	Cement.	684.200	934.200	926.584	1,202.638	1477.629
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	437.000	435.700	486.061	584.688	1054.206
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	21.600	58.500	56.333	131.882	130.872
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	27.921	43.183
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	21.600	58.500	56.333	87.592	71.298
	g. Motor Spirits.	–	–	–	10.239	16.168
	h. Pet. Grease.	–	–	–	0.002	0.005
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	6.128	0.218
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n Benzene,Xylen Toulene.	–	–	–	–	–
12.	Crude Oil.	226.500	195.000	203.928	203.391	217.205
13.	Cotton Yarn.	342.200	520.900	382.972	161.760	201.354
14.	Knitting Yarn.	–	–	–	–	–
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	47.200	77.400	58.087	29.883	32.638
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	–	0.008	0.050	0.049
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Hyderabad (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes	29.900	40.800	50.669	3.254	3.192
25.	Perfumery & Consmetics.	0.300	0.100	0.147	0.087	0.046
26.	Soap and Detergents	80.800	89.800	100.589	123.396	142.802
	a. Soap.	50.200	40.400	45.395	56.165	73.847
	b. Detergent.	30.600	45.600	55.194	67.231	68.955
	c. Detergent Bars.	–	3.800	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	4.600	5.500	5.983	11.494	4.993
30.	Metal Containers.	–	–	–	0.002	0.272
31.	Glass & Glass–Ware.	0.100	0.100	0.150	0.223	0.175
32.	Wire and Cables	17.500	13.400	19.354	9.955	16.083
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	2.900	4.800	5.422	6.374	8.215
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	0.900	2.200	1.362	1.191	0.764
42.	Air Conditioners.	0.100	0.200	0.787	1.129	0.724
43.	Deep Freezers.	0.400	1.000	1.933	1.509	0.026
44.	Refrigirator.	–	–	–	–	73.435
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	1.700	2.100	2.361	3.375	3.704
47.	Hotels & Restaurants	1.700	2.000	2.248	2.798	3.077
48.	Advertisement	–	–	0.003	0.003	0.003
	a. Television.	–	–	–	0.001	–
	b. Radio.	–	–	0.003	0.002	0.003
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Hyderabad (Rs. in Million)

S. No.	Commodities	1990-91	1991-92	1992-93	1993-94	1994-95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	0.009	0.164
57.	Licence Fee	0.000	0.100	0.110	0.565	0.460
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	–	–	–
	e. Travel Agents.	–	–	0.100	–	–
	f. Recruiting Agents.	–	–	–	–	–
	g. Advertising Agents.	–	–	–	–	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	–	–	–	–	–
	j. Car Dealers.	–	–	–	–	–
	k. Property Developers & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	0.010	0.182	0.125
	m. Construction Contractors.	–	0.100	–	0.005	0.015
	n. Licence Fee (N.O.S.).	–	–	–	0.300	0.245
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	0.078	0.075
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	32.793	32.750
D.	**Arrears.**	8.100	5.500	25.346	71.059	40.309
E.	**Miscellaneous.**	1.600	1.600	2.677	2.502	6.291
	TOTAL (Gross A TO E)	4,457.500	5,431.100	5,097.864	5,306.594	5,993.127
	Refund.	–	–	–	–	–
	TOTAL (Net).	4,457.500	5,431.100	5,097.864	5,306.594	5,993.127

TABLE–29.4
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	669.300	737.900	879.700	1,014.000	1,020.500
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	13.800	0.500	–	–	–
3.	Beverages	–	0.200	0.100	0.300	0.200
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes	–	–	–	–	–
7.	Cement.	–	40.400	108.000	184.500	197.900
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	629.100	630.100	673.800	693.700	712.700
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	4.600	11.000	13.000	13.800	17.300
	a. Asphalt.	0.400	–	–	0.400	0.800
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	3.700	8.800	10.800	9.500	10.600
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	3.000	5.900
	i. Pet. Wax	0.500	2.100	2.200	0.900	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	0.100	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene, Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	0.300	0.200	0.100	0.100	0.100
13.	Cotton Yarn.	3.400	5.600	10.800	22.300	22.800
14.	Knitting Yarn.	–	–	–	–	–
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	12.800	35.800	38.900	2.500	2.700
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	1.900	9.600	16.600	9.800
19.	Electric Bulbs.	0.100	0.100	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Quetta

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	–	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	–	–	–	–	0.700
25.	Perfumery & Consmetics.	–	–	–	–	–
26.	Soap and Detergents (total)	–	–	–	2.700	7.800
	a. Soap.	–	–	–	2.700	7.800
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	–	0.300	0.700	–	0.200
30.	Metal Containers.	–	–	–	–	0.100
31.	Glass & Glass–Ware.	–	–	8.900	12.700	12.100
32.	Wire and Cables (total)	3.900	10.900	14.800	18.000	36.100
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	–
36.	Woollen Yarn & Fabrics.	1.300	0.800	1.000	–	–
37.	Woollen Carpets.	–	0.100	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	46.800	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	0.700	0.900	0.900	2.400	4.400
47.	Hotels & Restaurants	0.700	0.900	0.900	2.400	4.400
48.	Advertisement	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Quetta (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	0.100	–	–	0.100	0.100
E.	**Miscellaneous.**	–	0.100	0.100	0.200	0.300
	TOTAL (Gross A TO E)	670.100	738.900	880.700	1,016.700	1,025.300
	Refund.	–	–	–	5.700	6.200
	TOTAL (Net).	670.100	738.900	880.700	1,011.000	1,019.100

TABLE–29.4
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	1,066.100	1,204.900	1,233.029	1,315.435	2,355.144
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages	–	–	–	3.046	2.385
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes	–	–	–	–	–
7.	Cement.	253.000	297.700	263.309	232.879	460.419
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	696.300	767.700	793.752	799.675	1564.529
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	15.200	16.200	17.985	125.743	109.540
	a. Asphalt.	–	–	0.058	0.620	0.786
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	11.955
	f. Lubricating Oil.	9.500	9.200	11.233	119.759	90.859
	g. Motor Spirits.	–	0.600	–	–	–
	h. Pet. Grease.	5.700	6.400	6.694	–	–
	i. Pet. Wax	–	–	–	5.364	5.940
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene, Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	2.311
13.	Cotton Yarn.	22.300	33.000	30.317	16.535	17.993
14.	Knitting Yarn.	–	–	–	–	7.822
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	6.200	11.000	9.778	8.441	83.219
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	12.100	13.600	18.817	21.565	20.085
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Quetta

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	1.700	6.800	10.016	0.200	0.001
25.	Perfumery & Consmetics.	–	–	–	–	–
26.	Soap and Detergents (total)	4.200	0.600	13.315	22.294	19.054
	a. Soap.	4.200	0.600	13.315	22.294	19.054
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	0.100	0.200	0.270	0.654	1.918
30.	Metal Containers.	0.200	1.200	1.308	–	–
31.	Glass & Glass–Ware.	14.200	18.900	27.385	30.044	25.506
32.	Wire and Cables (total)	36.100	29.600	27.270	33.642	40.252
33.	Television Sets.	–	–	2.443	8.299	0.092
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	–
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	4.500	8.400	17.064	12.418	0.018
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	6.000	6.500	7.515	7.764	8.895
47.	Hotels & Restaurants	5.900	6.200	7.258	7.250	1.347
48.	Advertisement	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Quetta (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	0.063
56.	Customs Agents	–	–	–	0.360	0.810
57.	Licence Fee	0.100	0.300	0.257	0.154	6.675
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	0.100	–	–	–	–
	c. Fright forwarding Agents.	–	–	0.200	–	–
	d. Customs Agents.	–	0.300	0.057	0.154	–
	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.	–	–	–	–	0.082
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	6.593
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	11.751	9.959
D.	**Arrears.**	–	2.600	–	0.156	0.001
E.	**Miscellaneous.**	0.600	–	1.129	0.309	4.611
	TOTAL (Gross A TO E)	1,072.700	1,214.000	1,241.673	1,335.415	2,378.610
	Refund.	1.100	4.500	1.200	0.218	1.721
	TOTAL (Net).	1,071.600	1,209.500	1,240.473	1,335.197	2,376.889

TABLE–29.5
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	0.000	0.000	0.000	0.000	503.000
1	Veg.Non–essential Oil.	–	–	–	–	–
2	Vegetable Products.	–	–	–	–	–
3	Beverages	–	–	–	–	61.300
4	Beverages Consentrate.	–	–	–	–	–
5	Sugar.	–	–	–	–	223.800
6	Tobacco/Cigarettes	–	–	–	–	–
7	Cement.	–	–	–	–	70.000
8	Salt.	–	–	–	–	–
9	Natural Gases.	–	–	–	–	–
10	Petroleum Gases.	–	–	–	–	–
11.	POL Products	0.000	0.000	0.000	0.000	25.900
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	21.700
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	–	–	–	–	4.200
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	–	–
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
12	Crude Oil.	–	–	–	–	–
13	Cotton Yarn.	–	–	–	–	61.300
14	Knitting Yarn.	–	–	–	–	–
15	Filament Yarn.	–	–	–	–	–
16	Man–Made Yarn.	–	–	–	–	23.500
17	M.M.Yarn Contineous.	–	–	–	–	–
18	Electric Batteries.	–	–	–	–	–
19	Electric Bulbs.	–	–	–	–	–
20	Electric Flourescent Tubes.	–	–	–	–	–

Multan (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
21	Steel Ingots and Billets.	–	–	–	–	–
22	Electric Fans.	–	–	–	–	–
23	Gas Appliances.	–	–	–	–	–
24	Paint and Varnishes	–	–	–	–	0.400
25	Perfumery & Consmetics.	–	–	–	–	4.300
26	Soap and Detergents	–	–	–	–	32.100
	a. Soap.	–	–	–	–	31.600
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	0.500
	d. Soap and Detergent NOS.	–	–	–	–	–
27	Soda Ash.	–	–	–	–	–
28	Tyres and Tubes.	–	–	–	–	–
29	Paper and Paper Board.	–	–	–	–	–
30	Metal Containers.	–	–	–	–	0.400
31	Glass & Glass–Ware.	–	–	–	–	–
32	Wire and Cables	–	–	–	–	–
33	Television Sets.	–	–	–	–	–
34	Bank Cheques.	–	–	–	–	–
35	Ceramic Tiles.	–	–	–	–	–
36	Woollen Yarn & Fabrics.	–	–	–	–	–
37	Woollen Carpets.	–	–	–	–	–
38	Mild Steel Products.	–	–	–	–	–
39	Matches.	–	–	–	–	–
40	Ship Plates.	–	–	–	–	–
41	Arms and Ammunition.	–	–	–	–	–
42	Air Conditioners.	–	–	–	–	–
43	Deep Freezers.	–	–	–	–	–
44	Refrigirator.	–	–	–	–	–
45	Vehicle Bodies.	–	–	–	–	–
46	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	0.000	0.000	0.000	0.000	1.200
47	Hotels & Restaurants	–	–	–	–	1.200
48	Advertisement	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Multan (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
50	Inland Carriage of goods by Air.	–	–	–	–	–
51	Courier Service.	–	–	–	–	–
52	Insurance.	–	–	–	–	–
53	Telex.	–	–	–	–	–
54	Telephone Services.	–	–	–	–	–
55	Shipping Agents	–	–	–	–	–
56	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	–	–	–	–	0.800
E.	**Miscellaneous.**	–	–	–	–	–
	TOTAL (Gross A TO E)	0.000	0.000	0.000	0.000	505.000
	Refund.	–	–	–	–	2.500
	TOTAL (Net).	0.000	0.000	0.000	0.000	502.500

TABLE–29.5
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	2,964.400	3,916.200	3,891.545	3,652.980	3,543.328
1	Veg.Non–essential Oil.	–	–	–	–	–
2	Vegetable Products.	–	–	–	–	–
3	Beverages	263.200	281.600	317.919	310.317	194.666
4	Beverages Consentrate.	–	–	–	–	–
5	Sugar.	1,056.600	1,274.300	1,437.481	1,580.932	801.340
6	Tobacco/Cigarettes	–	–	–	258.363	1204.016
7	Cement.	458.700	527.300	498.486	532.092	544.297
8	Salt.	–	–	–	–	–
9	Natural Gases.	–	–	–	–	29.905
10	Petroleum Gases.	–	–	–	–	1.307
11.	POL Products	111.700	148.600	27.407	184.515	215.275
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	84.200	124.900	1.197	1.768	8.834
	d. Light Speed Diesel Oil.	–	0.300	–	–	0.172
	e. Jet Fuels.	–	–	0.300	–	–
	f. Lubricating Oil.	27.400	23.400	17.159	147.772	103.457
	g. Motor Spirits.	0.100	–	8.751	34.975	39.785
	h. Pet. Grease.	–	–	–	–	0.087
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzen,Xylen,Toulene.	–	–	–	–	62.940
12	Crude Oil.	–	–	–	–	–
13	Cotton Yarn.	653.200	1,019.900	916.507	331.650	193.205
14	Knitting Yarn.	–	–	–	–	0.645
15	Filament Yarn.	–	–	–	–	–
16	Man–Made Yarn.	247.800	436.200	444.374	171.749	71.056
17	M.M.Yarn Contineous.	–	–	–	–	0.200
18	Electric Batteries.	–	–	–	–	–
19	Electric Bulbs.	–	–	–	–	–
20	Electric Flourescent Tubes.	–	–	–	–	0.007

Multan (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21	Steel Ingots and Billets.	–	–	–	–	–
22	Electric Fans.	–	–	–	–	–
23	Gas Appliances.	–	–	–	–	–
24	Paint and Varnishes	4.000	4.100	3.418	1.862	0.875
25	Perfumery & Consmetics.	33.900	39.600	24.497	22.345	18.945
26	Soap and Detergents	132.900	180.600	211.829	247.061	262.381
	a. Soap.	129.000	175.200	201.540	230.474	248.527
	b. Detergent.	–	0.400	2.984	4.891	4.282
	c. Detergent Bars.	3.900	5.000	6.413	8.985	9.572
	d. Soap and Detergent NOS.	–	–	0.892	2.711	–
27	Soda Ash.	–	–	–	–	–
28	Tyres and Tubes.	–	–	–	–	–
29	Paper and Paper Board.	0.600	0.900	3.547	7.004	1.971
30	Metal Containers.	1.400	2.700	5.453	4.724	3.053
31	Glass & Glass–Ware.	0.300	0.200	0.137	0.083	0.070
32	Wire and Cables	–	–	0.009	0.076	0.109
33	Television Sets.	–	–	–	–	–
34	Bank Cheques.	–	–	–	–	–
35	Ceramic Tiles.	–	–	–	–	–
36	Woollen Yarn & Fabrics.	–	–	–	–	–
37	Woollen Carpets.	–	–	–	–	–
38	Mild Steel Products.	–	–	–	–	–
39	Matches.	–	–	–	–	–
40	Ship Plates.	–	–	–	–	–
41	Arms and Ammunition.	0.100	0.200	0.124	0.094	–
42	Air Conditioners.	–	–	–	–	–
43	Deep Freezers.	–	–	–	–	–
44	Refrigirator.	–	–	–	–	–
45	Vehicle Bodies.	–	–	0.357	0.113	0.005
46	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	9.100	11.000	13.747	11.986	6.484
47	Hotels & Restaurants	8.500	10.700	13.013	11.265	6.234
48	Advertisement	–	–	0.009	0.019	0.032
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	0.009	0.019	0.032
49	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Multan (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
50	Inland Carriage of goods by Air.	–	–	–	0.010	–
51	Courier Service.	–	–	–	–	–
52	Insurance.	–	–	–	–	–
53	Telex.	–	–	–	–	–
54	Telephone Services.	–	–	–	–	–
55	Shipping Agents	–	–	–	–	–
56	Customs Agents	–	–	–	0.049	0.085
57.	Licence Fee	0.600	0.300	0.725	0.643	0.133
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	0.002	–	0.002
	e. Travel Agents.	–	–	–	0.129	0.010
	f. Recruiting Agents.	–	–	–	0.005	–
	g. Advertising Agents.	–	–	–	–	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	0.100	–	0.107	0.075	0.032
	j. Car Dealers.	0.500	0.300	0.305	0.123	0.029
	k. Property Developers & Promoter	–	–	0.006	0.018	–
	l. Marriage Halls.	–	–	0.005	0.168	0.040
	m. Construction Contractors.	–	–	–	–	0.020
	n. Licence Fee (N.O.S.).	–	–	0.300	0.010	–
	o. Courier Services.	–	–	–	0.015	–
	p. Hotel & Restaurant.	–	–	–	0.080	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	0.020	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	11.649	98.881	78.323
D.	**Arrears.**	3.200	5.200	19.996	14.076	2.033
E.	**Miscellaneous.**	1.000	2.900	2.651	2.631	1.613
	TOTAL (Gross A TO E)	2,977.700	3,935.300	3,939.588	3,780.554	3,631.781
	Refund.	–	–	70.000	–	–
	TOTAL (Net).	2,977.700	3,935.300	3,869.588	3,780.554	3,631.781

TABLE–29.6
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	0.000	0.000	0.000	611.166	2,982.999
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages	–	–	–	62.192	117.400
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	386.882	1640.257
6.	Tobacco/Cigarettes	–	–	–	–	–
7.	Cement.	–	–	–	62.123	726.856
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	–	–	–	–	–
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	–	–	–	11.299	44.391
	a. Asphalt.	–	–	–	–	0.008
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	–	–	–	11.299	44.383
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	–	–
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene, Xylene,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	–	–	–	48.008	267.709
14.	Knitting Yarn.	–	–	–	–	–
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	–	–	–	38.304	177.131
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	–	–	–	0.006
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Faisalabad (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	1.411
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes	–	–	–	0.257	1.420
25.	Perfumery & Consmetics.	–	–	–	0.023	0.098
26.	Soap and Detergents	–	–	–	0.035	0.182
	a. Soap.	–	–	–	0.019	0.085
	b. Detergent.	–	–	–	0.004	0.028
	c. Detergent Bars.	–	–	–	0.012	0.069
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	–	–	–	1.593	2.757
30.	Metal Containers.	–	–	–	0.395	3.106
31.	Glass & Glass–Ware.	–	–	–	0.019	0.083
32.	Wire and Cables	–	–	–	–	–
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	–
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	0.009	0.072
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	0.027	0.120
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	0.000	0.000	0.000	2.874	12.380
47.	Hotels & Restaurants (total)	–	–	–	2.710	12.116
48.	Advertisement (total)	–	–	–	–	0.003
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	0.003
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Faisalabad (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	0.021	0.261
57.	Licence Fee	0.000	0.000	0.000	0.143	
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	–	0.005	–
	e. Travel Agents.	–	–	–	0.020	–
	f. Recruiting Agents.	–	–	–	–	–
	g. Advertising Agents.	–	–	–	–	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	–	–	–	–	–
	j. Car Dealers.	–	–	–	–	–
	k. Property Developers & Promoter	–	–	–	0.005	–
	l. Marriage Halls.	–	–	–	0.015	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	0.068	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	0.030	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	16.524	52.822
D.	**Arrears.**	–	–	–	0.306	0.579
E.	**Miscellaneous.**	–	–	–	0.282	1.043
	TOTAL (Gross A TO E)	0.000	0.000	0.000	631.152	3,049.823
	Refund.	–	–	–	–	–
	TOTAL (Net).	0.000	0.000	0.000	631.152	3,049.823

TABLE–29.7
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	2,818.100	2,655.800	3,279.700	3,838.700	3,749.500
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	444.700	11.200	–	–	–
3.	Beverages (total)	467.900	447.700	483.200	438.600	376.300
4.	Beverages Consentrate.	–	–	–	125.700	113.000
5.	Sugar.	912.300	833.500	1,259.700	1,128.900	1,302.800
6.	Tobacco/Cigarettes (total)	123.000	221.300	269.000	412.900	491.500
7.	Cement.	150.000	334.600	356.300	387.900	319.500
8.	Salt.	10.400	9.100	7.700	–	–
9.	Natural Gases.	–	–	–	–	–
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	100.700	111.600	122.400	162.300	68.100
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	0.100	–	–	–
	c. High Speed Diesel Oil.	64.800	63.000	78.100	119.900	30.200
	d. Light Speed Diesel Oil.	0.400	1.600	0.200	–	–
	e. Jet Fuels.	0.500	–	2.300	3.700	2.600
	f. Lubricating Oil.	35.000	45.800	41.800	38.700	35.300
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	1.100	–	–	–
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	153.700	144.300	184.800	390.600	458.800
14.	Knitting Yarn.	4.000	4.100	3.800	6.000	3.400
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	100.400	129.700	144.000	128.100	141.300
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	0.900	0.700	0.700	0.700	0.400
19.	Electric Bulbs.	3.600	4.600	5.800	8.100	9.900
20.	Electric Flourescent Tubes.	–	–	–	2.100	2.600

Lahore (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	221.900	1.100
22.	Electric Fans.	12.900	13.900	12.200	–	–
23.	Gas Appliances.	0.900	1.000	1.200	–	–
24.	Paint and Varnishes (total)	48.300	63.800	79.500	91.900	62.400
25.	Perfumery & Consmetics.	33.200	35.600	40.100	37.200	56.400
26.	Soap and Detergents	115.600	130.100	123.700	186.900	189.900
	a. Soap.	–	–	–	182.300	180.700
	b. Detergent.	–	–	–	3.100	6.500
	c. Detergent Bars.	–	–	–	1.500	2.700
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	13.700	18.200	13.500	20.700	6.300
29.	Paper and Paper Board.	20.300	22.700	26.900	28.500	30.000
30.	Metal Containers.	6.000	7.500	9.100	9.800	9.900
31.	Glass & Glass–Ware.	8.300	9.300	16.800	18.900	17.600
32.	Wire and Cables (total)	12.000	15.300	22.100	29.700	80.200
33.	Television Sets.	–	0.800	1.100	0.800	0.300
34.	Bank Cheques.	–	–	–	–	1.000
35.	Ceramic Tiles.	–	–	–	0.500	6.800
36.	Woollen Yarn & Fabrics.	0.300	0.100	0.100	–	–
37.	Woollen Carpets.	6.600	7.700	8.000	–	–
38.	Mild Steel Products.	61.700	69.700	77.700	–	–
39.	Matches.	6.700	7.700	10.300	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	20.700	25.100	30.700	36.800	76.800
47.	Hotels & Restaurants (total)	20.700	25.100	30.700	36.800	57.600
48.	Advertisement (total)	–	–	–	–	2.900
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	2.900
49.	Domestic Travel	–	–	–	–	16.300
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	16.300

Lahore (Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	–	–	–	–	–
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	0.800	3.800	6.200	13.200	15.900
E.	**Miscellaneous.**	0.300	0.200	2.100	0.800	3.200
	TOTAL (Gross A TO E)	2,839.900	2,684.900	3,318.700	3,889.500	3,845.400
	Refund.	90.500	–	3.300	2.200	0.100
	TOTAL (Net).	2,749.400	2,684.900	3,315.400	3,887.300	3,845.300

TABLE–29.7
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	2,535.400	3,480.100	3,605.292	3,456.863	2,891.517
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages (total)	377.800	381.800	392.067	401.192	229.771
4.	Beverages Consentrate.	–	–	–	22.839	297.500
5.	Sugar.	640.700	861.700	838.975	1,060.561	663.847
6.	Tobacco/Cigarettes (total)	528.000	726.100	805.732	680.100	–
7.	Cement.	–	–	–	–	–
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	–	–	–	–	0.123
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	35.400	44.200	28.599	294.114	281.963
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	0.152
	c. High Speed Diesel Oil.	3.900	0.300	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	1.900	1.400	2.538	3.627	1.352
	f. Lubricating Oil.	29.600	42.500	26.018	290.329	258.222
	g. Motor Spirits.	–	–	–	–	21.646
	h. Pet. Grease.	–	–	0.043	0.158	0.421
	i. Pet. Wax	–	–	–	–	0.015
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	0.155
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	476.800	819.200	875.726	437.724	594.193
14.	Knitting Yarn.	3.500	5.700	7.169	1.529	1.954
15.	Filament Yarn.	–	–	–	0.314	–
16.	Man–Made Yarn.	168.600	266.200	240.008	118.075	213.924
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	0.400	0.600	2.188	1.858	2.910
19.	Electric Bulbs.	8.300	10.300	11.317	9.691	–
20.	Electric Flourescent Tubes.	0.100	2.400	3.325	3.920	2.934

Lahore (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	0.100	–	–	–	44.157
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	67.800	83.700	96.153	98.686	111.374
25.	Perfumery & Consmetics.	18.400	15.800	12.546	12.903	17.010
26.	Soap and Detergents	26.400	44.200	25.306	21.157	1.874
	a. Soap.	26.400	43.300	24.076	19.234	1.344
	b. Detergent.	–	0.900	1.024	1.902	0.469
	c. Detergent Bars.	–	–	0.206	0.021	0.061
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	6.000	4.600	6.163	4.693	3.978
29.	Paper and Paper Board.	34.700	45.600	59.596	107.150	146.410
30.	Metal Containers.	8.300	14.300	17.438	18.947	22.673
31.	Glass & Glass–Ware.	18.700	28.000	29.601	29.219	48.221
32.	Wire and Cables (total)	83.100	80.000	99.184	72.228	105.620
33.	Television Sets.	–	1.000	1.267	2.660	0.239
34.	Bank Cheques.	0.400	1.300	3.033	1.409	3.488
35.	Ceramic Tiles.	8.400	11.700	13.706	18.195	23.070
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	0.100	2.400	0.596	0.252	0.031
42.	Air Conditioners.	12.900	8.900	9.261	8.915	4.314
43.	Deep Freezers.	10.500	20.400	26.191	28.481	54.302
44.	Refrigirator.	–	–	–	–	14.777
45.	Vehicle Bodies.	–	–	0.145	0.051	0.860
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	87.100	109.000	121.665	123.653	150.143
47.	Hotels & Restaurants (total)	61.000	79.500	90.888	92.270	109.984
48.	Advertisement (total)	0.800	1.500	1.112	1.069	1.999
	a. Television.	–	–	–	–	–
	b. Radio.	0.800	1.500	1.112	1.069	1.999
49.	Domestic Travel	20.800	22.100	23.284	23.131	25.926
	a. By Air.	–	–	–	–	–
	b. By Train.	20.800	22.100	23.284	23.131	25.926

Lahore (Rs. in Million)

S. No.	Commodities	1990-91	1991-92	1992-93	1993-94	1994-95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	0.025
52.	Insurance.	2.800	3.700	4.372	4.316	5.805
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	0.394
56.	Customs Agents	–	–	–	1.917	2.630
57.	Licence Fee	1.700	2.200	2.009	0.950	3.380
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	1.200	2.000	2.009	0.517	–
	e. Travel Agents.	–	–	–	0.040	–
	f. Recruiting Agents.	0.100	–	–	0.010	–
	g. Advertising Agents.	0.100	0.200	–	0.040	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	0.100	–	–	0.010	–
	j. Car Dealers.	–	–	–	0.010	–
	k. Property Developers & Promoter	–	–	–	0.148	–
	l. Marriage Halls.	0.200	–	–	0.076	0.295
	m. Construction Contractors.	–	–	–	0.020	–
	n. Licence Fee (N.O.S.).	–	–	–	–	2.403
	o. Courier Services.	–	–	–	0.079	–
	p. Hotel & Restaurant.	–	–	–	–	0.682
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	18.600	147.316	299.159	222.364
D.	**Arrears.**	5.100	9.200	16.098	32.351	6.299
E.	**Miscellaneous.**	0.100	0.800	1.724	4.076	4.573
	TOTAL (Gross A TO E)	2,627.700	3,617.700	3,892.095	3,916.102	3,274.896
	Refund.	1.000	–	–	–	–
	TOTAL (Net).	2,626.700	3,617.700	3,892.095	3,916.102	3,274.896

TABLE–29.8
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
A.	**COMMODITIES (TOTAL 1 TO 46)**	2,841.500	2,981.900	3,464.300	4,281.100	4,991.200
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	50.800	–	–	–	–
3.	Beverages	85.200	77.900	87.300	65.200	67.300
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes	1,445.900	1,801.100	2,072.900	2,882.400	3,533.800
7.	Cement.	547.800	414.700	462.500	491.300	557.000
8.	Salt.	11.000	9.700	7.700	–	–
9.	Natural Gases.	52.400	50.900	65.100	54.600	47.300
10.	Petroleum Gases.	–	0.200	–	0.900	–
11.	POL Products	469.300	478.100	544.700	564.200	553.200
	a. Asphalt.	14.800	–	–	–	–
	b. Furnace Oil.	9.600	10.000	11.800	12.500	15.400
	c. High Speed Diesel Oil.	69.500	73.400	44.500	77.900	77.900
	d. Light Speed Diesel Oil.	1.000	1.100	5.100	–	–
	e. Jet Fuels.	0.900	0.900	5.900	2.800	3.200
	f. Lubricating Oil.	9.800	9.500	13.100	6.100	5.600
	g. Motor Spirits.	337.800	352.500	335.800	417.400	401.800
	h. Pet. Grease.	0.900	–	–	–	–
	i. Pet. Wax	–	0.700	0.500	0.200	–
	j. Solvent Neptha.	14.900	15.200	29.600	29.500	30.300
	k. Pet. Products N.O.S.	–	0.200	83.600	14.300	19.000
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	10.100	14.600	14.800	3.500	–
	n Benzene,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	111.100	81.100	150.300	112.500	129.300
13.	Cotton Yarn.	20.700	20.500	20.300	44.800	49.100
14.	Knitting Yarn.	–	0.200	0.200	0.400	0.300
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	4.900	6.300	7.400	19.400	21.200
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	–	–	–	–
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Rawalpindi

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	21.700	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	0.100	0.100	0.200	0.200	0.100
25.	Perfumery & Consmetics.	0.300	0.600	1.100	1.400	1.500
26.	Soap and Detergents (total)	–	–	–	–	–
	a. Soap.	–	–	–	–	–
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	13.200	13.100	13.700	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	–	–	–	–	–
30.	Metal Containers.	0.200	0.200	2.900	1.800	4.600
31.	Glass & Glass–Ware.	14.100	13.100	15.200	20.000	26.000
32.	Wire and Cables (total)	0.200	0.300	0.300	0.300	0.500
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	–
36.	Woollen Yarn & Fabrics.	10.000	10.100	8.800	–	–
37.	Woollen Carpets.	0.100	–	–	–	–
38.	Mild Steel Products.	3.200	3.700	3.700	–	–
39.	Matches.	1.000	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	15.900	18.900	25.200	30.100	78.600
47.	Hotels & Restaurants (total)	15.900	18.900	25.200	30.100	51.200
48.	Advertisement (total)	–	–	–	–	27.400
	a. Television.	–	–	–	–	27.100
	b. Radio.	–	–	–	–	0.300
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Rawalpindi

(Rs. in Million)

S. No.	Commodities	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	–
D.	**Arrears.**	0.700	1.000	0.900	1.200	2.900
E.	**Miscellaneous.**	–	–	0.100	0.100	3.200
	TOTAL (Gross A TO E)	2,858.100	3,001.800	3,490.500	4,312.500	5,075.900
	Refund.	0.300	0.400	0.300	0.400	0.800
	TOTAL (Net).	2,857.800	3,001.400	3,490.200	4,312.100	5,075.100

TABLE–29.8
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	5,258.000	6,211.600	6,355.660	6,466.850	7,247.045
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages	106.100	112.500	122.849	134.439	76.834
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	–
6.	Tobacco/Cigarettes	3,332.900	4,002.400	4,277.954	4,236.692	4610.268
7.	Cement.	734.000	861.200	808.496	947.484	1421.181
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	51.800	68.700	53.007	82.004	148.267
10.	Petroleum Gases.	–	4.600	3.064	2.931	5.675
11.	POL Products	672.200	713.900	665.907	706.621	611.480
	a. Asphalt.	–	–	–	5.727	13.811
	b. Furnace Oil.	18.600	15.800	12.614	8.382	6.759
	c. High Speed Diesel Oil.	88.500	94.600	76.496	79.536	62.820
	d. Light Speed Diesel Oil.	–	0.200	0.057	0.391	0.606
	e. Jet Fuels.	2.800	2.800	2.854	2.833	3.662
	f. Lubricating Oil.	5.200	5.900	5.883	65.284	53.438
	g. Motor Spirits.	495.600	530.800	502.462	487.718	412.200
	h. Pet. Grease.	–	–	–	1.353	2.234
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	35.800	47.700	49.124	50.212	43.658
	k. Pet. Products N.O.S.	25.700	16.100	16.417	5.185	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	7.220
	n Benzene,Xylen,Toulene.	–	–	–	–	5.072
12.	Crude Oil.	175.000	185.400	207.275	199.035	178.824
13.	Cotton Yarn.	91.900	126.900	68.728	36.837	42.169
14.	Knitting Yarn.	0.400	0.200	0.274	0.075	2.650
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	52.700	84.100	73.220	31.316	42.042
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	–	–	–	–
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Rawalpindi (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	19.268
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	0.200	0.300	0.845	0.377	0.344
25.	Perfumery & Consmetics.	1.200	1.100	17.891	20.578	19.992
26.	Soap and Detergents (total)	–	–	–	–	–
	a. Soap.	–	–	–	–	–
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	–
29.	Paper and Paper Board.	–	–	–	–	–
30.	Metal Containers.	2.300	1.800	1.746	3.711	4.175
31.	Glass & Glass–Ware.	31.500	37.000	39.547	44.047	43.050
32.	Wire and Cables (total)	0.200	0.300	0.561	0.436	0.858
33.	Television Sets.	0.100	–	–	0.514	0.069
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	–
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	1.800	5.500	5.551	9.044	8.064
42.	Air Conditioners.	3.700	5.700	8.745	10.709	11.835
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	106.900	1,176.400	3,700.540	4,572.985	4,255.813
47.	Hotels & Restaurants (total)	59.300	76.000	86.420	88.054	118.487
48.	Advertisement (total)	36.400	44.200	89.594	106.995	123.540
	a. Television.	35.900	43.900	89.160	106.617	123.491
	b. Radio.	0.500	0.300	0.434	0.378	0.049
49.	Domestic Travel	–	–	1.552	7.235	–
	a. By Air.	–	–	1.552	7.235	–
	b. By Train.	–	–	–	–	–

Rawalpindi (Rs. in Million)

S. No.	Commodities	1990-91	1991-92	1992-93	1993-94	1994-95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	0.174
53.	Telex.	10.000	10.000	35.869	18.858	11.490
54.	Telephone Services.	–	1,046.100	3,487.105	4,349.217	3998.798
55.	Shipping Agents	–	–	–	0.035	–
56.	Customs Agents	–	–	–	0.055	1.259
57.	Licence Fee	1.200	0.100	0.000	2.536	2.065
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	–	–	–
	e. Travel Agents.	0.100	0.100	–	0.075	–
	f. Recruiting Agents.	0.100	–	–	–	0.015
	g. Advertising Agents.	–	–	–	0.010	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	–	–	–	0.018	–
	j. Car Dealers.	–	–	–	–	–
	k. Property Developers & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	0.105	0.012
	m. Construction Contractors.	0.100	–	–	0.011	–
	n. Licence Fee (N.O.S.).	0.900	–	–	1.183	1.084
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	1.134	0.954
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	0.900	38.043	92.926	136.700
D.	**Arrears.**	9.600	26.000	5.365	203.549	879.616
E.	**Miscellaneous.**	0.700	2.300	3.223	1.216	3.345
	TOTAL (Gross A TO E)	5,375.200	7,417.200	10,102.831	11,337.526	12,522.519
	Refund.	1.100	2.700	2.140	6.801	2.917
	TOTAL (Net).	5,374.100	7,414.500	10,100.691	11,330.725	12,519.602

TABLE–29.9
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
	A. COMMODITIES (TOTAL 1 TO 46)	2,841.800	2,788.900	2,849.300	3,174.000	3,504.200
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	137.700	1.800	–	–	–
3.	Beverages (total)	48.700	42.000	41.800	29.900	31.900
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	114.400	49.200	60.900	158.400	212.100
6.	Tobacco/Cigarettes (total)	2,176.000	2,200.600	2,199.200	2,464.000	2,682.500
7.	Cement.	298.700	415.200	459.800	422.800	462.600
8.	Salt.	7.600	6.100	6.000	–	–
9.	Natural Gases.	–	–	–	–	–
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	2.800	7.000	7.800	6.700	8.300
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	0.400	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	2.400	7.000	7.800	6.200	8.300
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	0.400	–	–	–	–
	i. Pet. Wax	–	–	–	0.100	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n Benzene,Xylen,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	14.400	18.200	19.100	35.100	39.600
14.	Knitting Yarn.	–	–	–	0.700	0.800
15.	Filament Yarn.	–	–	–	–	–
16.	Man–Made Yarn.	4.200	5.900	7.800	12.700	14.300
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	0.300	0.300	–	–	0.100
19.	Electric Bulbs.	7.600	7.300	7.400	12.600	11.900
20.	Electric Flourescent Tubes.	–	–	–	–	–

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(Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
21.	Steel Ingots and Billets.	–	–	–	3.900	–
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	0.300	0.300	0.200	0.200	1.000
25.	Perfumery & Consmetics.	–	–	–	–	–
26.	Soap and Detergents (total)	1.100	0.600	0.200	–	–
	a. Soap.	–	–	–	–	–
	b. Detergent.	–	–	–	–	–
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	0.100	–	–	–	–
28.	Tyres and Tubes.	–	–	0.300	2.100	1.800
29.	Paper and Paper Board.	3.800	3.800	4.300	3.100	2.400
30.	Metal Containers.	0.400	0.200	0.100	0.100	0.100
31.	Glass & Glass–Ware.	8.300	10.500	9.300	8.000	9.200
32.	Wire and Cables (total)	1.500	1.500	2.000	2.500	5.500
33.	Television Sets.	–	1.100	5.100	10.300	8.200
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	0.900	11.900
36.	Woollen Yarn & Fabrics.	4.900	5.800	5.000	–	–
37.	Woollen Carpets.	0.700	0.900	1.100	–	–
38.	Mild Steel Products.	1.000	0.600	0.900	–	–
39.	Matches.	7.300	10.000	11.000	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	–
42.	Air Conditioners.	–	–	–	–	–
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	–
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	3.000	3.700	4.600	6.200	10.300
47.	Hotels & Restaurants	3.000	3.700	4.600	6.200	10.300
48.	Advertisement	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Peshawar (Rs. in Million)

S. No.	COMMODITIES	1985–86	1986–87	1987–88	1988–89	1989–90
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	–
57.	Licence Fee	0.000	0.000	0.000	0.000	0.000
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright 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 & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank** Bank/Insurance advance.	–	–	–	–	–
D.	**Arrears.**	4.500	11.400	8.500	1.600	0.900
E.	**Miscellaneous.**	0.100	–	0.300	0.100	0.300
	TOTAL (Gross A TO E)	2,849.400	2,804.000	2,862.700	3,181.900	3,515.700
	Refund.	–	–	–	2.200	2.600
	TOTAL (Net).	2,849.400	2,804.000	2,862.700	3,179.700	3,513.100

TABLE–29.9
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	3,333.500	3,766.300	3,621.813	3,312.870	5,077.045
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages (total)	66.100	55.600	64.926	71.789	98.525
4.	Beverages Consentrate.	–	–	–	31.088	793.487
5.	Sugar.	129.700	220.500	198.374	182.885	243.079
6.	Tobacco/Cigarettes (total)	2,411.400	2,570.500	2,396.522	2,179.729	2564.199
7.	Cement.	527.600	626.800	637.477	593.923	1020.137
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	–	–	–	–	–
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	8.100	6.600	5.415	29.782	28.215
	a. Asphalt.	–	–	–	–	0.698
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	8.100	6.600	5.415	29.782	27.513
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	–	0.004
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n Benzene,Xylen,Toulene.	–	–	–	–	
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	87.600	113.200	93.645	38.918	29.074
14.	Knitting Yarn.	2.000	9.000	5.120	5.450	2.667
15.	Filament Yarn.	–	–	–	–	2.405
16.	Man–Made Yarn.	32.800	61.700	103.674	52.273	88.033
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	0.100	–	–	4.652	9.084
19.	Electric Bulbs.	16.800	24.800	28.465	24.767	0.487
20.	Electric Flourescent Tubes.	–	–	–	–	

Peshawar (Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	43.141
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes (total)	1.600	4.100	9.189	0.528	0.317
25.	Perfumery & Consmetics.	–	–	–	–	–
26.	Soap and Detergents (total)	–	–	0.378	3.495	6.769
	a. Soap.	–	–	0.002	0.014	0.411
	b. Detergent.	–	–	0.376	3.268	6.246
	c. Detergent Bars.	–	–	–	0.213	0.112
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	3.500	2.400	2.827	5.416	7.341
29.	Paper and Paper Board.	2.000	0.600	0.552	6.115	28.808
30.	Metal Containers.	0.700	2.000	0.374	1.248	1.508
31.	Glass & Glass–Ware.	10.200	15.000	15.285	16.240	18.442
32.	Wire and Cables (total)	7.300	7.700	9.403	11.112	15.145
33.	Television Sets.	11.600	15.900	9.308	2.723	0.005
34.	Bank Cheques.	–	–	–	–	0.875
35.	Ceramic Tiles.	10.600	11.800	10.886	8.162	8.129
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	1.700	4.500	2.647	3.664	7.904
42.	Air Conditioners.	1.300	10.400	9.907	19.920	37.327
43.	Deep Freezers.	0.800	3.200	3.160	4.094	4.104
44.	Refrigirator.	–	–	–	–	3.734
45.	Vehicle Bodies.	–	–	–	1.327	–
46.	Vegetable Ghee.	–	–	14.279	13.570	14.104
B.	**SERVICES (TOTAL 47 TO 57)**	13.200	16.500	17.884	20.536	20.977
47.	Hotels & Restaurants	11.700	14.700	16.558	17.863	18.524
48.	Advertisement	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Peshawar (Rs. in Million)

S. No.	COMMODITIES	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	0.362	0.524
57.	Licence Fee	1.500	1.800	1.326	2.311	1.929
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	–	0.553	–
	e. Travel Agents.	–	–	–	–	–
	f. Recruiting Agents.	–	–	–	–	–
	g. Advertising Agents.	–	–	–	0.100	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	–	–	–	–	–
	j. Car Dealers.	–	–	–	–	–
	k. Property Developers & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	0.015	–
	m. Construction Contractors.	–	–	–	0.205	–
	n. Licence Fee (N.O.S.).	1.500	1.800	1.326	1.273	1.79
	o. Courier Services.	–	–	–	0.015	–
	p. Hotel & Restaurant.	–	–	–	0.150	0.139
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank** Bank/Insurance advance.	–	–	19.429	45.945	35.324
D.	**Arrears.**	2.200	1.500	0.680	0.841	2.539
E.	**Miscellaneous.**	0.100	0.400	0.729	0.571	4.092
	TOTAL (Gross A TO E)	3,349.000	3,784.700	3,660.535	3,380.763	5,139.977
	Refund.	4.900	2.900	7.903	5.950	0.836
	TOTAL (Net).	3,344.100	3,781.800	3,652.632	3,374.813	5,139.141

TABLE–29.10
COMMODITY–WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
A.	**COMMODITIES (TOTAL 1 TO 46)**	0.000	0.000	0.000	0.000	580.549
1.	Veg.Non–essential Oil.	–	–	–	–	–
2.	Vegetable Products.	–	–	–	–	–
3.	Beverages	–	–	–	–	147.402
4.	Beverages Consentrate.	–	–	–	–	–
5.	Sugar.	–	–	–	–	287.855
6.	Tobacco/Cigarettes	–	–	–	–	–
7.	Cement.	–	–	–	–	–
8.	Salt.	–	–	–	–	–
9.	Natural Gases.	–	–	–	–	–
10.	Petroleum Gases.	–	–	–	–	–
11.	POL Products	–	–	–	–	51.004
	a. Asphalt.	–	–	–	–	–
	b. Furnace Oil.	–	–	–	–	–
	c. High Speed Diesel Oil.	–	–	–	–	–
	d. Light Speed Diesel Oil.	–	–	–	–	–
	e. Jet Fuels.	–	–	–	–	–
	f. Lubricating Oil.	–	–	–	–	51.004
	g. Motor Spirits.	–	–	–	–	–
	h. Pet. Grease.	–	–	–	–	–
	i. Pet. Wax	–	–	–	–	–
	j. Solvent Neptha.	–	–	–	–	–
	k. Pet. Products N.O.S.	–	–	–	–	–
	l. Petroleum Jelly.	–	–	–	–	–
	m. M.T.T	–	–	–	–	–
	n. Benzene, Xylene,Toulene.	–	–	–	–	–
12.	Crude Oil.	–	–	–	–	–
13.	Cotton Yarn.	–	–	–	–	30.765
14.	Knitting Yarn.	–	–	–	–	0.985
15.	Filament Yarn.	–	–	–	–	0.107
16.	Man–Made Yarn.	–	–	–	–	12.564
17.	M.M.Yarn Contineous.	–	–	–	–	–
18.	Electric Batteries.	–	–	–	–	0.028
19.	Electric Bulbs.	–	–	–	–	–
20.	Electric Flourescent Tubes.	–	–	–	–	–

Gujranwala (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
21.	Steel Ingots and Billets.	–	–	–	–	11.591
22.	Electric Fans.	–	–	–	–	–
23.	Gas Appliances.	–	–	–	–	–
24.	Paint and Varnishes	–	–	–	–	0.087
25.	Perfumery & Consmetics.	–	–	–	–	0.054
26.	Soap and Detergents	–	–	–	–	17.851
	a. Soap.	–	–	–	–	14.408
	b. Detergent.	–	–	–	–	3.443
	c. Detergent Bars.	–	–	–	–	–
	d. Soap and Detergent NOS.	–	–	–	–	–
27.	Soda Ash.	–	–	–	–	–
28.	Tyres and Tubes.	–	–	–	–	2.013
29.	Paper and Paper Board.	–	–	–	–	6.557
30.	Metal Containers.	–	–	–	–	0.236
31.	Glass & Glass–Ware.	–	–	–	–	–
32.	Wire and Cables	–	–	–	–	7.123
33.	Television Sets.	–	–	–	–	–
34.	Bank Cheques.	–	–	–	–	–
35.	Ceramic Tiles.	–	–	–	–	1.082
36.	Woollen Yarn & Fabrics.	–	–	–	–	–
37.	Woollen Carpets.	–	–	–	–	–
38.	Mild Steel Products.	–	–	–	–	–
39.	Matches.	–	–	–	–	–
40.	Ship Plates.	–	–	–	–	–
41.	Arms and Ammunition.	–	–	–	–	0.311
42.	Air Conditioners.	–	–	–	–	2.919
43.	Deep Freezers.	–	–	–	–	–
44.	Refrigirator.	–	–	–	–	–
45.	Vehicle Bodies.	–	–	–	–	0.015
46.	Vegetable Ghee.	–	–	–	–	–
B.	**SERVICES (TOTAL 47 TO 57)**	0.000	0.000	0.000	0.000	5.967
47.	Hotels & Restaurants (total)	–	–	–	–	4.578
48.	Advertisement (total)	–	–	–	–	–
	a. Television.	–	–	–	–	–
	b. Radio.	–	–	–	–	–
49.	Domestic Travel	–	–	–	–	–
	a. By Air.	–	–	–	–	–
	b. By Train.	–	–	–	–	–

Gujranwala (Rs. in Million)

S. No.	Commodities	1990–91	1991–92	1992–93	1993–94	1994–95
50.	Inland Carriage of goods by Air.	–	–	–	–	–
51.	Courier Service.	–	–	–	–	–
52.	Insurance.	–	–	–	–	–
53.	Telex.	–	–	–	–	–
54.	Telephone Services.	–	–	–	–	–
55.	Shipping Agents	–	–	–	–	–
56.	Customs Agents	–	–	–	–	1.384
57.	Licence Fee	0.000	0.000	0.000	0.000	0.005
	a. Shipping Agents.	–	–	–	–	–
	b. Stevadores.	–	–	–	–	–
	c. Fright forwarding Agents.	–	–	–	–	–
	d. Customs Agents.	–	–	–	–	0.005
	e. Travel Agents.	–	–	–	–	–
	f. Recruiting Agents.	–	–	–	–	–
	g. Advertising Agents.	–	–	–	–	–
	h. Ship Chandlers.	–	–	–	–	–
	i. Property Dealers.	–	–	–	–	–
	j. Car Dealers.	–	–	–	–	–
	k. Property Developers & Promoter	–	–	–	–	–
	l. Marriage Halls.	–	–	–	–	–
	m. Construction Contractors.	–	–	–	–	–
	n. Licence Fee (N.O.S.).	–	–	–	–	–
	o. Courier Services.	–	–	–	–	–
	p. Hotel & Restaurant.	–	–	–	–	–
	q. Television Corporation/Firms	–	–	–	–	–
	r. Travel by Air.	–	–	–	–	–
	s. Insurance Companies.	–	–	–	–	–
C.	**Bank/Insurance advance.**	–	–	–	–	43.506
D.	**Arrears.**	–	–	–	–	0.417
E.	**Miscellaneous.**	–	–	–	–	0.892
	TOTAL (Gross A TO E)	0.000	0.000	0.000	0.000	631.331
	Refund.	–	–	–	–	–
	TOTAL (Net).	0.000	0.000	0.000	0.000	631.331

TABLE-30.1
COLLECTORATE WISE NET COLLECTION OF SALES TAX-TOTAL

(Rs.in Millions)

S NO.	COLLECTORATES	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
1	Karachi-Appraisement	3,203.0	3,885.4	4,265.2	6,421.2	7,287.6	7,244.3	9,048.1	10,344.7	12,498.7	17,249.8
2	Karachi-Preventive	–	–	73.2	-128.3	-56.5	684.8	793.2	910.5	1,371.4	2,353.0
3	Karachi-Port Qasim	–	–	–	–	–	–	–	–	–	837.4
4	Karachi-Exports	–	–	–	–	–	-1,584.2	-1,615.5	-2,446.8	-2,626.1	-2,150.5
	Karachi-Custom House(1 to 4)	3,203.0	3,885.4	4,338.4	6,292.9	7,231.1	6,344.9	8,225.8	8,808.4	11,244.0	18,289.7
5	Karachi-CE & ST	709.0	852.9	1,210.4	2,447.4	4,047.7	4,038.4	4,129.1	4,714.8	6,040.7	6,792.0
6	Peshawar	97.2	106.4	532.2	877.3	940.1	807.0	932.8	1,206.3	1,533.8	2,292.8
7	Rawalpindi	140.7	153.8	546.8	1,033.7	1,296.6	1,062.2	1,426.8	1,697.3	2,257.2	3,150.0
8	Lahore-Customs	245.3	395.2	479.7	913.1	893.3	856.6	1,025.1	1,129.7	1,490.6	2,297.9
9	Lahore-CE & ST	413.6	599.1	975.7	1,932.2	1,864.3	1,820.8	2,192.7	2,544.6	3,088.9	3,615.8
10	Gujranwala	–	–	–	–	–	–	–	–	–	379.8
11	Faisalabad	–	–	–	–	–	–	–		261.8	1,266.4
12	Multan	–	–	–	–	794.9	706.0	986.3	1,175.3	1,452.5	1,435.7
13	Hyderabad	67.0	125.6	298.4	610.6	798.8	719.7	923.0	1,077.1	1,584.0	1,972.0
14	Quetta	51.8	290.4	361.2	592.6	706.9	652.4	957.0	1,162.2	1,425.8	2,081.5
15	CITs	1.2	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	4,928.8	6,408.8	8,742.8	14,699.8	18,573.7	17,008.0	20,798.6	23,515.7	30,379.3	43,573.6

TABLE–30.2

COLLECTORATE WISE NET COLLECTION OF SALES TAX–IMPORTS RELATED

(Rs.in Millions)

S NO.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1	Karachi–Appraisement	3,203.0	3,885.4	4,265.2	6,421.2	7,287.6	7,244.3	9,048.1	10,344.7	12,498.7	17,249.8
2	Karachi–Preventive	–	–	73.2	–128.3	–56.5	684.8	793.2	910.5	1,371.4	2,353.0
3	Karachi–Port Qasim	–	–	–	–	–	–	–	–	–	837.4
4	Karachi–Exports	–	–	–	–	–	–1,584.2	–1,615.5	–2,446.8	–2,626.1	–2,150.5
	Karachi–Custom House(1 to 4)	3,203.0	3,885.4	4,338.4	6,292.9	7,231.1	6,344.9	8,225.8	8,808.4	11,244.0	18,289.7
5	Karachi–CE & ST	–	–	–	–	–	–	–	–	–	–
6	Peshawar	36.6	26.8	30.6	62.9	71.7	73.4	96.3	277.7	459.2	820.2
7	Rawalpindi	54.8	49.7	54.2	74.4	90.4	81.6	85.0	128.1	153.7	561.0
8	Lahore–Customs	245.3	395.2	479.7	913.1	893.3	856.6	1,025.1	1,129.7	1,490.6	2,297.9
9	Lahore–CE & ST	–	–	–	–	–	–	–	–	–	–
10	Gujranwala	–	–	–	–	–	–	–	–	–	–152.6
11	Faisalabad	–	–	–	–	–	–	–	–	16.4	–33.3
12	Multan	–	–	–	–	80.9	142.1	186.7	188.1	170.2	225.2
13	Hyderabad	2.1	0.8	26.3	51.6	82.6	121.7	66.0	88.4	160.8	146.2
14	Quetta	16.0	215.7	246.7	118.6	188.9	168.1	283.7	436.4	609.1	1,105.2
15	CITs	–	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	3,557.8	4,573.6	5,175.9	7,513.5	8,638.9	7,788.4	9,968.6	11,056.8	14,304.0	23,259.5

TABLE – 30.3
COLLECTORATE WISE NET COLLECTION OF SALES TAX – DOMESTIC

(Rs.in Millions)

S NO.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1	Karachi – Appraisement	–	–	–	–	–	–	–	–	–	–
2	Karachi – Preventive	–	–	–	–	–	–	–	–	–	–
3	Karachi – Port Qasim	–	–	–	–	–	–	–	–	–	–
4	Karachi – Exports	–	–	–	–	–	–	–	–	–	–
	Karachi – Custom House(1 to 4)	–	–	–	–	–	–	–	–	–	–
5	Karachi – CE & ST	709.0	852.9	1,210.4	2,447.4	4,047.7	4,038.4	4,129.1	4,714.8	6,040.7	6,792.0
6	Peshawar	60.6	79.6	501.6	814.4	868.4	733.6	836.5	928.6	1,074.6	1,472.6
7	Rawalpindi	85.9	104.1	492.6	959.3	1,206.2	980.6	1,341.8	1,569.2	2,103.5	2,589.0
8	Lahore – Customs	–	–	–	–	–	–	–	–	–	–
9	Lahore – CE & ST	413.6	599.1	975.7	1,932.2	1,864.3	1,820.8	2,192.7	2,544.6	3,088.9	3,615.8
10	Gujranwala	–	–	–	–	–	–	–	–	–	532.4
11	Faisalabad	–	–	–	–	–	–	–	–	245.4	1,299.7
12	Multan	–	–	–	–	714.0	563.9	799.6	987.2	1,282.3	1,210.5
13	Hyderabad	64.9	124.8	272.1	559.0	716.2	598.0	857.0	988.7	1,423.2	1,825.8
14	Quetta	27.5	74.7	114.5	474.0	518.0	484.3	673.3	725.8	816.7	976.3
15	CITs	1.2	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	1,362.7	1,835.2	3,566.9	7,186.3	9,934.8	9,219.6	10,830.0	12,458.9	16,075.3	20,314.1

TABLE-31.1
PERCENTAGE SHARE OF COLLECTORATES IN THE COLLECTION OF SALES TAX-TOTAL

(Rs.in Millions)

S NO.	COLLECTORATES	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
1	Karachi-Appraisement	65.0%	60.6%	48.8%	43.7%	39.2%	42.6%	43.5%	44.0%	41.1%	39.6%
2	Karachi-Preventive	–	–	0.8%	-0.9%	-0.3%	4.0%	3.8%	3.9%	4.5%	5.4%
3	Karachi-Port Qasim	–	–	–	–	–	–	–	–	–	1.9%
4	Karachi-Exports	–	–	–	–	–	-9.3%	-7.8%	-10.4%	-8.6%	-4.9%
	Karachi-Custom House(1 to 4)	65.0%	60.6%	49.6%	42.8%	38.9%	37.3%	39.5%	37.5%	37.0%	42.0%
5	Karachi-CE & ST	14.4%	13.3%	13.8%	16.6%	21.8%	23.7%	19.9%	20.0%	19.9%	15.6%
6	Peshawar	2.0%	1.7%	6.1%	6.0%	5.1%	4.7%	4.5%	5.1%	5.0%	5.3%
7	Rawalpindi	2.9%	2.4%	6.3%	7.0%	7.0%	6.2%	6.9%	7.2%	7.4%	7.2%
8	Lahore-Customs	5.0%	6.2%	5.5%	6.2%	4.8%	5.0%	4.9%	4.8%	4.9%	5.3%
9	Lahore-CE & ST	8.4%	9.3%	11.2%	13.1%	10.0%	10.7%	10.5%	10.8%	10.2%	8.3%
10	Gujranwala	–	–	–	–	–	–	–	–	–	0.9%
11	Faisalabad	–	–	–	–	–	–	–	–	0.9%	2.9%
12	Multan	–	–	–	–	4.3%	4.2%	4.7%	5.0%	4.8%	3.3%
13	Hyderabad	1.4%	2.0%	3.4%	4.2%	4.3%	4.2%	4.4%	4.6%	5.2%	4.5%
14	Quetta	1.1%	4.5%	4.1%	4.0%	3.8%	3.8%	4.6%	4.9%	4.7%	4.8%
15	CITs	0.0%	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE – 31.2

PERCENTAGE SHARE OF COLLECTORATES IN THE COLLECTION OF SALES TAX – IMPORTS RELATED

(Rs.in Millions)

S NO.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1	Karachi – Appraisement	90.0%	85.0%	82.4%	85.5%	84.4%	93.0%	90.8%	93.6%	87.4%	74.2%
2	Karachi – Preventive	–	–	1.4%	–1.7%	–0.7%	8.8%	8.0%	8.2%	9.6%	10.1%
3	Karachi – Port Qasim	–	–	–	–	–	–	–	–	–	3.6%
4	Karachi – Exports	–	–	–	–	–	–20.3%	–16.2%	–22.1%	–18.4%	–9.2%
	Karachi – Custom House(1 to 4)	90.0%	85.0%	83.8%	83.8%	83.7%	81.5%	82.5%	79.7%	78.6%	78.6%
5	Karachi – CE & ST	–	–	–	–	–	–	–	–	–	–
6	Peshawar	1.0%	0.6%	0.6%	0.8%	0.8%	0.9%	1.0%	2.5%	3.2%	3.5%
7	Rawalpindi	1.5%	1.1%	1.0%	1.0%	1.0%	1.0%	0.9%	1.2%	1.1%	2.4%
8	Lahore – Customs	6.9%	8.6%	9.3%	12.2%	10.3%	11.0%	10.3%	10.2%	10.4%	9.9%
9	Lahore – CE & ST	–	–	–	–	–	–	–	–	–	–
10	Gujranwala	–	–	–	–	–	–	–	–	–	–0.7%
11	Faisalabad	–	–	–	–	–	–	–	–	0.1%	–0.1%
12	Multan	–	–	–	–	0.9%	1.8%	1.9%	1.7%	1.2%	1.0%
13	Hyderabad	0.1%	0.0%	0.5%	0.7%	1.0%	1.6%	0.7%	0.8%	1.1%	0.6%
14	Quetta	0.4%	4.7%	4.8%	1.6%	2.2%	2.2%	2.8%	3.9%	4.3%	4.8%
15	CITs	–	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE – 31.3

PERCENTAGE SHARE OF COLLECTORATES IN THE COLLECTION OF SALES TAX – DOMESTIC

(Rs.in Millions)

S NO.	COLLECTORATES	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95
1	Karachi – Appraisement	–	–	–	–	–	–	–	–	–	–
2	Karachi – Preventive	–	–	–	–	–	–	–	–	–	–
3	Karachi – Port Qasim	–	–	–	–	–	–	–	–	–	–
4	Karachi – Exports	–	–	–	–	–	–	–	–	–	–
	Karachi – Custom House(1 to 4)	–	–	–	–	–	–	–	–	–	–
5	Karachi – CE & ST	52.0%	46.5%	33.9%	34.1%	40.7%	43.8%	38.1%	37.8%	37.6%	33.4%
6	Peshawar	4.4%	4.3%	14.1%	11.3%	8.7%	8.0%	7.7%	7.5%	6.7%	7.2%
7	Rawalpindi	6.3%	5.7%	13.8%	13.3%	12.1%	10.6%	12.4%	12.6%	13.1%	12.7%
8	Lahore – Customs	–	–	–	–	–	–	–	–	–	–
9	Lahore – CE & ST	30.4%	32.6%	27.4%	26.9%	18.8%	19.7%	20.2%	20.4%	19.2%	17.8%
10	Gujranwala	–	–	–	–	–	–	–	–	–	2.6%
11	Faisalabad	–	–	–	–	–	–	–	–	1.5%	6.4%
12	Multan	–	–	–	–	7.2%	6.1%	7.4%	7.9%	8.0%	6.0%
13	Hyderabad	4.8%	6.8%	7.6%	7.8%	7.2%	6.5%	7.9%	7.9%	8.9%	9.0%
14	Quetta	2.0%	4.1%	3.2%	6.6%	5.2%	5.3%	6.2%	5.8%	5.1%	4.8%
15	CITs	0.1%	–	–	–	–	–	–	–	–	–
	TOTAL (1 to 15)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE – 32.1

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1985–86

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Custom House	3,449.7	43.5	203.2	3,203.0	–	–	–	3,449.7	43.5	203.2	3203.0
2	Karachi – CE & ST	–	–	–	–	709.0	–	709.0	709.0	–	–	709.0
3	Peshawar	36.6	–	–	36.6	60.6	–	60.6	97.2	–	–	97.2
4	Rawalpindi	55.5	0.2	0.5	54.8	85.9	–	85.9	141.4	0.2	0.5	140.7
5	Lahore – Customs	298.9	5.5	48.1	245.3	–	–	–	298.9	5.5	48.1	245.3
6	Lahore – CE & ST	–	–	–	–	413.6	–	413.6	413.6	–	–	413.6
7	Multan	–	–	–	–	–	–	–	–	–	–	–
8	Hyderabad	2.8	0.7	–	2.1	64.9	–	64.9	67.7	0.7	–	67.0
9	Quetta	24.3	–	–	24.3	27.5	–	27.5	51.8	–	–	51.8
10	CITs	–	–	–	–	1.2	–	1.2	1.2	–	–	1.2
	TOTAL (1 to 10)	3,867.8	49.9	251.8	3,566.1	1,362.7	–	1,362.7	5,230.5	49.9	251.8	4928.8

TABLE – 32.2

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1986–87

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Custom House	4,129.5	19.3	224.8	3,885.4	–	–	–	4,129.5	19.3	224.8	3885.4
2	Karachi – CE & ST	–	–	–	–	852.9	–	852.9	852.9	–	–	852.9
3	Peshawar	26.8	–	–	26.8	79.6	–	79.6	106.4	–	–	106.4
4	Rawalpindi	49.7	–	–	49.7	104.1	–	104.1	153.8	–	–	153.8
5	Lahore – Customs	461.9	2.5	64.2	395.2		–	–	461.9	2.5	64.2	395.2
6	Lahore – CE & ST	–	–	–	–	599.1	–	599.1	599.1	–	–	599.1
7	Multan	–	–	–	–	–	–	–				
8	Hyderabad	0.8	–	–	0.8	124.8	–	124.8	125.6	–	–	125.6
9	Quetta	215.7	–	–	215.7	74.7	–	74.7	290.4	–	–	290.4
	TOTAL (1 to 9)	4,884.4	21.8	289.0	4,573.6	1,835.2	–	1,835.2	6,719.6	21.8	289.0	6408.8

TABLE – 32.3

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1987–88

(Rs.in Millions)

S NO	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Ta	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Appraisement	4,366.8	35.5	66.1	4,265.2	–	–	–	4,366.8	35.5	66.1	4265.2
2	Karachi – Preventive	378.7	–	305.5	73.2	–	–	–	378.7	–	305.5	73.2
3	Karachi – Exports	–	–	–	–	–	–	–	–	–	–	–
	Karachi – Customs House(1 to 3)	4,745.5	35.5	371.6	4,338.4	–	–	–	4,745.5	35.5	371.6	4338.4
4	Karachi – CE & ST	–	–	–	–	1,210.4	–	1,210.4	1,210.4	–	–	1210.4
5	Peshawar	30.6	–	–	30.6	501.6	–	501.6	532.2	–	–	532.2
6	Rawalpindi	55.6	1.4	–	54.2	492.6	–	492.6	548.2	1.4	–	546.8
7	Lahore – Customs	563.8	3.1	81.0	479.7	–	–	–	563.8	3.1	81.0	479.7
8	Lahore – CE & ST	–	–	–		977.1	1.4	975.7	977.1	1.4	–	975.7
9	Multan											
10	Hyderabad	32.6	5.3	1.0	26.3	272.1	–	272.1	304.7	5.3	1.0	298.4
11	Quetta	249.1	–	2.4	246.7	114.5	–	114.5	363.6	–	2.4	361.2
	TOTAL (1 to 11)	5,677.2	45.3	456.0	5,175.9	3,568.3	1.4	3,566.9	9,245.5	46.7	456.0	8742.8

TABLE – 32.4

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1988–89

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Appraisement	6,518.3	97.1	–	6,421.2	–	–	–	6,518.3	97.1	–	6421.2
2	Karachi – Preventive	538.8	--	667.1	–128.3	–	–	–	538.8	–	667.1	–128.3
3	Karachi – Exports	–	–	–	–	–	–	–	–	–	–	–
	Karachi – Customs House(1 to 3)	7,057.1	97.1	667.1	6,292.9	–	–	–	7,057.1	97.1	667.1	6292.9
4	Karachi – CE & ST	–	–	–	–	2,448.1	0.7	2,447.4	2,448.1	0.7	–	2447.4
5	Peshawar	67.1	–	4.2	62.9	814.4	–	814.4	881.5	–	4.2	877.3
6	Rawalpindi	77.0	0.1	2.5	74.4	959.3	–	959.3	1,036.3	0.1	2.5	1033.7
7	Lahore – Customs	1,045.8	5.9	126.8	913.1	–	–	–	1,045.8	5.9	126.8	913.1
8	Lahore – CE & ST	–	–	–	–	1,933.0	0.8	1,932.2	1,933.0	0.8	–	1932.2
9	Multan	–	–	–	–	–	–	–	–	–	–	–
10	Hyderabad	61.2	–	9.6	51.6	559.0	–	559.0	620.2	–	9.6	610.6
11	Quetta	121.0	2.4	–	118.6	474.0	–	474.0	595.0	2.4	–	592.6
	TOTAL (1 to 11)	8,429.2	105.5	810.2	7,513.5	7,187.8	1.5	7,186.3	15,617.0	107.0	810.2	14699.8

TABLE–32.5

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS–1989–90

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi–Appraisement	7,350.7	27.4	35.7	7,287.6	–	–	–	7,350.7	27.4	35.7	7287.6
2	Karachi–Preventive	661.8	–	718.3	–56.5	–	–	–	661.8	–	718.3	–56.5
3	Karachi–Exports	–	–	–	–	–	–	–	–	–		
	Karachi–Customs House(1 to 3)	8,012.5	27.4	754.0	7,231.1	–	–	–	8,012.5	27.4	754.0	7231.1
4	Karachi–CE & ST	–	–	–	–	4,047.7	–	4,047.7	4,047.7	–	–	4047.7
5	Peshawar	77.8	2.3	3.8	71.7	914.9	46.5	868.4	992.7	48.8	3.8	940.1
6	Rawalpindi	93.2	–	2.8	90.4	1,206.2	–	1,206.2	1,299.4	–	2.8	1296.6
7	Lahore–Customs	1,081.4	4.3	183.8	893.3				1,081.4	4.3	183.8	893.3
8	Lahore–CE & ST	–	–	–	–	1,865.8	1.5	1,864.3	1,865.8	1.5	–	1864.3
9	Multan	80.9	–	–	80.9	714.1	0.1	714.0	795.0	0.1	–	794.9
10	Hyderabad	84.1	–	1.5	82.6	716.2		716.2	800.3	–	1.5	798.8
11	Quetta	191.4	–	2.5	188.9	628.0	110.0	518.0	819.4	110.0	2.5	706.9
	TOTAL (1 to 11)	9,621.3	34.0	948.4	8,638.9	10,092.9	158.1	9,934.8	19,714.2	192.1	948.4	18573.7

TABLE–32.6

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS–1990–91

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi–Appraisement	–	–	–	7,244.3	–	–	–	–	–	–	7244.3
2	Karachi–Preventive	–	–	–	684.8	–	–	–	–	–	–	684.8
3	Karachi–Exports	–	–	–	–1,584.2	–	–	–	–	–	–	–1584.2
	Karachi–Customs House(1 to 3)	–	–	–	6,344.9	–	–	–	–	–	–	6344.9
4	Karachi–CE & ST	–	–	–		–	–	4,038.4	–	–	–	4038.4
5	Peshawar	–	–	–	73.4	–	–	733.6	–	–	–	807.0
6	Rawalpindi	–	–	–	81.6	–	–	980.6	–	–	–	1062.2
7	Lahore–Customs	–	–	–	856.6	–	–		–	–	–	856.6
8	Lahore–CE & ST	–	–	–		–	–	1,820.8	–	–	–	1820.8
9	Multan	–	–	–	142.1	–	–	563.9	–	–	–	706.0
10	Hyderabad	–	–	–	121.7	–	–	598.0	–	–	–	719.7
11	Quetta	–	–	–	168.1	–	–	484.3	–	–	–	652.4
	TOTAL (1 to 11)	–	–		7,788.4	–	–	9,219.6	–	–	–	17008.0

TABLE–32.7

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS–1991–92

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Ta	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi–Appraisement	9,077.3	10.2	19.0	9,048.1	–	–	–	9,077.3	10.2	19.0	9048.1
2	Karachi–Preventive	801.3	2.1	6.0	793.2	–	–	–	801.3	2.1	6.0	793.2
3	Karachi–Exports	–	–	1,615.5	–1,615.5	–	–	–	–	–	1,615.5	–1615.5
	Karachi–Customs House(1 to 3)	9,878.6	12.3	1,640.5	8,225.8	–	–	–	9,878.6	12.3	1,640.5	8225.8
4	Karachi–CE & ST					5,986.3	1,857.2	4,129.1	5,986.3	1,857.2	–	4129.1
5	Peshawar	102.2	0.7	5.2	96.3	963.0	126.5	836.5	1,065.2	127.2	5.2	932.8
6	Rawalpindi	111.1	6.0	20.1	85.0	1,540.3	198.5	1,341.8	1,651.4	204.5	20.1	1426.8
7	Lahore–Customs	1,427.8	0.4	402.3	1,025.1	–	–	–	1,427.8	0.4	402.3	1025.1
8	Lahore–CE & ST					2,906.0	713.3	2,192.7	2.906.0	713.3	–	2192.7
9	Multan	186.7	–	–	186.7	1,015.3	215.7	799.6	1,202.0	215.7	–	986.3
10	Hyderabad	89.2	–	23.2	66.0	1,119.4	262.4	857.0	1,208.6	262.4	23.2	923.0
11	Quetta	319.2	–	35.5	283.7	1,136.2	462.9	673.3	1,455.4	462.9	35.5	957.0
	TOTAL (1 to 11)	12,114.8	19.4	2,126.8	9,968.6	14,666.5	3,836.5	10,830.0	26,781.3	3,855.9	2,126.8	20798.6

TABLE – 32.8

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1992–93

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Ta:	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Appraisement	10,371.9	2.5	24.7	10,344.7	–	–	–	10,371.9	2.5	24.7	10344.7
2	Karachi – Preventive	916.1	–	5.6	910.5	–	–	–	916.1	–	5.6	910.5
3	Karachi – Exports	–	–	2,446.8	–2,446.8	–	–	–	–	–	2,446.8	–2446.8
	Karachi – Customs House(1 to 3)	11,288.0	2.5	2,477.1	8,808.4	–	–	–	11,288.0	2.5	2,477.1	8808.4
4	Karachi – CE & ST	–	–	–	–	6,729.9	2,015.1	4,714.8	6,729.9	2,015.1	–	4714.8
5	Peshawar	281.7	1.1	2.9	277.7	1,054.7	126.1	928.6	1,336.4	127.2	2.9	1206.3
6	Rawalpindi	166.5	–	38.4	128.1	1,809.7	240.5	1,569.2	1,976.2	240.5	38.4	1697.3
7	Lahore – Customs	1,640.4	0.8	509.9	1,129.7	–	–	–	1,640.4	0.8	509.9	1129.7
8	Lahore – CE & ST	–	–	–	–	3,545.8	1,001.2	2,544.6	3,545.8	1,001.2	–	2544.6
9	Multan	193.7	–	5.6	188.1	1,240.3	253.1	987.2	1,434.0	253.1	5.6	1175.3
10	Hyderabad	117.7	–	29.3	88.4	1,249.0	260.3	988.7	1,366.7	260.3	29.3	1077.1
11	Quetta	449.8	2.8	10.6	436.4	1,189.1	463.3	725.8	1,638.9	466.1	10.6	1162.2
	TOTAL (1 to 11)	14,137.8	7.2	3,073.8	11,056.8	16,818.5	4,359.6	12,458.9	30,956.3	4,366.8	3,073.8	23515.7

TABLE–32.9

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS–1993–94

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi–Appraisement	12,539.4	–	40.7	12,498.7	–	–	–	12,539.4	–	40.7	12498.7
2	Karachi–Preventive	1,373.6	–	2.2	1,371.4	–	–	–	1,373.6	–	2.2	1371.4
3	Karachi–Exports	–	–	2,626.1	–2,626.1	–	–	–	–	–	2,626.1	–2626.1
	Karachi–Customs House(1 to 3)	13,913.0	–	2,669.0	11,244.0	–	–	–	13,913.0	–	2,669.0	11244.0
4	Karachi–CE & ST	–	–	–	–	8,219.4	2,202.9	6,016.5	8,219.4	2,202.9	–	6016.5
5	Peshawar	463.9	0.7	4.0	459.2	1,263.5	187.8	1,075.7	1,727.4	188.5	4.0	1534.9
6	Rawalpindi	198.0	–	44.3	153.7	2,418.0	310.5	2,107.5	2,616.0	310.5	44.3	2261.2
7	Lahore–Customs	2,046.9	–	556.3	1,490.6	–	–	–	2,046.9	–	556.3	1490.6
8	Lahore–CE & ST	–	–	–	–	4,371.1	1,262.1	3,109.0	4,371.1	1,262.1	–	3109.0
9	Faisalabad	16.4	–	–	16.4	285.7	40.3	245.4	302.1	40.3	–	261.8
10	Multan	182.3	–	12.1	170.2	1,646.9	366.1	1,280.8	1,829.2	366.1	12.1	1451.0
11	Hyderabad	204.5	–	43.7	160.8	1,789.8	366.3	1,423.5	1,994.3	366.3	43.7	1584.3
12	Quetta	615.0	–	5.9	609.1	1,376.7	560.2	816.5	1,991.7	560.2	5.9	1425.6
	TOTAL (1 to 12)	17,640.0	0.7	3,335.3	14,304.0	21,371.1	5,296.2	16,074.9	39,011.1	5,296.9	3,335.3	30378.9

TABLE – 32.10

COLLECTORATES WISE COLLECTION OF SALES TAX ON IMPORTS AND DOMESTIC GOODS – 1994 – 95

(Rs.in Millions)

S NO.	COLLECTORATES	Import Related				Domestic			Total			
		Gross	Refund	Rebate	Net	Output Tax	Input Tax	Net Tax	Gross/ Output Tax	Refunds/ Input Tax	Rebate	Net Tax
	1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi – Appraisement	17,264.8	–	15.0	17,249.8	–	–	–	17,264.8	–	15.0	17249.8
2	Karachi – Preventive	2,355.4	–	2.4	2,353.0	–	–	–	2,355.4	–	2.4	2353.0
3	Karachi – Port Qasim	837.4	–	–	837.4	–	–	–	837.4	–	–	837.4
4	Karachi – Exports	49.4	–	2,199.9	–2,150.5	–	–	–	49.4	–	2,199.9	–2150.5
	Karachi – Customs House(1 to 4)	20,507.0	–	2,217.3	18,289.7	–	–	–	20,507.0	–	2,217.3	18289.7
5	Karachi – CE & ST					10,300.1	3,508.0	6,792.1	10,300.1	3,508.0	–	6792.1
6	Peshawar	828.3	1.0	7.1	820.2	1,866.1	393.6	1,472.6	2,694.4	394.6	7.1	2292.8
7	Rawalpindi	593.1	–	32.1	561.0	3,057.7	468.7	2,589.0	3,650.8	468.7	32.1	3150.0
8	Lahore – Customs	2,541.5	–	243.6	2,297.9	–	–	–	2,541.5	–	243.6	2297.9
9	Lahore – CE & ST	–	–	–	–	5,702.7	2,086.9	3,615.8	5,702.7	2,086.9	–	3615.8
10	Gujranwala	303.0	–	455.6	–152.6	655.6	123.2	532.4	958.6	123.2	455.6	379.8
11	Faisalabad	104.5	–	137.8	–33.3	1,447.8	148.1	1,299.7	1,552.3	148.1	137.8	1266.4
12	Multan	235.6	–	10.4	225.2	1,548.3	337.8	1,210.5	1,783.9	337.8	10.4	1435.7
13	Hyderabad	177.1	–	30.9	146.2	2,251.3	425.5	1,825.8	2,428.4	425.5	30.9	1972.0
14	Quetta	1,111.1	–	5.9	1,105.2	1,736.5	760.2	976.3	2,847.6	760.2	5.9	2081.5
	TOTAL (1 to 14)	26,401.2	1.0	3,140.7	23,259.5	28,566.1	8,252.0	20,314.1	54,967.3	8,253.0	3,140.7	43573.6

TABLE–33
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	1.337	0.496	0.841
2	Absorbent Cotton	3.114	2.219	0.895
3	Account Books & Registers	0.342	0.094	0.248
4	Acetate Yarn	13.623	8.029	5.594
5	Acid Oil	4.301	0.002	4.299
6	Acid Others	3.840	0.014	3.826
7	Activated Carbon	4.747	0.536	4.211
8	Adhesive/Adhesive Tapes	2.415	0.751	1.664
9	Aerated Waters/Beverages	975.219	133.817	841.402
10	Aerials & Antenas	0.269	0.005	0.264
11	Agarbatti	1.472	–	1.472
12	Agricultural Sprayers	0.037	–	0.037
13	Air Compessor Fan Etc	0.588	–	0.588
14	Air Conditioner Parts,Of Plastic	0.053	–	0.053
15	Air Conditioners	83.444	8.879	74.565
16	Air Coolers/Desert Coolers	1.288	–	1.288
17	Air Filter	0.293	0.048	0.245
18	Alcohol	52.906	10.465	42.441
19	Aluminium Containers,Drums,Cans,Boxes	0.516	0.326	0.190
20	Aluminium Doors & Windows	0.380	0.124	0.256
21	Aluminium Foil	28.742	16.505	12.237
22	Aluminium Goods	29.021	12.150	16.871
23	Aluminium Plates,Sheets & Strips	0.159	–	0.159
24	Aluminium Rods	8.716	1.288	7.428
25	Aluminium Sulphate	0.294	0.017	0.277
26	Ammonia Gas	16.152	3.001	13.151
27	Ammonium Chloride	5.968	–	5.968
28	Ammunition Belt	3.920	–	3.920
29	Anodized Products	0.927	0.157	0.770
30	Anti–Freezing Preparations	0.085	–	0.085
31	Arms & Ammunition	54.740	11.936	42.804
32	Articles Of Cloth.Accessories Of Leather	0.117	–	0.117
33	Artificial Leather & Rexine	26.574	11.644	14.930
34	Artificial Marble Slab	0.393	0.089	0.304
35	Asbestos Products	69.162	20.486	48.676

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(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	97.988	27.003	70.985
37	Assembling of Motor Vehicles Carriers	79.265	59.788	19.477
38	Assembling of Motor Vehicles Passenger	137.004	60.778	76.226
39	Auto Parts	75.149	25.794	49.355
40	Autocycles Including Rickshaw	108.063	57.154	50.909
41	Automatic Door Closer	0.112	–	0.112
42	Baby Foods Farlac/Farex Etc	12.541	6.136	6.405
43	Baggasse	7.079	0.004	7.075
44	Bags Packing,Goods,Of Woven Textile	0.025	–	0.025
45	Bailing Hoops	5.202	2.738	2.464
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	0.345	0.159	0.186
48	Barbed Wire	0.089	–	0.089
49	Baryte Powder	1.836	–	1.836
50	Battery Covers Of Metal/Plastic	0.002	0.002	–
51	Bed,Table,Kitchen,Toilet Linen	0.018	–	0.018
52	Beet Pulp	0.563	–	0.563
53	Benzole,Tolule & Xylole	10.992	4.459	6.533
54	Bicycle Chains	0.192	0.080	0.112
55	Bicycle Parts	78.781	25.810	52.971
56	Bicycles & Other Cycles Not Motorised	2.463	1.389	1.074
57	Biscuits	233.502	44.679	188.823
58	Bitumen Natural	52.719	1.577	51.142
59	Black Board	0.297	0.085	0.212
60	Blades For Saws Of All Kind	0.460	–	0.460
61	Blades Safety	85.413	33.954	51.459
62	Blanket Synthetic	14.539	2.694	11.845
63	Blanket Woollen	3.277	0.219	3.058
64	Bleaching Liquid	0.295	–	0.295
65	Bleaching Powder	6.762	0.739	6.023
66	Bobbins Of Iron & Steel	0.031	–	0.031
67	Bolts & Nuts Of Nickel	0.029	–	0.029
68	Bone Crushing	3.742	–	3.742
69	Bowl Clean	0.044	0.028	0.016
70	Boxes,Wood	0.748	0.114	0.634
71	Brake Fluids	3.232	1.380	1.852
72	Brass Rods	1.301	–	1.301
73	Brass Water Sanitary Fittings	8.107	–	8.107
74	Brass Wires	0.916	–	0.916
75	Bricks,Blocks,Tiles Of Fossil Meals	1.444	0.190	1.254

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	20.691	1.336	19.355
77	Brushwares	7.913	2.651	5.262
78	Buckrams	0.070	0.053	0.017
79	Building Bricks	6.375	0.013	6.362
80	Building Components	6.612	3.948	2.664
81	Buildings Pre-Fabricated	0.012	–	0.012
82	Bungs	1.631	0.164	1.467
83	Bus,Tractor,Truck Bodies	65.081	7.333	57.748
84	Buttons	15.176	9.330	5.846
85	Calander Of Paper & Paperboard	0.734	0.093	0.641
86	Calcium Carbide	1.015	0.025	0.990
87	Calcium Carbonate	1.953	0.072	1.881
88	Calcium Phosphate	0.113	0.072	0.041
89	Capacitors	2.041	–	2.041
90	Carbon Black	17.634	1.862	15.772
91	Carbon Dioxide Gas Co2	14.085	2.590	11.495
92	Carbon Oil	0.886	–	0.886
93	Carbon Paper	0.844	0.585	0.259
94	Carpet Underlay	0.028	–	0.028
95	Carpets Synthetic Machine Made	58.408	27.410	30.998
96	Carpets Tufted Hand Knitted	1.347	0.732	0.615
97	Carpets Woollen Machine Made	36.409	8.544	27.865
98	Carton Machine	0.051	–	0.051
99	Cassettes Recorded Audio/Video	31.241	10.623	20.618
100	Cassettes Unrecorded Audio	40.516	19.210	21.306
101	Cassettes Unrecorded Video	31.323	21.497	9.826
102	Casting Machine/Metal Foundry	0.193	0.025	0.168
103	Caustic Soda	214.226	15.330	198.896
104	Cement	3,798.275	259.462	3,538.813
105	Cement Construction Blocks	1.038	0.104	0.934
106	Cement Pipes	0.032	–	0.032
107	Centrifugal Pumps	0.071	–	0.071
108	Ceramic Tiles	157.911	17.533	140.378
109	Cereal Products	58.828	10.024	48.804
110	Cheese	0.210	–	0.210
111	Chemicals Inorganic/Industrial Gases	130.370	58.365	72.005
112	Chemicals Organic	128.599	64.462	64.137
113	Children'S Tri-Cycles,Scooters,Pedal Car	0.014	–	0.014
114	Chip Board	94.617	30.424	64.193
115	Chlorine	4.785	–	4.785

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	2,238.702	247.090	1,991.612
117	Cigerette Filter Rods	32.345	26.656	5.689
118	Circuit Breaker,Electrical	2.177	0.658	1.519
119	Clock Movements,Complete & Assembled	0.072	–	0.072
120	Clocks With Watch Movements	2.063	0.928	1.135
121	Clocks Alarmed	0.006	–	0.006
122	Coal Tar	16.149	–	16.149
123	Coal/ Briquettes	84.138	–	84.138
124	Coat Hangers Plastic	0.046	–	0.046
125	Colouring Material Other	0.162	–	0.162
126	Combs	0.533	–	0.533
127	Computer Stationery	19.386	15.984	3.402
128	Concentrates Used In Beverages/Foods	77.380	2.050	75.330
129	Concrete Components	7.371	0.544	6.827
130	Confectionery & Bakery Products	142.439	73.356	69.083
131	Control Panels	0.361	0.099	0.262
132	Conveyor Belts Of Textile Materials	0.099	–	0.099
133	Conveyor Belts Of Vulcanised Rubber	5.817	3.303	2.514
134	Cooking Range Gas	0.023	–	0.023
135	Copper Rods	92.950	0.681	92.269
136	Copper Strips	18.201	4.022	14.179
137	Corn Syrups	0.140	0.027	0.113
138	Corrogated & Solid Boards	88.112	21.789	66.323
139	Corrugated Packages,Cartons,Boxes Etc	44.956	9.407	35.549
140	Cotton Carded Or Combed	0.001	–	0.001
141	Cotton Fabrics	9.202	–	9.202
142	Cotton Linters	9.684	–	9.684
143	Cotton Not Carded Or Combed	0.002	–	0.002
144	Cotton Sewing Thread	7.404	–	7.404
145	Cotton Yarn	0.069	–	0.069
146	Creams & Polishes For Footwear	38.371	15.776	22.595
147	Crockery Ceramics	27.328	5.145	22.183
148	Crown Corks	47.695	30.462	17.233
149	Custard Powder	18.612	–	18.612
150	Cutlery	0.181	–	0.181
151	Deep Freezers	138.468	15.536	122.932
152	Detergents	223.877	89.172	134.705
153	Diaries	2.646	0.937	1.709
154	Diesel/Semi Diesel Engines	0.520	–	0.520
155	Digital Switching System	0.945	0.002	0.943

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	0.377	0.025	0.352
157	Distilled Water/Distillery Products	22.224	0.849	21.375
158	Drain Opener	0.245	0.067	0.178
159	Drawn Wire	0.173	–	0.173
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	0.005	–	0.005
162	Dyes & Colours	93.780	37.049	56.731
163	Earth Colours	0.056	–	0.056
164	Egg Trays	0.266	–	0.266
165	Electric Accumulators & Parts Thereof	13.109	0.903	12.206
166	Electric Bulbs & Tubes	89.185	3.318	85.867
167	Electric Control Equipment	0.237	–	0.237
168	Electric Fans	25.889	0.005	25.884
169	Electric Food Choppers	0.771	0.007	0.764
170	Electric Iron	0.027	–	0.027
171	Electric Motors	23.355	2.434	20.921
172	Electric Toasters	0.012	–	0.012
173	Electric Water Coolers	3.084	0.059	3.025
174	Electric Welding Wires,Rods,Electrodes	9.126	3.318	5.808
175	Electrical Board	0.059	–	0.059
176	Electrical Goods & Parts Nos	245.640	42.771	202.869
177	Electrical Insulators Of Any Material	21.105	0.475	20.630
178	Electrical Machinery	0.466	–	0.466
179	Embroidery	0.058	–	0.058
180	Emery Papers Regmal	0.089	0.006	0.083
181	Enamelled Copper Wire	37.574	16.383	21.191
182	Engines Of 8407 Other Than–1000 To –340	8.453	–	8.453
183	Essences/Essential Oils	21.066	9.761	11.305
184	Explosives	57.823	13.096	44.727
185	Fabric Boards	22.573	5.360	17.213
186	Fabrications	0.823	–	0.823
187	Felt,Whether Or Not Impregnated	1.130	0.716	0.414
188	Fibre Glass	1.450	0.733	0.717
189	Finishing Material For Leather Industry	0.019	–	0.019
190	Fire Fighting Instruments	2.447	1.061	1.386
191	Flat–Rolled Products Of Iron Or Steel	0.453	–	0.453
192	Flush Doors	5.824	4.212	1.612
193	Foam & Foam Products	78.514	58.350	20.164
194	Food Colours	0.468	0.115	0.353
195	Food Products	48.704	10.373	38.331

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	78.010	9.153	68.857
197	Formaldehyde & Paraformaldehyde	5.163	3.235	1.928
198	Formica	19.383	14.635	4.748
199	Fruit Or Vegetable Juices	171.326	46.032	125.294
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	0.144	–	0.144
201	Fruits & Vegetables Preserved	0.101	–	0.101
202	Fuel Filters	0.076	–	0.076
203	Furniture Plastic	0.032	0.024	0.008
204	Furniture Steel	0.307	–	0.307
205	Furniture Wooden	2.194	–	2.194
206	G.I.Pipes	22.061	12.191	9.870
207	G.I.Wires	3.942	0.098	3.844
208	Gas Appliances Heaters,Mentals,Geysers	33.465	7.739	25.726
209	Gases & Acids	23.444	0.262	23.182
210	Gasoline Dispensing Pumps	2.384	–	2.384
211	Gelatins	4.626	3.035	1.591
212	Gem Clip Pins	0.243	0.019	0.224
213	Geysers Electric	0.421	–	0.421
214	Glass & Glasswares Etc	175.668	38.811	136.857
215	Glass Bangles	7.718	–	7.718
216	Glass Bottles	47.127	13.301	33.826
217	Glass Fibres & Articles	0.322	0.131	0.191
218	Glass Riffles	0.069	–	0.069
219	Glass Sheet Not Worked	1.967	0.159	1.808
220	Glue & Synthetic Resines All Sorts	152.423	77.907	74.516
221	Glycerine	15.545	1.383	14.162
222	Granite	0.093	–	0.093
223	Granulated Slags	28.601	–	28.601
224	Grills/Netting/Fencing/Wire Gauzes	1.521	–	1.521
225	Grinding Wheels Pedal Or Hand Operated	1.119	–	1.119
226	Grinding Wheels Without Framework	12.563	1.426	11.137
227	Guar Gums	28.273	9.061	19.212
228	Gum Tapes	0.059	–	0.059
229	Gypsum Powder	0.184	–	0.184
230	Hand Saw	4.761	–	4.761
231	Hard Boards	22.114	2.935	19.179
232	Hard Cokes	46.612	3.260	43.352
233	Hard Wastes	3.618	0.034	3.584
234	Heat Exchanger	0.024	–	0.024
235	Hinges	0.019	–	0.019

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	4.651	–	4.651
237	Hydrogen Gas	3.819	0.743	3.076
238	Ice Cream	173.358	56.037	117.321
239	Ingot,Aluminium	0.538	–	0.538
240	Ingot,Stainless Steel	2.416	–	2.416
241	Insecticides	0.202	0.011	0.191
242	Iron & Steel Products	988.762	315.236	673.526
243	Iron Nails	0.842	0.104	0.738
244	Iron Or Steel Billets	107.737	0.414	107.323
245	Iron Or Steel Ingots	6.176	2.054	4.122
246	Jams & Jellies	29.159	7.823	21.336
247	Jute Products	298.070	116.029	182.041
248	Knitting Yarn	0.052	–	0.052
249	Labels,Badges Of Textile	0.020	–	0.020
250	Lac,Gums,Resins Natural	45.587	43.957	1.630
251	Laces & Braids	4.222	1.576	2.646
252	Laminated Board	0.506	0.249	0.257
253	Lamination	0.100	0.044	0.056
254	Lathes,Numerically Controlled	0.143	–	0.143
255	Lead Oxide	1.311	1.284	0.027
256	Lift Components	0.023	–	0.023
257	Lime	0.511	0.135	0.376
258	Lime Waste	0.090	–	0.090
259	Linseed Oil	0.272	0.027	0.245
260	Liqueurs	0.134	0.272	–0.138
261	Liquid Glucose,Glucose	153.107	18.591	134.516
262	Locks Of Base Metal	0.088	–	0.088
263	Lpg Cylinders	2.452	0.785	1.667
264	Lubricating Oils & Oil Additives	1,418.105	752.878	665.227
265	Lubricating Preparations/Anti Rust Oil	1.704	1.408	0.296
266	M.M.Yarn Hard Waste	0.063	0.042	0.021
267	M.M.Yarn Soft Waste	17.340	12.689	4.651
268	M.S.Bars & Rods	1.097	–	1.097
269	M.S.Pipes	101.386	75.872	25.514
270	M.S.Products Mild Steel Rerolled	646.529	95.845	550.684
271	Mach.For Sugar Manuf.Other Than Crusher	0.060	–	0.060
272	Machine Parts,Not Elsewhere Specified	1.334	0.040	1.294
273	Machinery For Bleaching,Washing,Drying	0.334	–	0.334
274	Machinery For Preparing Tanning	0.006	–	0.006
275	Machinery Parts & Agricultural Parts	0.003	–	0.003

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	48.064	17.706	30.358
277	Macoroni	0.041	–	0.041
278	Maize Products	0.003	–	0.003
279	Maize Starches	105.458	0.017	105.441
280	Malt Extract	0.069	–	0.069
281	Man Made Fibres & Yarn	1,423.073	901.017	522.056
282	Mango Pulp	0.374	0.040	0.334
283	Marble Tiles	15.944	0.080	15.864
284	Margarine	10.847	1.337	9.510
285	Match Boxes	28.891	16.888	12.003
286	Mathematical Instruments	0.290	0.080	0.210
287	Metal Button	0.024	–	0.024
288	Metal Coating	0.246	–	0.246
289	Metal Containers	417.113	228.239	188.874
290	Metal Products Sheets	0.513	0.006	0.507
291	Metallised Products	3.455	0.165	3.290
292	Metallised Yarn	4.095	2.542	1.553
293	Mineral Water	4.272	0.057	4.215
294	Miscellaneous Chemical Products	0.193	–	0.193
295	Molasses	0.616	–	0.616
296	Monofilament Guts	0.851	0.411	0.440
297	Motor Cars	1,485.347	842.684	642.663
298	Motor Cycles	308.306	137.512	170.794
299	Moulds	0.074	–	0.074
300	Naphtha	4.259	0.246	4.013
301	Nitric Acid,Sulpho–Nitric Acid	0.027	0.008	0.019
302	Nylon Chips/Polyester Chips	22.390	–	22.390
303	Oil Cookers & Pressure Stoves	0.528	–	0.528
304	Oil Cookers & Pressure Stoves Of Copper	0.018	–	0.018
305	Oil Dirts	0.305	–	0.305
306	Oil Filters	0.191	–	0.191
307	Opium	2.763	1.825	0.938
308	Optical Lenses Mounted	0.063	0.036	0.027
309	Other Engines & Motors	36.284	0.259	36.025
310	Other Toys,Reduced Size/Recreation Model	1.390	1.098	0.292
311	Oxygen Gas	36.924	9.231	27.693
312	Paint & Varnishes	341.372	120.803	220.569
313	Paint Removers	0.017	–	0.017
314	Paper & Paperboard	548.870	181.147	367.723
315	Paper & Paperboard Coated/Impregnated	0.024	0.024	

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	4.958	0.555	4.403
317	Paper Cones,Bobbins Etc	38.171	16.395	21.776
318	Paper Products	146.177	67.977	78.200
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	2.157	0.673	1.484
320	Paper Roll/Sheet	7.638	5.511	2.127
321	Paper Sacks	231.981	164.194	67.787
322	Parts Of Dolls Representing Human Beings	0.104	0.104	–
323	Perfumery & Cosmetics	78.901	19.606	59.295
324	Pet Grease	29.025	9.597	19.428
325	Petroleum Oils & Lubricants Nos	15.080	8.089	6.991
326	Pharmaceutical Products	0.322	–	0.322
327	Phathalic Acid Esters	1.384	1.283	0.101
328	Photographic Films In Rolls Etc	0.204	–	0.204
329	Photographic Plates Or Films Developed	2.459	1.161	1.298
330	Pickle In Oil	0.567	–	0.567
331	Pig Iron	9.489	–	9.489
332	Pile Fabrics	0.072	–	0.072
333	Pipe & Tube Fittings Of Iron Or Steel	5.037	4.554	0.483
334	Plaster Of Paris	0.331	0.144	0.187
335	Plastic Crockery	9.469	0.001	9.468
336	Plastic Mats	1.093	0.983	0.110
337	Plastic Metal Film	12.381	7.082	5.299
338	Plastic Printing	0.832	–	0.832
339	Plastic Products Others	434.990	166.942	268.048
340	Plastic Re-Cycling	0.082	0.023	0.059
341	Plastic Ropes	2.716	1.537	1.179
342	Plastic Sheets & Other Articles	7.938	0.227	7.711
343	Plastic Shoes	0.016	0.005	0.011
344	Plastic Tabular Film	1.927	0.080	1.847
345	Plywood	22.244	12.439	9.805
346	Pol Products	295.596	66.241	229.355
347	Polycarboxylic Acids	2.389	1.945	0.444
348	Polyester Filament Yarn	9.167	8.124	1.043
349	Polyester Zips	2.899	1.510	1.389
350	Polyethylene Sp.Gravity Less Than 0.94	0.034	–	0.034
351	Polyethylene Bags	30.016	1.866	28.150
352	Polypropylene Bags	165.387	110.326	55.061
353	Polystyrene	0.072	0.040	0.032
354	Polyvinyl Granules	4.227	2.564	1.663
355	Potassium Other	0.022	–	0.022

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	0.711	0.098	0.613
357	Pottery	2.867	0.001	2.866
358	Power Looms Grey/Ticken Cloth	5.255	0.017	5.238
359	Power Transformers	75.230	22.548	52.682
360	Precious Stones	2.464	1.600	0.864
361	Prepared Pigments,Opacifiers & Colours	16.184	7.036	9.148
362	Preserved Food	2.359	0.208	2.151
363	Press Mud	0.244	–	0.244
364	Primary Cells & Batteries	24.435	13.263	11.172
365	Printing Industries/Press	9.039	1.157	7.882
366	Printing Inks	18.116	7.503	10.613
367	Process Oil	2.969	1.357	1.612
368	Processed Cotton Cloth	0.010	–	0.010
369	Processed Fabrics	731.821	1.307	730.514
370	Pumps For Liquids,Liquid Elevators	2.401	0.184	2.217
371	Pvc Bottles	8.565	4.597	3.968
372	Pvc Doors & Windows	0.639	0.371	0.268
373	Pvc Pipes	45.142	20.839	24.303
374	Quartz And Quartizite	0.004	–	0.004
375	Quilt	0.115	0.004	0.111
376	Radio Sets	0.017	–	0.017
377	Railway Sleepers Of Concrete	3.747	0.916	2.831
378	Railway Sleepers Of Iron Or Steel	10.354	5.872	4.482
379	Rcc Pipes	8.040	0.678	7.362
380	Refractory Cements,Mortars,Concrete Etc	0.116	0.061	0.055
381	Refrigerators	353.129	34.264	318.865
382	Resin Material Other	77.955	43.478	34.477
383	Ribbons For Typewriters	0.271	0.265	0.006
384	Rice	0.010	–	0.010
385	Robin Softner Fabric Conditioner	0.020	–	0.020
386	Rolls For Rolling Mills	0.052	–	0.052
387	Rosins	0.021	–	0.021
388	Rough Board	0.608	–	0.608
389	Rubber Apparel	0.002	–	0.002
390	Rubber Goods	38.876	10.143	28.733
391	Sanitary Fittings	0.035	–	0.035
392	Sanitary Napkins	0.972	0.683	0.289
393	Sanitary Ware Of Iron Or Steel	0.267	–	0.267
394	Sanitary Wares Of Ceramic	22.672	1.929	20.743
395	Scales	2.581	0.781	1.800

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	43.673	2.751	40.922
397	Screw Jacks/Pully Tackle & Hoists	0.002	–	0.002
398	Screws,Bolts & Nuts Of Iron Or Steel	4.731	–	4.731
399	Services On Board	1.081	–	1.081
400	Sewing Machines	20.209	3.985	16.224
401	Sewing Thread Of Man Made Stapple Fibre	0.437	–	0.437
402	Sisal Ropes	3.106	1.551	1.555
403	Slack Wax	2.151	–	2.151
404	Slag & Rock Wool & Similar Mineral Wool	0.141	0.080	0.061
405	Slide Fastners	1.552	1.129	0.423
406	Slitting Of Plastic Rolls Into Size	31.205	26.515	4.690
407	Snapies	0.811	0.297	0.514
408	Soap Stocks	3.725	0.047	3.678
409	Soda Ash	244.736	18.742	225.994
410	Sodium Hypochlorite	10.488	–	10.488
411	Sodium Silicate	52.458	29.119	23.339
412	Sodium Sulphide	11.249	2.974	8.275
413	Soft Cotton Wastes	143.407	0.147	143.260
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	2.112	2.040	0.072
416	Spectacle Frames	0.206	0.026	0.180
417	Spices	11.129	3.075	8.054
418	Spinning Machines Textile	0.301	–	0.301
419	Spirits	2.983	–	2.983
420	Splints	0.339	–	0.339
421	Spring Mattresses	0.264	–	0.264
422	Stainless Steel Utencils	0.832	0.352	0.480
423	Staple Pins	0.023	–	0.023
424	Stationery	0.106	–	0.106
425	Steel Fixtures	16.098	2.046	14.052
426	Steel Pipes	168.732	125.296	43.436
427	Steel Poles	12.659	11.170	1.489
428	Steel Safe	2.289	–	2.289
429	Steel Structures	2.179	0.503	1.676
430	Steel Wire Stranded	13.100	1.834	11.266
431	Steel Wires	49.815	8.811	41.004
432	Steel Wools	1.063	0.113	0.950
433	Stencils	0.679	0.545	0.134
434	Stone Articles	0.056	–	0.056
435	Stone Powder	7.730	0.501	7.229

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	180.250	6.236	174.014
437	Storage Tanks Of Iron Or Steel	7.689	1.047	6.642
438	Straw Board	22.691	4.462	18.229
439	Suitcases,Trunks,Brief Cases Etc	1.398	0.540	0.858
440	Sulphate/Clay/Gypsum	3.508	–	3.508
441	Sulpher	12.209	1.165	11.044
442	Sulphuric Acid	28.070	19.317	8.753
443	Surfacing Of Chip Boards	2.808	1.277	1.531
444	Sweetened Supari	7.963	0.673	7.290
445	Sweetex	10.951	3.491	7.460
446	Sweets	3.146	0.004	3.142
447	Switch Gear	27.890	3.307	24.583
448	Switches,Relays,Fuses Etc	2.584	–	2.584
449	Synthetic Filment Yarn	14.683	6.877	7.806
450	Synthetic Organic Dyes	2.248	1.312	0.936
451	Syrups & Squashes	71.842	14.919	56.923
452	Table,Kitchen Ware Of Aluminium	13.298	2.735	10.563
453	Table,Kitchen Ware Of Plastic	5.912	0.800	5.112
454	Tableware,Kitchen Ware Of Wood	6.151	0.706	5.445
455	Tape Recorders	0.189	–	0.189
456	Telephone Parts	121.263	45.295	75.968
457	Telephone Sets	205.961	154.262	51.699
458	Television Cameras	0.025	–	0.025
459	Television Parts,Of Plastic	0.167	–	0.167
460	Television Sets	187.769	30.660	157.109
461	Tent & Tarpauline	0.565	–	0.565
462	Terry Fabrics	0.097	–	0.097
463	Thermo Pack	0.029	–	0.029
464	Thermosole Goods	1.056	0.645	0.411
465	Timber Wood	0.006	–	0.006
466	Time Switches	0.020	–	0.020
467	Tin & Its Articles	0.002	–	0.002
468	Tin Cuttings	3.417	–	3.417
469	Tin Plate Of Iron Or Steel	0.002	–	0.002
470	Tin Sheet Printing	0.637	0.012	0.625
471	Tins/Tin Containers	1.020	0.196	0.824
472	Tissue Papers	23.829	5.221	18.608
473	Tobacco Extracts & Essences	9.527	–	9.527
474	Toilet Soap	416.276	158.375	257.901
475	Tomato Ketchup	6.503	1.862	4.641

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	0.026	–	0.026
477	Tooth Picks	0.218	–	0.218
478	Tooth Powder	7.889	0.710	7.179
479	Toothpaste	24.940	7.040	17.900
480	Toothpaste/Toothpowder	14.801	5.399	9.402
481	Toys Stuffed	0.540	0.266	0.274
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non-Electric	1.110	1.039	0.071
484	Tyre Inflators	0.057	0.032	0.025
485	Tyres & Tubes Bicycles	28.359	11.531	16.828
486	Tyres & Tubes Motor/Racing Car S/Wagon	6.198	2.914	3.284
487	Tyres & Tubes	206.269	104.238	102.031
488	Tyres Retreading	0.034	–	0.034
489	Urea Formaldehyde	33.246	17.660	15.586
490	Vaccum Cleaners	0.130	–	0.130
491	Varnishes & Lacquers,Distempers Etc	16.524	14.447	2.077
492	Vegetabel Oil	0.377	–	0.377
493	Vehicles Others	101.228	39.829	61.399
494	Velvet	4.645	2.235	2.410
495	Veneer	6.469	2.033	4.436
496	Video Cameras/Vcr/Vcp	0.035	–	0.035
497	Vinegar	0.768	0.220	0.548
498	Vulcanised Rubber Thread And Cord	0.788	0.788	–
499	Wadding	10.932	7.933	2.999
500	Washing Machine Parts,Of Plastic	0.003	–	0.003
501	Washing Machines	6.932	–	6.932
502	Waste & Scrap Of Copper	0.025	–	0.025
503	Waste & Scrap Of Plastic	0.074	–	0.074
504	Watches And Clocks	0.095	0.057	0.038
505	Water Meters,Electric Or Gas Meters	172.351	11.203	161.148
506	Water Proofing Compounds	2.262	1.227	1.035
507	Water Pumps	36.928	9.436	27.492
508	Wax	5.116	3.063	2.053
509	Wax Papers,Gummed Tape,Filter Paper	0.140	0.058	0.082
510	Weaving Machines Power Looms	0.123	–	0.123
511	Welding Fluxes/Electrodes	55.069	11.032	44.037
512	Wheat Straw	6.569	4.143	2.426
513	Wire Netting Looms	0.958	–	0.958
514	Wireless Receiving Sets	0.024	–	0.024
515	Wires & Cables	454.116	102.528	351.588

ALL PAKISTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	315.213	129.702	185.511
517	Wood In The Rough	–	–	–
518	Wood Penal	0.156	0.021	0.135
519	Woolen Yarn	3.094	0.110	2.984
520	Woven Fabrics Of Synthetic Filament Yarn	0.337	–	0.337
521	Woven Fabrics Of Synthetic Staple Fibre	1.044	–	1.044
522	Woven Fabrics Of Wool/Fine Animal Hair	20.078	2.305	17.773
523	Wrappers	1.297	1.229	0.068
524	X-Ray Machines	1.047	–	1.047
525	Yogurt Raita	0.336	0.046	0.290
526	Zari	1.386	0.795	0.591
527	Zinc Articles Other	0.180	0.074	0.106
528	Zinc Oxide	0.406	0.021	0.385
529	Zinc Slug	2.382	1.246	1.136
530	Zinc Sulphate	0.148	–	0.148
531	_Additional Tax	7.001	–	7.001
532	_Arrears Recovered	283.179	22.035	261.144
533	_Miscellaneous Collections	5.059	–	5.059
534	_Un-Registered Tax Payers	0.058	–	0.058
	Total:	28566.132	8252.035	20314.097

TABLE–33.1
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	0.084	–	0.084
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	132.902	16.080	116.822
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	–	–	–
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	–	–	–
16	Air Coolers/Desert Coolers	0.063	–	0.063
17	Air Filter	–	–	–
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	–	–	–
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	–	–	–
27	Ammonium Chloride	1.400	–	1.400
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	0.229	–	0.229
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	–	–	–
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	2.415	0.159	2.256

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	0.019	–	0.019
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	0.014	–	0.014
40	Autocycles Including Rickshaw	–	–	–
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	0.165	–	0.165
44	Bags Packing,Goods,Of Woven Textile	0.004	–	0.004
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	0.005	–	0.005
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	0.014	–	0.014
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	–	–	–
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	4.953	0.732	4.221
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	–	–	–
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	0.098	–	0.098

FAISALABAD

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	0.111	–	0.111
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	1.277	–	1.277
80	Building Components	–	–	–
81	Buildings Pre–Fabricated	0.012	–	0.012
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	0.143	–	0.143
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	0.249	0.048	0.201
92	Carbon Oil	0.008	–	0.008
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	8.181	0.641	7.540
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	116.812	5.199	111.613
104	Cement	400.317	14.225	386.092
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	0.058	–	0.058
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	2.331	0.314	2.017
112	Chemicals Organic	–	–	–
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	35.480	8.952	26.528
115	Chlorine	2.314	–	2.314

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	–	–	–
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	0.959	0.284	0.675
121	Clocks Alarmed	–	–	–
122	Coal Tar	14.962	–	14.962
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	0.261	0.026	0.235
130	Confectionery & Bakery Products	1.614	0.189	1.425
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	–	–	–
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	0.086	–	0.086
139	Corrugated Packages,Cartons,Boxes Etc	1.282	–	1.282
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	0.594	–	0.594
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	0.059	–	0.059
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	–	–	–
148	Crown Corks	2.576	1.385	1.191
149	Custard Powder	18.612	–	18.612
150	Cutlery	–	–	–
151	Deep Freezers	–	–	–
152	Detergents	0.117	–	0.117
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

FAISALABAD

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	21.720	0.715	21.005
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	0.363	–	0.363
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	0.103	–	0.103
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	–	–	–
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	0.417	0.153	0.264
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	–	–	–
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	0.002	–	0.002
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	0.038	–	0.038
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	0.580	–	0.580

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	–	–	–
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	5.807	1.986	3.821
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	0.101	–	0.101
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	–	–	–
205	Furniture Wooden	0.044	–	0.044
206	G.I.Pipes	–	–	–
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	0.102	–	0.102
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	1.528	–	1.528
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	0.022	–	0.022
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	–	–	–
221	Glycerine	–	–	–
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	0.184	–	0.184
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	–	–	–
227	Guar Gums	3.056	–	3.056
228	Gum Tapes	–	–	–
229	Gypsum Powder	0.009	–	0.009
230	Hand Saw	–	–	–
231	Hard Boards	0.014	–	0.014
232	Hard Cokes	–	–	–
233	Hard Wastes	2.367	0.003	2.364
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	2.091	–	2.091
237	Hydrogen Gas	0.268	–	0.268
238	Ice Cream	–	–	–
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	0.008	–	0.008
243	Iron Nails	0.008	–	0.008
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	–	–	–
247	Jute Products	68.903	19.001	49.902
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	0.218	–	0.218
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	78.488	13.390	65.098
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	22.125	18.127	3.998
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	–	–	–
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	0.469	0.080	0.389
270	M.S.Products Mild Steel Rerolled	–	–	–
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	1.186	0.025	1.161
273	Machinery For Bleaching,Washing,Drying	0.264	–	0.264
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	1.181	–	1.181
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	78.113	–	78.113
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	2.110	1.426	0.684
282	Mango Pulp	–	–	–
283	Marble Tiles	0.569	–	0.569
284	Margarine	–	–	–
285	Match Boxes	–	–	–
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	30.956	19.339	11.617
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	0.136	–	0.136
296	Monofilament Guts	–	–	–
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	0.006	–	0.006
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	1.517	0.850	0.667
312	Paint & Varnishes	1.733	–	1.733
313	Paint Removers	–	–	–
314	Paper & Paperboard	6.012	–	6.012
315	Paper & Paperboard Coated/Impregnated	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	4.663	–	4.663
318	Paper Products	–	–	–
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	10.162	9.722	0.440
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	0.046	–	0.046
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	0.013	–	0.013
329	Photographic Plates Or Films Developed	0.004	–	0.004
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	0.162	–	0.162
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	0.553	–	0.553
339	Plastic Products Others	0.234	–	0.234
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	0.008	0.005	0.003
344	Plastic Tabular Film	–	–	–
345	Plywood	1.212	0.692	0.520
346	Pol Products	–	–	–
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	2.775	–	2.775
352	Polypropylene Bags	0.059	–	0.059
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	1.350	0.017	1.333
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	0.001	–	0.001
363	Press Mud	0.139	–	0.139
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	0.991	–	0.991
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	246.116	–	246.116
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	1.186	–	1.186
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	2.739	1.031	1.708
379	Rcc Pipes	0.768	0.088	0.680
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	–	–	–
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	–	–	–
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	0.534	–	0.534
395	Scales	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	0.913	–	0.913
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	0.800	–	0.800
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	0.001	–	0.001
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.729	–	0.729
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	10.488	–	10.488
411	Sodium Silicate	25.853	13.027	12.826
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	34.709	0.025	34.684
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	0.287	–	0.287
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	0.308	0.176	0.132
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	–	–	–
431	Steel Wires	–	–	–
432	Steel Wools	–	–	–
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	0.020	–	0.020
438	Straw Board	1.313	–	1.313
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	1.121	–	1.121
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	–	–	–
452	Table,Kitchen Ware Of Aluminium	0.036	–	0.036
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	–	–	–
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	0.125	–	0.125
469	Tin Plate Of Iron Or Steel	0.002	–	0.002
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	0.006	–	0.006
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	0.116	–	0.116
475	Tomato Ketchup	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	–	–	–
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non–Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	0.002	–	0.002
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	0.002	–	0.002
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	0.081	–	0.081
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	–	–	–
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	0.123	–	0.123
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	–	–	–

FAISALABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	0.156	0.021	0.135
519	Woolen Yarn	0.058	–	0.058
520	Woven Fabrics Of Synthetic Filament Yarn	0.337	–	0.337
521	Woven Fabrics Of Synthetic Staple Fibre	0.105	–	0.105
522	Woven Fabrics Of Wool/Fine Animal Hair	–	–	–
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	0.105	–	0.105
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	4.254	–	4.254
532	_Arrears Recovered	8.183	0.003	8.180
533	_Miscellaneous Collections	0.245	–	0.245
534	_Un–Registered Tax Payers	–	–	–
	Total:	1447.791	148.136	1299.655

TABLE–33.2
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	175.168	20.816	154.352
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	–	–	–
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	6.198	–	6.198
16	Air Coolers/Desert Coolers	0.891	–	0.891
17	Air Filter	–	–	–
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	2.691	–	2.691
23	Aluminium Plates,Sheets & Strips	0.009	–	0.009
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	–	–	–
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	2.239	0.425	1.814
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	–	–	–
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	0.263	–	0.263
40	Autocycles Including Rickshaw	–	–	–
41	Automatic Door Closer	0.112	–	0.112
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	0.002	–	0.002
44	Bags Packing,Goods,Of Woven Textile	0.021	–	0.021
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	0.049	–	0.049
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	–	–	–
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	0.016	–	0.016
61	Blades Safety	–	–	–
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	3.742	–	3.742
69	Bowl Clean	–	–	–
70	Boxes,Wood	0.615	0.114	0.501
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	7.646	–	7.646
74	Brass Wires	0.883	–	0.883
75	Bricks,Blocks,Tiles Of Fossil Meals	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	5.561	–	5.561
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	1.199	–	1.199
80	Building Components	0.808	–	0.808
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	0.632	0.276	0.356
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	0.635	0.264	0.371
96	Carpets Tufted Hand Knitted	1.347	0.732	0.615
97	Carpets Woollen Machine Made	–	–	–
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	–	–	–
104	Cement	–	–	–
105	Cement Construction Blocks	0.001	–	0.001
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	2.032	–	2.032
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	0.195	0.122	0.073
112	Chemicals Organic	0.509	0.359	0.150
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	1.404	0.296	1.108
115	Chlorine	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	–	–	–
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	2.176	0.658	1.518
119	Clock Movements,Complete & Assembled	0.004	–	0.004
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	0.006	–	0.006
122	Coal Tar	–	–	–
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	0.040	–	0.040
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	0.289	–	0.289
130	Confectionery & Bakery Products	5.073	3.370	1.703
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	0.023	–	0.023
135	Copper Rods	–	–	–
136	Copper Strips	0.025	–	0.025
137	Corn Syrups	0.140	0.027	0.113
138	Corrogated & Solid Boards	0.466	0.014	0.452
139	Corrugated Packages,Cartons,Boxes Etc	0.977	–	0.977
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	–	–	–
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	0.018	–	0.018
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	19.271	4.123	15.148
148	Crown Corks	–	–	–
149	Custard Powder	–	–	–
150	Cutlery	0.181	–	0.181
151	Deep Freezers	–	–	–
152	Detergents	4.247	1.313	2.934
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	0.005	–	0.005
162	Dyes & Colours	0.004	–	0.004
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	21.715	0.005	21.710
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	1.266	0.269	0.997
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	0.075	0.016	0.059
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	12.863	3.761	9.102
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	0.466	–	0.466
179	Embroidery	–	–	–
180	Emery Papers Regmal	0.047	–	0.047
181	Enamelled Copper Wire	19.168	8.049	11.119
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	–	–	–
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	0.002	–	0.002
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	0.453	–	0.453
192	Flush Doors	–	–	–
193	Foam & Foam Products	5.380	4.349	1.031
194	Food Colours	0.004	–	0.004
195	Food Products	0.100	–	0.100

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	34.625	7.524	27.101
197	Formaldehyde & Paraformaldehyde	0.932	0.114	0.818
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	–	–	–
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	0.157	–	0.157
205	Furniture Wooden	0.532	–	0.532
206	G.I.Pipes	3.369	1.806	1.563
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	0.763	–	0.763
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	0.034	–	0.034
214	Glass & Glasswares Etc	–	–	–
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	–	–	–
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	0.116	0.087	0.029
221	Glycerine	1.306	0.049	1.257
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	1.119	–	1.119
226	Grinding Wheels Without Framework	0.792	–	0.792
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	0.165	–	0.165
230	Hand Saw	0.002	–	0.002
231	Hard Boards	–	–	–
232	Hard Cokes	–	–	–
233	Hard Wastes	0.026	–	0.026
234	Heat Exchanger	–	–	–
235	Hinges	0.019	–	0.019

GUJRANWALA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	0.047	–	0.047
238	Ice Cream	0.135	–	0.135
239	Ingot,Aluminium	0.538	–	0.538
240	Ingot,Stainless Steel	2.034	–	2.034
241	Insecticides	–	–	–
242	Iron & Steel Products	0.669	–	0.669
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	0.330	–	0.330
246	Jams & Jellies	–	–	–
247	Jute Products	–	–	–
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	0.105	0.048	0.057
253	Lamination	0.100	0.044	0.056
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	–	–	–
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	0.642	0.061	0.581
262	Locks Of Base Metal	0.080	–	0.080
263	Lpg Cylinders	1.896	0.783	1.113
264	Lubricating Oils & Oil Additives	27.679	16.942	10.737
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	0.043	–	0.043
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	1.584	–	1.584
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	0.125	0.015	0.110
273	Machinery For Bleaching,Washing,Drying	0.070	–	0.070
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	0.003	–	0.003

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	0.588	–	0.588
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	1.600	–	1.600
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	–	–	–
282	Mango Pulp	–	–	–
283	Marble Tiles	0.719	–	0.719
284	Margarine	–	–	–
285	Match Boxes	–	–	–
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	4.520	2.652	1.868
290	Metal Products Sheets	–	–	–
291	Metallised Products	3.455	0.165	3.290
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	0.193	–	0.193
295	Molasses	0.260	–	0.260
296	Monofilament Guts	0.173	–	0.173
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho – Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	0.520	–	0.520
304	Oil Cookers & Pressure Stoves Of Copper	0.002	–	0.002
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	0.777	–	0.777
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	0.921	0.356	0.565
312	Paint & Varnishes	0.140	–	0.140
313	Paint Removers	–	–	–
314	Paper & Paperboard	5.008	–	5.008
315	Paper & Paperboard Coated/Impregnated	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	0.057	–	0.057
318	Paper Products	–	–	–
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	–	–	–
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	0.034	–	0.034
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	0.002	–	0.002
329	Photographic Plates Or Films Developed	0.019	–	0.019
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	0.096	–	0.096
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	2.718	–	2.718
336	Plastic Mats	0.005	–	0.005
337	Plastic Metal Film	–	–	–
338	Plastic Printing	0.158	–	0.158
339	Plastic Products Others	6.477	0.017	6.460
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	0.165	–	0.165
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	1.141	0.182	0.959
346	Pol Products	–	–	–
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	0.034	–	0.034
351	Polyethylene Bags	1.269	–	1.269
352	Polypropylene Bags	0.011	–	0.011
353	Polystyrene	0.072	0.040	0.032
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	2.815	–	2.815
358	Power Looms Grey/Ticken Cloth	0.001	–	0.001
359	Power Transformers	19.173	3.956	15.217
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	–	–	–
363	Press Mud	0.001	–	0.001
364	Primary Cells & Batteries	0.024	–	0.024
365	Printing Industries/Press	0.207	–	0.207
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	36.055	–	36.055
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	0.232	–	0.232
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	0.186	–	0.186
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	0.124	0.071	0.053
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	0.021	–	0.021
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	14.184	3.976	10.208
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	0.255	–	0.255
394	Sanitary Wares Of Ceramic	5.232	–	5.232
395	Scales	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	0.808	–	0.808
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	0.880	–	0.880
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	–	–	–
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.367	–	0.367
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	–	–	–
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	1.722	–	1.722
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	0.385	–	0.385
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	0.001	–	0.001
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	2.289	–	2.289
429	Steel Structures	–	–	–
430	Steel Wire Stranded	2.752	0.239	2.513
431	Steel Wires	–	–	–
432	Steel Wools	0.012	–	0.012
433	Stencils	–	–	–
434	Stone Articles	0.005	–	0.005
435	Stone Powder	2.261	0.316	1.945

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	–	–	–
438	Straw Board	14.109	–	14.109
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	–	–	–
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	0.002	–	0.002
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	0.605	0.304	0.301
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	–	–	–
452	Table,Kitchen Ware Of Aluminium	13.133	2.735	10.398
453	Table,Kitchen Ware Of Plastic	0.065	–	0.065
454	Tableware,Kitchen Ware Of Wood	4.595	0.608	3.987
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	–	–	–
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	0.029	–	0.029
464	Thermosole Goods	0.009	–	0.009
465	Timber Wood	–	–	–
466	Time Switches	0.020	–	0.020
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	0.068	–	0.068
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	16.511	4.766	11.745
475	Tomato Ketchup	–	–	–

GUJRANWALA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	0.003	–	0.003
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non-Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	27.501	11.225	16.276
486	Tyres & Tubes Motor/Racing Car S/Wagon	6.198	2.914	3.284
487	Tyres & Tubes	25.134	11.165	13.969
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	0.143	0.068	0.075
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	5.927	–	5.927
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	0.004	–	0.004
505	Water Meters,Electric Or Gas Meters	4.118	–	4.118
506	Water Proofing Compounds	0.575	0.526	0.049
507	Water Pumps	0.007	–	0.007
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	0.129	0.058	0.071
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	0.551	0.001	0.550
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–

GUJRANWALA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
518	Wood Penal	–	–	–
519	Woolen Yarn	–	–	–
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	–	–	–
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	0.040	–	0.040
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	–	–	–
532	_Arrears Recovered	25.543	–	25.543
533	_Miscellaneous Collections	0.020	–	0.020
534	_Un–Registered Tax Payers	–	–	–
	Total:	655.554	123.171	532.383

TABLE–33.3
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	53.126	7.169	45.957
10	Aerials & Antenas	–	–	–
11	Agarbatti	0.008	–	0.008
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	0.001	–	0.001
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	2.237	0.141	2.096
16	Air Coolers/Desert Coolers	0.001	–	0.001
17	Air Filter	–	–	–
18	Alcohol	5.754	–	5.754
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	–	–	–
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	5.316	–	5.316
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	2.314	–	2.314
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	2.118	0.406	1.712
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	–	–	–
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	15.855	4.240	11.615

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	1.413	–	1.413
40	Autocycles Including Rickshaw	0.411	–	0.411
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	1.112	–	1.112
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	87.471	19.885	67.586
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	21.896	6.456	15.440
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	–	–	–
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	0.195	0.148	0.047

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	–	–	–
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	–	–	–
80	Building Components	0.008	–	0.008
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	0.075	0.008	0.067
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	–	–	–
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	0.008	–	0.008
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	0.192	0.056	0.136
104	Cement	898.265	69.829	828.436
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	10.640	0.206	10.434
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	–	–	–
112	Chemicals Organic	64.509	28.467	36.042
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	4.775	1.270	3.505
115	Chlorine	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	133.023	12.248	120.775
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	0.001	–	0.001
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	75.243	–	75.243
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	–	–	–
130	Confectionery & Bakery Products	3.180	1.300	1.880
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	0.249	–	0.249
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	–	–	–
139	Corrugated Packages,Cartons,Boxes Etc	0.360	–	0.360
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	0.165	–	0.165
142	Cotton Linters	0.031	–	0.031
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	–	–	–
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	–	–	–
148	Crown Corks	–	–	–
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	0.131	–	0.131
152	Detergents	87.732	34.410	53.322
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	82.946	31.456	51.490
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	0.008	–	0.008
169	Electric Food Choppers	0.771	0.007	0.764
170	Electric Iron	–	–	–
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	0.010	–	0.010
174	Electric Welding Wires,Rods,Electrodes	–	–	–
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	0.299	–	0.299
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	0.042	0.006	0.036
181	Enamelled Copper Wire	8.567	4.765	3.802
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	22.012	5.352	16.660
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	–	–	–
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	–	–	–
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	0.194	–	0.194
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	9.780	4.370	5.410
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	–	–	–
205	Furniture Wooden	–	–	–
206	G.I.Pipes	–	–	–
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	0.357	–	0.357
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	0.003	–	0.003
215	Glass Bangles	7.718	–	7.718
216	Glass Bottles	0.785	–	0.785
217	Glass Fibres & Articles	–	–	–
218	Glass Riffles	0.069	–	0.069
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	–	–	–
221	Glycerine	1.301	–	1.301
222	Granite	0.093	–	0.093
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	0.114	–	0.114
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	–	–	–
230	Hand Saw	–	–	–
231	Hard Boards	11.030	0.048	10.982
232	Hard Cokes	–	–	–
233	Hard Wastes	–	–	–
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

HYDERABAD

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	0.025	–	0.025
238	Ice Cream	0.001	–	0.001
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	3.099	–	3.099
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	–	–	–
247	Jute Products	56.184	26.968	29.216
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	–	–	–
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	–	–	–
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	–	–	–
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	0.025	0.009	0.016
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	–	–	–
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	–	–	–
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	–	–	–
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	–	–	–
282	Mango Pulp	–	–	–
283	Marble Tiles	0.225	–	0.225
284	Margarine	–	–	–
285	Match Boxes	3.387	1.600	1.787
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	25.579	21.227	4.352
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	0.006	–	0.006
296	Monofilament Guts	0.678	0.411	0.267
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	0.448	0.295	0.153
312	Paint & Varnishes	0.458	–	0.458
313	Paint Removers	–	–	–
314	Paper & Paperboard	10.532	0.786	9.746
315	Paper & Paperboard Coated/Impregnated	–	–	–

HYDERABAD

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	0.790	–	0.790
318	Paper Products	1.321	–	1.321
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	13.946	10.985	2.961
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	8.236	2.398	5.838
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	–	–	–
329	Photographic Plates Or Films Developed	0.010	–	0.010
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	0.126	–	0.126
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	–	–	–
339	Plastic Products Others	5.533	0.187	5.346
340	Plastic Re–Cycling	0.082	0.023	0.059
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	0.152	0.101	0.051
346	Pol Products	31.818	25.156	6.662
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	–	–	–
352	Polypropylene Bags	23.781	16.471	7.310
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	0.072	–	0.072
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	–	–	–
363	Press Mud	–	–	–
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	–	–	–
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	1.898	–	1.898
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	4.552	1.912	2.640
372	Pvc Doors & Windows	0.634	0.371	0.263
373	Pvc Pipes	0.074	–	0.074
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	3.705	2.555	1.150
379	Rcc Pipes	0.541	0.108	0.433
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	203.104	18.351	184.753
382	Resin Material Other	0.822	0.664	0.158
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	0.006	–	0.006
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	–	–	–
395	Scales	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	6.294	0.052	6.242
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	0.012	–	0.012
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	0.079	–	0.079
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.429	0.021	0.408
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	–	–	–
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	15.123	0.017	15.106
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	–	–	–
426	Steel Pipes	9.063	2.999	6.064
427	Steel Poles	0.741	0.722	0.019
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	0.118	0.108	0.010
431	Steel Wires	0.691	–	0.691
432	Steel Wools	–	–	–
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	–	–	–
438	Straw Board	–	–	–
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	1.067	0.648	0.419
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	0.656	–	0.656
452	Table,Kitchen Ware Of Aluminium	–	–	–
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	–	–	–
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	–	–	–
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	63.136	26.905	36.231
475	Tomato Ketchup	–	–	–

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	12.210	5.351	6.859
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non-Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	–	–	–
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	4.132	4.132	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	–	–	–
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	–	–	–
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	20.941	0.020	20.921

HYDERABAD (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	–	–	–
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	–	–	–
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	0.199	0.021	0.178
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	–	–	–
532	_Arrears Recovered	89.795	21.689	68.106
533	_Miscellaneous Collections	0.877	–	0.877
534	_Un–Registered Tax Payers	–	–	–
	Total:	2251.327	425.506	1825.821

TABLE–33.4
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	1.337	0.496	0.841
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	0.102	–	0.102
4	Acetate Yarn	–	–	–
5	Acid Oil	4.217	0.002	4.215
6	Acid Others	0.225	0.014	0.211
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	124.557	21.8	102.757
10	Aerials & Antenas	0.063	0.005	0.058
11	Agarbatti	1.464	–	1.464
12	Agricultural Sprayers	0.037	–	0.037
13	Air Compessor Fan Etc	0.19	–	0.19
14	Air Conditioner Parts,Of Plastic	0.037	–	0.037
15	Air Conditioners	23.245	4.695	18.55
16	Air Coolers/Desert Coolers	–	–	–
17	Air Filter	0.293	0.048	0.245
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	0.307	0.116	0.191
21	Aluminium Foil	8.277	7.486	0.791
22	Aluminium Goods	21.015	10.173	10.842
23	Aluminium Plates,Sheets & Strips	0.15	–	0.15
24	Aluminium Rods	3.4	1.288	2.112
25	Aluminium Sulphate	0.277	–	0.277
26	Ammonia Gas	4.684	2.912	1.772
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	0.927	0.157	0.77
30	Anti–Freezing Preparations	0.085	–	0.085
31	Arms & Ammunition	15.876	2.63	13.246
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	8.443	5.385	3.058
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	50.563	16.001	34.562

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	97.969	27.003	70.966
37	Assembling of Motor Vehicles Carriers	79.265	59.788	19.477
38	Assembling of Motor Vehicles Passenger	137.004	60.778	76.226
39	Auto Parts	38.057	15.801	22.256
40	Autocycles Including Rickshaw	0.415	–	0.415
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	12.541	6.136	6.405
43	Baggasse	–	–	–
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	5.202	2.738	2.464
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	0.296	0.159	0.137
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	0.002	0.002	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	10.992	4.459	6.533
54	Bicycle Chains	0.192	0.08	0.112
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	2.463	1.389	1.074
57	Biscuits	71.834	12.88	58.954
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	–	–	–
62	Blanket Synthetic	14.539	2.694	11.845
63	Blanket Woollen	0.917	0.042	0.875
64	Bleaching Liquid	0.295	–	0.295
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	0.029	–	0.029
68	Bone Crushing	–	–	–
69	Bowl Clean	0.044	0.028	0.016
70	Boxes,Wood	–	–	–
71	Brake Fluids	2.245	0.924	1.321
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	0.032	–	0.032
74	Brass Wires	0.033	–	0.033
75	Bricks,Blocks,Tiles Of Fossil Meals	–	–	–

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	14.979	1.336	13.643
77	Brushwares	7.913	2.651	5.262
78	Buckrams	–	–	–
79	Building Bricks	–	–	–
80	Building Components	0.684	0.364	0.32
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	1.631	0.164	1.467
83	Bus,Tractor,Truck Bodies	61.459	7	54.459
84	Buttons	12.453	7.462	4.991
85	Calander Of Paper & Paperboard	0.734	0.093	0.641
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	17.634	1.862	15.772
91	Carbon Dioxide Gas Co2	1.226	0.942	0.284
92	Carbon Oil	0.878	–	0.878
93	Carbon Paper	0.844	0.585	0.259
94	Carpet Underlay	0.028	–	0.028
95	Carpets Synthetic Machine Made	26.27	11.995	14.275
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	4.287	2.128	2.159
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	29.65	9.976	19.674
100	Cassettes Unrecorded Audio	23.677	11.86	11.817
101	Cassettes Unrecorded Video	27.08	17.653	9.427
102	Casting Machine/Metal Foundry	0.193	0.025	0.168
103	Caustic Soda	–	–	–
104	Cement	460.621	50,904	409.717
105	Cement Construction Blocks	1.037	0.104	0.933
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	0.071	–	0.071
108	Ceramic Tiles	80.99	8.272	72.718
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	92.407	43.511	48.896
112	Chemicals Organic	2.813	0.681	2.132
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	13.765	5.268	8.497
115	Chlorine	–	–	–

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	251.103	21.765	229.338
117	Cigerette Filter Rods	9.503	7.44	2.063
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	1.104	0.644	0.46
121	Clocks Alarmed	–	–	–
122	Coal Tar	1.187	–	1.187
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	16.91	13.653	3.257
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	–	–	–
130	Confectionery & Bakery Products	51.539	32.38	19.159
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	–	–	–
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	1.459	–	1.459
139	Corrugated Packages,Cartons,Boxes Etc	3.474	1.406	2.068
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	–	–	–
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	6.921	–	6.921
145	Cotton Yarn	0.069	–	0.069
146	Creams & Polishes For Footwear	38.364	15.776	22.588
147	Crockery Ceramics	0.92	0.119	0.801
148	Crown Corks	28.488	19.729	8.759
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	31.812	6.894	24.918
152	Detergents	97.667	39.443	58.224
153	Diaries	2.065	0.695	1.37
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	0.945	0.002	0.943

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	0.285	0.025	0.26
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	0.245	0.067	0.178
159	Drawn Wire	0.173	–	0.173
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	0.14	0.056	0.084
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	71.745	1.55	70.195
167	Electric Control Equipment	–	–	–
168	Electric Fans	3.064	–	3.064
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	19.561	1.707	17.854
172	Electric Toasters	0.012	–	0.012
173	Electric Water Coolers	3.044	0.059	2.985
174	Electric Welding Wires,Rods,Electrodes	6.75	2.67	4.08
175	Electrical Board	0.041	–	0.041
176	Electrical Goods & Parts Nos	192.862	34.336	158.526
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	0.054	–	0.054
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	10.364	4.785	5.579
184	Explosives	–	–	–
185	Fabric Boards	0.161	0.008	0.153
186	Fabrications	0.655	–	0.655
187	Felt,Whether Or Not Impregnated	0.206	–	0.206
188	Fibre Glass	0.256	0.036	0.22
189	Finishing Material For Leather Industry	0.019	–	0.019
190	Fire Fighting Instruments	1.237	0.797	0.44
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	3.333	2.972	0.361
193	Foam & Foam Products	41.534	31.162	10.372
194	Food Colours	0.012	–	0.012
195	Food Products	31.791	7.957	23.834

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	4.216	0.317	3.899
197	Formaldehyde & Paraformaldehyde	3.299	2.634	0.665
198	Formica	7.886	6.108	1.778
199	Fruit Or Vegetable Juices	10.37	3.632	6.738
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	0.076	–	0.076
203	Furniture Plastic	–	–	–
204	Furniture Steel	0.004	–	0.004
205	Furniture Wooden	0.514	–	0.514
206	G.I.Pipes	15.056	7.126	7.93
207	G.I.Wires	0.015	–	0.015
208	Gas Appliances Heaters,Mentals,Geysers	28.64	7.722	20.918
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	0.243	0.019	0.224
213	Geysers Electric	0.387	–	0.387
214	Glass & Glasswares Etc	21.418	4.796	16.622
215	Glass Bangles	–	–	–
216	Glass Bottles	5.401	5.36	0.041
217	Glass Fibres & Articles	–	–	–
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	112.981	57.18	55.801
221	Glycerine	3.551	0.097	3.454
222	Granite	–	–	–
223	Granulated Slags	28.601	–	28.601
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	11.214	1.426	9.788
227	Guar Gums	25.217	9.061	16.156
228	Gum Tapes	–	–	–
229	Gypsum Powder	–	–	–
230	Hand Saw	4.759	–	4.759
231	Hard Boards	8.882	2.849	6.033
232	Hard Cokes	46.612	3.26	43.352
233	Hard Wastes	0.925	0.031	0.894
234	Heat Exchanger	0.024	–	0.024
235	Hinges	–	–	–

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	2.868	0.743	2.125
238	Ice Cream	58.413	24.425	33.988
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	0.202	0.011	0.191
242	Iron & Steel Products	963.255	314.416	648.839
243	Iron Nails	0.059	–	0.059
244	Iron Or Steel Billets	105.702	–	105.702
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	3.081	–	3.081
247	Jute Products	43.177	17.698	25.479
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	0.02	–	0.02
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	4.222	1.576	2.646
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	1.311	1.284	0.027
256	Lift Components	0.023	–	0.023
257	Lime	0.037	–	0.037
258	Lime Waste	0.09	–	0.09
259	Linseed Oil	0.272	0.027	0.245
260	Liqueurs	0.065	0.065	–
261	Liquid Glucose,Glucose	0.023	0.023	–
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	0.223	0.002	0.221
264	Lubricating Oils & Oil Additives	1078.759	530.233	548.526
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	0.063	0.042	0.021
267	M.M.Yarn Soft Waste	17.172	12.68	4.492
268	M.S.Bars & Rods	1.097	–	1.097
269	M.S.Pipes	1.449	0.311	1.138
270	M.S.Products Mild Steel Rerolled	517.198	89.703	427.495
271	Mach.For Sugar Manuf.Other Than Crusher	0.06	–	0.06
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	3.389	0.998	2.391
277	Macoroni	0.041	–	0.041
278	Maize Products	–	–	–
279	Maize Starches	–	–	–
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	223.759	147.107	76.652
282	Mango Pulp	–	–	–
283	Marble Tiles	5.485	0.06	5.425
284	Margarine	10.847	1.337	9.51
285	Match Boxes	8.314	6.57	1.744
286	Mathematical Instruments	0.29	0.08	0.21
287	Metal Button	0.024	–	0.024
288	Metal Coating	0.246	–	0.246
289	Metal Containers	255.235	124.499	130.736
290	Metal Products Sheets	0.513	0.006	0.507
291	Metallised Products	–	–	–
292	Metallised Yarn	4.095	2.542	1.553
293	Mineral Water	4.266	0.057	4.209
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	–	–	–
296	Monofilament Guts	–	–	–
297	Motor Cars	1119.656	571.719	547.937
298	Motor Cycles	159.049	66.977	92.072
299	Moulds	–	–	–
300	Naphtha	4.259	0.246	4.013
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	0.305	–	0.305
306	Oil Filters	0.149	–	0.149
307	Opium	–	–	–
308	Optical Lenses Mounted	0.063	0.036	0.027
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	1.39	1.098	0.292
311	Oxygen Gas	21.862	5.749	16.113
312	Paint & Varnishes	173.585	52.815	120.77
313	Paint Removers	0.017	–	0.017
314	Paper & Paperboard	109.614	55.093	54.521
315	Paper & Paperboard Coated/Impregnated	0.024	0.024	–

KARACHI

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	4.958	0.555	4.403
317	Paper Cones,Bobbins Etc	25.632	15.905	9.727
318	Paper Products	0.597	0.497	0.1
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	4.234	3.475	0.759
321	Paper Sacks	–	–	–
322	Parts Of Dolls Representing Human Beings	0.104	0.104	–
323	Perfumery & Cosmetics	37.056	11.125	25.931
324	Pet Grease	29.019	9.593	19.426
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	0.001	–	0.001
329	Photographic Plates Or Films Developed	2.272	1.161	1.111
330	Pickle In Oil	–	–	–
331	Pig Iron	9.489	–	9.489
332	Pile Fabrics	0.067	–	0.067
333	Pipe & Tube Fittings Of Iron Or Steel	0.423	0.153	0.27
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	4.885	0.001	4.884
336	Plastic Mats	1.088	0.983	0.105
337	Plastic Metal Film	12.381	7.082	5.299
338	Plastic Printing	0.025	–	0.025
339	Plastic Products Others	98.609	36.338	62.271
340	Plastic Re-Cycling	–	–	–
341	Plastic Ropes	2.455	1.537	0.918
342	Plastic Sheets & Other Articles	7.938	0.227	7.711
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	1.927	0.08	1.847
345	Plywood	11.837	9.302	2.535
346	Pol Products	244.244	27.557	216.687
347	Polycarboxylic Acids	2.389	1.945	0.444
348	Polyester Filament Yarn	9.167	8.124	1.043
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	10.372	0.622	9.75
352	Polypropylene Bags	28.365	18.046	10.319
353	Polystyrene	–	–	–
354	Polyvinyl Granules	4.227	2.564	1.663
355	Potassium Other	–	–	–

KARACHI

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	0.018	0.001	0.017
358	Power Looms Grey/Ticken Cloth	0.994	–	0.994
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	16.095	7.016	9.079
362	Preserved Food	–	–	–
363	Press Mud	–	–	–
364	Primary Cells & Batteries	24.411	13.263	11.148
365	Printing Industries/Press	6.167	1.143	5.024
366	Printing Inks	10.945	6.221	4.724
367	Process Oil	2.969	1.357	1.612
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	349.917	–	349.917
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	4.013	2.685	1.328
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	8.866	4.208	4.658
374	Quartz And Quartizite	–	–	–
375	Quilt	0.049	0.004	0.045
376	Radio Sets	0.013	–	0.013
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	4.418	0.482	3.936
380	Refractory Cements,Mortars,Concrete Etc	0.114	0.061	0.053
381	Refrigerators	92.89	11.723	81.167
382	Resin Material Other	16.482	10.022	6.46
383	Ribbons For Typewriters	0.271	0.265	0.006
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	0.02	–	0.02
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	0.002	–	0.002
390	Rubber Goods	7.339	1.736	5.603
391	Sanitary Fittings	0.009	–	0.009
392	Sanitary Napkins	0.712	0.554	0.158
393	Sanitary Ware Of Iron Or Steel	0.012	–	0.012
394	Sanitary Wares Of Ceramic	8.497	1.243	7.254
395	Scales	2.581	0.781	1.8

KARACHI

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	26.729	2.156	24.573
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	1.247	–	1.247
399	Services On Board	0.222	–	0.222
400	Sewing Machines	17.472	3.985	13.487
401	Sewing Thread Of Man Made Stapple Fibre	0.206	–	0.206
402	Sisal Ropes	3.106	1.551	1.555
403	Slack Wax	2.151	–	2.151
404	Slag & Rock Wool & Similar Mineral Wool	0.141	0.08	0.061
405	Slide Fastners	1.552	1.129	0.423
406	Slitting Of Plastic Rolls Into Size	31.205	26.515	4.69
407	Snapies	–	–	–
408	Soap Stocks	0.374	–	0.374
409	Soda Ash	50.003	3.087	46.916
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	13.887	8.92	4.967
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	11.145	0.063	11.082
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	2.112	2.04	0.072
416	Spectacle Frames	0.166	–	0.166
417	Spices	11.059	3.075	7.984
418	Spinning Machines Textile	0.014	–	0.014
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	0.264	–	0.264
422	Stainless Steel Utencils	0.447	0.352	0.095
423	Staple Pins	0.023	–	0.023
424	Stationery	–	–	–
425	Steel Fixtures	2.377	0.183	2.194
426	Steel Pipes	157.712	120.609	37.103
427	Steel Poles	11.918	10.448	1.47
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	6.031	1.303	4.728
431	Steel Wires	19.811	8.479	11.332
432	Steel Wools	0.474	0.113	0.361
433	Stencils	0.678	0.545	0.133
434	Stone Articles	0.051	–	0.051
435	Stone Powder	1.285	–	1.285

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	142.516	5.535	136.981
437	Storage Tanks Of Iron Or Steel	2.005	0.565	1.44
438	Straw Board	–	–	–
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	–	–	–
443	Surfacing Of Chip Boards	2.808	1.277	1.531
444	Sweetened Supari	7.763	0.673	7.09
445	Sweetex	10.951	3.491	7.46
446	Sweets	3.144	0.004	3.14
447	Switch Gear	27.888	3.307	24.581
448	Switches,Relays,Fuses Etc	2.584	–	2.584
449	Synthetic Filment Yarn	14.078	6.573	7.505
450	Synthetic Organic Dyes	2.248	1.312	0.936
451	Syrups & Squashes	25.685	7.619	18.066
452	Table,Kitchen Ware Of Aluminium	0.121	–	0.121
453	Table,Kitchen Ware Of Plastic	5.847	0.8	5.047
454	Tableware,Kitchen Ware Of Wood	1.481	0.098	1.383
455	Tape Recorders	0.189	–	0.189
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	0.025	–	0.025
459	Television Parts,Of Plastic	0.167	–	0.167
460	Television Sets	173.902	27.544	146.358
461	Tent & Tarpauline	0.288	–	0.288
462	Terry Fabrics	0.097	–	0.097
463	Thermo Pack	–	–	–
464	Thermosole Goods	1.047	0.645	0.402
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	3.292	–	3.292
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	0.637	0.012	0.625
471	Tins/Tin Containers	0.517	0.196	0.321
472	Tissue Papers	1.197	0.777	0.42
473	Tobacco Extracts & Essences	0.004	–	0.004
474	Toilet Soap	10.762	5.481	5.281
475	Tomato Ketchup	–	–	–

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	7.889	0.71	7.179
479	Toothpaste	24.94	7.04	17.9
480	Toothpaste/Toothpowder	–	–	–
481	Toys Stuffed	0.54	0.266	0.274
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non–Electric	–	–	–
484	Tyre Inflators	0.057	0.032	0.025
485	Tyres & Tubes Bicycles	0.839	0.306	0.533
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	145.273	68.757	76.516
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	2.706	0.827	1.879
490	Vaccum Cleaners	0.13	–	0.13
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	0.377	–	0.377
493	Vehicles Others	101.228	39.829	61.399
494	Velvet	0.027	–	0.027
495	Veneer	0.025	0.02	0.005
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	0.003	–	0.003
501	Washing Machines	–	–	–
502	Waste & Scrap Of Copper	0.025	–	0.025
503	Waste & Scrap Of Plastic	0.074	–	0.074
504	Watches And Clocks	0.091	0.057	0.034
505	Water Meters,Electric Or Gas Meters	44.672	7.797	36.875
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	49.987	9.678	40.309
512	Wheat Straw	–	–	–
513	Wire Netting Looms	0.378	–	0.378
514	Wireless Receiving Sets	0.024	–	0.024
515	Wires & Cables	144.042	47.367	96.675

KARACHI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	–	–	–
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	2.456	–	2.456
523	Wrappers	–	–	–
524	X–Ray Machines	1.047	–	1.047
525	Yogurt Raita	–	–	–
526	Zari	1.386	0.795	0.591
527	Zinc Articles Other	0.18	0.074	0.106
528	Zinc Oxide	0.062	–	0.062
529	Zinc Slug	2.382	1.246	1.136
530	Zinc Sulphate	–	–	–
531	_Additional Tax	–	–	–
532	_Arrears Recovered	35.98	–	35.98
533	_Miscellaneous Collections	2.517	–	2.517
534	_Un–Registered Tax Payers	–	–	–
	Total:	10300.151	3508.032	6792.119

TABLE–33.5
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	3.114	2.219	0.895
3	Account Books & Registers	0.240	0.094	0.146
4	Acetate Yarn	13.623	8.029	5.594
5	Acid Oil	–	–	–
6	Acid Others	3.615	–	3.615
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	2.124	0.751	1.373
9	Aerated Waters/Beverages	193.701	22.518	171.183
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	0.004	–	0.004
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	18.636	1.466	17.170
16	Air Coolers/Desert Coolers	0.088	–	0.088
17	Air Filter	–	–	–
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	0.516	0.326	0.190
20	Aluminium Doors & Windows	0.012	–	0.012
21	Aluminium Foil	20.465	9.019	11.446
22	Aluminium Goods	4.153	1.805	2.348
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	0.017	0.017	–
26	Ammonia Gas	5.479	0.089	5.390
27	Ammonium Chloride	4.568	–	4.568
28	Ammunition Belt	3.920	–	3.920
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	4.151	–	4.151
32	Articles Of Cloth.Accessories Of Leather	0.085	–	0.085
33	Artificial Leather & Rexine	14.604	3.546	11.058
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	7.086	0.703	6.383
40	Autocycles Including Rickshaw	–	–	–
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	0.123	–	0.123
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	0.089	–	0.089
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	78.781	25.810	52.971
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	8.951	0.857	8.094
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	0.444	–	0.444
61	Blades Safety	36.438	15.121	21.317
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	1.809	0.007	1.802
66	Bobbins Of Iron & Steel	0.031	–	0.031
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	0.075	–	0.075
71	Brake Fluids	0.987	0.456	0.531
72	Brass Rods	1.301	–	1.301
73	Brass Water Sanitary Fittings	0.429	–	0.429
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	0.040	–	0.040
77	Brushwares	–	–	–
78	Buckrams	0.070	0.053	0.017
79	Building Bricks	–	–	–
80	Building Components	0.009	–	0.009
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	3.479	0.333	3.146
84	Buttons	2.723	1.868	0.855
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	1.015	0.025	0.990
87	Calcium Carbonate	1.953	0.072	1.881
88	Calcium Phosphate	0.113	0.072	0.041
89	Capacitors	2.041	–	2.041
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	2.724	–	2.724
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	31.503	15.151	16.352
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	23.903	5.775	18.128
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	0.090	0.032	0.058
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	96.922	10.041	86.881
104	Cement	–	–	–
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	0.032	–	0.032
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	49.226	6.898	42.328
109	Cereal Products	51.909	8.460	43.449
110	Cheese	0.080	–	0.080
111	Chemicals Inorganic/Industrial Gases	17.691	13.531	4.160
112	Chemicals Organic	60.719	34.955	25.764
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	12.466	3.531	8.935
115	Chlorine	2.471	–	2.471

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	–	–	–
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	0.068	–	0.068
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	0.046	–	0.046
125	Colouring Material Other	0.122	–	0.122
126	Combs	0.533	–	0.533
127	Computer Stationery	2.476	2.331	0.145
128	Concentrates Used In Beverages/Foods	77.380	2.050	75.330
129	Concrete Components	2.258	–	2.258
130	Confectionery & Bakery Products	25.382	6.155	19.227
131	Control Panels	0.361	0.099	0.262
132	Conveyor Belts Of Textile Materials	0.099	–	0.099
133	Conveyor Belts Of Vulcanised Rubber	5.817	3.303	2.514
134	Cooking Range Gas	–	–	–
135	Copper Rods	2.190	–	2.190
136	Copper Strips	18.176	4.022	14.154
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	85.998	21.775	64.223
139	Corrugated Packages,Cartons,Boxes Etc	38.457	8.001	30.456
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	9.037	–	9.037
142	Cotton Linters	0.197	–	0.197
143	Cotton Not Carded Or Combed	0.002	–	0.002
144	Cotton Sewing Thread	0.405	–	0.405
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	0.130	0.025	0.105
148	Crown Corks	14.462	7.814	6.648
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	106.522	8.642	97.880
152	Detergents	–	–	–
153	Diaries	0.581	0.242	0.339
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	0.002	–	0.002
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	0.287	0.002	0.285
163	Earth Colours	0.056	–	0.056
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	13.008	0.903	12.105
166	Electric Bulbs & Tubes	7.560	1.028	6.532
167	Electric Control Equipment	0.237	–	0.237
168	Electric Fans	0.638	–	0.638
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	2.528	0.458	2.070
172	Electric Toasters	–	–	–
173	Electric Water Coolers	0.030	–	0.030
174	Electric Welding Wires,Rods,Electrodes	1.948	0.548	1.400
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	38.973	4.521	34.452
177	Electrical Insulators Of Any Material	21.105	0.475	20.630
178	Electrical Machinery	–	–	–
179	Embroidery	0.004	–	0.004
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	9.839	3.569	6.270
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	10.702	4.976	5.726
184	Explosives	–	–	–
185	Fabric Boards	0.400	–	0.400
186	Fabrications	0.050	–	0.050
187	Felt,Whether Or Not Impregnated	0.924	0.716	0.208
188	Fibre Glass	1.129	0.697	0.432
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	1.210	0.264	0.946
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	0.052	–	0.052
193	Foam & Foam Products	31.600	22.839	8.761
194	Food Colours	0.452	0.115	0.337
195	Food Products	15.532	2.023	13.509

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	38.975	1.312	37.663
197	Formaldehyde & Paraformaldehyde	0.932	0.487	0.445
198	Formica	3.817	3.007	0.810
199	Fruit Or Vegetable Juices	97.680	23.701	73.979
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	0.144	–	0.144
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	0.146	–	0.146
205	Furniture Wooden	0.348	–	0.348
206	G.I.Pipes	–	–	–
207	G.I.Wires	3.927	0.098	3.829
208	Gas Appliances Heaters,Mentals,Geysers	3.433	0.017	3.416
209	Gases & Acids	21.245	0.262	20.983
210	Gasoline Dispensing Pumps	2.384	–	2.384
211	Gelatins	3.902	3.035	0.867
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	54.467	14.709	39.758
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	0.188	0.095	0.093
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	0.004	–	0.004
220	Glue & Synthetic Resines All Sorts	18.607	9.825	8.782
221	Glycerine	1.495	0.024	1.471
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	1.337	–	1.337
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	0.443	–	0.443
227	Guar Gums	–	–	–
228	Gum Tapes	0.059	–	0.059
229	Gypsum Powder	0.007	–	0.007
230	Hand Saw	–	–	–
231	Hard Boards	2.188	0.038	2.150
232	Hard Cokes	–	–	–
233	Hard Wastes	–	–	–
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	2.560	–	2.560
237	Hydrogen Gas	0.162	–	0.162
238	Ice Cream	94.213	26.818	67.395
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	0.382	–	0.382
241	Insecticides	–	–	–
242	Iron & Steel Products	21.650	0.820	20.830
243	Iron Nails	0.775	0.104	0.671
244	Iron Or Steel Billets	2.035	0.414	1.621
245	Iron Or Steel Ingots	2.343	0.367	1.976
246	Jams & Jellies	24.180	7.207	16.973
247	Jute Products	41.843	14.971	26.872
248	Knitting Yarn	0.041	–	0.041
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	3.828	3.004	0.824
251	Laces & Braids	–	–	–
252	Laminated Board	0.401	0.201	0.200
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	0.143	–	0.143
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	0.218	0.135	0.083
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	33.862	1.753	32.109
262	Locks Of Base Metal	0.008	–	0.008
263	Lpg Cylinders	0.333	–	0.333
264	Lubricating Oils & Oil Additives	133.081	96.109	36.972
265	Lubricating Preparations/Anti Rust Oil	1.704	1.408	0.296
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	0.100	–	0.100
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	99.468	75.481	23.987
270	M.S.Products Mild Steel Rerolled	114.767	6.142	108.625
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	0.023	–	0.023
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	0.006	–	0.006
275	Machinery Parts & Agricultural Parts	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	24.042	6.705	17.337
277	Macoroni	–	–	–
278	Maize Products	0.003	–	0.003
279	Maize Starches	–	–	–
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	748.416	466.573	281.843
282	Mango Pulp	0.090	0.040	0.050
283	Marble Tiles	2.693	0.020	2.673
284	Margarine	–	–	–
285	Match Boxes	11.316	8.643	2.673
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	52.758	34.253	18.505
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	0.162	–	0.162
296	Monofilament Guts	–	–	–
297	Motor Cars	365.691	270.965	94.726
298	Motor Cycles	128.675	63.292	65.383
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	0.027	0.008	0.019
302	Nylon Chips/Polyester Chips	22.390	–	22.390
303	Oil Cookers & Pressure Stoves	0.002	–	0.002
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	0.042	–	0.042
307	Opium	2.763	1.825	0.938
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	35.507	0.259	35.248
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	9.310	1.044	8.266
312	Paint & Varnishes	163.822	67.971	95.851
313	Paint Removers	–	–	–
314	Paper & Paperboard	345.332	96.284	249.048
315	Paper & Paperboard Coated/Impregnated	–	–	–

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	3.073	0.433	2.640
318	Paper Products	136.663	64.399	72.264
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	1.357	–	1.357
320	Paper Roll/Sheet	3.404	2.036	1.368
321	Paper Sacks	64.948	34.360	30.588
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	14.699	0.962	13.737
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	15.080	8.089	6.991
326	Pharmaceutical Products	0.322	–	0.322
327	Phathalic Acid Esters	1.384	1.283	0.101
328	Photographic Films In Rolls Etc	0.062	–	0.062
329	Photographic Plates Or Films Developed	0.014	–	0.014
330	Pickle In Oil	0.567	–	0.567
331	Pig Iron	–	–	–
332	Pile Fabrics	0.005	–	0.005
333	Pipe & Tube Fittings Of Iron Or Steel	4.518	4.401	0.117
334	Plaster Of Paris	0.300	0.144	0.156
335	Plastic Crockery	0.696	–	0.696
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	–	–	–
339	Plastic Products Others	39.027	14.140	24.887
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	0.096	–	0.096
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	0.008	–	0.008
344	Plastic Tabular Film	–	–	–
345	Plywood	2.195	0.981	1.214
346	Pol Products	0.884	0.500	0.384
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	2.899	1.510	1.389
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	11.126	1.244	9.882
352	Polypropylene Bags	56.537	40.013	16.524
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	0.022	–	0.022

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	0.711	0.098	0.613
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	2.289	–	2.289
359	Power Transformers	56.057	18.592	37.465
360	Precious Stones	2.425	1.600	0.825
361	Prepared Pigments,Opacifiers & Colours	0.089	0.020	0.069
362	Preserved Food	0.272	–	0.272
363	Press Mud	0.042	–	0.042
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	1.273	0.014	1.259
366	Printing Inks	7.167	1.282	5.885
367	Process Oil	–	–	–
368	Processed Cotton Cloth	0.010	–	0.010
369	Processed Fabrics	81.058	0.031	81.027
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	0.005	–	0.005
373	Pvc Pipes	6.999	0.017	6.982
374	Quartz And Quartizite	0.004	–	0.004
375	Quilt	0.066	–	0.066
376	Radio Sets	0.004	–	0.004
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	0.605	–	0.605
380	Refractory Cements,Mortars,Concrete Etc	0.002	–	0.002
381	Refrigerators	57.135	4.190	52.945
382	Resin Material Other	60.525	32.721	27.804
383	Ribbons For Typewriters	–	–	–
384	Rice	0.010	–	0.010
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	0.608	–	0.608
389	Rubber Apparel	–	–	–
390	Rubber Goods	16.789	4.431	12.358
391	Sanitary Fittings	0.016	–	0.016
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	7.669	0.686	6.983
395	Scales	–	–	–

LAHORE

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	3.900	0.521	3.379
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	1.523	–	1.523
399	Services On Board	0.859	–	0.859
400	Sewing Machines	2.737	–	2.737
401	Sewing Thread Of Man Made Stapple Fibre	0.146	–	0.146
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.816	0.026	0.790
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	3.616	2.303	1.313
412	Sodium Sulphide	11.249	2.974	8.275
413	Soft Cotton Wastes	54.656	–	54.656
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	0.040	0.026	0.014
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	0.106	–	0.106
425	Steel Fixtures	13.412	1.687	11.725
426	Steel Pipes	1.957	1.688	0.269
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	2.179	0.503	1.676
430	Steel Wire Stranded	4.191	0.184	4.007
431	Steel Wires	17.638	0.332	17.306
432	Steel Wools	–	–	–
433	Stencils	0.001	–	0.001
434	Stone Articles	–	–	–
435	Stone Powder	3.264	0.185	3.079

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	1.775	0.065	1.710
437	Storage Tanks Of Iron Or Steel	5.624	0.482	5.142
438	Straw Board	6.435	4.462	1.973
439	Suitcases,Trunks,Brief Cases Etc	1.398	0.540	0.858
440	Sulphate/Clay/Gypsum	3.508	–	3.508
441	Sulpher	1.216	1.165	0.051
442	Sulphuric Acid	6.984	2.083	4.901
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	0.002	–	0.002
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	39.611	6.266	33.345
452	Table,Kitchen Ware Of Aluminium	0.008	–	0.008
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	0.075	–	0.075
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	0.125	0.062	0.063
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	8.005	3.056	4.949
461	Tent & Tarpauline	0.277	–	0.277
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	0.113	–	0.113
472	Tissue Papers	22.561	4.444	18.117
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	1.549	0.623	0.926
475	Tomato Ketchup	6.503	1.862	4.641

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	0.218	–	0.218
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	0.230	0.048	0.182
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non-Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	0.019	–	0.019
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	32.040	21.506	10.534
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	6.920	3.140	3.780
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	16.524	14.447	2.077
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	4.616	2.235	2.381
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	0.759	0.220	0.539
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	6.657	3.733	2.924
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	0.459	–	0.459
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	123.433	3.406	120.027
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	0.011	–	0.011
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	5.082	1.354	3.728
512	Wheat Straw	–	–	–
513	Wire Netting Looms	0.580	–	0.580
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	193.845	20.949	172.896

LAHORE (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	315.213	129.702	185.511
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	0.940	–	0.940
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	1.119	0.496	0.623
523	Wrappers	1.297	1.229	0.068
524	X–Ray Machines	–	–	–
525	Yogurt Raita	0.336	0.046	0.290
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	–	–	–
529	Zinc Slug	–	–	–
530	Zinc Sulphate	0.148	–	0.148
531	_Additional Tax	0.455	–	0.455
532	_Arrears Recovered	15.312	–	15.312
533	_Miscellaneous Collections	–	–	–
534	_Un–Registered Tax Payers	–	–	–
	Total:	5,702.686	2,086.876	3,615.810

TABLE–33.6
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	192.569	29.129	163.44
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	–	–	–
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	–	–	–
16	Air Coolers/Desert Coolers	0.24	–	0.24
17	Air Filter	–	–	–
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	0.454	–	0.454
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	–	–	–
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	–	–	–
32	Articles Of Cloth.Accessories Of Leather	0.032	–	0.032
33	Artificial Leather & Rexine	–	–	–
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	0.315	0.086	0.229

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	1.816	0.275	1.541
40	Autocycles Including Rickshaw	–	–	–
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	0.472	–	0.472
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	0.018	–	0.018
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	48.539	7.634	40.905
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	–	–	–
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	–	–	–
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	0.019	–	0.019

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	–	–	–
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	1.254	–	1.254
80	Building Components	0.007	–	0.007
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	4.985	0.934	4.051
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	–	–	–
98	Carton Machine	0.051	–	0.051
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	0.046	–	0.046
104	Cement	318.642	11.977	306.665
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	–	–	–
109	Cereal Products	–	–	–
110	Cheese	0.13	–	0.13
111	Chemicals Inorganic/Industrial Gases	–	–	–
112	Chemicals Organic	–	–	–
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	0.639	0.254	0.385
115	Chlorine	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	278.907	24.698	254.209
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	1.562	0.012	1.55
130	Confectionery & Bakery Products	9.207	1.393	7.814
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	–	–	–
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	–	–	–
139	Corrugated Packages,Cartons,Boxes Etc	0.071	–	0.071
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	8.862	–	8.862
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	0.001	–	0.001
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	0.007	–	0.007
147	Crockery Ceramics	–	–	–
148	Crown Corks	–	–	–
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	–	–	–
152	Detergents	34.113	14.006	20.107
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	0.09	–	0.09
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	–	–	–
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	0.361	–	0.361
169	Electric Food Choppers	–	–	–
170	Electric Iron	0.01	–	0.01
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	0.22	–	0.22
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	0.034	–	0.034
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than–1000 To –340	8.453	–	8.453
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	–	–	–
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	0.061	–	0.061
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	0.147	0.009	0.138
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	0.03	–	0.03

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	–	–	–
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	44.134	11.992	32.142
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	–	–	–
205	Furniture Wooden	0.177	–	0.177
206	G.I.Pipes	–	–	–
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	0.012	–	0.012
209	Gases & Acids	2.199	–	2.199
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	0.001	–	0.001
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	0.046	–	0.046
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	1.963	0.159	1.804
220	Glue & Synthetic Resines All Sorts	0.6	0.344	0.256
221	Glycerine	7.491	1.211	6.28
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	–	–	–
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	–	–	–
230	Hand Saw	–	–	–
231	Hard Boards	–	–	–
232	Hard Cokes	–	–	–
233	Hard Wastes	0.228	–	0.228
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	0.407	–	0.407
238	Ice Cream	–	–	–
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	0.045	–	0.045
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	1.091	0.527	0.564
247	Jute Products	48.627	22.408	26.219
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	–	–	–
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	–	–	–
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	72.963	40.375	32.588
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	–	–	–
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	0.193	–	0.193
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	–	–	–
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	–	–	–
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	–	–	–
282	Mango Pulp	0.284	–	0.284
283	Marble Tiles	0.811	–	0.811
284	Margarine	–	–	–
285	Match Boxes	–	–	–
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	37.687	21.295	16.392
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	0.006	–	0.006
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	0.036	–	0.036
296	Monofilament Guts	–	–	–
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	0.074	–	0.074
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	1.745	0.598	1.147
312	Paint & Varnishes	1.004	0.017	0.987
313	Paint Removers	–	–	–
314	Paper & Paperboard	4.107	–	4.107
315	Paper & Paperboard Coated/Impregnated	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	3.634	–	3.634
318	Paper Products	–	–	–
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	0.362	–	0.362
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	18.829	5.121	13.708
324	Pet Grease	0.004	0.004	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	0.024	–	0.024
329	Photographic Plates Or Films Developed	0.075	–	0.075
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	0.006	–	0.006
335	Plastic Crockery	0.423	–	0.423
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	0.096	–	0.096
339	Plastic Products Others	1.811	0.494	1.317
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	0.262	0.004	0.258
346	Pol Products	–	–	–
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	1.196	–	1.196
352	Polypropylene Bags	15.711	10.667	5.044
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	0.057	–	0.057
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	–	–	–
363	Press Mud	0.049	–	0.049
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	0.186	–	0.186
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	3.578	–	3.578
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	1.146	–	1.146
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	3.91	2.286	1.624
379	Rcc Pipes	0.949	–	0.949
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	–	–	–
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	–	–	–
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	–	–	–
395	Scales	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	2.03	0.022	2.008
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	–	–	–
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	0.005	–	0.005
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.735	–	0.735
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	6.086	2.704	3.382
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	20.945	0.025	20.92
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	0.217	–	0.217
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	–	–	–
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	–	–	–
431	Steel Wires	–	–	–
432	Steel Wools	–	–	–
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	0.001	–	0.001

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	0.036	–	0.036
438	Straw Board	0.834	–	0.834
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	14.567	14.567	–
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	0.2	–	0.2
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	–	–	–
452	Table,Kitchen Ware Of Aluminium	–	–	–
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	–	–	–
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	0.002	–	0.002
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	0.316	–	0.316
472	Tissue Papers	0.071	–	0.071
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	302.014	112.611	189.403
475	Tomato Ketchup	–	–	–

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	2.358	–	2.358
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non–Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	0.011	–	0.011
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	0.406	–	0.406
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	–	–	–
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	0.023	–	0.023

MULTAN (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	–	–	–
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	0.939	–	0.939
522	Woven Fabrics Of Wool/Fine Animal Hair	–	–	–
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	–	–	–
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	0.049	–	0.049
532	_Arrears Recovered	5.81	–	5.81
533	_Miscellaneous Collections	0.053	–	0.053
534	_Un–Registered Tax Payers	–	–	–
	Total:	1548.311	337.838	1210.473

TABLE–33.7
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	0.291	–	0.291
9	Aerated Waters/Beverages	34.908	6.736	28.172
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	–	–	–
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	0.692	–	0.692
16	Air Coolers/Desert Coolers	–	–	–
17	Air Filter	–	–	–
18	Alcohol	–	–	–
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	0.361	–	0.361
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	3.675	–	3.675
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	6.113	0.052	6.061
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	0.003	–	0.003
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	–	–	–
40	Autocycles Including Rickshaw	–	–	–
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	5.205	0.004	5.201
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	0.43	–	0.43
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	0.558	–	0.558
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	0.082	–	0.082
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	–	–	–
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	1.244	–	1.244
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	–	–	–
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	1.132	0.042	1.09

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	–	–	–
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	–	–	–
80	Building Components	–	–	–
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	0.384	–	0.384
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	0.038	–	0.038
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	–	–	–
104	Cement	568.478	25.541	542.937
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	14.965	2.157	12.808
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	–	–	–
112	Chemicals Organic	–	–	–
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	–	–	–
115	Chlorine	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	539.113	60.192	478.921
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	0.092	0.036	0.056
130	Confectionery & Bakery Products	–	–	–
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	–	–	–
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	0.103	–	0.103
139	Corrugated Packages,Cartons,Boxes Etc	–	–	–
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	–	–	–
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	–	–	–
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	6.8	0.868	5.932
148	Crown Corks	2.169	1.534	0.635
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	0.003	–	0.003
152	Detergents	–	–	–
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	–	–	–
163	Earth Colours	–	–	–
164	Egg Trays	0.266	–	0.266
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	9.88	0.74	9.14
167	Electric Control Equipment	–	–	–
168	Electric Fans	–	–	–
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	0.038	0.038	–
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	–	–	–
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	–	–	–
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	–	–	–
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	0.131	–	0.131
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	–	–	–
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	7.68	5.52	2.16
199	Fruit Or Vegetable Juices	–	–	–
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	–	–	–
205	Furniture Wooden	0.31	–	0.31
206	G.I.Pipes	–	–	–
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	–	–	–
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	28.043	4.209	23.834
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	–	–	–
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	–	–	–
221	Glycerine	–	–	–
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	–	–	–
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	–	–	–
230	Hand Saw	–	–	–
231	Hard Boards	–	–	–
232	Hard Cokes	–	–	–
233	Hard Wastes	0.072	–	0.072
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	0.042	–	0.042
238	Ice Cream	–	–	–
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	–	–	–
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	–	–	–
247	Jute Products	18.614	7.513	11.101
248	Knitting Yarn	0.011	–	0.011
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	0.038	–	0.038
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	11.132	0.005	11.127
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	–	–	–
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	–	–	–
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	0.325	–	0.325
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	–	–	–
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	25.745	0.017	25.728
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	–	–	–
282	Mango Pulp	–	–	–
283	Marble Tiles	1.219	–	1.219
284	Margarine	–	–	–
285	Match Boxes	5.874	0.075	5.799
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	0.379	0.096	0.283
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	0.016	–	0.016
296	Monofilament Guts	–	–	–
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	0.488	0.3	0.188
312	Paint & Varnishes	0.151	–	0.151
313	Paint Removers	–	–	–
314	Paper & Paperboard	56.941	19.513	37.428
315	Paper & Paperboard Coated/Impregnated	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	–	–	–
318	Paper Products	2.652	–	2.652
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	0.8	0.673	0.127
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	78.808	66.975	11.833
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	–	–	–
324	Pet Grease	0.002	–	0.002
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	–	–	–
329	Photographic Plates Or Films Developed	0.064	–	0.064
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	–	–	–
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	–	–	–
339	Plastic Products Others	125.263	7.461	117.802
340	Plastic Re-Cycling	–	–	–
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	–	–	–
346	Pol Products	18.65	13.028	5.622
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	–	–	–
352	Polypropylene Bags	–	–	–
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	0.294	–	0.294
359	Power Transformers	–	–	–
360	Precious Stones	0.039	–	0.039
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	–	–	–
363	Press Mud	0.013	–	0.013
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	0.122	–	0.122
366	Printing Inks	0.004	–	0.004
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	0.971	–	0.971
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	0.044	–	0.044
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	3.747	0.916	2.831
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	0.132	–	0.132
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	0.002	–	0.002
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	–	–	–
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	0.695	–	0.695
395	Scales	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	2.931	–	2.931
397	Screw Jacks/Pully Tackle & Hoists	0.002	–	0.002
398	Screws,Bolts & Nuts Of Iron Or Steel	–	–	–
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	–	–	–
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.056	–	0.056
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	0.962	0.924	0.038
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	0.35	0.017	0.333
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	2.757	–	2.757
420	Splints	0.339	–	0.339
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	–	–	–
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	–	–	–
431	Steel Wires	–	–	–
432	Steel Wools	–	–	–
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	0.347	–	0.347

PESHAWAR

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	–	–	–
438	Straw Board	–	–	–
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	4.331	2.019	2.312
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	–	–	–
452	Table,Kitchen Ware Of Aluminium	–	–	–
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	205.836	154.2	51.636
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	0.047	–	0.047
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	0.006	–	0.006
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	–	–	–
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	–	–	–
475	Tomato Ketchup	–	–	–

PESHAWAR

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	–	–	–
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non-Electric	1.11	1.039	0.071
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	3.809	2.81	0.999
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	0.035	–	0.035
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	–	–	–
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	–	–	–
506	Water Proofing Compounds	–	–	–
507	Water Pumps	–	–	–
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	6.569	4.143	2.426
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	22.97	3.283	19.687
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–

PESHAWAR (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
518	Wood Penal	–	–	–
519	Woolen Yarn	0.234	–	0.234
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	8.812	0.829	7.983
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	–	–	–
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	2.243	–	2.243
532	_Arrears Recovered	15.225	0.072	15.153
533	_Miscellaneous Collections	0.642	–	0.642
534	_Un–Registered Tax Payers	–	–	–
	Total:	1866.149	393.577	1472.572

TABLE–33.8
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	–	–	–
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	68.288	9.569	58.719
10	Aerials & Antenas	0.206	–	0.206
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	0.393	–	0.393
14	Air Conditioner Parts,Of Plastic	0.016	–	0.016
15	Air Conditioners	31.526	2.577	28.949
16	Air Coolers/Desert Coolers	0.005	–	0.005
17	Air Filter	–	–	–
18	Alcohol	42.53	8.334	34.196
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	0.061	0.008	0.053
21	Aluminium Foil	–	–	–
22	Aluminium Goods	0.347	0.172	0.175
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	–	–	–
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	24.014	8.423	15.591
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	–	–	–
34	Artificial Marble Slab	–	–	–
35	Asbestos Products	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	1.446	0.016	1.43
40	Autocycles Including Rickshaw	90.063	44.427	45.636
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	–	–	–
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	–	–	–
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	6.629	0.031	6.598
58	Bitumen Natural	52.719	1.577	51.142
59	Black Board	0.297	0.085	0.212
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	–	–	–
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	1.116	0.177	0.939
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	0.058	–	0.058
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	–	–	–
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	2.645	0.013	2.632
80	Building Components	0.998	0.076	0.922
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	3.81	0.382	3.428
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	–	–	–
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	1.591	0.647	0.944
100	Cassettes Unrecorded Audio	–	–	–
101	Cassettes Unrecorded Video	–	–	–
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	–	–	–
104	Cement	856.645	71.904	784.741
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	–	–	–
109	Cereal Products	6.919	1.564	5.355
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	–	–	–
112	Chemicals Organic	0.049	–	0.049
113	Children'S Tri–Cycles,Scooters,Pedal Car	0.014	–	0.014
114	Chip Board	14.948	6.438	8.51
115	Chlorine	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	1036.556	128.187	908.369
117	Cigerette Filter Rods	–	–	–
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	8.895	–	8.895
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	2.909	0.47	2.439
130	Confectionery & Bakery Products	1.193	–	1.193
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	–	–	–
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	–	–	–
139	Corrugated Packages,Cartons,Boxes Etc	0.335	–	0.335
140	Cotton Carded Or Combed	0.001	–	0.001
141	Cotton Fabrics	–	–	–
142	Cotton Linters	–	–	–
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	–	–	–
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	0.005	–	0.005
148	Crown Corks	–	–	–
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	–	–	–
152	Detergents	0.001	–	0.001
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	–	–	–
155	Digital Switching System	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	0.504	0.134	0.37
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	–	–	–
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	0.101	–	0.101
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	–	–	–
169	Electric Food Choppers	–	–	–
170	Electric Iron	0.017	–	0.017
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	–	–	–
175	Electrical Board	0.018	–	0.018
176	Electrical Goods & Parts Nos	0.192	–	0.192
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than–1000 To –340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	57.823	13.096	44.727
185	Fabric Boards	–	–	–
186	Fabrications	0.118	–	0.118
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	–	–	–
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat–Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	0.479	0.102	0.377
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	0.671	0.393	0.278

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	–	–	–
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	–	–	–
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	0.032	0.024	0.008
204	Furniture Steel	–	–	–
205	Furniture Wooden	0.269	–	0.269
206	G.I.Pipes	3.636	3.259	0.377
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	0.158	–	0.158
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	–	–	–
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	70.208	15.097	55.111
215	Glass Bangles	–	–	–
216	Glass Bottles	–	–	–
217	Glass Fibres & Articles	0.066	0.036	0.03
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	20.119	10.471	9.648
221	Glycerine	–	–	–
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	–	–	–
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	0.003	–	0.003
230	Hand Saw	–	–	–
231	Hard Boards	–	–	–
232	Hard Cokes	–	–	–
233	Hard Wastes	–	–	–
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	–	–	–
238	Ice Cream	–	–	–
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	0.036	–	0.036
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	3.503	1.687	1.816
246	Jams & Jellies	0.807	0.089	0.718
247	Jute Products	–	–	–
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	–	–	–
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	–	–	–
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	–	–	–
261	Liquid Glucose,Glucose	–	–	–
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	40.833	23.778	17.055
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	–	–	–
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	12.433	–	12.433
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	18.864	10.003	8.861
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	–	–	–
280	Malt Extract	0.069	–	0.069
281	Man Made Fibres & Yarn	–	–	–
282	Mango Pulp	–	–	–
283	Marble Tiles	4.223	–	4.223
284	Margarine	–	–	–
285	Match Boxes	–	–	–
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	9.999	4.878	5.121
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	–	–	–
296	Monofilament Guts	–	–	–
297	Motor Cars	–	–	–
298	Motor Cycles	–	–	–
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	0.016	–	0.016
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	0.633	0.039	0.594
312	Paint & Varnishes	0.479	–	0.479
313	Paint Removers	–	–	–
314	Paper & Paperboard	0.017	–	0.017
315	Paper & Paperboard Coated/Impregnated	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	0.013	–	0.013
318	Paper Products	1.961	1.13	0.831
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	9.192	4.785	4.407
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	0.001	–	0.001
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	0.102	–	0.102
329	Photographic Plates Or Films Developed	0.001	–	0.001
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	0.025	–	0.025
335	Plastic Crockery	0.459	–	0.459
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	–	–	–
339	Plastic Products Others	1.805	–	1.805
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	5.445	1.177	4.268
346	Pol Products	–	–	–
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	0.532	–	0.532
352	Polypropylene Bags	–	–	–
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	0.034	–	0.034
358	Power Looms Grey/Ticken Cloth	0.055	–	0.055
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	2.086	0.208	1.878
363	Press Mud	–	–	–
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	0.093	–	0.093
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	9.602	0.945	8.657
370	Pumps For Liquids,Liquid Elevators	–	–	–
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	25.786	15.917	9.869
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	0.417	–	0.417
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	–	–	–
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	–	–	–
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	0.533	–	0.533
391	Sanitary Fittings	0.01	–	0.01
392	Sanitary Napkins	–	–	–
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	0.045	–	0.045
395	Scales	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	0.068	–	0.068
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	0.16	–	0.16
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	–	–	–
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	0.811	0.297	0.514
408	Soap Stocks	0.218	–	0.218
409	Soda Ash	194.733	15.655	179.078
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	2.054	1.241	0.813
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	4.428	–	4.428
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	0.07	–	0.07
418	Spinning Machines Textile	–	–	–
419	Spirits	–	–	–
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	–	–	–
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	0.008	–	0.008
431	Steel Wires	–	–	–
432	Steel Wools	–	–	–
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	–	–	–
437	Storage Tanks Of Iron Or Steel	0.004	–	0.004
438	Straw Board	–	–	–
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	10.993	–	10.993
442	Sulphuric Acid	–	–	–
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	5.889	1.034	4.855
452	Table,Kitchen Ware Of Aluminium	–	–	–
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	121.263	45.295	75.968
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	5.815	0.06	5.755
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	–	–	–
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	9.523	–	9.523
474	Toilet Soap	–	–	–
475	Tomato Ketchup	–	–	–

RAWALPINDI (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	0.026	–	0.026
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	–	–	–
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non–Electric	–	–	–
484	Tyre Inflators.	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	–	–	–
488	Tyres Retreading	0.034	–	0.034
489	Urea Formaldehyde	–	–	–
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	6.444	2.013	4.431
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	0.009	–	0.009
498	Vulcanised Rubber Thread And Cord	–	–	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	0.059	–	0.059
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	–	–	–
506	Water Proofing Compounds	–	–	–
507	Water Pumps	36.921	9.436	27.485
508	Wax	–	–	–
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	1.574	0.02	1.554

RAWALPINDI

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	1.862	0.11	1.752
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	6.903	0.98	5.923
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	–	–	–
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	–	–	–
532	_Arrears Recovered	86.023	0.271	85.752
533	_Miscellaneous Collections	–	–	–
534	_Un–Registered Tax Payers	0.058	–	0.058
	Total:	3057.701	468.737	2588.964

TABLE–33.9
COMMODITY–WISE COLLECTION OF SALES TAX ON DOMESTIC GOODS AT MANUFACTURING STAGE 1994–95

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
1	Abrasive Powder	–	–	–
2	Absorbent Cotton	–	–	–
3	Account Books & Registers	–	–	–
4	Acetate Yarn	–	–	–
5	Acid Oil	–	–	–
6	Acid Others	–	–	–
7	Activated Carbon	4.747	0.536	4.211
8	Adhesive/Adhesive Tapes	–	–	–
9	Aerated Waters/Beverages	–	–	–
10	Aerials & Antenas	–	–	–
11	Agarbatti	–	–	–
12	Agricultural Sprayers	–	–	–
13	Air Compessor Fan Etc	–	–	–
14	Air Conditioner Parts,Of Plastic	–	–	–
15	Air Conditioners	0.91	–	0.91
16	Air Coolers/Desert Coolers	–	–	–
17	Air Filter	–	–	–
18	Alcohol	4.622	2.131	2.491
19	Aluminium Containers,Drums,Cans,Boxes	–	–	–
20	Aluminium Doors & Windows	–	–	–
21	Aluminium Foil	–	–	–
22	Aluminium Goods	–	–	–
23	Aluminium Plates,Sheets & Strips	–	–	–
24	Aluminium Rods	–	–	–
25	Aluminium Sulphate	–	–	–
26	Ammonia Gas	–	–	–
27	Ammonium Chloride	–	–	–
28	Ammunition Belt	–	–	–
29	Anodized Products	–	–	–
30	Anti–Freezing Preparations	–	–	–
31	Arms & Ammunition	–	–	–
32	Articles Of Cloth.Accessories Of Leather	–	–	–
33	Artificial Leather & Rexine	3.524	2.713	0.811
34	Artificial Marble Slab	0.393	0.089	0.304
35	Asbestos Products	0.014	–	0.014

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
36	Asphalt	–	–	–
37	Assembling of Motor Vehicles Carriers	–	–	–
38	Assembling of Motor Vehicles Passenger	–	–	–
39	Auto Parts	25.054	8.999	16.055
40	Autocycles Including Rickshaw	17.174	12.727	4.447
41	Automatic Door Closer	–	–	–
42	Baby Foods Farlac/Farex Etc	–	–	–
43	Baggasse	–	–	–
44	Bags Packing,Goods,Of Woven Textile	–	–	–
45	Bailing Hoops	–	–	–
46	Ball & Roller Bearing Complete	–	–	–
47	Ballast Chokes	–	–	–
48	Barbed Wire	–	–	–
49	Baryte Powder	1.406	–	1.406
50	Battery Covers Of Metal/Plastic	–	–	–
51	Bed,Table,Kitchen,Toilet Linen	–	–	–
52	Beet Pulp	–	–	–
53	Benzole,Tolule & Xylole	–	–	–
54	Bicycle Chains	–	–	–
55	Bicycle Parts	–	–	–
56	Bicycles & Other Cycles Not Motorised	–	–	–
57	Biscuits	9.982	3.392	6.59
58	Bitumen Natural	–	–	–
59	Black Board	–	–	–
60	Blades For Saws Of All Kind	–	–	–
61	Blades Safety	27.079	12.377	14.702
62	Blanket Synthetic	–	–	–
63	Blanket Woollen	–	–	–
64	Bleaching Liquid	–	–	–
65	Bleaching Powder	–	–	–
66	Bobbins Of Iron & Steel	–	–	–
67	Bolts & Nuts Of Nickel	–	–	–
68	Bone Crushing	–	–	–
69	Bowl Clean	–	–	–
70	Boxes,Wood	–	–	–
71	Brake Fluids	–	–	–
72	Brass Rods	–	–	–
73	Brass Water Sanitary Fittings	–	–	–
74	Brass Wires	–	–	–
75	Bricks,Blocks,Tiles Of Fossil Meals	–	–	–

QUETTA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
76	Bricks,Blocks,Tiles Of Refractory Nature	–	–	–
77	Brushwares	–	–	–
78	Buckrams	–	–	–
79	Building Bricks	–	–	–
80	Building Components	4.098	3.508	0.59
81	Buildings Pre–Fabricated	–	–	–
82	Bungs	–	–	–
83	Bus,Tractor,Truck Bodies	–	–	–
84	Buttons	–	–	–
85	Calander Of Paper & Paperboard	–	–	–
86	Calcium Carbide	–	–	–
87	Calcium Carbonate	–	–	–
88	Calcium Phosphate	–	–	–
89	Capacitors	–	–	–
90	Carbon Black	–	–	–
91	Carbon Dioxide Gas Co2	–	–	–
92	Carbon Oil	–	–	–
93	Carbon Paper	–	–	–
94	Carpet Underlay	–	–	–
95	Carpets Synthetic Machine Made	–	–	–
96	Carpets Tufted Hand Knitted	–	–	–
97	Carpets Woollen Machine Made	–	–	–
98	Carton Machine	–	–	–
99	Cassettes Recorded Audio/Video	–	–	–
100	Cassettes Unrecorded Audio	16.831	7.35	9.481
101	Cassettes Unrecorded Video	4.153	3.812	0.341
102	Casting Machine/Metal Foundry	–	–	–
103	Caustic Soda	0.254	0.034	0.22
104	Cement	295.307	15.082	280.225
105	Cement Construction Blocks	–	–	–
106	Cement Pipes	–	–	–
107	Centrifugal Pumps	–	–	–
108	Ceramic Tiles	–	–	–
109	Cereal Products	–	–	–
110	Cheese	–	–	–
111	Chemicals Inorganic/Industrial Gases	17.746	0.887	16.859
112	Chemicals Organic	–	–	–
113	Children'S Tri–Cycles,Scooters,Pedal Car	–	–	–
114	Chip Board	11.14	4.415	6.725
115	Chlorine	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
116	Cigarettes	–	–	–
117	Cigerette Filter Rods	22.842	19.216	3.626
118	Circuit Breaker,Electrical	–	–	–
119	Clock Movements,Complete & Assembled	–	–	–
120	Clocks With Watch Movements	–	–	–
121	Clocks Alarmed	–	–	–
122	Coal Tar	–	–	–
123	Coal/ Briquettes	–	–	–
124	Coat Hangers Plastic	–	–	–
125	Colouring Material Other	–	–	–
126	Combs	–	–	–
127	Computer Stationery	–	–	–
128	Concentrates Used In Beverages/Foods	–	–	–
129	Concrete Components	–	–	–
130	Confectionery & Bakery Products	45.251	28.569	16.682
131	Control Panels	–	–	–
132	Conveyor Belts Of Textile Materials	–	–	–
133	Conveyor Belts Of Vulcanised Rubber	–	–	–
134	Cooking Range Gas	–	–	–
135	Copper Rods	90.511	0.681	89.83
136	Copper Strips	–	–	–
137	Corn Syrups	–	–	–
138	Corrogated & Solid Boards	–	–	–
139	Corrugated Packages,Cartons,Boxes Etc	–	–	–
140	Cotton Carded Or Combed	–	–	–
141	Cotton Fabrics	–	–	–
142	Cotton Linters	–	–	–
143	Cotton Not Carded Or Combed	–	–	–
144	Cotton Sewing Thread	–	–	–
145	Cotton Yarn	–	–	–
146	Creams & Polishes For Footwear	–	–	–
147	Crockery Ceramics	0.202	0.01	0.192
148	Crown Corks	–	–	–
149	Custard Powder	–	–	–
150	Cutlery	–	–	–
151	Deep Freezers	–	–	–
152	Detergents	–	–	–
153	Diaries	–	–	–
154	Diesel/Semi Diesel Engines	0.52	–	0.52
155	Digital Switching System	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
156	Dish Antena	–	–	–
157	Distilled Water/Distillery Products	–	–	–
158	Drain Opener	–	–	–
159	Drawn Wire	–	–	–
160	Ducts & Slabs	–	–	–
161	Dusters/Cleaning Cloths	–	–	–
162	Dyes & Colours	10.04	5.535	4.505
163	Earth Colours	–	–	–
164	Egg Trays	–	–	–
165	Electric Accumulators & Parts Thereof	–	–	–
166	Electric Bulbs & Tubes	–	–	–
167	Electric Control Equipment	–	–	–
168	Electric Fans	–	–	–
169	Electric Food Choppers	–	–	–
170	Electric Iron	–	–	–
171	Electric Motors	–	–	–
172	Electric Toasters	–	–	–
173	Electric Water Coolers	–	–	–
174	Electric Welding Wires,Rods,Electrodes	0.095	0.046	0.049
175	Electrical Board	–	–	–
176	Electrical Goods & Parts Nos	–	–	–
177	Electrical Insulators Of Any Material	–	–	–
178	Electrical Machinery	–	–	–
179	Embroidery	–	–	–
180	Emery Papers Regmal	–	–	–
181	Enamelled Copper Wire	–	–	–
182	Engines Of 8407 Other Than – 1000 To – 340	–	–	–
183	Essences/Essential Oils	–	–	–
184	Explosives	–	–	–
185	Fabric Boards	–	–	–
186	Fabrications	–	–	–
187	Felt,Whether Or Not Impregnated	–	–	–
188	Fibre Glass	–	–	–
189	Finishing Material For Leather Industry	–	–	–
190	Fire Fighting Instruments	–	–	–
191	Flat – Rolled Products Of Iron Or Steel	–	–	–
192	Flush Doors	1.644	1.129	0.515
193	Foam & Foam Products	–	–	–
194	Food Colours	–	–	–
195	Food Products	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
196	Footwear	–	–	–
197	Formaldehyde & Paraformaldehyde	–	–	–
198	Formica	–	–	–
199	Fruit Or Vegetable Juices	3.555	0.351	3.204
200	Fruit,Nuts,Peel Of Fruit Or Melon Edible	–	–	–
201	Fruits & Vegetables Preserved	–	–	–
202	Fuel Filters	–	–	–
203	Furniture Plastic	–	–	–
204	Furniture Steel	–	–	–
205	Furniture Wooden	–	–	–
206	G.I.Pipes	–	–	–
207	G.I.Wires	–	–	–
208	Gas Appliances Heaters,Mentals,Geysers	–	–	–
209	Gases & Acids	–	–	–
210	Gasoline Dispensing Pumps	–	–	–
211	Gelatins	0.724	–	0.724
212	Gem Clip Pins	–	–	–
213	Geysers Electric	–	–	–
214	Glass & Glasswares Etc	–	–	–
215	Glass Bangles	–	–	–
216	Glass Bottles	40.941	7.941	33
217	Glass Fibres & Articles	–	–	–
218	Glass Riffles	–	–	–
219	Glass Sheet Not Worked	–	–	–
220	Glue & Synthetic Resines All Sorts	–	–	–
221	Glycerine	0.401	0.002	0.399
222	Granite	–	–	–
223	Granulated Slags	–	–	–
224	Grills/Netting/Fencing/Wire Gauzes	–	–	–
225	Grinding Wheels Pedal Or Hand Operated	–	–	–
226	Grinding Wheels Without Framework	–	–	–
227	Guar Gums	–	–	–
228	Gum Tapes	–	–	–
229	Gypsum Powder	–	–	–
230	Hand Saw	–	–	–
231	Hard Boards	–	–	–
232	Hard Cokes	–	–	–
233	Hard Wastes	–	–	–
234	Heat Exchanger	–	–	–
235	Hinges	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
236	Hydrochloric Acid	–	–	–
237	Hydrogen Gas	–	–	–
238	Ice Cream	20.596	4.794	15.802
239	Ingot,Aluminium	–	–	–
240	Ingot,Stainless Steel	–	–	–
241	Insecticides	–	–	–
242	Iron & Steel Products	–	–	–
243	Iron Nails	–	–	–
244	Iron Or Steel Billets	–	–	–
245	Iron Or Steel Ingots	–	–	–
246	Jams & Jellies	–	–	–
247	Jute Products	20.722	7.47	13.252
248	Knitting Yarn	–	–	–
249	Labels,Badges Of Textile	–	–	–
250	Lac,Gums,Resins Natural	41.759	40.953	0.806
251	Laces & Braids	–	–	–
252	Laminated Board	–	–	–
253	Lamination	–	–	–
254	Lathes,Numerically Controlled	–	–	–
255	Lead Oxide	–	–	–
256	Lift Components	–	–	–
257	Lime	–	–	–
258	Lime Waste	–	–	–
259	Linseed Oil	–	–	–
260	Liqueurs	0.069	0.207	–0.138
261	Liquid Glucose,Glucose	28.96	3.359	25.601
262	Locks Of Base Metal	–	–	–
263	Lpg Cylinders	–	–	–
264	Lubricating Oils & Oil Additives	42.665	27.314	15.351
265	Lubricating Preparations/Anti Rust Oil	–	–	–
266	M.M.Yarn Hard Waste	–	–	–
267	M.M.Yarn Soft Waste	–	–	–
268	M.S.Bars & Rods	–	–	–
269	M.S.Pipes	–	–	–
270	M.S.Products Mild Steel Rerolled	0.029	–	0.029
271	Mach.For Sugar Manuf.Other Than Crusher	–	–	–
272	Machine Parts,Not Elsewhere Specified	–	–	–
273	Machinery For Bleaching,Washing,Drying	–	–	–
274	Machinery For Preparing Tanning	–	–	–
275	Machinery Parts & Agricultural Parts	–	–	–

QUETTA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
276	Machinery Parts Mechenical	–	–	–
277	Macoroni	–	–	–
278	Maize Products	–	–	–
279	Maize Starches	–	–	–
280	Malt Extract	–	–	–
281	Man Made Fibres & Yarn	448.788	285.911	162.877
282	Mango Pulp	–	–	–
283	Marble Tiles	–	–	–
284	Margarine	–	–	–
285	Match Boxes	–	–	–
286	Mathematical Instruments	–	–	–
287	Metal Button	–	–	–
288	Metal Coating	–	–	–
289	Metal Containers	–	–	–
290	Metal Products Sheets	–	–	–
291	Metallised Products	–	–	–
292	Metallised Yarn	–	–	–
293	Mineral Water	–	–	–
294	Miscellaneous Chemical Products	–	–	–
295	Molasses	–	–	–
296	Monofilament Guts	–	–	–
297	Motor Cars	–	–	–
298	Motor Cycles	20.582	7.243	13.339
299	Moulds	–	–	–
300	Naphtha	–	–	–
301	Nitric Acid,Sulpho–Nitric Acid	–	–	–
302	Nylon Chips/Polyester Chips	–	–	–
303	Oil Cookers & Pressure Stoves	–	–	–
304	Oil Cookers & Pressure Stoves Of Copper	–	–	–
305	Oil Dirts	–	–	–
306	Oil Filters	–	–	–
307	Opium	–	–	–
308	Optical Lenses Mounted	–	–	–
309	Other Engines & Motors	–	–	–
310	Other Toys,Reduced Size/Recreation Model	–	–	–
311	Oxygen Gas	–	–	–
312	Paint & Varnishes	–	–	–
313	Paint Removers	–	–	–
314	Paper & Paperboard	11.307	9.471	1.836
315	Paper & Paperboard Coated/Impregnated	–	–	–

QUETTA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
316	Paper & Paperboard Converters	–	–	–
317	Paper Cones,Bobbins Etc	0.309	0.057	0.252
318	Paper Products	2.983	1.951	1.032
319	Paper Pulp/Waste & Scrap Of Paper & P.Bd	–	–	–
320	Paper Roll/Sheet	–	–	–
321	Paper Sacks	54.563	37.367	17.196
322	Parts Of Dolls Representing Human Beings	–	–	–
323	Perfumery & Cosmetics	–	–	–
324	Pet Grease	–	–	–
325	Petroleum Oils & Lubricants Nos	–	–	–
326	Pharmaceutical Products	–	–	–
327	Phathalic Acid Esters	–	–	–
328	Photographic Films In Rolls Etc	–	–	–
329	Photographic Plates Or Films Developed	–	–	–
330	Pickle In Oil	–	–	–
331	Pig Iron	–	–	–
332	Pile Fabrics	–	–	–
333	Pipe & Tube Fittings Of Iron Or Steel	–	–	–
334	Plaster Of Paris	–	–	–
335	Plastic Crockery	–	–	–
336	Plastic Mats	–	–	–
337	Plastic Metal Film	–	–	–
338	Plastic Printing	–	–	–
339	Plastic Products Others	156.231	108.305	47.926
340	Plastic Re–Cycling	–	–	–
341	Plastic Ropes	–	–	–
342	Plastic Sheets & Other Articles	–	–	–
343	Plastic Shoes	–	–	–
344	Plastic Tabular Film	–	–	–
345	Plywood	–	–	–
346	Pol Products	–	–	–
347	Polycarboxylic Acids	–	–	–
348	Polyester Filament Yarn	–	–	–
349	Polyester Zips	–	–	–
350	Polyethylene Sp.Gravity Less Than 0.94	–	–	–
351	Polyethylene Bags	2.746	–	2.746
352	Polypropylene Bags	40.923	25.129	15.794
353	Polystyrene	–	–	–
354	Polyvinyl Granules	–	–	–
355	Potassium Other	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
356	Potato Chips	–	–	–
357	Pottery	–	–	–
358	Power Looms Grey/Ticken Cloth	0.143	–	0.143
359	Power Transformers	–	–	–
360	Precious Stones	–	–	–
361	Prepared Pigments,Opacifiers & Colours	–	–	–
362	Preserved Food	–	–	–
363	Press Mud	–	–	–
364	Primary Cells & Batteries	–	–	–
365	Printing Industries/Press	–	–	–
366	Printing Inks	–	–	–
367	Process Oil	–	–	–
368	Processed Cotton Cloth	–	–	–
369	Processed Fabrics	2.626	0.331	2.295
370	Pumps For Liquids,Liquid Elevators	2.401	0.184	2.217
371	Pvc Bottles	–	–	–
372	Pvc Doors & Windows	–	–	–
373	Pvc Pipes	0.809	0.697	0.112
374	Quartz And Quartizite	–	–	–
375	Quilt	–	–	–
376	Radio Sets	–	–	–
377	Railway Sleepers Of Concrete	–	–	–
378	Railway Sleepers Of Iron Or Steel	–	–	–
379	Rcc Pipes	0.024	–	0.024
380	Refractory Cements,Mortars,Concrete Etc	–	–	–
381	Refrigerators	–	–	–
382	Resin Material Other	–	–	–
383	Ribbons For Typewriters	–	–	–
384	Rice	–	–	–
385	Robin Softner Fabric Conditioner	–	–	–
386	Rolls For Rolling Mills	0.052	–	0.052
387	Rosins	–	–	–
388	Rough Board	–	–	–
389	Rubber Apparel	–	–	–
390	Rubber Goods	0.025	–	0.025
391	Sanitary Fittings	–	–	–
392	Sanitary Napkins	0.26	0.129	0.131
393	Sanitary Ware Of Iron Or Steel	–	–	–
394	Sanitary Wares Of Ceramic	–	–	–
395	Scales	–	–	–

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
396	Scraps Of Iron Or Steel	–	–	–
397	Screw Jacks/Pully Tackle & Hoists	–	–	–
398	Screws,Bolts & Nuts Of Iron Or Steel	0.109	–	0.109
399	Services On Board	–	–	–
400	Sewing Machines	–	–	–
401	Sewing Thread Of Man Made Stapple Fibre	–	–	–
402	Sisal Ropes	–	–	–
403	Slack Wax	–	–	–
404	Slag & Rock Wool & Similar Mineral Wool	–	–	–
405	Slide Fastners	–	–	–
406	Slitting Of Plastic Rolls Into Size	–	–	–
407	Snapies	–	–	–
408	Soap Stocks	0.001	–	0.001
409	Soda Ash	–	–	–
410	Sodium Hypochlorite	–	–	–
411	Sodium Silicate	–	–	–
412	Sodium Sulphide	–	–	–
413	Soft Cotton Wastes	0.329	–	0.329
414	Soups & Broths & Homogenised Food	–	–	–
415	Speaker Parts	–	–	–
416	Spectacle Frames	–	–	–
417	Spices	–	–	–
418	Spinning Machines Textile	–	–	–
419	Spirits	0.009	–	0.009
420	Splints	–	–	–
421	Spring Mattresses	–	–	–
422	Stainless Steel Utencils	–	–	–
423	Staple Pins	–	–	–
424	Stationery	–	–	–
425	Steel Fixtures	–	–	–
426	Steel Pipes	–	–	–
427	Steel Poles	–	–	–
428	Steel Safe	–	–	–
429	Steel Structures	–	–	–
430	Steel Wire Stranded	–	–	–
431	Steel Wires	11.675	–	11.675
432	Steel Wools	0.577	–	0.577
433	Stencils	–	–	–
434	Stone Articles	–	–	–
435	Stone Powder	0.572	–	0.572

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
436	Storage Batteries	35.959	0.636	35.323
437	Storage Tanks Of Iron Or Steel	–	–	–
438	Straw Board	–	–	–
439	Suitcases,Trunks,Brief Cases Etc	–	–	–
440	Sulphate/Clay/Gypsum	–	–	–
441	Sulpher	–	–	–
442	Sulphuric Acid	–	–	–
443	Surfacing Of Chip Boards	–	–	–
444	Sweetened Supari	–	–	–
445	Sweetex	–	–	–
446	Sweets	–	–	–
447	Switch Gear	–	–	–
448	Switches,Relays,Fuses Etc	–	–	–
449	Synthetic Filment Yarn	–	–	–
450	Synthetic Organic Dyes	–	–	–
451	Syrups & Squashes	0.001	–	0.001
452	Table,Kitchen Ware Of Aluminium	–	–	–
453	Table,Kitchen Ware Of Plastic	–	–	–
454	Tableware,Kitchen Ware Of Wood	–	–	–
455	Tape Recorders	–	–	–
456	Telephone Parts	–	–	–
457	Telephone Sets	–	–	–
458	Television Cameras	–	–	–
459	Television Parts,Of Plastic	–	–	–
460	Television Sets	–	–	–
461	Tent & Tarpauline	–	–	–
462	Terry Fabrics	–	–	–
463	Thermo Pack	–	–	–
464	Thermosole Goods	–	–	–
465	Timber Wood	–	–	–
466	Time Switches	–	–	–
467	Tin & Its Articles	–	–	–
468	Tin Cuttings	–	–	–
469	Tin Plate Of Iron Or Steel	–	–	–
470	Tin Sheet Printing	–	–	–
471	Tins/Tin Containers	–	–	–
472	Tissue Papers	–	–	–
473	Tobacco Extracts & Essences	–	–	–
474	Toilet Soap	22.188	7.989	14.199
475	Tomato Ketchup	–	–	–

QUETTA

(Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
476	Tools & Implements	–	–	–
477	Tooth Picks	–	–	–
478	Tooth Powder	–	–	–
479	Toothpaste	–	–	–
480	Toothpaste/Toothpowder	–	–	–
481	Toys Stuffed	–	–	–
482	Turpentine Oil	–	–	–
483	Typewriters Electric & Non–Electric	–	–	–
484	Tyre Inflators	–	–	–
485	Tyres & Tubes Bicycles	–	–	–
486	Tyres & Tubes Motor/Racing Car S/Wagon	–	–	–
487	Tyres & Tubes	–	–	–
488	Tyres Retreading	–	–	–
489	Urea Formaldehyde	23.62	13.693	9.927
490	Vaccum Cleaners	–	–	–
491	Varnishes & Lacquers,Distempers Etc	–	–	–
492	Vegetabel Oil	–	–	–
493	Vehicles Others	–	–	–
494	Velvet	–	–	–
495	Veneer	–	–	–
496	Video Cameras/Vcr/Vcp	–	–	–
497	Vinegar	–	–	–
498	Vulcanised Rubber Thread And Cord	0.788	0.788	–
499	Wadding	–	–	–
500	Washing Machine Parts,Of Plastic	–	–	–
501	Washing Machines	–	–	–
502	Waste & Scrap Of Copper	–	–	–
503	Waste & Scrap Of Plastic	–	–	–
504	Watches And Clocks	–	–	–
505	Water Meters,Electric Or Gas Meters	0.128	–	0.128
506	Water Proofing Compounds	1.687	0.701	0.986
507	Water Pumps	–	–	–
508	Wax	5.116	3.063	2.053
509	Wax Papers,Gummed Tape,Filter Paper	–	–	–
510	Weaving Machines Power Looms	–	–	–
511	Welding Fluxes/Electrodes	–	–	–
512	Wheat Straw	–	–	–
513	Wire Netting Looms	–	–	–
514	Wireless Receiving Sets	–	–	–
515	Wires & Cables	70.17	30.888	39.282

QUETTA (Rs. in Million)

S. No.	Commodity	Output Tax	Input Tax	Net Tax
516	Wood Free Writing Paper	–	–	–
517	Wood In The Rough	–	–	–
518	Wood Penal	–	–	–
519	Woolen Yarn	–	–	–
520	Woven Fabrics Of Synthetic Filament Yarn	–	–	–
521	Woven Fabrics Of Synthetic Staple Fibre	–	–	–
522	Woven Fabrics Of Wool/Fine Animal Hair	0.788	–	0.788
523	Wrappers	–	–	–
524	X–Ray Machines	–	–	–
525	Yogurt Raita	–	–	–
526	Zari	–	–	–
527	Zinc Articles Other	–	–	–
528	Zinc Oxide	–	–	–
529	Zinc Slug	–	–	–
530	Zinc Sulphate	–	–	–
531	_Additional Tax	–	–	–
532	_Arrears Recovered	1.308	–	1.308
533	_Miscellaneous Collections	0.705	–	0.705
534	_Un–Registered Tax Payers	–	–	–
	Total:	1736.462	760.162	976.3

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