CBR YEAR BOOK
1996-97

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

TABLE OF CONTENTS

SR NO.	DESCRIPTION		PAGES
1	FOREWORD	.....	i
2	PREFACE	.....	iii
	PART - I		
3	CHAPTER-1	CENTRAL BOARD OF REVENUE...	1 - 10
4	CHAPTER-2	FEDERAL TAX RECEIPTS.....	11 - 31
5	CHAPTER-3	INCOME TAX.....	33 - 110
6	CHAPTER-4	WEALTH TAX	111 - 119
7	CHAPTER-5	CAPITAL VALUE TAX.....	121- 133
8	CHAPTER-6	CENTRAL EXCISE.....	135 - 179
9	CHAPTER-7	SALES TAX.....	181 - 218
10	CHAPTER-8	CUSTOMS.....	219 - 241
	PART - II		
11	STATISTICAL TABLES.....		1 - 270

FOREWORD

The CBR Year Book, 1996-97 is an annual publication which encompasses the detailed information on federal taxes administered by the Central Board of Revenue. Part-I of the Book provides brief tax policy and analysis together with organizational structure of the Board. Part-II of the Book contains detailed statistical information of federal taxes.

" The macro picture alongwith micro details that emerge from a study of the Year Book is indeed one of professional competence for which the credit goes to the untiring efforts put in by Mr. M. Musheeruddin, Director (R&S), CBR and his team. I appreciate the team spirit and effort displayed by them under the overall supervision of Mr. Jameel Ahmed Bhutto, Member (Tax Policy). "

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

(M. Iqbal Farid)
Chairman
Central Board of Revenue

Dated :- May, 1999

PREFACE

This is the 8th edition of the CBR Year Book, encompassing fiscal year 1996-97. The Year Book exhaustively delineates the performance of various taxes and the departments responsible for collection of taxes.

An attempt has been made to provide a comprehensive statistical series of each tax for the last five years and all efforts are made to provide current and detailed revenue statistics at the micro level to make the document useful to its diverse readership.

The CBR Year Book is widely read and also extensively used by research scholars, fiscal experts, federal and provincial govt., departments and international organizations such as IMF and World Bank. Its usefulness for analytical and research purposes can hardly be overemphasized.

The Year Book has been prepared by the Directorate of Research and Statistics under the overall guidance and supervision of Mr. Jameel Ahmed Bhutto, Member(TP), Central Board of Revenue. The preparation of this edition has been possible due to the special efforts of M/S Zahid Mahmood Khalil, Nisar Ahmed, Abarar Nabi Qureshi and Shakeel Ahmed of DR&S, CBR.

*(**M. Musheeruddin**)*
Director(R&S)
Central Board of Revenue

Dated: May, 1999

PART - I

CENTRAL BOARD OF REVENUE

CHAPTER 1

CENTRAL BOARD OF REVENUE

CBR was established under the Central Board of Revenue Act, 1924. In 1944, a full fledged Revenue Division was created under the Ministry of Finance. After independence this arrangement continued upto 31st August, 1960. In 1960, the Ministry of Finance was re-organised and as a result of deliberations of the Administrative Re-organization Committee, Central Board of Revenue was constituted as a self-contained attached Department of the Ministry of Finance. The reorganization which took place in 1960, was no longer considered valid in 1974 and to streamline the organization and its functions, a post of Chairman, CBR, with ex-officio status of Additional Secretary, was created in 1971 and Finance Secretary was relieved of his duties as Chairman, CBR.

2. In order to remove anomalies in exercising the administrative powers of a full fledged Secretary and execute power and authority regarding formulation of taxation policies and fiscal measures in a befitting manner it was once again decided to restore the status of the CBR as a Division under the Ministry of Finance. The Revenue Division was re-created in 1991. This experiment continued for a short period. In January, 1995, as a result of another government decision, Revenue Division was abolished and reverted back to pre-1991 position.

THE CENTRAL BOARD OF REVENUE

3. In the existing set-up, the Chairman, CBR, being the chief executive has the overall responsibility for (i) formulation of fiscal policies, (ii) levy and collection of revenues (iii) and 'quasi judicial functions' of hearing of appeals. His responsibilities involve interaction with all economic ministries, the offices of the President, Prime Minister and trade & industry. The names of Secretaries/Ex-officio Chairmen and full time Chairmen, Secretaries, Revenue Division/Chairmen and Vice Chairman headed the organization are placed at appendix-I.

4. In the tax policy formulation and administration of federal taxes, Chairman, CBR, was assisted by the following seven Members:-

1) Member (Taxes/Admn)
2) Member (Income Tax)
3) Member (Customs)
4) Member (Central Excise)
5) Member (Sales Tax)
6) Member Judicial (Cus, CE & ST)
7) Member Judicial (Income Tax)

5. The organogram of the Central Board of Revenue as on 30.6.1997 is at figure: 1-A.

6. **Member (Taxes/Admn)**, was responsible for administration of Wealth Tax and Capital Value Tax and for running of the administration of the Central Board of Revenue. He was assisted by two Chiefs, four Secretaries for Wealth Tax, Capital Value Tax and administration besides one Director (Projects). He also looked after computerisation and taxpayers assistance. The Director (Research & Statistics) assisted the Member (Taxes / Admn) in fiscal policy analysis and preparation of statistical information. The Chief Coordinator, computerisation, Income Tax and Customs Departments and Pakistan Revenue Automation Private Limited were also under the administrative control of Member (Taxes/Admn).

7. **Member (Income Tax)**, was responsible for policy formulation and operation of Income Tax, Corporate Assets Tax and Worker's Welfare Fund. The field formations of Income Tax Group were also under his administrative control.

8. Direct Taxes are administered through five Regional Commissioners, of whom two are placed 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 and Wealth Tax are assisted by 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.

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

10. **Director General (Inspection) Direct Taxes**, carries out inspection, audit and investigation of taxes/offices involving evasion of taxes and

makes recommendations to the CBR in the matter of tax policy, tax administration and tax operations. The Director General is assisted by a Chief and three Directors posted at Karachi, Lahore and Islamabad.

11. **Director General (Training and Research) Direct Taxes**, 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.

12. **Member (Customs)**, supervises the collection from customs duties (in the Headquarters). He is assisted by four Chiefs and eighteen Secretaries. Member, Customs directly supervises the collection of customs duties from the five collectorate of customs in the country. Besides that, the Member(Customs) 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. The senior Member of Customs and Excise group supervises the administration of the group.

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

14. **Director General (Intelligence and Investigation) Customs and Excise**, 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. The Director General is assisted by three Directors each posted at Karachi, Lahore and Islamabad.

15. **Director General (Training and Research) Indirect Taxes,** based at Islamabad with Regional National Institute at Karachi and Islamabad is engaged in imparting training to the personnel of Customs and Excise Department.

16. **Director General (Inspection and Audit) Indirect Taxes**, carries out inspection and audit of the indirect taxes. The Director General is assisted by four Directors, two at Karachi and one each at Lahore and Islamabad.

17. **Controller General of Customs and Excise Valuation**, placed at Islamabad and assisted by two Directors at Karachi and Islamabad

is responsible for the centralised valuation of commodities liable to customs and central excise duties in the country.

18. **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 on imports and customs duties in the country.

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

20. **Member (Sales Tax)**, is responsible for the collection of sales tax on domestic and imports. In the Headquarter, the Member is assisted by three Chiefs and ten Secretaries and one Deputy Director Computer. Member (Sales Tax), directly supervises the collection of sales tax on domestic goods from ten Sales Tax Collectorates all over the country.

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

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

23. **Member Judicial (Customs, Central Excise and Sales Tax)**, placed at Karachi hears appeals and revisions, as the case may be, against orders in-original and orders in 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.

24. **Member Income Tax (Judicial)**, placed at Islamabad, supervises the performance of twenty four Commissioners of Income Tax (Appeals), ten Appellate Additional Commissioners and hears revision petitions/ appeals against the decisions announced by the Commissioners of Appeals.

APPENDIX-I

Names of the Secretaries/Chairman

1) Sir Victor Turner	14.08.1947	01.02.1950
2) Mr. Abdul Qadir	01.02.1950	25.02.1952
3) Mr. Mumtaz Hasan	25.02.1952	01.11.1958
4) Mr. H. A. Majid	01.11.1958	29.07.1960
5) Mr. M. Ayub	29.07.1960	19.06.1961
6) Mr. Mumtaz Mirza	19.06.1961	06.03.1963
7) Mr. M. M. Ahmed	06.03.1963	30.05.1966
8) Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
9) Mr. A.G.N. Kazi	08.09.1970	10.10.1971

Chairman, CBR(Full-Time)

1) Mr. M. Zulfiqar	11.10.1971	17.11.1973
2) Mr. Riaz Ahmad	17.11.1973	30.09.1974
3) Mr. M. Zulfiqar	01.10.1974	12.11.1975
4) Mr. N. M. Qureshi	12.11.1975	14.12.1980
5) Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
6) Mr. I. A. Imtiazi	11.08.1985	02.08.1988
7) Syed Aitezazuddin Ahmed	02.08.1988	21.01.1989
8) Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
9) Mr. Ahadullah Akmal	16.08.1990	24.07.1991
10) Mr. Sajjad Hasan	24.07.1991	21.10.1991

Secretary Revenue Division/Chairman Central Board of Revenue

11) Mr. Sajjad Hasan	22.10.1991	03.11.1992
12) Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
13) Qazi M. Alimullah	03.05.1993	17.07.1993
14) Mr. Javed Talat	26.07.1993	30.06.1994
15) Mr. A.R. Siddiqi	11.07.1994	11.01.1995

Chairman, CBR

1) Mr. A.R.Siddiqui	12.01.1995	12.07.1995
2) Alvi Abdul Rahim	13.07.1995	28.08.1996
3) Mr. Shamim Ahmed	28.08.1996	11.11.1996
4) Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998

FIGURE 1-A

ORGANOGRAM OF CENTRAL BOARD OF REVENUE

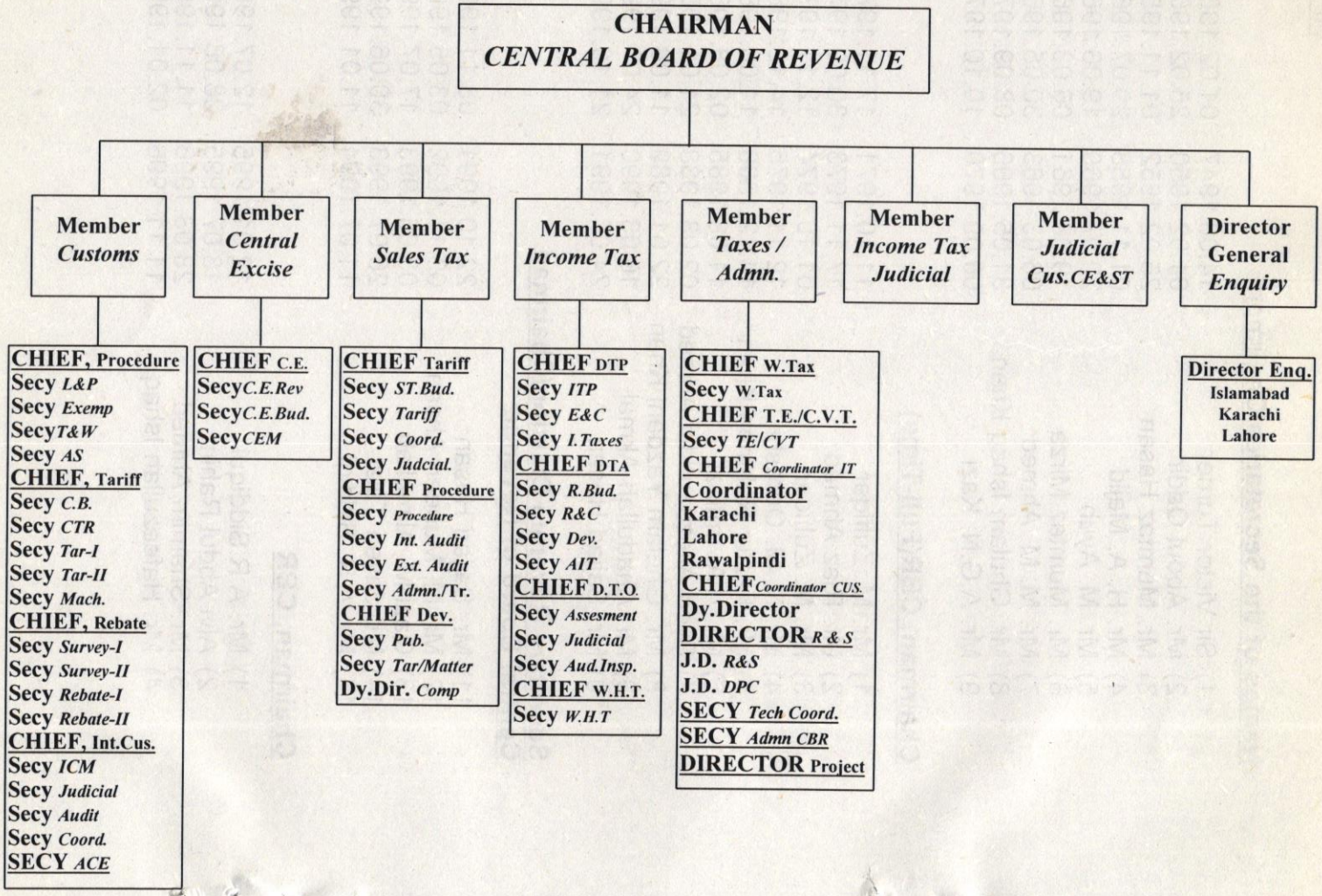


FIGURE 1-B

ORGANOGRAM OF INCOME TAX DEPARTMENT

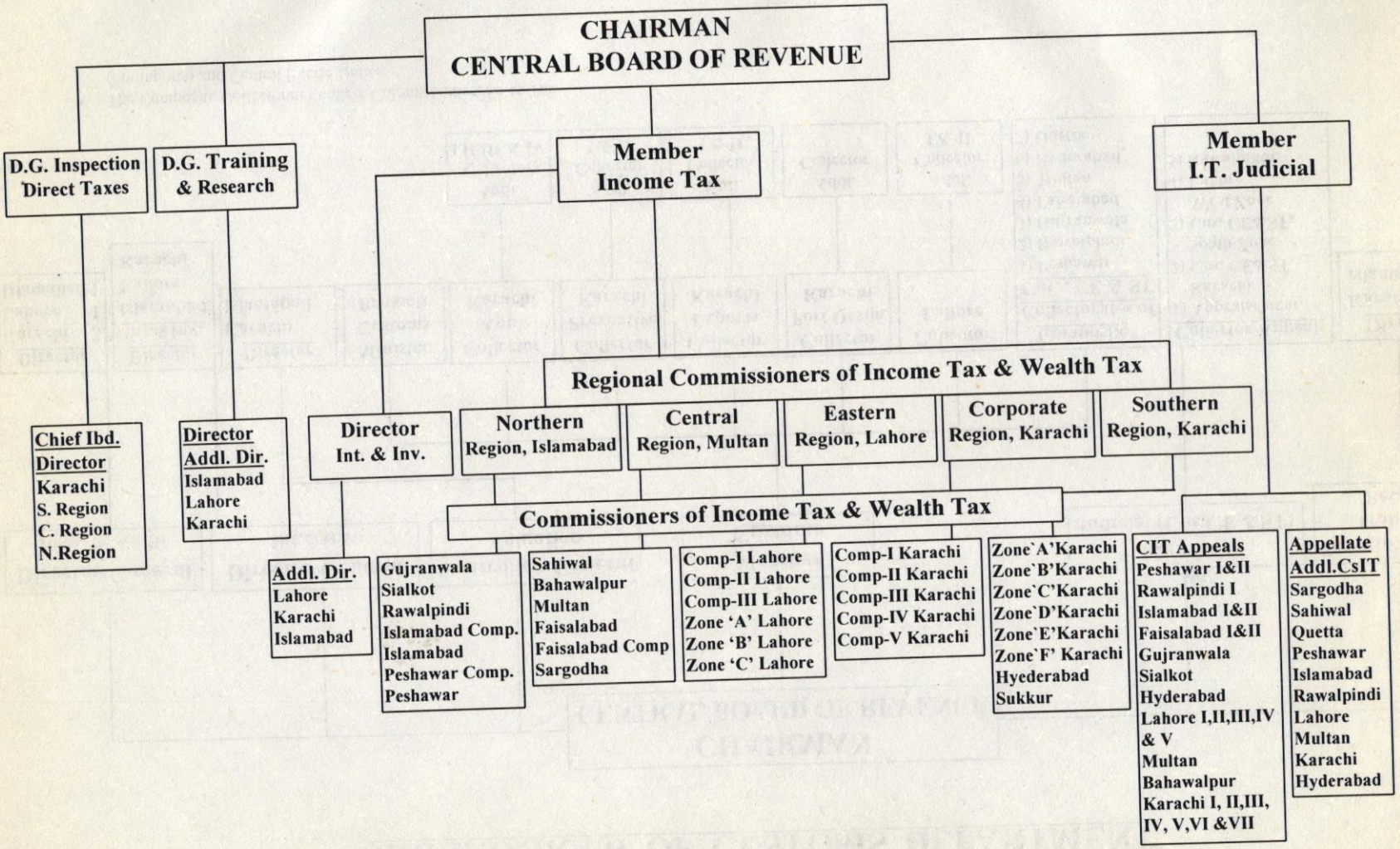
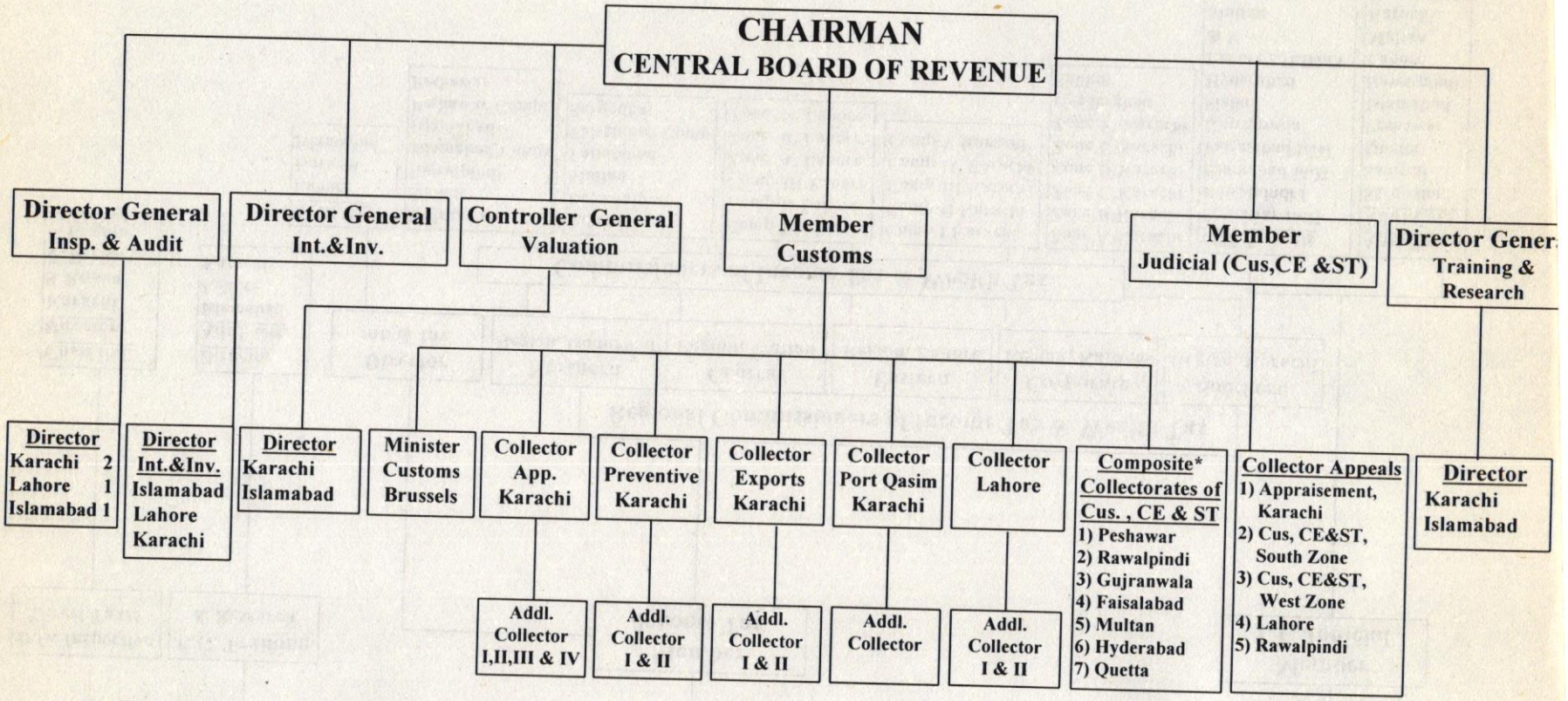


FIGURE 1-C

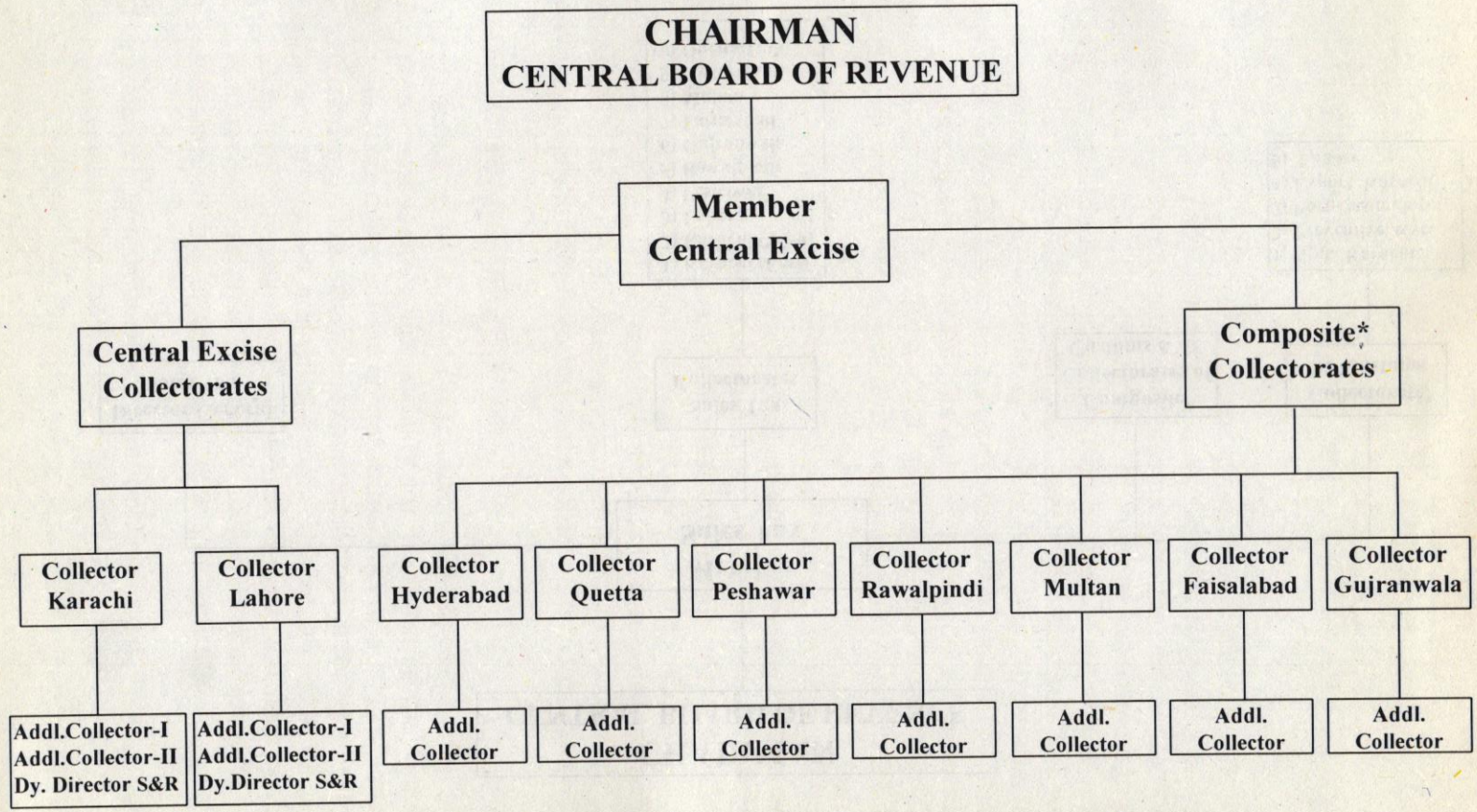
ORGANOGRAM OF CUSTOMS DEPARTMENT



* The Composite Collectorates collect Cutoms Duties, Sales Tax (on imports) and Central Excise Duties.

FIGURE 1-D

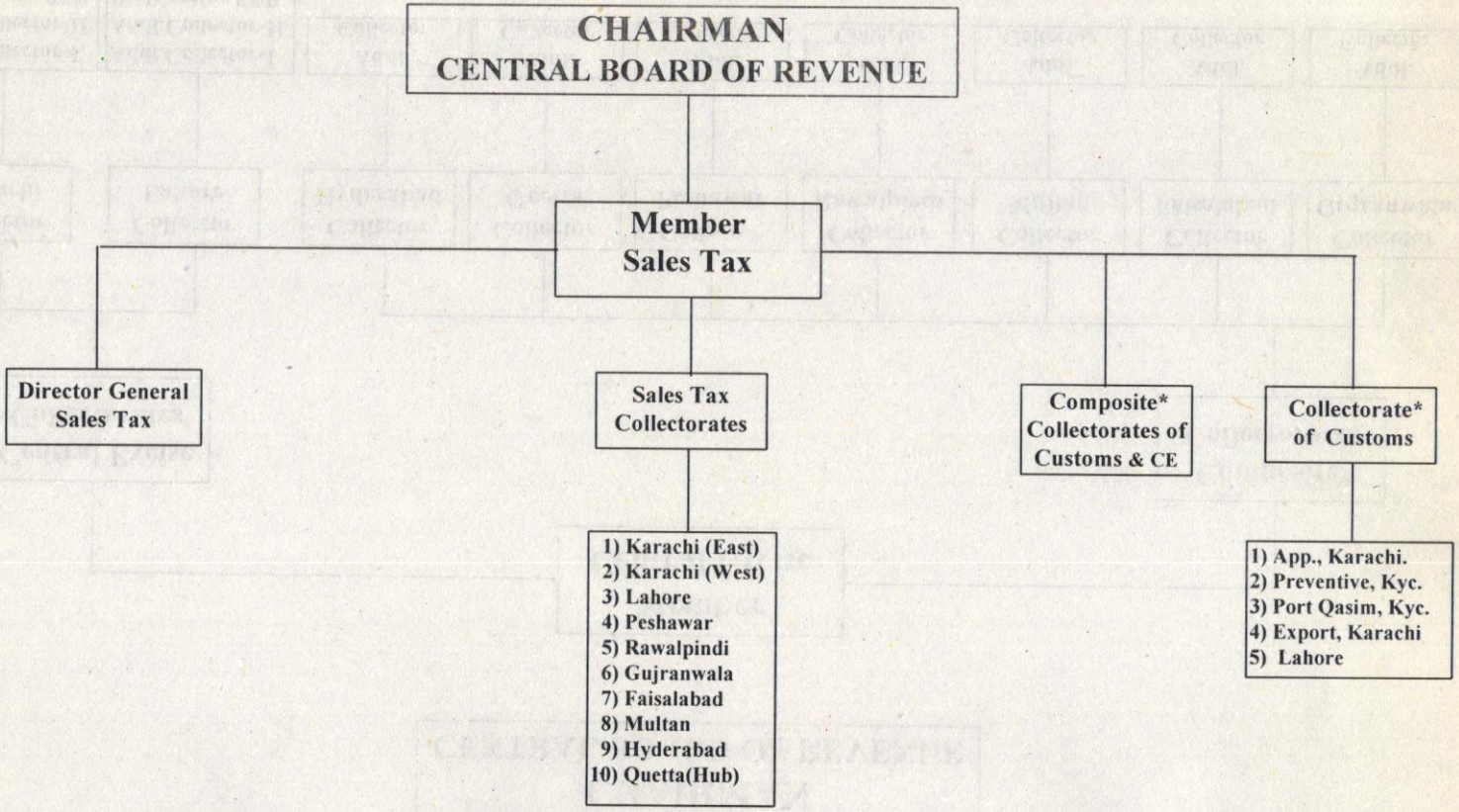
ORGANOGRAM OF CENTRAL EXCISE DEPARTMENT



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

FIGURE 1-E

ORGANOGRAM OF SALES TAX DEPARTMENT



* These Collectorates are not under Memebr (Sales Tax) but collect Sales Tax on imports as agency function.

FEDERAL TAX RECEIPTS

FEDERAL TAX RECEIPTS

CHAPTER 2

FEDERAL TAX RECEIPTS

The growth of federal tax receipts and achievement of the target by and large depends on the growth of the economy together with political stability. The year 1996-97 witnessed important political and economic changes. On 5 November, 1996, after the dismissal of incumbent Government, a caretaker Government held the charge till February, 1997 when new elected Government took over. As such the fiscal year (FY) characterised with a rare feature where the fiscal policies were handled by the three Governments.

2. On the economic front, the country suffered macro-economic instability and the performance of the economy was below the expectations. The policy package that accompanied the budget 1996-97 did not succeed in achieving the macro-economic targets. Dismal economic performance in the first few months rendered the ambitious annual targets unattainable. The deteriorating economic and financial situation led the Government to introduce additional measures such as fiscal contraction, a tightening of monetary policy and rupee devaluation to offset the slippages. Despite these interim Government's measures which introduced several reforms in fiscal and other economic areas, the fragility of the economy continued to persist necessitating solid, drastic and durable measures to arrest the deepening economic crisis.

3. The present Government after assuming office in February, 1997 instead of focussing on short term stablisation policies embarked on a new strategy of broad based structural reforms aimed at durable stablisation of macro-economic situation. It introduced several reform packages, primarily intended to revive the economy. These included tariff and tax reductions, banking reforms, measures to boost agricultural production and revive the industrial activity. These reforms by its very nature could not produce immediate results. As such the macro-economic indicators placed the year as most difficult and disappointing and the performance of the economy was below the expectations. The GDP growth declined from 5.19% in 1995-96 to 1.3% in 1996-97. Large scale manufacturing which is the tax base of central excise duties and sales tax on domestic level, showed a negative growth of 2.29%, exports and imports fell by 2.6% and 6.4%,

respectively in dollar terms. Fiscal deficit was 6.2% and the tax GDP ratio declined. The inflation accelerated to 11.8%.

4. In the backdrop of poor performance of economy, the most ambitious target of Rs. 328.0 billion, which was up by 22% as compared to the actual collection in the preceding year, soon realised to be unachievable. The business community strongly reacted to the high doze of additional taxation of Rs. 4 billion. Moreover, directions in trade and business activity led to substantial shortfall in the first quarter. In the second quarter Government introduced another package of Rs. 40 billion, which included contraction of expenditure of Rs. 27 billion and additional taxation of Rs. 13 billion as a part of the stabilization programme agreed to with the IMF. However, the additional taxation effects were neutralized by the inelasticity of taxes, tax evasion, smuggling and slow growth of economy. Realizing the ground realities, the Government downwardly revised the target from Rs. 328 billion to Rs. 286 billion. The revised target was achieved to the extent of 99%.

TREND OF COLLECTION

5. Despite host of negative factors which led to the erosion of tax base, the federal tax receipts grew at a much faster rate during 1992-93 to 1996-97. The growth, however, remained very modest in 1996-97 in view of this being the most difficult year in the history of the country.

TABLE 2.1

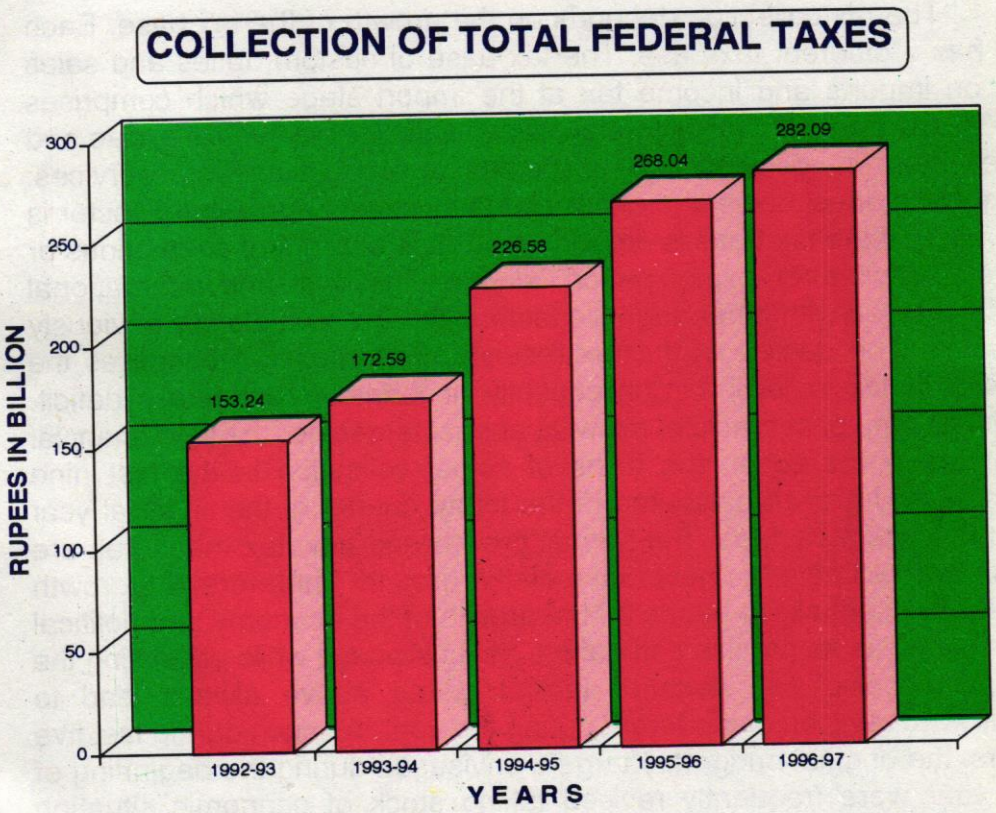
TREND OF FEDERAL TAX RECEIPTS

(Rs. in billion)

YEAR	COLLECTION	GROWTH
1	2	3
1992-93	153.24	9.6%
1993-94	172.59	12.6%
1994-95	226.58	31.3%
1995-96	268.04	18.3%
1996-97	282.09	5.2%

6. Federal tax receipts increased from Rs. 153.2 billion in 1992-93 to Rs. 282.1 billion in 1996-97 or up by 84%, during the period. Annual

FIGURE - 2.1


COLLECTION OF TOTAL FEDERAL TAXES
RUPEES IN BILLION
300
250
200
150
100
50
0
153.24
172.59
226.58
268.04
282.09
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS

compound growth during last fiscal year was 16.5%. Federal tax revenues directly collected by the departments under the fold of Central Board of Revenue comprised 90% of the total federal tax revenue. If we add **surcharges on gas and petroleum** which too were collected by the customs and excise departments as agency function, then the credit of almost hundred percent tax revenues collection goes to the CBR. In the overall taxation of federal and provincial Governments, its share remained 86%. However, in the total revenue generated by the federal and provincial governments CBR's efforts are to the extent of 73%.

COLLECTION AND ACHIEVEMENT OF TARGET BY FEDERAL TAXES

7. The tax collection depends on the growth of the tax base. Each tax has a different tax base. The tax base of custom duties and sales tax on imports and income tax at the import stage which comprises 48.3% of total collection is foreign trade, while for the central excise and sales tax on domestic, it is domestic production and services. Regarding direct taxes, the entire economy except agricultural sector is the base. If the tax base is eroded as a result of grant of exemptions or its extension after expiry period, sluggish national and international trade coupled with other negative factors, the tax receipts are obviously affected. The decline in the tax receipts consequently jeopardises the growth in tax collection. Consequently, it leads to budgetary deficit. Following the past practice, tax wise annual targets for the next financial year are prepared on the basis of actual collection in the first nine months and growth estimated in the fourth quarter of the financial year plus new tax measures. The normal growth and new tax measures are often overestimated or never take off the ground. Therefore, the growth of taxes essentially depends on the growth of the economy and political will as well as its precise estimation. Slight slippage while estimating the targets coupled with negative factors stated above always lead to downward revision of the target during the year. As such during last five years, the original budgetary targets envisaged during the beginning of the year were frequently revised taking stock of economic situation causing slippage in tax collection.

8. Our tax base is narrow and inelastic and vulnerable. A study of the tax structure of last five years reveals that there is heavy reliance on indirect taxes for revenue generation. In fact during the last five years, indirect taxes ranged between 70% to 76% of the total federal tax revenue. Like other developing countries, Pakistan is no exception in this regard. This is due to lack of commercial accounting, proper record

keeping and because of large number of small traders and self employed persons. The developing countries usually find it difficult to rely on the direct taxes and hence resort to heavy indirect taxation. The indirect taxes are inflationary and produce adverse effects on allocation of resources by distorting relative prices of the taxed goods. By comparison, the direct taxes can be more progressive and also provide greater leverage to the government for manipulation of its economic priorities and hence should be preferred over indirect taxes.

TABLE 2.2

FEDERAL TAX RECEIPTS

(Rs. in billion)

YEAR	B.E.	R.E.	COLLEC-TION	COLL. AS % OF R.E.
1	2	3	4	5
1992-93	174.81	160.00	153.24	95.8%
1993-94	190.66	180.30	172.59	95.7%
1994-95	259.94	225.00	226.58	100.7%
1995-96	270.53	264.84	268.04	101.2%
1996-97	328.00	286.00	282.09	98.6%

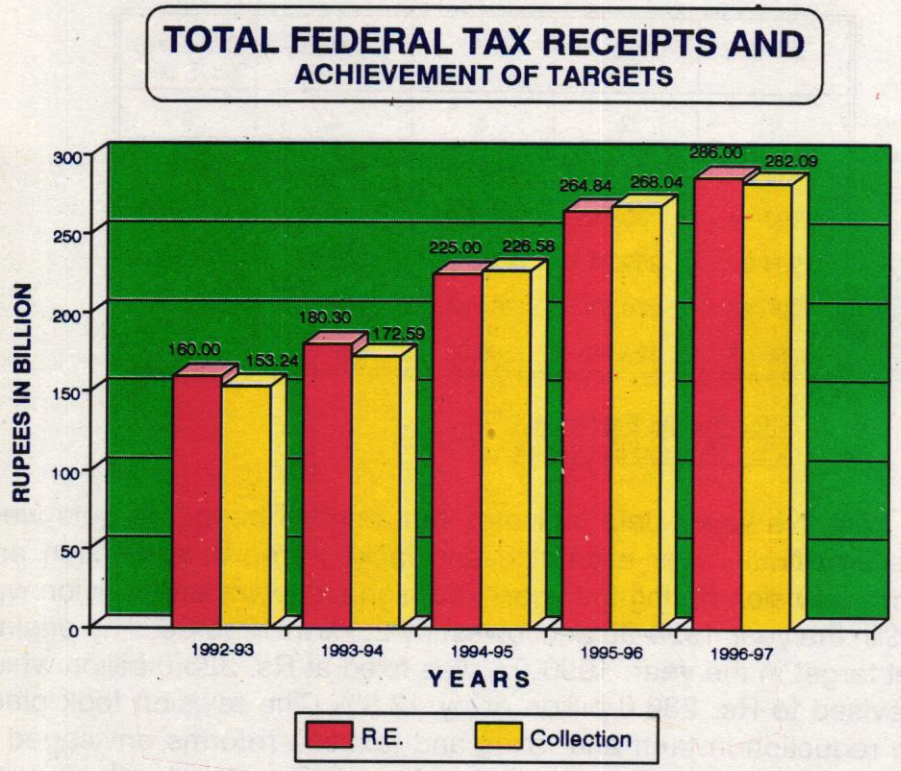
B.E : Budget Estimates.
R.E : Revised Estimates.

9. Last five years data indicates that original budget targets were always ambitious, over estimated and lacked precise estimation and subject to revision during the year. The highest downward revision was 13.4 % in the year 1994-95 and lowest by 2.1% in 1995-96. The original budget target in the year, 1996-97, was fixed at Rs. 328.0 billion which was revised to Rs. 286.0 billion or by 12.8%. The revision took place due to reduction in tariff and taxes and taxation reforms envisaged in the Economic Revival Package in the year 1997 coupled with sluggish growth of the economy which culminated in erosion of the tax base.

DIRECT AND INDIRECT TAXES

10. The Federal taxes collected by the Central Board of Revenue are broadly classified as direct and indirect taxes and are as given below.

FIGURE: 2.2


TOTAL FEDERAL TAX RECEIPTS AND
ACHIEVEMENT OF TARGETS
RUPEES IN BILLION
300
250
200
150
100
50
0
160.00
153.24
180.30
172.59
225.00
226.58
264.84
268.04
286.00
282.09
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS
R.E.
Collection

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

11. As the collection and target of each tax is separately subjected and monitored, therefore, it would be appropriate to give a brief overview of the performance of each tax. This is given in the following paragraphs.

COLLECTION AND ACHIEVEMENT OF TARGET BY DIRECT TAXES

12. The collection from direct taxes consists of tax receipts from the income tax, wealth tax, capital value tax, corporate assets tax and worker's welfare fund.

TABLE 2.3

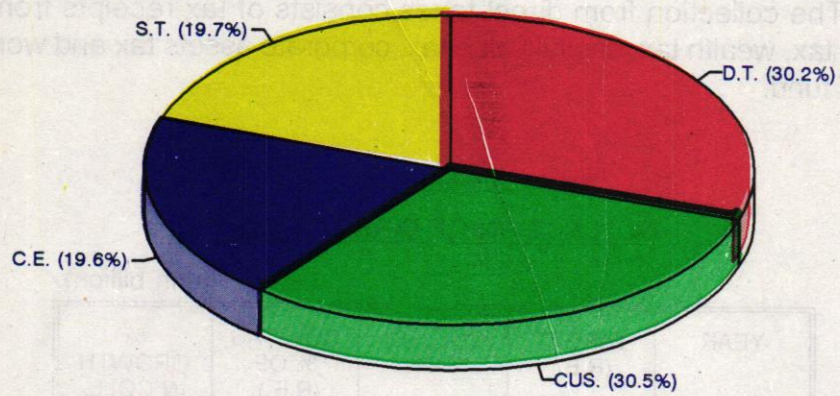
COLLECTION OF DIRECT TAXES

(Rs. in billion)

YEAR	TARGET (R.E.)	COLLEC-TION	COLL. AS % OF (R.E.)	% GROWTH IN COLL.
1	2	3	4	5
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%
1995-96	76.25	78.17	102.5%	26.8%
1996-97	88.00	85.06	96.7%	8.8%

FIGURE - 2.3

SHARE OF DIRECT AND INDIRECT TAXES IN TOTAL FEDERAL TAX RECEIPTS



13. Direct taxes performed exceedingly well during the last five years. It increased from Rs. 36.77 billion in 1992-93 to Rs. 85.06 billion in the year 1996-97, showing an increase of 131% during the period. The annual compound growth during the period was 23%. Collection from direct taxes exceeded the target in the year 1992-93 and after a drop of 3.4% in achievement of the target, in 1993-94 it again surpassed the target by 6.3% and 2.5% in 1994-95 and 1995-96 respectively. In the year 1996-97, the target was, however, missed by 3.3%.

INCOME TAX

14. 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 the provisions of 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.

15. In Direct Taxes, the income tax shared 94.5% in 1996-97, while the remaining 5.5% 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. 35 billion in 1992-93 to Rs. 80.4 billion in 1996-97 or up by 130%. The collection from income tax registered a growth of 7.1% in 1996-97 as compared to the preceding year, and increased from Rs. 75.04 billion in 1995-96 to Rs. 80.4 billion in 1996-97. The target set at Rs. 83.9 billion was achieved to the extent of 96%.

WEALTH TAX

16. 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. 1.2 billion in 1992-93 to Rs. 2.4 billion in 1996-97 or by 100%. The collection increased from Rs. 1.8 billion in 1995-96 to Rs. 2.4 billion in 1996-97 or up by 33%. The given target was exceeded by 20.4%.

CAPITAL VALUE TAX

17. Capital Value Tax is charged from the persons who purchase certain type of assets such as immovable properties, motor cars of specified description. The collection from CVT increased from Rs. 313 million in 1992-93 to Rs. 1,487 million in 1996-97. The target achievement was 110% in 1996-97.

WORKER'S WELFARE FUND

18. Worker's Welfare Fund is levied @ 2% of the manufacturers having income of Rs. 100,000 and above. The yield from Worker's Welfare Fund increased from Rs. 244 million in 1992-93 to Rs. 752 million in 1996-97 or up by 208%. The collection increased from Rs. 634 million in 1995-96 to Rs. 752 million in 1996-97. The target was exceeded by one percent.

CORPORATE ASSETS TAX

19. 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 stood at Rs. 10 million in 1996-97.

SHARE OF DIRECT TAXES IN TOTAL TAX RECEIPTS

20. The table 2.4 shows that the share of direct taxes has constantly improved over the years. It exhibited the strength of the economy to rely on a dependable and progressive tax.

TABLE 2.4

SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTION

YEAR	% SHARE IN TOTAL COLLECTION
1992-93	24.0%
1993-94	25.2%
1994-95	27.2%
1995-96	29.2%
1996-97	30.2%

21. The tangible performance of direct taxes can be gauged from the fact that its share in total collection increased from 24.0% in 1992-93 to 30.2% in 1996-97. This is obviously due to the persistent efforts of the income tax department to collect revenues, increase in the tax base coupled with taxation measures and heavy reliance on withholding tax regime, which led to the buoyancy in receipts.

COLLECTION AND ACHIEVEMENT OF TARGET BY INDIRECT TAXES

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

TABLE 2.5

COLLECTION FROM INDIRECT TAXES

(Rs. in billion)

YEAR	TARGET (R.E.)	COLLEC-TION	COLL. AS % OF (R.E.)	% GROWTH IN COLL.
1	2	3	4	5
1992-93	124.00	116.47	93.9%	5.0%
1993-94	135.30	129.14	95.4%	10.9%
1994-95	167.00	164.92	98.7%	27.7%
1995-96	188.59	189.87	100.7%	15.1%
1996-97	198.00	197.03	99.5%	3.8%

23. Collection from indirect taxes, heavily depends on international merchandise which is most vulnerable and exposed to the factors beyond the reach of tax collectors. However, despite adverse factors during the last five years, the collection showed a modest increase i.e. from Rs. 116.47 billion in 1992-93 to Rs. 197.03 billion in 1996-97 or up by 69%. The collection in 1996-97 grew by 3.8% over the preceding year. The achievement of the target was 99.5%. Annual compound growth rate during the period was 14%.

SHARE OF INDIRECT TAXES IN TOTAL TAX RECEIPTS

TABLE 2.6

% SHARE OF INDIRECT TAXES IN TOTAL TAX RECEIPTS

YEAR	% SHARE
1992-93	76.0%
1993-94	74.8%
1994-95	72.8%
1995-96	70.8%
1996-97	69.8%

24. The last five years trend reflected a constant declining trend in the share of indirect taxes in total tax receipts. This is mainly due to the buoyancy in collection from direct taxes. The share of indirect taxes in total tax receipts dropped from 76.0% in 1992-93 to 69.8% in 1996-97

COLLECTION AND ACHIEVEMENT OF TARGET BY CUSTOMS DUTIES

25. Customs duties are levied on international merchandise. It is broadly classified as import and export duties.

TABLE 2.7

COLLECTION FROM CUSTOMS DUTIES

(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
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%
1995-96	87.13	88.92	14.5%	102.0%	46.8%	33.2%
1996-97	83.00	86.10	-3.2%	103.7%	43.7%	30.5%

26. The collection from customs duties despite host of adverse factors increased from Rs.61.40 billion in 1992-93 to Rs. 86.10 billion in 1996-97 or up by 40%. The percentage growth in 1996-97 over the preceding year was, however, dropped by 3.2%. The annual target was achieved to the extent of 103.7%.

COLLECTION AND ACHIEVEMENT OF TARGET BY CENTRAL EXCISE

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

TABLE 2.8

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
1992-93	36.00	31.55	11.5%	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%
1995-96	50.79	51.12	17.0%	100.6%	26.9%	19.1%
1996-97	59.00	55.27	8.1%	93.7%	28.0%	19.6%

28. The collection from central excise duties increased from Rs. 31.55 billion in 1992-93 to Rs. 55.27 billion in 1996-97 or up by 75%. The target was achieved to the extent of 93.7% in 1996-97. The growth over the preceding year was 8.1%.

COLLECTION AND ACHIEVEMENT OF TARGET BY SALES TAX

29. 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.

TABLE 2.9

COLLECTION FROM SALES TAX

(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
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%
1995-96	50.67	49.84	14.4%	98.4%	26.2%	18.6%
1996-97	56.00	55.67	11.7%	99.4%	28.3%	19.7%

30. Sales tax is collected at two stages i.e. at the import stage and on domestic goods produced in the country. During 1996-97, 65% of sales tax was collected at the import stage and the rest i.e. 35% was from the domestic goods. The collection during the last five years increased from Rs. 23.52 billion in 1992-93 to Rs. 55.67 billion in 1996-97 or by 136.7%. The annual target was missed by only 0.6% in 1996-97. As the tax base and the department to collect sales tax on import and domestic are different, therefore, it would be appropriate to analyse them separately. A brief analysis of collection of sales tax on both the stages are given in the following paragraphs.

TABLE 2.10

COLLECTION FROM SALES TAX ON (IMPORTS)

(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
1992-93	11.50	11.06	10.9%	96.2%	9.5%	7.2%
1993-94	15.40	14.30	29.4%	92.9%	11.1%	8.3%
1994-95	23.00	23.26	62.6%	101.1%	14.1%	10.3%
1995-96	27.28	28.09	20.8%	103.0%	14.8%	10.5%
1996-97	36.33	35.89	27.8%	98.8%	18.2%	12.7%

SALES TAX ON (IMPORTS)

31. Sales Tax at the import stage is collected by the five Customs and seven Composite Collectorates. The collection from sales tax on imports, increased from Rs.11.06 billion in 1992-93 to Rs.35.89 billion in 1996-97 or up by 225%. The annual compound growth rate during the period was 34.2%. The target was slightly missed in the year 1992-93 & 1993-94, but in 1994-95 and 1995-96, the same was not only achieved but exceeded by 1.1% and 3%. In 1996-97 it was again missed by 1.2%. Collection from sales tax on imports reflected a notable change in the pattern of collection. Its share in indirect taxes collection nearly doubled from 9.5% in 1992-93 to 18.2% in 1996-97. Similarly, share of sales tax on imports in total collection increased from 7.2% in 1992-93 to 12.7% in 1996-97.

TABLE 2.11

COLLECTION FROM SALES TAX ON (DOMESTIC)

(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
1992-93	12.51	12.46	15.1%	99.7%	10.7%	8.1%
1993-94	16.70	16.08	29.0%	96.3%	12.5%	9.3%
1994-95	20.00	20.31	26.4%	101.6%	12.3%	9.0%
1995-96	23.39	21.75	7.1%	93.0%	11.5%	8.1%
1996-97	19.67	19.78	(-)9.1%	100.6%	10.0%	7.0%

SALES TAX ON (DOMESTIC)

32. The sales tax on domestic goods and services is now exclusively collected by ten Sales Tax Collectorates in the country. The collection from sales tax (domestic) at Rs. 12.46 billion in 1992-93, increased to 19.78 billion in 1996-97 showing a growth rate of 59%. The annual compound growth during the period was 12.2%. However, the annual growth rate in 1996-97 was in negative. The target was exceeded by 0.6% in 1996-97. The share of the sales tax domestic, slightly dropped from 10.7% in 1992-93 to 10% in 1996-97 in indirect taxes. Similarly, its share also declined from 8.1% in 1992-93 to 7.0% in 1996-97 in total tax receipts.

TAX/GDP RATIO

33. The efficiency of a tax system depends on built in flexibility i.e. it should be elastic with respect to the tax base. This is necessary to raise enough resources to meet the growing current and development expenditure. Tax structure is considered to be elastic if increase in GDP automatically leads to more than proportionate increase in tax revenues. Tax buoyancy is measured by the ability to generate higher tax revenues through discretionary changes i.e. by changing the tax rate, tax base and by improving tax collection techniques and tax compliance. The study conducted by researchers has revealed that our taxation system suffers from elasticities. The low elasticities indicates that our tax structure lacks built-in flexibility. It is true for both direct and indirect taxes. Thus,

the tax structure lacks the capacity to generate enough revenue automatically with the increase in GDP.

34. Tax/GDP ratio is one of the economic indicator to judge the performance of the tax collection with respect to resource mobilization in the country. The table 2.12 indicates that the Tax/GDP ratio during the last five years has very marginally increased. Even the marginal increase was only possible because of major intervention by the government in the form of discretionary changes which accounted for major portion of tax receipts over the period. Had these measures not been taken by the government, the tax GDP ratio instead of marginal increase would have declined. This leads to the obvious conclusion that structure of taxes in Pakistan have not been conducive to increase the tax revenue and a massive resource mobilisation is required even to marginally raise the Tax/GDP ratio, which is already one of the lowest in the world.

TABLE - 2.12

TAX - GDP RATIO IN PAKISTAN

YEAR	TAX / GDP RATIO		
	TOTAL DIRECT TAXES	TOTAL INDIRECT TAXES	TOTAL TAXES
1	2	3	4
1992-93	3.06%	9.70%	12.77%
1993-94	3.08%	9.14%	12.22%
1994-95	3.65%	9.77%	13.42%
1995-96	4.01%	9.73%	13.73%
1996-97	3.86%	8.95%	12.81%

TAX GDP RATIO (TOTAL TAXES)

35. Tax to GDP ratio of all taxes marginally fell from 12.77% in 1992-93 to 12.81% in 1996-97. If surcharges are added then the tax to GDP ratio stands at 14.05% in 1996-97. The constant stagnation in tax to GDP ratio calls for the intensive efforts to widen the tax base so as to mobilize the domestic resources.

TAX GDP RATIO (DIRECT TAXES)

36. Tax to GDP ratio of direct taxes since 1992-93 indicated a marked improvement over the years. It increased from 3.06% in 1992-93 to 3.86% in 1996-97.

TABLE - 2.13

TAX - GDP RATIO DIRECT TAXES

YEAR	TAX / GDP RATIO (%)		
	INCOME TAX	OTHER DIRECT TAXES	TOTAL DIRECT TAXES
1	2	3	4
1992-93	2.92%	0.15%	3.06%
1993-94	2.93%	0.14%	3.08%
1994-95	3.50%	0.15%	3.65%
1995-96	3.84%	0.16%	4.01%
1996-97	3.65%	0.21%	3.86%

TAX-GDP RATIO (INCOME TAX)

37. Tax-GDP ratio for income tax increased continuously from 2.92% in 1992-93 to 3.65% in 1996-97. This Tax/GDP ratio for other direct taxes almost slightly increased from 0.15% in 1992-93 to 0.21% in 1996-97.

TAX-GDP RATIO (INDIRECT TAXES)

38. Total indirect taxes to GDP ratio slightly declined from 9.70% in 1992-93 to 8.95% in 1996-97.

TABLE - 2.14

TAX - GDP RATIO INDIRECT TAXES

YEAR	TAX / GDP RATIO (%)			
	CUSTOMS	CENTRAL EXCISE	SALES TAX	TOTAL INDIRECT TAXES
1	2	3	4	5
1992-93	5.12%	2.63%	1.96%	9.70%
1993-94	4.55%	2.44%	2.15%	9.14%
1994-95	4.60%	2.59%	2.58%	9.77%
1995-96	4.56%	2.62%	2.55%	9.73%
1996-97	3.91%	2.51%	2.53%	8.95%

TAX GDP RATIO OF CUSTOMS DUTIES

39. The Tax/GDP ratio of Customs Duties have shown declining trend during last five years. It fell from 5.12% in 92-93 to 3.91% in 1996-97.

TAX GDP RATIO OF CENTRAL EXCISE DUTIES

40. Central excise duty to GDP ratio remained stagnant and ranged between 2.44% to 2.63% during the last five years.

TAX GDP RATIO OF SALES TAX

41. Sales Tax to GDP ratio improved constantly from 1.96% in 1992-93 to 2.53% in 1996-97.

INCOME TAX

INCOME TAX

CHAPTER 3

INCOME TAX

The income tax was levied for the first time in the Indo-Pak sub-continent in 1860. Initially, it was imposed on agricultural income which was subsequently exempted in the Act of 1866. In 1916, the law provided a progressive income tax scale. In 1922, the Income Tax Act was enforced which was followed by Pakistan till its replacement by the 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 persons' ability to pay, is a universally accepted principle. The tax is recognized as the most equitable form of taxation. A tax levied on income cannot normally be shifted to others and thus its incidence rests on those on whom it is intended. It is progressive in nature and tends to reduce economic disparity. Besides, it also provides an elastic source of revenue to the government.

THE NATURE AND SCOPE OF LEVY OF INCOME TAX

3. Pakistan's income-tax law is contained in the Income Tax Ordinance, 1979, the rules framed thereunder and the statutory notifications and orders, issued from time to time. The main objective of the Income-tax Ordinance, 1979 is to provide direction to collect revenues and its use as an instrument of fiscal and economic policies. The entire Ordinance is divided into 14 chapters and 8 schedules. Each chapter deals with a specific subject and each aspect of this subject is dealt within a separate section.

4. The "Income" in general term, is a periodical return coming with some sort of regularity, or expected regularity, from a definite source. In short all natural persons, companies and other judicial persons are liable to tax on their yearly income. Certain classes of income are

exempt from tax. Part I of the Second Schedule to the Income Tax Ordinance contains a list of incomes which are exempt.

5. The term "tax" as defined in the Ordinance includes income-tax, super tax, surcharge and additional tax, any penalty, fee or other charge etc. payable under the Ordinance.

CHARGE OF TAX

6. The tax is chargeable for each assessment year i.e. the twelve months period beginning on the first day of July next following the income year. The tax is charged on the "total income" of "income year" at the rates laid down in the Income Tax Ordinance. The "total income" means the sum total of income of a tax-payer from all sources and the "income year" means the financial year (1st July to 30th June) immediately preceding the assessment year. The income year could be different for certain special businesses or industries e.g. sugar manufactures etc. This is due to seasonal nature of these businesses. Such exceptions are provided in the law. In certain circumstances the income year can be shorter than the twelve months period also.

CLASSIFICATION OF INCOME

7. For computation of income for tax purposes, the income is classified into following six heads of income:-

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

The allowances and deductions for each of these classes vary according to the nature of income.

SALARY

8. Salary covers all income from salary, wages, annuity, pension, gratuity, fees, commissions, allowances, perquisites or profits in lieu of or in addition to salary or wages. Salary becomes liable to tax when it becomes due whether actually paid or not. In other words, salaries are assessable in the year of their accrual. Besides, salaries are also assessable if received whether due or not e.g., advance salary. Arrears

of salary are also taxable in the year of receipts unless provisions of section 98 of Income Tax Ordinance are invoked by the recipient. If an item of income assessable under head "salary" has been assessed on "accrual basis" it shall not be taxed again when it is received. Certain changes have been introduced through the Finance Supplementary (Amendment) Act, 1997 and the Finance Act, 1997 for computation of income tax payable by salaried persons for income year 1997-98 i.e. Assessment year, 1998-99. The relevant provisions regarding computation of salary income and tax thereon are explained at Annex-I.

INTEREST ON SECURITIES

9. 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 Pakistani company, is classified under this head. Only interest, net of expenses such as interest payable on money borrowed for purchasing such securities, is taxable. "Interest on securities" does not arise on day-to-day basis. It arises either quarterly, biannually or annually or on specific dates. Thus, income from this source arises on specific dates and it arises to the person who holds the securities on such dates. "Interest on securities" is taxed in the year in which it is due.

INCOME FROM HOUSE PROPERTY

10. The tax under this head is payable in respect of the bonafide annual value of the property i.e. the annual rent which residential or commercial 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 made to arrive at the net income. The tax under this head is not on property but on person who owns it. Although the tax under this head is a tax on income, yet it is not a tax on the rent received from property but the "inherent capacity of the property to yield rent".

INCOME FROM BUSINESS OR PROFESSION

11. The income from this head applies to all profits from commercial and industrial activities and income from the exercise of a profession or vacation, such as that of a practicing lawyer, doctor, architect, engineer, accountant, etc. The assessee's income is computed after allowing deduction of business expenses. Most essential condition for an income to be assessed under this section is that the business must be carried on during the income year though not necessarily for the whole year.

Only that income can be assessed which are liable to tax. It is not essential that business be carried on by the assessee personally. A manager can conduct it on behalf of the assessee. Income from business is assessable in the hands of the person to whom the profits accrue or deemed to accrue or by whom these are received. Business carried on by the assessee outside Pakistan also falls within the ambit of this classification.

INCOME FROM OTHER SOURCES

12. All such income not classified under 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, all related revenue expenses are deducted to arrive at net income from this source.

CAPITAL GAINS

13. Any profit or gain arising from the transfer of capital assets, other than immovable property or assets entitled to depreciation allowance, is chargeable under this head.

COMPUTATION OF INCOME TAX PAYABLE BY SALARIED PERSONS

14. Certain changes have been introduced through the Finance Supplementary (Amendment) Act, 1997 and the Finance Act, 1997 for computation of income tax payable by salaried persons for income year 1996-97 i.e. Assessment year, 1997-98. The relevant provisions regarding computation of salary income and tax thereon are explained at Annex-I.

SIMPLIFIED SELF ASSESSMENT SCHEME 1997-98

15. The features of simplified Self Assessment Scheme of income tax for assessment year 1997-98 are at Annex-II.

ADMINISTRATION OF DIRECT TAXES

16. The Income tax and wealth tax is administered by the following five Regions, each headed by a Regional Commissioner of Income Tax and Wealth Tax.

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

17. The Five Regional Commissioners (B-21) administer the thirty two Zonal Commissioners under their charge. The Zonal Commissioners of Income Tax and Wealth 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 the authorities such as Additional Commissioners (BPS-19), Deputy Assistant Commissioners (BPS-18/17), Income Tax Officers (BPS-16), Tax Recovery Officers, Special Officers and Inspectors. These officers vested with assessment authority, collect the demand raised against the tax payers.

COLLECTION AND GROWTH OF INCOME TAX

18. The collection from Income tax increased from Rs. 35,018 million in 1992-93 to Rs. 80,400 million in 1996-97 or by 129.6% during the last five years. The annual compound growth during the period was 23.1%. The overwhelming growth demonstrated by the Other Direct Taxes during the last five years slightly reduced the share of income-tax in the collection of Direct Taxes from 95.2% in 1992-93 to 94.5% in 1996-97.

TABLE - 3.1

GROWTH IN INCOME-TAX RECEIPTS

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1992-93	35,018	25.5%
1993-94	41,467	18.4%
1994-95	59,064	42.4%
1995-96	75,036	27.0%
1996-97	80,400	7.1%

19. In the year 1996-97, the collection from income-tax increased by 7.1% from Rs. 75,036 million in 1995-96 to Rs. 80,400 million. This modest growth can be compared with the excellent performance in the past.

ACHIEVEMENT OF THE TARGET

20. The targets of income tax were invariably pitched at a higher side as compared to the other direct and indirect taxes.

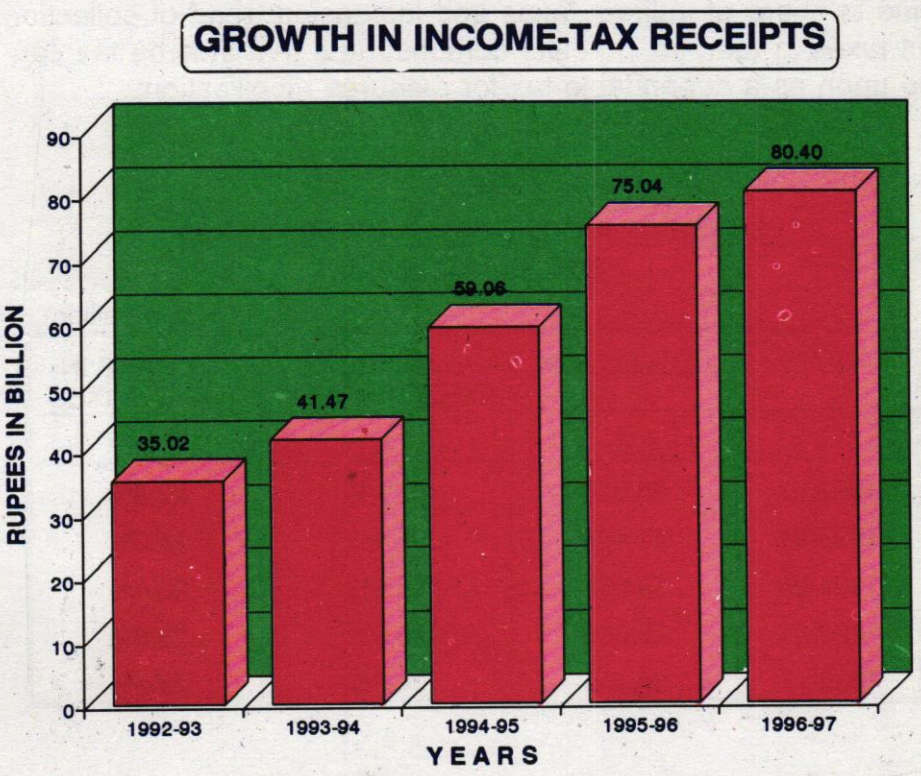
TABLE - 3.2

ACHIEVEMENT OF TARGET

(Rs. in million)

YEAR	TARGET/ (R.E.)	COLLECTION	% ACHIEVE-MENT
1	2	3	4
1992-93	34,500	35,018	101.5%
1993-94	43,000	41,467	96.4%
1994-95	54,300	59,064	108.8%
1995-96	73,909	75,036	101.5%
1996-97	83,899	80,400	95.8%

FIGURE - 3.1


GROWTH IN INCOME-TAX RECEIPTS
RUPEES IN BILLION
0
10
20
30
40
50
60
70
80
90
35.02
41.47
59.06
75.04
80.40
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS

21. In the years 1992-93, 1994-95 and 1995-96 assigned targets were not only met but exceeded. This was possible due to extra-ordinary efforts put in by the officers of the Income Tax Department. The slow growth and the slippage in the target in 1996-97, by and large was attributed to the sluggish state of economy and lesser collection realised from demand created by the Department, which reflected only 2.6% improvement as compared to last year.

SHARE OF INCOME TAX IN TOTAL TAX RECEIPTS

22. In the year 1996-97, Income tax accounted for 94.5% of receipt from Direct Taxes. The share of Income tax in total tax receipt kept on increasing from meagre 22.9% in 1992-93 to 28.5% in 1996-97. Gradual decline in share of indirect taxes and increasing trend of collection of direct taxes in total tax receipts demonstrated that income tax can be relied upon as a dependable tax for resource mobilisation.

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
1992-93	35,018	95.2%	22.9%
1993-94	41,467	95.4%	24.0%
1994-95	59,064	95.8%	26.1%
1995-96	75,036	96.0%	28.0%
1996-97	80,400	94.5%	28.5%

23. Gradual increase of income-tax in total taxes from 22.9% in 1992-93 to 28.5% in 1996-97, was due to the excellent performance of the income-tax department which is a reflection of shift in Government policy towards direct taxation through withholding tax regime. The tax/GDP ratio of Income tax has also shown an increasing trend. It rose from 2.92% in 1992-93 to 3.65% in 1996-97.

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 taxes u/s (50).

TABLE - 3.4

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

(Rs. in million)

TAXES	1992-93	1993-94	1994-95	1995-96	1996-97
1	2	3	4	5	6
A. TAX ON DEMAND	3,340	5,552	13,202	10,076	10,339
(% OF GROSS COLL.)	9.1%	12.9%	21.0%	12.9%	12.2%
B. VOLUNTARY PAYMENTS	8,216	8,934	9,337	17,785	13,366
(% OF GROSS COLL.)	22.5%	20.7%	14.9%	22.8%	15.7%
C. WITHHOLDING TAX	24,976	28,632	40,251	49,948	61,255
(% OF GROSS COLL.)	68.4%	66.4%	64.1%	64.2%	72.1%
GROSS COLLECTION	36,532	43,118	62,790	77,809	84,960
REFUNDS	1,514	1,651	3,726	2,773	4,560
NET COLLECTION	35,018	41,467	59,064	75,036	80,400

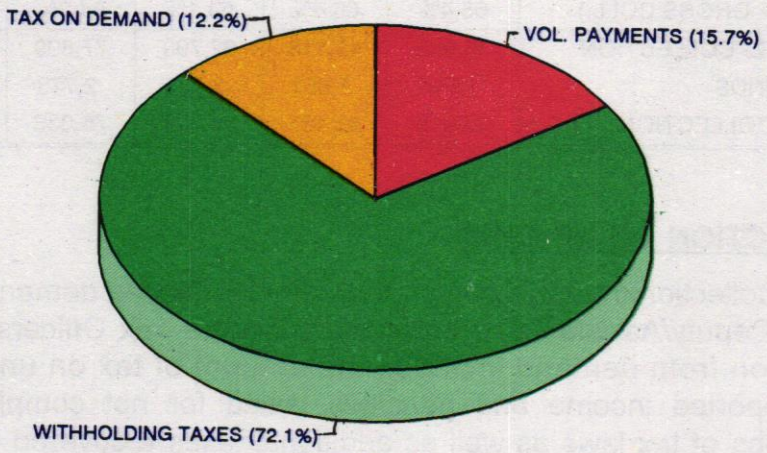
COLLECTION ON DEMAND

25. Collection from this component refers to the tax demand created by the Deputy/Assistant Commissioners/Income Tax Officers. The tax collection from demand 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 also shows the anti-tax evasion activities of the income-tax department. In short it reflects the real performance of the income-tax department to detect tax evasion and realise the tax.

26. The collection from *demand created* at Rs. 3,340 million in 1992-93, increased to Rs. 10,339 million in 1996-97 or up by 210% during the last five years. In total gross income tax collection its share, however, increased from 9.1% in 1992-93 to 12.1% in 1996-97. The collection under this head slightly

FIGURE - 3.2

COMPONENTS OF INCOME TAX COLLECTION SHARE IN GROSS COLLECTION - 1996-97



increased from Rs. 10,076 million in 1995-96 to Rs. 10,339 million in 1996-97 or up by only 2.6%. Despite slight increase, its share in total collection declined from 12.9% in 1995-96 to 12.2% in 1996-97.

TABLE - 3.5

INCOME TAX COLLECTION ON DEMAND

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% GROWTH
1	2	3	4
1992-93	3,340	-33	-1.0%
1993-94	5,552	2,212	66.2%
1994-95	13,202	7,650	137.8%
1995-96	10,076	-3,126	-23.7%
1996-97	10,339	263	2.6%

27. The uneven growth in collection from demand created during the last five years reflected that the departmental efforts to create demand were in negative in the year, 1992-93 and 1995-96. The year 1993-94, 1994-95 has shown a spectacular growth of 66.2% and 137.8% respectively over the preceding year. In the year 1996-97, this source has exhibited a very modest growth and slight recovery of 2.6% in 1996-97. This is notable in the wake of negative growth of 23.7% in the corresponding period of last year.

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. 8,216 million in 1992-93 to Rs. 13,366 in 1996-67 or up by 62.7%. The percentage share in total collection from this source, however, declined gradually during the last five years, from 22.5% in 1992-93 to 15.7% in 1996-97.

TABLE - 3.6

GROWTH OF COLLECTION FROM VOLUNTARY PAYMENTS

(Rs. in million)

YEAR	COLLECTION	INC/DEC. OVER LAST YEAR	% GROWTH
1	2	3	4
1992-93	8,216	412	5.3%
1993-94	8,934	718	8.7%
1994-95	9,337	403	4.5%
1995-96	17,785	8,448	90.5%
1996-97	13,366	-4,419	-24.8%

30. The collection from voluntary payments too, demonstrated uneven growth during last five years. After sluggish growth of 5.3% in the year 1992-93, it slightly picked up to 8.7% in 1993-94. The year 1996-97 exhibited negative growth of 24.8% from this source. The highest growth in collection from this source was 90.5% in 1995-96 due to the reason that one time income-tax adjustment out of deposits u/s 53 made in 1995-96 was not available in the year 1996-97, which led to massive negative growth of 24.8%.

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. Thus, the 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 kind of payments/transactions subject to withholding taxes which increased upto nineteen in 1994-95 and twenty one in 1996-97.

32. The type 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.	Section	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
(21)	50(7F)	Mobile telephone bills	1996

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 problems, a fundamental shift in policy was made since 1991-92, by addition of sections 80(B), 80(C) and 80(CC) to the Income Tax Ordinance to convert withholding taxes into presumptive taxes, representing fixed and final settlement of liabilities. Under the presumptive tax regime, the presumed income has no relationship with the total income. The assessee is not required to file any return and undergo any assessment process. 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, 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 AUTHORITIES RESPONSIBLE FOR COLLECTION OF INCOME TAX

Section/ Sub-Section of I.Tax Ord.	Nature of Payment / Transaction	Standard Tax Rates (for Residents)	Persons Required to Withhold/ Collect Tax ***	Statement to be furnished by the Withholding Authority / Agent under I.T. Rules
50(1) *	Salary and Allowances, Bonus Perquisites	Average rate of tax (proportionate monthly deduction)	Every employer/ paying authority	■ Monthly Statement under Rule 53 ▲ Annual Statement under Rule 197
50(2)	Interest on Securities	FIBs & Khas Deposit Certificates/Accounts = 10% Other Securities = 30%	Payer of Interest	● Quarterly Statement under Rule 57 ▲ Annual Statement under Rules 200
50(2A) *	Interest/Profit on Accounts & Deposits	10% before deduction of Zakat	Banking Companies, and Financial Institutions	■ Quarterly Statement under Rule 57A - branch wise by zonal offices of banks.
50(2B)	Bank Transfers/Financial instruments, DD,PO, T.T/ET, Rupees TCs, CDRs etc., and out station cheques exceeding Rs.50,000	0.20%	Persons clearing out station cheques or issuing DDs/TTs/ETs, Rupee Travellers Cheques Cash Deposit receipts, etc.	■ Monthly Statement under Rule 62B - by bank branches.
50(3) **	Payments to Non-Residents	30%	Payers	■ Quarterly Statement under Rule 58 ▲ Annual Statement under Rule 201
50(3A) **	Technical Services Fees paid to non-residents	15%	Payers	■ Quarterly Statement under Rule 58 ▲ Annual Statement under Rule 201
50(4) **	1. Execution of Contracts ... ... 2. Supply of Goods ... ... 3. Rendering of Services	5% 3.5% 5%	Government, Local Authorities, Companies, Registered Firms (with capital of Rs.1.5 million or more) Foreign Contractors, Consultants etc.	■ Monthly Statement under Rule 61 ▲ Annual Statement under Rule 200 ▲ Annual Statement under Rule 201
50(4A)	Brokerage/ Commission	10%	Same as mentioned against sub-section 50(4)	■ Monthly Statement under Rule 61A ▲ Annual Statement under Rule 200
50(5) **	Imports	5%	Customs Authorities	■ Quarterly Statement under rule 201A
50(5A) **	Exports	Standard Rate 1% Manufactured goods 0.75% Specified goods 0.5%	Authorised Dealers in Foreign Exchange	▲ Annual Statement under Section 201A

Section/ Sub-Section of I.Tax Ord.	Nature of Payment / Transaction	Standard Tax Rates (for Residents)	Persons Required to Withhold/ Collect Tax ***	Statement to be furnished by the Withholding Authority / Agent under I.T. Rules
50(5B) **	Encashment of Bearer Certificates	General Rate 2% F.E.B.C'S 1%	The persons responsible for encashment of certificates	
50(6)	Motor Vehicles - A. Goods Transport B. Passenger Transport c. Private Motor Cars	Rs. 720 to 10,800 per annum Rs. 15 per seat to Rs. 60 per seat per annum Rs. 500 to Rs. 1500 per annum	Persons responsible for collecting Motor Vehicle Tax	▲ Annual Statement under Section 201B
50(6A) *	Dividends	10%	Principal Officer of a Company	▲ Annual Statement under Rule 61B and 199
50(7) *	Bonus and Bonus Shares	10%	As above	
50(7A)	Auction of property of the Government, Local Authority, Public Company, Foreign association / consultant / contractor etc. - Leases of octroi duties, tool fees & other levies etc ..... - Other properties	5% ** 3%	Government, Local Authorities, Public Companies, Foreign Associates / Contractors / Consultants / Consortium etc.	■ Quarterly Statement under Rule 202B
50(7B)	Rent from house property [Including Furniture, Fixtures & Services]	7.5% of rent where annual rent exceeds Rs.100,000	Government, Local Authorities, Public Companies, Diplomatic Missions	▲ Annual Statement under Rule 61C and 200
50(7BB)	Approval of plans of building (other than residential house) on plot area of more than 500 sq. yds in Islamabad, Lahore, Karachi and more than 1000 sq. yds at other places.	2% of the estimated construction cost (1% at the time of approval of plan % 1% at issue of completion certificate)	Authorities approving building plans/issuing completion certificates	■ Quarterly Statement under Rule 201E
50(7C) **	A Prize of Rs. 25,000 or more value, on Prize Bond, winning from Raffles, Lotteries or crossword puzzle.	7.5% of prize / winning	Payers	▲ Annual Statement under Rule 201C
50(7D) **	Interest/Profit on Bonds, Certificates, Debentures, Securities and other Instruments	10%	Payers	▲ Annual Statement under Rule 61D and 200

Section/ Sub-Section of I.Tax Ord.	Nature of Payment / Transaction	Standard Tax Rates (for Residents)	Persons Required to Withhold/ Collect Tax ***	Statement to be furnished by the Withholding Authority / Agent under I.T. Rules
3350(7E)	Electricity Bills - Commercial Consumers..... - Industrial Consumers.....	 Rs. 60 to Rs.720 per month Rs. 30 to Rs.360 per month	Persons preparing electricity bills [WAPDA/KESC]	▲ Annual Statement under Rule 201D
50(7F)	Mobile telephone bills (excluding Government and diplomats)	10% of bill amount	Persons preparing telephone bills	■ Monthly Statement under Rule 201F ▲ Annual Statement under Rule 201F

* Additional value of perquisites of employees whose emoluments are Rs. 300,000 or more, are taxable @3% except employees of PIA, of companies whose employees' salaries are regulated by government and journalists covered by Wage Board Award.

** Non-adjustable final discharge of tax liability [except "Services" U/S 50(4)].

*** 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); and
(c) The withholding agents are allowed to remit tax on challans generated on their own computers provided they conform to the standard challan form and the NTN of person from whom tax has been deducted is also recorded.
- In case of default/delayed payments additional tax u/s 86 will be charged @ 24% per annum.

▲ Due by 1st September of every year.
■ Due by 15th of every month.
● Due by 15th of the month next following the quarter
★ Due by 10th of every month.

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. 24,976 million in 1992-93 to Rs. 61,255 million in 1996-97. Its share in total collection which was 68.4% in 1992-93, gradually declined to 64.2% in 1995-96. In the year 1996-97 the contribution from withholding taxes was to the extent of 72.1%. During last five years the performance of withholding taxes has been excellent and the collection increased by 145.3%. Annual compound growth during the period was 25.1%.

TABLE 3.9

COLLECTION FROM WITHHOLDING TAXES IN 1996-97

(Rs. in million)

WITHHOLDING TAXES	COLLECTION 1996-97	% OF SUB-TOTAL	% OF TOTAL (GROSS)
1	2	3	4
1) U/s 50(1) Salary	6,064	9.9%	7.1%
2) U/s 50(2) Securities	12,630	20.6%	14.9%
3) U/s 50(2A) Interest	3,534	5.8%	4.2%
4) U/s 50(2B) Bank Transactions/Financial institutions	685	1.1%	0.8%
5) U/s 50(3) Non-residents	903	1.5%	1.1%
6) U/s 50(3A) Tec. Fee	688	1.1%	0.8%
7) U/s 50(4)Contractors/suppliers	15,529	25.4%	18.3%
8) U/s 50(4A)Brokerage Fee	144	0.2%	0.2%
9) U/s 50(5) Imports	12,574	20.5%	14.8%
10) U/s 50(5A) Exports	1,806	2.9%	2.1%
11) U/s 50(5B) Auth. dealers (F.Exchange)	103	0.2%	0.1%
12) U/s 50(6) Transport	615	1.0%	0.7%
13) U/s 50(6A) Dividends	471	0.8%	0.6%
14) U/s 50(7) Bonus & Bonus Shares	74	0.1%	0.1%
15) U/s 50(7A) Auctions	433	0.7%	0.5%
16) U/s 50(7B) House Rentals	92	0.2%	0.1%
17) U/s 50(7BB) Building Plan App.	39	0.1%	-
18) U/s 50(7C) Prizes & Winnings	178	0.3%	0.2%

(Rs. in million)

WITHHOLDING TAXES	COLLECTION 1996-97	% OF SUB-TOTAL	% OF TOTAL (GROSS)
1	2	3	4
19) U/s 50(7D) Interest on Bonds	317	0.5%	0.4%
20) U/s 50(7E) Elec. Bills	1,846	3.0%	2.2%
21) U/s 50(7F) Mobile Telephone	137	0.2%	0.2%
21) Miscellaneous	2,393	3.9%	2.8%
Sub-Total	61,255	100.0%	72.1%
Gross Collection	84,960	-	-
Refund	4,560	-	-
Net	80,400	-	-

36. The collection from withholding taxes demonstrated a sizeable annual growth during the last five years. The increase of 40.6% over the preceding year was achieved in 1994-95, 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	% GROWTH
1	2	3	4
1992-93	24,976	6,234	33.3%
1993-94	28,632	3,656	14.6%
1994-95	40,251	11,619	40.6%
1995-96	49,948	9,697	24.1%
1996-97	61,255	11,307	22.6%

37. In the year 1995-96, twenty one 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, u/s 50(4).

2. Income arising from import and export activities u/s 50(5) & 50(5A).

3. Interest on Government Borrowing (Securities) u/s 50(2).

4. Salaries u/s 50(1).

5. Interest on bank deposits and other financial instruments u/s 50(2A).

6. Electricity billing of industrial and commercial consumers u/s 50(7E).

7 Payment to non-residents u/s 50(3).

8. Income from plying of motor vehicles u/s 50 (6).

9. Dividend Income u/s 50(6A).

10. Construction and rentals u/s 50(7B) & 50(7BB).

38. The ten activities covered almost 97.6% of collection from withholding taxes in 1992-93. The share of these activities, however, has slightly decreased to 91.6% in 1996-97, as a result of broadening the base of withholding taxes in the subsequent years.

TABLE - 3.11

BREAK-UP OF WITHHOLDING TAXES BY NATURE OF ECONOMIC ACTIVITIES

(Rs. in million)

ACTIVITY	1992-93	1993-94	1994-95	1995-96	1996-97
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	6,845	7,003	11,314	12,702	15,529
2. IMPORTERS/ EXPORTERS	4,746	4,558	5,631	12,211	14,380
3. INTEREST ON GOVERNMENT BORROWING	7,072	9,143	11,108	11,425	12,630
4. SALARY INCOME	2,431	3,172	4,253	5,188	6,064
5. BANK INTEREST	1,964	1,691	2,557	2,956	3,534
6. ELECTRICITY BILLING	334	633	968	1,120	1,846
7. NON-RESIDENTS	539	895	1,996	979	903
8. TRANSPORT	286	378	407	618	615
9. DIVIDENDS	123	200	234	302	471
10. AUCTION	159	178	215	300	433
SUB-TOTAL(1-10)	24,499	27,851	38,683	47,801	56,405
% of Total	98.1%	97.3%	96.1%	95.7%	92.1%
OTHER ACTIVITIES	477	781	1,568	2,147	4,850
TOTAL	24,976	28,632	40,251	49,948	61,255

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. 6,845 million in 1992-93 to Rs. 15,529 million in 1996-97. It shared 25.4% from withholding taxes in 1996-97 and topped the yield from major revenue spinners of the withholding taxes.

- The collection from Importers/exporters being second revenue spinner increased from Rs. 4,746 million in 1992-93 to Rs. 14,380 million in 1996-97. Its share in total withholding taxes increased from 19% in 1992-93 to 23.4% in 1996-97.

- The collection from tax on interest on Govt. securities stood third in 1996-97. Its share in total collection in withholding taxes declined from 28.3% in 1992-93 to 20.6% in 1996-97.

- The collection from salary income at the fourth position demonstrated a significant growth and increased from Rs. 2,431 million in 1992-93 to Rs. 6,064 million and shared 9.8% of total collection from withholding taxes during 1996-97.

- The collection from bank interest/profit on bank accounts increased from Rs. 1,964 million in 1992-93 to Rs. 3,534 million in 1996-97. However, as compared to preceding year it increased by 19.6%. Its share in total collection from withholding taxes declined from 7.9% in 1992-93 to 5.8% in 1996-97.

- The collection from electricity has increased from Rs. 334 million in 1992-93 to Rs. 1,846 million in 1996-97 or by 452.7%. It shared 3% in total withholding taxes in 1996-97.

- Withholding taxes from the non-residents increased from Rs. 539 million in 1992-93 to Rs. 903 million in 1996-97 or up by 67.5% and shared 1.5% in total collection from withholding taxes.

- 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 Five Regions viz; **Corporate, Eastern, Southern, Central** and **Northern** Region. The Corporate Region and Southern Regions consists of entire province of Sind and Baluchistan. The Eastern Region and Central Region have the jurisdiction on the overall province of Punjab, except those areas covered by the Northern Region. The Northern Region has a jurisdiction over the entire Province of NWFP and some parts of the Province of Punjab.

41. The following table indicates the performance of the Regions during 1996-97.

TABLE - 3.12

INCOME TAX COLLECTION BY REGIONS

(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COLLECTION OF 1996-97	% CHANGE
	1995-96	1996-97		
1	2	3	4	5
1. CORPORATE	27,780	26,885	33.4%	-3.2%
2. SOUTHERN	20,211	23,799	29.6%	17.8%
3. EASTERN	11,792	11,735	14.6%	-0.5%
4. CENTRAL	4,158	5,044	6.3%	21.3%
5. NORTHERN	11,095	12,937	16.1%	16.6%
T O T A L	75,036	80,400	100.0%	7.1%

CORPORATE REGION, KARACHI

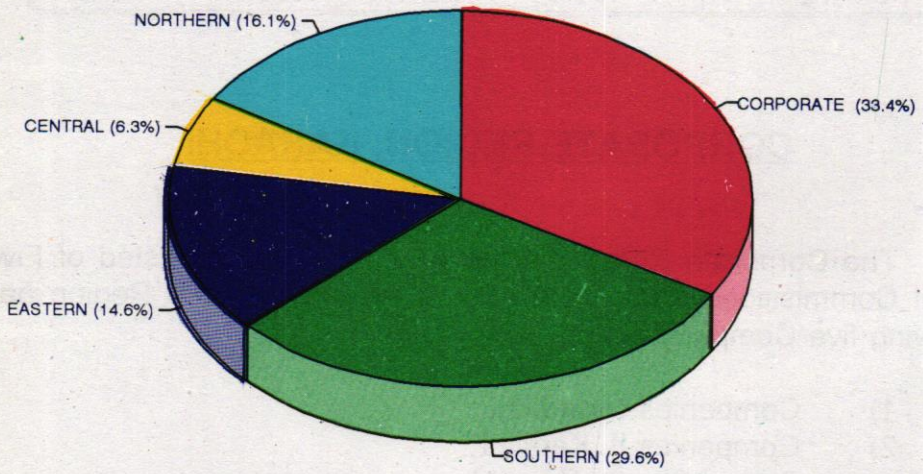
42. The Corporate Region, in the year 1996-97, consisted of Five Zonal Commissioners of Income tax & Wealth tax. The Region has following five Company Zones.

1) Companies-I, Karachi
2) Companies-II, Karachi
3) Companies-III, Karachi
4) Companies-IV Karachi
5) Companies-V, Karachi

43. The Corporate Region remained the top revenue yielding Region of the country and collected Rs. 26,885 million in 1996-97. It shared 33.4% of total collection made by the department and declined from 37% in the corresponding period last year. Its collection also dropped by 3.2% as compared to preceding year. The major reason for the decline was due to the fact that 'F' zone included in the Southern Region in 1995-96 was shifted to the Southern Region in 1996-97. The

FIGURE - 3.3

PERCENTAGE SHARE OF REGIONS IN TOTAL INCOME TAX COLLECTION - 1996-97



income tax collection from the three sources of collection during the last two years is given in the table 3.13.

TABLE - 3.13

CORPORATE REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1. WITHHOLDING TAX	13,069	44.0%	16,736	55.4%	28.1%
2. VOLUNTARY PAYMENT	10,712	36.0%	7,182	23.8%	-32.9%
3. COLLECTION ON DEMAND	5,958	20.0%	6,276	20.8%	5.3%
GROSS	29,739	100.0%	30,194	100.0%	1.5%
REFUND	1,959		3,309		68.9%
NET	27,780		26,885		-3.2%

44. Collection from withholding taxes in the Corporate Region increased from Rs. 13,069 million in 1995-96 to Rs. 16,736 million or 28.1%. It shared 44% of gross collection in 1995-96 and increased to 55.4% in 1996-97. Collection from voluntary payments significantly dropped from 10,712 million in 1995-96 to Rs. 7,182 million in 1996-97 or decreased by 32.9%. Collection on demand increased from Rs. 5,958 million in 1995-96 to Rs. 6,276 million in 1996-97 or by 5.3%. The Region issued 68.9% more refunds as compared to last year which increased from Rs. 1,959 million in 1995-96 to Rs. 3,309 million in 1996-97.

PERFORMANCE OF ZONES OF THE CORPORATE REGION

45. The performance of the Region is a reflection of the performance of income tax Zones which is given in the following table. The performance of the Zones is absolutely incomparable due to creation of new Zones and shifting of income tax circles within the Regions and amongst the Zones.

FIGURE - 3.4

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF CORPORATE REGION-1996-97

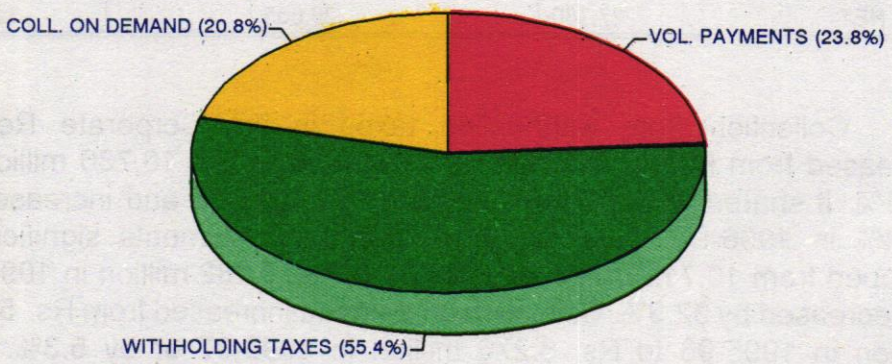


TABLE 3.14

ZONE-WISE PERFORMANCE OF THE CORPORATE REGION

(Rs. in million)

ZONES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. Companies- I	16,268	58.6%	17,701	65.8%	8.8%
2. Companies-II	2,586	9.3%	1,767	6.6%	-31.7%
3. Companies-III	3,523	12.7%	2,410	9.0%	-31.6%
4. Companies-IV	2,202	7.9%	2,308	8.6%	4.8%
5. Companies-V	3,201	11.5%	2,699	10.0%	-15.7%
Total	27,780	100%	26,885	100.0%	-3.2%

COMPANIES ZONE-I, KARACHI

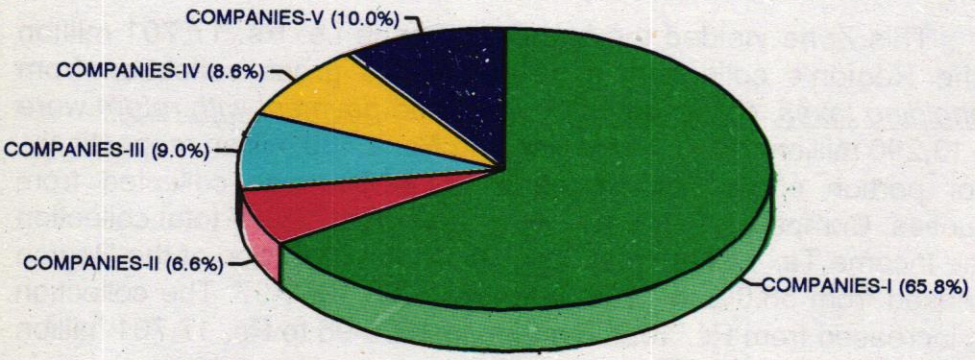
46. This Zone yielded the highest revenue i.e. Rs. 17,701 million of the Region's collection in 1996-97. The gross collection from *withholding taxes*, *collection on demand* and *payment with return* were Rs. 13,290 million, Rs. 3,576 million and Rs. 2,480 million respectively. Major portion of withholding taxes i.e. 80.5% was collected from securities. Companies-I, Karachi alone collected 22% of total collection of the Income Tax Department. Its share in the collection of the Region increased from 58.6% in 1995-96 to 65.8% in 1996-97. The collection also increased from Rs. 16,268 million in 1995-96 to Rs. 17,701 million in 1996-97 or up by 8.8%.

COMPANIES ZONE-II, KARACHI

47. Companies II, contributed Rs. 1,767 million or 6.6% of the Region's collection during 1996-97 and suffered a decline of 31.7% as compared to Rs. 2,586 million in 1995-96. Its share in the total collection of the Region also declined from 9.3% in 1995-96 to 6.6% in 1996-97. The *payment with return* was the major source of revenue of the Zone. Yearly collection from this source dropped heavily from Rs. 1,939 million in 1995-96 to Rs. 733 million in 1996-97, due to one time adjustment u/s 50(3) allowed during 1995-96 was not available in

FIGURE - 3.5

ZONE-WISE PERFORMANCE OF CORPORATE REGION - 1996-97



1996-97. The collection from withholding taxes contributed Rs. 707 million in 1996-97 and up by 15% as compared to the collection of Rs. 616 in 1995-96. The departmental efforts to collect tax revenues i.e. tax on demand demonstrated excellent performance and increased from Rs. 258 million in 1995-96 to Rs. 612 million in 1996-97 or up by 137%.

COMPANIES ZONE-III, KARACHI

48. Being the third revenue yielding Zone of the Region, Companies Zone-III contributed Rs. 2,410 million in 1996-97 as compared to Rs. 3,523 million in 1995-96 or suffered a negative growth of 31.6%. Its share in total collection of the Region also declined from 12.7% in 1995-96 to 9% in 1996-97. The main feature of the collection from this Zone was that it yielded the highest collection from *withholding taxes* i.e. Rs. 1,345 million in 1996-97 as compared to Rs. 723 million in 1995-96 or up by 86%. The *payments with return* at Rs. 1,131 million in 1996-97 were down by 45% as compared to collection of Rs. 2,061 million in 1995-96. The *collection on demand* at Rs. 702 million in 1996-97 also suffered a negative growth of 42% as compared to the collection of Rs. 1,203 million in 1995-96.

COMPANIES ZONE-IV, KARACHI

49. The collection from this Zone was Rs. 2,308 million during 1996-97. It increased by 4.8% as compared to the last year's collection of Rs. 2,202 million. It shared 8.6% of total collection of the Region. The collection from *tax on demand* was Rs. 925 million during 1996-97 and increased from Rs. 597 million in 1995-96 or by 55%. *Payment with return* dropped from Rs. 1,264 million in 1995-96 to Rs. 902 million in 1996-97 or by 29%. The collection from *withholding taxes* were up by 123% as compared to last year. It increased from Rs. 427 million in 1995-96 to Rs. 951 million in 1996-97.

COMPANIES ZONE-V, KARACHI

50. The collection from this Zone was Rs. 2,699 million during 1996-97 which declined from Rs. 3,201 million in 1995-96 or by 15.7%. Rs. 1,936 million or 68% of *gross collection* of the Zone was collected through *payment with return* and Rs. 461 million or 16.2% from *collection on demand*. Only 16% of the collection or Rs. 443 million was yielded from *withholding taxes*. The share of Companies Zone-V in total collection of the Region dropped from 11.5% in 1995-96 to 10% in 1996-97.

SOUTHERN REGION KARACHI

51. The Southern Region, in the year 1996-97, consisted of following Eight Zonal Commissioners, of which six are placed at Karachi and one each at Hyderabad and Sukkur.

1. 'A' Zone, Karachi.
2. 'B' Zone, Karachi.
3. 'C' Zone, Karachi.
4. 'D' Zone, Karachi.
5. 'E' Zone, Karachi.
6. 'F' Zone, Karachi.
7. Hyderabad Zone, Hyderabad.
8. Sukkur Zone, Sukkur.

52. Southern Region is the second largest revenue yielding Region of the country. It collected Rs. 23,799 million in 1996-97 or 29.6% of total collection made by the department. Its collection increased by 17.8% 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 - 3.15

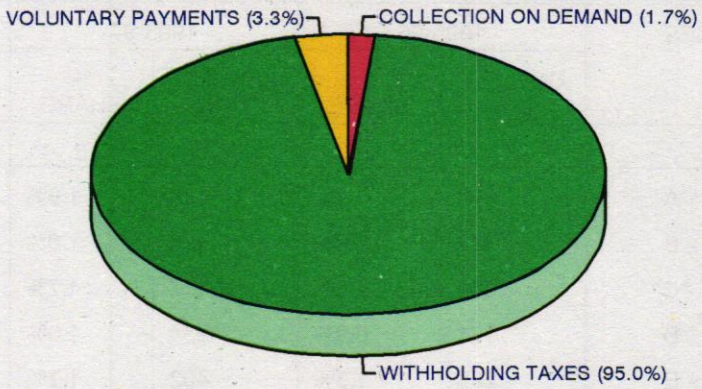
SOUTHERN REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	19,109	93.9%	22,822	95.0%	19.4%
2. VOLUNTARY PAYMENT	720	3.5%	783	3.3%	8.8%
3. COLLECTION ON DEMAND	518	2.6%	418	1.7%	-19.3%
GROSS	20,347	100.0%	24,023	100.0%	18.1%
REFUND	136		224		64.7%
NET	20,211		23,799		17.8%

FIGURE: 3.6

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF SOUTHERN REGION-1996-97



53. Collection from *withholding taxes* in the Region increased from Rs. 19,109 million in 1995-96 to Rs. 22,822 million in 1996-97 or 19.4%. Its share, however, increased from 93.9% of gross collection in 1995-96 to 95% in 1996-97. *Collection on demand* significantly declined from Rs. 518 million in 1995-96 to Rs. 418 million in 1996-97 or by 19.3%. Collection from *voluntary payments* increased from Rs. 720 million in 1995-96 to Rs. 783 million in 1996-97 or up by 8.8%. The refunds were issued to the extent of Rs. 224 million in 1996-97 which increased from Rs. 136 million in 1995-96 or up by 64.7%.

ZONE WISE PERFORMANCE OF THE SOUTHERN REGION

54. The performance of the Region depends on the performance of the Income-tax Zones given in the table 3.16.

TABLE - 3.16

ZONE-WISE PERFORMANCE OF SOUTHERN REGION

(Rs. in million)

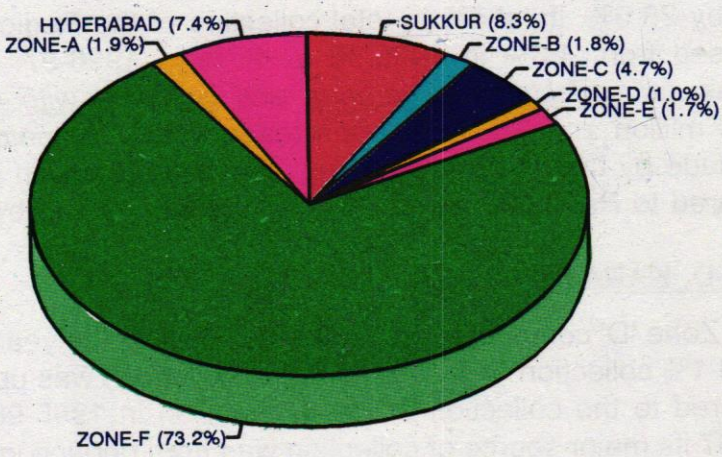
ZONES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. ZONE - A	280	1.4%	465	1.9%	66.1%
2. ZONE - B	397	2.0%	426	1.8%	7.3%
3. ZONE - C	869	4.3%	1,117	4.7%	28.5%
4. ZONE - D	171	0.9%	234	1.0%	36.8%
5. ZONE - E	263	1.3%	402	1.7%	52.9%
6. ZONE - F	15,018	74.3%	17,422	73.2%	16.0%
7. HYDERABAD	1,283	6.3%	1,762	7.4%	37.3%
8. SUKKUR	1,930	9.5%	1,971	8.3%	2.1%
T O T A L	20,211	100.0%	23,799	100.0%	17.8%

ZONE-A, KARACHI

55. This Zone contributed, Rs. 465 million during 1996-97. It shared 1.9% of total collection of the Region and slightly up from 1.4% in the preceding year. As the Zone consists of assesses handling small

FIGURE - 3.7

ZONE-WISE PERFORMANCE OF SOUTHERN REGION - 1996-97



businesses, the major source of collection of this Zone i.e Rs. 368 million or 77% was from *withholding taxes*, Rs. 43 million or 9% from *demand created* by the department and 14.3% or Rs. 69 million from *payment with return*. Refunds were issued to the extent of Rs. 15 million during the year 1996-97.

ZONE-B, KARACHI

56. Zone 'B' contributed Rs. 426 million during 1996-97 as compared to Rs. 397 million in 1995-96. Its share slightly declined from 2% in 1995-96 to 1.8% of total collection of the Region. The major source of collection of this Zone i.e., Rs. 324 million or 69% was from *withholding taxes* which increased from Rs. 236 million in 1995-96. The *payments with return* yielded Rs. 95 million in 1996-97 as compared to Rs. 99 million in 1995-96. *Collection on demand* also declined from Rs. 72 million in 195-96 to Rs. 48 million in 1996-97 or down by 33%.

ZONE-C, KARACHI

57. Zone 'C' contributed Rs. 1,117 million during the year 1996-97. The collection during the year increased from Rs. 869 million in 1995-96 or up by 28.5%. Its share in total collection of the Region also slightly increased from 4.3% in 1995-96 to 4.7% in 1996-97. Its two major sources i.e. *collection on demand* and *payment with return* yielded Rs. 64 million and Rs. 108 million respectively. Its major contribution was made by the *withholding taxes* i.e., Rs. 982 million in 1996-97 as compared to Rs. 720 million in 1995-96 which was up by 36.4%.

ZONE-D, KARACHI

58. Zone 'D' contributed Rs. 234 million during the year 1996-97 and shared 1% collection of the Region. The collection was up by 36.8% as compared to the collection of Rs. 171 million in 1995-96. In the year 1996-97 its major source of collection was from *deduction at source* i.e. Rs. 180 million or 74% of gross collection. The remaining Rs. 20 million and Rs. 44 million were collected from *tax on demand* and *payment with return* respectively.

ZONE-E, KARACHI

59. Zone 'E', Karachi collected Rs. 402 million in 1996-97 as compared to Rs. 263 million in 1995-96 and showed a growth of 52.9% over the preceding year. Its major source remained *withholding taxes* which contributed Rs. 272 million in 1996-97 and shared 66% gross

collection of the Zone. *Collection on demand* received Rs. 48 million in 1996-97 as compared to Rs. 53 million in 1995-96. The *payment with return* remained at Rs. 92 million in 1996-97 or up by 33% as compared to 1995-96.

ZONE-F, KARACHI

60. 'F' Zone, Karachi was shifted from Corporate Region to Southern Region in 1996-97. The Zone collected Rs. 17,422 million in 1996-97 as compared to Rs. 15,018 million in 1995-96 or up by 16%. Its 98.6% gross collection was received from *withholding taxes* which increased from Rs. 14,874 million in 1995-96 to Rs. 17,183 million in 1996-97 or up by 15.5%. The other two sources i.e. *tax on demand* and *payment with return* contributed Rs. 24 million and Rs. 216 million respectively.

HYDERABAD ZONE, HYDERABAD

61. The collection during the year 1996-97 made by the Hyderabad Zone was Rs. 1,762 million or 7.4% of total collection of the Region. It has shown a growth of 37.3% over the preceding year. Major source of collection of Hyderabad Zone was *withholding taxes* which accounted for 93% of gross collection of the Zone. The collection from this source increased from Rs. 1,143 million in 1995-96 to Rs. 1,688 million in 1996-97 or up by 47%. The collection from *tax on demand* declined from Rs. 100 million in 1995-96 to Rs. 63 million in 1996-97 or down by 37%. The *payment with return* contributed Rs. 63 million in 1996-97 as compared to Rs. 68 million in 1995-96.

SUKKUR ZONE, SUKKUR

62. Sukkur Zone remained the second largest revenue yielding Zone of the Region. It collected Rs. 1,971 million during the year 1996-97 which slightly increased from Rs. 1,930 million in 1995-96 or by 2.1% only. Its major source of collection was from *withholding taxes* which accounted for 90% of gross collection of the Zone and increased from Rs. 1,687 million in 1995-96 to Rs. 1,825 million in 1996-97 or up by 8.2% . The *collection from demand* at Rs. 108 million remained at last year's level. *Payment with return* at Rs. 96 million in 1996-97 declined from Rs. 147 million in 1995-96.

EASTERN REGION, LAHORE

63. The Eastern Region consisted of following Six Zonal Commissioners of Income Tax and Wealth Tax :-

1) Zone 'A', Lahore
2) Zone 'B', Lahore
3) Zone 'C', Lahore
4) Companies - I, Lahore
5) Companies - II, Lahore
6) Companies - III, Lahore

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

TABLE - 3.17

INCOME TAX COLLECTION OF EASTERN REGION

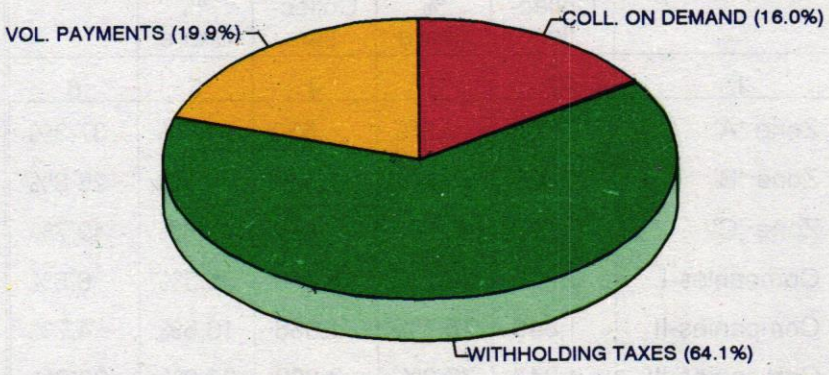
(Rs. in million)

SOURCE OF COLLECTION	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLECT-TION	% SHARE	
1	2	3	4	5	6
1. Withholding Tax	6,896	56.9%	7,836	64.1%	13.6%
2. Voluntary Payment	3,540	29.2%	2,433	19.9%	-31.3%
3. Collection on Demand	1,676	13.9%	1,956	16.0%	16.7%
Gross	12,112	100%	12,225	100.0%	0.9%
Refund	320		490		53.1%
Net	11,792		11,735		-0.5%

65. The Eastern Region, yielded Rs. 11,735 million during 1996-97 as compared to Rs. 11,792 million during 1995-96. Its share in total collection of income-tax declined from 15.7% in 1995-96 to 14.5% in 1996-97.

FIGURE - 3.8

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF EASTERN REGION-1996-97



66. The collection from the *withholding taxes* in the year 1996-97 at Rs. 7,836 million increased by 13.6% as compared to the last year's collection of Rs. 6,896 million. Its share in gross collection increased from 56.9% in 1995-96 to 64% in 1996-97. Collection from *voluntary payment* were to the extent of Rs. 2,433 million during 1996-97 and declined from Rs. 3,540 million in 1995-96 or by 31.3%. The Region has shown satisfactory performance in making *collection out of demand* raised by the Department which increased from Rs. 1,676 million in 1995-96 to Rs. 1,956 million or up by 16.7%.

67. The performance of Region depends on the performance of the Zonal Commissioners which is given in the table 3.18. A brief analysis of collection made by each Zone is given in the following paragraphs.

TABLE 3.18

PERFORMANCE OF EASTERN REGION, LAHORE

(Rs. in million)

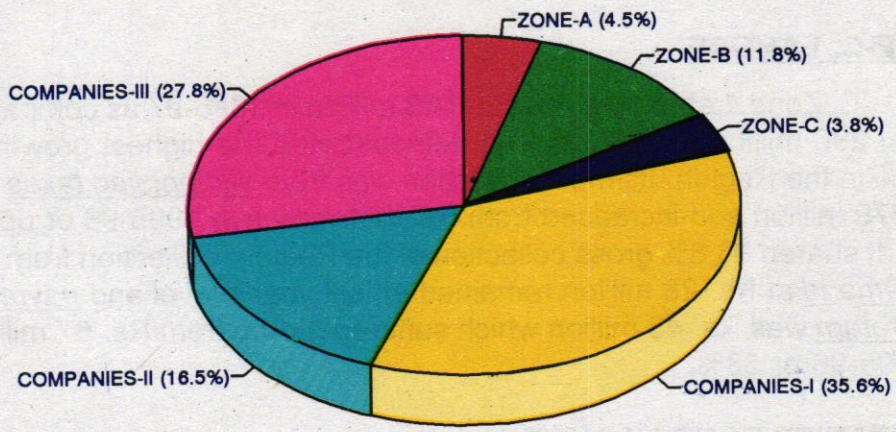
Zones	1995-96		1996-97		% Growth
	Collec-tion	% Share	Collec-tion	% Share	
1	2	3	4	5	6
1. Zone 'A'	386	3.3%	530	4.5%	37.3%
2. Zone 'B'	1,092	9.3%	1,385	11.8%	26.8%
3. Zone 'C'	296	2.5%	443	3.8%	49.7%
4. Companies-I	3,922	33.2%	4,178	35.6%	6.5%
5. Companies-II	1,849	15.7%	1,936	16.5%	4.7%
6. Companies-III	4,247	36.0%	3,263	27.8%	-23.2%
Total	11,792	100%	11,735	100%	-0.5%

ZONE-A, LAHORE

68. Zone 'A' of the Region has shown an impressive growth and collected Rs. 530 million (net) during 1996-97, which was up by 37.3%, as compared to the last year's collection of Rs. 386 million. Its share was 4.5% of the total collection of the Region and increased from 3.3% as compared to the preceding year. The collection from *withholding taxes* was Rs. 365 million in 1996-97 as compared to Rs. 205 million

FIGURE - 3.9

ZONE-WISE PERFORMANCE OF EASTERN REGION - 1996-97



in the preceding year or up by 7/8%. The other two components of collection suffered decline as compared to the last year. The *collection on demand* slightly dropped from 94 million in 1995-96 to Rs. 92 million in 1996-97 and similarly *payment with return* reflected a declining trend from Rs. 95 million in 1995-96 to Rs. 80 million in 1996-97 or down by 16%.

ZONE-B, LAHORE

69. The net collection from Zone 'B' amounted to Rs. 1,385 million during 1996-97 or up by 26.8% as compared to the last year's collection of Rs. 1,092 million. Its share at 11.8% in 1996-97 in the total collection of the Region was up from 9.3% as compared to 1995-96. The major source of collection of the Zone was from *withholding taxes* i.e. Rs. 1,181 million or 84.5% of total gross collection of the Zone. It was up by 29% as compared to the collection of Rs. 914 million in the preceding year. The *collection from demand* at Rs. 94 million increased from Rs. 61 million in 1995-96 or shown an impressive growth of 54%. *Payment with return* declined from Rs. 130 million in 1995-96 to Rs. 122 million in 1996-97.

ZONE-C, LAHORE

70. 'C' Zone, Lahore yielded Rs. 443 million in 1996-97 as compared to Rs. 296 million in 1995-96 and demonstrated the highest growth of 49.7% in the Region. Its main collection was from *withholding taxes* i.e. Rs. 379 million and increased from Rs. 221 million in 1995-96 or up by 71%. It shared 83.8% gross collection of the Region. Collection from *tax on demand* at Rs. 28 million remained at last year's level and *payment with return* was Rs. 45 million which suffered a drop from Rs. 67 million in 1995-96 or 33%.

COMPANIES ZONE-I, LAHORE

71. Companies Zone-I, Lahore collected Rs. 4,178 million in 1996-97 as compared to Rs. 3,922 million in 1995-96 or up by 6.5%. Its share in total collection of the Region also increased from 33.2% in 1995-96 to 35.6% in 1996-97. The highest collection i.e. Rs. 1,962 million was yielded from *withholding taxes* and has shown a notable increase of 57% from Rs. 1,250 million in 1995-96. Collection from *payment with return,* declined from Rs. 1,797 million in 1995-96 to Rs. 1,344 million in 1996-97 or dropped by 25%. The *collection from demand* increased from Rs. 1,049 million in 1995-96 to Rs. 1,153 million or up by 10%.

COMPANIES ZONE-II, LAHORE

72. Companies Zone-II Lahore collected Rs. 1,936 million in 1996-97 as compared to Rs. 1,849 million in 1995-96 or up by 4.7%. It shared 16.5% collection of the Region in 1996-97. The major source of collection during 1996-97 was from the *Withholding taxes* which accounted for Rs. 826 million or 41% of gross collection of the Zone. In the withholding taxes 97% tax was received from contractors. The collection from *tax on demand* has shown 26% improvement from Rs. 319 million in 1995-96 to Rs. 403 million in 1996-97. The *payment with return* was down at Rs. 793 million in 1996-97 as compared to Rs. 1,423 million in 1995-96.

COMPANIES ZONE-III, LAHORE

73. The Companies Zone-III, Lahore collected Rs. 3,263 million in 1996-97 as compared to Rs. 4,247 in 1995-96 and suffered a decline in growth to the extent of 23%. The highest collection i.e. Rs. 3,123 million was made from *withholding taxes* which dropped from Rs. 4,113 million in 1995-96 or by 24%. *Collection on demand* has shown a positive response and increased from Rs. 124 million in 1995-96 to Rs. 186 million in 1996-97 or up by 50%. *Collection from payment with return* increased from Rs. 28 million in 1995-96 to Rs. 49 million in 1996-97.

CENTRAL REGION, MULTAN

74. The Central Region in the year 1996-97 consisted of the following Six Zonal Commissioners.

1) Sahiwal Zone
2) Bahawalpur Zone
3) Multan Zone
4) Faisalabad Zone
5) Faisalabad Companies Zone
6) Sargodha Zone

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

TABLE - 3.19

CENTRAL REGION, MULTAN

(Rs. in million)

SOURCES OF COLLECTION	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	3,382	80.5%	4,355	84.5%	28.8%
2. VOLUNTARY PAYMENT	538	12.8%	439	8.5%	-18.4%
3. COLLECTION ON DEMAND	279	6.7%	360	7.0%	29.0%
GROSS	4,199	100.0%	5,154	100.0%	22.7%
REFUND	41		110		168.3%
NET	4,158		5,044		21.3%

76. The Central Region, Multan yielded Rs. 5,044 million during 1996-97 which increased from Rs. 4,158 million in 1995-96. The growth of tax collection was 21.3% as compared to the preceding year. The Region shared 6.3% of the total collection by the Income Tax Department which slightly increased from 5.5% as compared to the preceding year.

77. The collection from the *withholding taxes* in the year 1996-97 at Rs. 4,355 million increased by 28.8% as compared to the last year's collection of Rs. 3,382 million. The share of *withholding taxes* in total collection of the Region, however, increased from 80.5% in 1995-96 to 84.5% in 1996-97. Collection from *voluntary payment* was to the extent of Rs. 439 million during 1996-97 or down by 18.4% as compared to Rs. 538 million in last year. *Collection on demand* increased from Rs. 279 million in 1995-96 to Rs. 360 million or by 29%.

78. The performance of Region depends on the performance of the Zonal Commissioners which is given in the table 3.20. A brief analysis of collection made by each Zone is given in the following paragraphs:-

FIGURE - 3.10

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF CENTRAL REGION - 1996-97

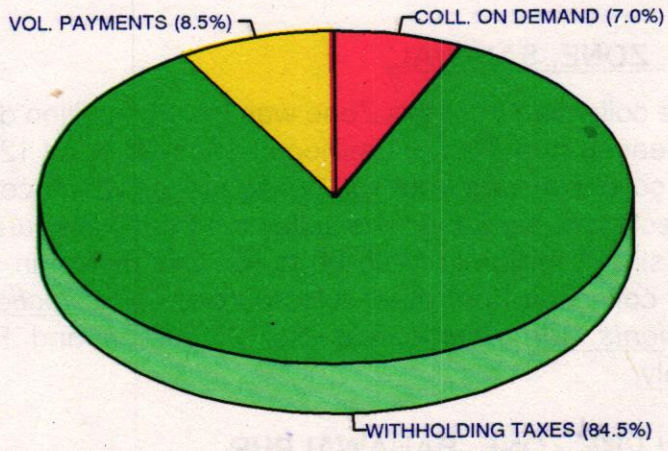


TABLE - 3.20

PERFORMANCE OF CENTRAL REGION

(Rs. in Million)

ZONES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. Sahiwal	254	6.1%	285	5.6%	12.2%
2. Bahawalpur	472	11.4%	623	12.3%	32.0%
3. Multan Zone	1,404	33.8%	1,930	38.3%	37.5%
4. Faisalabad Zone	858	20.6%	1,033	20.5%	20.4%
5. Faisalabad Companies	559	13.4%	488	9.7%	-12.7%
6. Sargodha	611	14.7%	685	13.6%	12.1%
Total	4,158	100%	5,044	100%	21.3%

SAHIWAL ZONE, SAHIWAL

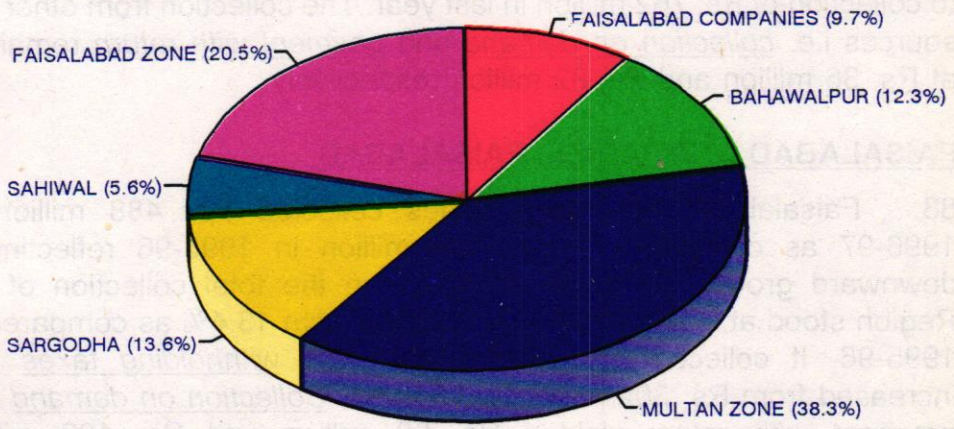
79. The collection from this Zone was Rs. 285 million during 1996-97 which increased from Rs. 254 million in 1995-96 or by 12.2%. Its major source of collection was from *withholding taxes* which contributed 86% gross collection of the Zone. The collection from this source was slightly up from Rs. 211 million in 1995-96 to Rs. 249 million in 1996-97 or by 18%. The collection from other two sources i.e. *collection on demand* and *payments with returns* was Rs. 25 million and Rs. 17 million respectively.

BAHAWALPUR ZONE, BAHAWALPUR

80. The Bahawalpur Zone yielded Rs. 623 million during 1996-97 as compared to Rs. 472 million in 1995-96 or up by 32%. It shared 12.3% collection of the Region. Its major source of collection was *withholding taxes* which contributed Rs. 543 million or 85% of gross collection of the Zone. *Collection on demand* was at Rs. 46 million and *payments with return* amounted to Rs. 48 million respectively during 1996-97.

FIGURE - 3.11

ZONE-WISE PERFORMANCE OF CENTRAL REGION - 1996-97



MULTAN ZONE, MULTAN

81. The collection from Multan Zone during 1996-97 was Rs. 1,930 million and shared 38.3% of total collection of the Region. It was up by 37.5% as compared to the collection of Rs. 1,404 million in 1995-96. *Withholding taxes* were the major source of collection of the Zone and amounted Rs. 1,659 million or 84% gross collection of the Zone. The collection from *tax on demand* increased significantly from Rs. 84 million in 1995-96 to Rs. 163 million in 1996-97 or up by 94%. The collection from *payment with return* stood at Rs. 146 million in 1996-97 and slightly down from the last year's collection of Rs. 167 million.

FAISALABAD ZONE, FAISALABAD

82. Faisalabad Zone, collected Rs. 1,033 million in 1996-97 or up by 20.4% as compared to Rs. 858 million in 1995-96. Its share in the total collection of the Region stood at 20.5%. This Zone collected Rs. 931 million or 89% of gross collection of the Zone from *withholding taxes*. The *withholding taxes* showed a notable increase of 22% as compared to collection of Rs. 762 million in last year. The collection from other two sources i.e. *collection on demand* and *payment with return* remained at Rs. 36 million and Rs. 82 million respectively.

FAISALABAD COMPANIES, FAISALABAD

83. Faisalabad Companies Zones collected Rs. 488 million in 1996-97 as compared to Rs. 559 million in 1995-96 reflecting a downward growth of 12.7%. Its share in the total collection of the Region stood at 9.7% which also declined from 13.4% as compared to 1995-96. It collected Rs. 341 million from *withholding taxes* and increased from Rs. 302 million in 1995-96. *Collection on demand* and *payment with return* yielded Rs. 68 million and Rs. 102 million respectively in 1996-97 and showed a declining trend in growth.

SARGODHA ZONE, SARGODHA

84. Sargodha Zone collected Rs. 685 million in 1996-97 as compared to Rs. 611 million in 1995-96. Its share in the total collection of the Region stood at 13.6%. Its major source i.e. 91% of gross collection was from *withholding taxes*. *Collection on demand* at Rs. 30 million in 1996-97 dropped from Rs. 33 million in 1995-96. *Payment with return* increased from Rs. 31 million in 1995-96 to Rs. 36 million in 1996-97.

NORTHERN REGION, ISLAMABAD

85. The Northern Region, Islamabad originally consisted of following Seven Zonal Commissioners of Income tax and Wealth tax.

1) Islamabad Companies Zone
2) Islamabad Zone
3) Rawalpindi Zone
4) 'A' Zone, Peshawar
5) 'B' Zone, Peshawar
6) Sialkot Zone
7) Gujranwala Zone

86. The Income Tax collection from the three major sources of the Region is given in the table 3.21.

TABLE - 3.21

NORTHERN REGION, ISLAMABAD

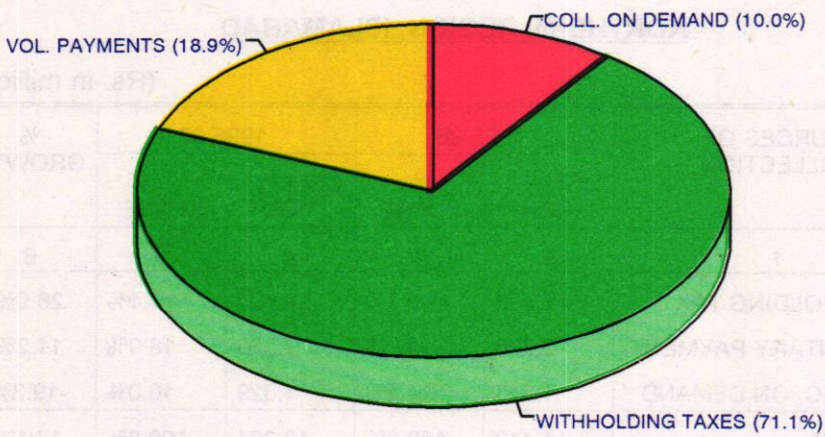
(Rs. in million)

SOURCES OF COLLECTION	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAX	7,492	65.7%	9,506	71.1%	26.9%
2. VOLUNTARY PAYMENT	2,275	19.9%	2,529	18.9%	11.2%
3. COLLEC. ON DEMAND	1,645	14.4%	1,329	10.0%	-19.2%
GROSS	11,412	100.0%	13,364	100.0%	17.1%
REFUND	317		427		34.7%
NET	11,095		12,937		16.6%

87. The Northern Region collected Rs. 12,937 million during 1996-97 showing an increase of 16.6% as compared to the collection of Rs. 11,095 million in 1995-96. The percentage share of collection by the Region also increased from 14.8% in 1995-96 to 16.1% in 1996-97 in the total collection made by the Department. The collection from *withholding taxes* in the year 1996-97 at Rs. 9,506 million increased from Rs. 7,492 million as compared to the preceding year or up by 26.9%.

FIGURE - 3.12

% SHARE OF MAJOR SOURCES OF INCOME TAX COLLECTION OF NORTHERN REGION - 1996-97



Withholding taxes contributed 71.1% to gross collection of the Region *Payments with return* at Rs. 2,529 million in 1996-97 was up by 11.2% as compared to the last year and shared 18.9% collection of the Region. Collection from *tax on demand* yielded Rs. 1,329 million in 1996-97 and down by 19.2% as compared to the preceding year.

TABLE - 3.22

ZONE-WISE PERFORMANCE OF NORTHERN REGION

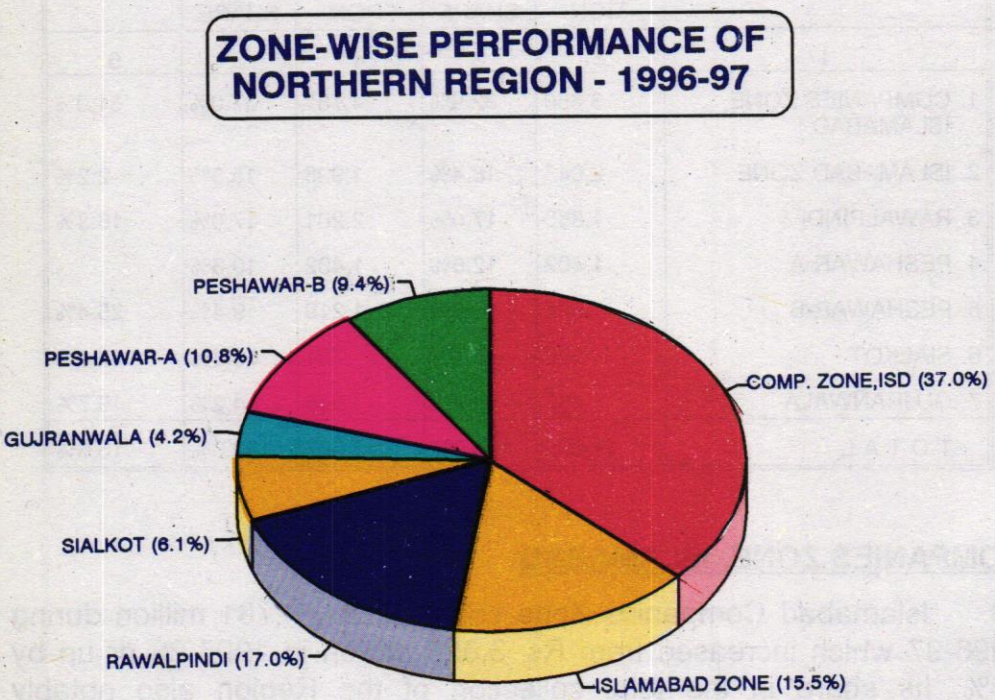
(Rs. in million)

ZONES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. COMPANIES ZONE, ISLAMABAD	3,650	32.9%	4,781	37.0%	31.0%
2. ISLAMABAD ZONE	2,043	18.4%	1,998	15.5%	-2.2%
3. RAWALPINDI	1,885	17.0%	2,201	17.0%	16.8%
4. PESHAWAR-A	1,402	12.6%	1,402	10.8%	-
5. PESHAWAR-B	972	8.8%	1,219	9.4%	25.4%
6. SIALKOT	676	6.1%	791	6.1%	17.0%
7. GUJRANWALA	467	4.2%	545	4.2%	16.7%
T O T A L	11,095	100.0%	12,937	100.0%	16.6%

COMPANIES ZONE, ISLAMABAD

88. Islamabad Companies Zone collected Rs. 4,781 million during 1996-97 which increased from Rs. 3,650 million in 1995-96 or up by 31%. Its share in the total collection of the Region also notably increased from 32.9% in 1995-96 to 37% in 1996-97. This Zone yielded Rs. 2,290 or 45% of the gross collection from *withholding taxes* which substantially increased from Rs. 1,177 million in 1995-96 or up by 95%. The collection from *payments with returns* contributed Rs. 1,948 million as compared to Rs. 1,645 million in 1995-96. The *collection from demand* reflected a significant decline from Rs. 1,057 million in 1995-96 to Rs. 851 million in 1996-97 or down by 19%.

FIGURE - 3.13


ZONE-WISE PERFORMANCE OF NORTHERN REGION - 1996-97
PESHAWAR-B (9.4%)
PESHAWAR-A (10.8%)
GUJRANWALA (4.2%)
SIALKOT (6.1%)
RAWALPINDI (17.0%)
ISLAMABAD ZONE (15.5%)
COMP. ZONE,ISD (37.0%)

ISLAMABAD ZONE, ISLAMABAD

89. Islamabad Zone collected Rs. 1,998 million during 1996-97. The collection was down by 2.2% as compared to the collection of Rs. 2,043 million in 1995-96. Its share in total collection of the Region also dropped from 18.4% in 1995-96 to 15.5% in 1996-97. *Withholding taxes* at Rs. 1,842 million yielded 91% gross collection of the Region in 1996-97, which was slightly down by 3% as compared to collection of Rs. 1,900 million in 1995-96. The other two sources i.e. *collection on demand* and *payments with returns* contributed Rs. 43 and 145 million respectively in 1996-97.

RAWALPINDI ZONE, RAWALPINDI

90. Rawalpindi Zone collected Rs. 2,201 million during 1996-97 as compared to Rs. 1,885 million in the preceding year. Its share in the region at 17% remained at the last year's level. The collection from *withholding taxes*, *voluntary payments* and *collection on demand* were Rs. 1,997 million, Rs. 101 million and Rs. 110 million respectively. Withholding taxes shared 90.4% of gross collection of the Zone and increased from Rs. 1,675 million in 1995-96 to Rs. 1,997 million in 1996-97 or up by 19%. The other two sources i.e. *payment with return* and *collection on demand* yielded Rs. 101 million and Rs. 110 million respectively.

ZONE-A, PESHAWAR

91. Zone A, Peshawar collected Rs. 1,402 million in 1996-97. Its share in the total collection of the Region stood at 10.8%. The collection from *withholding taxes* amounted to Rs. 1,140 million or 79% of gross collection. The other two components i.e. *collection on demand* and *payment with return* yielded Rs. 153 million and Rs. 148 million respectively in 1996-97.

ZONE-B, PESHAWAR

92. Zone B, Peshawar collected Rs. 1,219 million in 1996-97 as compared to Rs. 972 million in 1995-96 or up by 25.4%. Its share in total collection of the Region slightly increased from 8.8% in 1995-96 to 9.4% in 1996-97. *Withholding taxes* at Rs. 1,063 million shared 86.5% gross collection of the Zone and up by 45% as compared to the collection of Rs. 731 million in 1995-96. The *collection on demand* dropped by 56% from 176 million in 1995-96 to Rs. 78 million in

1996-97. The collection from *payment with return* was slightly up from 76 million in 1995-96 to Rs. 88 million in 1996-97.

SIALKOT ZONE, SIALKOT

93. Sialkot Zone collected Rs. 791 million in 1996-97 and contributed 6.1% in the total collection of the Region. The collection was up by 17% as compared to the collection of Rs. 676 million in 1995-96. Its major source of collection i.e. Rs. 711 million or 88.5% was collected from *withholding taxes* which increased by 21% as compared to the collection of Rs. 589 million in 1995-96. The rest i.e. Rs. 49 million and Rs. 43 million was collected by the *tax on demand* and *payments with return* respectively.

GUJRANWALA ZONE, GUJRANWALA

94. Gujranwala Zone, collected Rs. 545 million in 1996-97 as compared to Rs. 467 million in 1995-96 or up by 16.7%. Its share in the total collection of the Region stood at 4.2%. *Withholding taxes* collected Rs. 463 million or 82.1% of total collection. Collection from *Withholding taxes* at Rs. 463 million in 1996-97 increased from Rs. 358 million in 1995-96 or up by 29.3%. *Collection on demand* and *payment with return* yielded Rs. 45 million and Rs. 56 million respectively.

WORKER'S WELFARE FUND

TABLE - 3.23

COLLECTION OF WORKER'S WELFARE FUND

(Rs. in million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT	% ANNUAL GROWTH	% SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	7
1992-93	200	244	122.0%	47.0%	0.2%	0.7%
1993-94	325	349	107.4%	43.0%	0.2%	0.8%
1994-95	750	406	54.1%	16.3%	0.2%	0.7%
1995-96	400	634	158.5%	56.2%	0.2%	0.8%
1996-97	745	752	100.9%	18.6%	0.3%	0.9%

95. The collection on account of worker's welfare fund (WWF) increased from Rs. 244 million in 1992-93 to Rs. 752 million in 1996-97 or by 208.2% during the period. Annual compound growth during the last five years was 32.5%. The share of WWF in total tax collection was very small and remained 0.3% in 1996-97. Its share in Direct Taxes ranged between 0.7 to 0.9% during last five years.

TABLE - 3.24

REGION-WISE PERFORMANCE OF WORKER'S WELFARE FUND

(Rs. in million)

YEAR	CORPORATE REGION, KARACHI		SOUTHERN REGION, KARACHI		EASTERN REGION, LAHORE		CENTRAL REGION, MULTAN		NORTHERN REGION, ISLAMABAD		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
1992-93	96	39.3%	1	0.4%	16	6.6%	13	5.3%	118	48.4%	244
1993-94	113	32.4%	5	1.4%	118	33.2%	34	9.7%	79	22.6%	349
1994-95	59	14.5%	4	1.0%	64	15.8%	35	8.6%	244	60.1%	406
1995-96	233	36.8%	6	0.9%	122	19.2%	60	9.5%	213	33.6%	634
1996-97	241	32.0%	6	0.8%	81	10.8%	92	12.2%	332	44.1%	752

96. Corporate, Central and Northern Regions yielded the maximum collection under this head in 1996-97. Corporate Region collected Rs. 241 million in 1996-97 and shared 32% in total collection. Northern Region collected Rs. 332 million and contributed 44.1% in the total collection of WWF. Central Region collected Rs. 92 million with 12.2% share in total collection. The other two Regions namely Eastern and Southern region registered a share of 10.8% and 0.8%, respectively.

CORPORATE ASSETS TAX (CAT)

97. Corporate Assets Tax was introduced in 1991-92. It is a one time charge on gross value of assets (as declared in balance sheet) of limited companies.

TABLE - 3.25

COLLECTION OF CORPORATE ASSETS TAX

(Rs. in million)

YEAR	COLLECTION	% ANNUAL GROWTH	% SHARE IN DIRECT TAXES
1	2	3	4
1992-93	132	-	0.4%
1993-94	15	-88.6%	-
1994-95	49	226.7%	0.1%
1995-96	43	-12.2%	0.1%
1996-97	10	-76.7%	-

98. The collection of CAT started from October, 1992 and at the end of the year i.e. 1992-93, Rs. 132 million were collected. Since, then collection gradually declined and remained at Rs. 10 million in 1996-97.

TABLE - 3.26

REGION-WISE PERFORMANCE OF CORPORATE ASSETS TAX

(Rs. in million)

YEAR	CORPORATE REGION, KARACHI.		SOUTHERN REGION, KARACHI.		EASTERN REGION, LAHORE.		CENTRAL REGION, MULTAN.		NORTHERN REGION, ISLAMABAD.		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
1992-93	-	-	103	78.0%	19	14.4%	-	-	10	7.6%	132
1993-94	-	-	15	100.0%	-	-	-	-	-	-	15
1994-95	-	-	42	85.7%	7	14.3%	-	-	-	-	49
1995-96	12	27.9%	2	4.7%	21	48.8%	8	18.6%	-	-	43
1996-97	6	60.0%	-		4	40.0%	-		-		10

99. The Corporate Region shared 60% collection of the country from CAT in 1996-97. The next higher collection was yielded by the Eastern Region which shared 40%.

ANNEXURE-I

COMPUTATION OF INCOME TAX PAYABLE BY SALARIED PERSONS FOR INCOME YEAR 1996-97 i.e. ASSESSMENT YEAR 1997-98

Certain changes have been introduced through the Finance Supplementary (Amendment) Act, 1997 and the Finance Act, 1997. The relevant provisions regarding computation of salary income and tax thereon are explained in the following paragraphs.

2. The rates of income tax for salaried persons were reduced through the Finance Supplementary (Amendment) Act, 1997. For purposes of assessment, these reduced rates will be applicable to assessments for the assessment year 1998-99 whereas, for purposes of deduction of tax from salaries under section 50(1), these rates have become effective from 1st July, 1997 and are given in para 12. The rates applicable to assessments for the Assessment Year 1997-98 are given in para 10. The manner in which income under the head salary and the tax thereon is to be computed for Assessment Year 1997-98, is illustrated at para 11.

3. As provided in section 55, salaried persons having no other source of income, are required to file, in lieu of the return of income, only a certificate in the prescribed form from their employers regarding salary paid to them and the tax deducted therefrom. Employer may furnish all such certificates on behalf of its employees directly to the concerned Circle.

4. Salaried taxpayers who are regular assessees holding NTNs (National Tax Numbers) and have been filing returns of their income till Assessment Year 1996-97, are not required to file a compulsory return under the new clause (c) inserted in sub-section (1) of section 55 [on the ground that they own immovable property with land area of 250 Sq.yards or more or own a motor vehicle or subscribe a telephone or have undertaken foreign travel], if they file an employer's certificate in lieu of return (in the prescribed form or a regular return of income for Assessment Year 1997-98.

5. The allowance for purchase of books has been revived w.e.f. Assessment Year 1998-99. With the amendment in the law there is no ceiling on the amount that could be invested in the purchase of books. However, the assessee is required to furnish, in support of his claim,

the purchase receipt(s) containing National Tax Number (NTN) of the book seller. This condition is, however, not applicable in respect of books imported by an assessee for his own use.

6. A 5% tax rebate has been allowed to the taxpayers on expenditure incurred on education of their dependent children subject to the following conditions:

i) the educational expense does not exceed Rs. 30,000 per annum per child; and

ii) the receipt of such expense bears National Tax Number of the educational institution.

7. Tax Rebate for Senior Citizens (of 65 years or older) has been enhanced from 25% to 50% of the tax w.e.f. the assessment year 1998-99. However, the income limit for claiming this rebate remains the same i.e. upto Rs. 200,000.

8. The 10% surcharge, where gross income exceeds Rs. 200,000, is chargeable for the assessment year 1997-98. However, it shall not be leviable for the assessment year 1998-99, the monthly tax deductions can, therefore, be adjusted accordingly.

9. The following provisions remain valid and applicable to the assessment year 1997-98:-

i) The amount of Zakat deducted under the Zakat and Ushr Ordinance, 1980 or paid into a Zakat Fund established under the said Ordinance, voluntary donations made to Baitul-Mal Fund established under the Pakistan Baitul-Mal Act, 1992, shall be allowed as straight deduction from total income. Donations to Prime Minister's National Debt Retirement Fund shall also be allowed as deduction from total income for the assessment year 1997-98.

ii) The amount spent by way of personal expenditure on medical services (other than that reimbursed), during the income year is deductible from gross income, if the receipts for such expenditure bearing name(s) and complete address(es) of the medical practitioner(s) are furnished as evidence in support of such claim.

iii) For computation of tax, income from the sources described below would continue to be treated as a separate block of income chargeable to tax at the rates specified below. Income from these sources is not required to be included in the total income but the assessees are required, as before, to furnish the statement under section 143B of Income Tax Ordinance, 1979, where these income exceeds Rs. 30,000/-:-

	BLOCK OF INCOME	TAX RATE
a)	Income representing profit or interest on an account or deposit maintained with a banking company or a financial institution.	10% of such income
b)	Dividend income	10% of such income.
c)	Income representing profit or interest on bonds, certificates, debentures or instruments of any kind issued by a banking company, any other company, a local authority or a finance society.	10% of such income.
(d)	Income by way of prize on prize bonds or income representing winnings from a raffle, lottery or a cross-word puzzle exceeding Rs. 25,000.	7.5% of such income.
(e)	Encashment of bearer certificates.	1% on FEBCs (issued after 15-6-1995) and 2% on other certificates.

iv) For assessment year 1997-98 tax credit of Rs. 5,500 in the case of working women and Rs. 5,000 in the case of other salaried taxpayers shall be allowed if the income under the head "Salary" exceeds 50% of the total income.

v) No tax rebate for investment in shares, certificates, contributions towards provident fund or premium paid in respect of life insurance etc. is admissible in any case. However, tax rebate is admissible, under section 47 of the Income Tax Ordinance, 1979, in respect of donations made to approved religious or charitable institutions, subject to the limits specified in that section.

Taxation of perquisites, allowances and benefits -- Assessment Year 1997-98.

(vi) (a) Where the salary, including perquisites, allowances and benefits of an employee of a company, is Rs. 300,000 per annum or more, the difference between the value of perquisites computed in accordance with sub-rule (1) of rule 3 of the Income Tax Rules, 1982, and the amount computed in accordance with-sub rule (1A) of the said rule 3, is taxable at a flat rate of 3%. This has been explained in the examples given at pages 50-60. There is, thus, no change as compared to Assessment Year 1996-97.

(b) It may be clarified that, for Assessment Year 1997-98, the above mentioned provisions do not apply to journalists covered by Wage Board Awards, employees of companies whose salaries are regulated by the Government, employees of PIA, Government employees and employees whose salaries are less than Rs 300,000 per annum.

(c) It is further clarified that for the Assessment Year 1997-98, there is no change in the valuation of perquisites specified in circular No.14 of 1996 dated 1st September, 1996.

10. The following rates of Income Tax are applicable for salaried persons for the income year 1996-97/assessment year 1997-98.

RATES OF INCOME TAX FOR SALARIED PERSONS INCOME YEAR 1996-97/ASSESSMENT YEAR 1997-98 (YEAR ENDING JUNE 30, 1997)

1.	Where the total income does not exceed Rs.100,000	10% of the total income
2.	Where the total income exceeds Rs.100,000 but does not exceed Rs.200,000	Rs.10,000 plus 20 per cent of the amount exceeding Rs.100,000.
3.	Where the total income exceeds Rs.200,000 but does not exceed Rs. 300,000.	Rs.30,000 plus 30 per cent of the amount exceeding Rs.200,000.
4.	Where the total income exceeds Rs.300,000.	Rs.60,000 plus 35 per cent of the amount exceeding Rs.300,000.

(i) **In the case of working women:**

Income Tax worked out on the basis of the table shall be reduced by Rs. 5,500. No tax is payable where the total income does not exceed Rs. 55,000.

(ii) **In the case of other salaried persons:**

Income Tax worked out on the basis of the table shall be reduced by Rs. 5,000. No tax is payable where the total income does not exceed Rs. 50,000.

(iii) **Surcharge:**

Surcharge @ 10% of the Income Tax payable for the year shall be levied in case total income is Rs. 200,000 or more.

11. The manner in which income under the head salary and the tax thereon is illustrated as under:-

EXAMPLE-I

[For persons other than those to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

	Salary Income. (inclusive of perquisites)				95,000
	Less:				
i)	Zakat deducted	=	500		
ii)	Receipted personal Medical expenses	=	2000		2,500
	Balance income.				92,500
	Income Tax @ 10%			9,250	
	Less basic tax credit.			5,000	
	Net Income Tax payable.				4,250

Senior Citizens

In case of senior citizens with age of 65 years and above, tax payable will be reduced by special tax credit (STR) as under:

Gross Income Tax (as above)	=	9250
Less basic tax credit	=	5000
Balance tax	=	4250
Special Tax Rebate @ 25%	=	1062
Net tax payable	=	3187

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are taxable as separate block of income.

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

EXAMPLE-II

[For persons other than those to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

Salary income (inclusive of perquisites)			1,50,000
Less:			
(i)	Zakat deducted/paid	7000	
(ii)	Donation to Baitual Mal Fund.	1000	
(iii)	Receipted personal medical expenditure.	2000	
		10,000	
Balance Income			1,40,000

Tax calculation:

Income Tax on first Rs. 100,000	=	10,000
Income Tax on balance Rs. 40000 @ 20%.	=	8000
Total	=	18,000
Less: basic tax credit	=	5,000
Balance Tax	=	13,000

Less Tax Rebate:

Personal expenditure incurred on legal services.	5000	
Gross tax x Amount for Rebate / Total income		
i.e. 13,000 x 5000 / 1,40,000	=	464
Net tax:		12,536

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are taxable as separate block of income.

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

EXAMPLE -III

[For persons other than those to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

Salary income inclusive of perquisites.				2,70,000
Less:				
i)	Zakat, and donation to Baitul Mal Fund.	=	20,000	
ii)	Receipted Medical Expenditure.	=	10,000	30,000
				2,40,000

Tax calculation:

Income Tax on first Rs. 100,000		Rs.10,000
Income Tax on next Rs.100,000 @ 20%		Rs.20,000
Income Tax on balance Rs.40,000 @ 30%		Rs.12,000
Total	=	Rs.42,000
Less: Basic tax credit	=	Rs. 5,000
Balance Tax	=	37,000

Less: Tax Rebate:

Personal expenditure incurred on legal services.	Rs.10,000

Gross tax x Amount for rebate
Total income

i.e. Rs.37,000 x 10,000
Rs.2,40,000 = 1,542

Net income tax.	35,458
Add: Surcharge @ 10% of Income Tax.	3,549
Total Tax.	39,007

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are taxable as separate block of income.

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

Example - IV

[For persons to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

Items	Amounts	Taxable income as per old rules (14 to 18)	Taxable income as per new rules (17, 18A)
Pay	Rs.320,000	Rs.320,000	Rs.320,000
House rent allowance 45% of salary	Rs.144,000	Exempt	Rs.144,000
Conveyance Allowance	Rs. 3,600	Exempt	Rs. 3,600
Total:	Rs.467,600	Rs.320,000	Rs.467,600

Difference of valuation as per new rules and old rules (147,600 - 0) = Rs.147,600

(a) Calculation of tax on income computed as per old rules.

Income Tax on first Rs.100,000	Rs.10,000
Income Tax on next Rs.100,000 @ 20%	Rs.20,000
Income Tax on next Rs.100,000 @ 30%	Rs.30,000
Income Tax on balance Rs.20,000 @ 35%	Rs. 7,000
Total	= Rs.67,000

(b) Calculation of tax on additional value of perquisites (3% of 147,600) = Rs. 4,428

Gross income tax (4,428+67,000)	= Rs.71,428
Less basic tax credit	= Rs. 5,000
Balance income tax.	= Rs.66,428
Surcharge @ 10% of income tax	= Rs. 6,643
Total income tax payable for assessment year 1997-98 i.e. tax to be deducted during financial year 1996-97.	= Rs.73,071

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are (taxable as separate block of income).

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

Example - V

[For persons to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

Items	Amounts	Taxable income as per old rules (14 to 18)	Taxable income as per new rules (17, 18A)
Pay	Rs.300,000	Rs.300,000	Rs.300,000
House rent allowance 45% of salary	Rs.135,000	Exempt	Rs.135,000
Conveyance Allowance	Rs. 3,600	Exempt	Rs. 3,600
Total:	Rs.438,600	Rs.300,000	Rs.438,600

Difference of valuation as per new rules and old rules (138,600 - 0) = Rs.138,600

(a) Calculation of tax on income computed as per old rules.

Income Tax on first Rs.100,000		Rs.10,000
Income Tax on next Rs.100,000 @ 20%		Rs.20,000
Income Tax on balance Rs.100,000 @ 30%		Rs.30,000
	Total =	Rs.60,000

(b) Calculation of tax on additional value of perquisites (3% of 138,600) = Rs. 4,158

Gross income tax (4,158 + 60,000)	=	Rs.64,158
Less basic tax credit	=	Rs. 5,000
Balance income tax	=	Rs.59,158
Surcharge @ 10% of income tax	=	Rs. 5,916
Total income tax payable for assessment year 1997-98 i.e. tax to be deducted during financial year 1996-97.	=	Rs.65,074

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are taxable as separate block of income.

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

Example-VI

[For persons to whom sub-rule (1A) of rule 3 of the Income Tax Rule, 1982 applies.]

Items	Amounts	Taxable income as per old rules (14 to 18)	Taxable income as per new rules (17, 18A)
Pay	Rs.400,000	Rs.400,000	Rs.400,000
HRA receivable in cash.	Rs.200,000	Rs. 20,000 (in excess of 45% of salary)	Rs.200,000
Conveyance Allowance	Rs.6,000	Rs. 2,400	Rs.6,000
Total:	Rs.606,000	Rs.422,400	Rs.606,000

Difference of valuation as per new rules and old rules (206,000 - 22,400) = Rs.183,600

(a) Calculation of tax on income computed as per old rules.

Income Tax on:		
first Rs.100,000	Rs.10,000	
next Rs.100,000 @ 20%	Rs.20,000	
next Rs.100,000 @ 30%	Rs.30,000	
the balance Rs.122,400 @ 35%.	Rs.42,840	
Total		= Rs.102,840

(b) Calculation of tax on additional value of perquisites (3% of Rs.183,600) = Rs. 5,508

Gross income tax (5,508 + 102,840)	=	Rs.108,348
Less basic tax credit	=	Rs. 5,000
Balance income tax.	=	Rs.103,348
Surcharge @ 10% of income tax	=	Rs.10,335
Total income tax payable for assessment year 1997-98 i.e. tax to be deducted during financial year 1996-97.	=	Rs.113,683

Note.

i) Dividend income, profit or interest on bank deposits, bonds, certificates and debentures etc. are taxable as separate block of income.

ii) Basic tax credit in the case of working women will be Rs. 5500/-. The computation of tax will consequently change accordingly.

12. From 1st July, 1997 the effective rates are as under:

RATES OF INCOME TAX FOR SALARIED PERSONS

INCOME YEAR 1997-98/ASSESSMENT YEAR 1998-99 (YEAR ENDING JUNE 30, 1998)

1.	Where the total income does not exceed Rs.100,000	5% of the total income
2.	Where the total income exceeds Rs.100,000 but does not exceed Rs.200,000.	Rs.5,000 plus 10 per cent of the amount exceeding Rs.100,000.
3.	Where the total income exceeds Rs.200,000 but does not exceed Rs. 300,000.	Rs.15,000 plus 15 per cent of the amount exceeding Rs.200,000.
4.	Where the total income exceeds Rs.300,000.	Rs.30,000 plus 20 per cent of the amount exceeding Rs. 300,000.

Value of Perquisites		Tax Rates
Where the amount representing the value of allowances and perquisites:		
i)	does not exceed Rs.100,000;	3% of such amount
ii)	exceeds Rs.100,000 but does not exceed Rs.200,000;	Rs.3,000 plus 5% of the amount exceeding Rs.100,000

iii)	exceeds Rs.200,000 but does not exceed Rs.300,000;	Rs.8,000 plus 10% of the amount exceeding Rs.200,000.
iv)	exceeds Rs.300,000.	Rs.18,000 plus 15% of the amount exceeding.

(i) **In the case of working women**

Income Tax worked out on the basis of the table shall be reduced by Rs. 3,000. No tax is payable where the total income does not exceed Rs. 60,000.

(ii) **In the case of other salaried persons**

Income Tax worked out on the basis of the table shall be reduced by Rs. 2,500. No tax is payable where the total income does not exceed Rs. 50,000.

The above rates in the cases of salaries will be applicable to the Financial Year 1997-98 for the purposes of deduction of tax at source under section 50(1). For assessment purposes these will be applicable to the assessment year 1998-99.

SIMPLIFIED SELF ASSESSMENT SCHEME OF INCOME TAX FOR ASSESSMENT YEAR 1997-98

The following are the features of simplified Self Assessment Scheme.

SCOPE OF THE SCHEME

1. The scheme applies to returns of income, other than those filed by a company as defined in the Income Tax Ordinance, 1979;

2. Returns filed for the assessment year 1997-98 shall qualify for acceptance, under the scheme, provided that they fulfill the following conditions:-

   a) Return is filed voluntarily by the due date; and

   b) The tax paid by an existing assessee on the basis of income declared for assessment year 1997-98 is not less than the tax payable for the assessment year 1996-97 on the basis of assessment or returned income whichever is higher.

      Provided that this condition shall not apply to the following returns.-

      i) where income chargeable under the head "Salary" is at least 50% of the income declared for the year;

      ii) where the income is chargeable under the head "Income from House Property" and Income from such property has been assessed to tax in an earlier year; and

      iii) return filed by a "New Taxpayer" as defined in paragraph 8 of the Scheme.

   c) The tax, wherever payable with the return under section 54 of the Income Tax Ordinance, 1979, has been fully paid;

d) If the declared income or the last assessed income is Rs. 100,000 or more, wealth tax return as required under the Wealth Tax Act, 1963, also accompanies the return of income;

e) The income declared under the scheme has not been arrived at by making a lump sum addition;

f) The declared income has been arrived at without deducting those expenses which are legally inadmissible deductions;

g) No legal issue is pending in any appeal or reference in respect of a previous assessment and the same issue does not exist in the current year, unless the appeal/ reference is withdrawn either by the taxpayer or the Department, as the case may be, before the filing of return under the scheme;

h) The requirements specified in paragraph 3 are fulfilled; and

i) There is no concealment of income.

REQUIREMENTS OF THE RETURN

3. I) The following statements, accounts, details and documents are to be filed alongwith the returns of income.-

(A) **Interest on Securities**

Evidence for payment of interest on money borrowed for investment in securities and of the commission paid for realizing interest.

(B) **Income from House Property**

i) Evidence in support of deductions claimed;

ii) Where property income is declared for the first time, the details and description of the investment made in the property, the sources of investment and the supporting evidence; and

iii) A statement explaining and reconciling the un-adjustable rent or pugree, if any.

(C) **Income from Business or Profession**

i) Where the accounts are maintained.

a) manufacturing and / or Trading Account(s), Profit and Loss Account, Balance Sheet, and Receipt and Expenditure Statement, wherever applicable; and

b) the copies of personal accounts of the proprietor, partners or members.

ii) Where no accounts are maintained, a Manufacturing and / or Trading Account(s) and Profit & Loss account or Receipt and Expenditure Statement on estimate basis.

(D) **Income from Other Sources**

Description of nature and source of income as well as details of expenses claimed.

II) Additional Requirements for New Taxpayers.-

a) In case of an individual his wealth statement as on 30th June of the relevant year; and

b) In case of an AOP, URF, HUF and RF, the wealth statements of members or partners.

III) Evidence of Payment.-

Evidence of payment of tax under the Income Tax Ordinance, 1979, and contributions to Bait-ul-Mal Fund or Zakat Fund and Donations;

Note:

Legible photocopies of receipts for donations and contributions to Bait-ul-Mal Fund or Zakat Fund shall be considered sufficient evidence of payment.

PROCESSING OF RETURNS FILED UNDER SELF ASSESSMENT SCHEME

4. In the case of short documents, notices will be issued for filing the same within fifteen days from the date of receipt of such notice, without asking for the attendance of the taxpayer. In case of non-compliance, the return will be processed under the normal law.

5. **SELECTION OF CASES FOR SPECIAL AUDIT**

From amongst those qualifying for the Self Assessment Scheme, 5% returns may be selected for Special Audit through computer ballot.

6. All returns falling outside the scope of the scheme shall be processed under normal law.

7. The cases selected for Special Audit may be assigned for audit purposes to firms of Chartered Accountants and Cost & Management Accountants and such cases may be assessed by Special Officers appointed in this behalf.

MISCELLANEOUS

8. For the purposes of Self Assessment Scheme for the assessment year 1997-98:-

a) Where a new taxpayer derives income from a business, it shall be presumed that his business capital at the end of the income year was not more than three times the business income declared and the sources of his business capital shall not be investigated to that extent.

Explanation
"New Taxpayer" means a person who has never filed a return under the Income Tax Ordinance, 1979, in the past and/ or no assessment has ever been made in his case.

b) Where a new taxpayer takes over the business of an existing assessee, it would be a case of succession in business and the successor shall be taken to be an existing assessee, unless the place or nature of business has changed;

c) Where an existing assessee takes over the business of another existing assessee, then for the purposes of paragraph 2, the income declared or assessed and the tax thereon shall be taken as his income/ tax or the income/ tax of the business taken over, whichever is higher;

d) For comparison of income/ tax following items are to be included in the total income.-

i) Agricultural income to the extent and in the cases in which it is includable or any sum deemed to be income under the provisions of the Income Tax Ordinance, 1979;

ii) The share of profit from an AOP, URF and RF; and

iii) Any expenditure, deduction or allowance, which is not admissible under the Income Tax Ordinance, 1979.; and

e) Pending set-aside cases will be ignored for purposes of comparison of income; and

f) The expression "tax" includes "surcharge".

WEALTH TAX

CHAPTER 4

WEALTH TAX

The Wealth Tax Act, 1963, was promulgated with multiple objectives including discouraging concentration of wealth in un-productive assets, encouraging investments in corporate sector, help strengthen the stock markets, boost production and employment. Thus incidence of wealth tax is on accumulated unproductive wealth. Salient features of Wealth Tax law are as under:-

- Wealth tax is charged on net assets exceeding rupees one million (or a self-occupied residential house in lieu thereof and a self occupied shop irrespective of its value.

- Companies, firms, AOPs holding immovable property for the purpose of business of construction and sale, or letting out, of property are charged to wealth tax.

- Wealth tax is charged under five graduated slabs ranging from 0.5% to 2.5%;

- Advance wealth tax is collectable at source alongwith house/property tax on rented properties if property tax in respect thereof exceeds Rs. 15,000/- per annum;

- Advance wealth tax is payable by all taxpayers whose net wealth exceeds Rs. 1.5 million;

- Residential plots and houses on 1000 sq. yards or more and apartments or flats with covered area of 2500 sq. feet or more, located in certain notified urban areas are liable to pay minimum wealth tax in two half-yearly instalments payable as advance tax.

- A taxpayer can seek relief from the Settlement Commission or exercise his right of appeal or revision against an assessment of tax;

- Any person owning Motor vehicles of 1600 cc or more is liable to pay advance wealth tax alongwith motor vehicle tax at the post office which is adjustable against final tax liability.

- The properties held in the name of minors are clubbed with the wealth of the either of the parents.

EXEMPTIONS

2. Assets on which Zakat has been deducted at source under the Zakat & Ushr Ordinance, 1980, are exempt from payment of wealth tax in that year. Other exempt assets include furniture, household utensils, wearing apparel, provisions and other articles (excluding jewellery and cars) intended for personal or household use, necessary tools and instruments for the profession, assets brought, remitted or received in Pakistan or created out of amounts remitted into Pakistan and foreign exchange deposits. Exemption is also available on books and manuscripts not for sale, certain stocks and shares, drawings/paintings/works of art or scientific collection of national, scientific or historic interest, insurance policy proceeds, pension/annuity rights, provident fund payment or balances, copy rights/patents, immovable property held in trust for charitable purposes or by chambers of commerce & certain other notified institutions and assets owned by Foreign diplomats.

WEALTH TAX ON AGRICULTURAL ASSETS

3. Since 1994, wealth tax on agricultural assets is computed separately from non-agricultural assets. This is a land based tax where value of land is calculated on the basis of Produce Index Units (PIUs). Currently, value of each PIU is taken at Rs. 400/-. Tax is charged in case the value of land exceeds rupees one million. One dwelling house on or in immediate vicinity of the land, machinery and tractor used for agriculture, standing trees and crops are exempt. One pick-up and one other motor vehicle is also exempt. Agricultural land received in pursuance of any gallantry or merit award approved by the Federal Government is also exempt. Revenue yield has been minimal from this source, especially since the year 1996, when powers of assessment and collection of wealth tax on agricultural assets were delegated to the Provincial Revenue Authorities.

TAX ON CERTAIN PROPERTIES & MOTOR VEHICLES

4. The economic distortions evident from the life style of certain sections of the society, who enjoyed the benefits of economic growth without proportionately contributing to the exchequer, promoted the levy of minimum wealth tax on owners of large houses and expensive motor vehicles. Minimum wealth tax on residential plots and houses on land area of 1000 sq. yards or more as well as on flats and apartments of 2500 sq. ft. or more located in Karachi, Lahore, Hyderabad, Sukkur, Quetta, Multan, Faisalabad, Sargodha, Gujranwala, Sialkot, Islamabad, Rawalpindi, Peshawar and in certain other notified housing scheme areas and an adjustable advance wealth tax on certain motor vehicles (not plying for hire) was levied w.e.f 1997-98. They however, may not file wealth tax returns for 1997-98 unless they own other taxable assets.

5. Minimum tax is chargeable on vehicles which are less than seven years old and is adjustable against their annual wealth tax. Widows, orphans below the age of 25 years, pensioners and the disabled are exempt from payment of wealth tax on one residential plot of 1000 Sq. yards or more; or an apartment or flat of 2,500 Sq. feet covered area or more; and one motor vehicle of 1,600 cc or more.

MINIMUM WEALTH TAX RATES

i)	Residential plots and houses (including out-houses, open spaces and appurtenances thereto) measuring 1000 square yards or more.	Rs. 10 per square yard per annum.
ii)	Apartments and flats with covered area of 2500 square feet or more	Rs. 2 per Sq. foot per annum.
iii)	Motor vehicles with engine capacity:	
	(1) 1600 cc to 2000 cc	Rs. 10,000 per annum.
	(2) 2001 cc and above	Rs. 20,000 per annum.

ADMINISTRATION OF WEALTH TAX

6. The tax administration of wealth tax was separate until 1993-94 However, after the re-organization of the income tax department in 1994-95, wealth tax department was merged with the income tax department. Each Zonal Commissioner of Income Tax also act as Commissioner of Wealth Tax within their territorial jurisdiction. Five Regional Commissioners supervise the Zonal Commissioners who in turn are assisted by the Additional Commissioners, Deputy Commissioners, Assistant Commissioners and Wealth Tax Officers.

COLLECTION OF WEALTH TAX

7. The collection on account of wealth tax reflected positive growth during the last five years as is evident from the following table.

TABLE - 4.1

COLLECTION OF WEALTH TAX

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1992-93	1,196	89.2%
1993-94	1,216	1.7%
1994-95	1,644	35.2%
1995-96	1,785	8.6%
1996-97	2,411	35.1%

8. The collection of wealth tax increased from Rs. 1,196 million in 1992-93 to Rs. 2,411 million in 1996-97 or up by 101.6% during last five years. Annual compound growth during the period was 19.2%.

ACHIEVEMENT OF TARGETS

9. From the table below it is evident that the Department has always remained close to the target or exceeded it.

FIGURE - 4.1

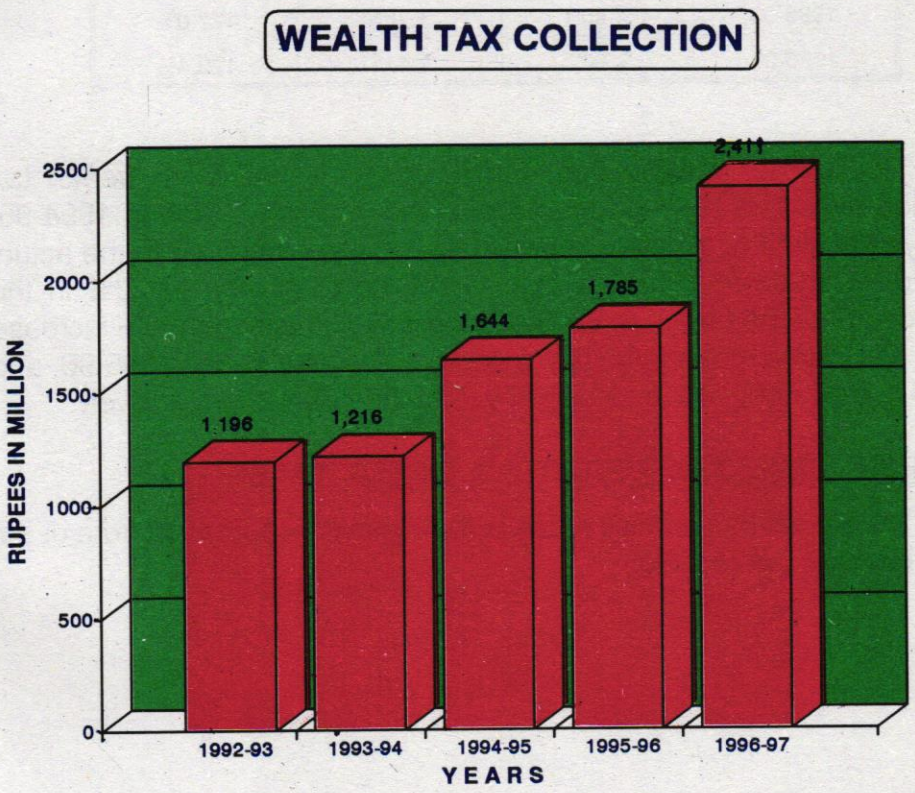

WEALTH TAX COLLECTION
RUPEES IN MILLION
2500
2000
1500
1000
500
0
1,196
1,216
1,644
1,785
2,411
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS

TABLE - 4.2

ACHIEVEMENT OF TARGET OF WEALTH TAX

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1992-93	1,000	1,196	119.6%
1993-94	1,225	1,216	99.3%
1994-95	2,100	1,644	78.3%
1995-96	1,406	1,785	127.0%
1996-97	2,002	2,411	120.4%

10. During the last five years the targets assigned for wealth tax collection have been exceeded except in the year 1993-94 and 1994-95. In the year 1994-95, the target was up by 73% as compared to the actual collection in 1993-94. Thus, a high target led to a drop of 22% in the achievement of the target. Collection, however, witnessed a 35% increase during the same period. In the following two years i.e. 1995-96 and 1996-97, the target was exceeded by 27% and 20.4% respectively.

SHARE IN TOTAL TAX RECEIPTS & DIRECT TAXES

11. Wealth tax has a small share in the overall tax collection from direct taxes and total tax receipts.

TABLE - 4.3

PERCENTAGE SHARE OF WEALTH TAX IN DIRECT TAXES AND TOTAL TAX RECEIPTS

(Rs. in million)

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1992-93	0.8%	3.3%
1993-94	0.7%	2.8%
1994-95	0.7%	2.7%
1995-96	0.7%	2.3%
1996-97	0.9%	2.8%

12. The percentage share of wealth tax in total tax receipts ranged between 0.7% to 0.9% during the last five years. However, its share gradually dropped from 3.3% in the collection of direct taxes in 1992-93 to 2.8% in 1996-97.

REGION-WISE PERFORMANCE OF WEALTH TAX

13. The performance of collection of wealth tax is a reflection of collection by the thirty two Zonal Commissioners and five Regional Commissioners. Two regions were created in the year 1995-96. A comparative region wise collection of last five years is thus not available.

TABLE - 4.4

REGION-WISE PERFORMANCE OF WEALTH TAX

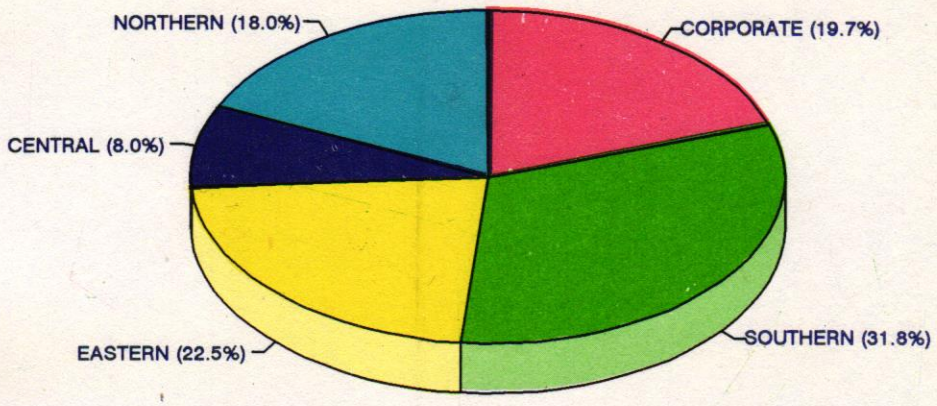
(Rs. in million)

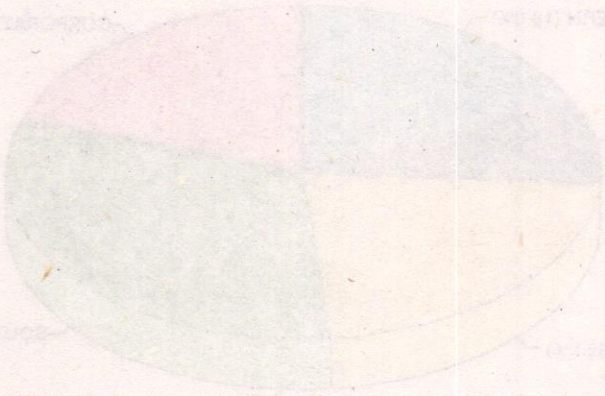
YEAR	CORPORATE REGION, KARACHI.		SOUTHERN REGION, KARACHI.		EASTERN REGION, LAHORE.		CENTRAL REGION, MULTAN.		NORTHERN REGION, ISLAMABAD.		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
1992-93	-	-	756	63.2%	278	23.2%	-	-	162	13.5%	1,196
1993-94	-	-	627	51.6%	375	30.8%	-	-	214	17.6%	1,216
1994-95	-	-	933	56.8%	418	25.4%	-	-	293	17.8%	1,644
1995-96	344	19.3%	480	26.9%	501	28.1%	134	7.5%	326	18.3%	1,785
1996-97	475	19.7%	767	31.8%	543	22.5%	192	8.0%	434	18.0%	2,411

14. The highest collection of Rs. 767 million was made by the Southern Region in 1996-97. The Eastern Region next to it, yielded Rs. 543 million in 1996-97. The other three Regions i.e. Corporate, Central and Northern Region collected Rs. 475 million, Rs. 192 million and Rs. 434 million respectively in 1996-97.

FIGURE - 4.2

REGION-WISE SHARE OF WEALTH TAX - 1996-97





CAPITAL VALUE TAX

CAPITAL VALUE TAX

CHAPTER 5

CAPITAL VALUE TAX

Capital Value Tax (CVT) was introduced through the Finance Act, 1989, mainly with the objective to curb the tendency of unproductive investment in immovable properties and motor vehicles by persons not borne on the National Tax Register of the Income Tax Department. Originally, it was applicable to certain capital assets acquired by individuals only. Through the Finance Act, 1990, the law was amended to make the capital value tax payable by every individual, association of persons, firm and company, not borne on the National Tax Register. A brief re-capitulation of the law as it stood in 1997-98 is given below:

ASSETS LIABLE TO CVT

2. The following assets fall under the CVT regime:-

a) Immovable property excluding:-

i) Residential plots of upto 240 sq. yards; and
ii) Plots and apartments with upto 1500 sq. feet covered area;

in any metropolitan corporation, municipal corporation/ committee, town committee, cantonment board or Islamabad Capital Territory; or located within 40 KMs in the case of Karachi, 30 KMs from Lahore and 10 KMs from outer limits of municipal bodies or cantonment boards.

b) Agricultural land valuing Rs. 200,000 or more in other areas.

c) Motor vehicles used for less than 10 years in Pakistan at flat rates of 0.5% or 1.5% if used for 5-10 years and upto 5 years respectively.

d) New motor vehicles exceeding 800cc engine capacity at a rate of 5% in addition to a further tax at varying rates from 0% to 10% depending upon the engine capacity.

e) Air tickets for foreign travel commencing from an airport in Pakistan. Foreign diplomats dependent children upto 21 years of age and aircraft crew on duty are however, exempted.

DETERMINATION OF VALUE OF AN ASSET

3. For the purpose of CVT, the capital value of an asset is arrived at in the following manner:-

a) in the case of immovable property, the value as specified in the standard valuation table for the purposes of stamp-duty. Where no stamp duty is chargeable, the value declared by the transferee. However, in case the property is let out, value is taken at the estimated rental for ten years.

b) in the case of an imported motor vehicle not plying for hire, the landed cost, as determined by the Customs Authorities;

i) For other vehicles, the price paid by the purchaser to a manufacturer in Pakistan;

ii) **Others**: as declared by the transferee.

SCOPE OF CAPITAL VALUE TAX

4. CVT is payable by an individual, an association of persons, a firm or a company (not being an assessee borne on National Tax Register of the Income Tax Department) acquiring by purchase certain assets or a right to use thereof for more than twenty years. The terms "association of persons", "firm" and "company" have the same meaning as in the Income Tax Ordinance, 1979.

AUTHORITIES RESPONSIBLE TO COLLECT CVT

5. CVT is to be collected, by persons responsible for registering or attesting the transfer of a taxable asset at the time of registering or attesting the transfer. These include the following:-

- Motor Vehicle Registration Authority;
- Person responsible for registering documents of transfer of immovable property, and the officer concerned in the

Development Authorities, such as KDA, LDA, CDA etc., Cantonment Board or Local Authorities etc. which register the transfer of lease hold rights of plots. Similarly, cooperative societies, developing housing colonies are responsible for collecting the Capital Value Tax at the time of Registration/ attestation of transfer of such properties since they maintain record of the properties located in the schemes developed by such societies and all allotments and transfers of those properties are duly recorded/attested by them etc.

- Seller of air-tickets for foreign travel

6. In case of a motor vehicle (not plying for hire) purchased from a manufacturer in Pakistan, the manufacturer is responsible for collection of the CVT from the purchaser before making the delivery of the vehicle.

7. CVT collection authorities are required to ensure that "CVT Form" is obtained in every case and photo copy of certificate/card is attached with CVT Form, in support of claim of exemption. The authorities are also required to ensure that the tax is deposited in the State Bank/ National Bank on Challan Form which is part of CVT Form.

8. Salient features of amendment made in the Finance Act, 1997 relating to CVT are explained as under:-

1. **EXTENSION OF CVT TO THE TAXPAYERS**

Application of CVT now has been extended to the taxpayers as well. CVT shall now be payable by all purchasers of immovable property, motor vehicles and air tickets for foreign travel, whether borne on N.T.N. or not. Three wheelers, motor vehicles of engine capacity upto 800 CC and tractor used for agricultural purposes will not be chargeable to CVT.

2. **ADJUSTABILITY OF CVT**

CVT paid by a person borne on the N.T.N. Register of income tax/wealth tax Department will be adjustable towards Wealth Tax liability of such person in three assessment years subsequent to the financial year in which CVT is paid.

3. **VALUATION OF IMMOVABLE PROPERTY**

Valuation of immovable property will now be adopted either as specified in Standard Valuation Table or as adopted by the District Collector for Stamp Duty purposes or the declared value or if the property is let out, its value equal to ten times of its annual letting value, whichever is higher.

4. **ADDITIONAL TAX FOR FAILURE TO PAY CVT**

In order to strengthen the recovery procedure, it has now been provided that a person, failing to collect or having collected fails to deposit the same in the government Treasury shall be required to pay the CVT payable alongwith the additional tax @ 15% per annum of the amount in default.

5. **RIGHT OF APPEAL**

As there was no legal recourse to the wrong charge of the CVT, such CVT payers have now been provided the right to file revision petition to Commissioner of Wealth Tax.

6. **REDUCTION IN CVT RATES**

CVT rates have been reduced by 50% across the board on the purchase of immovable property (whether urban or agricultural) motor vehicles (excluding three wheelers, those with engine capacity upto 800 CC and tractors used for agricultural purposes) and international air tickets. Thus, the new rate structure of Capital Value Tax shall be as under:-

(A) Immovable property (other than a residential plot of land with land area upto 240 square yards and flats and apartments with covered area less than 1,500 square feet) situated in :-

a) urban area i.e. area falling within the limits of metropolitan corporation, municipal corporation, municipal committee, town committee, cantonment board or @ 2.5%

the Islamabad Capital Territory;

b) areas between the outer limits of urban areas and the following:- @ 2.5%

i) In case of Karachi upto 40 kilometers from the municipal or cantonment limits;

ii) In case of Lahore, upto 30 kilometers from the municipal or cantonment limits;

iii) In other cases, upto 10 kilometers from the existing limits of municipal bodies or cantonment boards;

(B) Agricultural land with value of Rs.200,000/- and above, situated in areas other than those specified in paragraph (A) above; @ 2.5%

(C) (I) Motor Vehicle (excluding three wheelers, those with engine capacity upto 800 CC and tractors used for agricultural purposes), previously used in Pakistan, where the period between the first registration and the date of any subsequent registration is, -

i) less than 5 years @ 1.5%

ii) 5 years or more but less than 10 years; and @ 0.5%

iii) 10 years or more. Nil

(II) New motor vehicles, (excluding three wheelers, those with the engine capacity upto 800 CC and tractors used for agricultural

purposes) not previously used in Pakistan, at the following rates:-

i)	exceeding 800 cc but not exceeding 1000 cc	3.75%
ii)	exceeding 1000 cc but not exceeding 1300 cc	5.00%
iii)	exceeding 1300 cc but not exceeding 1600 cc; and	6.25%
iv)	exceeding 1600 cc	7.50%

(D) Air tickets for foreign travel commencing from an airport in Pakistan except in the case of - 1.50% of the ticket

i) diplomats; and

ii) aircraft crew on duty.

The exemption previously allowed to the dependent children upto 21 years of age and the spouse of National Tax Number Holders has now stands abolished.

9. CVT on air ticket on foreign travel is chargeable @ 1.5% of the value of the ticket. However, diplomats, National Tax Number (NTN) Card or Certificate holders, aircraft crew on duty and dependent children upto the age of 21 years and spouse of the purchaser are exempt from CVT.

TAX ADMINISTRATION

10. The overall administration of CVT in the country remained with the Member (Taxes & Admn.) in the CBR in 1996-97. In the field formations, the CVT is administered by the thirty two Zonal Commissioners of Income Tax & Wealth Tax, throughout the country, under the supervision of five Regional Commissioners. In discharge of their routine administration of CVT, the Zonal Commissioners are assisted by the Additional Commissioners, Deputy Commissioners, Assistant Commissioners, Income Tax Officers and Income Tax Inspectors.

COLLECTION OF CVT

11. The performance of CVT is quite encouraging and has shown a positive growth trend during the last five years. The collection at

TABLE - 5.1

COLLECTION OF CVT DURING LAST FIVE YEARS

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1992-93	313	123.6%
1993-94	420	34.2%
1994-95	497	18.3%
1995-96	667	34.2%
1996-97	1,487	122.9%

Rs. 313 million in 1992-93, increased to Rs. 1,487 million in 1996-97 registering a growth of 375% during last five years. The annual compound growth rate was 47.6% during the period.

ACHIEVEMENT OF THE TARGET

12. It may be observed from the following table that the target of CVT have always been achieved except in 1993-94 and 1994-95.

FIGURE - 5.1

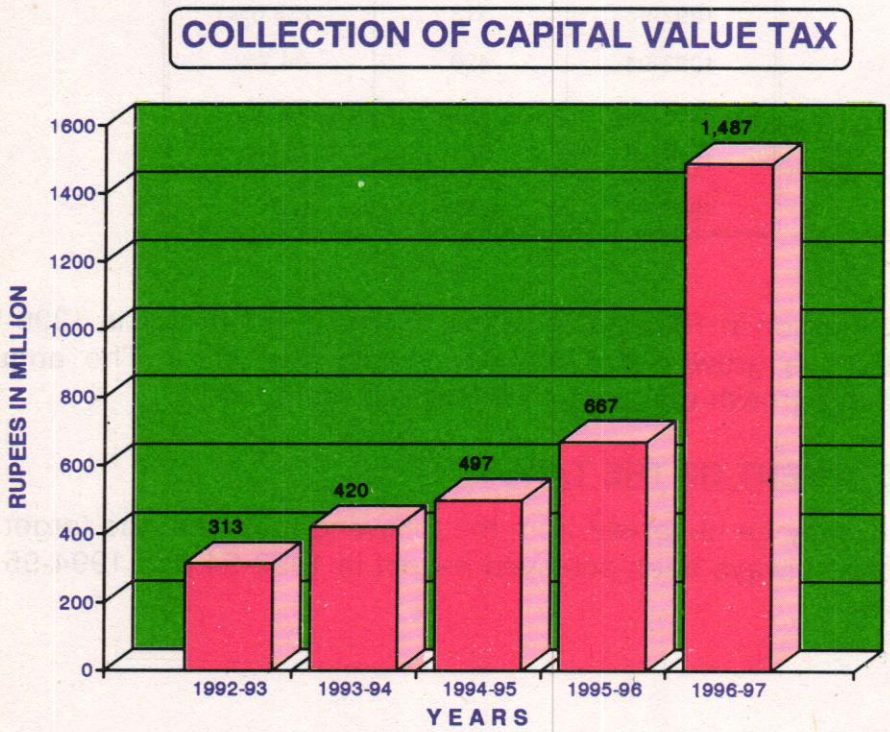

COLLECTION OF CAPITAL VALUE TAX
RUPEES IN MILLION
1600
1400
1200
1000
800
600
400
200
0
313
420
497
667
1,487
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS

TABLE - 5.2

ACHIEVEMENT OF TARGET OF CVT

(Rs. in million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT
1	2	3	4
1992-93	307	313	102.0%
1993-94	450	420	93.3%
1994-95	850	497	58.5%
1995-96	530	667	125.8%
1996-97	1,354	1,487	109.8%

13. The CVT, not only achieved the target but considerably exceeded it, except in 1993-94 and 1994-95 when a sharp decline had occurred. The achievement of target was only 58.5% in 1994-95. This was due to the unrealistic high target of Rs. 850 million which was up by 102.4%, as compared to the actual collection in 1993-94. The target in the following year i.e. 1995-96 and 1996-97 was not only achieved but exceeded by 25.8% and 9.8% respectively.

SHARE OF CVT IN TOTAL TAXES & DIRECT TAXES

14. Despite impressive growth during the last five years, the CVT retains a very small share in the total tax collection and in direct taxes.

FIGURE - 5.2

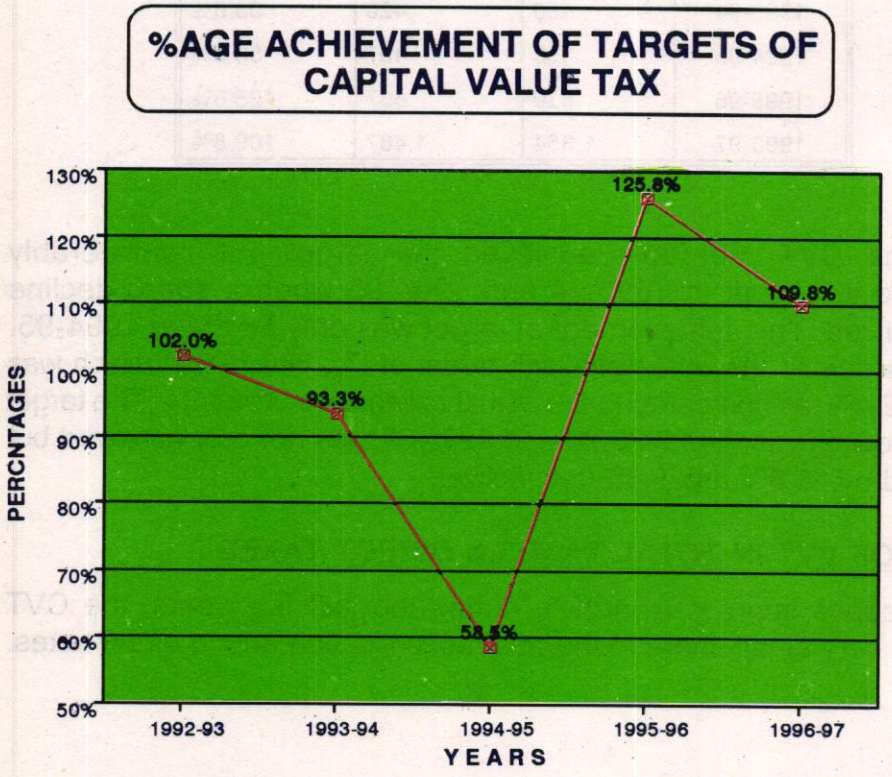

%AGE ACHIEVEMENT OF TARGETS OF CAPITAL VALUE TAX
PERCNTAGES
130%
120%
110%
100%
90%
80%
70%
60%
50%
102.0%
93.3%
58.5%
125.6%
109.8%
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS

TABLE - 5.3

PERCENTAGE SHARE OF CVT IN DIRECT TAXES AND TOTAL TAX RECEIPTS

YEARS	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1992-93	0.2%	0.9%
1993-94	0.2%	1.0%
1994-95	0.2%	0.8%
1995-96	0.2%	0.9%
1996-97	0.5%	1.7%

15. The share of CVT in total tax receipts remained around 0.5% during 1996-97. Its share in direct taxes remained in the range of 0.8% to 1.7% during last five years.

16. Due to re-organization of the Income Tax Department in 1994-95, the CVT is now collected by the thirty two CsIT under the charge of five Regional Commissioners. The Region Wise collection and its percentage share in total collection for the year 1996-97 is given in the table - 5.4.

TABLE - 5.4

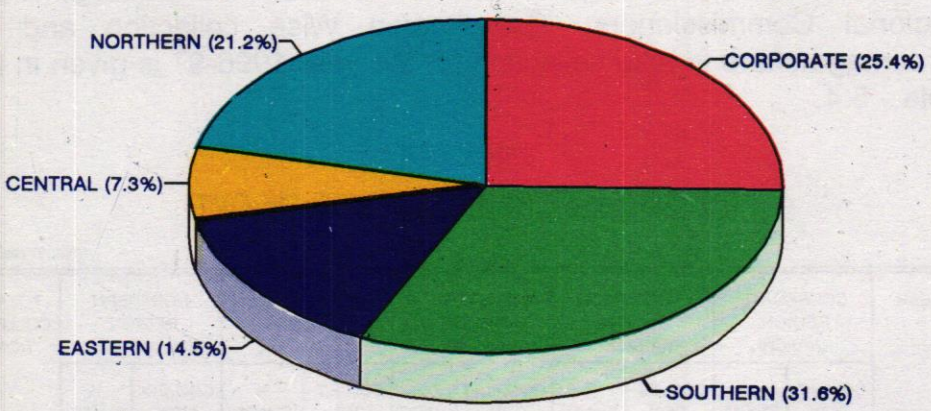
REGION-WISE PERFORMANCE OF CVT

(Rs. in million)

YEAR	CORPORATE REGION, KARACHI.		SOUTHERN REGION, KARACHI.		EASTERN REGION, LAHORE.		CENTRAL REGION, MULTAN.		NORTHERN REGION, ISLAMABAD.		TOTAL COLLEC-TION
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
1992-93	-	-	102	32.6%	87	27.8%	-	-	124	39.6%	313
1993-94	-	-	143	34.0%	110	26.2%	-	-	167	39.8%	420
1994-95	-	-	153	30.8%	137	27.6%	-	-	207	41.6%	497
1995-96	175	26.2%	25	3.7%	164	24.6%	63	9.4%	240	36.0%	667
1996-97	378	25.4%	470	31.6%	216	14.5%	108	7.3%	315	21.2%	1,487

FIGURE - 5.3

REGION-WISE SHARE IN CAPITAL VALUE TAX - 1996-97



17. In the year 1995-96, two new Regions i.e., Corporate and Central Regions were created as a result of re-organization of the Income Tax Department. Northern Region yielded the highest collection i.e. Rs. 315 million during 1996-97 and shared 21.2% in the total collection of CVT. Its share remained the highest during the last five years, except 1991-92, when Southern Region, Karachi had taken the lead and registered 32.6% share in total collection. The combined collection of Corporate and Southern Region occupied second highest position i.e. Rs. 848 million in 1996-97. Similarly, Eastern Region, Lahore has significantly shared in the total CVT collection during the last five year. However, in 1996-97 its share came down to 14.5% as the new region i.e., Central Region, Multan, carved out of it had collected Rs. 108 million and registered a share of 7.3% in 1996-97.

CENTRAL EXCISE

CHAPTER 6

CENTRAL EXCISE

The Central Excise Duty(CED) was levied for the first time in undivided India in early 19th century. At that time the only item subject to Excise Duty related to salt manufactured and consumed in the country. It was extended on motor spirit in 1917, followed by duty on kerosene in 1922 and on silver in 1930. Duty on rubber tyres and tubes was imposed in 1941. Owing to financial stress of economic depression of Thirties, the scope of Central Excise was substantially enlarged with the imposition of duties on sugar, matches, mechanical lighter and steel ingots in 1934. A big expansion of the Central Excise Department took place with the imposition of duty on tobacco and vegetable products in 1943, followed by duties on beetle nuts, tea and coffee in 1944.

2. With the growth of industrialization in Pakistan, the CED assumed significant importance in the tax collection and formed a reliable tax base for revenue realization. In the process of imports substitution, excise duty gradually replaced the revenue from the customs duties. Upto 1958 the number of excisable items rose to 27. The list increased to 42 items in 1968. Since then number of goods were added in the Central Excise net. The CED on services sector was levied for the first time on hotel and restaurants in the year 1970-71, followed by television services in 1984-85. Its scope was substantially enlarged in the subsequent years. In the year 1995-96, the Central Excise was also extended to few imported items i.e. beverage concentrates, perfumery and cosmetics, soap and detergent and washing preparations. The CED is now realized from 74 goods and services, out of which 61 relate to commodities and 13 are services.

3. Before the enactment of Central Excises and Salt Act in 1944, the central excise duties were levied under separate statutes on certain manufactured goods viz; salt, motor spirit, silver, sugar, matches and mechanical lighters, iron & steel, tyres, vegetable products and tobacco. These enactments gave way to Central Excise and Salt Act of 1944, which is now in force in Pakistan. The rules thus framed thereunder are known as Central Excise Rules, 1944 which lay the procedure for the collection of CED on manufactured and unmanufactured excisable products and services.

4. The incidence of CED in principle is borne by the consumer of excisable products and services. The major portion of revenue on account of CED is derived from items of mass consumption or of daily use by people of all classes, whether rich or poor. CED is also levied on certain luxury items such as cosmetics, beverages, etc. Another category of articles liable to CED are building and Industrial raw materials like Cement and M.S. Bars. The success of taxation policy in respect of CED lies in devising a pattern which is simple to operate and does not lead to an excessive increase in the price of goods and also enables it to fully mop up the extra profit. Thus, rate schedule is kept under constant review and suitably adjusted from time to time in the light of changing market conditions.

ADMINISTRATION OF CENTRAL EXCISE DUTIES

5. The Customs and Central Excise Departments under the Central Board of Revenue are directly responsible for the collection of CED imposed by the Government. These departments have been vested with the powers for enforcement of the Central Excises Act, 1944, and the rules made thereunder. The department is also delegated the necessary powers to adjudicate offences and impose fines and penalties and also decide appeals against the orders passed by the subordinate officers. Over the years due to rapid industrialization in the country, the volume of work has increased manifold which obviously led to the expansion of the Central Excise Department.

6. As of now Central Excise Collectorates at Karachi and Lahore are exclusively engaged in administrating the collection of CED. Besides that, seven upcountry composite collectorates and five customs collectorates are also responsible for collection of CED alongwith collection of customs duties and sales tax on imports. The following fourteen collectorates are thus engaged in gross collection of CED and refunds thereof, whereas the central excise export rebates are paid by the Export Collectorate at Karachi, Customs Collectorate at Lahore and in the composite collectorates, the rebates are sanctioned by the customs side of the collectorate.

CENTRAL EXCISE COLLECTORATES

1) Karachi
2) Lahore

COLLECTORATES OF CUSTOMS AND CENTRAL EXCISE

1) Hyderabad
2) Quetta
3) Multan
4) Faisalabad
5) Gujranwala
6) Rawalpindi
7) Peshawar

COLLECTORATES OF CUSTOMS

1) Preventive, Karachi
2) Appraisement, Karachi
3) Export, Karachi
4) Port Qasim, Karachi
5) Customs, Lahore

7. The Collectors of Central Excise while administrating the CED are assisted by the hierarchy of Additional Collectors, Deputy Collectors, Assistant Collectors, Superintendents, Deputy Superintendents and Inspectors.

COMPUTATION OF (NET) CENTRAL EXCISE DUTIES

8. The central excise department collects duties on goods produced and services provided or rendered in the country. Thus, the collection by the central excise department comprises the gross collection of CED. 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 for each item are specified by the Govt. Since the duty draw-back is paid by the customs collectorates, it has no relationship with the gross CED collected by the collectorates engaged in collection of excise duties. In order to arrive at the net collection of CED at the national level, the total rebates paid by the customs collectorates are subtracted from the gross collection of the excise department.

COLLECTION OF CENTRAL EXCISE DUTIES (GROSS AND NET)

9. The actual performance of the central excise department can be realistically appreciated only from the gross collection. This is due to the reason that neither the volume of rebates claimed could be anticipated nor it could be possible to correlate it with the individual items liable

to central excise duty. The gross collection of central excise duty increased from Rs. 35,252 million in 1992-93 to Rs. 56,628 million in 1996-97, reflecting an increase of 61% during the period. The annual compound growth during the last five years was 15.0% (table 6.1).

TABLE - 6.1

COLLECTION AND GROWTH OF CENTRAL EXCISE DUTY (NET)

(Rs. in million)

YEAR	COLLEC-TION (GROSS)	REFUNDS/ REBATES	COLLEC-TION (NET) (2-3)	% GROWTH (NET)
1	2	3	4	5
1992-93	35,252	3,706	31,546	11.5%
1993-94	36,688	2,168	34,520	9.4%
1994-95	45,131	1,440	43,691	26.6%
1995-96	52,695	1,580	51,115	17.0%
1996-97	56,628	1,363	55,265	8.1%

10. The net collection of central excise duty increased from Rs. 31,546 million in 1992-93 to Rs. 55,265 million in 1996-97 or 75% reflecting an annual compound growth of 15.0% during the last five years.

11. The growth in collection of central excise duty has revealed an uneven trend during the last five years. It ranged between 8.1% to 26.6% The modest growth of 11.5% in 1992-93 was mainly due to the devastating floods in 1992-93, which not only damaged the agricultural production but also disrupted supplies, followed by recession in industrial production and consequently jeopardised the collection of central excise duties. In 1993-94 growth further slowed down to 9.4%. In the year 1994-95 highest ever growth of 26.6% was mainly due to less collection in the preceding year and an addition of two revenue spinners i.e. telephone and bank advances in the central excise net. However, in the year 1995-96, a respectable growth of 17%, was achieved. In 1996-97, a declining trend of 8.15% in growth over the preceding year has been witnessed. Major reasons for the sluggish growth were the lesser clearance of major stocks, stiff competition

offered by smuggled cigarettes and less realization of CED from beverage concentrate and aerated water.

REBATE ON EXPORTS AND REFUNDS

12. In order to encourage and boost exports a comprehensive rebate scheme has been devised by the Govt. for the exporting industries. The rebate on exports is allowed in a different manner than the rebate on imported constituents of the products of domestic industries. The Central Board of Revenue works out after meticulous costing the amount of rebate to be allowed on each unit of exportable goods. The amount of rebate depends upon the quality and quantity of imported constituents used in the manufacturing process. The rebate becomes admissible only when the goods are exported.

13. As export rebates are deducted from the gross collection of CED to arrive at the net collection, therefore, it plays a significant role in the performance of the collection as well as in the achievement of the target. Lesser amount of rebate tend to result in higher collection of CED and helps in achievement of the target and conversely higher rebate reflects a negative impact.

TABLE - 6.2

REFUNDS AND REBATES OF CENTRAL EXCISE DUTY

(Rs. in million)

YEAR	REFUNDS	REBATES	REFUNDS/ REBATES (3+4)
1	3	4	5
1992-93	81	3,625	3,706
1993-94	13	2,155	2,168
1994-95	7	1,434	1,440
1995-96	89	1,491	1,580
1996-97	11	1,352	1,363

REFUNDS

14. The ***refunds*** reflect the amount paid back by the excise department and comprise an insignificant amount in the overall refunds

and rebates. In 1992-93 refunds stood at Rs. 81 million. These were however, declined to Rs. 13 million in 1993-94 and Rs. 7 million in 1994-95. In the year 1995-96 the refunds were to the extent of Rs. 89 million which subsequently reduced to Rs. 11 million in 1996-97.

REBATES

15. Rebates are paid by the Customs Collectorates to the exporters. Total rebate amounted to Rs. 3,625 million in 1992-93, which was 10.3% of the gross collection in 1992-93. However, it started gradually receding in the following years and stood at only Rs. 1,352 million in 1996-97 or 2.4% of the gross collection.

COLLECTION OF CENTRAL EXCISE DUTY AND ACHIEVEMENT OF TARGET DURING 1996-97

16. The target of CED for the year 1996-97 was fixed at Rs. 59.0 billion as against the collection of CED of Rs. 51.5 billion in 1995-96. Thus, the overall estimated increase in revenue target during 1996-97 over the corresponding year was 8.1%. The actual collection of CED during 1996-97 was Rs. 55.3 billion, which resulted in shortfall of Rs. 3,735 million from the target or 6.3%. The target of CED is framed taking into consideration the past performance, industrial growth, current prices and overall growth of the economy coupled with discretionary measures. The estimation of targets lacks precision and perfection due to non-availability of relevant data. Thus, owing to multiple negative factors the target was achieved or marginally approached during the last five years.

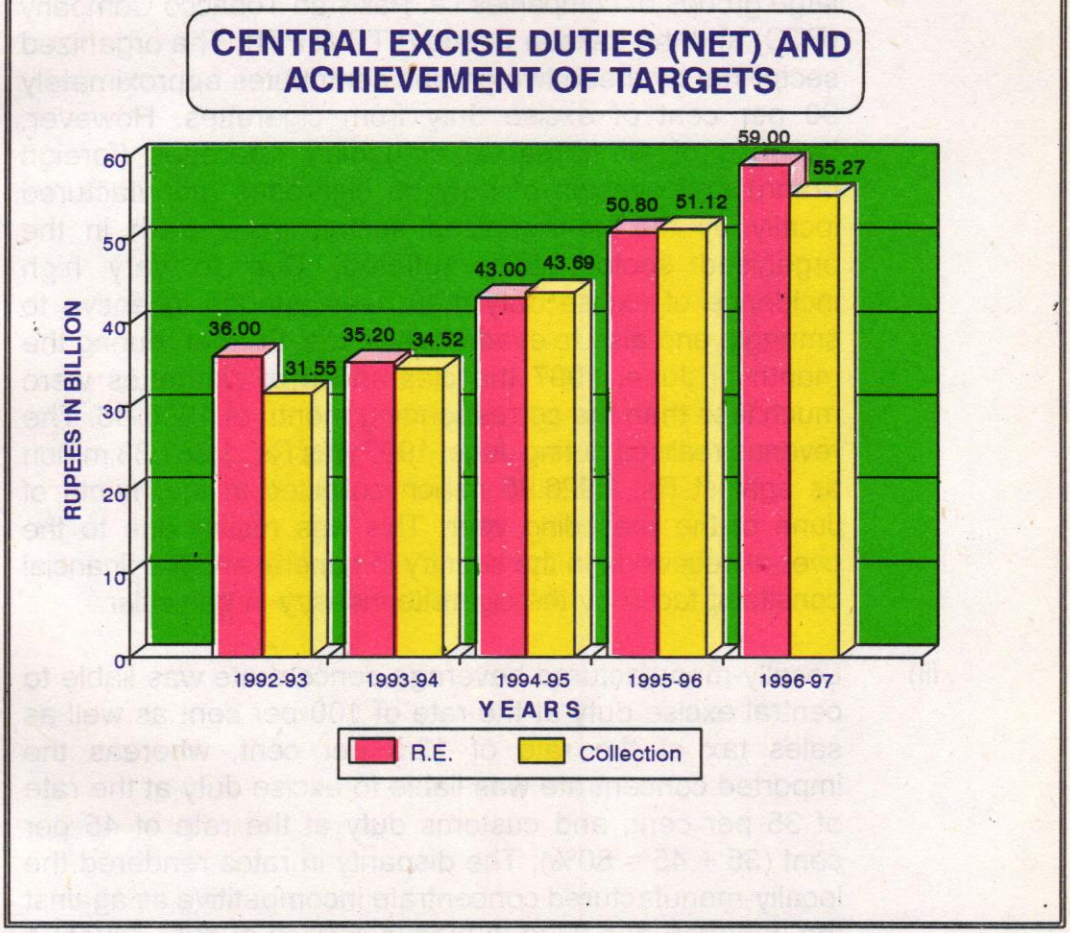
TABLE - 6.3

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

(Rs. in million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
1992-93	36,000	31,546	87.6%
1993-94	35,200	34,520	98.1%
1994-95	43,000	43,691	101.6%
1995-96	50,795	51,115	100.6%
1996-97	59,000	55,265	93.7%

FIGURE - 6.1


CENTRAL EXCISE DUTIES (NET) AND ACHIEVEMENT OF TARGETS
RUPEES IN BILLION
60
50
40
30
20
10
0
36.00
31.55
35.20
34.52
43.00
43.69
50.80
51.12
59.00
55.27
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS
R.E.
Collection

17. A brief analysis indicating the reasons of shortfall during 1996-97 are as under:-

i) The availability of imported sugar at a lesser price in the market resulted in slow pace of clearance and accumulation of stocks of 8.68 lac tonnes involving excise duty of Rs. 1,824 million.

ii) The cigarette industry in Pakistan mainly comprises of two large groups of companies i.e. Pakistan Tobacco Company (PTC) and the Lakson Group (LTC & PTI). The organized sector run by these two groups contributes approximately 90 per cent of excise duty from cigarettes. However, because of the threat of smuggled cigarettes (foreign brand) and evasion of duty on cigarettes manufactured locally by the un-organized sector, the growth in the organised sector badly suffered. Due to very high incidence of excise duty there was enough incentive to smuggle and also to evade duty/taxes. Further, during the month of June, 1997 the clearances of cigarettes were much less than the corresponding month of 1995-96. The revenue realised during June, 1997 was Rs. 1,387.33 million as against Rs. 1,926.95 million collected in the month of June of the preceding year. This was mainly due to the over-all recession in the country in general and the financial constraint faced by the cigarette industry in particular.

iii) Locally-manufactured beverage concentrate was liable to central excise duty at the rate of 100 per cent as well as sales tax at the rate of 12.5 per cent, whereas the imported concentrate was liable to excise duty at the rate of 35 per cent, and customs duty at the rate of 45 per cent (35 + 45 = 80%). The disparity in rates rendered the locally-manufactured concentrate incompetitive as against the imported one. Due to high incidence of duty, revenue was adversely affected in 1996-97 resulting in revenue loss to the tune of Rs. 400 million.

iv) The CED was leviable on locally manufactured aerated waters (beverages) at the rate of 17.5 per cent of the retail price. The rate was increased from 12.5 per cent to 17.5 per cent of the retail price in the 1995-96 budget.

High incidence of duty/taxes had caused a negative growth in the industry. As the market failed to absorb the said increase in the rate of duty, the over-all production in the beverage industry had declined. Loss of revenue on this account was estimated at Rs. 500 million.

v) Economy did not pick up in the year 1996-97 due to various reasons/factors and remained stagnant. It was noticed that it also badly suffered from the liquidity crunch affecting the purchasing power. Accordingly, local production/revenue also failed to come up to desired expectation.

COLLECTION FROM CENTRAL EXCISE DUTY UNDER VARIOUS RATES

18. During the year 1996-97 the commodities and services liable to CED were subject to following types of rates:-

a) *Ad-valorem rates*
b) *Retail prices*
c) *Specific rates*; and
d) *charges basis.*

Collection as per different tariff is given in the table 6.4.

Table - 6.4

COLLECTION OF CED (GROSS) ACCORDING TO AD-VALOREM, SPECIFIC RATES, RETAIL PRICES AND DUTY ON CHARGES F.Y.1996-97

(Rs. in million)

S. No.	COMMODITIES	COLLEC-TION	%Share of Sub Total	%Share in Total Coll.
1	2	3	4	5
A.	**COMMODITIES LIABLE TO AD-VALOREM RATES**			
1	Beverages Concentrate	709.0	22.5%	1.3%
2	Paper & Paper Board	341.2	10.8%	0.6%
3	Metal Containers	324.3	10.3%	0.6%
4	Synthetic & Art. Fibre	258.0	8.2%	0.5%
5	Wire & Cable	227.2	7.2%	0.4%
6	Plastic Goods (NOS)	216.4	6.9%	0.4%
7	Glass & Glass Ware	161.7	5.1%	0.3%
8	Woven PP/Fibre	134.9	4.3%	0.3%
9	Foam & Foam Products	117.9	3.8%	0.2%
10	Paper Sack	117.7	3.7%	0.2%
11	Ceramic Tiles	101.8	3.2%	0.2%
12	Air Conditioners	94.7	3.0%	0.2%
13	Pet Grease	73.5	2.4%	0.1%
14	Solvent Neptha	48.3	1.5%	0.1%
15	Tyres & Tubes	46.5	1.5%	0.1%
16	Goods NOS (Imported)	35.0	1.1%	-
17	Perfumery & Cosmetic (Imported)	29.5	0.9%	0.1%
18	Arms & Ammunition	26.6	0.8%	-
19	Ship Scrap & Plates etc	20.0	0.6%	-
20	Ceramic Sanitary Wares	10.7	0.3%	-
21	Cigarettes (Imported)	10.2	0.3%	-
22	Beverages Concentrate (Imported)	7.5	0.2%	-
23	Soap & Det, washing prep. (Imported)	7.5	0.2%	-
24	Cassettes Video	7.1	0.2%	-
25	Vehicle Bodies	6.6	0.2%	-
26	Pet. wax	5.3	0.2%	-
27	Cassettes Audio	3.5	0.1%	-
28	Aerated Water (Imported)	3.4	0.1%	-

(Rs. in million)

S. No.	COMMODITIES	COLLEC-TION	%Share of Sub Total	%Share in Total Coll.
1	2	3	4	5
29	Benzene, Xylene, Toluene	2.6	0.1%	-
30	Goods NOS	2.6	0.1%	-
31	Rock Wool/Slack wool	1.4	0.1%	-
32	Matches	1.3	0.1%	-
33	Arm and Ammunition (Imported)	0.2	-	-
	SUB TOTAL :	3,154.1	100.0%	5.6%
B.	**COMMODITIES AT RETAIL PRICES**			
1	Cigarettes	11,710.7	44.9%	20.7%
2	Cement	11,136.8	42.7%	19.7%
3	Beverages	1,487.3	5.7%	2.6%
4	Soap & Detergent	623.6	2.4%	1.1%
5	Paint & Varnishes	291.7	1.1%	0.5%
6	Refrigerators	287.1	1.1%	0.5%
7	Perfumery & Cosmetics	178.4	0.7%	0.3%
8	Electric Batteries	169.2	0.7%	0.3%
9	Deep freezers	128.0	0.5%	0.2%
10	Television Sets	51.4	0.2%	0.1%
	SUB TOTAL:	26,064.2	100.0%	46.0%
C.	**COMMODITIES AT SPECIFIC RATES**			
1	Sugar	4,439.0	36.5%	7.9%
2	Natural Gas	3,272.5	26.9%	5.8%
3	Lubricating Oil	1,642.7	13.5%	2.9%
4	Motor Spirits	928.1	7.7%	1.6%
5	Asphalt	501.2	4.1%	0.9%
6	Pet. Products NOS	491.3	4.1%	0.9%
7	High Speed Diesel Oil	276.4	2.3%	0.5%
8	Bank cheques/Travel cheques	234.4	1.9%	0.4%
9	Yarn M.M. (Cont.)	192.3	1.6%	0.4%
10	Furnace Oil	51.2	0.4%	0.1%
11	Customs Agent	49.5	0.4%	0.1%
12	Jet Fuel	29.6	0.3%	-
13	Petroleum Gases	16.3	0.1%	-

(Rs. in million)

	COMMODITIES	COLLEC-TION	%Share of Sub Total	%Share in Total Coll.
1	2	3	4	5
14	Lubricating Oil (Imported)	15.6	0.1%	-
15	M.T.T.	12.7	0.1%	-
16	Light Speed Diesel Oil	3.3	-	-
17	Yarn NOS	2.4	-	-
18	Shipping Agent	1.2	-	-
19	Yarn knitting	0.2	-	-
20	Asphalt (Imported)	0.7	-	-
	SUB TOTAL	12,160.6	100.0%	21.5%
D.	**ITEMS LIABLE TO DUTIES ON CHARGES (SERVICES)**			
1	Telephone Fax & Telex Services	8,319.9	55.4%	14.7%
2	Bank Loans & Advances	2,538.2	16.9%	4.5%
3	Supply/Distribution of Natural Gas	1,630.8	10.9%	2.9%
4	Domestic Travel	958.1	6.4%	1.7%
5	Hotel and Restaurants	781.3	5.2%	1.4%
6	Insurance	224.5	1.5%	0.4%
7	Advertisement	193.1	1.3%	0.4%
8	Stevedores	179.9	1.2%	0.3%
9	Courier Services	122.6	0.8%	0.2%
10	Inland Carriage of Goods by Air	21.1	0.2%	-
11	Advertising Agent	17.4	0.1%	-
12	License Fee on Services	16.9	0.1%	-
13	License Fee on Goods	7.7	-	
14	Launderers and Dry Cleaners	3.9	-	-
15	Beauty Parlours/Slimming	1.0	-	-
16	Ship Chandeliers	0.9	-	-
17	Architects & Town planners	0.2	-	-
18	Doctors	0.1	-	-
19	Accountants	-	-	-
	SUB TOTAL	15,017.6	100.0%	26.5%
	Arrears	176.2	-	0.3%
	Miscellaneous	55.1	-	0.1%
	TOTAL	56,627.8	-	100.0%

COLLECTION OF CED ON AD-VALOREM RATES

19 The CED on ad-valorem is charged on the basis of goods whose wholesale cash price is sold or capable of being sold for delivery at the place of manufacturer. 33 items were subject to ad-valorem rate of duty during 1996-97. The revenue collected on CED charged at ad-valorem rates was Rs. 3,154 million in 1996-97 and down by 42.6% as compared to the collection of Rs. 5,495 million in 1995-96. Its share in total collection also declined from 10.4% in 1995-96 to 5.6% in 1996-97. Under this rate structure collection from beverages concentrates was the highest followed by paper and paper board, metal containers and synthetic and art fibre.

COLLECTION OF CED ON RETAIL PRICES

20. During 1996-97, ten commodities were linked to retail price and yielded Rs. 26,064 million as compared to Rs. 22,161 million in 1995-96. From this rate structure, the yield in CED was to the extent of 46% as compared to 42.1% in the preceding year. The growth in collection in 1996-97 as compared to the last year was 17.6%. The first two items under this tax regime i.e. cigarettes and cement being major revenue spinner of CED contributed 44.9% and 42.7% respectively in total collection of CED in the year 1996-97.

COLLECTION OF CED AT SPECIFIC RATES

21. In the year 1996-97 twenty commodities were liable to CED at specific rates. The CED on "Specific Rates" are fixed on the basis of "Unit" of production and not value of goods. As determination of value is not necessarily under the specific rate, there is little scope of controversy between the taxpayer and the tax collector. The collection from specific rates were to the extent of Rs. 12,161 million in 1996-97 as against Rs. 15,802 million in 1995-96, and shared 21.5% of the total CED collection as against 30% in 1995-96 and reflected a negative growth of 23% during the same period. Major items liable to specific rates were sugar, natural gas, lubricating oil, motor spirits, asphalt, etc.

COLLECTION OF CED ON CHARGES BASIS

22. The CED on 19 services were levied on charge basis and yielded Rs. 15,018 million during 1996-97 as against Rs. 7,596 million in 1995-96. This type of rate structure shared 26.5% of revenue collection of CED in 1996-97 which increased from 14.4% in 1995-96, showing a growth of 97.7%.

SHARE OF CED IN INDIRECT TAXES AND TOTAL COLLECTION

23. The share of CED in indirect taxes during last five years remained mostly constant and slightly up i.e. 28% in 1996-97, as compared to 27.1% in 1992-93. Its share in total tax receipts demonstrated a declining trend i.e. from 20.6% in 1992-93 to 19.6% in 1996-97. The major reason in the stagnation of share of CED in indirect tax receipts was due to diversion of the excisable items to the sales tax net which is not only progressive in nature but also carried in-built elasticity and buoyancy. The declining share of CED in total tax receipts was also due to the extraordinary growth in receipts of direct taxes which increased from 20.6% in 1992-93 to 30.2% in 1996-97, and culminated in reduction of share of all indirect taxes in total tax receipts.

TABLE - 6.5

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
1992-93	27.1%	20.6%
1993-94	26.7%	20.0%
1994-95	26.5%	19.3%
1995-96	26.9%	19.1%
1996-97	28.0%	19.6%

PERFORMANCE OF THE MAJOR CED REVENUE SPINNERS IN 1996-97

24. The performance of collection from CED by and large confined to the performance of a few major revenue spinners. The year 1996-97 witnessed a notable change which resulted in withdrawal of duty on cotton yarn and addition of new item viz; "supply and distribution of natural gas". The above addition resulted in the positive change in the profile of revenue spinners. Consequently, the commodities such as

beverages concentrate and cotton yarn included in last year as major revenue spinners were driven out and replaced by these items such as supply/distribution of natural gas and hotel and restaurant. The major revenue spinners continue to occupy dominant position and shared 88.9% of total collection in 1996-97. As the revenue spinners in 1996-97 are not aligned with those in 1995-96, therefore, meaningful comparison is not possible from table 6.6. However, in 1995-96 the eleven major revenue spinners yielded 81.7% of the total collection of CED.

TABLE - 6.6

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

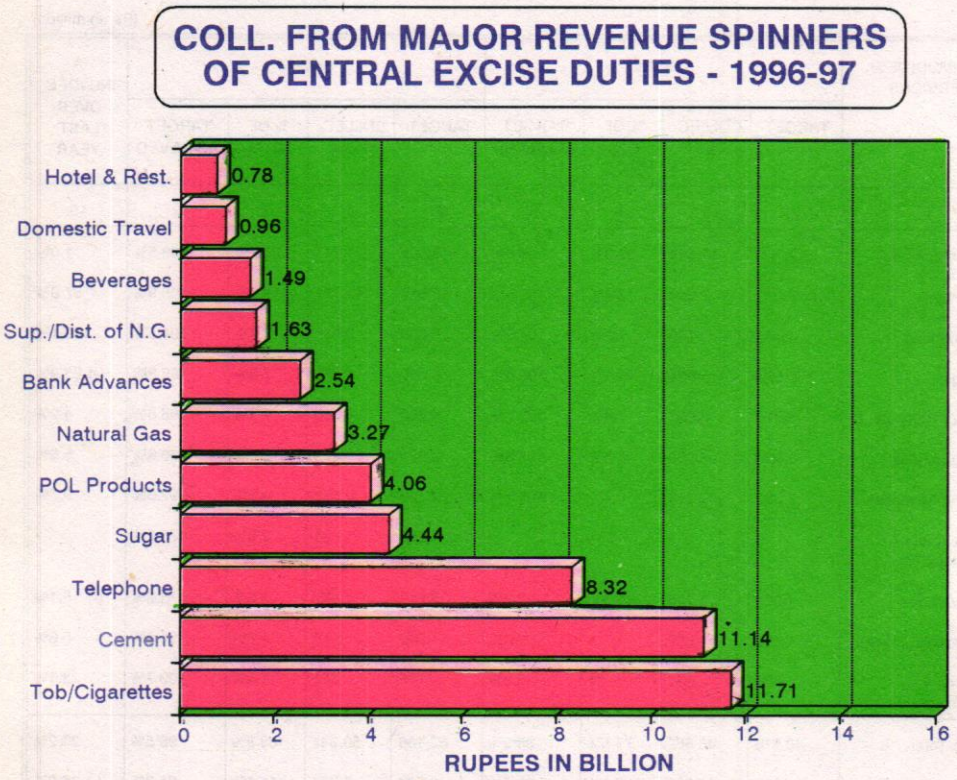
(Rs. in million)

COMMODITIES/ SERVICES	1995-96				1996-97				% INC./DEC. OVER LAST YEAR
	TARGET	COLLEC-TION	% OF TOTAL COLL.	TARGET ACHIEVED	TARGET	COLLEC-TION	% OF TOTAL COLL.	TARGET ACHIEVED	
1	2	3	4	5	6	7	8	9	10
1. Tob/Cigarettes	12,000	11,594	22.0%	96.6%	13,085	11,711	20.7%	89.5%	1.0%
2. Cement	7,000	7,054	13.4%	100.8%	10,517	11,137	19.6%	105.9%	57.9%
3. Telephone	4,000	3,780	7.2%	94.5%	8,200	8,320	14.7%	101.5%	120.1%
4. Sugar	5,500	5,831	11.1%	106.0%	5,000	4,439	7.8%	88.8%	(-) 23.9%
5. POL. Products	3,816	3,901	7.4%	102.2%	4,202	4,066	7.2%	96.8%	4.2%
6. Natural Gas	3,000	3,098	5.8%	103.3%	3,321	3,273	5.8%	98.6%	5.6%
7. Bank Advances	2,200	2,313	4.4%	105.1%	2,743	2,538	4.5%	92.5%	9.7%
8. Sup./Dist of Natural Gas	-	-	-	-	1,268	1,631	2.9%	128.6%	-
9. Beverages	1,900	1,752	3.3%	92.2%	2,013	1,487	2.6%	73.9%	(-) 15.1%
10. Domestic Travels	900	907	1.7%	100.8%	1,042	958	1.7%	91.9%	5.6%
11. Hotel & Restaurant	600	632	1.2%	5.3%	775	781	1.4%	100.7%	23.6%
Sub Total	40,916	40,862	77.5%	99.9%	52,166	50,341	88.9%	96.5%	23.2%
Others	11,858	11,833	22.5%	99.5%	9,634	6,287	11.1%	65.3%	(-) 46.9%
T O T A L	52,775	52,695*	100.0%	99.9%	61,800	56,628*	100.0%	91.6%	7.5%

* Gross target and collection.

25. In view of the hard fact that the major revenue spinners occupy the dominant position and contributed 88.9% collection in the year 1996-97 it would be appropriate to analyse the spinners so as to gauge

FIGURE - 6.2


COLL. FROM MAJOR REVENUE SPINNERS
OF CENTRAL EXCISE DUTIES - 1996-97
Hotel & Rest.
0.78
Domestic Travel
0.96
Beverages
1.49
Sup./Dist. of N.G.
1.63
Bank Advances
2.54
Natural Gas
3.27
POL Products
4.06
Sugar
4.44
Telephone
8.32
Cement
11.14
Tob/Cigarettes
11.71
0
2
4
6
8
10
12
14
16
RUPEES IN BILLION

the performance of the tax collection from CED which is explicitly given in the following paragraphs.

TOBACCO/CIGARETTES

26. Collection from cigarettes continue to top the list of eleven revenue spinners of CED. Its collection increased from Rs. 11,594 million in 1995-96 to Rs. 11,711 million in 1996-97. However,its share in collection from cigarettes slightly declined from 22.0% in 1995-96 to 20.7% in 1996-97. The percentage increase in collection over the preceding year was only 1%. The commodity target was missed by Rs. 1,374 million or 10.5% during 1996-97. The dismal performance during 1996-97 was due to lesser clearances in June, 1997, evasion of CED by unorganised sector and stiff competition offered by the smuggled cigarettes.

TABLE - 6.7

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CIGARETTES

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 RAWALPINDI	5,898	50.9%	5,889	50.3%	(-) 0.2%
2 PESHAWAR	2,316	20.0%	2,290	19.6%	(-) 1.1%
3 MULTAN	1,497	12.9%	1,530	13.1%	2.2%
4 KARACHI	1,178	10.1%	1,304	11.1%	10.7%
5 HYDERABAD	692	6.0%	670	5.7%	(-) 3.2%
6 QUETTA	13	0.1%	28	0.2%	115.4%
TOTAL	11,594	100.0%	11,711	100.0%	1.0%

27. The highest collection in the year 1996-97, i.e. 50.3% of the total collection from cigarettes was made by the Rawalpindi Collectorate. The collection at Rs. 5,889 million declined by 0.2%. Its share in total collection slightly dipped from 50.9% in 1995-96 to 50.3% in 1996-97. The share of Peshawar Collectorate, in total collection also declined from 20.0% in 1995-96 to 19.6% in 1996-97. Its collection in 1996-97 at Rs. 2,290 million dropped from Rs. 2,316 million in 1995-96 or by

1.1% as compared to preceding year. Major reasons for the sharp decline in Peshawar Collectorate are stated to be stiff competition from smuggled cigarettes available at lower prices and more production in lower slabs where duty was reduced in the budget 1996-97. The collection by the Multan Collectorate improved to Rs. 1,530 million in 1996-97 as compared to Rs. 1,497 million in 1995-96, or up by 2.2% as compared to preceding year. Its share in total collection was also slightly improved as compared to the last year's collection. The collection from Karachi Collectorate stood at Rs. 1,304 million in 1996-97 which was up by 10.7% as compared to last year's collection. Hyderabad Collectorate has shown a negative growth of 3.2% in 1996-97 over the preceding year's collection. Its share in total collection also slightly declined from 6.0% to 5.7%, during the same period.

CEMENT

28. Cement is the most important indigenous industry of the country and its collection stood second as major revenue spinner of CED. During 1996-97 the cement was subjected to higher rates of duty which increased from 25% to 35% of retail price. Thus, the spectacular growth of 58% witnessed during the year is mainly attributed to increase in CED rates. The collection from this item increased from Rs. 7,054 million in 1995-96, to Rs. 11,137 million in 1996-97. Its share in total collection also significantly improved from 13.4% in 1995-96 to 19.6% in 1996-97. The achievement of the target was to the extent of 105.9%.

TABLE - 6.8

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CEMENT

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 RAWALPINDI	1,615	22.9%	2,732	24.5%	69.2%
2 PESHAWAR	1,266	18.0%	2,282	20.5%	80.3%
3 HYDERABAD	1,404	19.9%	1,817	16.3%	29.4%
4 FAISALABAD	1,017	14.4%	1,396	12.6%	37.3%
5 KARACHI	715	10.1%	1,215	10.9%	69.9%
6 MULTAN	578	8.2%	802	7.2%	38.8%
7 QUETTA	459	6.5%	893	8.0%	94.6%
TOTAL	7,054	100.0%	11,137	100.0%	57.9%

29. The Rawalpindi Collectorate yielded highest collection from cement industry and its share in the overall collection increased from 22.9% in 1995-96 to 24.5% in 1996-97. The collection at Rs. 2,732 million in 1996-97 was up by 69.2% as compared to the preceding year's receipts. The Peshawar Collectorate was the second highest in collection and as compared to previous year its collection notably increased from Rs. 1,266 million in 1995-96 to Rs. 2,282 million in 1996-97 reflecting growth of 80.3%. The Hyderabad Collectorate has shown a growth of 29.4% over the preceding year and its collection increased from Rs. 1,404 million in 1995-96 to Rs. 1,817 million in 1996-97. The share of the Collectorate in total collection declined from 19.9% in 1995-96 to 16.3% in 1996-97.

30. The Faisalabad Collectorate has recorded an appreciable growth in collection i.e. 37.3% as compared to last year. Its share in total collection, however, declined from 14.4% in 1995-96 to 12.6% in 1996-97.The total collection of Karachi Collectorate increased from Rs. 715 million in the year 1995-96 to Rs. 1,215 million in 1996-97 or up by 69.9%. The Multan Collectorate demonstrated an increase of 38.8% over last year. The Quetta Collectorate has shown the highest growth by 94.6% as

compared to last year. Its share in total collection also increased from 6.5% in 1995-96 to 8.0% in 1996-97.

TELEPHONE SERVICES

31. During 1996-97 the central excise tariff was enhanced from 35% to 40% The line rent and international telephone calls were also added @40%. The addition and increase in rates thus led to substantial increase in revenues from CED from this item. This resulted in elevation from fifth in 1995-96 to third major revenue spinner in 1996-97. The CED from telephone services is collected by the Rawalpindi Collectorate from PTCL, Paktel and Pakcom. Its collection increased from Rs. 3,780 million in 1995-96 to Rs. 8,320 million in 1996-97 or up by 120.1%. The target placed at Rs. 8,200 million was exceeded by 1.5%.

SUGAR

32. Sugar is another important agro-based industry of the country and remained the fourth major revenue spinner of the CED. In the year 1996-97 the sugar industry was subject to crisis as a result of imports of sugar allowed by Government. The incidence of customs duty on the import of sugar was enhanced which provided an edge to the local manufacturer over importers. This led to lesser clearance and consequently smaller collection of CED from this item. The collection in the year 1996-97 at Rs. 4,439 million, missed the budget target by 11.2%. The collection, too decelerated from Rs. 5,831 million in 1995-96 to Rs. 4,439 million in 1996-97. The annual growth remained negative to the extent of 23.9%.

TABLE - 6.9

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM SUGAR

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 HYDERABAD	2,393	41.0%	1,857	41.8%	(-) 22.4%
2 FAISALABAD	1,607	27.6%	1,167	26.3%	(-) 27.4%
3 MULTAN	794	13.6%	675	15.2%	(-) 15.0%
4 LAHORE	575	9.9%	382	8.6%	(-) 33.6%
5 GUJRANWALA	313	5.3%	255	5.8%	(-) 18.5%
6 PESHAWAR	149	2.6%	103	2.3%	(-) 30.9%
TOTAL	5,831	100%	4,439	100.0%	(-) 23.9%

33. The Hyderabad Collectorate provided bulk of the revenues from sugar. Its share in total collection of central excise duties from sugar was up from 41.0% in 1995-96 to 41.8% in 1996-97. Its collection however, declined from Rs. 2,393 million in 1995-96 to Rs. 1,857 million in 1996-97 or down by 22.4%. The Faisalabad Collectorate, collected Rs. 1,167 million or 26.3% of total collection from sugar. The collection, declined from Rs. 1,607 million in 1995-96 to Rs. 1,167 million in 1996-97 or down by 27.4%. The percentage share of sugar in total collection by the Multan Collectorate increased from 13.6% in 1995-96 to 15.2% in 1996-97. The collection, however, exhibited drop of 15.0% or from Rs. 794 million in 1995-96 to Rs. 675 million in 1996-97. The share of Lahore Collectorate in total collection also declined from 9.9% in 1995-96 to 8.6% in 1996-97. The collection, too followed a declining trend i.e., from Rs. 575 million in 1995-96 to Rs. 382 million in 1996-97 or down by 33.6% in 1996-97 as compared to last year. The Gujranwala Collectorate with its share of 5.8% in total collection in 1996-97 has been down by 18.5% over the collection in the preceding year. The Peshawar Collectorate also demonstrated the downward trend in collection as compared to preceding year. The collection decreased from Rs. 149 million in 1995-96 to Rs. 103 million in 1996-97 or down by 30.9%.

P.O.L.PRODUCTS

34. P.O.L. products remained as the fifth major revenue spinner of central excise duty in 1996-97. Two oil refineries at Karachi, one each at Rawalpindi and Multan were the major source of revenue from this product. The P.O.L. Products shared 7.2% in the total collection of central excise duties in 1996-97. Its collection increased from Rs. 3,901 million in 1995-96 to Rs. 4,066 million in 1996-97 showing an increase of 4.2% over the preceding year. The collection targeted at Rs. 4,202 million, in the year 1996-97 was achieved to the extent of 96.8%.

TABLE - 6.10

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM POL PRODUCTS

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	2,359	60.5%	2,480	61.0%	5.1%
2 RAWALPINDI	590	15.1%	727	17.9%	23.2%
3 LAHORE	357	9.2%	259	6.4%	(-) 27.2%
4 MULTAN	252	6.5%	323	8.0%	28.2%
5 HYDERABAD	168	4.3%	148	3.6%	(-) 11.9%
6 QUETTA	90	2.3%	63	1.5%	(-) 30.0%
7 GUJRANWALA	53	1.4%	43	1.1%	(-) 18.9%
8 PESHAWAR	6	0.2%	17	0.4%	183.3%
9 FAISALABAD	26	0.7%	6	0.1%	(-) 76.9%
TOTAL	3,901	100.0%	4,066	100.0%	4.2%

35. Two oil refineries in the jurisdiction of Karachi Collectorate remained the major source of revenue from this product. The collection of CED from this item increased from Rs. 2,359 million in the year 1995-96 to Rs. 2,480 million in 1996-97 or up by 5.1%. Its share in total collection also increased from 60.5% in 1995-96 to 61.0% in 1996-97. The Rawalpindi Collectorate was the second major source of revenue from this item and collected Rs. 727 million in 1996-97 as compared to Rs. 590 million in 1995-96 showing a growth of 23.2% over the

preceding year. Its share in total collection also increased from 15.1% in 1995-96 to 17.9% in 1996-97. The collection made by the Lahore Collectorate decreased from Rs. 357 million in 1995-96 to Rs. 259 million in 1996-97 reflecting a decline of 27.2%. The Multan Collectorate yielded Rs. 323 million from this item in the year 1996-97 which was up by 28.2% as compared to the collection in the last year. The Hyderabad Collectorate contributed Rs. 148 million in 1996-97 as compared to Rs. 168 million in 1995-96 showing a decline in growth by 11.9%. The Quetta Collectorate yielded Rs. 63 million in 1996-97. The other three Collectorates viz; Gujranwala, Peshawar and Faisalabad with negligible share in total collection yielded Rs. 43 million, Rs. 17 million and Rs. 6 million respectively in 1996-97.

NATURAL GAS

36. The collection from natural gas at Rs. 3,273 million in 1996-97 increased from Rs. 3,098 million in 1995-96 or up by 5.6%. The target set for natural gas at Rs. 3,321 million in 1996-97 was achieved to the extent of 98.6%. The collection of CED on natural gas was collected by four Collectorates of which Hyderabad and Quetta Collectorates, shared 93.4% of total collection.

TABLE - 6.11

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM NATURAL GAS

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 HYDERABAD	1,468	47.4%	1,527	46.7%	4.0%
2 QUETTA	1,390	44.9%	1,530	46.7%	10.1%
3 RAWALPINDI	170	5.5%	152	4.6%	(-) 10.6%
4 MULTAN	70	2.2%	64	2.0%	(-) 8.6%
TOTAL	3,098	100.0%	3,273	100.0%	5.6%

37. The Hyderabad Collectorate collected Rs. 1,527 million in 1996-97 as compared to Rs. 1,468 million in the preceding year showing a slight growth of 4.0%. Its share in total collection however, dipped from 47.4%

in 1995-96 to 46.7% in 1996-97. The collection from Quetta Collectorate increased from Rs. 1,390 million in 1995-96 to Rs. 1,530 million in 1996-97 or up by 10.1% as compared to last year. Its share in total collection however, increased from 44.9% in 1995-96 to 46.7% in 1996-97. The Rawalpindi Collectorate contributed 4.6% in the total collection from this item in 1996-97. The collection declined from Rs. 170 million in 1995-96 to Rs. 152 million in 1996-97. The Collection from Multan Collectorate was Rs. 64 million in 1996-97 which decreased from Rs. 70 million in 1995-96. Its share in total collection was 2.0%.

BANK/INSURANCE ADVANCE

38. The collection of central excise duty on bank loans/insurance advances has been the 7th major source of revenue of the central excise duties. The collection at Rs. 2,538 million in the year 1996-97 was increased from Rs. 2,313 million in 1995-96 or up by 9.7% as compared to the preceding year. Its target at Rs. 2,743 million in the year 1996-97 was achieved to the extent of 92.5%.

TABLE - 6.12

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BANK ADVANCES

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	1,968	85.1%	2,077	81.8%	5.5%
2 LAHORE	167	7.2%	217	8.5%	29.9%
3 RAWALPINDI	131	5.7%	174	6.9%	32.8%
4 MULTAN	26	1.1%	30	1.2%	15.4%
5 PESHAWAR	15	0.6%	27	1.1%	80.0%
6 QUETTA	6	0.3%	13	0.5%	116.7%
TOTAL	2,313	100.0%	2,538	100.0%	9.7%

39. In the year 1996-97, the Karachi Collectorate, collected Rs. 2,077 million as against Rs. 1,968 million in 1995-96 or up by 5.5%. Its share in total collection from this item declined from 85.1% in 1995-96 to 81.8% in 1996-97. The Lahore Collectorate, yielded Rs. 217 million in 1996-97

and has shown a growth of 29.9% as compared to the preceding year. The Rawalpindi Collectorate collected Rs. 174 million in 1996-97. The collection was up by 32.8% as compared to last year. The collection made by the Multan, Peshawar and Quetta Collectorates, was at Rs. 30 million, Rs. 27 million and Rs. 13 million respectively.

SUPPLY AND DISTRIBUTION OF NATURAL GAS

40. The CED on supply of natural gas was levied through an ordinance in October, 1996. The collection against this item, however, started from December, 1997. During seven months of FY 1996-97 the collection made was Rs. 1,631 million and added it as 8th revenue spinner in 1996-97. The collection target placed at Rs. 1,268 million was exceeded by 28.6% in 1996-97.

TABLE - 6.13

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM SUPPLY AND DISTRIBUTION OF NATURAL GAS

(Rs. in million)

COLLECTORATES	COLLECTION	% SHARE
1	2	3
1 KARACHI	806	49.4%
2 LAHORE	743	45.6%
3 HYDERABAD	82	5.0%
TOTAL	1,631	100%

41. The collection from this item was made by only three collectorates, of which Karachi and Lahore shared 49.4% and 45.6% respectively. Hyderabad Collectorate with collection of 82 million shared only 5% of the total collection from this item.

BEVERAGES

42. The Beverages industry stood at 9th position of major revenue spinners of CED. The collection declined from Rs. 1,752 million in 1995-96 to Rs. 1,487 million in 1996-97 or down by 15.1%. The target set at Rs. 2,013 million from this item in the year 1996-97 was achieved to the

extent of 73.9%. Except Karachi Collectorate all the collectorates in the country demonstrated a tangible decrease in collection which ranged from 5.1% to 40% over the preceding year.

TABLE - 6.14

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 LAHORE	395	22.5%	333	22.4%	(-) 15.7%
2 KARACHI	227	13.0%	281	18.9%	23.8%
3 MULTAN	332	18.9%	234	15.7%	(-) 29.5%
4 GUJRANWALA	217	12.4%	206	13.8%	(-) 5.1%
5 FAISALABAD	198	11.3%	157	10.6%	(-) 20.7%
6 RAWALPINDI	124	7.1%	104	7.0%	(-) 16.1%
7 PESHAWAR	152	8.7%	93	6.3%	(-) 38.8%
8 HYDERABAD	102	5.8%	76	5.1%	(-) 25.5%
9 QUETTA	5	0.3%	3	0.2%	(-) 40.0%
TOTAL	1,752	100.0%	1,487	100.0%	(-) 15.1%

43. The Lahore Collectorate was the major source of revenue from this item. Its share in total collection remained at 22.4% in 1996-97. The collection decreased from Rs. 395 million in 1995-96 to Rs. 333 million in 1996-97 or down by 15.7%. The Karachi Collectorate yielded Rs. 281 million in 1996-97 from this item which increased by 23.8% as compared to last year. The Multan Collectorate's share in total collection was 15.7% in 1996-97. Its collection decreased from Rs. 332 million in 1995-96 to Rs. 234 million in 1996-97 or down by 29.5% as compared to last year. The collection from Gujranwala Collectorate at Rs. 206 million was down by 5.1% as compared to last year. The Faisalabad Collectorate collected Rs. 157 million in 1996-97 and was down by 20.7% as compared to the preceding year's collection. The Rawalpindi Collectorate, collected Rs. 104 million in 1996-97 from beverages which was down by 16.1% as compared to preceding year. The Peshawar Collectorate received Rs. 93 million in 1996-97 from this item which was down by 38.8% as compared to last

year. The Hyderabad Collectorate received Rs. 76 million from beverages which decreased by 25.5% as compared with last year's collection. The Quetta Collectorate yielded only Rs. 3 million from this item in 1996-97.

DOMESTIC TRAVEL

44. Domestic travel was the 10th major revenue spinner of CED during 1996-97. The collection from this item was Rs. 958 million in 1996-97, as against Rs. 907 million, in 1995-96, reflecting a growth of 5.6% in 1996-97. The share of domestic travels in total CED was 1.7% and the target achievement was 91.9% in 1996-97.

TABLE - 6.15

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM DOMESTIC TRAVEL

(Rs. in million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	878	96.8%	925	96.6%	5.4%
2 LAHORE	29	3.2%	33	3.4%	13.8%
TOTAL	907	100.0%	958	100.0%	5.6%

45. Only two Collectorates were engaged in the collection of central excise duty from this item. Karachi Collectorate received collection from PIA and other private airlines operating within the country. The collection was Rs. 925 million in 1996-97 and registered a growth of 5.4% over the last year. The Lahore Collectorate collected Rs. 33 million and shared 3.4% in 1996-97. It showed a growth rate of 13.8% over the corresponding period of last year.

HOTEL AND RESTAURANT

46. The collection from hotel and restaurant emerged as 11th major revenue spinner of CED. It contributed Rs. 781 million in 1996-97 as compared to Rs. 632 million in 1995-96 and reflected a positive growth of 23.6% over the preceding year. The target placed at Rs. 775 million in 1996-97 was also exceeded by 0.7%.

TABLE - 6.16

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM HOTEL AND RESTAURANT

(Rs. in Million)

COLLECTORATES	1995-96		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1 KARACHI	214	33.9%	310	39.7%	44.9%
2 LAHORE	178	28.2%	193	24.7%	8.4%
3 RAWALPINDI	170	26.9%	199	25.5%	17.1%
4 PESHAWAR	24	3.8%	27	3.5%	12.5%
5 FAISALABAD	15	2.4%	15	1.9%	-
6 QUETTA	11	1.7%	12	1.5%	9.1%
7 MULTAN	9	1.4%	13	1.7%	44.4%
8 GUJRANWALA	7	1.1%	7	0.9%	-
9 HYDERABAD	4	0.6%	5	0.6%	25.0%
TOTAL	632	100.0%	781	100.0%	23.6%

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTIES

47. In the year 1996-97, there were only two Collectorates at Karachi and Lahore, exclusively engaged in collection of central excise duties apart from seven composite Collectorates and CED on few items collected at customs stage by Customs Collectorates at Karachi & Lahore. In the table 6.17 a brief analysis of collection, achievement of target and percentage share in total collection will help in gauging the performance of the collectorates.

48. The gross collection grew at a satisfactory pace of 7.5% in 1996-97 over last year. The major Collectorates viz; Rawalpindi, Karachi, Hyderabad and Peshawar contributed 76% revenues. All these collectorates except Hyderabad demonstrated a positive growth. These Collectorates either achieved or exceeded the target. The remaining five smaller Collectorates either achieved the target or remained close to it. Collectorate wise percentage share yielded by each collectorate in total collection of CED is also given in the following table.

PERFORMANCE OF THE COLLECTORATES

49. The performance of the Collectorates depends on various factors which inhibit or accelerate the growth and meet the over-all target. The growth over the preceding year and achievement of the target are two different criterion to judge the performance of the Collectorate and hardly correlate to each other. For instance Rawalpindi Collectorate has topped from the growth point of view but missed the target whereas the Quetta Collectorate not only showed a positive growth of 4.5% but also exceeded the target by 3.4%.

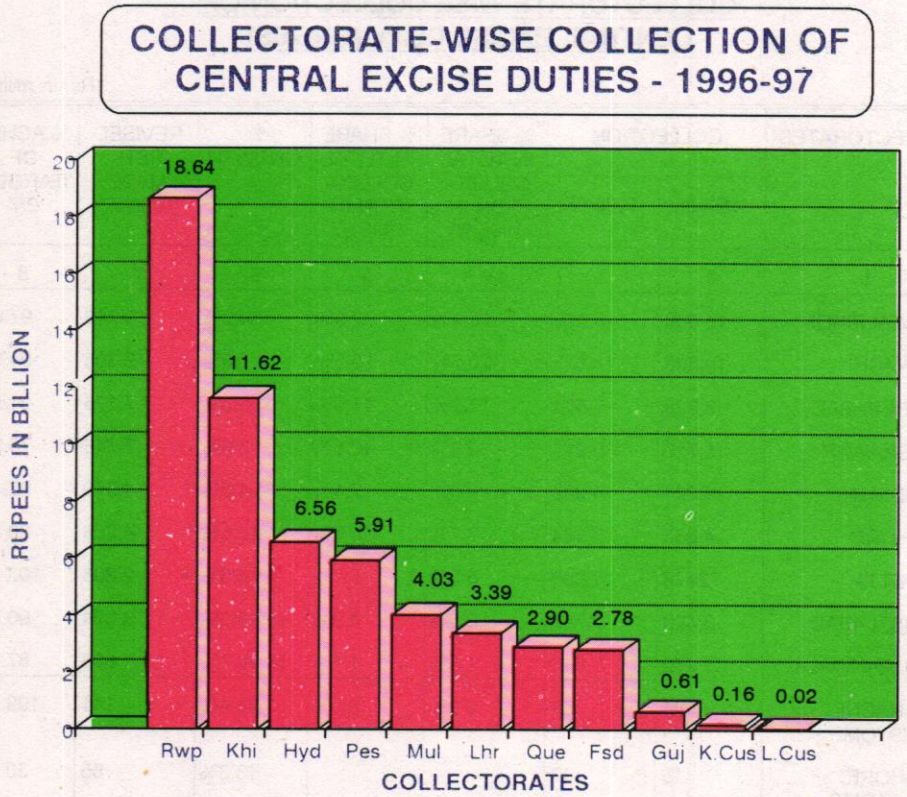
TABLE - 6.17

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY (GROSS)

(Rs. in million)

COLLECTORATES	COLLECTION		% SHARE IN TOTAL COLLEC-TION IN 1995-96	% SHARE IN TOTAL COLLEC-TION IN 1996-97	% GROWTH	REVISED ESTI-MATE 1996-97	% ACHIV. OF TARGET 3/7
	1995-96	1996-97					
1	2	3	4	5	6	7	8
1 RAWALPINDI	13,886	18,639	26.4%	32.9%	34.2%	19,219	97.0%
2 KARACHI	10,808	11,623	20.5%	20.5%	7.5%	12,305	94.5%
3 HYDERABAD	6,928	6,564	13.2%	11.6%	(-) 5.3%	7,175	91.5%
4 PESHAWAR	5,710	5,914	10.8%	10.5%	3.6%	7,746	76.3%
5 MULTAN	4,224	4,032	8.0%	7.1%	(-) 4.5%	4,379	92.1%
6 LAHORE	4,067	3,394	7.7%	6.0%	(-) 16.5%	4,203	80.8%
7 QUETTA	2776	2,900	5.3%	5.1%	4.5%	2,805	103.4%
8 FAISALABAD	3,428	2,778	6.5%	4.9%	(-) 19.0%	3,074	90.4%
9 GUJRANWALA	772	612	1.5%	1.1%	(-) 20.7%	698	87.7%
10 KARACHI, CUSTOMS	81	155	0.2%	0.3%	91.4%	141	109.9%
11 LAHORE, CUSTOMS	15	17	-	-	13.3%	55	30.9%
TOTAL GROSS	52,695	56,628	100%	100.0%	7.5%	61,800	91.6%
REB.& REFUND	1,580	1,363			(-) 13.7%	2,800	48.7%
TOTAL NET	51,115	55,265			8.2%	59,000	93.7%

FIGURE - 6.3


COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTIES - 1996-97
RUPEES IN BILLION
20
18
16
14
12
10
8
6
4
2
0
18.64
11.62
6.56
5.91
4.03
3.39
2.90
2.78
0.61
0.16
0.02
Rwp
Khi
Hyd
Pes
Mul
Lhr
Que
Fsd
Guj
K.Cus
L.Cus
COLLECTORATES

MAJOR REVENUE SPINNERS OF THE COLLECTORATES

50. The performance of the Collectorates can again be better judged from the major revenue spinners of each Collectorate. Analysis of major revenue spinners together with the performance of the Collectorates is given in the following paragraphs.

RAWALPINDI COLLECTORATE

51. Rawalpindi Collectorate stood highest in yielding revenue collection from central excise duty and shared 32.9% of the total collection in the country. Its share notably increased from 26.4% in 1995-96 to 32.9% in 1996-97. The total collection of the Collectorate at Rs. 18,639 million in 1996-97 increased from Rs. 13,886 million in 1995-96 or by 34.2%. The Collectorate, however, missed the target by 3.0% in 1996-97.

52. Eleven major revenue spinners of Rawalpindi Collectorate contributed 99.5% of revenue from central excise duties in the year 1995-96. Its four major revenue items i.e. cigarettes, telephone services, cement and POL products accounted for 94.7% of total collection. The excellent performance is due to increase in collection of its two revenue spinners i.e. telephone services & tobacco/cigarettes which contributed 76% increase in collection over the preceding year.

53. The Rawalpindi Collectorate, collected central excise duties from thirty six items, of which seventeen showed increase and thirteen reflected decline. The collection from telephone services alone shared 44.5% in total collection of the collectorate which increased from Rs. 3,780 million in 1995-96 to Rs. 8,309 million in 1996-97 or up by 119.8%. The higher collection was due to increase in rates of CED. The collection from tobacco/cigarettes as a second major revenue spinner shared 31.6% in total collection. The collection, however, declined from Rs. 5,898 million in 1995-96 to Rs. 5,889 million in 1996-97 or down by 0.2% due to the stiff competition offered by smuggled cigarettes resulting in lesser demand and lesser clearance and consequently fall in collection as compared to the preceding year. The Collectorate was able to make enhanced collection of Rs. 2,732 million from cement in 1996-97 due to enhanced rates and as such it remained the third major source of revenue which was up by 69.2% as compared to the preceding year. The fourth major source of revenue was POL products which contributed 3.9% of the total collection of the Collectorate. The collection from this item was up by 23.2% as compared to last year.

The other seven revenue spinners of the Collectorate yielded Rs. 896 million or 4.8% collection received by the major revenue spinners.

TABLE - 6.18

MAJOR REVENUE SPINNERS OF RAWALPINDI COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Telephone Services	3,780	8,309	119.8%	44.5%
2. Tobacco/Cigarettes	5,898	5,889	(-) 0.2%	31.6%
3. Cement	1,615	2,732	69.2%	14.7%
4. POL Products	590	727	23.2%	3.9%
5. Hotel & Restaurant	170	199	17.1%	1.1%
6. Bank/Insurance Advance	131	174	32.8%	0.9%
7. Natural Gas	170	152	(-) 10.6%	0.8%
8. Advertisements	160	129	(-) 19.4%	0.7%
9. Beverages	124	105	(-) 15.3%	0.6%
10. Perfumery & Cosmetics	53	80	50.9%	0.4%
11. Glass & Glassware	56	57	1.8%	0.3%
Sub-Total	12,747	18,553	45.5%	99.5%
Others	1,139	86	(-) 92.4%	0.5%
T O T A L	13,886	18,639	34.2%	100.0%

KARACHI COLLECTORATE

54. The Karachi Collectorate occupied second position in revenue collection in the country and collected Rs. 11,623 million in 1996-97 as compared to Rs. 10,808 million in 1995-96 reflecting an increase of 7.5% as compared to the preceding year's collection. Its share in total collection in 1996-97 at 20.5% remained at the last year's level. The Collectorate achieved the target to the extent of 94.5%.It is relevant to mention that in 1996-97 CED on two revenue spinners of Karachi Collectorate viz; steel ingots & billets and cotton yarn were withdrawn and thus caused loss of revenue to the extent of Rs. 630 million. This

was, however, compensated by addition of another item viz; "supply and distribution of natural gas" which added Rs. 806 million in 1996-97.

TABLE - 6.19

MAJOR REVENUE SPINNERS OF KARACHI COLLECTORATE

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. POL Products	2,359	2,480	5.1%	21.3%
2. Bank/Insurance Advance	1,968	2,077	5.5%	17.9%
3. Tobacco/Cigarettes	1,178	1304	10.7%	11.2%
4. Cement	715	1,215	69.9%	10.5%
5. Domestic Travel	878	925	5.4%	7.9%
6. Sup./Dist. of Natural Gas	-	806	-	6.9%
7. Hotel & Restaurant	214	310	44.9%	2.7%
8. Beverages	227	281	23.8%	2.4%
9. Bank Cheques	219	228	4.1%	2.0%
10. Metal Containers	227	215	(-) 5.3%	1.8%
11. Insurance	146	213	45.9%	1.8%
Sub-Total	8,131	10,054	23.7%	86.5%
Others	2,677	1,569	(-) 41.4%	13.5%
T O T A L	10,808	11,623	7.5%	100.0%

55. The CED collection from the Karachi Collectorate, is thinly spread over fifty six items of goods and services. Thirty five commodities and services of the Collectorate showed positive trend and twenty one items have shown negative growth.

56. Eleven major revenue spinners of the Karachi Collectorate contributed 86.5% of the total collection of the Collectorate. POL Products remained at the top of the list and shared 21.3% collection of the Collectorate. The collection from this item increased from Rs. 2,359 million in 1995-96 to Rs. 2,480 million in 1996-97 or up by 5.1%. Bank/ Insurance Advances being the second revenue spinner shared 17.9% and demonstrated a growth of 5.5% over the preceding year. Its third

major revenue spinner remained tobacco/cigarettes which yielded 11.2% of the total collection and exhibited a growth of 10.7% over last year. The collection from cement showed an upward growth of 69.9% over the last year and shared 10.5% of the total collection of Collectorate. The domestic travel was the fifth revenue spinner and increased by 5.4% over last year. Supply of Natural Gas being the sixth revenue spinner added in the central excise net in 1996-97 and contributed Rs. 806 million and shared 6.9% total collection of the Collectorate. Collection of CED from hotel & restaurant increased by 44.9% in 1996-97 over the preceding year and shared 2.7% collection of the Collectorate. The rest four revenue spinners viz; beverages, bank cheques, metal containers and insurance shared 8% of the Collectorate and performed well except metal containers which showed a negative growth.

HYDERABAD COLLECTORATE

57. Hyderabad Collectorate remained on the third position and collected Rs. 6,564 million in 1996-97 and demonstrated a negative growth of 5.3% over the preceding year. Its share in total collection in 1996-97 also declined from 13.2% in 1995-96 to 11.6% in 1996-97. The Collectorate achieved the target by 91.5%.

TABLE - 6.20

MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Sugar	2,393	1,857	(-) 22.4%	28.3%
2. Cement	1,404	1,817	29.4%	27.7%
3. Natural Gas	1,468	1,526	4.0%	23.2%
4. Tobacco/Cigarettes	692	670	(-) 3.2%	10.2%
5. Refrigerators	160	165	3.1%	2.5%
6. POL Products	168	148	(-) 11.9%	2.3%
7. Soap & Detergent	133	128	(-)3.8%	2.0%
8. Sup./Dist. of Natural Gas	-	82	(-)	1.2%
9. Beverages	102	76	(-) 25.5%	1.2%
10. Woven PP/PE Fabric Bags & Sacks	10	14	40.0%	0.2%
11. Ceramic Tiles	8	9	12.5%	0.1%
Sub-Total	6,538	6,492	(-) 0.7%	98.9%
Others	390	72	(-) 81.5%	1.1%
T O T A L	6,928	6,564	(-) 5.3%	100.0%

58. Hyderabad Collectorate, yielded CED from thirty four items of goods and services. The collection from nineteen items had shown positive growth, whereas fifteen were on the negative side. The eleven revenue spinners of the Collectorate contributed 98.9% of total collection.

59. The top four revenue spinners of the Collectorate shared 89.4% of total central excise duty of the Collectorate. The highest revenue collection from sugar was to the extent of 28.3% of the total collection of the Collectorate. It declined from Rs. 2,393 million in 1995-96 to Rs. 1,857 million in 1996-97 or down by 22.4% over last year. The collection from cement reflected a notable growth of 29.4% and increased from Rs. 1,404 million in 1995-96 to Rs. 1,817 million in

1996-97. The collection from natural gas being the third revenue spinner shared 23.2% revenue of the Collectorate and showed a positive growth of 4%. Tobacco and cigarettes contributed 10.2% in total revenue collection of the Collectorate and the collection declined by 3.2% as compared to preceding year. The collection from CED on refrigerators slightly increased from Rs. 160 million in 1995-96 to Rs. 165 million in 1996-97. POL Products on sixth position shared 2.3% collection of the Collectorate. The collection at Rs. 148 million was down by 11.9% as compared to the preceding year. The other five revenue spinners of the Collectorate yielded only Rs. 309 million or 4.7% collection of the Collectorate.

PESHAWAR COLLECTORATE

60. The collection by the Peshawar Collectorate increased from Rs. 5,710 million in 1995-96 to Rs. 5,914 million in 1996-97 or up by 3.6%. Its share in total collection was 10.5% in 1996-97. The Collectorate achieved the target to the extent of 76.3%.

61. The CED collection of the Collectorate refers to 40 commodities and services of which 19 showed improvement and 21 reflected decline as compared to last year. Its eleven major revenue spinners contributed 95.5%, in total collection of the Collectorate.

TABLE - 6.21

MAJOR REVENUE SPINNERS OF PESHAWAR COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Tobacco/Cigarettes	2,316	2290	(-) 1.1%	38.7%
2. Cement	1,266	2282	80.3%	38.6%
3. Beverages Concentrates	799	506	(-) 36.7%	8.6%
4. Synthetic Artif. Fibre.	317	166	(-) 47.6%	2.8%
5. Sugar	149	104	(-) 30.2%	1.8%
6. Beverages	152	93	(-) 38.8%	1.6%
7. Paper Sacks	53	53	-	0.9%
8. Plastic Goods	50	44	(-)12.0%	0.7%
9. Woven PP Fabrics	38	43	13.2%	0.7%
10. Air Conditioners	92	34	(-) 63.0%	0.6%
11. Foam & Foam Products	32	32	-	0.5%
Sub-Total	5264	5647	7.1%	95.5%
Others	446	267	(-) 38.8%	4.5%
T O T A L	5,710	5914	3.6%	100.0%

62. Bulk of the revenue i.e. 38.7% of the Collectorate was provided by the tobacco/ cigarettes in 1996-97. Its collection, however, declined from Rs. 2,316 million in 1995-96 to Rs. 2,290 million in 1996-97 or down by 1.1%. The collection from this item declined on account of production of lower slab cigarettes, the rates of which were reduced in 1995-96. The next major revenue spinner was cement which shared 38.6% of the total revenues and increased from Rs. 1,266 million in 1995-96 to Rs. 2,282 million in 1996-97 or by 80.3%. The collection from beverage concentrate being third major revenue item contributed 8.6% in the total revenues. The growth in collection over last year, however, declined by 36.7% in 1996-97. The only unit M/s Dewan Salman, manufacturing synthetic artificial fibre, paid duty to the extent of Rs. 166 million in 1996-97 and shared 2.8% in total collection of the Collectorate. The collection from sugar suffered decline of 30.2% over last year and from Rs. 149 million in 1995-96 to Rs. 104 million in

1996-97. The decline was attributed to less production of sugarcane, lesser stocks available for clearance compared to the preceding year. The other six revenue spinners of the Collectorate yielded Rs. 299 million and shared 5.0% of total collection of the Collectorate.

MULTAN COLLECTORATE

63. The Multan Collectorate yielded Rs. 4,032 million in 1996-97 as compared to Rs. 4,224 million in the preceding year. Its share in total collection was 7.1% and achievement of target was 92.1% in 1996-97.

TABLE - 6.22

MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Tobacco/Cigarettes	1,497	1,530	2.2%	38.0%
2. Cement	578	802	38.8%	19.9%
3. Sugar	794	675	(-) 15.0%	16.7%
4. POL Products	252	323	28.2%	8.0%
5. Soap & Detergent	290	300	3.4%	7.5%
6. Beverages	332	234	(-) 29.5%	5.8%
7. Natural Gas	70	64	8.6%	1.6%
8. Bank/Insurance Advance	26	30	15.4%	0.7%
9. Perfumery & Cosmetics	23	29	26.1%	0.7%
10. Hotel & Restaurant	9	13	44.4%	0.3%
11. Metal Containers	17	13	(-) 23.5%	0.3%
Sub-Total	3,888	4,013	3.2%	99.5%
Others	336	19	(-) 94.0%	0.5%
TOTAL	4,224	4,032	(-) 4.5%	100.0%

64. The Multan Collectorate, yielded central excise duties from twenty seven goods and services. Its sixteen items had shown positive growth, whereas eleven exhibited negative trend in the collection. The

eleven major revenue spinners of the Collectorate accounted for 99.5% revenue of the Collectorate.

65. The tobacco/cigarettes contributed 38.0% collection of the Collectorate which increased from Rs. 1,497 million in 1995-96 to Rs. 1,530 million in 1996-97 or grew by 2.2%. The cement occupied second position and yielded 19.9% revenue of the Collectorate. The collection increased by 38.8% i.e. from Rs. 578 million in 1995-96 to Rs. 802 million in 1996-97. The collection from sugar declined from Rs. 794 million in 1995-96 to Rs. 675 million in 1996-97 or declined by 15.0%. The POL products yielded Rs. 323 million in 1996-97 as compared to Rs. 252 million in 1995-96. The collection from soap and detergent remained at the 5th position and slightly increased from Rs. 290 million in 1995-96 to Rs. 300 million in 1996-97 or up by 3.4%. The collection from beverages had shown downward trend of collection of 29.5% as compared to last year. The other five revenue spinners contributed Rs. 149 million or 3.6% of total collection of the Collectorate.

LAHORE COLLECTORATE

66. The Central Excise Collectorate, Lahore is exclusively engaged in collection of CED. It yielded Rs. 3,394 million in 1996-97 as compared to Rs. 4,067 million in 1995-96 showing a decline of 16.5% over the last year. It shared 6.0% of total collection from central excise duties in 1996-97. The achievement of target was 80.8%.

67. The Collectorate yielded revenue from forty nine goods and services, of which twenty nine showed a positive growth, whereas twenty reflected decline. Its 85.7% collection was contributed from the following eleven revenue spinners.

TABLE - 6.23

MAJOR REVENUE SPINNERS OF LAHORE COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Sup./Dist. of Natural Gas	-	743	-	21.9%
2. Sugar	575	382	(-) 33.6%	11.3%
3. Beverages	395	333	(-) 15.7%	9.8%
4. Paper & Paperboard	162	275	69.8%	8.1%
5. POL Products	357	259	(-) 27.5%	7.6%
6. Bank/Insurance Advance	167	218	30.5%	6.4%
7. Beverage Concentrates	260	203	(-) 21.9%	6.0%
8. Hotel & Restaurants	178	193	8.4%	5.7%
9. Paints & Varnishes	135	153	(-) 13.3%	4.5%
10.Deep Freezers	125	84	(-) 32.8%	2.5%
11.Synthetic Artf. Fibre	151	66	(-) 56.3%	1.9%
Sub-total	2,505	2,909	16.2%	85.7%
Others	1,562	485	(-) 69.0%	14.3%
T O T A L	4,067	3,394	(-) 16.5%	100.0%

68. The highest revenue of the Lahore Collectorate i.e. Rs. 743 million was yielded by the supply of natural gas which shared 21.9% of the total collection of the Collectorate. Sugar being second major spinner shared 11.3% collection by the Collectorate. The collection suffered a negative growth of 33.6% as compared to last year or declined from Rs. 575 million in 1995-96 to Rs. 382 million in 1996-97. The collection from beverages also suffered a negative growth of 15.7% over the preceding year. It declined from Rs. 395 million in 1995-96 to Rs. 333 million in 1996-97. The collection from paper and paper board being fourth revenue yielding item of the Collectorate contributed 8.1% collection of the Collectorate and showed a notable growth of 69.8% over the preceding year. The collection from POL products declined by 27.5% and from Rs. 357 million in 1995-96 to Rs. 259 million in 1996-97. Collection from bank/insurance advance showed a notable increase of 30.5% as compared to last year. It contributed 6.4% in the total

collection of the Collectorate. The other five items yielded Rs. 699 million or 20.6% collection of the Collectorate.

FAISALABAD COLLECTORATE

69. The Faisalabad Collectorate yielded Rs. 2,779 million in 1996-97 as compared to Rs. 3,428 million in 1995-96 and reflected a negative growth of 18.9%. Its collection was spread over 26 items, of which 14 reflected positive growth and 12 showed negative trend. The Collectorate achieved the target to the extent of 90.4%.

TABLE - 6.24

MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Cement	1,016	1,396	37.4%	50.2%
2. Sugar	1,607	1,167	(-) 27.4%	42.0%
3. Beverages	198	157	(-) 20.7%	5.7%
4. Hotels and Restaurants	15	15	-	0.5%
5. Metal Container	18	13	(-) 27.8%	0.5%
6. Paper Sacks	4	9	125.0%	0.3%
7. POL Products	26	6	(-) 76.9%	0.2%
8.Paper & Paperboard	3	4	33.3%	0.1%
9. M.M.Yarn (continuous)	1	2	100.0%	0.1%
10. Customs Agents	1	2	100.0%	0.1%
11.Plastic Good NOS	2	2		0.1%
Sub-Total	2,891	2,773	(-) 4.1%	99.8%
Others	537	6	(-) 98.9%	0.2%
T O T A L	3,428	2,779	(-) 18.9%	100.0%

70. Eleven major revenue spinners of Faisalabad Collectorate yielded 99.8% of revenue. Its two major items i.e., sugar and cement, alone shared 92.2% collection of the Collectorate.

71. The Cement remained number one major revenue spinner of Faisalabad Collectorate. It yielded Rs. 1396 million in 1996-97 as compared to Rs. 1,016 million in 1995-96.Its share in total collection was 50.2%. The collection from sugar declined by 27.4% or from Rs. 1,607 million in 1995-96 to Rs. 1,167 million in 1996-97. The collection from beverages also declined from Rs. 198 million to Rs. 157 in 1996-97 or by 20.7%. The other items of the Collectorate contributed only Rs. 53 million in 1996-97.

QUETTA COLLECTORATE

72. The Quetta Collectorate attained eighth position in terms of revenue collection. It yielded Rs. 2,900 million in 1996-97 which was up by 4.5% as compared to last year. Its share in total collection was 5.1%. The achievement of the target was 103.4%.

TABLE - 6.25

MAJOR REVENUE SPINNERS OF QUETTA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Natural Gas	1,390	1,530	10.1%	52.8%
2. Cement	459	893	94.6%	30.8%
3. M.M.Yarn Continuous	92	83	(-) 9.8%	2.9%
4. POL Products	90	63	(-) 30.0%	2.2%
5. Wire Cable	65	36	(-) 44.6%	1.2%
6. Paper sack	35	35	-	1.2%
7. Plastic Goods (Nos.)	32	33	3.1%	1.1%
8. Soap & Detergents	35	30	(-)14.3%	1.0%
9. Electric Batteries	29	29	-	1.0%
10. Cigarette Filter Rods	13	29	(-)91.9%	1.0%
11. Synthetic & Arti.Fibre	58	21	(-) 63.8%	0.7%
Sub-Total	2,298	2,782	5.2%	95.9%
Others	478	118	(-) 10.6%	4.1%
T O T A L	2,776	2,900	4.5%	100.0%

73. Quetta Collectorate collected central excise duties from thirty two items. Its nineteen items were on the positive side whereas 13 items reflected a negative growth.

74. The major revenue yielding items shared 95.9% of total collection of the Collectorate. The collection from natural gas being on the top shared 52.8% of the total collection. Its two major revenue spinners i.e. natural gas and cement yielded 83.6% total collection of the Collectorate. The collection from natural gas increased from Rs. 1,390 million in 1995-96 to Rs. 1,530 million in 1996-97 or up by 10.1%. The central excise duty from cement being next revenue spinner shared 30.8% collection of the Collectorate and contributed Rs. 893 million in 1996-97 which increased from Rs. 459 million in 1995-96. The collection from M.M.Yarn (Continuous) was to the extent of Rs. 83 million in 1996-97 and shared,

2.9% collection of the Collectorate. The collection from POL Products with its small share of 2.2% in total collection declined in growth by 30.0%. The other seven revenue spinners of the Collectorate yielded Rs. 213 million and 7.2% of total collection.

GUJRANWALA COLLECTORATE

75. The Gujranwala Collectorate earned central excise duties from 27 items. Its 14 items showed positive growth, whereas 13 reflected declining trend. Its share, however, was 1.1% in the total collection. The collection declined by 20.6% as compared to the preceding year i.e. from Rs. 771 million in 1995-96 to Rs. 612 million in 1996-97. The target achievement was 87.7%

TABLE - 6.26

MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1995-96	1996-97		
1	2	3	4	5
1. Sugar	313	255	(-)18.5%	41.7%
2. Beverages	217	206	(-)5.1%	33.7%
3. Soap/Detergents	25	50	100.0%	8.2%
4. POL Products	53	43	(-)18.9%	7.0%
5. Paper & Paperboard	8	10	25.0%	1.6%
6. Ceramic Tiles	5	8	60.0%	1.3%
7. Foam & Foam products	4	8	100.0%	1.3%
8. Wire & Cable	9	7	(-)22.2%	1.1%
9. Plastic Goods (NOS)	4	7	75.0%	1.1%
10. Hotel & Restaurant	7	6	(-)14.3%	1.0%
11. Customs Agent	2	3	50.0%	0.5%
Sub-Total	647	603	(-)6.8%	98.5%
Others	124	9	(-)92.7%	1.5%
T O T A L	771	612	20.6%	100.0%

76. The eleven revenue spinners yielded 98.5% collection of the Collectorate. Bulk of the collection i.e. 41.7% was received from sugar which decreased from Rs. 313 million in 1995-96 to Rs. 255 million in 1996-97. Beverages contributed 33.7% of the revenue which was down by 5.1% as compared to the preceding year. Soap & Detergent being number three item of the Collectorate shared 8.2% in total collection and was up by 100% as compared to last year. It yielded Rs. 50 million in 1996-97 as compared to Rs. 25 million in the preceding year. POL Products shared 7.0% collection of the Collectorate. The other seven items yielded Rs. 49 million and shared 7.9% revenue of the Collectorate.

CUSTOMS KARACHI & LAHORE

77. In the year 1996-97, certain imported items such as beverages concentrates, perfumery, cosmetics and soap/detergent & washing preparations were brought under the central excise net. These commodities were imported through Karachi & Lahore Customs Houses. The central excise duties from Lahore and Karachi Customs were collected at Rs. 17 million and Rs. 155 million respectively from these items during 1996-97.

SALES TAX

CHAPTER 7

SALES TAX

Sales Tax used to be a provincial tax. However, it was transferred to the Federal Government in 1952. The sales tax was administered by the Income Tax Department till 1981. As a result of an amendment made in 1981, in Sales Tax Act, 1951, sales tax started to be collected, in the same manner and as if it was a duty of central excise. The application of central excise law, rules and procedures in matters of assessment and collection of sales tax and excessive reliance on physical controls created certain anomalies and distortions in the sales tax system. In order to remove these distortions and facilitate the tax payers, a simple, workable system was formulated and introduced in the country in the shape of the Sales Tax Act, 1990 from first of November, 1990. The Act prescribed a value added tax (VAT) type system in which the value added component at each stage of business transaction could be taxed. The sales tax is chargeable from the importers and taxable supplies made by the Registered Persons. The supplies and tax credit claimed by the importers is allowed when the Registered Person keep proper record of claim regarding tax invoice and bill of entry. The goods meant for export were zero rated. The new system is based on self-assessment/clearance procedure and the payment of tax is deferred by the 20th of the following month. The tax paid on raw materials and other goods purchased in the course of business is deducted automatically while determining the tax liability.

SALES TAX REFORMS

2. In 1996-97 wide ranging reforms in sales tax regime were undertaken so as to address the issues such as inequitable treatment of taxpayers, numerous exemptions, refund of sales tax after six months, tax on tax or cascading, harassment by tax officials and ambiguity in the law.

3. To combat the above mentioned problems and to evolve a VAT type of sales tax, the exemptions at import and manufacturing stage were withdrawn except on some items notified separately such as sugar, oil/ghee, POL products, unprocessed food stuff and agricultural

products. Certain goods of essential nature such as medicines and raw materials for fertilizer were subjected to lower rate of 5% as per list issued separately.

4. The time bound SROs concerning tax exempt areas of NWFP and Baluchistan were allowed to continue till they ran out their present life span. The SRO allowing exemption of sales tax, only to units set up at the cost of Rupees one billion or more before 30 June, 1996 and which have letters of credit opened before that date was amended suitably. Fourteen items which were subject to reduced rate of 10% were restored to standard rate and some more items were added in the list of raw material earlier taxed at the rate of 20%. To facilitate the taxpayers the refund of sales tax acquiring machinery, raw materials and packing materials, consumable stores etc. was allowed to be refunded within one month. The entire exports were made zero rated and sales tax incurred in exports on inputs was refunded. The existing duty draw-backs system was allowed to continue upto 30th september, 1996.

5. The goods sold by wholesalers and retailers were not subjected to sales tax. However, wholesalers/distributors making supplies of raw materials and intermediate goods were allowed to voluntarily register themselves so that they may serve as conduit for availing of input tax credit by the manufacturers. This was to remove any tax on tax or cascading. These wholesalers were not required to pay the tax but were allowed to issue invoices for use by the manufactures. They did not file any return but were required to maintain records which were subject to audit. Only auditors were authorised to deal with the taxpayers so as to minimize the contact of tax officials with the taxpayers. Inappropriate provisions of the Act such as curb on the storage and movement of goods, certification of invoices, and underlaying harsh penalty regime were removed. In order to remove the general apprehension of business community that their sales might lead to problems with their income tax assessments, immunity was granted from re-opening of previous years income tax declared in the sales tax return. This was a one-time concession.

6. The fixed tax scheme was discontinued except for brick kilns. However, smaller units in each industry were allowed to pay a turnover tax of 2%, if their annual sales did not exceed rupees one million.

SALES TAX REFORMS IN ECONOMIC REVIVAL PACKAGES

7. The Federal Govt. in its Economic Revival Package dated 28th March, 1997 considered it imperative to reduce the dependence on international taxes in revenue collection. As such, it relied more on domestic income and sales tax. In this regard particular importance was assigned to the transition to a modern, documentation based value added tax which enables voluntary filing of returns periodically by taxpayers largely on the basis of self assessment and minimizes contact with the tax department. To make it large and buoyant source of revenue the sales tax was extended to retail level to make it a true consumption tax.

8. The high rate of General Sales Tax (GST) alongwith the large excise duties had led to over taxation in the past in a number of industries and thus hindered production. As such to provide a major supply side stimulus to industry the standard rate was brought down from 18% to 12.5%. This was necessitated to broaden the tax base which was limited to a narrow tax base at an enhanced standard rate of 18%. while the maximum rate was as high as 23%. The items currently subject to 10% GST were decided to remain unchanged. As such there will be only two GST rates of 10% and 12.5% as compared to three rates previously. The main purpose of across the board reduction of GST rates was to act as a major instrument for revival of the industrial sector and revenue loss was expected to be compensated by faster growth of tax base.

9. As a major broad-basing initiative, GST was extended to retail trade so as to develop it as a proper consumption tax. To make it simple it was decided to introduce it in the form of a turnover tax at the rate of 3%. The retailers were required to pay on a self-assessment basis and will receive protection where the information on sales tax payment will not be used as a basis of assessment of income tax. As a major incentive for boosting investment in the economy, it was decided to exempt both imported and domestically manufactured plant and machinery from the GST. However, due to protest from traders and as a result of an agreement reached between Government and traders the operation of Sales Tax on retail stage has been suspended. The traders have promised to pay Rs. 2.0 billion through a Trade Enrolment Certificate Scheme during 1997-98.

SALES TAX RATES IN PAKISTAN

UPTO 1980

1.	Standard rate	=	20%
2.	Higher rates	=	25% and 30%.
3.	Reduced rates	=	5%, 7.5% and 15%

FROM 1981 TO 1993

1.	Standard rate	=	12.5%

FROM 1993 TO 1996

1.	Standard rate	=	15%
2.	Lower rate	=	10% (on 14 items only)
3.	Higher rate	=	20% (on 21 items only)

FROM 01-07-1996

1.	Standard rate	=	18%
2.	Higher rate	=	23%
3.	Lower rate	=	10% (export oriented goods, food stuff and health care items).

FROM 28-03-1997 to 12-06-1997

1.	Standard rate	=	12.5%
2.	Lower rate	=	10.0%

FROM 13-06-1997

1.	Standard	=	12.5%
2.	Turnover Tax	=	2% turn over tax in respect of business whose turnover does not exceed rupees one million during the last 12 months from 28-3-97.

FROM 01-02-1998

1.	Retail Tax	Retail tax on certain items @ 3% of turnover.

ADMINISTRATION OF SALES TAX

10. In order to administer the sales tax in a befitting manner, it was decided to establish separate Collectorates of sales tax. As of now, ten Collectorates are exclusively engaged in the collection of sales tax on domestic goods. In order to collect sales tax both on imports and domestic supplies, the following twenty two Collectorates are handling collection of sales tax and payment of refunds and duty drawbacks.

COLLECTORATES OF CUSTOMS & SALES TAX (ON IMPORTS)

CUSTOMS COLLECTORATES

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

COLLECTORATES OF CUSTOMS, CENTRAL EXCISE & SALES TAX (ON IMPORTS)

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

COLLECTORATES OF SALES TAX (DOMESTIC GOODS)

13) Karachi (East)
14) Karachi (West)
15) Peshawar
16) Rawalpindi
17) Lahore
18) Gujranwala
19) Faisalabad
20) Multan
21) Hyderabad
22) Quetta (at Hub)

11. Sales tax is levied on imports as well as on domestic supply. At import stage, the tax is collected by the Customs Collectorates. The

Sales Tax Collectorates are exclusively engaged in collection of sales tax on domestic goods. These Collectorates are headed either by the Collectors or Additional Collectors and assisted by the Additional Collectors, Deputy Collectors, Assistant Collectors, Senior Auditors, Auditors, Superintendent and Deputy Superintendent. While administering the sales tax on imports which is collected together with customs duties, the Collector of Customs is assisted by the Additional Collectors, Deputy Collectors and Assistant Collectors.

GROWTH & ACHIEVEMENT OF TARGET

12. Despite host of negative factors which partially eroded the tax base, it is evident from the following table that the budget targets were missed or marginally approached during the last five years, except in the year 1994-95, when it was successfully achieved to the extent of 101.3%.

TABLE - 7.1

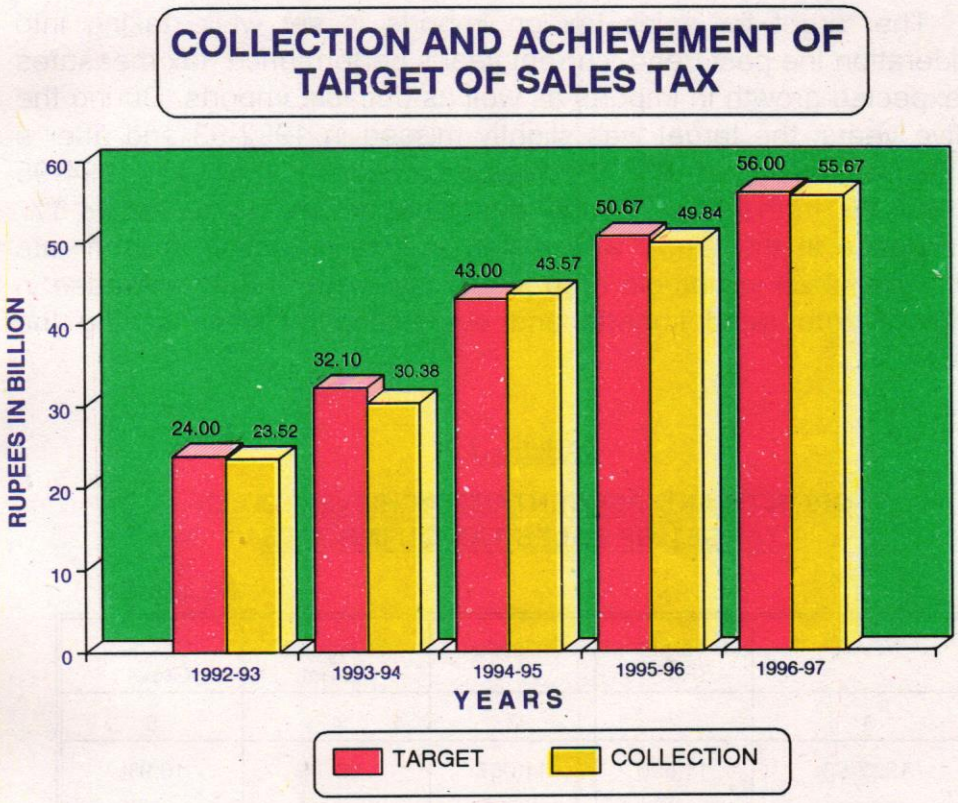
GROWTH AND % ACHIEVEMENT OF TARGET OF SALES TAX

(Rs.in million)

YEAR	Target (R.E)	Collection	Achievement of Target	% Growth
1	2	3	4	5
1992-93	24,000	23,521	98.0%	13.1%
1993-94	32,100	30,379	94.6%	29.2%
1994-95	43,000	43,574	101.3%	43.4%
1995-96	50,665	49,841	98.4%	14.4%
1996-97	56,000	55,668	99.4%	11.7%

13. The sales tax collection exhibited a notable surge during the last five years. It increased from Rs. 23,521 million in 1992-93 to Rs. 55,668 million in the year 1996-97, reflecting an increase of 137% during the period. The annual compound growth rate was 24%. The collection increased from Rs. 49,841 million in 1995-96 to Rs. 55,668 million or up by 12% in 1996-97. In 1992-93, the target was marginally achieved by 98.0%. The shortfall in 1993-94 to the extent of 5.4% was

FIGURE: 7.1


COLLECTION AND ACHIEVEMENT OF TARGET OF SALES TAX
RUPEES IN BILLION
60
50
40
30
20
10
0
24.00
23.52
32.10
30.38
43.00
43.57
50.67
49.84
56.00
55.67
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS
TARGET
COLLECTION

notable. In 1994-95, the target was exceeded by 1.3%, followed by a shortfall of 1.6% in 1995-96 and 0.6% in 1996-97.

14. The growth and achievement of the target represent collection at the import stage and from domestic, therefore, it would be appropriate to gauge the achievement of sales tax target separately from imports and domestic.

SALES TAX ON IMPORTS

15. The target for sales tax on imports is set while taking into consideration the past trend, current year's performance, tax measures and expected growth in imports as well as dutiable imports. During the last five years, the target was slightly missed in 1992-93 and after a notable drop of 7.1% in 1993-94, it twice exceeded in the years 1994-95 and 1995-96. In the year 1996-97 the target achievement was 98.8%. The slippage in the target was mainly due to reduction in tariff rate which culminated in notable drop in effective rate of duty, increase in volume of zero rated imports and overestimation while setting the targets.

TABLE - 7.2

GROWTH AND PERCENTAGE ACHIEVEMENT OF TARGET OF SALES TAX ON IMPORTS

(Rs.in million)

YEAR	Target (R.E)	Collection	% Ach. of Target	% Age. Growth
1	2	3	4	5
1992-93	11,500	11,057	96.1%	10.9%
1993-94	15,400	14,304	92.9%	29.4%
1994-95	23,000	23,260	101.1%	62.6%
1995-96	27,280	28,090	103.0%	20.8%
1996-97	36,332	35,889	98.8%	27.8%

16. At present five Customs Collectorates and seven up country composite Collectorates are engaged in collection of sales tax on imports. The collection reported by these twelve Collectorates increased from Rs. 11,057 million in the year 1992-93 to Rs. 35,889 million in 1996-97. Due to gradual withdrawal of exemptions over the years, the

collection has shown great buoyancy, reflecting tremendous increase of 224.6% during last five years. The annual compound growth rate during the same period was 34.2%. In 1996-97, the collection was up by 27.8% as compared to the preceding year and increased from Rs. 28,090 million in 1995-96 to Rs. 35,889 million in 1996-97. The increase was mainly attributed to expansion of sales tax base by gradually withdrawing exemptions.

SALES TAX ON DOMESTIC

17. The target for sales tax on domestic goods is based on the past performance, trend of current year's collection, tax measures and the trend in industrial growth. Thus, the attainment of the target by and large depends on the buoyancy of the economy and industrial production. It is evident from the table 7.3 that sales tax targets of domestic goods were only marginally achieved during the last five years. However, in the year 1994-95 and 1996-97, the target was exceeded by 1.6% and 0.6% respectively.

TABLE - 7.3

GROWTH AND PERCENTAGE ACHIEVEMENT OF TARGET OF SALES TAX ON DOMESTIC GOODS

(Rs.in million)

YEAR	Target (R.E)	Collection	% Ach. of Target	% Age. Growth
1	2	3	4	5
1992-93	12,500	12,464	99.7%	15.0%
1993-94	16,700	16,075	96.3%	29.0%
1994-95	20,000	20,314	101.6%	26.4%
1995-96	23,385	21,751	93.0%	7.1%
1996-97	19,668	19,779	100.6%	-9.1%

18. Prior to 1995-96 the Composite Collectorates were responsible for collection of sales tax on domestic goods. However, since 1995-96, after the establishment of Sales Tax Collectorates, the responsibility was placed with these Collectorates. The collection during last five years increased from Rs. 12,464 million in 1992-93 to Rs. 19,779 million in the year 1996-97 or by 58.7%. Annual compound growth rate during the period was 12.2%. In the year 1996-97, the collection

declined from Rs. 21,751 million in 1995-96 to Rs. 19,779 million or down by 9.1%. The main reason for drop in revenue in 1996-97 was the sluggish growth of industrial production.

PERCENTAGE SHARE OF SALES TAX IN TOTAL TAX RECEIPTS AND INDIRECT TAXES

19. During the last five years percentage share of sales tax in total collection and in indirect taxes has shown a progressive trend.

TABLE - 7.4

PERCENTAGE SHARE OF SALES TAX IN TOTAL TAXES AND INDIRECT TAXES

(Rs.in million)

YEARS	Collection	% Share in Indirect Taxes	% Share in Total Taxes
1	2	3	4
1992-93	23,521	20.2%	15.3%
1993-94	30,379	23.5%	17.6%
1994-95	43,574	26.4%	19.2%
1995-96	49,841	26.3%	18.6%
1996-97	55,668	28.3%	19.7%

20. In 1992-93, the share of sales tax in total tax receipts was 15.3%, which gradually rose to 19.2% in 1994-95. However, in the year 1995-96, it slightly dipped to 18.6% and again in 1996-97, it rose to 19.7% . The major reason for the slow pace of increase in its share in total tax receipts was the comparatively high buoyancy of direct taxes and consequently its increasing share in total tax receipts.

21. The percentage share of sales tax in indirect taxes was 20.2% in 1992-93 and has shown a gradual increasing trend in next two years and rose to 26.4% and 26.3% in 1994-95 & 1995-96, respectively. However, it climbed 28.3% in the year 1996-97.

ANALYSIS OF COLLECTION OF SALES TAX ON DOMESTIC GOODS

22. The sales tax on domestic goods was subjected to two types of rates during 1996-97 i.e. the normal tax regime @ 18% ad-valorem, and fixed tax after the merger of 2% fixed sales tax in 1993-94, which was earlier collected separately. Since 1996-97 sales tax has been levied at a uniform rate of 18%, whereas fixed sales tax has almost been abolished except on brick kilns.

TABLE - 7.5

COLLECTION OF SALES TAX FROM NORMAL TAX AND FIXED TAX REGIMES

(Rs.in million)

HEADS	1995-96		1996-97		%Inc./Dec over the last year
	Collection	% Share in Total coll.	Collection	% Share in Total coll.	
1	2	3	4	5	6
1. Normal Tax	20,371	93.7%	19,758	99.9%	(-) 3.0%
2. Fixed Tax	1,380	6.3%	21	0.1%	(-)98.5%
T o t a l	21,751	100.0%	19,779	100.0%	(-)9.1%

23. Collection from normal sales tax regime accounted for Rs. 20,371 million in 1995-96 and decreased to Rs. 19,758 million in 1996-97 or by 3.0%. Its share in total collection from domestic goods slightly increased from 93.7% in 1995-96 to 99.9% in 1996-97. The collection from fixed tax decreased from Rs. 1,380 million in 1995-96 to Rs.21 million in 1996-97 and shared only 6.3% and 0.1% in collection of sales tax from domestic goods in 1995-96 and 1996-97, respectively. The reason for this huge decrease is that Fixed Sales Tax has been abandoned on all goods except on brick kilns.

ANALYSIS OF REGISTERED UNITS

24. The Sales Tax on domestic is paid by the registered Units under the normal and fixed tax regime.

TABLE - 7.6

NO OF UNITS REGISTERED UNDER VARIOUS SALES TAX REGIMES

Regime	1995-96	1996-97	Growth
1	2	3	4
1. Normal Tax	22,472	27,791	23.7%
2. Fixed Tax	16,272	3,516	(-) 78.4%
T o t a l	38,744	31,307	(-) 19.2%

25. The table above depicts that total number of registered units decreased from 38,744 in 1995-96 to 31,307 in 1996-97 showing a drop of 19.2% over the year because of abandoning of fixed tax on most of the goods. It is thus evident from the table that registered units under fixed tax regime declined from 16,272 in 1995-96 to 3,516 in 1996-97 representing a decline of 78.4% while in case of normal tax regime, it increased from 22,472 in 1995-96 to 27,791 in 1996-97 showing an increase of 23.7%.

COLLECTION FROM REGISTERED UNITS & COLLECTORATES

26. Collectorate wise analysis of number of reporting units and Sales Tax collection from these units presented below would highlight the revenue picture more lucidly.

TABLE - 7.7

COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION AND REPORTING UNITS DURING 1995-96 AND 1996-97

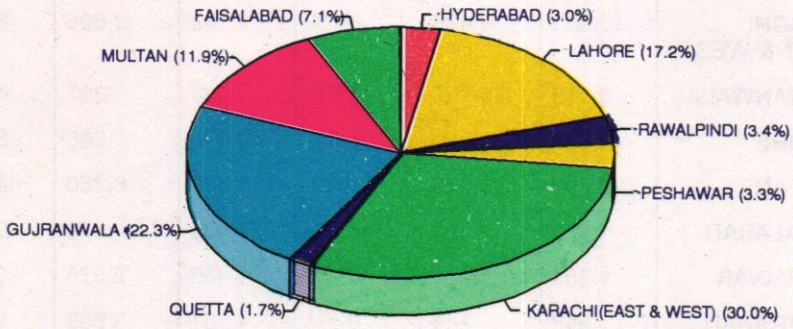
(Rs.in million)

COLLECTORATE	TOTAL UNITS			COLLECTION		
	1995-96	1996-97	% Inc/Dec	1995-96	1996-97	% Inc/Dec
1	2	3	4	5	6	7
1. KARACHI (EAST & WEST)	10,009	9,406	-6.0%	7,182	2,605	-63.7%
2. GUJRANWALA	6,710	6,967	3.8%	558	307	-44.9%
3. LAHORE	9,989	5,390	-46.0%	3,974	668	-83.2%
4. MULTAN	2,831	3,726	31.6%	1,255	6,360	406.8%
5. FAISALABAD	4,570	2,229	-51.2%	1,453	76	-94.8%
6. PESHAWAR	1,304	1,034	20.7%	1,483	2,075	39.9%
7. HYDERABAD	942	944	0.2%	1,801	3,552	97.2%
8. RAWALPINDI	2,041	1,071	-47.5%	3,072	3,384	10.2%
9. QUETTA	348	540	55.2%	973	752	-22.7%
TOTAL	38,744	31,307	-19.2%	21,751	19,779	-9.07%

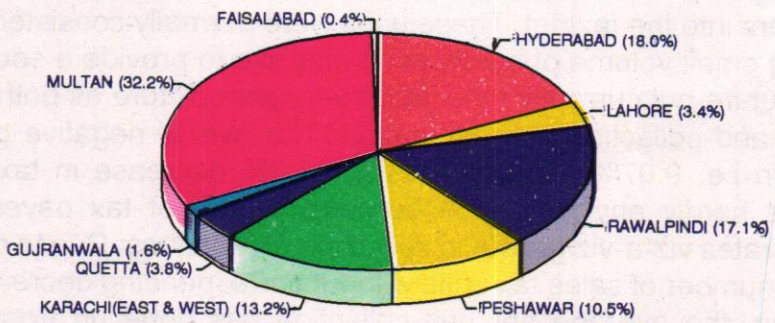
27. The sizeable decline in the number of tax payers reflects the depressed manufacturing and trading activities and resulted in closure of many units. Consequently it led to drop in the number of registered units despite the serious effort of the department to bring all the eligible tax payers into the tax net. These units were normally consisted of units handling small volume of business. It may like to provide a sound base for the future but currently reflected a very grim picture as both number of units and collection has decreased. The overall negative growth in collection i.e. 9.07% as compared to 19.2% decrease in tax payers, presents hardly any relevance between growth of tax payers in the Collectorates viz-a-viz growth in collection of revenues. Due to decrease in large number of sales tax units without corresponding decrease in tax collection, the average per unit collection has gone up from Rs.561 thousands to Rs. 631.7 thousand in 1996-97 as compared to the preceding year. This is because of the reason that units which were closed were paying very small amount of sales tax. Hence, their exclusion from tax net or their closure elevated the collection per unit.

FIGURE: 7.2

COLLECTORATE-WISE %AGE SHARE OF SALES TAX REPORTING UNITS (1996-97)



%AGE SHARE OF SALES TAX COLLECTORATES IN SALES TAX COLLECTION (1996-97)



As the analysis of total units reflects a combined effect of units paying tax at the standard rate (units under normal tax regime) and at fixed rate, therefore, it would be appropriate to analyse the growth of two types of units viz-a-viz their Collectorates.

COLLECTORATE WISE COLLECTION FROM NORMAL TAX UNITS

28. The collection from normal tax regime shared 99.9% of the total collection from sales tax on domestic.

TABLE - 7.8

COLLECTORATE-WISE SALES TAX UNITS AND COLLECTION UNDER NORMAL TAX REGIME

(Rs.in million)

COLLECTORATE	NORMAL TAX UNITS			COLLECTION		
	1995-96	1996-97	% Inc/Dec	1995-96	1996-97	% Inc/Dec
1	2	3	4	5	6	7
1. KARACHI (EAST & WEST)	6,200	9,406	51.7%	6,603	2,605	(-)60.5%
2. GUJRANWALA	3,523	5,993	70.1%	440	304	(-)30.9%
3. LAHORE	5,667	5,199	-8.3%	3,617	665	(-)81.6%
4. MULTAN	1,797	2,782	54.8%	1,232	6,358	416.1%
5. FAISALABAD	2,832	1,643	-41.9%	1,220	68	(-)94.4%
6. RAWALPINDI	964	836	-13.3%	3,032	3,381	11.5%
7. PESHAWAR	650	734	12.9%	1,474	2,074	40.7%
8. HYDERABAD	556	658	18.3%	1,787	3,551	98.7%
9. QUETTA	283	540	90.8%	966	752	(-)22.2%
TOTAL	22,742	27,791	22.2%	20,371	19,758	(-)3.0%

29. Sales tax units under normal tax regime showed a comparative faster growth of 22.2%. The collection from these units however, dropped from Rs. 20,371 million in 1995-96 to Rs. 19,758 million in 1996-97 or by 3%.

30. In 1996-97, Karachi East and West Collectorates shared 33.8% of total sales tax units in the normal tax regime and exhibited an impressive growth of 51.7% as compared to last year. The collection

from these units was 13.2% of the total sales tax and sharply declined by 60.5% as compared to the last year. The Gujranwala Collectorate registered 5,993 units in 1996-97, which was up by 70.1 as compared to last year and shared 21.6% of total registered units of the country. Despite tangible growth in registered units, the revenue declined from Rs. 440 million in 1995-96 to Rs. 304 million in 1996-97. The Sales Tax Collectorate, Lahore with 18.7% of total units under the normal tax regime contributed 3.4% revenues. The collection, however, decreased by 81.6% from Rs. 3,617 million in 1995-96 to Rs. 665 million in 1996-97.

31. The Multan Collectorate, has shown only 54.8% growth in number of units and shared 10.0% of total units under this regime. Its collection was 32.2% of total collection and reflected an impressive increase of 416% over the preceding year under the normal tax regime. The 836 units of Rawalpindi Collectorate were decreased by 13.3% and reflected growth of 11.5% in collection as compared to preceding year. Its collection was 17.1% of total collection in 1996-97, under the normal tax regime. The Faisalabad Collectorate, with its 1,643 units in 1996-97 was down by 41.9% as compared to the last year. It shared only 0.34% of total collection and showed a very huge fall in collection i.e. 94.4% in 1996-97 as compared to the last year.

32. The Peshawar Collectorate having 734 units, yielded Rs. 2,074 million in 1996-97. The collection was up by 40.7% as compared to last year. The Hyderabad Collectorate, with its 658 units in 1996-97 reflected a growth of 98.7% in revenue collection as compared to last year. The number of units in Quetta Collectorate, although increased by 90.8%, the collection showed a decline of 22.2% in revenue as compared to the preceding year.

ANALYSIS OF FIXED TAX UNIT

33. These units pay sales tax at the fixed rate. The collection from these units was only 0.1% of total collection of sales tax in 1996-97.

TABLE - 7.9

COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION FROM THE UNITS UNDER FIXED TAX REGIME DURING 1995-96 AND 1996-97

(Rs.in million)

COLLECTORATE	FIXED TAX UNITS (Bricks Kiln)			COLLECTION		
	1995-96	1996-97	% Inc/Dec	1995-96	1996-97	% Inc/Dec
1	2	3	4	5	6	7
1. GUJRANWALA	3,187	974	-69.4%	118	3	-97.5%
2. MULTAN	1,034	944	-8.7%	23	1	-95.7%
3. FAISALABAD	1,738	586	-66.3%	233	7	-97.0%
4. PESHAWAR	654	300	-54.1%	9	2	-77.8%
5. HYDERABAD	386	286	-25.9%	14	2	-58.7%
6. RAWALPINDI	1,077	235	-78.2%	40	3	-92.5%
7. LAHORE	4,322	191	-95.6%	357	3	-99.2%
8. KARACHI (EAST & WEST)	3,809	-	-100.0%	579	-	-
9. QUETTA	65	-	-	7	-	-
TOTAL	16,272	3,516	-78.4%	1,380	21	-98.5%

34. As a result of abandoning of fixed tax except on brick kilns, the fixed tax units were decreased from 16,272 in 1995-96 to 3,516 in 1996-97 or by 78.4%. The collection from fixed tax regime also decelerated by 98.5% as compared to last year. The average tax per unit has gone down from Rs. 85 thousand in 1995-96 to around Rs. 6 thousand in 1996-97.

35. Gujranwala Collectorate having larger number of fixed tax units reflected a decline of 69.4% in number of units in 1996-97. It also reflected heavy decline of 97.5% in collection over the previous year. The Multan Collectorate having 944 units showed a negative growth of 95.7% in revenue during 1996-97, as compared to the preceding year.

36. The Faisalabad Collectorate, reflected decrease in fixed tax units from 1,738 in 1995-96 to 586 units in 1996-97 or by 66.3%. The collection from these units declined from Rs. 233 million in 1995-96 to Rs. 7 million in 1996-97 or down by 97.0%. The Peshawar Collectorate, observed 54.1% negative growth in number of units in 1996-97, and showed a negative growth of 77.8% in revenue collection during the same period. The Hyderabad Collectorate, also reflected decrease in fixed tax units from 386 in 1995-96 to 286 in 1996-97 or by 25.9%. The collection, however, decreased from Rs. 14 million in 1995-96 to only Rs. 2 million in 1996-97. Rawalpindi Collectorate reflected a decline of 78.2% in number of units as compared to the preceding year. The collection from these units had shown a drop of 92.5% in 1996-97, as compared to last year. Lahore Collectorate exhibited, negative growth of 99.2% in revenue and 95.6% growth in units. Karachi (East & West) and Quetta Collectorates collected no revenue as there was no unit there in 1996-97 which showed a decline of 100% in number of units over the year. Sales Tax collection has, under this regime, declined heavily in all Collectorates ranging from 77.8% to 99.2% and as a whole it decreased by 98.5%, whereas number of units decreased by 78.4%.

MAJOR REVENUE SPINNERS OF SALES TAX (ON DOMESTIC GOODS)

37. Although, the Sales Tax encompassed 653 items, yet the sixty real revenue spinners given in table 7.10 yielded Rs. 27,503 million in 1996-97, while the remaining commodities yielded Rs. 6,568 million. The actual collection, however, dropped to Rs. 19,779 million due to excessive refunds which were around Rs. 14,292 million. Amongst these revenue spinners, top ten accounted for 97.3% of the total gross collection. It would, thus be appropriate to analyse these spinners.

TABLE - 7.10

COLLECTION FROM MAJOR REVENUE SPINNERS

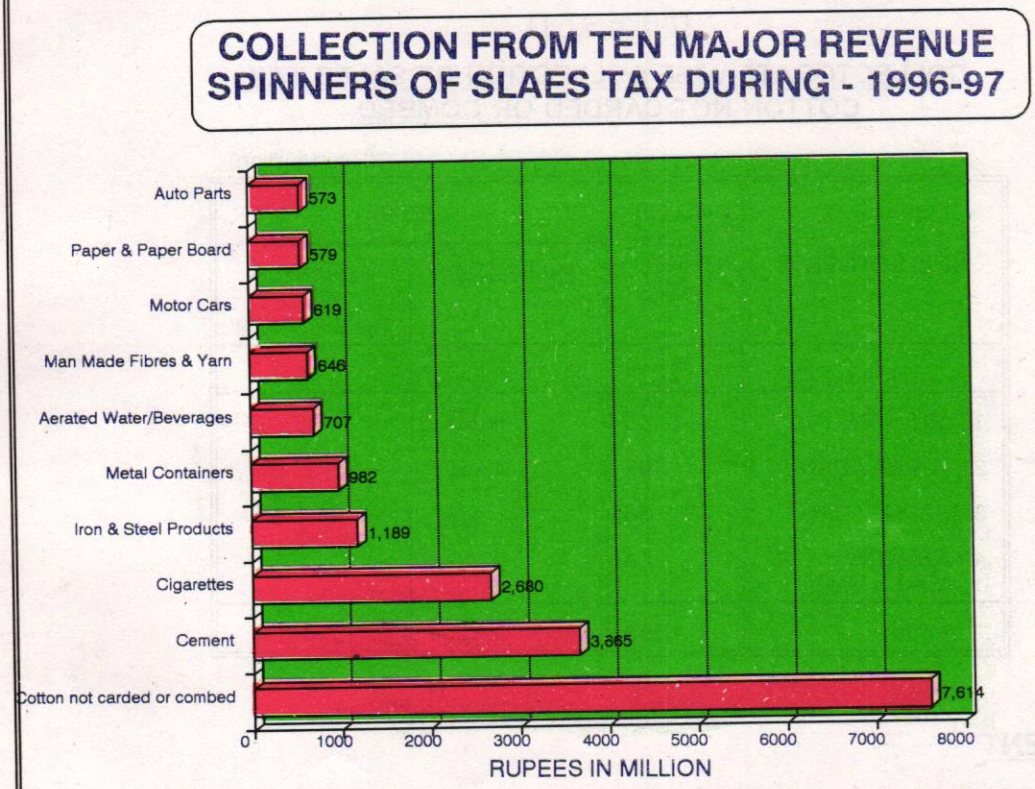
(Rs. in million)

S.No.	COMMODITIES	1996-97	
		Collection	% Share
1	Cotton not carded or combed	7,614	38.5%
2	Cement	3,665	18.5%
3	Cigarettes	2,680	13.5%
4	Iron & Steel Products	1,189	6.0%
5	Metal Containers	982	5.0%
6	Aerated Waters/Beverages	707	3.6%
7	Man Made Fibres & Yarn	646	3.3%
8	Motor Cars	619	3.1%
9	Paper & Paperboard	579	2.9%
10	Auto Parts	573	2.9%
	Sub Total (1 to 10)	**19,254**	**97.3%**
11	Lubricating Oils & Oil Additives	471	2.4%
12	Glycerine	388	2.0%
13	Polyester Staple Fibre	379	1.9%
14	Liquid Glucose, Glucose	307	1.6%
15	Soda Ash	284	1.4%
16	M.S.Product	255	1.3%
17	Plastic Products (others)	246	1.2%
18	Bus, Tractor, Truck Bodies	239	1.2%
19	Paint & Varnishes	237	1.2%
20	Wires & Cables	210	1.1%
21	Biscuits	209	1.1%
22	Television Sets	189	1.0%
23	Ceramic Tiles	185	0.9%
24	Ice Cream	180	0.9%
25	Caustic Soda	177	0.9%
	Sub Total (1 to 25)	**23,210**	**117.3%**
26	Machinery Parts (Mechanical)	172	0.9%
27	Jute Products	170	0.9%
28	Refrigerators	161	0.8%
29	Rubber Goods	160	0.8%
30	Wood Free Writing Paper	159	0.8%

(Rs. in million)

S.No.	COMMODITIES	1996-97	
		Collection	% Share
31	Margarine	159	0.8%
32	Cotton Carded or Combed	153	0.8%
33	Storage Batteries	150	0.8%
34	Polyester Zips	148	0.7%
35	Oil Cake	144	0.7%
36	Carbon Dioxide Gas (CO_2)	141	0.7%
37	Ammonium Chloride	134	0.7%
38	Bitumen Natural	133	0.7%
39	Glass & Glasswares etc	133	0.7%
40	Chemicals Inorganic/Industrial Gases	130	0.7%
41	Poultry Feed	126	0.6%
42	Cotton Seed Oil	124	0.6%
43	Paper Sacks	124	0.6%
44	Deep Freezers	118	0.6%
45	Air Conditioners	117	0.6%
46	Fruit or Vegetable Juices	114	0.6%
47	Motor Cycles	113	0.6%
48	Spices	111	0.6%
49	Electrical Goods & Parts (Nos)	106	0.5%
50	Tyres & Tubes	103	0.5%
51	Syrups & Squashes	100	0.5%
52	Coal/Briquettes	99	0.5%
53	Water Meters, Electric or Gas Meters	99	0.5%
54	Perfumery & Cosmetics	94	0.5%
55	Telephone Parts	93	0.5%
56	Detergents	88	0.4%
57	Food Products	84	0.4%
58	Baggasse	79	0.4%
59	Paper Cones, Bobbins etc.	79	0.4%
60	Chip Board	75	0.4%
	Sub Total (11 to 60)	**8,248**	**41.7%**
	Total (1 to 60)	**27,503**	**139.1%**
	Other Items	6,568	33.2%
	Total (Gross)	**34,071**	**172.3%**
	Refund	14,292	72.3%
	Net Receipt	**19,779**	**100.0%**

FIGURE: 7.3


COLLECTION FROM TEN MAJOR REVENUE SPINNERS OF SLAES TAX DURING - 1996-97
Auto Parts
573
Paper & Paper Board
579
Motor Cars
619
Man Made Fibres & Yarn
646
Aerated Water/Beverages
707
Metal Containers
982
Iron & Steel Products
1,189
Cigarettes
2,680
Cement
3,365
Cotton not carded or combed
7,614
0
1000
2000
3000
4000
5000
6000
7000
8000
RUPEES IN MILLION

COTTON NOT CARDED OR COMBED

38. Cotton not carded or combed remained the top revenue generating item in 1996-97. Total sales tax collected from this item in 1996-97 was Rs. 7,614 million received from 1,350 units. Multan Collectorate yielded highest revenue at Rs. 5,231 million from its 1,118 units. Hyderabad Collectorate from its 142 units collected Rs. 1,969 million in 1996-97, and at third position Faisalabad Collectorate collected Rs. 414 million from its 86 units this year. Karachi (East & West) Collectorate collected no revenue although it had 4 units in its jurisdiction.

TABLE - 7.11

COLLECTORATE-WISE COLLECTION OF SALES TAX
COTTON NOT CARDED OR COMBED

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	1996-97	
		COLLECTION	%SHARE IN TOTAL COLLECTION
1	2	3	4
1. MULTAN	1,118	5,231	68.7%
2. HYDERABAD	142	1,969	25.9%
3. FAISALABAD	86	414	5.4%
4. KARACHI (East & West)	4	-	-
TOTAL	1,350	7,614	100%

CEMENT

39. Cement was second highest revenue spinner. Its collection slightly increased from Rs. 3,641 million in 1995-96 to Rs. 3,665 million in 1996-97 or by 0.7%. Its share in total gross collection was 18.5% in 1996-97.

TABLE - 7.12

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CEMENT

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. RAWALPINDI	7	824	22.6%	1,093	29.8%	32.6%
2. PESHAWAR	6	659	18.1%	696	18.9%	5.6%
3. HYDERABAD	6	760	20.9%	563	15.4%	(-)25.9%
4. QUETTA	2	243	6.7%	386	10.5%	(-)23.3
5. FAISALABAD	3	503	13.8%	340	9.3%	2.7%
6. KARACHI	3	331	9.1%	324	8.8%	0.9%
7. MULTAN	1	321	8.8%	263	7.2%	8.2%
TOTAL	28	3,641	100.0%	3,665	100.0%	0.7%

40. The Rawalpindi Collectorate, yielded the highest collection i.e. Rs. 1,093 million in 1996-97 as compared to Rs. 824 million in the preceding year from its seven Cement factories. The Collectorate shared 29.8% in total revenue from this item. The Peshawar Collectorate, with its Rs. 696 million collection shared 18.9% in the total collection from this item in 1996-97. The Hyderabad Collectorate, collected Rs. 563 million in 1996-97 as compared to Rs. 760 million in 1995-96 or down by 25.9%. Its share was 15.4% in 1996-97 which fell from 20.9% in 1995-96. The Quetta Collectorate with its only two units contributed Rs. 386 million in 1996-97. The Faisalabad Collectorate with three units yielded Rs. 340 million in 1996-97 and shared 9.3% in total collection. The Karachi Collectorate, yielded only Rs. 324 million and shared 8.8% in the total collection. The Multan Collectorate, collected Rs. 263 million and shared 7.2% of total collection in 1996-97.

CIGARETTES

41. The collection of sales tax from cigarettes stood third highest source of revenue. Its collection increased from Rs. 2,270 million in 1995-96 to Rs. 2,680 million in 1996-97 showing an increase of 18.1%. Its share in total gross collection remained at 13.5% during 1996-97.

TABLE - 7.13

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CIGARETTES

(Rs. in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. RAWALPINDI	5	1,088	47.9%	1,352	50.5%	24.3%
2. PESHAWAR	26	475	20.9%	480	17.9%	1.1%
3. MULTAN	1	313	13.8%	360	13.4%	15.0%
4. KARACHI	2	242	10.7%	306	11.4%	26.4%
5. HYDERABAD	3	152	6.7%	182	6.8%	19.7%
6. LAHORE	1	-	-	-	-	-
TOTAL	38	2,270	100.0%	2,680	100.0%	18.1%

42. The highest collection of sales tax on cigarettes was made by the Rawalpindi Collectorate which collected 50.5% of the total sales tax collection from this item in 1996-97. The collection increased from Rs. 1,088 million in 1995-96 to Rs. 1,352 million in 1996-97 or up by 24.3%. The Peshawar Collectorate, collected Rs. 480 million in 1996-97 and shared 17.9% in the total sales tax collection from this item and reflected a growth of 1.1%, as compared to previous year. The Multan Collectorate, yielded Rs. 360 million in 1996-97, as compared to Rs. 313 million in 1995-96 and exhibited 15% growth. The Karachi Collectorate, increased its collection from Rs. 242 million in 1995-96 to Rs. 306 million in 1996-97 or up by 26.4%. The Hyderabad Collectorate, received Rs. 182 million in 1996-97 as compared to Rs. 152 million in 1995-96 or up by 19.7%.

IRON AND STEEL PRODUCTS

43. Iron and steel products scored fourth position among all revenue spinners by collecting Rs. 1,189.3 million in 1996-97, whereas it collected Rs. 79.4 million last year which showed an increase of 1,398% over the year. Karachi (East & West) Collectorates collected highest amount at Rs. 1,181 million in 1996-97 from its 6 units, whereas last year's collection from this item was Rs. 73 million which showed growth of 1,518%. Share of Karachi (East & West) was 99.3%. The remaining amount of Rs. 8.6 million was collected by other seven Collectorates comprising 33 units in total and shared around 0.7% in collection from this item.

TABLE - 7.14

COLLECTORATE-WISE COLLECTION OF SALES TAX
IRON AND STEEL PRODUCTS

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. KARACHI (East & West)	6	73.0	91.9%	1,181.3	99.3%	1,518.2%
2. RAWALPINDI	4	0.3	0.4%	3.8	0.3%	1,166.7%
3. HYDERABAD	6	5.3	6.7%	2.6	0.2%	-50.9%
4. LAHORE	3	0.2	0.3%	0.9	0.1%	350.0%
5. GUJRANWALA	20	0.6	-0.7%	0.4	-	-33.3%
6. MULTAN	7	-	-	0.3	-	-
7. FAISALABAD	2	-	-	-	-	-
8. PESHAWAR	1	-	-	-	-	-
TOTAL	49	79.4	100%	1,189.3	100%	1,397.9%

METAL CONTAINERS

44. Metal containers at fifth position among all the revenue spinners collected Rs. 981 million in 1996-97 whereas last year's collection from this item was Rs. 168 million which showed a growth of 483.9% this year from 659 units.

TABLE - 7.15

COLLECTORATE-WISE COLLECTION OF SALES TAX METAL CONTAINERS

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. KARACHI (East & West)	244	128	76.2%	917	93.4%	616.4%
2. LAHORE	211	16	9.5%	33	3.4%	106.3%
3. FAISALABAD	64	8	4.8%	12	1.2%	50.0%
4. HYDERABAD	9	4	2.4%	8	0.8%	100.0%
5. RAWALPINDI	27	5	2.9%	5	0.5%	-
6. GUJRANWALA	28	1	-	0.6	0.1%	-40.0%
7. MULTAN	45	6	3.6%	5	0.5%	-16.7%
8. QUETTA	9	-	-	0.1	-	-
9. PESHAWAR	22	-	-	0.9	0.1%	-
TOTAL	659	168	100%	981	100%	483.9%

45. Karachi (East & West) Collectorates topped by collecting Rs. 917 million in 1996-97 as against Rs. 128 million in the last year showing an increase of 616.4%. Its share increased from 76.2% in 1995-96 to 93.4% in total collection in 1996-97.

AERATED WATERS/BEVERAGES

46. The collection from this item at Rs. 707 million increased by only 2 million over the year. It shared 3.6% in total gross collection of sales tax.

TABLE - 7.16

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM AERATED WATERS/BEVERAGES

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% GROWTH
		1995-96		1996-97		
1	2	3	4	5	6	7
1. KARACHI (East & West)	7	91	12.9%	169	23.9%	85.7%
2. GUJRANWALA	5	105	14.9%	128	18.1%	21.9%
3. MULTAN	4	144	20.4%	124	17.5%	-13.9%
4. LAHORE	11	137	19.4%	74	10.5%	-46.0%
5. RAWALPINDI	17	59	8.4%	72	10.2%	22.0%
6. FAISALABAD	16	90	12.8 %	65	9.2%	-27.8%
7. HYDERABAD	12	49	6.9%	50	7.1%	2.0%
8. PESHAWAR	7	30	4.3%	25	3.5%	16.7%
TOTAL	79	705	100%	707	100%	0.3%

47. East & West Collectorates at Karachi jointly collected Rs. 169 million in 1996-97 followed by Gujranwala (Rs. 128 million), Multan (Rs. 124 million), Lahore (Rs. 74 million), Rawalpindi (Rs. 72 million), Faisalabad (Rs. 65 million), Hyderabad (Rs. 50 million) and Peshawar (Rs. 25 million). Karachi (East & West), Gujranwala, Rawalpindi, Peshawar and Hyderabad showed a positive growth in revenue at 85.7%, 21.9%, 22.0%, 16.7% and 2.0% respectively in 1996-97. The other three Collectorates at Multan, Lahore and Faisalabad exhibited negative growth in revenue ranging negative growth from 13.9% to 46% over the previous year.

MAN MADE FIBRE AND YARN

48. Man made fibre and yarn remained at seventh position. Total Sales Tax collection from this item increased to Rs. 646 million in 1996-97 from Rs. 227 million in 1995-96 and its share in collection increased from 1.0% to 3.3% over the year.

TABLE - 7.17

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. QUETTA	14	90	39.6%	282	43.7%	21.3%
2. LAHORE	5	127	55.9%	274	42.4%	115.7%
3. PESHAWAR	5	2	0.8%	43	6.7%	-
4. KARACHI	10	7	3.1%	32	4.9%	357.1%
5. FAISALABAD	6	1	0.4%	9	1.4%	-
6. MULTAN	1	-	-	6	0.9%	-
TOTAL	41	227	100%	646	100%	184.6%

49. Under the head of Man Made Fibre and Yarn, Quetta Collectorate yielded highest revenue of Rs. 282 million in 1996-97 against Rs. 90 million in 1995-96 showing an increase of 21.3% and shared 43.7% in collection from this item. Lahore Collectorate collected Rs. 274 million as against RS. 127 million in last year and exhibited growth of 115.7% and shared 42.4% in revenue from this item. Peshawar Collectorate collected Rs. 43 million showing a huge increase from Rs. 2 million over the year and shared 6.7% in revenue from this item. Faisalabad Collectorate showed increase in revenue by collecting Rs. 9 million in 1996-97 as compared to Rs. 1 million in 1995-96 and shared 1.4% in revenue from this item. Multan Collectorate yielded Rs. 6 million in 1996-97 as against nothing in 1995-96 from its only one unit. Total collection from this item showed an increase of 184.6% in revenue in 1996-97.

MOTOR CARS

50. The sales tax collection from motor cars as a major revenue spinner was Rs. 619 million in 1996-97 as compared to Rs. 528 million in 1995-96, and showed a rise of 17.2% over the previous year. Its share in total gross Sales Tax collection slightly increased from 2.42% in 1995-96 to 3.1% in 1996-97.

TABLE - 7.18

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM MOTOR CARS

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% GROWTH
		1995-96		1996-97		
1	2	3	4	5	6	7
1. KARACHI (East & West)	4	398	75%	529	85.4%	32.9%
2. LAHORE	1	130	25%	89	14.4%	-31.5
3. Quetta	1	-	-	1	0.2%	-
TOTAL	6	528	100%	619	100%	17.2%

51. Karachi (East & West) Collectorates, yielded Rs. 529 million in 1996-97 as compared to Rs. 398 million in 1995-96. The only unit at Lahore yielded Rs. 89 million in 1996-97 as compared to Rs.130 million in 1995-96. Its share in total collection from this item decreased from 25% in 1995-96 to 14.4% in 1996-97 and depicted negative growth of 31.5%. Quetta Collectorate with its single unit this year contributed around Rs. 1 million in 1996-97.

PAPER & PAPERBOARD

52. The sales tax collection from Paper & Paperboard showed an increase from Rs. 469 million in 1995-96 to Rs. 579 million in 1996-97 or up by 23.5%. Its share in total gross sales tax collection increased from 2.2% in 1995-96 to 2.9% in 1996-97.

TABLE - 7.19

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
		1995-96		1996-97		
1	2	3	4	5	6	7
1. LAHORE	81	328	69.9%	483	83.4%	47.3%
2. KARACHI (East & West)	337	61	13.0%	46	7.9%	-24.6%
3. PESHAWAR	9	46	9.8%	16	2.8%	-65.2%
4. GUJRANWALA	29	7	1.5%	12	2.1%	-71.4%
5. HYDERABAD	9	13	2.8%	8	1.4%	-38.5%
6. FAISALABAD	31	6	1.3%	8	1.4%	33.3%
7. MULTAN	12	4	0.9%	4	0.7%	-
8. QUETTA	5	4	0.9%	2	0.3%	-50.0%
9. RAWALPINDI	2	-	-	-	-	-
TOTAL	515	469	100%	579	100%	23.5%

53. The Lahore Collectorate, has shown the best performance and yielded Rs. 483 million in 1996-97 as compared to Rs. 328 million in 1995-96 and shared 83.4% of total collection from this item in 1996-97. The collection by the Karachi Collectorate showed a fall from Rs. 61 million in 1995-96 to Rs. 46 million in 1996-97 and shared 7.9% of total collection. The Peshawar Collectorate, contributed only Rs. 16 million in 1996-97 as compared to Rs. 46 million in 1995-96. Gujranwala Collectorate collected Rs. 12 million in 1996-97 as compared to Rs. 7 million last year. The Hyderabad Collectorate, collected Rs. 8 million in 1996-97 as compared to Rs. 13 million in the preceding year. Faisalabad Collectorate collected Rs. 8 million as compared to Rs. 6 million in last year. Multan and Quetta Collectorates collected Rs. 4 million and Rs. 2 million, whereas Rawalpindi Collectorate yielded no revenue from this item.

AUTO PARTS

54. Auto parts stood at tenth position with collection of Rs. 573 million in 1996-97 as against Rs. 96 million in last year showing an increase of 496.9%.

TABLE - 7.20

COLLECTORATE-WISE COLLECTION OF SALES TAX AUTO PARTS

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION AND % SHARE IN TOTAL COLLECTION				% Growth
		1995-96		1996-97		
1	2	3	4	5	6	7
1. KARACHI (East & West)	284	67	69.7%	347	60.6%	417.9%
2. QUETTA	14	8	8.3%	101	17.6%	1,162.5%
3. LAHORE	446	5	5.2%	75	13.1%	1,400.0%
4. MULTAN	13	9	9.4%	32	5.6%	255.6%
5. GUJRANWALA	75	1	1.1%	9	1.6%	280.0%
6. HYDERABAD	2	2	2.1%	8	1.4%	300.0%
7. RAWALPINDI	2	4	4.2%	1	0.2%	-75.0%
8. FAISALABAD	6	-	-	-	-	-
9. PESHAWAR	7	-	-	-	-	-
TOTAL	849	96	100%	573	100%	496.9%

55. Karachi (East & West) Collectorates yielded Rs. 347 million in 1996-97 as against Rs. 67 million in 1995-96 showing a huge growth of 417.9% from its 284 units. Its contribution in total collection from this item in 1996-97 was 60.6%, whereas it was 69.7% in last year.

56. The Quetta Collectorate received Rs. 101 million from this item as against Rs. 8 million in the preceding year. Lahore and Multan Collectorates yielded Rs. 75 million and Rs. 32 million respectively in 1996-97. The other three Collectorates viz; Gujranwala, Hyderabad and Rawalpindi collectively contributed Rs. 18 million only. The Faisalabad and Peshawar Collectorates contributed nothing in 1996-97.

PERFORMANCE OF THE COLLECTORATES

57. In 1996-97 sales tax on imports comprised 64.5% of total sales tax collection which was realised by five Customs Collectorates at Karachi and Lahore and seven Composite Collectorates. Similarly, the sales tax collection on domestic production which consisted of 35.5% of total sales tax collection in 1996-97 was yielded by ten Sales Tax Collectorates. It would not, therefore, be advisable to make an inter-collectorate comparisons. The table - 7.21 gives a clear and comprehensive picture of performance of the customs and Composite Collectorates engaged in collection of Sales Tax on imports and the Sales Tax Collectorates.

TABLE - 7.21

COLLECTORATE-WISE COLLECTION OF SALES TAX FOR 1995-96 & 1996-97

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% INC./ DEC.	TARGET		% ACHIEVEMENT		%SHARE IN TOTAL		%SHARE IN IMPORTS/ DOMESTIC	
		1995-96	1996-97		1995-96	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96	1996-97
1	2	3	4	5	6	7	8	9	10	11	12	13
A.	**Sales Tax on Imports (1 to 12)**	**28,090**	**35,889**	**27.8%**	**27,280**	**36,332**	**103%**	**99%**	**56.4%**	**64.5%**	**100.0%**	**100.0%**
	Customs Collectorates (1 to 5)	**24,778**	**32,173**	**29.8%**	**24,142**	**31,902**	**103%**	**101%**	**49.7%**	**57.8%**	**88.2%**	**89.6%**
1.	Karachi-App.	21,729	27,964	28.7%	20,209	26,835	108%	104%	43.6%	50.2%	77.4%	77.9%
2.	Karachi-Prev.	2,042	2,651	29.8%	2,757	2,048	74%	129%	4.1%	4.8%	7.3%	7.4%
3.	Karachi-Port Qasim	1,198	1877	56.7%	981	2,007	122%	94%	2.4%	3.4%	4.3%	5.2%
4.	Karachi-Exports	-3,288	-4,179	-27.1%	-2,497	-3,005	-132%	-139%	-6.6%	-7.5%	-11.7%	-11.6%
	Karachi-Customs House (1 to 4)	**21,681**	**28,313**	**30.6%**	**21,450**	**27,885**	**101%**	**102%**	**43.5%**	**50.9%**	**77.2%**	**78.9%**
5.	Lahore-Customs	3,097	3,860	24.6%	2,692	4,022	115%	96%	6.2%	6.9%	11.0%	10.8%
	Composite Collectorates (6 to 12)	**3,312**	**3,716**	**12.2%**	**3,138**	**4,425**	**106%**	**84%**	**6.6%**	**6.7%**	**11.8%**	**10.4%**
6.	Peshawar	1,245	1,302	45.8%	967	1,497	129%	87%	2.5%	2.3%	4.4%	3.6%
7.	Rawalpindi	689	1,008	46.3%	657	875	105%	115%	1.4%	1.8%	2.5%	2.8%
8.	Gujranwala	-262	-297	-13.3%	-177	-130	148%	-228.5%	-0.5%	-0.5%	-0.9%	-0.8%
9.	Faisalabad	-212	-414	-95.3%	-39	-98	544%	-422.4%	-0.4%	-0.7%	0.8%	-9.2%
10.	Multan	246	271	10.2%	264	303	93%	89%	0.5%	0.5%	0.9%	0.8%
11.	Hyderabad	221	339	53.4%	171	315	129%	108%	0.4%	0.6%	0.8%	0.9%
12.	Quetta	1,385	1,507	8.8%	1,295	1,663	107%	91%	2.8%	2.7%	4.9%	4.2%
B.	**Sales Tax on Domestic (13 to 22)**	**21,751**	**19,779**	**-9.1%**	**23,385**	**19,668**	**93%**	**101%**	**43.6%**	**35.5%**	**100.0%**	**100.0%**
	Sales Tax Collectorates											
13.	Karachi-East	7,182	2,605	-63.7%	8,297	4,119	87%	63%	14.4%	4.7%	33.0%	13.2%
14.	Karachi-West											
15.	Peshawar	1,483	2,075	39.9%	1,644	1,569	90%	132%	3.0%	3.7%	6.8%	10.5%
16.	Rawalpindi	3,072	3,384	10.2%	2,927	2,163	105%	156%	6.2%	6.1%	14.1%	17.1%
17.	Lahore	3,974	668	-83.2%	4,090	3,312	97%	20%	8.0%	1.2%	18.3%	3.4%
18.	Gujranwala	558	307	-45.0%	571	287	98%	107%	1.1%	0.6%	2.6%	1.6%
19.	Faisalabad	1,453	76	-94.8%	1,487	700	98%	11%	2.9%	0.1%	6.7%	0.4%
20.	Multan	1,255	6,360	40.7%	1,322	4,322	95%	147%	2.5%	11.4%	5.8%	32.2%
21.	Hyderabad	1,801	3,553	97.3%	2,010	2,253	90%	158%	3.6%	6.4%	8.3%	18.0%
22.	Quetta (at Hub)	973	751	-22.8%	1,037	943	94%	80%	2.0%	1.3%	4.5%	3.4%
	T O T A L (A + B)	**49,841**	**55,668**	**11.7%**	**50,665**	**56,000**	**98%**	**99%**	**100.0%**	**100.0%**		

SALES TAX ON IMPORTS

58. Sales Tax imports is collected at the import stage together with customs duties. At present five Customs Collectorates apart from seven upcountry Composite Collectorates are engaged in its collection. Customs House, Karachi which consists of four Collectorates collected Rs. 28,313 million in 1996-97 as compared to Rs. 21,681 million in 1995-96. The collection was up by 30.6% as compared to the preceding year. The achievement of budget target exceeded by one percent. Its share in total collection of sales tax also increased from 43.5% in 1995-96 to 50.9% in 1996-97. The fifth Collectorate of Customs at Lahore yielded Rs. 3,860 million in 1996-97 as compared to Rs. 3,097 million in 1995-96 or up by 24.6%. Its share in total collection also increased from 6.2% in 1995-96 to 6.9% in 1996-97.

59. The combined collection by five Customs Collectorates stood at Rs.32,173 million in 1996-97 as compared to Rs. 24,778 million in 1995-96 and increased by 29.8%. The Customs Collectorates shared 57.8% of the total collection of sales tax in 1996-97, which increased from 49.7% in the preceding year.

60. Apart from Customs Collectorates, sales tax on import is also collected from inland Composite Collectorates. The collection from these Collectorates increased from Rs. 3,312 million in 1995-96 to Rs. 3,716 million in 1996-97 or up by 12.2% as compared to last year. Its share in total collection also increased from 6.6% in 1995-96 to 6.7% in 1996-97.

61. Total sales tax collection at the import stage made by Customs and Composite Collectorates was Rs. 35,889 million in 1996-97 as against Rs. 28,090 million in 1995-96 and was up by 27.8%. The budget target was however, dropped by one percent this year whereas it was exceeded by 3% last year. Its share in total collection also increased from 56.4% in 1995-96 to 64.5% in 1996-97.

SALES TAX ON DOMESTIC

62. The sales tax Collectorates are operating separately and engaged exclusively in collection of sales tax on domestic. The collection made by these Collectorates decelerated from Rs. 21,751 million in 1995-96 to Rs. 19,779 million in 1996-97. The collection decreased by 9.1% in 1996-97 as compared to 27.8% increase in case of sales tax on imports as compared to last year. The share of sales tax on domestic declined from 43.6% in 1995-96 to 35.5% in 1996-97. The target was achieved to the extent of 101% in 1996-97.

PERFORMANCE OF THE COLLECTORATES
CUSTOMS COLLECTORATES

APPRAISEMENT COLLECTORATE, KARACHI

63. Appraisement Collectorate, remained at the top by collecting Rs. 27,964 million in 1996-97 as compared to Rs. 21,729 million in 1995-96. It shared 50.2% of the total Sales Tax collection, and nearly 78% of collection from sales tax on imports during 1996-97. Its collection increased by 28.7% as compared to previous year. The Collectorate not only achieved its target but exceeded it by 4%. Its share in the total collection also increased from 43.6% in 1995-96 to 50.2% in 1996-97.

PREVENTIVE COLLECTORATE, KARACHI

64. Preventive Collectorate, Karachi collected Rs. 2,651 million in 1996-97 from sales tax on imports, which was up by 30% as compared to previous year. It contributed 4.8% in the total sales tax collection and 7.4% in collection from sales tax on imports. The Collectorate exceed the target by 29.8% in 1996-97.

PORT QASIM COLLECTORATE, KARACHI

65. The Collectorate of Port Qasim collected Rs. 1,877 million from sales tax on imports and achieved the target to the extent of 94%. Its share in total sales tax collection slightly increased from 2.4% in 1995-96 to 3.4% in 1996-97. Its collection increased from 4.3% to 5.2% in sales tax on imports.

EXPORT COLLECTORATE, KARACHI

66. The Export Collectorate issued export rebate to the extent of Rs. 4,179 million during 1996-97 as compared to Rs. 3,288 million in the preceding year which increased by 27%. In 1996-97 rebates were issued 39% in excess of the target.

COLLECTORATE OF CUSTOMS, LAHORE

67. Lahore, Customs Collectorate collected Rs. 3,860 million in 1996-97, showing an increase of 24.6% as compared to the previous year. Its contribution in the total sales tax collection was improved from 6.2% in 1995-96 to 6.9% in 1996-97. It also achieved the target to the extent

of 96% during 1996-97. It contributed 10.8% in total collection of sales tax from imports.

COMPOSITE COLLECTORATES

68. Seven Composite Collectorates are engaged in collection of sales tax on imports together with Customs and Central Excise duties. These Collectorates yielded a combined collection of Rs. 3,716 million in 1996-97 which increased from Rs. 3,312 million in 1995-96 or by 12.2%. These Collectorates achieved the target only by 84%. The percentage share of these Collectorates slightly increased from 6.6% in 1995-96 to 6.7% in 1996-97. The Quetta, Peshawar and Rawalpindi being the biggest Composite Collectorates yielded Rs. 1,507 million, Rs. 1,302 million and Rs.1,008 million respectively in 1996-97. The Faisalabad and Gujranwala had shown negative collection. The other two Collectorates viz; Multan and Hyderabad yielded Rs. 271 million and Rs. 339 million respectively in 1996-97.

SALES TAX COLLECTORATES

COLLECTORATE OF SALES TAX, KARACHI

69. The combined collection from the Collectorate of Sales Tax, East & West Karachi stood at Rs. 2,605 million during 1996-97 as compared to Rs. 7,182 million in 1995-96 and remained behind the target by 37% in 1996-97. The collection reflected a negative growth of 63.7% as compared to the preceding year. Its share in the total sales tax collection also declined from 14.4% in 1995-96 to 4.7% in 1996-97. The collection comprised 13.2% of total sales tax on domestic goods in 1996-97.

COLLECTORATE OF SALES TAX, PESHAWAR

70. Peshawar Collectorate contributed 10.5% in the total sales tax (Domestic) collection. It collected Rs. 2,075 million in 1996-97 which was up by only 39.9% as compared to previous year. The budget target was exceed by 32% in 1996-97. It shared 3.7% in total sales tax collection as compared to 3% last year.

COLLECTORATE OF SALES TAX, RAWALPINDI

71. Rawalpindi Collectorate, collected Rs. 3,384 million during 1996-97 as compared to Rs. 3,072 million in the preceding year and

showed a growth of 10.2%. The Collectorate contributed 6.1% in the total sales tax collection in 1996-97. Its share in sales tax on domestic goods increased from 14.1% in 1995-96 to 17.1% in 1996-97.

COLLECTORATE OF SALES TAX, LAHORE

72. The collection from the Collectorate of Sales Tax, Lahore decreased from Rs. 3,974 million in 1995-96 to Rs. 668 million in 1996-97. The Collectorate shared 1.2% in the total sales tax and 3.4% of sales tax on domestic goods in 1996-97. The target achievement was only 20% in 1996-97.

COLLECTORATE OF SALES TAX, GUJRANWALA

73. The Collectorate yielded Rs. 307 million during 1996-97. Its share was 1.6% in sales tax collection on domestic goods and 0.6% in total sales tax collection in 1996-97. The overall achievement of the target was 107%.

COLLECTORATE OF SALES TAX, FAISALABAD

74. The Sales Tax Collectorate Faisalabad contributed 0.4% in total sales tax collection on domestic goods in 1996-97. Its share in total collection was 0.1% during the current year. It collected Rs.76 million in 1996-97 which decreased from Rs. 1,453 million in 1995-96. The target achievement was only 11% in 1996-97.

COLLECTORATE OF SALES TAX, MULTAN

75. The Multan, Collectorate collected sales tax at Rs.6,360 million during 1996-97, which increased from Rs.1,252 million in 1995-96 showing an increase of 40.7%. Its share in the total sales tax collection was around 11.4% and in Sales Tax domestic collection it was 32.2%. The collectorate exceeded the target by 47%.

COLLECTORATE OF SALES TAX, HYDERABAD

76. The Hyderabad Collectorate, collected Rs. 3,553 million during 1996-97, as compared to Rs. 1,801 million in 1995-96 showing notable growth of 97.3% over the preceding year. The target of sales tax on domestic goods was exceeded by 58% during 1996-97. Its share in sales tax collection from domestic goods was 18% and in total sales tax it was 6.4% in 1996-97.

COLLECTORATE OF SALES TAX, QUETTA (AT HUB)

77. The collection of sales tax from Quetta Collectorate declined from Rs. 973 million in 1995-96 to Rs. 751 million in 1996-97 or by 22.8%. Its share in the total sales tax collection stood at 1.3% in 1996-97 as against 2.0% in the preceding year. The Collectorate achieved the target by 80% in 1996-97.

CUSTOMS

CHAPTER 8

CUSTOMS

The Customs Administration was mainly concerned with the collection of revenue upto World War II. There were few prohibitions and restrictions on import and export and the tariff was hardly used as a tool for the attainment of economic policies. However, for the first time in 1940, Import and Export trade control was enforced with a view to conserving foreign exchange and maximising the production of raw material. Later on, it emerged as a major regulator of economic activity. After independence customs duties have played a pivotal role in Pakistan's economic development not only by providing the much needed revenue, especially in the initial years of independence, but also by serving as a major source of implementation of economic policies.

2. The customs duties are levied on the goods imported in and exported out of the country at the rates prescribed in the Pakistan Custom Tariff. Apart from the main purpose of revenue generation, the customs duties are used as an effective tool to protect the domestic industries against foreign competition, restrict the consumption of imported luxury goods, curb speculative and unnecessary imports 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 the items manufactured locally. The Pakistan Customs Tariff is generally based on the 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.

3. Customs duties were levied under the Tariff Act, 1934, in undivided India. However, at present the rates of the import duties are indicated in the First Schedule to the Customs Act 1969, which is commonly known as PCT (Pakistan Customs Tariff). Pakistan Import Tariff used to be a simple 87 items schedule till 1960 when a new tariff based on the Brussels Tariff Nomenclature was adopted. A major objective of the Brussels Nomenclature was to have the same classification for each product in the tariffs of all the contracting countries. A uniform classification was thought to be useful for importers

and exporters and for all governments entering into trade agreements. The member countries, however, were given the freedom to have as many sub-headings as they required. The new tariff comprises rules for implementation of the tariff and a comprehensive list of goods entering into the international commerce. The PCT in vogue is divided into **twenty one sections** and **ninety nine chapters**, together with legal notes at the start of each section and chapter, to limit (or extend) the scope of various sections and chapters.

4. The main chapters of the PCT generally incorporate raw materials, semi-manufactured and manufactured goods pertaining to a particular industry. Tariff headings are arranged normally in ascending order, of the manufacturing stages through which the material has passed. Legal notes explain the scope of tariff headings or meaning of certain terms. The scope of particular headings is restricted some times by exclusions. Some legal notes of specified goods are to be excluded from a chapter (or section) in favour of another chapter (or section). This is done to avoid overlapping and confusion where goods can fall under more than one tariff description for having been composed of two or more components. The tariff provides specific direction in the headings themselves or in the legal notes.

Tariff Reforms 1996-97

5. While undertaking the wide ranging tariff reforms in 1994-95, it was decided to take cognizance of needs of industries and to assist them in the process of adjustments. Therefore, to help them reconcile to the changes so far made, it was decided to slow down the restructuring of tariff regime in 1995-96. As such maximum rates of duty in the tariff were brought down by only 5% i.e. from 70% to 65% which entailed a Rs.3 billion revenue loss to the Government. Although the Government was committed to lowering tariffs over the years, however, the duty rates could not be reduced without adopting alternative sources of taxation to mobilise the resources. The alternative sources were sales tax and income tax. In view of the prevailing socio-economic environment it was not possible to immediately improve tax collection which is the corner-stone of a vibrant income tax and sales tax regime. Unless visible improvement is seen in this field it was not considered advisable to reduce the customs duty rates. In view of this situation, that the existing rate of 65% on imports was not reduced in 1996-97.

Economic Revival Package 1997

6. The Government after its inception in Feb., 1997 announced an elaborate tax reforms package on 28th March, 1997. The driving philosophy was to reduce the tax rates and broaden the tax base to the hitherto untaxed or undertaxed sectors. The reduction in tax rates was envisaged to stimulate production and investment resulting in promoting voluntary compliance on the part of tax payers and reduce tax evasion. The package of tariff reforms involved reduction in the maximum rate, cascading of the tariff structure, simplification of the rate structure and broadening of the base. The regulatory duty was abolished on imports assessable at statutory rates. The maximum rate was reduced from 65% to 45% except for imports like automobiles, where the rates remained unchanged. The number of slabs were reduced from thirteen to six rates of (0 , 10% , 15%, 25%, 35% and 45%).

7. In order to stimulate investment in economy the rate of tariff on plant and machinery not manufactured locally was standarised and brought down to 10%. However, to protect the domestic engineering industry competing imports remained subject to tariff rate of 35%. In order to cascade the duties on primary raw material, intermediate goods and finished goods, the tariff was placed between 10% and 45%. As a measure to curb smuggling, tariff rates on many smuggling-prone items were brought down between 10% and 25%.

CUSTOMS ADMINISTRATION

8. The Member(Customs), Central Board of Revenue is responsible for administering the collection of customs duties. The customs duties are exclusively collected by the five Collectorates of Customs, of which four are placed at Karachi and one at Lahore. This is in addition to seven up country composite Collectorates engaged in the collection of customs duties together with sales tax on imports and central excise. As such, 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 on imports.

Customs Collectorates

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

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

9. Since, customs duty and sales tax (on imports) is charged and collected simultaneously from the same items of import, therefore, the Customs Collectorates are also engaged in collection of sales tax which accounted for about 64.5% of total sales tax collection during the year 1996-97. The Customs Collectorates since 1994-95, also started collecting central excise duties on quite a few items at the import stage.

10. Collectors of Customs while administering the customs duties are assisted by the hierarchy of Additional Collectors, Deputy Collectors, Assistant Collectors, Principal Appraisers, Superintendents, Deputy Superintendents, Inspectors, Appraisers, Preventive Officers and Examiners etc.

GROWTH OF CUSTOMS RECEIPTS

11. The collection from customs duties increased from Rs. 61,400 million in 1992-93 to Rs. 86,094 million in 1996-97 showing a growth of 40.2% during last five years. The annual compound growth during this period was 8.8%.

Table 8.1

COLLECTION OF CUSTOMS DUTIES

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1992-93	61,400	-0.7%
1993-94	64,240	4.6%
1994-95	77,653	20.9%
1995-96	88,916	14.5%
1996-97	86,094	-3.2%

12. The negative growth of 0.7% during the year 1992-93, was mainly because of devastating floods affecting the volume of exports and imports in the country. The recession in the domestic economy together with the large volume of duty free imports eroded the expected growth in the net collection. Slow customs revenue growth (4.6%) in 1993-94, over the preceding year, was mainly because of customs reforms leading to lowering of customs duties. The notable growth of 20.9% in the year 1994-95 was due to effective measures in the budget 1994-95. The record collection of Rs. 88,916 million in 1995-96 was due to the concerted efforts of the department to mobilize revenue. Owing to multiple negative factors the customs receipt declined by 3.2% in 1996-97 as compared to the preceding year. A brief analysis highlighting the reasons for lower collection is given in the following paragraphs.

COLLECTION AND ACHIEVEMENT OF THE TARGET

13. Generally the budgetary targets of customs duties are fixed on the basis of trend of collection during the current year plus tax measures. The attainment of target by and large depends on the vulnerability of the tax base i.e. imports and exports of the country. The collection of customs duties depends on value and volume of taxable imports in the country. As such, the positive trend of dutiable imports aligned with the target can only ensure its achievement. If the tax base is affected due to certain economic reasons, it would be beyond the reach of the tax collectors to meet the target and come upto the expectations.

14. The major reasons for shortfall in the target set for past years differ from year to year. It is difficult to quantify them precisely. In brief, Gulf War, international recession, floods, exemptions granted with the budget during the financial year, increasing export related duty drawback and smuggling were the important negative factors which generally led to failure in achieving the original targets and consequently resulted to its downward revision.

Table 8.2

ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES

(Rs. in million)

YEAR	TARGET (R.E)	COLLECTION	% ACHIEVEMENT
1	2	3	4
1992-93	64,000	61,400	95.9%
1993-94	68,000	64,240	94.5%
1994-95	81,000	77,653	95.9%
1995-96	87,130	88,916	102.0%
1996-97	83,000	86,094	103.7%

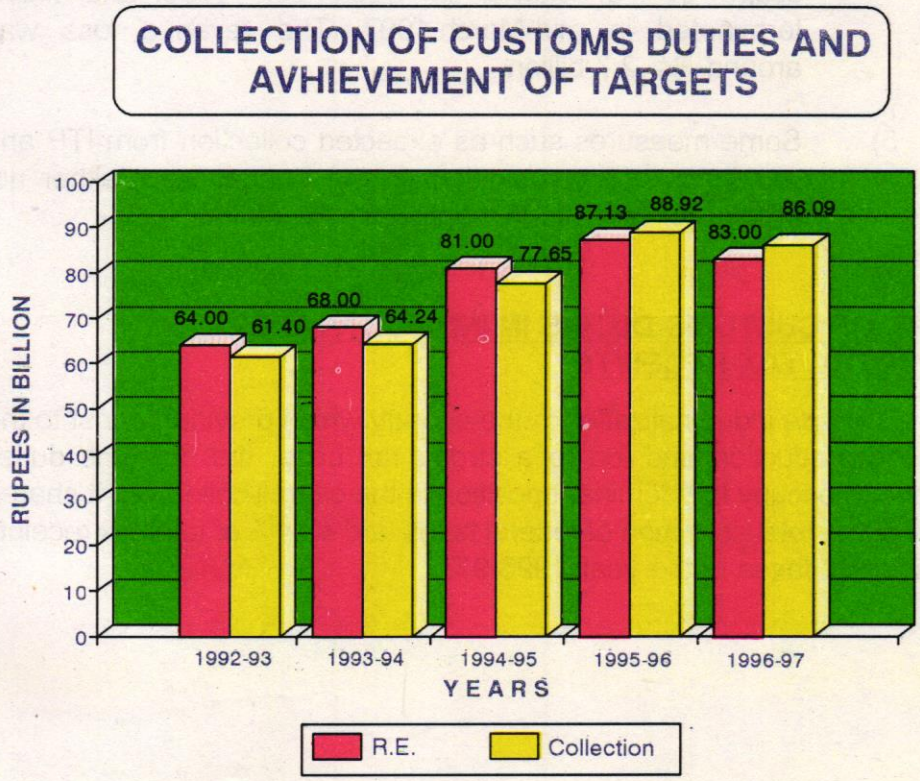
ACHIEVEMENT OF TARGET IN 1996-97

15. The target for 1996-97 was placed at Rs. 115.5 billion. The actual collection upto March, 1997 represented an alarming setback of Rs. 21.42 billion viz-a-viz projections in the first nine months on the basis of historical trend. Multiple negative factors not only eroded the tax base but also inhibited the expected growth and consequently led to downward revision of the target to Rs. 83 billion. The actual collection however, was Rs. 86 billion i.e., 3 billion (3.7%) more than the target.

16. The following negative factors necessitated downward revision of the target from Rs. 115.5 billion to Rs. 83.0 billion.

1) The revenue loss of Rs. 2.0 billion estimated due to tariff reforms in the budget 1996-97 turned out to be widely off the mark and annual loss of revenue approximately remained in the vicinity of Rs. 12.0 billion.

FIGURE - 8.1


COLLECTION OF CUSTOMS DUTIES AND AVHIEVEMENT OF TARGETS
RUPEES IN BILLION
100
90
80
70
60
50
40
30
20
10
0
64.00
61.40
68.00
64.24
81.00
77.65
87.13
88.92
83.00
86.09
1992-93
1993-94
1994-95
1995-96
1996-97
YEARS
R.E.
Collection

2) The share of zero rated imports such as petroleum, crude, petroleum products, fertilizer, wheat and sugar increased from the average of last three years to 30% in 1996-97.

3) The import of items like oil, soyabean oil, POL Products subject to specific rate of duty increased substantially and resulted in loss of revenue.

4) Collection from pre-shipment inspection (PSI) fee @ 2% levied in October, 1996, was restricted by reducing the scope of PSI charter in December, 1996 and finally terminated in mid-March,1997. The revenue loss was around Rs. 2.7 billion.

5) Some measures such as expected collection from ITP and liquidation of arrears taken in the budget were either not initiated or failed to live upto the expectation.

SHARE OF CUSTOMS DUTIES IN INDIRECT TAXES AND TOTAL TAX RECEIPTS

17. Despite industrialization in the country which provided boost to the domestic production and led to a strong tax base, the customs duties continue to occupy the dominant position in the overall collection. It shared 30.6% of the total collection of federal taxes and 43.4% of total tax receipts from indirect taxes in the year 1996-97.

Table - 8.3

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

YEAR	INDIRECT TAXES	TOTAL TAXES
1	2	3
1992-93	52.7%	40.1%
1993-94	49.7%	37.2%
1994-95	47.1%	34.3%
1995-96	46.8%	33.2%
1996-97	43.7%	30.5%

18. During the last five years the share of customs duties in total tax receipts as well as in indirect taxes witnessed a declining trend. Its share in indirect taxes fell from 52.7% in 1992-93 to 43.7% in the year 1996-97. This was mainly because of reduction in customs tariff rates. During this period tremendous growth has been demonstrated by the sales tax and central excise duties in tax collection from indirect taxes which led to reduction of share of custom duties in total collection from indirect taxes.

19. The percentage share of customs in total tax receipts also fell sharply from 40.1% in 1992-93 to 30.6% in 1996-97. This was mainly due to substantial rise in collection from income tax and other direct taxes which increased from 24.0% in 1992-93 to 30.2% in 1996-97. Gradually, reliance on taxes collected from international trade kept on declining, which is a positive sign from the economic point of view, as the customs duties are most vulnerable to international factors. On the other hand, the taxes on domestic production and consumption provide a sound base and demonstrate buoyancy in the domestic economy.

ANALYSIS OF CUSTOMS RECEIPTS

20. The gross customs duties collection were Rs. 98,711 million in 1996-97, as against Rs. 98,283 million in 1995-96, showing growth of 0.4%. Within the gross customs duties, 98% came from the import duties including receipts from Iqra surcharge, flood relief surcharge and miscellaneous receipts. A small sum came from the export duties.

21. It can be gauged from the table - 8.4 that twenty six major revenue spinners of the customs duties yielded 61.5% of the collection of import duties and the rest were from the other items.

TABLE - 8.4

ANALYSIS OF MAJOR REVENUE SPINNERS OF IMPORT DUTIES

(Rs.in million)

MAJOR REVENUE SPINNERS (IMPORTS)	1995-96		1996-97		% INC. /DEC.
	COLLEC-TION	% SHARE IN TOTAL	COLLEC-TION	%SHARE IN TOTAL	
1	2	3	4	5	6
1. Animal and vegetable fats and oil	10,836	11.5%	9,520	10.1%	-12.1%
2. Iron & steel & manufactures thereof	7,381	7.8%	5,134	5.4%	-30.4%
3. Chemicals and chemical products	6,697	7.1%	7,042	7.5%	5.2%
4. Machinery & mechanical appliances	5,922	6.3%	5,285	5.6%	-10.8%
5. Motor and other vehicles	4,776	5.1%	5,170	5.5%	8.2%
6. Electric machinery & equipment	4,322	4.6%	4,135	4.4%	4.3%
7. Mineral fuel oils and products thereof	3,085	3.3%	5,590	5.9%	81.2%
8. Coffee, tea and spices	3,046	3.2%	2,705	2.9%	11.2%
9. Ships, boats and aircraft	2,345	2.5%	988	1.0%	-57.9%
10.Wood, paper and stationery	2,292	2.4%	1,901	2.0%	-17.1%
11.Dyes, colours, paints and varnishes	1,540	1.6%	1,524	1.6%	-1.0%
12.Yarn & fabrics of man made fibre	1,494	1.6%	1,237	1.3%	-17.2%
13.Rubber and articles thereof	1,385	1.4%	1,194	1.3%	-13.8%
14.Metal other than gold,silver iron & steel	1,301	1.4%	940	1.0%	-27.7%
15.Photographic & cinematographic goods	1,048	1.1%	1,027	1.1%	-2.0%
16.Fruit, nuts & vegetables	811	0.9%	816	0.9%	0.6%
17.Cotton yarn and fabrics	778	0.8%	749	0.8%	-3.7%
18.Perfumery soap and toilet preparations	761	0.8%	819	0.9%	7.6%
19.Glass and earthenware	622	0.7%	673	0.7%	8.2%
20.Cutlery tools articles of base metals	533	0.6%	419	0.4%	-21.4%
21.Oil seeds and miscellaneous fruits	217	0.2%	214	0.2%	-1.4%
22.Edible preparations or cereals & vegetables	195	0.2%	393	0.4%	101.5%
23.Tobacco	181	0.2%	239	0.3%	32.0%
24.Milk butter cheese and honey	163	0.2%	59	0.1%	-63.8%
25.Clocks, watches and part thereof	71	0.1%	40	0.1%	-43.7%
26.Precious metal,stones,pearls and imitation jewellery	66	0.1%	133	0.1%	101.5%
Sub Total	61,868	65.7%	57,946	61.5%	-6.3%
All Others	32,322	33.2%	36,263	38.5%	12.2%
A- Total Import Duty	94,190	100.0%	94,209	100%	-
B- Iqra surcharge	20	-	16	-	-20.0%
C- P.M.F.R.surcharge	1,429	-	73	-	-94.9%
D- Miscellaneous	2,599	-	2,548	-	2.0%
E- 2% Service charges			1,786	-	-
F- Export Duty	46	-	79	-	71.7%
Gross collection	98,283	-	98,711	-	0.4%
Total refund & rebate	9,367	-	12,617	-	34.7%
i) Rebates	7,662	-	12,288	-	60.4%
ii) Refund	1,705	-	329	-	-80.7%
Custom Duties (net)	88,916	-	86,094	-	-3.2%

22. Customs duties are broadly classified into import and export duties. The share of import duties in customs receipts increased from 98.6% in the year 1992-93 to almost 100% in 1996-97, if we add service charges amounting Rs. 1,786 million levied @ 2% on imports for making payments as services charges to the pre-shipment companies viz Cotectna and SGS. Import duties increased from Rs. 60,536 million in 1992-93 to Rs. 86,015 million in 1996-97 or by 42% during the last five years. Conversely, the export duties declined from Rs. 864 million in 1992-93 to a meagre sum of Rs. 79 million in 1996-97.

23. Refunds and duty drawback accounted for Rs. 12,617 million in 1996-97 as against Rs. 9,637 million in 1995-96 showing increase of 34.7%. Duty drawbacks of Rs. 12,288 million paid in 1996-97 were 60.4% more than Rs. 7,661 million paid in 1995-96. Refunds substantially declined from Rs. 1,705 million in 1995-96 to Rs. 329 million in 1996-97.

TABLE - 8.5

COLLECTION FROM IMPORT & EXPORT DUTIES

(Rs. in million)

YEAR	IMPORT DUTIES	EXPORT DUTIES	TOTAL
1	2	3	5
1992-93	60,536	864	61,400
1993-94	63,419	821	64,240
1994-95	77,621	32	77,653
1995-96	88,870	46	88,916
1996-97	86,015	79	86,094

IMPORT DUTIES

24. Import duties consist of duties levied at the prescribed rates provided in the Pakistan Customs Tariff and collection from (para-tariffs) or non-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 duty drawback and refunds thereof.

Table 8.6

COLLECTION FROM IMPORT DUTIES

(Rs. in million)

YEAR	1992-93	1993-94	1994-95	1995-96	1996-97
1	2	3	4	5	6
1) Import duty	58,449	58,856	81,448	94,190	94,209
2) Import Surcharge	-	-	-	-	-
3) Iqra Surcharge	10,342	11,655	2,336	19	16
4) F.R.Surcharge	-	2,117	29	1,429	73
5) Miscellaneous receipts	2,047	1,302	1,785	2,599	2,548
6) 2% Service charges	-	-	-	-	1,786
Gross Collection	70,838	73,930	85,598	98,237	98,632
Refunds/Rebates	10,302	10,511	7,977	9,367	12,617
Net collection	60,536	63,419	77,621	88,870	86,015

25. The gross collection of import duties increased from Rs. 70,838 million in the year 1992-93 to Rs. 98,632 million in 1996-97 and demonstrated a growth of 39% during the period. However, for the same period net import duties increased from Rs. 60,536 million in 1992-93 to Rs. 86,015 million in 1996-97 or by 42%.

IQRA SURCHARGE

26. Iqra surcharge was levied in the budget, 1985-86 @ 5% ad-valorem on all the imported items except some food and essential commodities for the specific purpose to utilise the collection from this head, in the promotion of educational activities in the country. The collection under this head gradually increased since 1992-93, when the collection was Rs. 10,342 million, followed by Rs. 11,655 million in 1993-94 and Rs. 2,336 million in 1994-95. This para-tariff was merged with tariff structure in the wake of tariff reforms carried out in the year 1993-94. In 1994-95, although, the surcharge was abolished, a sum of Rs. 16 million was collected in 1996-97 from this head relating to previous year's imports.

FLOOD RELIEF SURCHARGE

27. Flood Relief Surcharge was levied @ 1% on all imports except few exempted items in October, 1993, in order to provide relief to the poor flood affected people and rebuild the infrastructure heavily damaged by the devastating floods. This para tariff was merged in the new tariff structure promulgated in the year 1993-94. A notable collection of Rs. 1,429 million was made in 1995-96. Due to heavy floods in 1996-97, the flood relief surcharge was again levied and an amount of Rs. 73 million was realised under this head.

MISCELLANEOUS RECEIPTS

28. Miscellaneous receipts consist of sale proceeds of confiscated goods, auctions, penalties and fines etc. and reflected the enforcement and preventive activities of the customs departments, so as to recover the government money involved. Not being a regular duty, a variation exists in the collection under this head. The receipts under this minor head were Rs. 2,548 million in 1996-97.

EXPORT DUTIES

29. The two major revenue spinners of export duties were raw cotton and cotton yarn which accounted for 90% of export duties in the year 1991-92. The collection from export duty has witnessed a shortfall due to gradual reduction in export duty and finally its complete withdrawal in 1994-95.

TABLE - 8.7

COLLECTION FROM EXPORT DUTIES

(Rs. in million)

YEAR	RAW COTTON	COTTON YARN	OTHERS	TOTAL
1992-93	357	96	411	864
1993-94	165	-	656	821
1994-95	-	23	9	32
1995-96	-	-	46	46
1996-97	-	-	79	79

30. The collection from export duties during last five years showed a declining trend. It was a time when the dominant revenue yielding items like raw cotton and cotton yarn were subject to export duties. However, due to textile crisis and lesser exportable surplus available, gradual increase in the cost of production and stiff competition abroad, it was decided to gradually reduce and finally withdraw the export duties completely in the year 1994-95. As such in the year 1994-95 and 1996-97, a negligible amount of Rs. 79 million was collected from export duties.

REFUND & DUTY DRAWBACK

31. Higher refunds and payments of duty drawbacks affect the net collection of customs duties. It is evident from the table - 8.8 that the payment of refunds and duty drawbacks kept on increasing from 1992-93 when it was at Rs. 10,302 million gradually reaching Rs. 10,511 million in 1993-94. However, refund/rebates of Rs. 12,617 million in 1996-97 were the highest during the last five years.

TABLE - 8.8

REFUND AND DUTY DRAWBACK

(Rs.in million)

YEAR	REFUND	DUTY DRAWBACK	TOTAL
1	2	3	4
1992-93	304	9,998	10,302
1993-94	680	9,831	10,511
1994-95	765	7,212	7,977
1995-96	1,706	7,661	9,367
1996-97	329	12,288	12,617

REFUNDS

32. The excess payment of customs duties are refunded through a set procedure. Refunds are also allowed as a result of decision by the appellate authorities or court decisions. In the year 1996-97, refunds were issued to the extent of Rs. 329 million.

DUTY DRAWBACK/EXPORT REBATE

33. The expansion of exports plays a key role in the development of the economy which eventually depends on the competitiveness of the products in the international market. Thus the scheme of rebate has been devised to free the exporters from the burden of indirect taxes levied on raw material used in the manufacturing of goods for exports. The rebates are also paid to enable the exporters to compete with the prices offered by the manufacturing warehouses or tax free zones where duty free raw materials are used for manufacturing and export of finished goods.

34. The payment of duty drawback amounted at Rs. 12,288 million in 1996-97. It may be pointed out that refunds and duty drawbacks depend on the nature of items imported into the country, therefore, fluctuations in the amount paid exists. Collectorate wise breakup of customs duty drawback and refund paid during 1995-96 & 1996-97 have been given in the table - 8.9.

TABLE - 8.9

COLLECTORATE-WISE DUTY DRAWBACK AND REFUNDS

(Rs. in million)

COLLEC-TORATES	1995-96				1996-97				% INC./DEC. OVER LAST YEAR		
	DUTY DRAW-BACK	REFUND	TOTAL	% IN TOTAL	DUTY DRAW-BACK	REFUND	TOTAL	% IN TOTAL	DUTY DRAW-BACK	REFUND	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
Sub Total C.H.KYC (1 to 4)	4,688	1,644	6,332	67.6%	6,862	258	7,120	56.4%	46.4%	-84.3%	12.4%
1 Appraisement	-	368	368	3.9%	-	206	206	1.6%	-	-44.0%	44.0%
2.Preventive	-	912	912	9.7%	-	10	10	0.1%	-	-98.9%	-98.9%
3.Exports	4,688	344	5,032	53.7%	6,862	40	6,902	54.7%	46.4%	-88.4%	36.2%
4.Port Qasim	-	20	20	0.2%	-	2	2	-	-	-90.0%	-90.0%
5.Lahore	727	-	727	7.8%	1,384	16	1,400	11.1%	90.4%	-	92.6%
SUB TOTAL (1 to 5)	5,415	1,644	7,059	75.4%	8,246	274	8,520	67.5%	52.3%	-83.3%	20.7%
Other Collectorate (6 to 12)	2,247	62	2,308	24.6%	4,042	55	4,097	32.5%	79.9%	-9.8%	77.5%
6.Rawalpindi	77	-	77	0.85	118	4	122	1.0%	53.2%	-	58.4%
7.Peshawar	48	44	91	1.0%	89	35	124	4.0%	85.4%	-18.6%	36.3%
8.Hyderabad	80	10	90	1.0%	87	7	94	0.7%	8.8%	-30.0%	4.4%
9.Quetta	13	5	18	0.2%	16	5	21	0.2%	23.1%	-	16.7%
10.Multan	42	-	42	0.4%	78	-	78	0.6%	85.7%	-	85.7%
11.Faisalabad	582	-	582	6.2%	1,346	-	1,346	10.7%	131.3%	-	131.3%
12.Gujranwala	1,404	3	1,408	15.0%	2,308	4	2,312	18.3%	64.3%	33.3%	64.2%
Total	7,661	1,706	9,367	100.0%	12,288	329	12,617	100.0%	60.4%	-80.7%	34.7%

* All Collectorates at Karachi.

ANALYSIS OF CUSTOMS DUTIES, DRAWBACK & REFUNDS PAID BY THE COLLECTORATES

35. In order to arrive at net collection from customs duties, refunds and rebates are subtracted from the gross collection. During 1996-97 refunds were only 2.6% and the rest accounted for by rebates. Substantial increase in volume of rebates in 1996-97 i.e. Rs. 12,288 million from Rs. 7,661 million reflected a sizeable increase of 60% over the preceding year. This is one significant factor which led to negative growth of net customs revenue and perhaps beyond the reach of the tax collectors to contain it.

36. In Customs House, Karachi, export rebate claims are filed and sanctioned by the Export Collectorate. As bulk of the exports takes place from Karachi, therefore, most of the claims of the country are paid by the Export Collectorate. In 1996-97 the export rebates were paid to the extent of Rs. 6,862 million as compared to Rs. 4,688 million in 1995-96. The payments were up by 46.4% as compared to last year. However, the share in payment of rebate by the Export Collectorate declined from 61% in 1995-96 to 56% in 1996-97. The payment of rebate by the Customs Collectorate, Lahore at Rs. 1,400 million increased substantially in 1996-97 as compared to Rs. 727 million in 1995-96 or up by 90%.

37. The seven upcountry composite Collectorates of Customs and Excise paid huge amount of rebate as compared to last year. It increased from Rs. 2,247 million in 1995-96 to Rs. 4,097 million in 1996-97 or by 80%. Its share in total payments of rebates also increased from 29% in 1995-96 to 32% in 1996-97. In the upcountry Collectorates 90% rebates were paid by the Gujranwala and Faisalabad Collectorates which increased from Rs. 1,987 million in 1995-96 to Rs. 3,648 million in 1996-97 or up by 84%, as compared to last year. In 1996-97, it shared 90% of the rebates paid by the upcountry Collectorates as compared to 88% in the corresponding period last year.

PERFORMANCE OF THE COLLECTORATES

38. Some Collectorates are too large and generate bulk of the revenues, whereas the others are too small to share less than one percent of the total collection. Therefore, performance of the Collectorates cannot be gauged from the percentage increase over the preceding year neither it can be tagged to the achievement of the target by the Collectorates. This can be witnessed from the fact that in the total collection, the share of Appraisement Collectorate, Karachi was 71.7% in 1996-97 and on the other side the Gujranwala collectorate showed a negative collection. It would, therefore, be appropriate to analyse the performance of the Customs Collectorates at Karachi and Lahore and upcountry Composite Collectorates separately.

TABLE - 8.10

PERFORMANCE OF THE COLLECTORATES

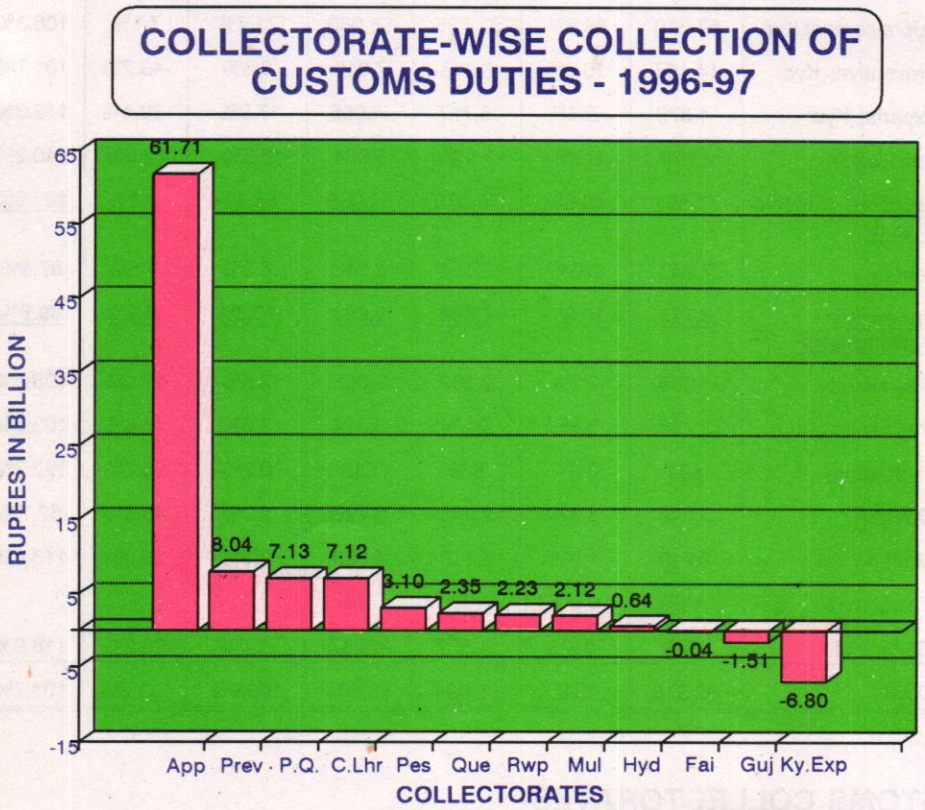
(Rs. in Million)

COLLECTORATES	COLLEC-TION 1995-96	%SHARE IN TOTAL	COLLEC TION 1996-97	BUDGET TARGET 1996-97	%SHARE IN TOTAL	% INC. /DEC.	% ACH.OF TARGET
1	2	3	4	5	6	7	8
Customs Collectorates Sub-Total (1 to 5)	**79,203**	**89.1%**	**77,200**	**73,107**	**89.7%**	**-2.5%**	**105.6%**
1) Appraisement,Kyc	57,610	64.8%	61,705	58,050	71.7%	7.1%	106.3%
2) Preventive, Kyc	14,157	15.9%	8,043	7,910	9.3%	-43.2%	101.7%
3) Exports, Kyc	-4,876	-5.5%	-6,797	-6,055	-7.9%	-39.4%	112.3%
4) Port Qasim	4,670	5.3%	7,125	5,084	8.3%	52.6%	140.2%
Sub Total C.H.Kyc (1 to 4)	71,561	80.5%	70,076	64,989	81.4%	-2.1%	107.8%
5) Lahore	7,642	8.6%	7,124	8,118	8.3%	-6.8%	87.8%
Upcountry Collectorates	**9,713**	**10.9%**	**8,894**	**9,893**	**10.3%**	**-8.4%**	**89.9%**
6) Rawalpindi	1,909	2.1%	2,233	2,058	2.6%	17.0%	108.5%
7) Peshawar	2,786	3.1%	3,104	3,014	3.6%	11.4%	103.0%
8) Hyderabad	502	0.6%	636	518	0.7%	26.7%	122.7%
9) Quetta	3,419	3.8%	2,345	3,728	2.7%	45.8%	62.7%
10) Multan	1,719	1.9%	2,118	1,860	2.5%	23.2%	113.9%
11) Faisalabad	146	0.2%	-35	-18	-	-	-
12) Gujranwala	-768	-0.9%	-1,507	-1,267	-1.8%	96.2%	118.9%
Total	88,916	100.0%	86,094	83,000	100.0%	(-)3.2%	103.7%

CUSTOMS COLLECTORATES

39. Over the years, establishment of dry ports and transhipment facilities for the clearance in the up-country Collectorates reduced the share of Customs Collectorates from 96% in 1987-88 to 90% in 1996-97. Custom House, Karachi which consists of four Collectorates, namely, Appraisement, Preventive, Export and Port Qasim, collected Rs. 70,076 million in 1996-97 as against Rs. 71,561 million in 1995-96 and reflected a negative growth of 2.1%. Its share, despite increase in transhipment of goods to the upcountry Collectorates, has been slightly up i.e. from 80.5% in 1995-96 to 81.4% in 1996-97. The collection of

FIGURE - 8.2


COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES - 1996-97
RUPEES IN BILLION
65
55
45
35
25
15
5
-5
-15
61.71
8.04
7.13
7.12
3.10
2.35
2.23
2.12
0.64
-0.04
-1.51
-6.80
App
Prev
P.Q.
C.Lhr
Pes
Que
Rwp
Mul
Hyd
Fai
Guj
Ky.Exp
COLLECTORATES

five Customs Collectorates (i.e. four mentioned above plus Lahore) has, however, gone down from Rs. 79,203 million in 1995-96 to Rs. 77,200 million in 1996-97. The Customs Collectorates shared 89.7% of the total collection of customs duty in the country in 1996-97 which was slightly up from 89.1% in 1995-96.

UPCOUNTRY COLLECTORATES

40. The upcountry Collectorates consist of seven inland Collectorates having facilities of handling goods in the respective dry ports. The year 1996-97, witnessed sizeable diversion of taxable goods to these Collectorates. The collection from seven upcountry Collectorates declined from Rs. 9,713 million in 1995-96 to Rs. 8,894 million in 1996-97 reflecting a negative growth of 9%. The share of Composite Collectorates in total collection also dipped slightly from 10.9% in 1995-96 to 10.3% in 1996-97.

APPRAISEMENT COLLECTORATE, KARACHI

41. The Appraisement Collectorate is well established and traditionally known for its expeditious clearance of goods. As such, the concessionery/exemption sectors prefer to clear their goods from the Appraisement Collectorate. This preference is gradually causing continuous decline in average incidence of import duties in total imports. The percentage share of Appraisement Collectorate in total collection is gradually declining due to creation of the Port Qasim Collectorate and transhipment of goods for clearance from the upcountry dry ports. Its share in total collection has shown notable increase i.e. from 64.8% in 1995-96 to 71.7% in 1996-97, despite many adverse factors mentioned above.

42. The collection by the Appraisement Collectorate has also shown a tangible increase of Rs. 4,095 in 1996-97 as compared to the last year. Its collection increased from Rs. Rs. 57,610 million in 1995-96 to Rs. 61,705 million in 1996-97 or by 7.1% as compared to the preceding year. The achievement of the target was 106.3%.

PREVENTIVE COLLECTORATE, KARACHI

43. It is the second biggest Collectorate of the country. The collection of this Collectorate declined from Rs. 14,157 million in 1995-96 to Rs. 8,043 million in the year 1996-97 or down by 43%. Its share in total collection fell from 15.9% in 1995-96 to 9.3% in 1996-97. The target was achieved to the extent of 101.7%.

EXPORT COLLECTORATE, KARACHI

44. The Export Collectorate is involved in collection of export duties and payment of duty drawbacks to the exporters who file their duty drawback claims at Karachi. Bulk of the claims are filed in this Collectorate. In the year 1996-97, out of Rs. 12,288 million paid as rebates in the country, Rs. 6,862 million or 56% were paid by the Export Collectorate, Karachi. The payment of export rebate was budgeted at Rs. 6,055 million in 1996-97. The net outflow was higher by Rs. 742 million or the target was exceeded by 1.7%.

PORT QASIM COLLECTORATE, KARACHI

45. The Port Qasim Collectorate, collected Rs. 7,125 million in 1996-97, as compared to Rs. 4,670 million in 1995-96 and reflected a significant growth of 52.6% . Its share in total collection also increased from 5.3% in 1995-96 to 8.3% in 1996-97. The collectorate exceeded the target by 40.2%

CUSTOMS COLLECTORATE, LAHORE

46. Lahore Collectorate, stood third in terms of collection of customs duties. Rebate which affect the net collection almost doubled i.e. from Rs. 727 million in 1995-96 to Rs. 1,400 million in 1996-97. The net collection, thus slightly declined from Rs. 7,642 million in 1995-96 to Rs. 7,124 million in 1996-97. Its share in total collection of customs duties also declined from 8.6% in 1995-96 to 8.3% in 1996-97.

QUETTA COLLECTORATE

47. Quetta Collectorate demonstrated a notable decline in collection from Rs. 3,419 million in 1995-96 to Rs. 2,345 million in the year 1996-97 or down by 45.6%. However, excellent collection from customs check post Chaman was demonstrated, which increased by 20.4% as compared to the previous year. Apart from this, higher import of timber, iron and steel scrap also showed buoyancy in collection. The percentage share of Quetta Collectorate in total customs collection declined from 3.8% in 1995-96 to 2.7% in 1996-97. The budget target was achieved to the extent of 67.7%.

PESHAWAR COLLECTORATE

48. The collection made by Peshawar Collectorate, increased from Rs. 2,786 million in 1995-96 to Rs. 3,104 million in 1996-97 which was up by 11.4%. Its share in total customs collection also increased from 3.1% in 1995-96 to 3.6% in 1995-96. The budget was exceeded by 3%.

RAWALPINDI COLLECTORATE

49. The collection made by Rawalpindi Collectorate, increased from Rs. 1,909 million in 1995-96 to Rs. 2,233 million in 1996-97 which was up by 17% as compared to the preceding year. Its share in total collection increased from 2.1% to 2.6% compared to previous year. The annual target of Rs.2,058 million was exceeded by 8.5%.

MULTAN COLLECTORATE

50. The major source of revenue of the Multan Collectorate was import of machinery by WAPDA and polyester fibre. The collection by the Multan Collectorate in the year 1996-97 was Rs. 2,118 million as compared to Rs. 1,719 million in 1995-96 or up by 23.2%. The annual target placed at Rs. 1,860 was exceeded by 13.9%.

HYDERABAD COLLECTORATE

51. The Hyderabad Collectorate, collected Rs. 636 million in 1996-97 as compared to the collection of Rs. 502 million in 1995-96. The collection was up by 26.7% in 1996-97 as compared to last year. Its share in total collection remained very small and increased slightly from 0.6% to 0.7%. However, its growth was highest in terms of achievement of the target of Rs. 518 million.

FAISALABAD COLLECTORATE

52. The Faisalabad Collectorate, yielded gross collection of Rs. 805 million in 1996-97 as compared to Rs. 728 million in 1995-96. The net collection, however, was negative in 1996-97 as against Rs. 146 million in 1995-96. This was due to the fact that the duty drawback payments increased from Rs. 582 million in 1995-96 to Rs. 1,346 million in 1996-97.

GUJRANWALA COLLECTORATE

53. The gross collection by Gujranwala Collectorate was Rs. 805 million in 1996-97 as against Rs. 639 million in 1995-96. Heavy refunds of Rs. 2,312 million were paid in 1996-97. The net collection was in negative to the extent of Rs. 1,507 million in 1996-97.

PART - II

STATISTICAL TABLES

PART - II

STATISTICAL TABLES

TABLE OF CONTENTS

SR NO.	DESCRIPTION	PAGES
	ALL TAXES	
1	Federal Tax Receipts (Net)	1
2	Annual Growth in Federal Tax Receipts	2
3	Annual Growth and Percentage Share of Income Tax and Other Direct Taxes in Federal Tax Receipts	3
4	Annual Growth in Indirect Taxes	4
5	Share of Indirect Taxes in Federal Tax Receipts	5
6	Tax - GDP Ratio	6
7	Tax - GDP Ratio of Direct Taxes	7
8	Tax - GDP Ratio of Indirect Taxes	8
	DIRECT TAXES	
9	Region-wise and Zone-wise collection of Income Tax (Net)	9
10	Percentage share of Income Tax Regions and Zones in the total collection of Income Tax (Net)	10
11	Region-wise collection of Wealth Tax and Other Direct Taxes	11
	Comparative Analytical Statement of Income Tax Collection	
12	National	12-13

SR NO.	DESCRIPTION	PAGES
	CORPORATE REGION	
12.1.1	Corporate Region, Karachi	14-15
12.1.2	Companies I, Karachi	16-17
12.1.3	Companies II, Karachi	18-19
12.1.4	Companies III, Karachi	20-21
12.1.5	Companies IV, Karachi	22-23
12.1.6	Companies V, Karachi	24-25
12.1.7	Survey & Registration, Karachi	26
	SOUTHERN REGION	
12.2.1	Southern Region, Karachi	27-28
12.2.2	'A' Zone, Karachi	29-30
12.2.3	'B' Zone, Karachi	31-32
12.2.4	'C' Zone, Karachi	33-34
12.2.5	'D' Zone, Karachi	35-36
12.2.6	'E' Zone, Karachi	37-38
12.2.7	'F' Zone, Karachi	39-40
12.2.8	Hyderabad Zone, Hyderabad	41-42
12.2.9	Sukkur Zone, Sukkur	43-44
	EASTERN REGION	
12.3.1	Eastern Region, Lahore	45-46
12.3.2	'A' Zone, Lahore	47-48
12.3.3	'B' Zone, Lahore,	49-50
12.3.4	'C' Zone, Lahore,	51-52
12.3.5	Companies, Lahore	53-54

SR NO.	DESCRIPTION	PAGES
12.3.6	Companies-I, Lahore	55-56
12.3.7	Companies-II, Lahore	57-58
12.3.8	Companies-III, Lahore	59-60
12.3.9	Survey & Registration, Lahore	61
	CENTRAL REGION	
12.4.1	Central Region, Multan	62-63
12.4.2	Sahiwal Zone, Sahiwal	64-65
12.4.3	Bahawalpur Zone, Bahawalpur	66-67
12.4.4	Multan Zone, Multan	68-69
12.4.5	Faisalabad Zone, Faisalabad	70-71
12.4.6	Faisalabad Companies Zone, Faisalabad	72-73
12.4.7	Sargodha Zone, Sargodha	74-75
	NORTHERN REGION	
12.5.1	Northern Region, Islamabad	76-77
12.5.2	Gujranwala Zone, Gujranwala	78-79
12.5.3	Sialkot Zone, Sialkot	80-81
12.5.4	Rawalpindi Zone, Rawalpindi	82-83
12.5.5	Islamabad Zone, Islamabad	84-85
12.5.6	Islamabad Companies Zone, Islamabad	86-87
12.5.7	Peshawar Zone, Peshawar	88-89
12.5.8	'A' Zone, Peshawar	90-91
12.5.9	'B' Zone, Peshawar	92-93
	Comparative Analytical Statement of Wealth Tax	
13	National	94-95

SR NO.	DESCRIPTION	PAGES
13.1	Corporate Region, Karachi	96-97
13.2	Southern Region, Karachi	98-99
13.3	Eastern Region, Lahore	100-101
13.4	Central Region, Multan	102-103
13.5	Northern Region, Islamabad	104-105
14	Region-wise Collection of Capital Value Tax	106
15	Region-wise Collection of Corporate Assets Tax	107
16	Region-wise/Zone-wise collection of Worker's Welfare Fund	108

CUSTOMS

17	Net collection of Customs Duties	109
18	Share of Collectorates in the collection of Customs Duties	110
19	Collection of Customs Duties Under Minor Heads	111
20.1	Collectorate-wise collection of Customs Duties Under Minor Heads during 1992-93	112
20.2	Collectorate-wise collection of Customs Duties Under Minor Heads during 1993-94	113
20.3	Collectorate-wise collection of Customs Duties Under Minor Heads during 1994-95	114
20.4	Collectorate-wise collection of Customs Duties Under Minor Heads during 1995-96	115
20.5	Collectorate-wise collection of Customs Duties Under Minor Heads during 1996-97	116
21	Commodity-wise Collection of Customs Duties	117-119

SR NO.	DESCRIPTION	PAGES
22	Incidence of Import Duty by Economic Categories.....	120
23.1	Rate-wise Value of Imports and Import Duties (1992-93).....	121
23.2	Rate-wise Value of Imports and Import Duties (1993-94).....	122
23.3	Rate-wise Value of Imports and Import Duties (1994-95).....	123
23.4	Rate-wise Value of Imports and Import Duties (1995-96).....	124
23.5	Rate-wise Value of Imports and Import Duties (1996-97).....	125
24.1	Comparison of Value of Imports and Import Duties (1992-93 over 1991-92).....	126
24.2	Comparison of Value of Imports and Import Duties (1993-94 over 1992-93).....	127
24.3	Comparison of Value of Imports and Import Duties (1994-95 over 1993-94).....	128
24.4	Comparison of Value of Imports and Import Duties (1995-96 over 1994-95).....	129
24.5	Comparison of Value of Imports and Import Duties (1996-97 over 1995-96).....	130
25	Annual Growth in the Value of Imports and Import Duty.....	131

CENTRAL EXCISE

26	Collection of Central Excise Duties - Gross, Refund/ Rebate and Net.....	133

SR NO	DESCRIPTION	PAGES
27	Collectorate-wise Total Collection of Central Excise Duties (Gross).....	134
28	Percentage share of collectorates in the collection of Central Excise Duties.....	135
29	Commodity-wise collection of Central Excise Duties (All Pakistan).....	136-140
29.1	Commodity-wise collection of Central Excise Duties (Karachi Collectorate).....	141-144
29.2	Commodity-wise collection of Central Excise Duties (Hyderabad Collectorate).....	145-147
29.3	Commodity-wise collection of Central Excise Duties (Quetta Collectorate).....	148-150
29.4	Commodity-wise collection of Central Excise Duties (Multan Collectorate).....	151-153
29.5	Commodity-wise collection of Central Excise Duties (Faisalabad Collectorate).....	154-155
29.6	Commodity-wise collection of Central Excise Duties (Lahore Collectorate).....	156-158
29.7	Commodity-wise collection of Central Excise Duties (Rawalpindi Collectorate).....	159-161
29.8	Commodity-wise collection of Central Excise Duties (Peshawar Collectorate).....	162-164
29.9	Commodity-wise collection of Central Excise Duties (Gujranwala Collectorate).....	165-166
29.10	Commodity-wise collection of Central Excise Duties (Lahore Customs).....	167
29.11	Commodity-wise collection of Central Excise Duties (Karachi Customs).....	168

SR NO.	DESCRIPTION	PAGES

SALES TAX

30	Collectorate-wise collection of Sales Tax (Import and Domestic).....	169-170
31	Collectorate-wise percentage share of Sales Tax (Imports and Domestic).....	171-172
32.1	Collectorate-wise collection of Sales Tax Imports and Domestic (1987-88).....	173
32.2	Collectorate-wise collection of Sales Tax Imports and Domestic (1988-89).....	174
32.3	Collectorate-wise collection of Sales Tax Imports and Domestic (1989-90).....	175
32.4	Collectorate-wise collection of Sales Tax Imports and Domestic (1990-91).....	176
32.5	Collectorate-wise collection of Sales Tax Imports and Domestic (1991-92).....	177
32.6	Collectorate-wise collection of Sales Tax Imports and Domestic (1992-93).....	178
32.7	Collectorate-wise collection of Sales Tax Imports and Domestic (1993-94).....	179
32.8	Collectorate-wise collection of Sales Tax Imports and Domestic (1994-95).....	180
32.9	Collectorate-wise collection of Sales Tax Imports and Domestic (1995-96).....	181
32.10	Collectorate-wise collection of Sales Tax Imports and Domestic (1996-97).....	182

SR NO.	DESCRIPTION	PAGES
	Commodity-wise collection of Sales Tax on domestic goods at manufacturing stage 1992-93 to 1996-97	
33	All Pakistan	183
33.1	Karachi Collectorate	203-217
33.2	Peshawar Collectorate	218-223
33.3	Rawalpindi Collectorate	224-228
33.4	Lahore Collectorate	229-241
33.5	Gujranwala Collectorate	242-248
33.6	Faisalabad Collectorate	249-254
33.7	Multan Collectorate	255-261
33.8	Hyderabad Collectorate	262-266
33.9	Quetta Collectorate	267-270

FEDERAL TAXES

FEDERAL TAXES

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	CAT	Wealth Tax	Gift Tax	CVT	WWF		Customs	Central Excise	Sales Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13
1987-88	11,528	-	194	4	-	116	**11,842**	38,001	16,840	8,743	**63,584**	**75,426**
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	-	106	190	**19,871**	50,528	23,087	17,008	**90,623**	**110,494**
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	23,521	**116,467**	**153,238**
1993-94	41,467	-	1,216	-	420	349	**43,452**	64,240	34,520	30,379	**129,139**	**172,591**
1994-95	59,064	49	1,644	-	497	406	**61,660**	77,653	43,691	43,574	**164,918**	**226,578**
1995-96	75,036	43	1,785	-	667	634	**78,165**	88,916	51,115	49,841	**189,872**	**268,037**
1996-97	80,400	10	2,411	-	1,487	752	**85,060**	86,094	55,265	55,668	**197,027**	**282,087**

CAT ~ Corporate Assets Tax
CVT ~ Capital Value Tax
WWF ~ Workers Welfare Fund

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
1987-88	11,842	15.7%	**12.1%**	63,584	84.3%	**16.2%**	75,426	**15.5%**
1988-89	13,920	15.4%	**17.5%**	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	19,871	18.0%	**27.0%**	90,623	82.0%	**2.3%**	110,494	**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%**	116,467	76.0%	**5.0%**	153,238	**9.6%**
1993-94	43,452	25.2%	**18.2%**	129,139	74.8%	**10.9%**	172,591	**12.6%**
1994-95	61,660	27.2%	**41.9%**	164,918	72.8%	**27.7%**	226,578	**31.3%**
1995-96	78,165	29.2%	**26.8%**	189,872	70.8%	**15.1%**	268,037	**18.3%**
1996-97	85,060	30.2%	**8.8%**	197,027	69.8%	**3.8%**	282,087	**5.2%**

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
1987-88	11,528	97.3%	15.3%	**11.3%**	314	2.7%	0.4%	**46.7%**
1988-89	13,407	96.3%	14.8%	**16.3%**	513	3.7%	0.6%	**63.4%**
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%**	792	4.0%	0.7%	**23.4%**
1991-92	27,913	96.7%	20.0%	**46.3%**	938	3.3%	0.7%	**18.4%**
1992-93	35,018	95.2%	22.9%	**25.5%**	1,753	4.8%	1.1%	**86.9%**
1993-94	41,467	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%**
1995-96	75,036	96.0%	28.0%	**27.0%**	3,129	4.0%	1.2%	**20.5%**
1996-97	80,400	94.5%	28.5%	**7.1%**	4,660	5.5%	1.7%	**48.9%**

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
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%	12,464	15.1%	23,521	**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%**
1995-96	88,916	**14.5%**	51,115	**17.0%**	28,090	20.8%	21,751	7.1%	49,841	**14.4%**
1996-97	86,094	**-3.2%**	55,265	**8.1%**	35,889	27.8%	19,779	-9.1%	55,668	**11.7%**

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
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%**	23,521	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%**
1995-96	88,916	46.8%	**33.2%**	51,115	26.9%	**19.1%**	49,841	26.2%	**18.6%**
1996-97	86,094	43.7%	**30.5%**	55,265	28.0%	**19.6%**	55,668	28.3%	**19.7%**

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
1987-88	601,025	11,842	1.97%	63,584	10.58%	12,974	2.16%	75,426	**12.55%**	88,400	**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	19,871	2.19%	90,623	9.98%	12,295	1.35%	110,494	**12.16%**	122,789	**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%	116,467	9.70%	12,211	1.02%	153,238	**12.77%**	165,449	**13.79%**
1993-94	1,412,858	43,452	3.08%	129,139	9.14%	26,483	1.87%	172,591	**12.22%**	199,074	**14.09%**
1994-95	1,688,126	61,660	3.65%	164,918	9.77%	20,710	1.23%	226,578	**13.42%**	247,288	**14.65%**
1995-96	1,951,560	78,165	4.01%	189,872	9.73%	24,879	1.27%	268,037	**13.73%**	292,916	**15.01%**
1996-97	2,201,928	85,060	3.86%	197,027	8.95%	27,317	1.24%	282,087	**12.81%**	309,404	**14.05%**

* Source: Pakistan Economic Survey 1997-98.

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
1987-88	601,025	11,528	1.92%	314	0.05%	**11,842**	**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%	792	0.09%	**19,871**	**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	1,412,858	41,467	2.93%	1,985	0.14%	**43,452**	**3.08%**
1994-95	1,688,126	59,064	3.50%	2,596	0.15%	**61,660**	**3.65%**
1995-96	1,951,560	75,036	3.84%	3,129	0.16%	**78,165**	**4.01%**
1996-97	2,201,928	80,400	3.65%	4,660	0.21%	**85,060**	**3.86%**

* Source: Pakistan Economic Survey 1997-98.

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
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	5.12%	31,546	2.63%	23,521	1.96%	**116,467**	**9.70%**
1993-94	1,412,858	64,240	4.55%	34,520	2.44%	30,379	2.15%	**129,139**	**9.14%**
1994-95	1,688,126	77,653	4.60%	43,691	2.59%	43,574	2.58%	**164,918**	**9.77%**
1995-96	1,951,560	88,916	4.56%	51,115	2.62%	49,841	2.55%	**189,872**	**9.73%**
1996-97	2,201,928	86,094	3.91%	55,265	2.51%	55,668	2.53%	**197,027**	**8.95%**

* Source: Pakistan Economic Survey 1997-98.

DIRECT TAXES

DIRECT TAXES

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

(Rs. in Million)

S.No	Regions/zones	1992-93	1993-94	1994-95	1995-96	1996-97
	CORPORATE REGION	**21,016**	**16,371**	**23,510**	**27,780**	**26,885**
1.	CIT, Companies-I, Karachi	8,300	10,526	15,704	16,268	17,701
2.	CIT, Companies-II, Karachi	3,355	3,930	4,179	2,586	1,767
3.	CIT, Companies-III, Karachi	1,486	1,759	2,698	3,523	2,410
4.	CIT, Companies-IV, Karachi	-	156	929	2,202	2,308
5.	CIT, Companies-V, Karachi	-	-	-	3,201	2,699
6.	CIT, Survey & Reg., Karachi *	7,875	-	-	-	-
	SOUTHERN REGION	**2,923**	**11,154**	**16,230**	**20,211**	**23,799**
7.	CIT, `A' Zone, Karachi	232	212	139	280	465
8.	CIT, `B' Zone, Karachi	110	143	135	397	426
9.	CIT, `C' Zone, Karachi	113	127	115	869	1,117
10.	CIT, `D' Zone, Karachi	1,256	1,051	51	171	234
11.	CIT, `E' Zone, Karachi	-	9	77	263	402
12.	CIT, `F' Zone, Karachi	-	8,165	13,497	15,018	17,422
13.	CIT, Hyderabad Zone	1,212	1,029	893	1,283	1,762
14.	CIT, Sukkur, Sukkur	-	418	1,323	1,930	1,971
	EASTERN REGION	**4,817**	**6,422**	**8,653**	**11,792**	**11,735**
15.	CIT, `A' Zone, Lahore	127	113	131	386	530
16.	CIT, `B' Zone, Lahore	639	644	934	1,092	1,385
17.	CIT, `C' Zone, Lahore	-	92	198	296	443
18.	CIT, Companies, Lahore	1,820	-	-	-	-
19.	CIT, Companies-I, Lahore	-	2,585	3,115	3,922	4,178
20.	CIT, Companies-II, Lahore	-	2,988	4,275	1,849	1,936
21.	CIT, Companies-III, Lahore	-	-	-	4,247	3,263
22.	CIT, Survey & Reg., Lahore *	2,231	-	-	-	-
	CENTRAL REGION	**1,815**	**2,010**	**2,991**	**4,158**	**5,044**
23.	CIT, Sahiwal Zone, Sahiwal	-	98	189	254	285
24.	CIT, Bahawalpur Zone	-	154	313	472	623
25.	CIT, Multan Zone	806	694	953	1,404	1,930
26.	CIT, Faisalabad Zone	1,009	788	1,137	858	1,033
27.	CIT, Faisalabad Comapnies	-	-	-	559	488
28.	CIT, Sargodha Zone	-	276	399	611	685
	NORTHERN REGION	**4,447**	**5,510**	**7,680**	**11,095**	**12,937**
29.	CIT, Gujranwala Zone	621	268	384	467	545
30.	CIT, Sialkot Zone	-	385	514	676	791
31.	CIT, Rawalpindi Zone	2,895	2,276	2,443	1,885	2,201
32.	CIT, Islamabad Zone	-	1,559	2,444	2,043	1,998
33.	CIT, Islamabad Companies	-	-	-	3,650	4,781
34.	CIT, Peshawar Zone	931	-	-	-	-
35.	CIT, `A' Zone Peshawar	-	823	1,028	1,402	1,402
36.	CIT, `B' Zone Peshawar	-	199	867	972	1,219
37.	CIT, Sur. & Reg., Islamabad *	-	-	-	-	-
	Grand Total	**35,018**	**41,467**	**59,064**	**75,036**	**80,400**

* 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	Regions/zones	1992-93	1993-94	1994-95	1995-96	1996-97
	CORPORATE REGION	**60.0%**	**39.5%**	**39.8%**	**37.0%**	**33.4%**
1.	CIT, Companies-I, Karachi	23.7%	25.4%	26.6%	21.7%	22.0%
2.	CIT, Companies-II, Karachi	9.6%	9.5%	7.1%	3.4%	2.2%
3.	CIT, Companies-III, Karachi	4.2%	4.2%	4.6%	4.7%	3.0%
4.	CIT, Companies-IV, Karachi	-	0.4%	1.6%	2.9%	2.9%
5.	CIT, Companies-V, Karachi	-	-	-	4.3%	3.4%
6.	CIT, Survey & Reg., Karachi *	22.5%	-	-	-	-
	SOUTHERN REGION	**8.3%**	**26.9%**	**27.5%**	**26.9%**	**29.6%**
7.	CIT, `A' Zone, Karachi	0.7%	0.5%	0.2%	0.4%	0.6%
8.	CIT, `B' Zone, Karachi	0.3%	0.3%	0.2%	0.5%	0.5%
9.	CIT, `C' Zone, Karachi	0.3%	0.3%	0.2%	1.2%	1.4%
10.	CIT, `D' Zone, Karachi	3.6%	2.5%	0.1%	0.2%	0.3%
11.	CIT, `E' Zone, Karachi	-	0.0%	0.1%	0.4%	0.5%
12.	CIT, `F' Zone, Karachi	-	19.7%	22.9%	20.0%	21.7%
13.	CIT, Hyderabad Zone	3.5%	2.5%	1.5%	1.7%	2.2%
14.	CIT, Sukkur, Sukkur	-	1.0%	2.2%	2.6%	2.5%
	EASTERN REGION	**13.8%**	**15.5%**	**14.7%**	**15.7%**	**14.6%**
15.	CIT, `A' Zone, Lahore	0.4%	0.3%	0.2%	0.5%	0.7%
16.	CIT, `B' Zone, Lahore	1.8%	1.6%	1.6%	1.5%	1.7%
17.	CIT, `C' Zone, Lahore	-	0.2%	0.3%	0.4%	0.6%
18.	CIT, Companies, Lahore	5.2%	-	-	-	-
19.	CIT, Companies-I, Lahore	-	6.2%	5.3%	5.2%	5.2%
20.	CIT, Companies-II, Lahore	-	7.2%	7.2%	2.5%	2.4%
21.	CIT, Companies-III, Lahore	-	-	-	5.7%	4.1%
22.	CIT, Survey & Reg., Lahore	6.4%	-	-	-	-
	CENTRAL REGION	**5.2%**	**4.8%**	**5.1%**	**5.5%**	**6.3%**
23.	CIT, Sahiwal Zone, Sahiwal	-	0.2%	0.3%	0.3%	0.4%
24.	CIT, Bahawalpur Zone	-	0.4%	0.5%	0.6%	0.8%
25.	CIT, Multan Zone	2.3%	1.7%	1.6%	1.9%	2.4%
26.	CIT, Faisalabad Zone	2.9%	1.9%	1.9%	1.1%	1.3%
27.	CIT, Faisalabad Comapnies	-	-	-	0.7%	0.6%
28.	CIT, Sargodha Zone	-	0.7%	0.7%	0.8%	0.9%
	NORTHERN REGION	**12.7%**	**13.3%**	**13.0%**	**14.8%**	**16.1%**
29.	CIT, Gujranwala Zone	1.8%	0.6%	0.7%	0.6%	0.7%
30.	CIT, Sialkot Zone	-	0.9%	0.9%	0.9%	1.0%
31.	CIT, Rawalpindi Zone	8.3%	5.5%	4.1%	2.5%	2.7%
32.	CIT, Islamabad Zone	-	3.8%	4.1%	2.7%	2.5%
33.	CIT, Islamabad Companies	-	-	-	4.9%	5.9%
34.	CIT, Peshawar Zone	2.7%	-	-	-	-
35.	CIT, `A' Zone Peshawar	-	2.0%	1.7%	1.9%	1.7%
36.	CIT, `B' Zone Peshawar	-	0.5%	1.5%	1.3%	1.5%
37.	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	1992-93	1993-94	1994-95	1995-96	1996-97
I. Corporate Region	-	-	-	**531**	**859**
1. Wealth Tax.	-	-	-	344	475
2. Capital Value Tax.	-	-	-	175	378
3. Corporate Assets Tax.	-	-	-	12	6
II. Southern Region	**961**	**785**	**1,128**	**507**	**1,237**
1. Wealth Tax.	756	627	933	480	767
2. Capital Value Tax.	102	143	153	25	470
3. Corporate Assets Tax.	103	15	42	2	-
III. Eastern Region	**384**	**485**	**562**	**686**	**763**
1. Wealth Tax.	278	375	418	501	543
2. Capital Value Tax.	87	110	137	164	216
3. Corporate Assets Tax.	19	-	7	21	4
IV. Central Region	-	-	-	**205**	**300**
1. Wealth Tax.	-	-	-	134	192
2. Capital Value Tax.	-	-	-	63	108
3. Corporate Assets Tax.	-	-	-	8	-
V. Northern Region	**296**	**381**	**500**	**566**	**749**
1. Wealth Tax.	162	214	293	326	434
2. Capital Value Tax.	124	167	207	240	315
3. Corporate Assets Tax.	10	-	-	-	-
Grand Total (I TO V)	**1,641**	**1,651**	**2,190**	**2,495**	**3,908**
1. Wealth Tax.	1,196	1,216	1,644	1,785	2,411
2. Capital Value Tax.	313	420	497	667	1,487
3. Corporate Assets Tax.	132	15	49	43	10

TABLE-12
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
1.	BUDGET ESTIMATES	34,500	43,000	54,300	73,909	83,899
2.	COLLECTION	35,018	41,467	59,064	75,036	80,400
3.	%AGE OVER B.E.	101.5%	96.4%	108.8%	101.5%	95.8%
PART.I PERFORMANCE						
1.	**Collection of demand**	**3,340**	**5,552**	**13,202**	**10,076**	**10,339**
	a) Arrear demand	1,112	2,702	3,461	2,878	3,061
	b) Current demand	2,228	2,850	9,741	7,198	7,278
2.	**Payments with returns**	**8,216**	**8,934**	**9,337**	**17,785**	**13,366**
	a) Adjustments out of deposits u/s 53	3,721	4,157	3,734	4,219	3
	b) Adjustments out of deposits u/s 53 current	-	-	-	6,865	7,582
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	152	86	36	249	344
	e) Cash/cheque	4,343	4,691	5,567	6,452	5,437
3.	**Deduction at source**	**24,976**	**28,632**	**40,251**	**49,948**	**61,255**
	a) U/s 50(1) Salary	2,431	3,172	4,253	5,188	6,064
	b) U/s 50(2) Securities	7,072	9,143	11,108	11,425	12,630
	c) U/s 50(2A) Interest	1,964	1,691	2,557	2,956	3,534
	d) U/s 50(2B) Bank Trans.	-	3	589	492	685
	e) U/s 50(3) Non Residents	539	895	1,996	979	903
	f) U/s 50(3A) Tec. Fee	41	29	174	226	688
	g) U/s 50(4) Contracts	6,845	7,003	11,314	12,702	15,529
	h) U/s 50(4A) Brokrage Fee	46	38	118	109	144
	i) U/s 50(5) Imports	3,556	3,755	4,219	10,859	12,574
	j) U/s 50(5A) Exports	1,190	803	1,412	1,352	1,806
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	144	7	47	103
	l) U/s 50(6) Transport	286	378	407	618	615
	m) U/s 50(6A) Dividends	123	200	234	302	471
	n) U/s 50(7) Bonus & Bonus Shares	63	201	21	102	74

National (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	159	178	215	300	433
	p) U/s 50(7B) House Rental	38	44	104	111	92
	q) U/s 50(7BB) Building Plan App.	-	19	25	32	39
	r) U/s 50(7C) Prizes & Winnings	109	50	81	88	178
	s) U/s 50(7D) Interest on Bonds	69	37	129	259	317
	t) U/s 50(7E) Elec. Bills	334	633	968	1,120	1,846
	u) U/s 50(7F) Mobile Phone	-	-	-	-	137
	v) Miscellaneous	111	216	320	681	2,393
4.	**Total (Gross)**	**36,532**	**43,118**	**62,790**	**77,809**	**84,960**
	Less Refunds	1,514	1,651	3,726	2,773	4,560
5.	**Total (Net)**	**35,018**	**41,467**	**59,064**	**75,036**	**80,400**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	5,845	8,212	8,851	15,201	14,492
	b) Collections	1,112	2,702	3,461	2,878	3,061
	c) Percentage	19.0	32.9	39.1	18.9	21.1
7.	**Collection out of current demand**					
	a) Recoverable demand	13,583	13,929	26,145	22,068	15,859
	b) Collections	2,228	2,850	9,741	7,198	7,278
	c) Percentage	16.4	20.5	37.3	32.6	45.9
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	3,897	4,288	4,074	5,224	126
	b) Adjustments	3,866	4,277	4,002	5,224	126
	i) With returns	3,326	3,956	3,729	5,224	126
	ii) Against demand	540	321	273	-	-
	c) Balance	31	11	72	-	-

TABLE-12.1.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**1,663**	**3,105**	**9,619**	**5,958**	**6,276**
	a) Arrear demand	241	1,373	2,261	1,168	1,525
	b) Current demand	1,422	1,732	7,358	4,790	4,751
2.	**Payments with returns**	**5,164**	**5,320**	**5,173**	**10,712**	**7,182**
	a) Adjustments out of deposits u/s 53	2,354	2,603	2,354	2,918	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	4,392	4,834
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	52	14	18	176	192
	e) Cash/cheque	2,758	2,703	2,801	3,226	2,156
3.	**Deduction at source**	**14,825**	**8,840**	**11,788**	**13,069**	**16,736**
	a) U/s 50(1) Salary	113	67	160	173	194
	b) U/s 50(2) Securities	6,402	8,007	10,000	10,081	11,124
	c) U/s 50(2A) Interest	956	-	-	80	8
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	387	712	1,493	894	771
	f) U/s 50(3A) Tec. Fee	1	8	82	161	521
	g) U/s 50(4) Contracts	2,525	-	-	1,265	2,679
	h) U/s 50(4A) Brokrage Fee	30	-	-	8	51
	i) U/s 50(5) Imports	3,067	-	-	38	-
	j) U/s 50(5A) Exports	885	-	-	187	28
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	7	-
	l) U/s 50(6) Transport	58	4	1	5	6
	m) U/s 50(6A) Dividends	69	-	2	25	275
	n) U/s 50(7) Bonus & Bonus Shares	52	-	-	31	51

Corporate Region, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	27	-	1	29	8
	p) U/s 50(7B) House Rental	27	-	-	7	19
	q) U/s 50(7BB) Building Plan App.	-	-	-	2	13
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	73	-	-	-	-
	t) U/s 50(7E) Elec. Bills	38	-	-	14	4
	u) U/s 50(7F) Mobile Phone	79	-	-	-	1
	v) Miscellaneous	-	-	-	-	-
4.	**Total (Gross)**	36	42	49	62	983
	Less Refunds	**21,652**	**17,265**	**26,580**	**29,739**	**30,194**
5.	**Total (Net)**	636	894	3,070	1,959	3,309
	PART.II. ANALYSIS:	**21,016**	**16,371**	**23,510**	**27,780**	**26,885**
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	1,561	3,477	4,424	7,569	5,305
	b) Collections	241	1,373	2,261	1,168	1,525
	c) Percentage	15.4	39.5	51.1	15.4	28.7
7.	**Collection out of current demand**					
	a) Recoverable demand	8,039	8,721	16,295	11,373	8,136
	b) Collections	1,422	1,732	7,358	4,790	4,751
	c) Percentage	17.7	19.9	45.2	42.1	58.4
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	2,374	2,596	2,618	3,688	-
	b) Adjustments	2,357	2,589	2,554	3,688	-
	i) With returns	2,349	2,481	2,354	3,688	-
	ii) Against demand	8	108	200	-	-
	c) Balance	17	7	64	-	-

TABLE-12.1.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**772**	**1,517**	**6,367**	**3,626**	**3,576**
	a) Arrear demand	78	805	1,537	386	625
	b) Current demand	694	712	4,830	3,240	2,951
2.	**Payments with returns**	**1,586**	**1,528**	**1,290**	**2,542**	**2,480**
	a) Adjustments out of deposits u/s 53	716	570	552	419	-
		-	-	-		
	b) Adjustments out of deposits u/s 53 current	-	-	-	870	1,567
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	21	32
	e) Cash/cheque	870	958	738	1,232	881
3.	**Deduction at source**	**6,423**	**8,073**	**10,514**	**11,193**	**13,290**
	a) U/s 50(1) Salary	40	43	95	82	115
	b) U/s 50(2) Securities	6,208	7,721	9,129	9,697	10,699
	c) U/s 50(2A) Interest	-	-	-	78	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	134	261	1,161	826	761
	f) U/s 50(3A) Tec. Fee	-	8	80	121	512
	g) U/s 50(4) Contracts	-	-	-	161	507
	h) U/s 50(4A) Brokrage Fee	-	-	-	3	35
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	4	-	-	136	19
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	7	-
		-	-	-		
	l) U/s 50(6) Transport	-	-	-	3	4
	m) U/s 50(6A) Dividends	-	-	-	7	162
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	5	6

Companies-I, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	24	3
	p) U/s 50(7B) House Rental	-	-	-	4	3
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	1	-	-	11	3
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	36	40	49	28	461
4.	**Total (Gross)**	**8,781**	**11,118**	**18,171**	**17,361**	**19,346**
	Less Refunds	481	592	2,467	1,093	1,645
5.	**Total (Net)**	**8,300**	**10,526**	**15,704**	**16,268**	**17,701**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	326	1,752	2,233	1,546	1,608
	b) Collections	78	805	1,537	386	625
	c) Percentage	23.9	45.9	68.8	25.0	38.9
7.	**Collection out of current demand**					
	a) Recoverable demand	5,102	5,408	7,264	5,102	4,108
	b) Collections	694	712	4,830	3,240	2,951
	c) Percentage	13.6	13.2	66.5	63.5	71.8
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	733	572	553	418	-
	b) Adjustments	716	570	553	418	-
	i) With returns	711	570	552	418	-
	ii) Against demand	5	-	1	-	-
	c) Balance	17	2	-	-	-

TABLE-12.1.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**427**	**755**	**966**	**258**	**612**
	a) Arrear demand	66	273	216	181	287
	b) Current demand	361	482	750	77	325
2.	**Payments with returns**	**2,733**	**2,910**	**2,668**	**1,939**	**733**
	a) Adjustments out of deposits u/s 53	1,124 -	1,440 -	1,147 -	795	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	629	466
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	52	-	-	105	24
	e) Cash/cheque	1,557	1,470	1,521	410	243
3.	**Deduction at source**	**292**	**483**	**869**	**616**	**707**
	a) U/s 50(1) Salary	23	12	29	34	22
	b) U/s 50(2) Securities	16	23	517	78	53
	c) U/s 50(2A) Interest	-	-	-	2	2
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	253	446	318	55	4
	f) U/s 50(3A) Tec. Fee	-	-	2	29	2
	g) U/s 50(4) Contracts	-	-	-	333	544
	h) U/s 50(4A) Brokrage Fee	-	-	-	5	6
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	-	-	-	38	3
	k) U/s 50(5B) Auth.dealers (F.Exchange)	- -	- -	- -	-	-
	l) U/s 50(6) Transport	-	-	-	-	-
	m) U/s 50(6A) Dividends	-	-	2	17	48
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	4	7

Companies-II, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	1	-	-
	p) U/s 50(7B) House Rental	-	-	-	1	2
	q) U/s 50(7BB) Building Plan App.	-	-	-	2	1
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	1	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	2	-	17	13
4.	**Total (Gross)**	**3,452**	**4,148**	**4,503**	**2,813**	**2,052**
	Less Refunds	97	218	324	227	285
5.	**Total (Net)**	**3,355**	**3,930**	**4,179**	**2,586**	**1,767**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	780	558	256	1,674	622
	b) Collections	66	273	216	181	287
	c) Percentage	8.5	48.9	84.4	10.8	46.1
7.	**Collection out of current demand**					
	a) Recoverable demand	1,705	1,673	2,368	1,022	927
	b) Collections	361	482	750	77	325
	c) Percentage	21.2	28.8	31.7	7.5	35.1
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	1,124	1,440	1,147	1,368	-
	b) Adjustments	1,124	1,440	1,147	1,368	-
	i) With returns	1,124	1,440	1,147	1,368	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.1.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**464**	**750**	**1,692**	**1,203**	**702**
a) Arrear demand	97	247	196	340	226
b) Current demand	367	503	1,496	863	476
2. **Payments with returns**	**845**	**815**	**845**	**2,061**	**1,131**
a) Adjustments out of deposits u/s 53	514	553	457	520	-
b) Adjustments out of deposits u/s 53 current	-	-	-	1,018	856
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	3	-
e) Cash/cheque	331	262	388	520	275
3. **Deduction at source**	**235**	**276**	**376**	**723**	**1,345**
a) U/s 50(1) Salary	50	4	23	32	24
b) U/s 50(2) Securities	178	263	338	296	367
c) U/s 50(2A) Interest	-	-	-	-	6
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	5	14	4	1
f) U/s 50(3A) Tec. Fee	1	-	-	-	1
g) U/s 50(4) Contracts	-	-	-	342	698
h) U/s 50(4A) Brokrage Fee	-	-	-	-	9
i) U/s 50(5) Imports	-	-	-	38	-
j) U/s 50(5A) Exports	-	-	-	-	5
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	5	4	1	2	2
m) U/s 50(6A) Dividends	1	-	-	-	35
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	6	1

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	2	5
	p) U/s 50(7B) House Rental	-	-	-	-	9
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	2 -
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	- -
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	1 -
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	1	179
4.	**Total (Gross)**	**1,544**	**1,841**	**2,913**	**3,987**	**3,178**
	Less Refunds	58	82	215	464	768
5.	**Total (Net)**	**1,486**	**1,759**	**2,698**	**3,523**	**2,410**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	455	486	487	732	1264
	b) Collections	97	247	196	340	226
	c) Percentage	21.3	50.8	40.2	46.4	17.9
7.	**Collection out of current demand**					
	a) Recoverable demand	1,232	1,347	3,699	2,839	885
	b) Collections	367	503	1,496	863	476
	c) Percentage	29.8	37.3	40.4	30.4	53.8
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	517	553	595	736	-
	b) Adjustments	517	553	595	736	-
	i) With returns	514	449	457	736	-
	ii) Against demand	3	104	138	-	-
	c) Balance	-	-	-	-	-

TABLE-12.1.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**-**	**83**	**594**	**597**	**925**
	a) Arrear demand	-	48	312	202	282
	b) Current demand	-	35	282	395	643
2.	**Payments with returns**	**-**	**67**	**370**	**1,264**	**902**
	a) Adjustments out of deposits u/s 53	-	40	198	314	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	538	567
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	14	18	36	100
	e) Cash/cheque	-	13	154	376	235
3.	**Deduction at source**	**-**	**8**	**29**	**427**	**951**
	a) U/s 50(1) Salary	-	8	13	20	23
	b) U/s 50(2) Securities	-	-	16	6	3
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	4	3
	f) U/s 50(3A) Tec. Fee	-	-	-	-	5
	g) U/s 50(4) Contracts	-	-	-	347	756
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	-	-	-	13	1
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	-	-	-	-
	m) U/s 50(6A) Dividends	-	-	-	1	10
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	16	1

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	2	-
	p) U/s 50(7B) House Rental	-	-	-	2	5
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	3
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	1	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	15	141
4.	**Total (Gross)**	-	158	993	2,288	2,778
	Less Refunds	-	2	64	86	470
5.	**Total (Net)**	-	156	929	2,202	2,308
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	681	1,448	3,399	1894
	b) Collections	-	48	312	202	282
	c) Percentage	-	7.0	21.5	5.9	14.9
7.	**Collection out of current demand**					
	a) Recoverable demand	-	293	2,964	1,942	2008
	b) Collections	-	35	282	395	643
	c) Percentage	-	11.9	9.5	20.3	32.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	31	323	296	-
	b) Adjustments	-	26	259	296	-
	i) With returns	-	22	198	296	-
	ii) Against demand	-	4	61	-	-
	c) Balance	-	5	64	-	-

TABLE-12.1.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	-	-	**274**	**461**
	a) Arrear demand	-	-	-	59	105
	b) Current demand	-	-	-	215	356
2.	**Payments with returns**	-	-	-	**2,906**	**1,936**
	a) Adjustments out of deposits u/s 53	-	-	-	870	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	1,337	1378
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	11	36
	e) Cash/cheque	-	-	-	688	522
3.	**Deduction at source**	-	-	-	**110**	**443**
	a) U/s 50(1) Salary	-	-	-	5	10
	b) U/s 50(2) Securities	-	-	-	4	2
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	5	2
	f) U/s 50(3A) Tec. Fee	-	-	-	11	1
	g) U/s 50(4) Contracts	-	-	-	82	174
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	1
	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	-	-	-	-	20
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	36

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	1	-
	p) U/s 50(7B) House Rental	-	-	-	-	-
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	7
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	1	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	1
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	1	189
4.	**Total (Gross)**	-	-	-	**3,290**	**2,840**
	Less Refunds	-	-	-	89	141
5.	**Total (Net)**	-	-	-	**3,201**	**2,699**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	-	-	218	-83
	b) Collections	-	-	-	59	105
	c) Percentage	-	-	-	27.1	-126.5
7.	**Collection out of current demand**					
	a) Recoverable demand	-	-	-	468	208
	b) Collections	-	-	-	215	356
	c) Percentage	-	-	-	45.9	171.2
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	870	-
	b) Adjustments	-	-	-	870	-
	i) With returns	-	-	-	870	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.1.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
3.	**Deduction at source**	**7,875**	-	-	-	-
	a) U/s 50(1) Salary	-	-	-	-	-
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	956	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	2,525	-	-	-	-
	h) U/s 50(4A) Brokrage Fee	30	-	-	-	-
	i) U/s 50(5) Imports	3,067	-	-	-	-
	j) U/s 50(5A) Exports	881	-	-	-	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
		-	-	-	-	-
	l) U/s 50(6) Transport	53	-	-	-	-
	m) U/s 50(6A) Dividends	68	-	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	52	-	-	-	-
		-	-	-	-	-
	o) U/s 50(7A) Auctions	27	-	-	-	-
	p) U/s 50(7B) House Rental	27	-	-	-	-
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
		-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	73	-	-	-	-
		-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	37	-	-	-	-
		-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	79	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	-	-
4.	**Total (Gross)**	**7,875**	-	-	-	-
	Less Refunds					
5.	**Total (Net)**	**7,875**	-	-	-	-

TABLE-12.2.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**417**	**483**	**494**	**518**	**418**
	a) Arrear demand	191	249	204	237	205
	b) Current demand	226	234	290	281	213
2.	**Payments with returns**	**575**	**426**	**559**	**720**	**783**
	a) Adjustments out of deposits u/s 53	88	81	55	102	1
	b) Adjustments out of deposits u/s 53 current	-	-	-	133	219
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	6	2	13	3
	e) Cash/cheque	487	339	502	472	560
3.	**Deduction at source**	**2,275**	**10,412**	**15,328**	**19,109**	**22,822**
	a) U/s 50(1) Salary	1,226	1,785	2,232	2,671	3,228
	b) U/s 50(2) Securities	-	35	51	35	36
	c) U/s 50(2A) Interest	25	818	1,092	1,005	1,322
	d) U/s 50(2B) Bank Trans.	-	-	257	172	261
	e) U/s 50(3) Non Residents	22	6	25	34	30
	f) U/s 50(3A) Tec. Fee	-	-	50	17	13
	g) U/s 50(4) Contracts	752	3,128	6,218	3,908	3,701
	h) U/s 50(4A) Brokrage Fee	-	27	82	58	41
	i) U/s 50(5) Imports	84	3,095	3,602	9,108	10,616
	j) U/s 50(5A) Exports	-	585	761	512	999
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	128	-	26	70
	l) U/s 50(6) Transport	74	151	160	338	230
	m) U/s 50(6A) Dividends	-	164	165	163	14
	n) U/s 50(7) Bonus & Bonus Shares	10	3	4	1	3

Southern Region, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	9	42	61	69	132
	p) U/s 50(7B) House Rental	-	23	32	23	21
	q) U/s 50(7BB) Building Plan App.	-	11	7	13	9
	r) U/s 50(7C) Prizes & Winnings	-	34	35	29	69
	s) U/s 50(7D) Interest on Bonds	-	29	69	201	224
	t) U/s 50(7E) Elec. Bills	14	193	250	282	461
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	59	155	175	444	1,342
4.	**Total (Gross)**	**3,267**	**11,321**	**16,381**	**20,347**	**24,023**
	Less Refunds	344	167	151	136	224
5.	**Total (Net)**	**2,923**	**11,154**	**16,230**	**20,211**	**23,799**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	1,029	1,201	1,137	1,009	794
	b) Collections	191	249	204	237	205
	c) Percentage	18.6	20.7	17.9	23.5	25.8
7.	**Collection out of current demand**					
	a) Recoverable demand	1,316	954	1,025	818	519
	b) Collections	226	234	290	281	213
	c) Percentage	17.2	24.5	28.3	34.4	41.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	94	69	71	69	1
	b) Adjustments	88	66	69	69	1
	i) With returns	82	53	58	69	1
	ii) Against demand	6	13	11	-	-
	c) Balance	6	3	2	-	-

TABLE-12.2.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**176**	**187**	**43**	**61**	**43**
a) Arrear demand	75	96	24	31	19
b) Current demand	101	91	19	30	24
2. **Payments with returns**	**193**	**94**	**88**	**55**	**69**
a) Adjustments out of deposits u/s 53	21	23	10	3	-
b) Adjustments out of deposits u/s 53 current	-	-	-	11	17
c) U/s 80-C				-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	172	71	78	41	52
3. **Deduction at source**	**20**	**2**	**30**	**174**	**368**
a) U/s 50(1) Salary	11	-	1	1	1
b) U/s 50(2) Securities	-	2	-	-	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	1	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	7	7
g) U/s 50(4) Contracts	-	-	-	143	313
h) U/s 50(4A) Brokrage Fee	-	-	-	6	8
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	5	3
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	-	-	-
m) U/s 50(6A) Dividends	-	-	-	1	1
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	3

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	6	-
	p) U/s 50(7B) House Rental	-	-	-	-	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	-	-	-	2	1
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	9	-	29	2	30
4.	**Total (Gross)**	**389**	**283**	**161**	**290**	**480**
	Less Refunds	157	71	22	10	15
5.	**Total (Net)**	**232**	**212**	**139**	**280**	**465**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	154	235	423	48	32
	b) Collections	75	96	24	31	19
	c) Percentage	48.7	40.9	5.7	64.6	59.4
7.	**Collection out of current demand**					
	a) Recoverable demand	327	229	98	79	59
	b) Collections	101	91	19	30	24
	c) Percentage	30.9	39.7	19.4	38.0	40.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	21	23	10	4	-
	b) Adjustments	21	23	10	4	-
	i) With returns	21	22	10	4	-
	ii) Against demand	-	1	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.2.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**109**	**84**	**77**	**72**	**48**
a) Arrear demand	57	42	39	40	24
b) Current demand	52	42	38	32	24
2. **Payments with returns**	**96**	**86**	**80**	**99**	**95**
a) Adjustments out of deposits u/s 53	13	9	2	7	-
	-	-	-		
b) Adjustments out of deposits u/s 53 current	-	-	-	17	23
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	2	-
e) Cash/cheque	83	77	78	73	72
3. **Deduction at source**	**3**	**1**	**1**	**236**	**324**
a) U/s 50(1) Salary	1	-	1	1	1
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	-	-	1	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	1	1	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	-	220	298
h) U/s 50(4A) Brokrage Fee	-	-	-	1	3
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	6	5
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	1
l) U/s 50(6) Transport	-	-	-	-	-
m) U/s 50(6A) Dividends	-	-	-	1	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`B' Zone, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	2	3
	p) U/s 50(7B) House Rental	-	-	-	-	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	-	-	-	3	1
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	1	-	-	1	11
4.	**Total (Gross)**	**208**	**171**	**158**	**407**	**467**
	Less Refunds	98	28	23	10	41
5.	**Total (Net)**	**110**	**143**	**135**	**397**	**426**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	230	305	131	131	76
	b) Collections	57	42	39	40	24
	c) Percentage	24.8	13.8	29.8	30.5	31.6
7.	**Collection out of current demand**					
	a) Recoverable demand	334	330	163	93	58
	b) Collections	52	42	38	32	24
	c) Percentage	15.6	12.7	23.3	34.4	41.4
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	17	11	8	9	-
	b) Adjustments	14	11	8	9	-
	i) With returns	13	9	6	9	-
	ii) Against demand	1	2	2	-	-
	c) Balance	3	-	-	-	-

TABLE-12.2.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**59**	**66**	**64**	**86**	**64**
a) Arrear demand	22	29	25	42	31
b) Current demand	37	37	39	44	33
2. **Payments with returns**	**82**	**70**	**69**	**118**	**108**
a) Adjustments out of deposits u/s 53	15	13	10	11	-
	-	-	-		
b) Adjustments out of deposits u/s 53 current	-	-	-	22	33
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	67	57	59	85	75
3. **Deduction at source**	**3**	**-**	**6**	**720**	**982**
a) U/s 50(1) Salary	2	-	6	2	-
b) U/s 50(2) Securities	-	-	-	1	1
c) U/s 50(2A) Interest	-	-	-	4	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	2	1
f) U/s 50(3A) Tec. Fee	-	-	-	-	1
g) U/s 50(4) Contracts	-	-	-	592	755
h) U/s 50(4A) Brokrage Fee	-	-	-	10	17
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	9	4
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	-	-	-		
l) U/s 50(6) Transport	-	-	-	57	79
m) U/s 50(6A) Dividends	-	-	-	2	4
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`C' Zone, Karachi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	19	53
	p) U/s 50(7B) House Rental	-	-	-	7	13
	q) U/s 50(7BB) Building Plan App.	-	-	-	7	6
	r) U/s 50(7C) Prizes & Winnings	-	-	-	6	6
	s) U/s 50(7D) Interest on Bonds	-	-	-	1	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	1	-	-	1	42
4.	**Total (Gross)**	**144**	**136**	**139**	**924**	**1,154**
	Less Refunds	31	9	24	55	37
5.	**Total (Net)**	**113**	**127**	**115**	**869**	**1,117**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	133	163	98	111	82
	b) Collections	22	29	25	42	31
	c) Percentage	16.5	17.8	25.5	37.8	37.8
7.	**Collection out of current demand**					
	a) Recoverable demand	176	107	85	115	120
	b) Collections	37	37	39	44	33
	c) Percentage	21.0	34.6	45.9	38.3	27.5
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	16	13	17	20	-
	b) Adjustments	14	13	17	20	-
	i) With returns	9	13	10	20	-
	ii) Against demand	5	-	7	-	-
	c) Balance	2	-	-	-	-

TABLE-12.2.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**25**	**29**	**18**	**27**	**20**
	a) Arrear demand	15	25	9	12	10
	b) Current demand	10	4	9	15	10
2.	**Payments with returns**	**126**	**93**	**43**	**30**	**44**
	a) Adjustments out of deposits u/s 53	31	21	1	2	-
		-	-	-		
	b) Adjustments out of deposits u/s 53 current	-	-	-	5	16
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	95	72	42	23	28
3.	**Deduction at source**	**1,125**	**940**	**1**	**129**	**180**
	a) U/s 50(1) Salary	1,125	935	-	-	-
	b) U/s 50(2) Securities	-	5	-	2	-
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	-	-	68	169
	h) U/s 50(4A) Brokrage Fee	-	-	-	1	3
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	-	-	-	2	-
	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	-	-	-	-	-

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	-	1
	p) U/s 50(7B) House Rental	-	-	-	-	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	2	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	1	54	5
4.	**Total (Gross)**	**1,276**	**1,062**	**62**	**186**	**244**
	Less Refunds	20	11	11	15	10
5.	**Total (Net)**	**1,256**	**1,051**	**51**	**171**	**234**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	91	85	56	34	45
	b) Collections	15	25	9	12	10
	c) Percentage	16.5	29.4	16.1	35.3	22.2
7.	**Collection out of current demand**					
	a) Recoverable demand	41	52	54	48	18
	b) Collections	10	4	9	15	10
	c) Percentage	24.4	7.7	16.7	31.3	55.6
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	31	4	2	2	-
	b) Adjustments	31	4	2	2	-
	i) With returns	31	4	1	2	-
	ii) Against demand	-	-	1	-	-
	c) Balance	-	-	-	-	-

TABLE-12.2.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	**4**	**47**	**53**	**48**
a) Arrear demand	-	3	21	25	25
b) Current demand	-	1	26	28	23
2. **Payments with returns**	-	-	**34**	**69**	**92**
a) Adjustments out of deposits u/s 53	-	-	7	7	1
	-	-	-		
b) Adjustments out of deposits u/s 53 current	-	-	-	13	29
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	1	1
e) Cash/cheque	-	-	27	48	61
3. **Deduction at source**	-	**5**	-	**146**	**272**
a) U/s 50(1) Salary	-	-	-	1	1
b) U/s 50(2) Securities	-	4	-	-	-
c) U/s 50(2A) Interest	-	-	-	1	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	1	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	-	129	249
h) U/s 50(4A) Brokrage Fee	-	-	-	2	5
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	4	2
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	-	-	-		
l) U/s 50(6) Transport	-	-	-	-	-
m) U/s 50(6A) Dividends	-	-	-	-	1
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	1	5
	p) U/s 50(7B) House Rental	-	-	-	1	2
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
	r) U/s 50(7C) Prizes & Winnings	-	-	-	2	2
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	4	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	1	4
4.	**Total (Gross)**	-	9	81	268	412
	Less Refunds	-	-	4	5	10
5.	**Total (Net)**	-	9	77	263	402
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	24	37	70	52
	b) Collections	-	3	21	25	25
	c) Percentage	-	12.5	56.8	35.7	48.1
7.	**Collection out of current demand**					
	a) Recoverable demand	-	20	75	75	61
	b) Collections	-	1	26	28	23
	c) Percentage	-	5.0	34.7	37.3	37.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	7	7	1
	b) Adjustments	-	-	7	7	1
	i) With returns	-	-	7	7	1
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.2.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**-**	**4**	**63**	**12**	**24**
	a) Arrear demand	-	4	5	8	22
	b) Current demand	-	-	58	4	2
2.	**Payments with returns**	**-**	**-**	**134**	**134**	**216**
	a) Adjustments out of deposits u/s 53	-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	23	50
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	-	-	134	111	166
3.	**Deduction at source**	**-**	**8,161**	**13,308**	**14,874**	**17,183**
	a) U/s 50(1) Salary	-	747	2,040	2,426	3,001
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	-	775	993	863	1,097
	d) U/s 50(2B) Bank Trans.	-	-	160	79	148
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	2,383	5,145	1,429	-
	h) U/s 50(4A) Brokrage Fee	-	27	80	36	-
	i) U/s 50(5) Imports	-	2,980	3,450	8,587	10,101
	j) U/s 50(5A) Exports	-	559	746	469	960
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	94	-	26	69
	l) U/s 50(6) Transport	-	-	-	-	-
	m) U/s 50(6A) Dividends	-	51	54	19	-
	n) U/s 50(7) Bonus & Bonus Shares	-	155	162	151	-

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	19	37	5	1
	p) U/s 50(7B) House Rental	-	15	30	11	-
	q) U/s 50(7BB) Building Plan App.	-	11	6	4	-
	r) U/s 50(7C) Prizes & Winnings	-	30	30	9	46
	s) U/s 50(7D) Interest on Bonds	-	23	66 -	198	224
	t) U/s 50(7E) Elec. Bills	-	150	171	183	302
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	142	138	379	1,234
4.	**Total (Gross)**	-	**8,165**	**13,505**	**15,020**	**17,423**
	Less Refunds	-	-	8	2	1
5.	**Total (Net)**	-	**8,165**	**13,497**	**15,018**	**17,422**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	61	46	187	113
	b) Collections	-	4	5	8	22
	c) Percentage	-	6.6	10.9	4.3	19.5
7.	**Collection out of current demand**					
	a) Recoverable demand	-	4	17	26	13
	b) Collections	-	-	58	4	2
	c) Percentage	-	-	341.2	15.4	15.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	-	-
	b) Adjustments	-	-	-	-	-
	i) With returns	-	-	-	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.2.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**48**	**90**	**96**	**100**	**63**
	a) Arrear demand	22	44	48	46	34
	b) Current demand	26	46	48	54	29
2.	**Payments with returns**	**78**	**68**	**35**	**68**	**63**
	a) Adjustments out of deposits u/s 53	8 -	5 -	6 -	45	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	11	20
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	6	2	5	2
	e) Cash/cheque	70	57	27	7	41
3.	**Deduction at source**	**1,124**	**903**	**796**	**1,143**	**1,688**
	a) U/s 50(1) Salary	87	87	97	131	111
	b) U/s 50(2) Securities	-	24	9	-	-
	c) U/s 50(2A) Interest	25	24	44	74	119
	d) U/s 50(2B) Bank Trans.	-	-	27	37	46
	e) U/s 50(3) Non Residents	21	-	2	-	-
	f) U/s 50(3A) Tec. Fee	-	-	12	2	-
	g) U/s 50(4) Contracts	752	599	499	675	1090
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	3
	i) U/s 50(5) Imports	84	35	20	92	114
	j) U/s 50(5A) Exports	-	17	12	13	19
	k) U/s 50(5B) Auth.dealers (F.Exchange)	- -	1 -	- -	-	-
	l) U/s 50(6) Transport	74	39	14	13	7
	m) U/s 50(6A) Dividends	-	9	-	1	1
	n) U/s 50(7) Bonus & Bonus Shares	10	1	4	1	-

Hyderabad Zone, Hyderabad (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	9	11	9	19	37
	p) U/s 50(7B) House Rental	-	2	-	1	1
	q) U/s 50(7BB) Building Plan App.	-	-	1	1	-
	r) U/s 50(7C) Prizes & Winnings	-	1	3	4	7
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	14	41	41	76	132
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	48	12	2	3	1
4.	**Total (Gross)**	**1,250**	**1,061**	**927**	**1,311**	**1,814**
	Less Refunds	38	32	34	28	52
5.	**Total (Net)**	**1,212**	**1,029**	**893**	**1,283**	**1,762**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	421	265	254	300	262
	b) Collections	22	44	48	46	34
	c) Percentage	5.2	16.6	18.9	15.3	13.0
7.	**Collection out of current demand**					
	a) Recoverable demand	438	166	276	177	143
	b) Collections	26	46	48	54	29
	c) Percentage	5.9	27.7	17.4	30.5	20.3
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	9	5	6	-	-
	b) Adjustments	8	5	6	-	-
	i) With returns	8	5	6	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	1	-	-	-	-

TABLE-12.2.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	**19**	**86**	**107**	**108**
a) Arrear demand	-	6	33	33	40
b) Current demand	-	13	53	74	68
2. **Payments with returns**	-	**15**	**76**	**147**	**96**
a) Adjustments out of deposits u/s 53	-	10	19	27	-
	-	-	-		
b) Adjustments out of deposits u/s 53 current	-	-	-	31	31
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	5	-
e) Cash/cheque	-	5	57	84	65
3. **Deduction at source**	-	**400**	**1,186**	**1,687**	**1,825**
a) U/s 50(1) Salary	-	16	87	109	113
b) U/s 50(2) Securities	-	-	42	32	35
c) U/s 50(2A) Interest	-	19	55	62	106
d) U/s 50(2B) Bank Trans.	-	-	70	55	67
e) U/s 50(3) Non Residents	-	4	23	32	29
f) U/s 50(3A) Tec. Fee	-	-	38	8	5
g) U/s 50(4) Contracts	-	146	574	652	827
h) U/s 50(4A) Brokrage Fee	-	-	2	2	2
i) U/s 50(5) Imports	-	80	132	429	401
j) U/s 50(5A) Exports	-	9	3	4	6
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	33	-	-	-
	-	-	-		
l) U/s 50(6) Transport	-	61	92	249	144
m) U/s 50(6A) Dividends	-	-	3	7	7
n) U/s 50(7) Bonus & Bonus Shares	-	2	-	-	-

Sukkur Zone, Sukkur (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	12	15	17	32
	p) U/s 50(7B) House Rental	-	6	2	3	2
	q) U/s 50(7BB) Building Plan App.	-	-	-	1	1
	r) U/s 50(7C) Prizes & Winnings	-	3	2	3	6
	s) U/s 50(7D) Interest on Bonds	-	6	3	-	-
	t) U/s 50(7E) Elec. Bills	-	2	38	19	27
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	1	5	3	15
4.	**Total (Gross)**	**-**	**434**	**1,348**	**1,941**	**2,029**
	Less Refunds	-	16	25	11	58
5.	**Total (Net)**	**-**	**418**	**1,323**	**1,930**	**1,971**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	63	92	128	132
	b) Collections	-	6	33	33	40
	c) Percentage	-	9.5	35.9	25.8	30.3
7.	**Collection out of current demand**					
	a) Recoverable demand	-	46	257	205	47
	b) Collections	-	13	53	74	68
	c) Percentage	-	28.3	20.6	36.1	144.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	13	21	27	-
	b) Adjustments	-	10	19	27	-
	i) With returns	-	-	18	27	-
	ii) Against demand	-	10	1	-	-
	c) Balance	-	3	2	-	-

TABLE-12.3.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**595**	**962**	**1,506**	**1,676**	**1,956**
	a) Arrear demand	479	581	429	801	722
	b) Current demand	116	381	1,077	875	1,234
2.	**Payments with returns**	**1,221**	**1,769**	**2,252**	**3,540**	**2,433**
	a) Adjustments out of deposits u/s 53	662	863	966	874	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	1,289	1,375
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	38	-	-	-	49
	e) Cash/cheque	521	906	1,286	1,377	1,009
3.	**Deduction at source**	**3,332**	**4,137**	**5,209**	**6,896**	**7,836**
	a) U/s 50(1) Salary	420	550	837	897	1,104
	b) U/s 50(2) Securities	598	902	797	1,015	1,070
	c) U/s 50(2A) Interest	218	-	318	454	472
	d) U/s 50(2B) Bank Trans.	-	1	89	5	88
	e) U/s 50(3) Non Residents	10	3	116	2	31
	f) U/s 50(3A) Tec. Fee	-	3	10	-	65
	g) U/s 50(4) Contracts	1,455	1,807	1,967	2,562	2,671
	h) U/s 50(4A) Brokrage Fee	4	-	13	12	14
	i) U/s 50(5) Imports	292	567	409	1,194	1,284
	j) U/s 50(5A) Exports	160	-	286	259	330
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	6	13	24
	l) U/s 50(6) Transport	23	78	55	53	78
	m) U/s 50(6A) Dividends	21	-	13	35	58
	n) U/s 50(7) Bonus & Bonus Shares	-	198	17	60	18

Eastern Region, Lahore (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	18	19	6	30	13
	p) U/s 50(7B) House Rental	4	-	12	20	15
	q) U/s 50(7BB) Building Plan App.	-	-	2	8	11
	r) U/s 50(7C) Prizes & Winnings	18	-	19	24	53
	s) U/s 50(7D) Interest on Bonds	27	-	53	24	44
	t) U/s 50(7E) Elec. Bills	56	-	147	189	351
	u) U/s 50(7F) Mobile Phone	-	-	-	-	6
	v) Miscellaneous	8	9	37	40	36
4.	**Total (Gross)**	**5,148**	**6,868**	**8,967**	**12,112**	**12,225**
	Less Refunds	331	446	314	320	490
5.	**Total (Net)**	**4,817**	**6,422**	**8,653**	**11,792**	**11,735**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	2,000	1,478	1,801	3,700	4,232
	b) Collections	479	581	429	801	722
	c) Percentage	24.0	39.3	23.8	21.6	17.1
7.	**Collection out of current demand**					
	a) Recoverable demand	2,104	2,400	4,634	4,609	4,491
	b) Collections	116	381	1,077	875	1,234
	c) Percentage	5.5	15.9	23.2	19.0	27.5
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	661	863	967	1,011	-
	b) Adjustments	661	863	964	1,011	-
	i) With returns	651	814	961	1,011	-
	ii) Against demand	10	49	3	-	-
	c) Balance	-	-	3	-	-

TABLE-12.3.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**84**	**72**	**75**	**94**	**92**
	a) Arrear demand	39	43	32	41	40
	b) Current demand	45	29	43	53	52
2.	**Payments with returns**	**75**	**63**	**61**	**95**	**80**
	a) Adjustments out of deposits u/s 53	12	8	7	10	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	19	19
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	63	55	54	66	61
3.	**Deduction at source**	**-**	**-**	**1**	**205**	**365**
	a) U/s 50(1) Salary	-	-	-	-	-
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	-	-	204	364
	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, Lahore (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	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) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	1	1	1
4.	**Total (Gross)**	**159**	**135**	**137**	**394**	**537**
	Less Refunds	32	22	6	8	7
5.	**Total (Net)**	**127**	**113**	**131**	**386**	**530**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	177	218	189	159	172
	b) Collections	39	43	32	41	40
	c) Percentage	22.0	19.7	16.9	25.8	23.3
7.	**Collection out of current demand**					
	a) Recoverable demand	297	290	180	224	152
	b) Collections	45	29	43	53	52
	c) Percentage	15.2	10.0	23.9	23.7	34.2
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	11	8	6	10	-
	b) Adjustments	11	8	6	10	-
	i) With returns	11	8	6	10	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.3.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**42**	**41**	**43**	**61**	**94**
	a) Arrear demand	18	23	27	38	42
	b) Current demand	24	18	16	23	52
2.	**Payments with returns**	**115**	**83**	**115**	**130**	**122**
	a) Adjustments out of deposits u/s 53	12	5	5	7	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	13	13
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	103	78	110	110	109
3.	**Deduction at source**	**502**	**527**	**790**	**914**	**1,181**
	a) U/s 50(1) Salary	400	498	743	809	1025
	b) U/s 50(2) Securities	24	5	-	13	2
	c) U/s 50(2A) Interest	-	-	4	-	7
	d) U/s 50(2B) Bank Trans.	-	1	7	-	1
	e) U/s 50(3) Non Residents	5	-	-	2	1
	f) U/s 50(3A) Tec. Fee	-	-	4	-	2
	g) U/s 50(4) Contracts	56	7	27	70	111
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	1
	i) U/s 50(5) Imports	-	-	-	10	-
	j) U/s 50(5A) Exports	-	-	-	-	1
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	1
	l) U/s 50(6) Transport	7	1	-	2	20
	m) U/s 50(6A) Dividends	-	-	-	-	2
	n) U/s 50(7) Bonus & Bonus Shares	-	12	-	2	-

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	3	-	2	2
	p) U/s 50(7B) House Rental	-	-	-	-	4
	q) U/s 50(7BB) Building Plan App.	-	-	2	-	-
	r) U/s 50(7C) Prizes & Winnings	2	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	8	-	3	4	1
4.	**Total (Gross)**	**659**	**651**	**948**	**1,105**	**1,397**
	Less Refunds	20	7	14	13	12
5.	**Total (Net)**	**639**	**644**	**934**	**1,092**	**1,385**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	258	284	212	266	219
	b) Collections	18	23	27	38	42
	c) Percentage	7.0	8.1	12.7	14.3	19.2
7.	**Collection out of current demand**					
	a) Recoverable demand	265	212	227	127	137
	b) Collections	24	18	16	23	52
	c) Percentage	9.1	8.5	7.0	18.1	38.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	12	5	5	7	-
	b) Adjustments	12	5	5	7	-
	i) With returns	2	5	5	7	-
	ii) Against demand	10	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.3.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**-**	**6**	**36**	**29**	**28**
	a) Arrear demand	-	4	19	16	15
	b) Current demand	-	2	17	13	13
2.	**Payments with returns**	**-**	**10**	**22**	**67**	**45**
	a) Adjustments out of deposits u/s 53	-	1	1	3	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	5	14
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	-	9	21	59	31
3.	**Deduction at source**	**-**	**87**	**151**	**221**	**379**
	a) U/s 50(1) Salary	-	14	24	21	19
	b) U/s 50(2) Securities	-	17	25	-	-
	c) U/s 50(2A) Interest	-	-	-	27	27
	d) U/s 50(2B) Bank Trans.	-	-	-	5	4
	e) U/s 50(3) Non Residents	-	-	2	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	38	85	155	319
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	1
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	-	-	-	3	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	4	4	3	1
	m) U/s 50(6A) Dividends	-	-	-	3	4
	n) U/s 50(7) Bonus & Bonus Shares	-	4	8	-	-

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	1	1	-	4
	p) U/s 50(7B) House Rental	-	-	-	-	-
	q) U/s 50(7BB) Building Plan App.	-	-	-	1	-
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	9	2	3	-
4.	**Total (Gross)**	-	**103**	**209**	**317**	**452**
	Less Refunds	-	11	11	21	9
5.	**Total (Net)**	-	**92**	**198**	**296**	**443**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	89	202	116	121
	b) Collections	-	4	19	16	15
	c) Percentage	-	4.5	9.4	13.8	12.4
7.	**Collection out of current demand**					
	a) Recoverable demand	-	21	80	36	47
	b) Collections	-	2	17	13	13
	c) Percentage	-	9.5	21.3	36.1	27.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	1	2	5	-
	b) Adjustments	-	1	-	5	-
	i) With returns	-	1	-	5	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	2	-	-

TABLE-12.3.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**469**	-	-	-	-
	a) Arrear demand	422	-	-	-	-
	b) Current demand	47	-	-	-	-
2.	**Payments with returns**	**1,031**	-	-	-	-
	a) Adjustments out of deposits u/s 53	638	-	-	-	-
					-	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	-	-
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	38	-	-	-	-
	e) Cash/cheque	355	-	-	-	-
3.	**Deduction at source**	**599**	-	-	-	-
	a) U/s 50(1) Salary	20	-	-	-	-
	b) U/s 50(2) Securities	574	-	-	-	-
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	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	-	-	-	-	-

Description	1992-93	1993-94	1994-95	1995-96	1996-97
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) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	-	-	-	-
4. **Total (Gross)**	**2,099**	-	-	-	-
Less Refunds	279	-	-	-	-
5. **Total (Net)**	**1,820**	-	-	-	-
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	1,565	-	-	-	-
b) Collections	422	-	-	-	-
c) Percentage	26.96	-	-	-	-
7. **Collection out of current demand**					
a) Recoverable demand	1,542	-	-	-	-
b) Collections	47	-	-	-	-
c) Percentage	3.0	-	-	-	-
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	638	-	-	-	-
b) Adjustments	638	-	-	-	-
i) With returns	638	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-12.3.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTIONS

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	**783**	**998**	**1,049**	**1,153**
	a) Arrear demand	-	486	236	539	399
	b) Current demand	-	297	762	510	754
2.	**Payments with returns**	-	**1,517**	**1,281**	**1,797**	**1,344**
	a) Adjustments out of deposits u/s 53	-	800	469	293	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	658	753
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	42
	e) Cash/cheque	-	717	812	846	549
3.	**Deduction at source**	-	**684**	**1,032**	**1,250**	**1,962**
	a) U/s 50(1) Salary	-	21	30	39	34
	b) U/s 50(2) Securities	-	657	772	1,001	1068
	c) U/s 50(2A) Interest	-	-	-	76	6
	d) U/s 50(2B) Bank Trans.	-	-	82	-	28
	e) U/s 50(3) Non Residents	-	3	114	-	30
	f) U/s 50(3A) Tec. Fee	-	3	6	-	63
	g) U/s 50(4) Contracts	-	-	-	65	642
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	3
	i) U/s 50(5) Imports	-	-	-	18	-
	j) U/s 50(5A) Exports	-	-	-	-	11
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	-	-	-	-
	m) U/s 50(6A) Dividends	-	-	-	5	35
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	3

Companies-I, Lahore (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	16	4
	p) U/s 50(7B) House Rental	-	-	-	6	3
	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) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	28	24	32
4.	**Total (Gross)**	-	**2,984**	**3,311**	**4,096**	**4,459**
	Less Refunds	-	399	196	174	281
5.	**Total (Net)**	-	**2,585**	**3,115**	**3,922**	**4,178**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	802	793	1,212	2231
	b) Collections	-	486	236	539	399
	c) Percentage	-	60.6	29.8	44.5	17.9
7.	**Collection out of current demand**					
	a) Recoverable demand	-	1,787	2,934	2,240	2939
	b) Collections	-	297	762	510	754
	c) Percentage	-	16.6	26.0	22.8	25.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	800	469	293	-
	b) Adjustments	-	800	469	293	-
	i) With returns	-	800	469	293	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.3.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	**60**	**354**	**319**	**403**
a) Arrear demand	-	25	115	108	147
b) Current demand	-	35	239	211	256
2. **Payments with returns**	-	**96**	**773**	**1,423**	**793**
a) Adjustments out of deposits u/s 53	-	49	484	539	-
b) Adjustments out of deposits u/s 53 current	-	-	-	594	559
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	1
e) Cash/cheque	-	47	289	290	233
3. **Deduction at source**	-	**2,839**	**3,235**	**193**	**826**
a) U/s 50(1) Salary	-	17	40	22	19
b) U/s 50(2) Securities	-	223	-	1	-
c) U/s 50(2A) Interest	-	-	314	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	1,762	1,855	164	800
h) U/s 50(4A) Brokrage Fee	-	-	13	-	-
i) U/s 50(5) Imports	-	567	409	-	-
j) U/s 50(5A) Exports	-	-	286	-	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	6	-	-
l) U/s 50(6) Transport	-	73	51	-	-
m) U/s 50(6A) Dividends	-	-	13	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	182	9	-	-

Companies-II, Lahore (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
o) U/s 50(7A) Auctions	-	15	5	-	-
p) U/s 50(7B) House Rental	-	-	12	-	-
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	19	-	-
s) U/s 50(7D) Interest on Bonds	-	-	53	-	-
t) U/s 50(7E) Elec. Bills	-	-	147	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	6
v) Miscellaneous	-	-	3	6	1
4. **Total (Gross)**	-	**2,995**	**4,362**	**1,935**	**2,022**
Less Refunds	-	7	87	86	86
5. **Total (Net)**	-	**2,988**	**4,275**	**1,849**	**1,936**
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	-	85	405	995	793
b) Collections	-	25	115	108	147
c) Percentage	-	29.4	28.4	10.9	18.5
7. **Collection out of current demand**					
a) Recoverable demand	-	90	1,213	906	954
b) Collections	-	35	239	211	256
c) Percentage	-	38.9	19.7	23.3	26.8
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	49	485	539	-
b) Adjustments	-	49	484	539	-
i) With returns	-	-	481	539	-
ii) Against demand	-	49	3	-	-
c) Balance	-	-	1	-	-

TABLE-12.3.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	-	-	**124**	**186**
	a) Arrear demand	-	-	-	59	79
	b) Current demand	-	-	-	65	107
2.	**Payments with returns**	-	-	-	**28**	**49**
	a) Adjustments out of deposits u/s 53	-	-	-	22	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	-	17
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	-	6
	e) Cash/cheque	-	-	-	6	26
3.	**Deduction at source**	-	-	-	**4,113**	**3,123**
	a) U/s 50(1) Salary	-	-	-	6	7
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	-	-	-	351	432
	d) U/s 50(2B) Bank Trans.	-	-	-	-	55
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	-	-	1,904	435
	h) U/s 50(4A) Brokrage Fee	-	-	-	12	9
	i) U/s 50(5) Imports	-	-	-	1,166	1284
	j) U/s 50(5A) Exports	-	-	-	256	318
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	13	23
	l) U/s 50(6) Transport	-	-	-	48	57
	m) U/s 50(6A) Dividends	-	-	-	27	17
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	58	15

Companies-III, Lahore (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	12	3
	p) U/s 50(7B) House Rental	-	-	-	14	8
	q) U/s 50(7BB) Building Plan App.	-	-	-	7	11
	r) U/s 50(7C) Prizes & Winnings	-	-	-	24	53
	s) U/s 50(7D) Interest on Bonds	-	-	-	24	44
	t) U/s 50(7E) Elec. Bills	-	-	-	189	351
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	2	1
4.	**Total (Gross)**	-	-	-	**4,265**	**3,358**
	Less Refunds	-	-	-	18	95
5.	**Total (Net)**	-	-	-	**4,247**	**3,263**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	-	-	952	696
	b) Collections	-	-	-	59	79
	c) Percentage	-	-	-	6.2	11.4
7.	**Collection out of current demand**					
	a) Recoverable demand	-	-	-	1,076	262
	b) Collections	-	-	-	65	107
	c) Percentage	-	-	-	6.0	40.8
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	157	-
	b) Adjustments	-	-	-	157	-
	i) With returns	-	-	-	157	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.3.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
3.	**Deduction at source**	**2,231**	-	-	-	-
	a) U/s 50(1) Salary	-	-	-	-	-
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	218	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	1,399	-	-	-	-
	h) U/s 50(4A) Brokrage Fee	4	-	-	-	-
	i) U/s 50(5) Imports	292	-	-	-	-
	j) U/s 50(5A) Exports	160	-	-	-	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	16	-	-	-	-
	m) U/s 50(6A) Dividends	21	-	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-
	o) U/s 50(7A) Auctions	18	-	-	-	-
	p) U/s 50(7B) House Rental	4	-	-	-	-
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	16	-	-	-	-
		-	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	27	-	-	-	-
	t) U/s 50(7E) Elec. Bills	56	-	-	-	-
	u) Miscellaneous	-	-	-	-	-
4.	**Total (Gross)**	**2,231**	-	-	-	-
	Less Refunds	-	-	-	-	-
5.	**Total (Net)**	**2,231**	-	-	-	-

TABLE-12.4.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**265**	**200**	**379**	**279**	**360**
a) Arrear demand	72	116	131	104	105
b) Current demand	193	84	248	175	255
2. **Payments with returns**	**279**	**244**	**325**	**538**	**439**
a) Adjustments out of deposits u/s 53	53	52	72	83	-
b) Adjustments out of deposits u/s 53 current	-	-	-	163	122
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	23	-	12	19	35
e) Cash/cheque	203	192	241	273	282
3. **Deduction at source**	**1,359**	**1,622**	**2,374**	**3,382**	**4,355**
a) U/s 50(1) Salary	191	261	216	340	423
b) U/s 50(2) Securities	-	30	-	57	114
c) U/s 50(2A) Interest	261	274	401	444	570
d) U/s 50(2B) Bank Trans.	-	1	86	132	179
e) U/s 50(3) Non Residents	-	-	21	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	1	-
g) U/s 50(4) Contracts	602	587	936	1,537	1,847
h) U/s 50(4A) Brokrage Fee	2	5	10	10	9
i) U/s 50(5) Imports	29	11	35	136	150
j) U/s 50(5A) Exports	75	116	237	238	278
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	-	-	-
l) U/s 50(6) Transport	48	58	68	75	69
m) U/s 50(6A) Dividends	3	2	2	8	6
n) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	1

Central Region, Multan (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	36	34	35	56	148
	p) U/s 50(7B) House Rental	-	1	1	4	3
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
	r) U/s 50(7C) Prizes & Winnings	7	7	8	12	17
	s) U/s 50(7D) Interest on Bonds	1	-	-	1	6
	t) U/s 50(7E) Elec. Bills	100	229	287	318	517
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	3	5	31	13	17
4.	**Total (Gross)**	**1,903**	**2,066**	**3,078**	**4,199**	**5,154**
	Less Refunds	88	56	87	41	110
5.	**Total (Net)**	**1,815**	**2,010**	**2,991**	**4,158**	**5,044**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	324	487	473	560	806
	b) Collections	72	116	131	104	105
	c) Percentage	22.2	23.8	27.7	18.6	13.0
7.	**Collection out of current demand**					
	a) Recoverable demand	664	477	961	812	954
	b) Collections	193	84	248	175	255
	c) Percentage	29.1	17.6	25.8	21.6	26.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	60	53	73	232	122
	b) Adjustments	56	52	72	232	122
	i) With returns	53	51	72	232	122
	ii) Against demand	3	1	-	-	-
	c) Balance	4	1	1	-	-

TABLE-12.4.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**-**	**8**	**22**	**20**	**17**
	a) Arrear demand	-	6	8	9	8
	b) Current demand	-	2	14	11	9
2.	**Payments with returns**	**-**	**13**	**19**	**26**	**25**
	a) Adjustments out of deposits u/s 53	-	1	-	-	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	4	4
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	3	1
	e) Cash/cheque	-	12	19	19	20
3.	**Deduction at source**	**-**	**79**	**153**	**211**	**249**
	a) U/s 50(1) Salary	-	10	20	21	21
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	-	31	47	47	64
	d) U/s 50(2B) Bank Trans.	-	-	10	10	11
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	21	51	112	127
	h) U/s 50(4A) Brokrage Fee	-	-	-	1	-
	i) U/s 50(5) Imports	-	-	-	-	-
	j) U/s 50(5A) Exports	-	2	1	3	4
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	4	5	7	6
	m) U/s 50(6A) Dividends	-	-	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sahiwal Zone, Sahiwal (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	3	5	8	15
	p) U/s 50(7B) House Rental	-	-	-	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	-	8	13	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	1	1	1
4.	**Total (Gross)**	-	**100**	**194**	**257**	**291**
	Less Refunds	-	2	5	3	6
5.	**Total (Net)**	-	**98**	**189**	**254**	**285**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	29	25	35	59
	b) Collections	-	6	8	9	8
	c) Percentage	-	20.7	32.0	25.7	13.6
7.	**Collection out of current demand**					
	a) Recoverable demand	-	17	51	55	52
	b) Collections	-	2	14	11	9
	c) Percentage	-	11.8	27.5	20.0	17.3
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	1	-	4	4
	b) Adjustments	-	1	-	4	4
	i) With returns	-	1	-	4	4
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.4.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	**15**	**42**	**44**	**46**
	a) Arrear demand	-	10	15	17	14
	b) Current demand	-	5	27	27	32
2.	**Payments with returns**	-	**17**	**29**	**47**	**48**
	a) Adjustments out of deposits u/s 53	-	1	5	4	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	6	8
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	1	-
	e) Cash/cheque	-	16	24	36	40
3.	**Deduction at source**	-	**126**	**249**	**384**	**543**
	a) U/s 50(1) Salary	-	25	30	49	75
	b) U/s 50(2) Securities	-	29	-	-	-
	c) U/s 50(2A) Interest	-	-	48	51	74
	d) U/s 50(2B) Bank Trans.	-	-	-	41	40
	e) U/s 50(3) Non Residents	-	-	21	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	-	66	135	227	328
	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	7	7	6
	m) U/s 50(6A) Dividends	-	-	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Bahawalpur Zone, Bahawalpur (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
1	o) U/s 50(7A) Auctions	-	4	7	8	14
	p) U/s 50(7B) House Rental	-	-	-	-	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	-	-	-	-	1
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	1	1	4
4.	**Total (Gross)**	-	**158**	**320**	**475**	**637**
	Less Refunds	-	4	7	3	14
5.	**Total (Net)**	-	**154**	**313**	**472**	**623**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	58	53	62	82
	b) Collections	-	10	15	17	14
	c) Percentage	-	17.2	28.3	27.4	17.1
7.	**Collection out of current demand**					
	a) Recoverable demand	-	33	74	94	100
	b) Collections	-	5	27	27	32
	c) Percentage	-	15.2	36.5	28.7	32.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	1	5	4	7
	b) Adjustments	-	1	5	4	7
	i) With returns	-	-	5	4	7
	ii) Against demand	-	1	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.4.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Million Rupees)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**119**	**76**	**128**	**84**	**163**
a) Arrear demand	28	57	38	25	20
b) Current demand	91	19	90	59	143
2. **Payments with returns**	**90**	**54**	**79**	**167**	**146**
a) Adjustments out of deposits u/s 53	9 -	6 -	6 -	4	-
b) Adjustments out of deposits u/s 53 current				50	19
c) U/s 80-C				-	-
d) U/s 80-D	-	-	-	-	21
e) Cash/cheque	81	48	73	113	106
3. **Deduction at source**	**630**	**583**	**793**	**1,169**	**1,659**
a) U/s 50(1) Salary	132	158	93	109	136
b) U/s 50(2) Securities	-	1	-	57	114
c) U/s 50(2A) Interest	107	65	85	102	144
d) U/s 50(2B) Bank Trans.	-	1	47	47	66
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	307	217	371	574	792
h) U/s 50(4A) Brokrage Fee	-	1	3	2	1
i) U/s 50(5) Imports	5	1	25	60	48
j) U/s 50(5A) Exports	4	6	6	26	32
k) U/s 50(5B) Auth.dealers (F.Exchange)	- -	- -	- -	-	-
l) U/s 50(6) Transport	20	20	22	23	19
m) U/s 50(6A) Dividends	-	1	-	2	2
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	1

Multan Zone, Multan (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	16	8	11	13	56
	p) U/s 50(7B) House Rental	-	-	1	1	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	2	2	1	3	3
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	36	102	125	147	243
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	1	-	3	3	1
4.	**Total (Gross)**	**839**	**713**	**1,000**	**1,420**	**1,968**
	Less Refunds	33	19	47	16	38
5.	**Total (Net)**	**806**	**694**	**953**	**1,404**	**1,930**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	203	177	204	214	303
	b) Collections	28	57	38	25	20
	c) Percentage	14	32	19	12	6.6
7.	**Collection out of current demand**					
	a) Recoverable demand	413	170	438	217	463
	b) Collections	91	19	90	59	143
	c) Percentage	22	11	21	27	30.9
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	9	6	6	54	19
	b) Adjustments	9	6	6	54	19
	i) With returns	9	6	6	54	19
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.4.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**146**	**87**	**149**	**25**	**36**
	a) Arrear demand	44	36	50	14	15
	b) Current demand	102	51	99	11	21
2.	**Payments with returns**	**189**	**143**	**170**	**79**	**82**
	a) Adjustments out of deposits u/s 53	44	44	59	3	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	7	10
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	23	-	11	-	-
	e) Cash/cheque	122	99	100	69	72
3.	**Deduction at source**	**729**	**579**	**837**	**762**	**931**
	a) U/s 50(1) Salary	59	42	55	102	109
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	154	85	103	110	121
	d) U/s 50(2B) Bank Trans.	-	-	10	16	37
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	295	178	235	242	218
	h) U/s 50(4A) Brokrage Fee	2	4	7	4	4
	i) U/s 50(5) Imports	24	10	10	47	94
	j) U/s 50(5A) Exports	71	107	228	26	3
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	-	-	-
	l) U/s 50(6) Transport	28	16	16	19	22
	m) U/s 50(6A) Dividends	3	1	2	2	1
	n) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	-

Faisalabad Zone, Faisalabad (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	20	7	1	6	23
	p) U/s 50(7B) House Rental	-	1	-	2	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
	r) U/s 50(7C) Prizes & Winnings	5	5	7	9	13
	s) U/s 50(7D) Interest on Bonds	1	-	-	1	6
	t) U/s 50(7E) Elec. Bills	64	119	145	171	274
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	2	3	18	5	4
4.	**Total (Gross)**	**1,064**	**809**	**1,156**	**866**	**1,049**
	Less Refunds	55	21	19	8	16
5.	**Total (Net)**	**1,009**	**788**	**1,137**	**858**	**1,033**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	121	177	140	97	116
	b) Collections	44	36	50	14	15
	c) Percentage	36.4	20.3	35.7	14.4	12.9
7.	**Collection out of current demand**					
	a) Recoverable demand	251	220	316	126	60
	b) Collections	102	51	99	11	21
	c) Percentage	40.6	23.2	31.3	8.7	35.0
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	51	45	60	3	10
	b) Adjustments	47	44	59	3	10
	i) With returns	44	44	59	3	10
	ii) Against demand	3	-	-	-	-
	c) Balance	4	1	1	-	-

TABLE-12.4.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	-	-	**73**	**68**
	a) Arrear demand	-	-	-	25	33
	b) Current demand	-	-	-	48	35
2.	**Payments with returns**	-	-	-	**188**	**102**
	a) Adjustments out of deposits u/s 53	-	-	-	64	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	96	74
	c) U/s 80-C				-	-
	d) U/s 80-D	-	-	-	15	12
	e) Cash/cheque	-	-	-	13	16
3.	**Deduction at source**	-	-	-	**302**	**341**
	a) U/s 50(1) Salary	-	-	-	8	12
	b) U/s 50(2) Securities	-	-	-	-	-
	c) U/s 50(2A) Interest	-	-	-	1	2
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	1	-
	g) U/s 50(4) Contracts	-	-	-	70	71
	h) U/s 50(4A) Brokrage Fee	-	-	-	3	4
	i) U/s 50(5) Imports	-	-	-	29	8
	j) U/s 50(5A) Exports	-	-	-	183	238
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	-	-	1	-
	m) U/s 50(6A) Dividends	-	-	-	4	3
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Faisalabad Companies Zone, Faisalabad (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	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) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	-	2	3
4.	**Total (Gross)**	-	-	-	**563**	**511**
	Less Refunds	-	-	-	4	23
5.	**Total (Net)**	-	-	-	**559**	**488**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	-	-	83	163
	b) Collections	-	-	-	25	33
	c) Percentage	-	-	-	30.1	20.2
7.	**Collection out of current demand**					
	a) Recoverable demand	-	-	-	245	211
	b) Collections	-	-	-	48	35
	c) Percentage	-	-	-	19.6	16.6
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	159	75
	b) Adjustments	-	-	-	159	75
	i) With returns	-	-	-	159	75
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.4.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	**14**	**38**	**33**	**30**
a) Arrear demand	-	7	20	14	15
b) Current demand	-	7	18	19	15
2. **Payments with returns**	-	**17**	**28**	**31**	**36**
a) Adjustments out of deposits u/s 53	-	-	2	8	-
	-	-	-		
b) Adjustments out of deposits u/s 53 current	-	-	-	-	7
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	1	-	1
e) Cash/cheque	-	17	25	23	28
3. **Deduction at source**	-	**255**	**342**	**554**	**632**
a) U/s 50(1) Salary	-	26	18	51	70
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	93	118	133	165
d) U/s 50(2B) Bank Trans.	-	-	19	18	25
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	105	144	312	311
h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	1	2	-	1
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	16	18	18	16
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sargodha Zone, Sargodha (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	12	11	21	40
	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	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	2	8	1	4
4.	**Total (Gross)**	-	**286**	**408**	**618**	**698**
	Less Refunds	-	10	9	7	13
5.	**Total (Net)**	-	**276**	**399**	**611**	**685**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	46	51	69	83
	b) Collections	-	7	20	14	15
	c) Percentage	-	15.2	39.2	20.3	18.1
7.	**Collection out of current demand**					
	a) Recoverable demand	-	37	82	75	68
	b) Collections	-	7	18	19	15
	c) Percentage	-	18.9	22.0	25.3	22.1
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	2	8	7
	b) Adjustments	-	-	2	8	7
	i) With returns	-	-	2	8	7
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.5.1
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**400**	**802**	**1,204**	**1,645**	**1,329**
	a) Arrear demand	129	383	436	568	504
	b) Current demand	271	419	768	1,077	825
2.	**Payments with returns**	**977**	**1,175**	**1,028**	**2,275**	**2,529**
	a) Adjustments out of deposits u/s 53	564	558	287	242	2
	b) Adjustments out of deposits u/s 53 current	-	-	-	888	1,032
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	39	66	4	41	65
	e) Cash/cheque	374	551	737	1,104	1,430
3.	**Deduction at source**	**3,185**	**3,621**	**5,552**	**7,492**	**9,506**
	a) U/s 50(1) Salary	481	509	808	1,107	1,115
	b) U/s 50(2) Securities	72	169	260	237	286
	c) U/s 50(2A) Interest	504	599	746	973	1,162
	d) U/s 50(2B) Bank Trans.	-	1	157	183	157
	e) U/s 50(3) Non Residents	120	174	341	49	71
	f) U/s 50(3A) Tec. Fee	40	18	32	47	89
	g) U/s 50(4) Contracts	1,511	1,481	2,193	3,430	4,631
	h) U/s 50(4A) Brokrage Fee	10	6	13	21	29
	i) U/s 50(5) Imports	84	82	173	383	524
	j) U/s 50(5A) Exports	70	102	128	156	171
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	15	1	1	9
	l) U/s 50(6) Transport	83	87	123	147	232
	m) U/s 50(6A) Dividends	30	34	52	71	118
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	10	1

Northern Region, Islamabad (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	69	83	112	116	132
	p) U/s 50(7B) House Rental	7	20	59	57	34
	q) U/s 50(7BB) Building Plan App.	-	8	16	9	5
	r) U/s 50(7C) Prizes & Winnings	11	9	19	23	39
	s) U/s 50(7D) Interest on Bonds	3	8	7	19	39
	t) U/s 50(7E) Elec. Bills	85	211	284	331	516
	u) U/s 50(7F) Mobile Phone	-	-	-	-	131
	v) Miscellaneous	5	5	28	122	15
4.	**Total (Gross)**	**4,562**	**5,598**	**7,784**	**11,412**	**13,364**
	Less Refunds	115	88	104	317	427
5.	**Total (Net)**	**4,447**	**5,510**	**7,680**	**11,095**	**12,937**
PART.II. ANALYSIS:						
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	931	1,569	1,016	2,363	3,355
	b) Collections	129	383	436	568	504
	c) Percentage	13.9	24.4	42.9	24.0	15.0
7.	**Collection out of current demand**					
	a) Recoverable demand	1,460	1,377	3,230	4,456	1,759
	b) Collections	271	419	768	1,077	825
	c) Percentage	18.6	30.4	23.8	24.2	46.9
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	708	707	345	224	3
	b) Adjustments	704	707	343	224	3
	i) With returns	191	557	284	224	3
	ii) Against demand	513	150	59	-	-
	c) Balance	4	-	2	-	-

TABLE-12.5.2
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	**52**	**18**	**59**	**59**	**45**
a) Arrear demand	18	8	15	13	16
b) Current demand	34	10	44	46	29
2. **Payments with returns**	**122**	**45**	**44**	**62**	**56**
a) Adjustments out of deposits u/s 53	36	9	5	19	-
b) Adjustments out of deposits u/s 53 current	-	-	-	-	18
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	4	8	1
e) Cash/cheque	86	36	35	35	37
3. **Deduction at source**	**479**	**217**	**302**	**358**	**463**
a) U/s 50(1) Salary	35	13	15	25	31
b) U/s 50(2) Securities	1	-	-	-	-
c) U/s 50(2A) Interest	170	44	62	62	87
d) U/s 50(2B) Bank Trans.	-	1	12	14	15
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	100	48	53	113	125
h) U/s 50(4A) Brokrage Fee	-	-	2	2	1
i) U/s 50(5) Imports	45	12	29	6	4
j) U/s 50(5A) Exports	66	11	11	18	19
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	3
l) U/s 50(6) Transport	10	4	4	5	6
m) U/s 50(6A) Dividends	1	1	-	1	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Gujranwala Zone, Gujranwala (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	14	7	3	4	13
	p) U/s 50(7B) House Rental	-	-	-	-	1
	q) U/s 50(7BB) Building Plan App.	-	-	-	1	-
	r) U/s 50(7C) Prizes & Winnings	1	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	36	76	109	106	157
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	2	1	1
4.	**Total (Gross)**	**653**	**280**	**405**	**479**	**564**
	Less Refunds	32	12	21	12	19
5.	**Total (Net)**	**621**	**268**	**384**	**467**	**545**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	160	233	65	102	98
	b) Collections	18	8	15	13	16
	c) Percentage	11.3	3.4	23.1	12.7	16.3
7.	**Collection out of current demand**					
	a) Recoverable demand	219	100	128	115	40
	b) Collections	34	10	44	46	29
	c) Percentage	15.5	10.0	34.4	40.0	72.5
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	37	9	6	7	-
	b) Adjustments	37	9	6	7	-
	i) With returns	36	9	6	7	-
	ii) Against demand	1	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.5.3
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	**25**	**53**	**54**	**49**
a) Arrear demand	-	14	23	29	22
b) Current demand	-	11	30	25	27
2. **Payments with returns**	-	**31**	**34**	**41**	**43**
a) Adjustments out of deposits u/s 53	-	1	2	1	-
b) Adjustments out of deposits u/s 53 current	-	-	-	9	11
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	-	30	32	31	32
3. **Deduction at source**	-	**334**	**437**	**589**	**711**
a) U/s 50(1) Salary	-	24	24	40	48
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	144	157	178	222
d) U/s 50(2B) Bank Trans.	-	-	18	18	20
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	43	55	120	115
h) U/s 50(4A) Brokrage Fee	-	-	1	3	4
i) U/s 50(5) Imports	-	26	54	98	130
j) U/s 50(5A) Exports	-	76	106	104	128
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	4	-	-	1
l) U/s 50(6) Transport	-	7	6	7	10
m) U/s 50(6A) Dividends	-	3	4	5	6
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sialkot Zone, Sialkot (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	6	9	13	22
	p) U/s 50(7B) House Rental	-	-	-	1	1
	q) U/s 50(7BB) Building Plan App.	-	-	1	-	1
	r) U/s 50(7C) Prizes & Winnings	-	1	1	1	2
	s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
	t) U/s 50(7E) Elec. Bills	-	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	-	-	1	1	1
4.	**Total (Gross)**	-	**390**	**524**	**684**	**803**
	Less Refunds	-	5	10	8	12
5.	**Total (Net)**	-	**385**	**514**	**676**	**791**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	106	94	96	104
	b) Collections	-	14	23	29	22
	c) Percentage	-	13.2	24.5	30.2	21.2
7.	**Collection out of current demand**					
	a) Recoverable demand	-	40	90	80	33
	b) Collections	-	11	30	25	27
	c) Percentage	-	27.5	33.3	31.3	81.8
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	3	2	-
	b) Adjustments	-	-	3	2	-
	i) With returns	-	-	2	2	-
	ii) Against demand	-	-	1	-	-
	c) Balance	-	-	-	-	-

TABLE-12.5.4
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**304**	**499**	**480**	**96**	**110**
	a) Arrear demand	85	227	210	51	64
	b) Current demand	219	272	270	45	46
2.	**Payments with returns**	**772**	**684**	**448**	**123**	**101**
	a) Adjustments out of deposits u/s 53	512	471	233	-	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	45	23
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	39	46	-	-	-
	e) Cash/cheque	221	167	215	78	78
3.	**Deduction at source**	**1,853**	**1,130**	**1,543**	**1,675**	**1,997**
	a) U/s 50(1) Salary	354	149	181	185	192
	b) U/s 50(2) Securities	57	89	138	-	-
	c) U/s 50(2A) Interest	236	217	183	210	249
	d) U/s 50(2B) Bank Trans.	-	-	39	48	49
	e) U/s 50(3) Non Residents	114	59	68	-	-
	f) U/s 50(3A) Tec. Fee	40	14	12	-	-
	g) U/s 50(4) Contracts	897	496	745	1,053	1130
	h) U/s 50(4A) Brokrage Fee	10	3	5	6	6
	i) U/s 50(5) Imports	26	21	29	79	263
	j) U/s 50(5A) Exports	3	2	3	5	10
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	7	1	1	2
	l) U/s 50(6) Transport	25	18	26	49	48
	m) U/s 50(6A) Dividends	19	14	41	1	2
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Rawalpindi Zone, Rawalpindi (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	23	17	12	18	20
	p) U/s 50(7B) House Rental	5	2	1	3	4
	q) U/s 50(7BB) Building Plan App.	-	-	-	1	1
	r) U/s 50(7C) Prizes & Winnings	7	5	5	9	11
	s) U/s 50(7D) Interest on Bonds	2	6	2	3	6
	t) U/s 50(7E) Elec. Bills	31	9	47	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	4	2	5	4	4
4.	**Total (Gross)**	**2,929**	**2,313**	**2,471**	**1,894**	**2,208**
	Less Refunds	34	37	28	9	7
5.	**Total (Net)**	**2,895**	**2,276**	**2,443**	**1,885**	**2,201**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	628	867	389	188	291
	b) Collections	85	227	210	51	64
	c) Percentage	13.5	26.2	54.0	27.1	22.0
7.	**Collection out of current demand**					
	a) Recoverable demand	1,076	940	848	150	169
	b) Collections	219	272	270	45	46
	c) Percentage	20.4	28.9	31.8	30.0	27.2
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	652	616	287	-	-
	b) Adjustments	651	616	287	-	-
	i) With returns	139	471	233	-	-
	ii) Against demand	512	145	54	-	-
	c) Balance	1	-	-	-	-

TABLE-12.5.5
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	**129**	**255**	**55**	**43**
	a) Arrear demand	-	82	79	37	35
	b) Current demand	-	47	176	18	8
2.	**Payments with returns**	-	**288**	**281**	**109**	**145**
	a) Adjustments out of deposits u/s 53	-	45	25	8	-
		-	-	-		
	b) Adjustments out of deposits u/s 53 current	-	-	-	13	31
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	20	-	-	3
	e) Cash/cheque	-	223	256	88	111
3.	**Deduction at source**	-	**1,154**	**1,931**	**1,900**	**1,842**
	a) U/s 50(1) .Salary	-	204	359	594	503
	b) U/s 50(2) Securities	-	47	35	-	-
	c) U/s 50(2A) Interest	-	52	162	331	333
	d) U/s 50(2B) Bank Trans.	-	-	23	29	29
	e) U/s 50(3) Non Residents	-	112	268	14	18
	f) U/s 50(3A) Tec. Fee	-	4	20	9	33
	g) U/s 50(4) Contracts	-	574	887	689	597
	h) U/s 50(4A) Brokrage Fee	-	-	-	1	2
	i) U/s 50(5) Imports	-	9	8	29	3
	j) U/s 50(5A) Exports	-	-	1	6	4
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	3
	l) U/s 50(6) Transport	-	11	14	15	22
	m) U/s 50(6A) Dividends	-	9	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	-

Islamabad Zone, Islamabad (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
o) U/s 50(7A) Auctions	-	26	43	25	27
p) U/s 50(7B) House Rental	-	18	24	12	18
q) U/s 50(7BB) Building Plan App.	-	8	13	6	2
r) U/s 50(7C) Prizes & Winnings	-	-	1	5	10
s) U/s 50(7D) Interest on Bonds	-	-	-	2	1
t) U/s 50(7E) Elec. Bills	-	77	60	130	218
u) U/s 50(7F) Mobile Phone	-	-	-	-	17
v) Miscellaneous	-	3	13	2	2
4. **Total (Gross)**	-	1,571	2,467	2,064	2,030
Less Refunds	-	12	23	21	32
5. **Total (Net)**	-	1,559	2,444	2,043	1,998
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	-	198	218	158	376
b) Collections	-	82	79	37	35
c) Percentage	-	41.4	36.2	23.4	9.3
7. **Collection out of current demand**					
a) Recoverable demand	-	156	1,255	433	113
b) Collections	-	47	176	18	8
c) Percentage	-	30.1	14.0	4.2	7.1
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	51	28	5	-
b) Adjustments	-	51	26	5	-
i) With returns	-	46	25	5	-
ii) Against demand	-	5	1	-	-
c) Balance	-	-	2	-	-

TABLE-12.5.6
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	-	-	-	**1,057**	**851**
	a) Arrear demand	-	-	-	237	294
	b) Current demand	-	-	-	820	557
2.	**Payments with returns**	-	-	-	**1,645**	**1,948**
	a) Adjustments out of deposits u/s 53	-	-	-	146	-
	b) Adjustments out of deposits u/s 53 current	-	-	-	781	885
	c) U/s 80-C				-	-
	d) U/s 80-D	-	-	-	5	7
	e) Cash/cheque	-	-	-	713	1056
3.	**Deduction at source**	-	-	-	**1,177**	**2,290**
	a) U/s 50(1) Salary	-	-	-	11	15
	b) U/s 50(2) Securities	-	-	-	175	243
	c) U/s 50(2A) Interest	-	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	-	-	-	31	53
	f) U/s 50(3A) Tec. Fee	-	-	-	32	55
	g) U/s 50(4) Contracts	-	-	-	756	1720
	h) U/s 50(4A) Brokrage Fee	-	-	-	7	13
	i) U/s 50(5) Imports	-	-	-	9	-
	j) U/s 50(5A) Exports	-	-	-	5	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
	l) U/s 50(6) Transport	-	-	-	-	3
	m) U/s 50(6A) Dividends	-	-	-	37	91
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	7	-

Islamabad Companies Zone (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	-	-	-	-
	p) U/s 50(7B) House Rental	-	-	-	4	6
	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	-	-	-	-	1
	u) U/s 50(7F) Mobile Phone	-	-	-	-	87
	v) Miscellaneous	-	-	-	103	3
4.	**Total (Gross)**	-	-	-	**3,879**	**5,089**
	Less Refunds	-	-	-	229	308
5.	**Total (Net)**	-	-	-	**3,650**	**4,781**
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	-	-	1,213	1754
	b) Collections	-	-	-	237	294
	c) Percentage	-	-	-	19.5	16.8
7.	**Collection out of current demand**					
	a) Recoverable demand	-	-	-	2,094	983
	b) Collections	-	-	-	820	557
	c) Percentage	-	-	-	39.2	56.7
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	-	-	146	-
	b) Adjustments	-	-	-	146	-
	i) With returns	-	-	-	146	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-12.5.7
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**44**	-	-	-	-
	a) Arrear demand	26	-	-	-	-
	b) Current demand	18	-	-	-	-
2.	**Payments with returns**	**83**	-	-	-	-
	a) Adjustments out of deposits u/s 53	16	-	-	-	-
		-	-	-	-	-
	b) Adjustments out of deposits u/s 53 current					
	c) U/s 80-C					
	d) U/s 80-D	-	-	-	-	-
	e) Cash/cheque	67	-	-	-	-
3.	**Deduction at source**	**853**	-	-	-	-
	a) U/s 50(1) Salary	92	-	-	-	-
	b) U/s 50(2) Securities	14	-	-	-	-
	c) U/s 50(2A) Interest	98	-	-	-	-
	d) U/s 50(2B) Bank Trans.	-	-	-	-	-
	e) U/s 50(3) Non Residents	6	-	-	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	-	-
	g) U/s 50(4) Contracts	514	-	-	-	-
	h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
	i) U/s 50(5) Imports	13	-	-	-	-
	j) U/s 50(5A) Exports	1	-	-	-	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
		-	-	-	-	-
	l) U/s 50(6) Transport	48	-	-	-	-
	m) U/s 50(6A) Dividends	10	-	-	-	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Peshawar Zone, Peshawar (Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	32	-	-	-	-
	p) U/s 50(7B) House Rental	2	-	-	-	-
	q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
	r) U/s 50(7C) Prizes & Winnings	3	-	-	-	-
	s) U/s 50(7D) Interest on Bonds	1	-	-	-	-
	t) U/s 50(7E) Elec. Bills	18	-	-	-	-
	u) U/s 50(7F) Mobile Phone	-	-	-	-	-
	v) Miscellaneous	1	-	-	-	-
4.	**Total (Gross)**	**980**	-	-	-	-
	Less Refunds	49	-	-	-	-
5.	**Total (Net)**	**931**	-	-	-	-
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	143	-	-	-	-
	b) Collections	26	-	-	-	-
	c) Percentage	18.2	-	-	-	-
7.	**Collection out of current demand**					
	a) Recoverable demand	165	-	-	-	-
	b) Collections	18	-	-	-	-
	c) Percentage	10.9	-	-	-	-
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	19	-	-	-	-
	b) Adjustments	16	-	-	-	-
	i) With returns	16	-	-	-	-
	ii) Against demand	-	-	-	-	-
	c) Balance	3	-	-	-	-

TABLE-12.5.8
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE						
1.	**Collection of demand**	**-**	**124**	**166**	**148**	**153**
	a) Arrear demand	-	48	72	50	41
	b) Current demand	-	76	94	98	112
2.	**Payments with returns**	**-**	**119**	**174**	**219**	**148**
	a) Adjustments out of deposits u/s 53	-	31	8	50	2
	b) Adjustments out of deposits u/s 53 current	-	-	-	35	38
	c) U/s 80-C	-	-	-	-	-
	d) U/s 80-D	-	-	-	28	54
	e) Cash/cheque	-	88	166	106	54
3.	**Deduction at source**	**-**	**601**	**697**	**1,062**	**1,140**
	a) U/s 50(1) Salary	-	109	110	145	188
	b) U/s 50(2) Securities	-	23	6	-	43
	c) U/s 50(2A) Interest	-	85	89	104	134
	d) U/s 50(2B) Bank Trans.	-	-	11	11	14
	e) U/s 50(3) Non Residents	-	3	1	-	-
	f) U/s 50(3A) Tec. Fee	-	-	-	1	1
	g) U/s 50(4) Contracts	-	255	358	562	594
	h) U/s 50(4A) Brokrage Fee	-	3	1	1	1
	i) U/s 50(5) Imports	-	11	47	148	115
	j) U/s 50(5A) Exports	-	13	1	11	-
	k) U/s 50(5B) Auth.dealers (F.Exchange)	-	4	-	-	-
		-	-	-		
	l) U/s 50(6) Transport	-	15	19	27	15
	m) U/s 50(6A) Dividends	-	7	1	13	-
	n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

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

Description	1992-93	1993-94	1994-95	1995-96	1996-97
o) U/s 50(7A) Auctions	-	25	37	37	32
p) U/s 50(7B) House Rental	-	-	-	-	1
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
s) U/s 50(7D) Interest on Bonds	-	1	-	-	-
t) U/s 50(7E) Elec. Bills	-	47	14	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	-	2	2	2
4. **Total (Gross)**	-	844	1,037	1,429	1,441
Less Refunds	-	21	9	27	39
5. **Total (Net)**	-	823	1,028	1,402	1,402
PART.II. ANALYSIS:					
6. **Collection out of arrear demand**					
a) Recoverable arrears	-	122	159	157	290
b) Collections	-	48	72	50	41
c) Percentage	-	39.3	45.3	31.8	14.1
7. **Collection out of current demand**					
a) Recoverable demand	-	84	304	1,208	313
b) Collections	-	76	94	98	112
c) Percentage	-	90.5	30.9	8.1	35.8
8. **Collection by adjustment out of advance tax deposits**					
a) Deposits	-	30	7	50	3
b) Adjustments	-	30	7	50	3
i) With returns	-	30	4	50	3
ii) Against demand	-	-	3	-	-
c) Balance	-	-	-	-	-

TABLE-12.5.9
COMPARATIVE ANALYTICAL STATEMENT OF INCOME-TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
1. **Collection of demand**	-	7	191	176	78
a) Arrear demand	-	4	37	151	32
b) Current demand	-	3	154	25	46
2. **Payments with returns**	-	8	47	76	88
a) Adjustments out of deposits u/s 53	-	1	14	18	-
b) Adjustments out of deposits u/s 53 current	-	-	-	5	26
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	-	7	33	53	62
3. **Deduction at source**	-	185	642	731	1,063
a) U/s 50(1) Salary	-	10	119	107	138
b) U/s 50(2) Securities	-	10	81	62	-
c) U/s 50(2A) Interest	-	57	93	88	137
d) U/s 50(2B) Bank Trans.	-	-	54	63	30
e) U/s 50(3) Non Residents	-	-	4	4	-
f) U/s 50(3A) Tec. Fee	-	-	-	5	-
g) U/s 50(4) Contracts	-	65	95	137	350
h) U/s 50(4A) Brokrage Fee	-	-	4	1	2
i) U/s 50(5) Imports	-	3	6	14	9
j) U/s 50(5A) Exports	-	-	6	7	10
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	32	54	44	128
m) U/s 50(6A) Dividends	-	-	6	14	19
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	2	1

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

	Description	1992-93	1993-94	1994-95	1995-96	1996-97
	o) U/s 50(7A) Auctions	-	2	8	19	18
	p) U/s 50(7B) House Rental	-	-	34	37	3
	q) U/s 50(7BB) Building Plan App.	-	-	2	1	1
	r) U/s 50(7C) Prizes & Winnings	-	3	12	8	16
	s) U/s 50(7D) Interest on Bonds	-	1	5	14	32
	t) U/s 50(7E) Elec. Bills	-	2	54	95	140
	u) U/s 50(7F) Mobile Phone	-	-	-	-	27
	v) Miscellaneous	-	-	5	9	2
4.	**Total (Gross)**	-	200	880	983	1,229
	Less Refunds	-	1	13	11	10
5.	**Total (Net)**	-	199	867	972	1,219
	PART.II. ANALYSIS:					
6.	**Collection out of arrear demand**					
	a) Recoverable arrears	-	43	91	449	442
	b) Collections	-	4	37	151	32
	c) Percentage	-	9.3	40.7	33.6	7.2
7.	**Collection out of current demand**					
	a) Recoverable demand	-	57	605	376	108
	b) Collections	-	3	154	25	46
	c) Percentage	-	5.3	25.5	6.6	42.6
8.	**Collection by adjustment out of advance tax deposits**					
	a) Deposits	-	1	14	14	-
	b) Adjustments	-	1	14	14	-
	i) With returns	-	1	14	14	-
	ii) Against demand	-	-	-	-	-
	c) Balance	-	-	-	-	-

TABLE-13
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
1. BUDGET ESTIMATES	1,000	1,225	2,100	1,406	2,002
2. **COLLECTION**	**1,196**	**1,216**	**1,644**	**1,785**	**2,411**
3. %AGE OVER B.E.	119.6%	99.3%	78.3%	127.0%	120.4%
PART.I PERFORMANCE					
A. **WEALTH TAX**					
1. **Collection of Demand**	**363**	**409**	**327**	**467**	**709**
a) Arrears demands	114	181	127	208	346
b) Current demands	249	228	200	259	363
2. Payments with returns U/s 14	452	349	510	583	743
3. Collection U/s 13-D	391	463	579	682	958
4. Collection U/s 13-A	3	1	184	40	11
5. Additional W.T. U/s 31B	-	-	-	2	-
6. Additional W.T. U/s 31BB	-	-	-	1	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	11	48	18	11
10 **Total (Gross collection)**	**1,209**	**1,233**	**1,648**	**1,793**	**2,432**
11 Less refunds	13	17	4	8	21
12 **Total (Net)**	**1,196**	**1,216**	**1,644**	**1,785**	**2,411**
B. **NET COLLECTION OF REPEALED TAXES**					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. **TOTAL COLLECTION (A.12 + B.3)**	**1,196**	**1,216**	**1,644**	**1,785**	**2,411**

National (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	423	627	501	536	703
ii) Collections	114	181	127	208	346
iii) Percentage of ii to i above	27.0	28.9	25.3	38.8	49.2
B. **Collection out of current Wealth Tax demand**					
i) Recoverable demands	684	725	637	1,491	1,745
ii) Collections	249	228	200	259	363
iii) Percentage of ii to i above	36.4	31.4	31.4	17.4	20.8
2. **GIFT TAX**					
i) Recoverable demands	56	44	11	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
3. **ESTATE DUTY**					
i) Recoverable demands	28	28	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

TABLE-13.1
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
A. WEALTH TAX					
1. **Collection of Demand**	-	-	-	**45**	**123**
a) Arrears demands	-	-	-	23	60
b) Current demands	-	-	-	22	63
2. Payments with returns	-	-	-	130	108
3. Collection U/s 13-D	-	-	-	164	251
4. Collection U/s 13-A	-	-	-	6	1
5. Additional W.T. U/s 31B	-	-	-	-	-
6. Additional W.T. U/s 31BB	-	-	-	-	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	-	-	2	1
10 **Total (Gross collection)**	-	-	-	**347**	**484**
Less refunds	-	-	-	3	9
12 **Total (Net)**	-	-	-	**344**	**475**
B. **NET COLLECTION OF REPEALED TAXES**					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. TOTAL COLLECTION (A.12 + B.3)	-	-	-	**344**	**475**
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	-	-	-	196	136
ii) Collections	-	-	-	23	60
iii) Percentage of ii to i above	-	-	-	11.7	44.1

Corporate Region, Karachi (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
B. **Collection out of current**					
Wealth Tax demand					
i) Recoverable demands	-	-	-	187	153
ii) Collections	-	-	-	22	63
iii) Percentage of ii to i above	-	-	-	11.8	41.2
2. **GIFT TAX**					
i) Recoverable demands	-	-	-	-	-
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-13.2
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
A. WEALTH TAX					
1. **Collection of Demand**	**243**	**184**	**117**	**60**	**147**
a) Arrears demands	75	83	35	26	71
b) Current demands	168	101	82	34	76
2. Payments with returns	253	188	245	187	285
3. Collection U/s 13-D	263	258	345	221	332
4. Collection U/s 13-A	-	-	179	14	6
5. Additional W.T. U/s 31B	-	-	-	-	-
6. Additional W.T. U/s 31BB	-	-	-	1	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	2	47	-	3
10 **Total (Gross collection)**	**759**	**632**	**933**	**483**	**773**
11 Less refunds	3	5	-	3	6
12 **Total (Net)**	**756**	**627**	**933**	**480**	**767**
B. **NET COLLECTION OF REPEALED TAXES**					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. TOTAL COLLECTION (A.12 + B.3)	**756**	**627**	**933**	**480**	**767**
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	132	259	167	80	92
ii) Collections	75	83	35	26	71
iii) Percentage of ii to i above	56.8	32.0	21.0	32.5	77.2

Southern Region, Karachi (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
B. **Collection out of current**					
Wealth Tax demand					
i) Recoverable demands	424	318	218	108	166
ii) Collections	168	101	82	34	76
iii) Percentage of ii to i above	39.6	31.8	37.6	31.5	45.8
2. **GIFT TAX**					
i) Recoverable demands	10	10	-	-	-
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 COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
A. WEALTH TAX					
1. **Collection of Demand**	**77**	**148**	**119**	**208**	**197**
a) Arrears demands	27	70	51	99	104
b) Current demands	50	78	68	109	93
2. Payments with returns	132	100	139	127	153
3. Collection U/s 13-D	76	129	159	161	192
4. Collection U/s 13-A	2	-	2	5	2
5. Additional W.T. U/s 31B	-	-	-	-	-
6. Additional W.T. U/s 31BB	-	-	-	-	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	8	-	1	3
10 **Total (Gross collection)**	**287**	**385**	**419**	**502**	**547**
11 Less refunds	9	10	1	1	4
12 **Total (Net)**	**278**	**375**	**418**	**501**	**543**
B. **NET COLLECTION OF REPEALED TAXES**					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. TOTAL COLLECTION (A.12 + B.3)	**278**	**375**	**418**	**501**	**543**
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	236	305	233	149	242
ii) Collections	27	70	51	99	104
iii) Percentage of ii to i above	11.4	23.0	21.9	66.4	43.0

Eastern Region, Lahore (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
B. **Collection out of current**					
Wealth Tax demand					
i) Recoverable demands	183	274	257	711	835
ii) Collections	50	78	68	109	93
iii) Percentage of ii to i above	27.3	28.5	26.5	15.3	11.1
2. **GIFT TAX**					
i) Recoverable demands	42	29	11	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
3. **ESTATE DUTY**					
i) Recoverable demands	20	20	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

TABLE-13.4
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
A. WEALTH TAX					
1. **Collection of Demand**	-	-	-	**47**	**71**
a) Arrears demands	-	-	-	15	29
b) Current demands	-	-	-	32	42
2. Payments with returns	-	-	-	30	57
3. Collection U/s 13-D	-	-	-	48	63
4. Collection U/s 13-A		-	-	-	-
5. Additional W.T. U/s 31B	-	-	-	2	-
6. Additional W.T. U/s 31BB	-	-	-	-	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	- -	- -	- -	8	2
10 **Total (Gross collection)**	-	-	-	**135**	**193**
11 Less refunds	-	-	-	1	1
12 **Total (Net)**	-	-	-	**134**	**192**
B. **NET COLLECTION OF REPEALED TAXES**					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. TOTAL COLLECTION (A.12 + B.3)	-	-	-	**134**	**192**
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	-	-	-	47	90
ii) Collections	-	-	-	15	29
iii) Percentage of ii to i above	-	-	-	31.9	32.2

Central Region, Multan (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
B. **Collection out of current**					
Wealth Tax demand					
i) Recoverable demands	-	-	-	130	148
ii) Collections	-	-	-	32	42
iii) Percentage of ii to i above	-	-	-	24.6	28.4
2. **GIFT TAX**					
i) Recoverable demands	-	-	-	-	-
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-13.5
COMPARATIVE ANALYTICAL STATEMENT OF WEALTH TAX COLLECTION

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
PART.I PERFORMANCE					
A. WEALTH TAX					
1. **Collection of Demand**	**43**	**77**	**91**	**107**	**171**
a) Arrears demands	12	28	41	45	82
b) Current demands	31	49	50	62	89
2. Payments with returns	67	61	126	109	140
3. Collection U/s 13-D	52	76	75	88	120
4. Collection U/s 13-A	1	1	3	15	2
5. Additional W.T. U/s 31B	-	-	-	-	-
6. Additional W.T. U/s 31BB	-	-	-	-	-
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	1	1	7	2
10 **Total (Gross collection)**	**163**	**216**	**296**	**326**	**435**
11 Less refunds	1	2	3	-	1
12 **Total (Net)**	**162**	**214**	**293**	**326**	**434**
B. NET COLLECTION OF REPEALED TAXES					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. **Total**	-	-	-	-	-
C. TOTAL COLLECTION (A.12 + B.3)	**162**	**214**	**293**	**326**	**434**
PART.II. ANALYSIS:					
1. **WEALTH TAX**					
A. **Collection out of arrears**					
i) Recoverable arrears	55	63	101	64	143
ii) Collections	12	28	41	45	82
iii) Percentage of ii to i above	21.8	44.4	40.6	70.3	57.3

Northern Region, Islamabad (Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
B. **Collection out of current**					
Wealth Tax demand					
i) Recoverable demands	77	133	162	355	443
ii) Collections	31	49	50	62	89
iii) Percentage of ii to i above	40.3	36.8	30.9	17.5	20.1
2. **GIFT TAX**					
i) Recoverable demands	4	5	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
3. **ESTATE DUTY**					
i) Recoverable demands	8	8	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

TABLE-14
REGION-WISE COLLECTION OF CAPITAL VALUE TAX

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
1. BUDGET ESTIMATES	307	450	850	530	1,354
2. **COLLECTION**	**313**	**420**	**497**	**667**	**1,487**
3. %AGE OF B.E.	102.0	93.3	58.5	125.8	109.8
REGION-WISE COLLECTONS					
A. CORPORATE REGION	-	-	-	175	378
B. SOUTHERN REGION	102	143	153	25	470
C. EASTERN REGION	87	110	137	164	216
D. CENTRAL REGION	-	-	-	63	108
E. NORTHERN REGION	124	167	207	240	315

TABLE-15
REGION-WISE COLLECTION OF CORPORATE ASSESTS TAX

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
NATIONAL	**132**	**15**	**49**	**43**	**10**
REGION-WISE COLLECTIONS					
1. CORPORATE REGION	-	-	-	12	6
2. SOUTHERN REGION	103	15	42	2	-
3. EASTERN REGION	19	-	7	21	4
4. CENTRAL REGION	-	-	-	8	-
5. NORTHERN REGION	10	-	-	-	-

TABLE-16
REGION-WISE/ZONE-WISE COLLECTION OF WORKER'S WELFARE FUND

(Rs. in Million)

Description	1992-93	1993-94	1994-95	1995-96	1996-97
1. BUDGET ESTIMATES	200	325	750	400	745
2. **COLLECTION**	**244**	**349**	**406**	**634**	**752**
3. %AGE OVER BUDGET	122.0%	107.4%	54.1%	158.5%	100.9%
REGION-WISE /ZONE-WISE COLLECTION					
A. CORPORATE REGION	96	113	59	233	241
1) CIT, Companies-I, Karachi	11	7	1	42	19
2) CIT, Companies-II, Karachi	63	53	16	53	36
3) CIT, Companies-III, Karachi	22	28	9	30	31
4) CIT, Companies-IV, Karachi	-	25	33	32	63
5) CIT, Companies-V, Karachi	-	-	-	76	92
6) CIT, Survey & Reg., Karachi	-	-	-	-	-
B. SOUTHERN REGION	1	5	4	6	6
7) CIT, `A' Zone, Karachi	-	-	-	-	-
8) CIT, `B' Zone, Karachi	-	-	-	-	-
9) CIT, `C' Zone, Karachi	1	-	-	-	-
10) CIT, `D' Zone, Karachi	-	-	-	-	-
11) CIT, `E' Zone, Karachi	-	-	-	-	1
12) CIT, `F' Zone, Karachi					
13) CIT, Hyderabad Zone	-	3	1	2	1
14) CIT, Sukkur, Sukkur	-	2	3	4	4
C. EASTERN REGION	16	118	64	122	81
15) CIT, `A' Zone, Lahore	-	-	-	-	-
16) CIT, `B' Zone, Lahore	-	-	-	-	-
17) CIT, `C' Zone, Lahore	-	-	-	-	-
18) CIT, Companies, Lahore	16	-	-	-	-
19) CIT, Companies-I, Lahore	-	111	39	49	28
20) CIT, Companies-II, Lahore	-	7	25	39	14
21) CIT, Companies-III, Lahore	-	-	-	34	39
22) CIT, Survey & Reg., Lahore	-	-	-	-	-
D. CENTRAL REGION	13	34	35	60	92
23) CIT, Sahiwal Zone, Sahiwal	-	-	-	-	1
24) CIT, Bahawalpur Zone	-	-	-	-	1
25) CIT, Multan Zone	6	25	24	46	75
26) CIT, Faisalabad Zone	7	9	11	1	1
27) CIT, Faisalabad Comapnies	-	-	-	11	13
28) CIT, Sargodha Zone	-	-	-	2	1
E. NORTHERN REGION	118	79	244	213	332
29) CIT, Gujranwala Zone	2	1	1	2	3
30) CIT, Sialkot Zone	-	2	8	13	15
31) CIT, Rawalpindi Zone	116	74	215	-	-
32) CIT, Islamabad Zone	-	1	17	-	-
33) CIT, Islamabad Companies	-	-	-	174	297
34) CIT, Peshawar Zone	-	-	-	-	-
35) CIT, `A' Zone Peshawar	-	1	2	23	17
36) CIT, `B' Zone Peshawar	-	-	1	1	-
37) CIT, Sur. & Reg., Islamabad	-	-	-	-	-

CUSTOMS

TABLE-17
NET COLLECTION OF CUSTOMS DUTIES

(Rs. in Million)

S. No.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
	Customs Collectorates					
1.	Karachi-Appraisement	45,256	44,175	46,015	57,610	61,705
2.	Karachi-Preventive	12,656	15,074	20,138	14,157	8,043
3.	Karachi-Exports	-7,037	-6,697	-4,193	-4,876	-6,797
4.	Port Qasim	-	-	3,323	4,670	7,125
	Karachi-Custom House (1 to 4)	**50,875**	**52,552**	**65,283**	**71,561**	**70,076**
5.	Lahore-Customs	5,058	4,808	5,441	7,642	7,124
	Customs Collectorates (1 to 5)	**55,933**	**57,360**	**70,724**	**79,203**	**77,200**
	Composite Collectorates	**5,467**	**6,880**	**6,929**	**9,713**	**8,894**
6.	Rawalpindi	916	1,447	1,380	1,909	2,233
7.	Peshawar	890	1,123	1,649	2,786	3,104
8.	Hyderabad	545	550	454	502	636
9.	Quetta	1,213	1,552	2,524	3,419	2,345
10.	Multan	1,903	2,166	1,566	1,719	2,118
11.	Faisalabad	-	42	-1	146	-35
12.	Gujranwala	-	-	-643	-768	-1,507
	TOTAL	**61,400**	**64,240**	**77,653**	**88,916**	**86,094**

TABLE-18
SHARE OF COLLECTORATES IN THE COLLECTION OF CUSTOMS DUTIES

(Rs. in Million)

S. No.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
	Customs Collectorates					
1.	Karachi-Appraisement	73.7%	68.8%	59.3%	64.8%	71.7%
2.	Karachi-Preventive	20.6%	23.5%	25.9%	15.9%	9.3%
3.	Karachi-Exports	-11.5%	-10.4%	-5.4%	-5.5%	-7.9%
4.	Port Qasim	-	-	4.3%	5.3%	8.3%
	Karachi-Custom House (1 to 4)	**82.9%**	**81.8%**	**84.1%**	**80.5%**	**81.4%**
5.	Lahore-Customs	8.2%	7.5%	7.0%	8.6%	8.3%
	Customs Collectorates (1 to 5)	**91.1%**	**89.3%**	**91.1%**	**89.1%**	**89.7%**
	Composite Collectorates	**8.9%**	**10.7%**	**8.9%**	**10.9%**	**10.3%**
6.	Rawalpindi	1.5%	2.3%	1.8%	2.1%	2.6%
7.	Peshawar	1.4%	1.7%	2.1%	3.1%	3.6%
8.	Hyderabad	0.9%	0.9%	0.6%	0.6%	0.7%
9.	Quetta	2.0%	2.4%	3.3%	3.8%	2.7%
10.	Multan	3.1%	3.4%	2.0%	1.9%	2.5%
11.	Faisalabad	-	0.1%	-	0.2%	-
12.	Gujranwala	-	-	-0.8%	-0.9%	-1.8%
	TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

TABLE-19
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS

(Rs.in Million)

S. No.	DESCRIPTION	1992-93	1993-94	1994-95	1995-96	1996-97
1.	Import Duty	58,449	58,856	81,448	94,190	94,209
2.	Iqra Surcharge	10,342	11,655	2,336	19	16
3.	1% F.R Surcharge	-	2,117	29	1,429	73
4.	Misc. Receipts	2,047	1,302	1,785	2,599	2,548
5.	2% Service Charges	-	-	-	-	1,786
6.	**Gross Import Duties (1 to 5)**	**70,838**	**73,930**	**85,598**	**98,237**	**98,632**
7.	Rebate	9,998	9,831	7,212	7,661	12,288
8.	Refunds	304	680	765	1,706	329
9.	Rebate & Refunds	10,302	10,511	7,977	9,367	12,617
10.	**Net Import Duties (6 - 9)**	**60,536**	**63,419**	**77,621**	**88,870**	**86,015**
11.	Export Duty	864	821	32	46	79
12.	**Net Customs Duties (10+11)**	**61,400**	**64,240**	**77,653**	**88,916**	**86,094**

TABLE-20.1
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
1992-93

(Rs.in Million)

S. No.	Description	Customs Collectorates						Composite Collectorates					Total (8 to 13)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Lahore Customs	Total Customs (6 + 7)	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Import Duty	38,013	10,332	-	48,345	5,368	53,713	838	771	401	1,044	1,682	58,449
2	Iqra Surcharge	6,770	2,012	-	8,782	764	9,546	133	111	220	159	173	10,342
3	1% F.R Surcharge	-	-	-	-	-	-	-	-	-	-	-	-
4	Miscellaneous	622	431	38	1,091	711	1,802	67	37	16	65	60	2,047
5	Export Duty	-	-	834	834	4	838	2	1	22	1	-	864
6	**Gross Collections**	**45,405**	**12,775**	**872**	**59,052**	**6,847**	**65,899**	**1,040**	**920**	**659**	**1,269**	**1,915**	**71,702**
7	Rebate	-	-	7,904	7,904	1,767	9,671	122	28	114	51	12	9,998
8	Refund	150	119	4	273	22	295	2	2	-	5	-	304
9	Rebate & Refund (7+8)	150	119	7,908	8,177	1,789	9,966	124	30	114	56	12	10,302
10	**Net Collections (6-9)**	**45,255**	**12,656**	**-7,036**	**50,875**	**5,058**	**55,933**	**916**	**890**	**545**	**1,213**	**1,903**	**61,400**

TABLE-20.2
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD
1993-94

(Rs.in Million)

S. No.	Description	Customs Collectorates						Composite Collectorates						Total (8 to 14)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Karachi Custom House (3 to 5)	Lahore Customs	Total Customs (6 + 7)	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Import Duty.	35,331	12,569	-	47,900	5,270	53,170	1,252	973	431	1,250	1,745	35	58,856
2	Iqra Surcharge.	7,890	1,860	-	9,750	879	10,629	207	124	188	172	331	4	11,655
3	1% F.R Surcharge.	1,186	490	-	1,676	211	1,887	51	45	17	50	66	1	2,117
4	Miscellaneous.	412	175	15	602	423	1,025	72	24	32	91	56	2	1,302
5	Export Duty.	-	-	820	820	-	820	-	1	-	-	-	-	821
6	**Gross Collections**	**44,819**	**15,094**	**835**	**60,748**	**6,783**	**67,531**	**1,582**	**1,167**	**668**	**1,563**	**2,198**	**42**	**74,751**
7	Rebate	-	-	7,529	7,529	1,970	9,499	135	40	118	7	32	-	9,831
8	Refund.	644	20	3	667	5	672	-	4	-	4	-	-	680
9	Rebate & Refund. (7+8)	644	20	7,532	8,196	1,975	10,171	135	44	118	11	32	-	10,511
10	**Net Collections. (6-9)**	**44,175**	**15,074**	**-6,697**	**52,552**	**4,808**	**57,360**	**1,447**	**1,123**	**550**	**1,552**	**2,166**	**42**	**64,240**

TABLE-20.3

COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD

1994-95

(Rs.in Million)

S. No.	Description	Customs Collectorates							Composite Collectorates							Total (9 to 16)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Port Qasim	Karachi Custom House (3 to 6)	Lahore Customs	Total Customs (7+8)	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Gujranwala	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Import Duty	43,572	20,530	-	3,293	67,395	5,721	73,116	1,422	1,634	425	2,377	1,585	243	646	81,448
2	Iqra Surcharge	2,276	-	-	19	2,295	11	2,306	3	2	-	23	-	-	2	2,336
3	1% F.R Surcharge	15	-	-	2	17	8	25	-	-	-	3	-	-	1	29
4	Miscellaneous	462	-	533	9	1,004	412	1,416	48	41	101	130	3	19	27	1,785
5	Export Duty	-	-	30	-	30	-	30	2	-	-	-	-	-	-	32
6	**Gross Collections**	**46,325**	**20,530**	**563**	**3,323**	**70,741**	**6,152**	**76,893**	**1,475**	**1,677**	**526**	**2,533**	**1,588**	**262**	**676**	**85,630**
7	Rebate	-	-	4,707	-	4,707	711	5,418	95	25	71	2	22	263	1,316	7,212
8	Refund	310	392	49		751	-	751	-	3	1	7	-	-	3	765
9	Rebate & Refund (7+8)	310	392	4,756	-	5,458	711	6,169	95	28	72	9	22	263	1,319	7,977
10	**Net Collections (6-9)**	**46,015**	**20,138**	**-4,193**	**3,323**	**65,283**	**5,441**	**70,724**	**1,380**	**1,649**	**454**	**2,524**	**1,566**	**-1**	**-643**	**77,653**

TABLE-20.4

COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD

1995-96

(Rs.in Million)

S. No.	Description	Customs Collectorates							Composite Collectorates							Total (9 to 16)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Port Qasim	Karachi Custom House (3 to 6)	Lahore Customs	Total Customs (7+8)	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Gujranwala	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Import Duty	56,445	14,696	42	4,621	75,804	7,559	83,363	1,517	2,633	519	3,215	1,681	677	585	94,190
2	Iqra Surcharge	6	9	1	-	16	-	16	1	2	-	-	-	-	-	19
3	1% F.R Surcharge	870	98	-	58	1,026	166	1,192	45	85	14	40	14	20	19	1,429
4	Miscellaneous	657	266	67	11	1,001	644	1,645	423	158	59	182	66	31	35	2,599
5	Export Duty	-	-	46	-	46	-	46	-	-	-	-	-	-	-	46
6	**Gross Collections**	**57,978**	**15,069**	**156**	**4,690**	**77,893**	**8,369**	**86,262**	**1,986**	**2,878**	**592**	**3,437**	**1,761**	**728**	**639**	**98,283**
7	Rebate	-	-	4,688	-	4,688	727	5,415	77	48	80	13	42	582	1,404	7,661
8	Refund	368	912	344	20	1,644	-	1,644	-	44	10	5	-	-	3	1,706
9	Rebate & Refund (7+8)	368	912	5,032	20	6,332	727	7,059	77	92	90	18	42	582	1,407	9,367
10	**Net Collections (6-9)**	**57,610**	**14,157**	**-4,876**	**4,670**	**71,561**	**7,642**	**79,203**	**1,909**	**2,786**	**502**	**3,419**	**1,719**	**146**	**-768**	**88,916**

TABLE-20.5
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEAD
1996-97

(Rs.in Million)

S. No.	Description	Customs Collectorates							Composite Collectorates							Total (9 to 16)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Port Qasim	Karachi Custom House (3 to 6)	Lahore Customs	Total Customs (7+8)	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Gujranwala	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Import Duty	59,803	7,628	9	6,939	74,379	7,666	82,045	2,087	3,103	690	2,187	2,143	1,187	767	94,209
2	Iqra Surcharge	14	-	-	-	14	1	15	-	-	-	-	-	1	-	16
3	1% F.R Surcharge	38	4	-	-	42	8	50	4	3	-	14	2	-	-	73
4	Miscellaneous	795	307	48	76	1,226	718	1,944	234	53	25	152	32	80	28	2,548
5	2% Service Charge	1,261	114	1	112	1,488	132	1,620	29	69	15	13	19	11	10	1,786
6	Export Duty	-	-	47	-	47	-	47	-	-	-	-	-	32	-	79
7	**Gross Collections**	**61,911**	**8,053**	**105**	**7,127**	**77,196**	**8,525**	**85,721**	**2,354**	**3,228**	**730**	**2,366**	**2,196**	**1,311**	**805**	**98,711**
8	Rebate	-	-	6,862	-	6,862	1,384	8,246	118	89	87	16	78	1,346	2,308	12,288
9	Refund	206	10	40	2	258	16	274	4	35	7	5	-	-	4	329
10	Rebate & Refund (8+9)	206	10	6,902	2	7,120	1,400	8,520	122	124	94	21	78	1,346	2,312	12,617
11	**Net Collections (7-10)**	**61,705**	**8,043**	**-6,797**	**7,125**	**70,076**	**7,125**	**77,201**	**2,232**	**3,104**	**636**	**2,345**	**2,118**	**-35**	**-1,507**	**86,094**

TABLE-21
COMMODITY-WISE COLLECTION OF CUSTOMS DUTIES

(Rs. in Millions)

S. No.	DESCRIPTION	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**Import Duties**					
1.	Meat,fish and other preparations(2,3,16)	17	2	4	7	2
2.	Milk butter cheese and honey(4)	47	44	58	163	59
3.	Fruit,nuts and vegetables(7,8)	515	550	679	812	815
4.	Coffee, tea and spices(9)	2,314	2,358	3,086	3,046	2,705
5.	Oil seeds and miscellaneous fruits(12)	136	122	239	217	214
6.	Animal and vegetabl fats and oil (15)	4,984	8,235	10,938	10,836	9,520
7.	Sugar and confectionery(17)	133	74	21	19	1,130
8.	Edible preparations or cereals and vegetables(18 to 21)	88	72	1,033	195	393
9.	Beverages, spirits and vinegar (22)	24	5	68	51	35
10.	Tobacco (24)	122	147	183	181	240
11.	Mineral fuel oils and products thereof(27)	1,602	2,143	4,167	3,085	5,590
12.	Chemicals and chemical products(28,29,38)	4,338	3,668	5,729	6,697	7,042
13.	Pharmaceutical products(30)	54	38	21	29	573
14.	Dyes,colours,paints and varnishes (32)	1,713	1,364	1,362	1,540	1,524
15.	Perfumery soap and toilet preparations(33,34	583	540	536	761	819
16.	Matches and other explosives(36)	6	13	22	47	21
17.	Photographic and cinematographic goods(37,90)	662	634	904	1,048	1,027
18.	Rubber and articles thereof(40)	1,161	1,017	1,426	1,385	1,194
19.	Leather articles and footweer(42,64)	38	7	22	20	112
20.	Wood, paper and stationery(47,48)	1,688	1,533	1,984	2,292	1,901
21.	Silk yarn and fabrics(50)	45	82	132	28	8
22.	Yarn and fabrics of man made fibre(51,56)	1,621	1,477	1,970	1,494	1,237
23.	Cotton yarn and fabrics(55)	504	331	351	778	749
24.	Fabrics of wool,flax,ramie-metal, vegetable(52,53,54,57)	48	75	206	86	104
25.	Textile articles including knitted and crochetted goods	157	246	201	257	223
26.	Carpets matting,tapestries lace and other furnish fabric	19	7	12	12	13
27.	Glasse amd earthenware(69,70)	409	424	528	622	673
28.	Precious metal,stones,pearls and imitation jewellery(71)	26	14	34	66	133

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

(Rs. in Millions)

S. No.	DESCRIPTION	1992-93	1993-94	1994-95	1995-96	1996-97
29.	Metals other than gold,silver iron and steel(74,81)	620	715	844	1,301	940
30.	Iron and steel and manufactures thereof(73)	4,367	4,772	5,538	7,381	5,134
31.	Cutlery tools articles of base metals(82,83)	330	307	363	533	418
32.	Machinery and mechanical appliances(84)	3,595	3,752	5,158	5,922	5,285
33.	Electric machinery and equipment(85)	3,758	3,177	3,929	4,322	4,135
34.	Railway and tramway plant and rolling stook(86)	30	47	77	51	66
35.	Motor and other vehicles(87)	5,280	4,130	4,368	4,776	5,170
36.	Ships,boats and aircrafts(38,89)	556	702	1,740	2,345	988
37.	Clocks,watches and part thereof(91)	49	42	33	72	40
38.	Arms and ammunitions(93)	19	15	21	11	27
39.	Toys,games and sports goods(97)	24	33	9	6	1
40.	All other articles	16,767	15,942	23,452	31,696	33,949
	Total Import Duties	**58,449**	**58,856**	**81,448**	**94,190**	**94,209**
B	**Import Surcharge**	-	-	-	-	-
C	**Iqra Surcharge**	**10,342**	**11,655**	**2,336**	**19**	**16**
D	**1% F.R.Surcharge**	-	**2,117**	**29**	**1,429**	**73**
E	**2% Service Charges**	-	-	-	-	**1,786**
F	**Miscellaneous**	**2,047**	**1,302**	**1,785**	**2,599**	**2,548**
G	**Export Duties**	**864**	**821**	**32**	**46**	**79**
1.	Raw Cotton	357	165	-	-	-
2.	Rice Basmati	-	-	-	-	-
3.	Rice other	-	-	-	-	-
4.	Crush Bone	18	17	-	36	46
5.	Cotton Yarn	96	-	23	-	-
6.	Leather	-	-	-	-	-
7.	Molasses.	344	577	-	-	-
8.	Marble	14	11	-	-	-
9.	Cutlery	-	-	-	-	-
10.	Live Animal	-	1	-	-	-

(Rs. in Millions)

S. No.	DESCRIPTION	1992-93	1993-94	1994-95	1995-96	1996-97
11.	Wheat Brawn	-	-	-	-	-
12.	Camel	-	-	-	-	-
13.	Oil Cake	1	1	-	-	-
14.	Cotton Seed	-	-	-	-	-
15.	Chillies	28	18	-	-	-
16.	Others	6	31	9	10	33
	Gross Collection (A to F)	**71,702**	**74,751**	**85,630**	**98,283**	**98,711**
	Rebate	9,998	9,831	7,212	7,661	12,288
	Refund	304	680	765	1,706	329
	Refunds and Rebates	10,302	10,511	7,977	9,367	12,617
	NET COLLECTION	**61,400**	**64,240**	**77,653**	**88,916**	**86,094**

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
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%**
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	11,550	64,144	37,012	8,858	121,564
(ii) Duty	4,409	22,712	11,203	3,869	42,193
(iii) Incidence	**38%**	**35%**	**30%**	**44%**	**35%**
1994-95					
(i) Value	14,039	97,538	44,947	11,476	168,000
(ii) Duty	6,035	30,946	14,020	5,287	56,288
(iii) Incidence	**43%**	**32%**	**31%**	**46%**	**34%**
1995-96					
(i) Value	16,990	114,551	49,479	15,327	196,347
(ii) Duty	7,774	34,949	17,823	7,374	67,920
(iii) Incidence	**46%**	**31%**	**36%**	**48%**	**35%**
1996-97					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8,663	32,833	17,970	5,889	65,355
(iii) Incidence	**23%**	**20%**	**28%**	**35%**	**23%**

N.B:- Figures are for Customs House, Karachi only.
Source:- Computerisation & Programming, Customs House, Karachi.

TABLE-23.1
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1992-93)

(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
1	2	3	4	5	6	7	8	9	10
ZERO	7,793	3.9%	7,793	9.5%	-	-	-	-	-
10%	6,794	3.4%	4,672	5.7%	2,122	1.8%	375	0.9%	17.7%
20%	40,731	20.4%	27,623	33.7%	13,108	11.1%	3,415	8.2%	26.1%
30%	200	0.1%	6	0.0%	194	0.2%	42	0.1%	21.6%
40%	18,383	9.2%	2,049	2.5%	16,334	13.9%	6,205	14.9%	38.0%
50%	23,478	11.7%	6,148	7.5%	17,330	14.7%	8,121	19.5%	46.9%
60%	4,995	2.5%	1,229	1.5%	3,766	3.2%	2,166	5.2%	57.5%
80%	24,476	12.2%	8,681	10.6%	15,795	13.4%	5,706	13.7%	36.1%
90%	11,190	5.6%	2,705	3.3%	8,485	7.2%	3,498	8.4%	41.2%
100%	1,998	1.0%	820	1.0%	1,178	1.0%	749	1.8%	63.6%
125%	200	0.1%	12	0.0%	188	0.2%	42	0.1%	22.3%
150%	2,797	1.4%	1,967	2.4%	830	0.7%	1,458	3.5%	175.7%
235%	1,798	0.9%	1,721	2.1%	77	0.1%	208	0.5%	270.1%
435%	1,399	0.7%	738	0.9%	661	0.6%	666	1.6%	100.8%
SPECIFIC	53,584	26.8%	15,804	19.3%	37,780	32.1%	8,996	21.6%	23.8%
TOTAL	**199,816**	**100.0%**	**81,968**	**100.0%**	**117,848**	**100.0%**	**41,647**	**100.0%**	**35.3%**

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-23.2
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
1	2	3	4	5	6	7	8	9	10
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%
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.
Source:- Computerisation & Programming Wing, Customs House, Karachi

TABLE-23.3
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
1	2	3	4	5	6	7	8
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%
TOTAL	**260,537**	**100.0%**	**124,049**	**100.0%**	**56,288**	**100.0%**	**21.6%**

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-23.4
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1995-96)

(Rs. in Million)

STATUTARY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTARY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE
1	2	3	4	5	6	7	8
OVERRIDABLE	500	0.3%	238	0.2%	92	0.2%	18.4%
10%	8,956	4.5%	1,314	1.4%	895	1.8%	10.0%
15%	12,959	6.6%	2,731	2.8%	2,074	4.1%	16.0%
20%	11,133	5.7%	2,940	3.0%	1,373	2.7%	12.3%
25%	15,737	8.0%	4,846	5.0%	3,551	7.1%	22.6%
30%	493	0.3%	173	0.2%	127	0.3%	25.8%
35%	9,500	4.8%	3,880	4.0%	2,517	5.0%	26.5%
40%	5,991	3.0%	2,764	2.8%	1,760	3.5%	29.4%
45%	26,263	13.3%	12,991	13.4%	5,115	10.2%	19.5%
50%	9,526	4.8%	5,397	5.6%	4,393	8.7%	46.1%
55%	4,326	2.2%	2,581	2.7%	1,021	2.0%	23.6%
60%	3,964	2.0%	2,664	2.7%	1,318	2.6%	33.2%
65%	60,359	30.7%	40,614	41.8%	21,178	42.1%	35.1%
70%	989	0.5%	692	0.7%	414	0.8%	41.9%
80%	2	0.0%	1	0.0%	1	0.0%	50.0%
100%	3,354	1.7%	3,634	3.7%	1,073	2.1%	32.0%
105%	2,290	1.2%	2,550	2.6%	499	1.0%	21.8%
110%	39	0.0%	47	0.0%	43	0.1%	110.3%
120%	932	0.5%	1,192	1.2%	331	0.7%	35.5%
150%	515	0.3%	809	0.8%	222	0.4%	43.1%
250%	3	0.0%	9	0.0%	-	-	-
265%	963	0.5%	2,616	2.7%	610	1.2%	63.3%
COMPOSITE	2,855	1.5%	1,664	1.7%	869	1.7%	30.4%
FULLY EXEMPTED	14,151	7.2%	68	0.1%	65	0.1%	0.5%
SPECIFIC	1,063	0.5%	769	0.8%	754	1.5%	70.9%
SP/AP	1	0.0%	1	0.0%	1	0.0%	100.0%
TOTAL	**196,864**	**100.0%**	**97,185**	**100.0%**	**50,296**	**100.0%**	**25.5%**

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-23.5
RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES
(1996-97)

(Rs. in Million)

STATUTARY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTARY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE
1	2	3	4	5	6	7	8
OVERRIDABLE	210	0.1%	112	0.1%	38	0.1%	18.1%
5%	184	0.1%	18	-	-	-	-
10%	38,873	16.7%	6,101	6.6%	3,130	6.7%	8.1%
15%	8,859	3.8%	1,905	2.1%	1,498	3.2%	16.9%
20%	13,860	6.0%	3,442	3.7%	1,224	2.6%	8.8%
25%	26,358	11.3%	7,996	8.6%	5,182	11.0%	19.7%
30%	319	0.1%	132	0.1%	105	0.2%	32.9%
35%	10,818	4.6%	4,489	4.9%	2,926	6.2%	27.0%
40%	31,680	13.6%	14,458	15.6%	5,230	11.1%	16.5%
45%	27,931	12.0%	13,728	14.8%	9,039	19.2%	32.4%
50%	15,089	6.5%	8,973	9.7%	6,716	14.3%	44.5%
55%	13,588	5.8%	8,463	9.2%	4,000	8.5%	29.4%
60%	3,807	1.6%	2,537	2.7%	1,155	2.5%	30.3%
65%	9,517	4.1%	6,488	7.0%	2,424	5.2%	25.5%
70%	2,296	1.0%	33	-	30	0.1%	1.3%
90%	4	-	3	0.0%	-	-	-
100%	2,088	0.9%	2,431	2.6%	899	1.9%	43.1%
105%	3,801	1.6%	4,226	4.6%	584	1.2%	15.4%
110%	764	0.3%	880	1.0%	540	1.1%	70.7%
120%	1,395	0.6%	1,785	1.9%	603	1.3%	43.2%
150%	502	0.2%	781	0.8%	203	0.4%	40.4%
265%	777	0.3%	2,111	2.3%	294	0.6%	37.8%
COMPOSITE	1,038	0.4%	554	0.6%	383	0.8%	36.9%
FULLY EXEMPTED	17,944	7.7%	22	0.0%	2	0.0%	0.0%
SPECIFIC	1,217	0.5%	789	0.9%	716	1.5%	58.8%
SP/Ad	22	-	14	-	76	0.2%	345.5%
TOTAL	**232,941**	**100.0%**	**92,471**	**100.0%**	**46,997**	**100.0%**	**20.2%**

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-24.1
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 Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-24.2
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 Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-24.3
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 Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-24.4
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(1995-96 OVER 1994-95)

(Rs. in Million)

S. No.	Description	1995-96	1994-95	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	313,762	260,537	53,225	20.4%
2.	Value of Duty Free Imports.	117,415	92,537	24,878	26.9%
3.	Value of Dutiable Imports (HC+Ex-Bond)	196,347	168,000	28,347	16.9%
	(a) Goods Ex-Bond.	73,183	67,866	5,317	7.8%
	(b) Goods for H/C.	123,164	100,134	23,030	23.0%
4.	Import Duty.	67,920	56,288	11,632	20.7%
5.	Effective Rate with Total Imports	21.6%	21.6%	-	-
6.	Effective Rate with Dutiable Imports	34.6%	33.5%	-	-

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

TABLE-24.5
COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY
(1996-97 OVER 1995-96)

(Rs. in Million)

S. No.	Description	1996-97	1995-96	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	376,874	313,762	63,112	20.1%
2.	Value of Duty Free Imports.	92,030	117,415	-25,385	-21.6%
3.	Value of Dutiable Imports (HC+Ex-Bond)	284,844	196,347	88,497	45.1%
	(a) Goods Ex-Bond.	76,258	73,183	3,075	4.2%
	(b) Goods for H/C.	208,586	123,164	85,422	69.4%
4.	Import Duty.	65,355	67,920	-2,565	-3.8%
5.	Effective Rate with Total Imports	17.3%	21.6%	-	-
6.	Effective Rate with Dutiable Imports	22.9%	34.6%	-	-

N.B: Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

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
1	2	3	4	5	6	7	8	9	10	11	12	13
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%**
1995-96	313,762	**20.4%**	117,415	**26.9%**	123,164	23.0%	73,183	7.8%	196,347	**16.9%**	67,920	**20.7%**
1996-97	376,874	**20.1%**	92,030	**-21.6%**	208,586	69.4%	76,258	4.2%	284,844	**45.1%**	65,355	**-3.8%**

N.B. Figures are for Custom House Karachi only.
Source:- Computerisation & Programming Wing, Customs House, Karachi.

CENTRAL EXCISE

TABLE-26

COLLECTION OF CENTRAL EXCISE DUTIES GROSS, REFUND / REBATE AND NET

(Rs. in Million)

Years	Gross	Refund	Rebate	Ref+Reb (3+4)	Net (2-5)
1	2	3	4	5	6
1992-93	35,252.2	81.2	3,624.9	3,706.1	**31,546.1**
1993-94	36,687.8	13.0	2,155.2	2,168.2	**34,519.6**
1994-95	45,131.2	6.7	1,433.8	1,440.5	**43,690.7**
1995-96	52,694.5	89.5	1,490.6	1,580.1	**51,114.4**
1996-97	56,627.9	10.4	1,352.1	1,362.5	**55,265.4**

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

(Rs. in Million)

S. No.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
1.	Karachi-CE	7,317.7	6,999.7	8,473.8	10,808.0	11,623.0
2.	Hyderabad	5,097.9	5,306.6	5,993.1	6,927.8	6,563.6
3.	Quetta	1,241.7	1,335.4	2,378.6	2,776.2	2,899.9
4.	Multan	3,939.5	3,780.6	3,631.7	4,223.7	4,031.6
5.	Faisalabad	-	631.2	3,049.8	3,427.5	2,778.5
6.	Gujrawala	-	-	631.5	771.4	611.8
7.	Lahore-CE	3,892.1	3,916.1	3,274.9	4,067.1	3,393.7
8.	Rawalpindi	10,102.8	11,337.5	12,522.5	13,886.0	18,639.4
9.	Peshawar	3,660.5	3,380.7	5,139.9	5,709.9	5,913.9
10.	Karachi-Customs	-	-	35.4	81.5	155.1
11.	Lahore-Customs	-	-	-	15.4	17.4
	TOTAL	**35,252.2**	**36,687.8**	**45,131.2**	**52,694.5**	**56,627.9**

TABLE-28
PERCENTAGE SHARE OF COLLECTORATES IN THE COLLECTION OF CENTRAL EXCISE DUTIES

S. No.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
1.	Karachi-CE	20.8%	19.1%	18.8%	20.5%	20.5%
2.	Hyderabad	14.5%	14.5%	13.3%	13.1%	11.6%
3.	Quetta	3.5%	3.6%	5.3%	5.3%	5.1%
4.	Multan	11.2%	10.3%	8.0%	8.0%	7.1%
5.	Faisalabad	-	1.7%	6.8%	6.5%	4.9%
6.	Gujrawala	-	-	1.4%	1.5%	1.1%
7.	Lahore-CE	11.0%	10.7%	7.3%	7.7%	6.0%
8.	Rawalpindi	28.7%	30.9%	27.7%	26.4%	32.9%
9.	Peshawar	10.4%	9.2%	11.4%	10.8%	10.4%
10.	Karachi-Customs	-	-	0.1%	0.2%	0.3%
11.	Lahore-Customs	-	-	-	-	-
	TOTAL	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

TABLE-29
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**28,181.093**	**29,235.572**	**36,396.407**	**42,751.762**	**41,218.556**
1	Arms and Ammunition	15.234	19.484	21.694	20.024	26.549
2	Air Conditioners	50.010	57.541	64.881	163.370	94.725
3	Beverages	1,232.778	1,326.243	1,054.603	1,751.612	1,487.295
	a. Aerated Water	-	-	941.377	1,506.443	1,310.299
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	113.226	245.169	176.996
4	Beverages Concentrate	-	53.927	1,090.987	1,059.118	709.016
5	Bank Cheques & Traveller's Cheques	130.084	151.194	151.566	225.797	234.427
6	Cigarettes & Tobacco	8,505.142	8,609.675	10,033.840	11,593.920	11,710.719
	a. Un-manufactured Tobacco	-	-	89.214	247.709	257.266
	b. Cigarettes	-	-	9,944.626	11,336.296	11,407.909
	c. Others	-	-	-	9.915	45.544
7	Cassettes (Audio)	-	-	-	29.356	3.520
8	Cassettes (Video)	-	-	-	10.411	7.045
9	Cement	3,600.775	4,129.517	6,416.913	7,053.370	11,136.797
10	Crude Oil	411.203	402.426	398.340	22.985	-
11	Ceramic Sanitary wares	-	-	-	-	10.678
12	Ceramic Tiles	54.154	61.048	78.825	99.559	101.834
13	Deep Freezers	32.446	37.352	71.536	187.113	128.031
14	Electric Batteries & plates	98.762	106.969	125.463	161.363	169.221
	a. Fixed Tax Scheme	-	-	-	5.821	76.637
	b. Others	-	-	-	155.542	92.584
15	Electric Bulbs	110.302	110.034	0.487	-	-
16	Electric Fluorescent Tubes	45.408	46.247	3.026	-	-
17	Foam and Foam Products	-	-	-	83.580	117.919
18	Glass & Glass-Ware	150.479	152.973	173.590	187.028	161.693
19	Goods N.O.S.	-	-	-	2.647	2.579
20	Matches,Match Boxes & Splints	-	-	-	32.068	1.262
21	Metal Containers	100.704	100.989	136.537	359.237	324.294
22	Natural Gases	1,332.820	1,466.367	2,797.030	3,097.677	3,272.520
23	Petroleum Gases	9.347	6.530	11.252	16.340	16.332
24	POL Products	2,308.582	3,840.669	3,588.500	3,900.519	4,066.080
	a. Asphalt	18.660	22.410	46.873	42.139	501.210
	b. Furnace Oil	61.428	76.571	40.551	23.354	51.201
	c. High Speed Diesel Oil	433.541	453.130	314.443	196.389	276.364
	d. Light Speed Diesel Oil	13.143	12.746	3.131	2.196	3.264
	e. Jet Fuels	41.966	57.892	37.504	15.988	29.590
	f. Lubricating Oil	214.803	1,762.750	1,684.585	1,359.042	1,642.674
	g. Motor Spirits	1,364.393	1,298.587	1,001.396	637.417	928.125

All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
h.	Pet Grease	59.861	50.091	52.590	38.880	73.478
i.	Pet Wax	-	5.722	6.245	0.247	5.308
j.	Solvent Neptha	52.055	60.962	44.547	62.588	48.273
k.	Pet Products NOS	48.732	39.808	279.928	1,259.380	491.270
l.	MTT	-	-	7.220	262.029	12.730
m.	Benzene,Xylene,Toulene	-	-	69.487	0.870	2.593
25	Paint and Varnishes	297.525	224.805	232.044	276.260	291.718
a.	Under Normal Procedure	-	-	215.869	268.602	249.425
b.	Under Capacity Scheme/Fixed Tax sch	-	-	16.175	7.514	38.586
c.	Others	-	-	-	0.144	3.707
26	Perfumery & Cosmetics	89.583	93.606	100.155	141.907	178.352
a.	Under Normal Procedure	-	-	-	82.301	106.790
b.	Under Capacity/Fixed Tax	-	-	-	59.606	71.562
27	Paper and Paper Board	74.539	143.690	209.699	213.986	341.208
28	Paper Sacks	-	-	-	110.568	117.746
29	Plastic Goods N.O.S.	-	-	-	209.175	216.399
a.	Under Capacity/Fixed Tax scheme	-	-	-	128.732	82.063
b.	Under Normal Procedure Scheme	-	-	-	80.443	134.336
30	Refrigerators	-	4.163	123.850	326.743	287.053
31	Rock Wool/Slag Wool	-	-	-	9.730	1.358
32	Sugar	4,881.667	5,445.768	5,552.359	5,830.945	4,439.040
33	Synthetic & artificial fibres	-	-	-	532.050	258.005
34	Steel Ingots and Billets	-	-	676.926	740.299	-
35	Soap and Detergents	476.783	509.473	534.204	567.224	623.616
a.	Soap	340.215	357.627	367.942	398.094	414.721
b.	Detergent	103.962	137.198	154.789	138.898	185.328
c.	Detergent Bars	31.714	11.937	11.272	12.741	11.924
d.	Soap and Detergent NOS	0.892	2.711	0.201	17.491	11.643
36	Ship Scrap Plates etc	-	-	-	359.119	20.011
a.	Under Rule 96-zz	-	-	-	359.119	-
b.	Under Normal Procedure	-	-	-	-	20.011
37	Tyres and Tubes	53.416	55.959	82.154	94.281	46.467
38	Television Sets	141.578	119.878	3.323	100.970	51.377
39	Vegetable Ghee	14.279	13.570	14.104	-	-
40	Vehicle Bodies	18.926	12.954	5.528	9.219	6.595
41	Wire and Cables	223.232	200.341	265.775	360.998	227.234
a.	Non-enamelled wire & cables	-	-	-	330.374	213.763
	i) Under Normal procedure	-	-	219.856	263.106	181.130
	ii) Under Capacity/Fix Tax scheme	-	-	26.288	72.026	32.633
b.	Enamelled Copper Wire	-	-	19.631	30.624	13.471
42	Woven PP/PE Fabric Bags & Sacks	-	-	-	130.714	134.936
43	Yarn, Cotton	2,679.954	1,222.283	1,543.913	1,742.056	-
44	Yarns, M.M.(Continous)	-	0.063	21.932	324.040	192.339
45	Yarns, M.M.(Discontinous)	-	-	-	606.189	-
46	Yarn M.M.	1,026.814	501.683	788.964	-	-

All Pakistan (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
47	Yarn, N.O.S.	-	-	-	8.065	2.411
48	Yarns Filament	-	0.314	3.080	-	-
49	Yarns, Knitting	14.567	7.837	19.327	0.130	0.155
B.	**IMPORTED GOODS**	-	-	-	**52.497**	**109.733**
50	Aerated water	-	-	-	-	3.367
51	Arms & Ammunition	-	-	-	-	0.243
52	Asphalt	-	-	-	-	0.741
53	Beverages Concentrate	-	-	-	10.330	7.507
54	Cigarettes	-	-	-	-	10.243
55	Goods NOS	-	-	-	-	35.021
56	Lubricating oil	-	-	-	-	15.572
57	Perfumery & Cosmetics	-	-	-	29.493	29.528
58	Separator plates for batteries	-	-	-	-	0.044
59	Soap,Det & Washing Prep.	-	-	-	12.674	7.467
C.	**SERVICES (TOTAL)**	**6,950.910**	**7,094.856**	**7,507.589**	**8,250.662**	**15,068.239**
60	Advertisement	117.194	147.205	167.772	214.874	193.080
	a. Television	113.715	144.374	163.414	211.967	187.610
	b. Radio	3.479	2.831	4.358	2.907	5.470
61	Advertising Agent.	-	-	-	9.488	17.379
62	Accountants	-	-	-	0.076	0.032
63	Architects & Town Planner	-	-	-	0.199	0.165
64	Bank Loans/Advances	2,502.938	1,683.355	1,851.514	2,312.767	2,538.206
	a. By banks/financial institutions	-	-	-	-	2,464.124
	b. By leasing companies	-	-	-	-	65.849
	c. By musharaka companies	-	-	-	-	1.206
	d. By insurance companies	-	-	-	-	2.687
	e. By others	-	-	-	-	4.340
65	Beauty parlours/slimming	-	-	-	-	0.976
66	Courier Service	50.374	61.959	71.894	91.140	122.592
67	Customs Agents	-	12.569	25.216	22.592	49.512
68	Doctors	-	-	-	-	0.097
69	Domestic Travel	277.446	325.007	779.618	907.207	958.117
	a. By Air	254.162	301.876	753.692	877.906	924.802
	b. By Train	23.284	23.131	25.926	29.301	33.315
70	Hotels & Restaurants	366.267	391.180	478.288	631.585	781.310
	a. Hotel	-	-	447.254	496.264	583.832
	b. Resorts Hotels	-	-	6.797	30.284	15.721
	c. Restaurants	-	-	-	83.864	149.565
	d. Matrimonial Parties	-	-	16.202	11.186	15.633
	e. Marriage Halls & Lawns	-	-	7.629	6.480	9.843
	i) Under Fixed Tax scheme	-	-	-	5.376	9.674
	ii) Under Normal procedure	-	-	-	0.095	0.169
	f. Clubs	-	-	0.197	0.590	4.223

All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
g.	Caterers	-	-	0.209	2.917	2.493
	i) Under Fixed Tax scheme	-	-	-	2.294	2.300
	ii) Under Normal procedure	-	-	-	0.623	0.193
71	Inland Carriage of goods by Air	4.347	4.681	5.163	8.372	21.034
72	Insurance	88.898	81.767	95.670	153.584	224.523
73	Launderers & dry cleaners	-	-	-	-	3.896
74	Ship Chandlers	-	-	-	-	0.940
75	Stevedores	-	-	-	89.193	179.853
76	Shipping Agents	-	1.670	2.722	0.493	1.237
77	Services of Supply/Dist. of Natural Gas	-	-	-	-	1,630.841
78	Telex	35.869	18.858	11.490	10.643	-
79	Telephone Fax & telex services	3,487.105	4,349.217	3,998.798	3,779.769	8,319.898
a.	Domestic	-	-	-	-	8,319.710
d.	Others	-	-	-	-	0.188
80	Licence fee on goods	-	-	-	-	7.670
81	Licence Fee	20.472	17.388	19.444	18.680	16.881
a.	Advertising Agents	0.300	0.531	0.022	0.466	0.722
b.	Air Travel Companies	-	-	-	-	0.035
c.	Car Dealers	0.335	0.198	0.134	0.155	0.155
d.	Construction Contractors	0.200	0.626	0.173	0.070	-
e.	Courier Services	-	0.174	-	0.011	0.060
f.	Customs Agents	12.989	2.389	0.007	0.165	1.241
g.	Fright forwarding Agents	0.200	-	0.015	0.665	0.215
h.	Hotel & Restaurant	-	2.302	8.451	1.985	3.928
i.	Insurance Companies	-	-	-	0.181	0.575
j.	Marriage Halls	1.399	1.973	0.599	0.921	0.860
k.	Property Dealers	0.107	0.120	0.032	0.071	0.401
l.	Property Developers & Promoters	0.116	0.043	-	0.310	-
m.	Shipping Agents	1.300	1.106	0.203	0.021	0.628
n.	Stevedores	0.300	0.150	0.022	0.350	0.365
o.	Recruiting Agents	-	0.033	0.015	0.030	0.030
p.	Ship Chandlers	0.300	0.115	-	0.110	0.010
q.	Travel Agents	1.000	0.279	0.010	0.161	0.204
r.	Television Corporation/Firms	-	0.008	-	-	-
s.	Accountants	-	-	-	-	0.010
t.	Architects & Town Planner	-	-	-	1.110	0.064
u.	Travel by Air	-	0.185	-	-	-
v.	Licence Fee (NOS)	1.926	7.008	9.761	11.898	7.208
w.	Beauty parlours/slimming	-	-	-	-	0.033
x.	Caterers	-	-	-	-	0.080
y.	Clubs	-	-	-	-	0.025
z.	Doctors	-	-	-	-	0.009
aa.	Inland carriage of goods by air	-	-	-	-	0.010
ab.	Launderers & dry cleaners	-	-	-	-	0.013

All Pakistan (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
82	Applications/settlement applications	-	-	-	-	-
	a. By Excise Collectorate	-	-	-	1,498.926	176.204
83	**Arrears**	**99.900**	**337.151**	**1,158.302**	**1,498.926**	**176.204**
	a. By Excise Collectorate	-	-	-	104.732	26.657
	b. By Custom Collectorate	-	-	-	35.939	28.424
84	**Miscellaneous**	**20.415**	**20.218**	**68.877**	**140.671**	**55.080**
	CENTRAL EXCISE DUTIES (GROSS)	**35,252.318**	**36,687.817**	**45,131.175**	**52,694.518**	**56,627.812**
	a. Refund	81.243	12.969	6.678	89.526	10.428
	b. CE Rebate	3,624.900	2,155.198	1,433.834	1,490.618	1,352.127
	REFUND & REBATE	**3,706.143**	**2,168.167**	**1,440.512**	**1,580.144**	**1,362.555**
	CENTRAL EXCISE DUTIES (NET)	**31,546.175**	**34,519.650**	**43,690.663**	**51,114.374**	**55,265.257**

TABLE-29.1
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**4,406.274**	**5,222.543**	**5,808.707**	**6,771.110**	**6,772.056**
1	Arms and Ammunition	4.954	5.230	4.548	2.428	7.811
2	Air Conditioners	4.246	4.450	7.744	20.395	26.553
3	Beverages	250.359	252.620	127.170	226.775	280.526
	a. Aerated Water	-	-	116.908	197.407	248.441
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	10.262	29.368	32.085
4	Bank Cheques & Traveller's Cheques	127.051	149.785	147.203	218.655	228.369
5	Cigarettes & Tobacco	749.318	855.988	1,086.395	1,178.206	1,303.751
	a. Un-manufactured Tobacco	-	-	8.271	19.294	27.489
	b. Cigarettes	-	-	1,078.124	1,149.006	1,259.236
	c. Others	-	-	-	9.906	17.026
6	Cassettes (Audio)	-	-	-	19.771	2.714
7	Cassettes (Video)	-	-	-	8.118	6.542
8	Cement	466.423	558.378	766.394	715.080	1,214.687
9	Ceramic Sanitary wares	-	-	-	-	4.064
10	Ceramic Tiles	24.140	28.317	38.329	46.270	46.932
11	Deep Freezers	1.162	3.268	13.104	46.737	32.937
12	Electric Batteries & plates	77.749	78.844	93.301	122.237	130.701
	a. Fixed Tax Scheme	-	-	-	-	75.087
	b. Others	-	-	-	122.237	55.614
13	Electric Bulbs	70.520	75.576	-	-	-
14	Electric Fluorescent Tubes	42.083	42.327	0.085	-	-
15	Foam and Foam Products	-	-	-	35.150	60.157
16	Glass & Glass-Ware	38.374	33.098	38.043	36.241	25.849
17	Goods N.O.S	-	-	-	2.464	1.876
18	Matches, Match Boxes & Splints	-	-	-	4.539	0.243
19	Metal Containers	74.385	71.962	101.514	227.472	214.690
20	Natural Gas	-	-	-	0.039	-
21	Petroleum Gases	6.283	3.599	4.270	5.247	5.810
22	POL Products	1,506.936	2,356.713	2,115.760	2,359.335	2,480.245
	a. Asphalt	18.602	16.063	31.570	10.473	288.597
	b. Furnace Oil	48.814	68.189	33.640	15.401	43.516
	c. High Speed Diesel Oil	355.848	343.905	199.606	57.523	134.933
	d. Light Speed Diesel Oil	13.086	12.355	2.353	0.904	2.188
	e. Jet Fuels	36.274	51.432	20.535	9.398	21.811
	f. Lubricating Oil	92.762	1,010.933	984.411	572.704	1,060.843
	g. Motor Spirits	853.180	765.655	511.597	154.102	364.975
	h. Pet Grease	53.124	48.578	49.839	38.712	73.292
	i. Pet Wax	-	0.358	0.290	0.247	0.816

Karachi

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	j. Solvent Neptha	2.931	10.750	0.889	3.144	0.465
	k. Pet Products NOS	32.315	28.495	279.555	1,258.457	487.840
	l. MTT	-	-	-	237.400	-
	m. Benzen,Xylen,Toulene	-	-	1.475	0.870	0.969
23	Paint and Varnishes	127.235	119.641	114.434	136.923	134.545
	a. Under Normal Procedure	-	-	109.589	133.014	94.823
	b. Under Capacity Scheme/Fixed Tax sch	-	-	4.845	3.765	36.030
	c. Others	-	-	-	0.144	3.692
24	Perfumery & Cosmetics	34.502	37.670	44.010	50.574	49.878
	a. Under Normal Procedure	-	-	-	43.468	48.326
	b. Under Capacity/Fixed Tax	-	-	-	7.106	1.552
25	Paper and Paper Board.	4.591	9.680	16.285	20.795	20.673
26	Plastic Goods N.O.S.	-	-	-	76.435	84.190
	a. Under Capacity/Fixed Tax scheme	-	-	-	34.905	23.392
	b. Under Normal Procedure Scheme	-	-	-	41.530	60.798
27	Refrigerators	-	4.163	31.904	113.793	74.276
28	Rock Wool/Slag Wool	-	-	-	0.071	0.550
29	Synthetic & artificial fibres	-	-	-	5.101	4.350
30	Steel Ingots and Billets	-	-	557.358	449.622	-
31	Soap and Detergents	125.366	92.035	83.291	82.732	98.034
	a. Soap	55.887	29.427	10.266	14.575	10.748
	b. Detergent	44.384	59.902	71.366	50.459	86.081
	c. Detergent Bars	25.095	2.706	1.458	0.938	1.205
	d. Soap and Detergent N.O.S.	-	-	0.201	16.760	-
32	Tyres and Tubes	44.426	45.850	68.822	79.358	33.854
33	Television Sets	128.560	105.682	2.918	59.687	32.792
34	Vehicle Bodies	18.424	11.436	4.528	8.335	5.975
35	Wire and Cables	67.451	72.892	80.585	131.238	107.557
36	a. Non-enamelled wire & cables	-	-	-	127.579	105.322
	i) Under Normal procedure	-	-	72.508	127.115	77.592
	ii) Under Capacity/Fix Tax scheme	-	-	0.452	0.464	27.730
	b Enamelled Copper Wire	-	-	7.625	3.659	2.235
37	WovenPP/PE Fabric Bags & Sacks	-	-	-	16.329	12.557
38	Yarn, Cotton	312.059	150.851	167.451	180.434	-
39	Yarns, M.M. (Continuous)	-	0.063	21.732	40.147	38.311
40	Yarns, M.M. (Discontinuous)	-	-	-	43.633	-
41	Yarn, M.M.	97.673	51.642	68.357	-	-
42	Yarn, N.O.S.	-	-	-	0.713	0.015
43	Yarns, Filament	-	-	0.568	-	-
44	Yarns, Knitting	2.004	0.783	2.604	0.031	0.042
B.	**SERVICES**	**2,870.761**	**1,753.704**	**2,431.478**	**3,460.900**	**4,754.724**
45	Advertisement	26.476	39.119	42.195	53.071	62.127
	a. Television	24.555	37.756	39.923	51.734	58.620
	b. Radio	1.921	1.363	2.272	1.337	3.507

Karachi

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
46	Advertising Agent	-	-	-	9.488	17.215
47	Accountants	-	-	-	0.020	0.032
48	Architects & Town Planner	-	-	-	0.098	0.165
49	Bank Loans/Advances	2,286.501	1,085.376	1,239.766	1,967.948	2,076.872
	a. By banks/financial institutions	-	-	-	-	2,031.544
	b. By leasing companies	-	-	-	-	43.964
	c. By musharaka companies	-	-	-	-	1.206
	d. By insurance companies	-	-	-	-	0.158
50	Beauty parlours/slimming	-	-	-	-	0.900
51	Courier Service	50.374	61.959	71.869	86.307	117.722
52	Customs Agents	-	9.796	18.099	2.193	-
53	Doctors	-	-	-	-	0.095
54	Domestic Travel	252.610	294.641	753.692	877.844	924.779
	a. By Air	252.610	294.641	753.692	877.844	924.779
55	Hotels & Restaurants	149.882	168.970	203.941	213.826	310.442
	a. Hotel	-	-	176.220	183.204	243.194
	b. Resorts Hotels	-	-	6.732	0.001	-
	c. Restaurants	-	-	-	19.500	45.870
	d. Matrimonial Parties	-	-	15.631	9.097	15.583
	e. Marriage Halls & Lawns	-	-	5.025	1.084	3.520
	i) Under Fixed Tax scheme	-	-	-	0.753	3.520
	f. Clubs	-	-	0.197	0.413	1.356
	g. Caterers	-	-	0.136	0.527	0.919
	i) Under Fixed Tax scheme	-	-	-	0.280	0.919
	ii) Under Normal procedure	-	-	-	0.247	-
56	Inland Carriage of goods by Air	4.347	4.671	5.163	7.392	21.034
57	Insurance	84.526	77.451	89.691	146.498	212.724
58	Launderers & dry cleaners	-	-	-	-	3.222
59	Ship Chandlers	-	-	-	-	0.940
60	Stevedores	-	-	-	89.193	179.853
61	Shipping Agents	-	1.635	2.265	0.493	-
62	Services of Supply/Dist of Natural Gas	-	-	-	-	805.756
63	Telephone Fax & telex services	-	-	-	-	10.977
	a. Domestic	-	-	-	-	10.789
	d. Others	-	-	-	-	0.188
64	Licence fee on goods	-	-	-	-	1.819
65	Licence Fee	16.045	10.086	4.797	6.529	8.050
	a. Advertising Agents	0.300	0.381	0.022	0.335	0.545
	b. Air Travel Companies	-	-	-	-	0.025
	c. Car Dealers	0.030	0.065	0.105	0.060	0.120
	d. Construction Contractors	0.200	0.385	0.138	-	-
	e. Courier Services	-	0.065	-	-	0.060
	f. Customs Agents	10.921	1.160	-	-	-
	g. Fright forwarding Agents	-	-	0.015	0.015	0.070

Karachi

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	h. Hotel & Restaurant	-	0.792	0.008	0.665	1.128
	i. Insurance Companies	-	-	-	0.155	0.565
	j. Marriage Halls	1.384	1.412	0.045	0.485	0.585
	k. Property Dealers	-	0.017	-	0.002	0.370
	l. Property Developers & Promoters	0.110	0.020	-	0.305	-
	m. Shipping Agents	1.300	1.106	0.203	-	-
	n. Stevedores	0.300	0.150	0.022	0.350	0.365
	o. Recruiting Agents	-	0.018	-	0.020	0.025
	p. Ship Chandlers	0.300	0.115	-	0.110	-
	q. Travel Agents	0.900	0.015	-	0.011	0.013
	r. Television Corporation/Firms	-	0.008	-	-	-
	s. Architects & Town Planner	-	-	-	0.100	0.010
	t. Travel by Train	-	0.135	-	-	-
	u. Licence Fee (N.O.S.)	0.300	4.242	4.239	3.916	4.064
	v. Caterers	-	-	-	-	0.070
	w. Clubs	-	-	-	-	0.025
66	**Arrears**	**32.415**	**14.813**	**226.509**	**494.904**	**95.259**
67	**Miscellaneous**	**8.282**	**8.631**	**7.080**	**81.104**	**0.915**
	CENTRAL EXCISE DUTIES (GROSS)	**7,317.732**	**6,999.691**	**8,473.774**	**10,808.018**	**11,622.954**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	**7,317.732**	**6,999.691**	**8,473.774**	**10,808.018**	**11,622.954**

TABLE-29.2
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**5,067.480**	**5,196.865**	**5,910.073**	**6,860.932**	**6,435.411**
1	Arms and Ammunition	1.362	1.191	0.764	0.738	1.367
2	Air Conditioners	0.787	1.129	0.724	0.785	0.026
3	Beverages	84.658	90.648	60.450	102.200	75.542
	a. Aerated Water	-	-	56.281	93.314	67.901
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	4.169	8.886	7.641
4	Cigarettes & Tobacco	275.616	398.803	568.962	691.512	669.502
	a. Un-manufactured Tobacco	-	-	8.833	25.014	26.539
	b. Cigarettes	-	-	560.129	666.489	642.963
	c. Others	-	-	-	0.009	-
5	Cement	926.584	1,202.638	1,477.629	1,403.851	1,817.017
6	Crude Oil	203.928	203.391	217.205	11.086	-
7	Ceramic Tiles	5.422	6.374	8.215	8.370	8.553
8	Deep Freezers	1.933	1.509	0.026	-	0.010
9	Electric Batteries & plates	0.008	0.050	0.049	0.045	0.049
	a. Fixed Tax Scheme	-	-	-	-	0.009
	b. Others	-	-	-	0.045	0.040
10	Glass & Glass-Ware	0.150	0.223	0.175	0.133	0.220
11	Goods N.O.S.	-	-	-	0.167	0.044
12	Matches,Match Boxes & Splints	-	-	-	2.911	0.154
13	Metal Containers	-	0.002	0.272	6.790	8.163
14	Natural Gases	486.061	584.688	1,054.206	1,468.581	1,526.482
15	POL Products	56.333	131.882	130.872	168.093	148.221
	a. High Speed Diesel Oil	-	27.921	43.183	54.099	60.372
	b. Lubricating Oil	56.333	87.592	71.298	84.874	76.561
	c. Motor Spirits	-	10.239	16.168	28.730	11.105
	d. Pet Grease	-	0.002	0.005	-	0.007
	e. Pet Products N.O.S.	-	6.128	0.218	0.390	0.176
16	Paint and Varnishes	50.669	3.254	3.192	0.422	0.408
	a. Under Normal Procedure	-	-	2.016	-	0.095
	b. Under Capacity Scheme/Fixed Tax sch	-	-	1.176	0.422	0.313
17	Perfumery & Cosmetics	0.147	0.087	0.046	-	-
18	Paper and Paper Board	5.983	11.494	4.993	4.790	4.333
19	Paper Sacks	-	-	-	5.204	3.955
20	Plastic Goods N.O.S.	-	-	-	2.246	3.599
	a. Under Capacity/Fixed Tax scheme	-	-	-	0.768	0.370
	b. Under Normal Procedure Scheme	-	-	-	1.478	3.229
21	Refrigerators	-	-	73.435	160.248	164.831
22	Sugar	2,406.837	2,234.508	1,915.981	2,393.176	1,856.759

Hyderabad

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
23	Soap and Detergents	100.589	123.396	142.802	133.078	128.296
	a. Soap	45.395	56.165	73.847	61.521	54.818
	b. Detergent	55.194	67.231	68.955	71.557	73.478
24	Vehicle Bodies	-	-	-	-	0.070
25	Wire and Cables	19.354	9.955	16.083	25.617	3.486
	a. Non-enamelled wire & cables	-	-	-	23.709	0.337
	i) Under Normal procedure	-	-	12.308	23.451	0.337
	ii) Under Capacity/Fix Tax scheme	-	-	0.942	0.258	-
	b. Enamelled Copper Wire	-	-	2.833	1.908	3.149
26	Woven PP/PE Fabric Bags & Sacks	-	-	-	10.124	14.324
27	Yarn, Cotton	382.972	161.760	201.354	217.547	-
28	Yarns, M.M.(Continous)	-	-	-	3.355	-
29	Yarns, M.M.(Discontinous)	-	-	-	39.854	-
30	Yarn M.M.	58.087	29.883	32.638	-	-
31	Yarn, N.O.S.	-	-	-	0.009	-
B.	**IMPORTED GOODS**	-	-	-	-	0.008
32	Perfumery & Cosmetics	-	-	-	-	0.008
C.	**SERVICES**	**2.361**	**36.168**	**36.454**	**5.011**	**88.750**
33	Advertisement	0.003	0.003	0.003	0.011	0.030
	a. Television	-	0.001	-	-	-
	b. Radio	0.003	0.002	0.003	0.011	0.030
34	Bank Loans/Advances	-	32.793	32.750	-	-
35	Beauty parlours/slimming	-	-	-	-	0.007
36	Customs Agents	-	0.009	0.164	0.499	0.150
37	Doctors	-	-	-	-	0.002
38	Hotels & Restaurants	2.248	2.798	3.077	4.278	5.362
	a. Hotel	-	-	2.451	2.799	3.077
	b. Resorts Hotels	-	-	0.065	0.105	0.131
	c. Restaurants	-	-	-	0.431	0.892
	d. Matrimonial Parties	-	-	0.013	-	-
	e. Marriage Halls & Lawns	-	-	0.518	0.770	1.071
	i) Under Fixed Tax scheme	-	-	-	0.709	0.986
	ii) Under Normal procedure	-	-	-	0.061	0.085
	g. Caterers	-	-	0.030	0.173	0.191
	i) Under Fixed Tax scheme	-	-	-	0.003	0.056
	ii) Under Normal procedure	-	-	-	0.170	0.135
39	Services of Supply/Dist. of Natural Gas	-	-	-	-	82.478
40	Licence Fee	0.110	0.565	0.460	0.223	0.721
	a. Construction Contractors	-	0.005	0.015	-	-
	b. Hotel & Restaurant	-	0.078	0.075	0.085	0.065
	c. Insurance Companies	-	-	-	0.001	-
	d. Marriage Halls	0.010	0.182	0.125	0.036	0.095
	e. Travel Agents	0.100	-	-	-	-
	f. Licence Fee (N.O.S)	-	0.300	0.245	0.101	0.552

Hyderabad

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	g. Doctors	-	-	-	-	0.009
40	Licence Fee	0.110	0.565	0.460	0.223	0.721
41	**Arrears**	**25.346**	**71.059**	**40.309**	**59.533**	**37.538**
42	**Miscellaneous**	**2.677**	**2.502**	**6.291**	**2.312**	**1.891**
	CENTRAL EXCISE DUTIES (GROSS)	5,097.864	5,306.594	5,993.127	6,927.788	6,563.598
	a. Refund	-	-	-	0.024	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	0.024	-
	CENTRAL EXCISE DUTIES (NET)	**5,097.864**	**5,306.594**	**5,993.127**	**6,927.764**	**6,563.598**

TABLE-29.3
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**1,233.029**	**1,315.435**	**2,355.144**	**2,756.541**	**2,853.012**
1	Air Conditioners	17.064	12.418	0.018	-	-
2	Beverages	-	3.046	2.385	5.322	3.467
	a. Aerated Water	-	-	2.385	5.320	3.029
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	-	0.002	0.438
3	Cigarettes & Tobacco	-	-	-	12.986	28.518
	a. Un-manufactured Tobacco	-	-	-	2.989	-
	b. Cigrettes	-	-	-	9.997	-
	c. Others	-	-	-	-	28.518
4	Cassetes (Audio)	-	-	-	8.411	0.295
5	Cassetes (Video)	-	-	-	1.253	0.075
6	Cement	263.309	232.879	460.419	458.585	893.140
7	Crude Oil	-	-	2.311	-	-
8	Electric Battries & plates	18.817	21.565	20.085	28.758	28.830
	a. Others	-	-	-	28.758	28.830
9	Glass & Glass-Ware	27.385	30.044	25.506	17.361	15.793
10	Matches,Match Boxes & Splints	-	-	-	0.034	0.006
11	Metal Containers	1.308	-	-	1.351	1.340
12	Natural Gases	793.752	799.675	1,564.529	1,389.613	1,529.848
13	Petroleum Gases	-	-	-	-	0.066
14	POL Products	17.985	125.743	109.540	90.222	63.168
	a. Asphalt	0.058	0.620	0.786	7.854	-
	b. Jet Fuels	-	-	11.955	-	-
	c. Lubricating Oil	11.233	119.759	90.859	82.368	57.624
	d. Pet Grease	6.694	-	-	-	-
	e. Pet Wax	-	5.364	5.940	-	4.492
	f. Pet Products N.O.S.	-	-	-	-	1.052
15	Paint and Varnishes	10.016	0.200	0.001	-	-
	a. Under Normal Procedure	-	-	0.001	-	-
16	Paper and Paper Board	0.270	0.654	1.918	0.345	0.512
17	Paper Sacks	-	-	-	34.624	35.458
18	Plastic Goods N.O.S.	-	-	-	31.733	33.252
	a. Under Capacity/Fixed Tax scheme	-	-	-	31.733	-
	b. Under Normal Procedure Scheme	-	-	-	-	33.252
19	Synthetic & artificial fibres	-	-	-	58.306	21.256
20	Soap and Detergents	13.315	22.294	19.054	24.423	29.573
	a. Soap	13.315	22.294	19.054	24.423	13.904
	b. Detergent	-	-	-	-	5.121

Quetta (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	d. Soap and Detergent NOS	-	-	-	-	10.548
21	Ship Scrap Plates etc	-	-	-	359.119	20.011
	a. Under Rule 96-zz	-	-	-	359.119	-
	b. Under Normal Procedure	-	-	-	-	20.011
22	Television Sets	2.443	8.299	0.092	18.442	7.721
23	Wire and Cables	27.270	33.642	40.252	65.089	36.093
	a. Non-enamelled wire & cables	-	-	-	64.031	35.376
	i) Under Normal procedure	-	-	15.364	64.031	35.376
	ii) Under Capacity/Fix Tax scheme	-	-	22.682	4.758	-
	b. Enamelled Copper Wire	-	-	2.206	1.058	0.717
24	WovenPP/PE Fabric Bags & Sacks	-	-	-	23.512	19.711
25	Yarn, Cotton	30.317	16.535	17.993	35.066	-
26	Yarns, M.M.(Continous)	-	-	-	91.986	82.807
27	Yarn M.M.	9.778	8.441	83.219	-	-
28	Yarn, N.O.S.	-	-	-	-	2.072
29	Yarns, Knitting	-	-	7.822	-	-
B.	**SERVICES**	**7.515**	**19.515**	**18.854**	**18.593**	**29.969**
30	Advertisement	-	-	-	0.071	-
	a. Television	-	-	-	0.071	-
31	Bank Loans/Advances	-	11.751	9.959	6.394	13.103
	a. By banks/financial institutions	-	-	-	-	13.103
32	Courier Service	-	-	-	0.008	0.032
33	Customs Agents	-	0.360	0.810	0.928	3.150
34	Hotels & Restaurants	7.258	7.250	1.347	10.464	12.300
	a. Hotel	-	-	1.347	6.332	9.494
	b. Resorts Hotels	-	-	-	4.069	-
	c. Restuarants	-	-	-	-	2.728
	d. Marriage Halls & Lawns	-	-	-	0.063	0.078
	i) Under Fixed Tax scheme	-	-	-	0.039	0.033
	ii) Under Normal procedure	-	-	-	-	0.045
35	Launderers & dry cleaners	-	-	-	-	0.099
36	Shipping Agents	-	-	0.063	-	0.030
37	Licence Fee	0.257	0.154	6.675	0.728	1.255
	a. Advertising Agents	-	-	-	-	0.016
	b. Courier Services	-	-	-	0.001	-
	c. Customs Agents	0.057	0.154	-	0.060	0.994
	d. Fright forwarding Agents	0.200	-	-	-	-
	e. Hotel & Restaurant	-	-	6.593	-	-
	f. Marriage Halls	-	-	0.082	-	-
	g. Shipping Agents	-	-	-	0.021	0.060
	h. Travel Agents	-	-	-	0.010	-
	i. Licence Fee (N.O.S.)	-	-	-	0.636	0.185

Quetta

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
38	**Arrears**	**-**	**0.156**	**0.001**	**0.161**	**15.419**
39	**Miscellaneous**	**1.129**	**0.309**	**4.611**	**0.895**	**1.466**
	CENTRAL EXCISE DUTIES (GROSS)	**1,241.673**	**1,335.415**	**2,378.610**	**2,776.190**	**2,899.866**
	a. Refund	1.200	0.218	1.721	0.059	0.648
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**1.200**	**0.218**	**1.721**	0.059	0.648
	CENTRAL EXCISE DUTIES (NET)	**1,240.473**	**1,335.197**	**2,376.889**	**2,776.131**	**2,899.218**

TABLE-29.4
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**3,891.545**	**3,652.980**	**3,543.328**	**4,167.722**	**3,987.019**
1	Arms and Ammunition	0.124	0.094	-	-	-
2	Beverages	317.919	310.317	194.666	331.600	234.333
	a. Aerated Water	-	-	178.445	296.804	213.419
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	16.221	34.796	20.914
3	Bank Cheques & Traveller's Cheques	-	-	-	0.979	-
4	Cigarettes & Tobacco	-	258.363	1,204.016	1,497.408	1,530.124
	a. Un-manufactured Tobacco	-	-	11.468	36.356	35.145
	b. Cigrettes	-	-	1,192.548	1,461.052	1,494.979
5	Cement	498.486	532.092	544.297	578.210	802.136
6	Electric Flourescent Tubes	-	-	0.007	-	-
7	Glass & Glass-Ware	0.137	0.083	0.070	0.053	0.090
8	Metal Containers	5.453	4.724	3.053	16.882	12.834
9	Natural Gases	-	-	29.905	69.915	64.185
10	Petroleum Gases	-	-	1.307	4.742	4.708
11	POL Products	27.407	184.515	215.275	251.947	322.601
	a. High Speed Diesel Oil	1.197	1.768	8.834	25.664	24.797
	b. Light Speed Diesel Oil	-	-	0.172	0.435	0.066
	c. Jet Fuels	0.300	-	-	-	-
	d. Lubricating Oil	17.159	147.772	103.457	129.980	105.083
	e. Motor Spirits	8.751	34.975	39.785	95.868	192.655
	f. Pet Grease	-	-	0.087	-	-
	g. Benzen,Xylen,Toulene	-	-	62.940	-	-
12	Paint and Varnishes	3.418	1.862	0.875	1.068	0.744
	a. Under Normal Procedure	-	-	0.017	0.040	0.340
	b. Under Capacity Scheme/Fixed Tax sch	-	-	0.858	1.028	0.404
13	Perfumery & Consmetics	24.497	22.345	18.945	22.626	29.387
	a.Under Normal Procedure.	-	-	-	22.626	29.387
14	Paper and Paper Board	3.547	7.004	1.971	1.723	1.929
15	Plastic Goods N.O.S.	-	-	-	1.056	1.220
	a. Under Capacity/Fixed Tax scheme	-	-	-	0.669	1.209
	b. Under Normal Procedure Scheme	-	-	-	0.387	0.011
16	Sugar	1,437.481	1,580.932	801.340	793.525	674.813
17	Soap and Detergents	211.829	247.061	262.381	290.051	300.265
	a. Soap	201.540	230.474	248.527	274.506	286.891
	b. Detergent	2.984	4.891	4.282	3.901	2.833
	c. Detergent Bars	6.413	8.985	9.572	11.644	10.541
	d. Soap and Detergent N.O.S.	0.892	2.711	-	-	-
18	Vehicle Bodies	0.357	0.113	0.005	-	0.008

Multan (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
19	Wire and Cables	0.009	0.076	0.109	0.075	0.083
	a. Non-enamelled wire & cables	-	-	-	0.075	0.083
	i) Under Normal procedure	-	-	0.009	0.014	0.007
	ii) Under Capacity/Fix Tax scheme	-	-	0.100	0.061	0.076
20	WovenPP/PE Fabric Bags & Sacks	-	-	-	9.564	7.559
21	Yarn,Cotton	916.507	331.650	193.205	209.834	-
22	Yarns, M.M.(Continous)	-	-	0.200	-	-
23	Yarns, M.M.(Discontinous)	-	-	-	86.464	-
24	Yarn M.M.	444.374	171.749	71.056	-	-
25	Yarns, Knitting	-	-	0.645	-	-
B.	**SERVICES**	**25.396**	**110.867**	**84.807**	**35.731**	**43.756**
26	Advertisement	0.009	0.019	0.032	0.043	0.010
	a. Radio	0.009	0.019	0.032	0.043	0.010
27	Architects & Town Planner	-	-	-	0.002	-
28	Bank Loans/Advances	11.649	98.881	78.323	25.806	29.851
	a. By banks/financial institutions	-	-	-	-	29.851
29	Beauty parlours/slimming	-	-	-	-	0.008
30	Courier Service	-	-	-	-	0.036
31	Customs Agents	-	0.049	0.085	0.080	0.207
32	Domestic Travel	-	-	-	0.016	-
	a. By Air	-	-	-	0.016	-
33	Hotels & Restaurants	13.013	11.265	6.234	9.426	12.909
	a. Hotel	-	-	5.626	4.355	6.159
	b. Restuarants	-	-	-	4.160	6.197
	c. Matrimonial Parties	-	-	0.040	-	-
	d. Marriage Halls & Lawns	-	-	0.568	0.747	0.495
	i) Under Fixed Tax scheme	-	-	-	0.747	0.495
	e. Caterers	-	-	-	0.164	0.058
	ii) Under Normal procedure	-	-	-	0.164	0.058
34	Inland Carriage of goods by Air	-	0.010	-	-	-
35	Launderers & dry cleaners	-	-	-	-	0.503
36	Licence Fee	0.725	0.643	0.133	0.358	0.232
	a. Car Dealers	0.305	0.123	0.029	0.080	0.035
	b. Construction Contractors	-	-	0.020	-	-
	c. Courier Services	-	0.015	-	-	-
	d. Customs Agents	0.002	-	0.002	0.002	0.003
	e. Hotel & Restaurant	-	0.080	-	0.095	0.120
	f. Marriage Halls	0.005	0.168	0.040	0.075	-
	g. Property Dealers	0.107	0.075	0.032	0.046	0.029
	h. Property Developers & Promoters	0.006	0.018	-	-	-
	i. Recruiting Agents	-	0.005	-	0.010	0.005
	j. Travel Agents	-	0.129	0.010	0.050	0.025
	k. Travel by Train	-	0.020	-	-	-
	l. Licence Fee (N.O.S.)	0.300	0.010	-	-	-

Multan

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	m. Beauty parlours/slimming	-	-	-	-	0.005
	n. Launderers & dry cleaners	-	-	-	-	0.010
37	**Arrears**	**19.996**	**14.076**	**2.033**	**15.864**	**0.071**
38	**Miscellaneous**	**2.651**	**2.631**	**1.613**	**4.431**	**0.772**
	CENTRAL EXCISE DUTIES (GROSS)	**3,939.588**	**3,780.554**	**3,631.781**	**4,223.748**	**4,031.618**
	a. Refund	70.000	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**70.000**	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	**3,869.588**	**3,780.554**	**3,631.781**	**4,223.748**	**4,031.618**

TABLE-29.5
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	-	**611.166**	**2,982.999**	**3,405.482**	**2,759.698**
1	Arms and Ammunition	-	0.009	0.072	0.199	0.316
2	Air Conditioners	-	-	-	-	-
3	Beverages	-	62.192	117.400	197.574	156.932
	a. Aerated Water	-	-	115.782	195.983	155.865
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	1.618	1.591	1.067
4	Cement	-	62.123	726.856	1,016.317	1,395.876
5	Electric Batteries & plates	-	-	0.006	0.011	0.012
	a. Fixed Tax Scheme	-	-	-	0.011	0.012
6	Foam and Foam Products	-	-	-	0.008	-
7	Glass & Glass-Ware	-	0.019	0.083	0.082	0.121
8	Matches,Match Boxes & Splints	-	-	-	0.004	-
9	Metal Containers	-	0.395	3.106	17.822	12.769
10	POL Products	-	11.299	44.391	25.994	6.294
	a. Asphalt	-	-	0.008	-	-
	f. Lubricating Oil	-	11.299	44.383	25.994	6.294
11	Paint and Varnishes	-	0.257	1.420	1.880	2.128
	a. Under Normal Procedure	-	-	0.100	-	0.646
	b. Under Capacity Scheme/Fixed Tax sch	-	-	1.320	1.880	1.482
12	Perfumery & Cosmetics	-	0.023	0.098	0.118	0.140
	a. Under Normal Procedure	-	-	-	0.118	0.130
	b. Under Capacity/Fixed Tax	-	-	-	-	0.010
13	Paper and Paper Board	-	1.593	2.757	2.548	3.691
14	Paper Sacks	-	-	-	4.059	9.312
15	Plastic Goods N.O.S.	-	-	-	2.131	2.163
	a. Under Capacity/Fixed Tax scheme	-	-	-	2.131	2.005
	b. Under Normal Procedure Scheme	-	-	-	-	0.158
16	Sugar	-	386.882	1,640.257	1,606.966	1,166.921
17	Steel Ingots and Billets	-	-	1.411	1.486	-
18	Soap and Detergents	-	0.035	0.182	0.226	0.325
	a. Soap	-	0.019	0.085	0.087	0.117
	b. Detergent	-	0.004	0.028	0.031	0.042
	c. Detergent Bars	-	0.012	0.069	0.108	0.166
19	Vehicle Bodies	-	0.027	0.120	0.222	0.187
20	Wire and Cables	-	-	-	0.025	-
	a. Non-enamelled wire & cables	-	-	-	0.025	-
	i) Under Normal procedure	-	-	-	0.025	-
21	Woven PP/PE Fabric Bags & Sacks	-	-	-	0.015	0.169
22	Yarn, Cotton	-	48.008	267.709	310.942	-

Faisalabad

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
23	Yarns, M.M.(Continous)	-	-	-	1.311	2.324
24	Yarns, M.M.(Discontinous)	-	-	-	215.226	-
25	Yarn M.M.	-	38.304	177.131	-	-
26	Yarn, N.O.S.	-	-	-	0.316	0.018
B.	**IMPORTED GOODS**	-	-	-	**3.287**	-
27	Beverages Concentrate	-	-	-	3.287	-
C.	**SERVICES**	-	**19.398**	**65.202**	**16.701**	**17.609**
28	Advertisement	-	-	0.003	0.022	0.010
	b. Radio	-	-	0.003	0.022	0.010
29	Bank Loans/Advance	-	16.524	52.822	-	-
30	Customs Agents	-	0.021	0.261	0.501	2.321
31	Domestic Travel	-	-	-	0.042	0.023
	a. By Air	-	-	-	0.042	0.023
32	Hotels & Restaurants	-	2.710	12.116	15.411	14.919
	a. Hotel	-	-	12.070	6.280	4.921
	b. Resorts Hotels	-	-	-	6.826	-
	c. Restaurants	-	-	-	1.837	9.726
	d. Matrimonial Parties	-	-	0.012	-	-
	e. Marriage Halls & Lawns	-	-	0.034	0.052	0.148
	i) Under Fixed Tax scheme	-	-	-	0.018	0.148
	ii) Under Normal procedure	-	-	-	0.034	-
	g. Caterers	-	-	-	0.416	0.124
	i) Under Fixed Tax scheme	-	-	-	0.416	0.124
33	Licence fee on goods	-	-	-	-	0.335
34	Total Licence Fee	-	0.143	-	0.725	0.001
	a. Courier Services	-	-	-	0.010	-
	b. Customs Agents	-	0.005	-	-	-
	c. Hotel & Restaurant	-	0.068	-	0.105	-
	d. Marriage Halls	-	0.015	-	0.020	-
	e. Property Developers & Promoters	-	0.005	-	-	-
	f. Travel Agents	-	0.020	-	0.085	-
	g. Travel by Train	-	0.030	-	-	-
	h. Licence Fee (N.O.S.)	-	-	-	0.505	-
	i. Launderers & dry cleaners	-	-	-	-	0.001
35	**Arrears**	-	**0.306**	**0.579**	**0.874**	**0.396**
36	**Miscellaneous**	-	**0.282**	**1.043**	**1.199**	**0.803**
	CENTRAL EXCISE DUTIES (GROSS)	-	**631.152**	**3,049.823**	**3,427.543**	**2,778.506**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	-	**631.152**	**3,049.823**	**3,427.543**	**2,778.506**

TABLE-29.6
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**3,605.292**	**3,456.863**	**2,891.517**	**3,652.251**	**2,175.206**
1	Arms and Ammunition	0.596	0.252	0.031	0.036	0.086
2	Air Conditioners	9.261	8.915	4.314	23.446	13.323
3	Beverages	392.067	401.192	229.771	394.720	332.827
	a. Aerated Water	-	-	182.637	296.731	259.661
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	47.134	97.989	73.166
4	Beverages Concentrate	-	22.839	297.500	260.507	202.732
5	Bank Cheques & Traveller's Cheques	3.033	1.409	3.488	5.663	6.044
6	Cigarettes & Tobacco	805.732	680.100	-	-	-
7	Cassettes (Audio)	-	-	-	0.007	-
8	Cassettes (Video)	-	-	-	0.040	0.086
9	Ceramic Sanitary wares	-	-	-	-	3.108
10	Ceramic Tiles	13.706	18.195	23.070	29.407	28.875
11	Deep Freezers	26.191	28.481	54.302	124.677	84.235
12	Electric Batteries & plates	2.188	1.858	2.910	5.053	1.529
	a. Fixed Tax Scheme	-	-	-	2.199	1.529
	b. Others	-	-	-	2.854	-
13	Electric Bulbs	11.317	9.691	-	-	-
14	Electric Fluorescent Tubes	3.325	3.920	2.934	-	-
15	Foam and Foam Products	-	-	-	12.160	17.885
16	Glass & Glass-Ware	29.601	29.219	48.221	46.871	30.717
17	Goods N.O.S.	-	-	-	-	0.616
18	Matches,Match Boxes & Splints	-	-	-	7.421	0.087
19	Metal Containers	17.438	18.947	22.673	51.364	44.917
20	Natural Gases	-	-	0.123	-	0.214
21	Petroleum Gases	-	-	-	0.762	0.416
22	POL Products	28.599	294.114	281.963	356.380	259.181
	b. Furnace Oil	-	-	0.152	0.039	-
	e. Jet Fuels	2.538	3.627	1.352	2.723	2.561
	f. Lubricating Oil	26.018	290.329	258.222	353.055	255.707
	g. Motor Spirits	-	-	21.646	-	-
	h. Pet Grease	0.043	0.158	0.421	0.165	0.171
	i. Pet Wax	-	-	0.015	-	-
	k. Pet Products N.O.S.	-	-	0.155	0.398	0.742
23	Paint and Varnishes	96.153	98.686	111.374	135.244	152.753
	a. Under Normal Procedure	-	-	103.700	135.244	152.753
	b. Under Capacity Scheme/Fixed Tax sch	-	-	7.674	-	-
24	Perfumery & Cosmetics	12.546	12.903	17.010	16.080	18.947
	a. Under Normal Procedure.	-	-	-	16.080	18.947

Lahore

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
25	Paper and Paper Board	59.596	107.150	146.410	162.093	275.381
26	Paper Sacks	-	-	-	8.110	10.953
27	Plastic Goods N.O.S.	-	-	-	28.984	33.308
	a. Under Capacity/Fixed Tax scheme	-	-	-	28.978	33.308
	b. Under Normal Procedure Scheme	-	-	-	0.006	-
28	Refrigerators	-	-	14.777	52.298	46.851
29	Rock Wool/Slag Wool	-	-	-	8.646	-
30	Sugar	838.975	1,060.561	663.847	574.873	381.796
31	Synthetic & artificial fibres	-	-	-	151.377	66.458
32	Steel Ingots and Billets	-	-	44.157	139.270	-
33	Soap and Detergents	25.306	21.157	1.874	1.562	2.627
	a. Soap	24.076	19.234	1.344	1.342	2.554
	b. Detergent	1.024	1.902	0.469	0.180	0.073
	c. Detergent Bars	0.206	0.021	0.061	0.040	-
34	Tyres and Tubes	6.163	4.693	3.978	3.611	3.953
35	Television Sets	1.267	2.660	0.239	4.469	3.500
36	Vehicle Bodies	0.145	0.051	0.860	0.662	0.263
37	Wire and Cables	99.184	72.228	105.620	111.094	61.328
	a. Non-enamelled wire & cables	-	-	-	95.613	61.328
	i) Under Normal procedure	-	-	103.529	29.142	56.611
	ii) Under Capacity/Fix Tax scheme	-	-	2.070	66.471	4.717
	b. Enamelled Copper Wire	-	-	0.021	15.481	-
38	Woven PP/PE Fabric Bags & Sacks	-	-	-	32.406	36.124
39	Yarn, Cotton	875.726	437.724	594.193	664.503	-
40	Yarns, M.M.(Continous).	-	-	-	53.211	54.062
41	Yarns, M.M.(Discontinous)	-	-	-	184.157	-
42	Yarn M.M.	240.008	118.075	213.924	-	-
43	Yarn, N.O.S.	-	-	-	0.988	0.024
44	Yarns Filament	-	0.314	-	-	-
45	Yarns, Knitting	7.169	1.529	1.954	0.099	-
B.	**IMPORTED GOODS**	-	-	-	**0.151**	**0.033**
46	Aerated water	-	-	-	-	0.033
47	Beverages Concentrate	-	-	-	0.151	-
C.	**SERVICES**	**268.981**	**422.812**	**372.507**	**386.416**	**1,205.702**
48	Advertisement	1.112	1.069	1.999	1.256	1.794
	a. Television	-	-	-	0.048	0.038
	b. Radio	1.112	1.069	1.999	1.208	1.756
49	Accountants	-	-	-	0.056	-
50	Architects & Town Planner.	-	-	-	0.094	-
51	Bank Loans/Advances	147.316	299.159	222.364	166.862	217.511
	a. By banks/financial institutions	-	-	-	-	202.090
	b. By leasing companies	-	-	-	-	14.999
	c. By others	-	-	-	-	0.422
52	Beauty parlours/slimming	-	-	-	-	0.001
53	Courier Service	-	-	0.025	0.056	-

Lahore

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
54	Customs Agents	-	1.917	2.630	-	1.247
55	Domestic Travel	23.284	23.131	25.926	29.305	33.315
	a. By Air	-	-	-	0.004	-
	b. By Train	23.284	23.131	25.926	29.301	33.315
56	Hotels & Restaurants	90.888	92.270	109.984	177.558	193.167
	a. Hotel	-	-	108.778	139.749	151.479
	b. Resorts Hotels	-	-	-	2.604	-
	c. Restaurants	-	-	-	29.372	35.985
	d. Matrimonial Parties	-	-	0.506	2.089	-
	e. Marriage Halls & Lawns	-	-	0.700	2.352	2.878
	i) Under Fixed Tax scheme	-	-	-	1.698	2.878
	f. Clubs	-	-	-	0.177	2.233
	g. Caterers	-	-	-	1.215	0.592
	i) Under Fixed Tax scheme	-	-	-	1.215	0.592
57	Inland Carriage of goods by Air	-	-	-	0.980	-
58	Insurance	4.372	4.316	5.805	6.490	11.115
59	Launderers & dry cleaners	-	-	-	-	0.072
60	Shipping Agents	-	-	0.394	-	0.013
61	Services of Supply/Dist. of Natural Gas	-	-	-	-	742.607
62	Licence fee on goods	-	-	-	-	3.195
63	Licence Fee	2.009	0.950	3.380	3.759	1.665
	a. Advertising Agents	-	0.040	-	0.101	0.146
	c. Car Dealers	-	0.010	-	-	-
	d. Construction Contractors	-	0.020	-	-	-
	e. Courier Services	-	0.079	-	-	-
	f. Customs Agents	2.009	0.517	-	-	-
	h. Hotel & Restaurant	-	-	0.682	0.475	1.105
	j. Marriage Halls	-	0.076	0.295	0.270	0.140
	k. Property Dealers	-	0.010	-	-	-
	o. Recruiting Agents	-	0.010	-	-	-
	q. Travel Agents	-	0.040	-	-	-
	t. Architects & Town Planner	-	-	-	1.010	0.054
	v. Licence Fee (N.O.S.)	-	-	2.403	1.903	0.220
64	**Arrears**	**16.098**	**32.351**	**6.299**	**27.616**	**8.982**
65	**Miscellaneous**	**1.724**	**4.076**	**4.573**	**0.660**	**3.775**
	CENTRAL EXCISE DUTIES (GROSS)	**3,892.095**	**3,916.122**	**3,274.896**	**4,067.094**	**3,393.698**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	**3,892.095**	**3,916.122**	**3,274.896**	**4,067.094**	**3,393.698**

TABLE-29.7
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**6,355.660**	**6,466.850**	**7,247.045**	**8,726.659**	**9,801.826**
1	Arms and Ammunition	5.551	9.044	8.064	10.961	12.691
2	Air Conditioners	8.745	10.709	11.835	24.247	20.720
3	Beverages	122.849	134.439	76.834	124.497	104.595
	a. Aerated Water	-	-	74.537	122.758	103.424
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	2.297	1.739	1.171
4	Cigarettes & Tobacco	4,277.954	4,236.692	4,610.268	5,897.978	5,888.584
	a. Un-manufactured Tobacco	-	-	32.086	89.721	88.716
	b. Cigarettes	-	-	4,578.182	5,808.257	5,799.868
5	Cassettes (Audio)	-	-	-	0.766	-
6	Cassettes (Video)	-	-	-	0.327	-
7	Cement	808.496	947.484	1,421.181	1,615.173	2,732.322
8	Crude Oil	207.275	199.035	178.824	11.899	-
9	Glass & Glass-Ware	39.547	44.047	43.050	56.090	57.388
10	Goods N.O.S.	-	-	-	0.016	0.042
11	Metal Containers	1.746	3.711	4.175	6.203	3.504
12	Natural Gases	53.007	82.004	148.267	169.529	151.791
13	Petroleum Gases	3.064	2.931	5.675	5.589	5.332
14	POL Products	665.907	706.621	611.480	589.960	726.857
	a. Asphalt	-	5.727	13.811	21.269	195.693
	b. Furnace Oil	12.614	8.382	6.759	7.914	7.685
	c. High Speed Diesel Oil	76.496	79.536	62.820	59.103	56.262
	d. Light Speed Diesel Oil	0.057	0.391	0.606	0.857	1.010
	e. Jet Fuels	2.854	2.833	3.662	3.867	5.218
	f. Lubricating Oil	5.883	65.284	53.438	54.025	37.977
	g. Motor Spirits	502.462	487.718	412.200	358.717	359.390
	h. Pet Grease	-	1.353	2.234	-	-
	j. Solvent Neptha	49.124	50.212	43.658	59.444	47.808
	k. Pet Products N.O.S.	16.417	5.185	-	0.135	1.460
	l. MTT	-	-	7.220	24.629	12.730
	m. Benzen,Xylen,Toulene	-	-	5.072	-	1.624
15	Paint and Varnishes	0.845	0.377	0.344	0.372	0.753
	a. Under Normal Procedure	-	-	0.043	0.029	0.538
	b. Under Capacity Scheme/Fixed Tax sch	-	-	0.301	0.343	0.215
16	Perfumery & Cosmetics	17.891	20.578	19.992	52.500	80.000
	a. Under Normal Procedure	-	-	-	-	10.000
	b. Under Capacity/Fixed Tax	-	-	-	52.500	70.000
17	Paper and Paper Board	-	-	-	0.114	0.718
18	Paper Sacks	-	-	-	5.499	4.683

Rawalpindi

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
19	Plastic Goods N.O.S.	-	-	-	12.706	7.851
	a. Under Capacity/Fixed Tax scheme	-	-	-	0.958	1.291
	b. Under Normal Procedure Scheme	-	-	-	11.748	6.560
20	Steel Ingots and Billets	-	-	19.268	39.685	-
21	Television Sets	-	0.514	0.069	4.605	3.015
22	Wire and Cables	0.561	0.436	0.858	1.379	0.585
	a. Non-enamelled wire & cables	-	-	-	1.379	0.529
	i) Under Normal procedure	-	-	0.816	1.365	0.505
	ii) Under Capacity/Fix Tax scheme	-	-	0.042	0.014	0.024
	b. Enamelled Copper Wire	-	-	-	-	0.056
23	Yarn,Cotton	68.728	36.837	42.169	40.755	-
24	Yarns, M.M.(Continous)	-	-	-	44.473	-
25	Yarns, M.M.(Discontinous)	-	-	-	9.811	-
26	Yarn M.M.	73.220	31.316	42.042	-	-
27	Yarn, N.O.S.	-	-	-	1.525	0.282
28	Yarns, Knitting	0.274	0.075	2.650	-	0.113
B.	**IMPORTED GOODS**	-	-	-	**0.019**	**1.070**
29	Arms & Ammunition	-	-	-	-	0.219
30	Cigarettes	-	-	-	-	0.561
31	Goods N.O.S.	-	-	-	-	0.260
32	Perfumery & Cosmetics	-	-	-	0.019	0.030
C.	**SERVICES**	**3,738.583**	**4,665.911**	**4,392.513**	**4,260.407**	**8,822.531**
33	Advertisement	89.594	106.995	123.540	160.400	129.109
	a. Television	89.160	106.617	123.491	160.114	128.952
	b. Radio	0.434	0.378	0.049	0.286	0.157
34	Advertising Agent	-	-	-	-	0.164
35	Architects & Town Planner	-	-	-	0.005	-
36	Bank Loans/Advances	38.043	92.926	136.700	130.534	173.707
	a. By banks/financial institutions	-	-	-	-	160.394
	b. By leasing companies	-	-	-	-	6.886
	c. By insurance companies	-	-	-	-	2.509
	d. By others	-	-	-	-	3.918
37	Beauty parlours/slimming	-	-	-	-	0.059
38	Courier Service	-	-	-	4.769	4.802
39	Customs Agents	-	0.055	1.259	1.387	3.440
40	Domestic Travel	1.552	7.235	-	-	-
	a. By Air	1.552	7.235	-	-	-
41	Hotels & Restaurants	86.420	88.054	118.487	169.931	198.959
	a. Hotel	-	-	118.487	130.595	140.595
	b. Resorts Hotels	-	-	-	16.679	15.590
	c. Restaurants	-	-	-	22.257	41.411
	d. Matrimonial Parties	-	-	-	-	0.050
	e. Marriage Halls & Lawns	-	-	-	0.266	0.428

Rawalpindi

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
	i) Under Fixed Tax scheme	-	-	-	0.266	0.389
	ii) Under Normal procedure	-	-	-	-	0.039
f.	Clubs	-	-	-	-	0.634
g.	Caterers	-	-	-	0.134	0.251
	i) Under Fixed Tax scheme	-	-	-	0.092	0.251
	ii) Under Normal procedure	-	-	-	0.042	-
42	Insurance	-	-	0.174	0.571	0.684
43	Shipping Agents	-	0.035	-	-	-
44	Telex	35.869	18.858	11.490	10.643	-
45	Telephone Fax & telex services	3,487.105	4,349.217	3,998.798	3,779.769	8,308.921
46	Licence Fee	-	2.536	2.065	2.398	2.686
a.	Advertising Agents	-	0.010	-	0.010	-
b.	Car Dealers	-	-	-	0.015	-
c.	Construction Contractors	-	0.011	-	-	-
d.	Customs Agents	-	-	-	-	0.244
e.	Fright forwarding Agents	-	-	-	0.650	-
f.	Hotel & Restaurant	-	1.134	0.954	0.290	1.255
g.	Insurance Companies	-	-	-	0.025	-
h.	Marriage Halls	-	0.105	0.012	0.025	0.025
i.	Property Dealers	-	0.018	-	0.013	-
j.	Property Developers & Promoters	-	-	-	0.005	-
k.	Recruiting Agents	-	-	0.015	-	-
l.	Travel Agents	-	0.075	-	0.005	-
m.	Accountants	-	-	-	-	0.010
n.	Licence Fee (N.O.S.)	-	1.183	1.084	1.360	1.142
o.	Beauty parlours/slimming	-	-	-	-	0.010
47	**Arrears**	**5.365**	**203.549**	**879.616**	**898.932**	**13.485**
48	**Miscellaneous**	**3.223**	**1.216**	**3.345**	**0.013**	**0.438**
	CENTRAL EXCISE DUTIES (GROSS)	**10,102.831**	**11,337.526**	**12,522.519**	**13,886.030**	**18,639.350**
a.	Refund	2.140	6.801	2.917	5.475	3.377
b.	CE Rebate	-	-	-	-	-
	REFUND & REBATE	**2.140**	**6.801**	**2.917**	**5.475**	**3.377**
	CENTRAL EXCISE DUTIES (NET)	**10,100.691**	**11,330.725**	**12,519.602**	**13,880.555**	**18,635.973**

TABLE-29.8
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	**3,621.813**	**3,312.870**	**5,077.045**	**5,660.364**	**5,833.823**
1	Arms and Ammunition	2.647	3.664	7.904	5.481	4.245
2	Air Conditioners	9.907	19.920	37.327	91.644	33.692
3	Beverages	64.926	71.789	98.525	151.575	93.173
	a. Aerated Water	-	-	67.000	80.777	52.659
	b. Non-Aerated Water,Syrups,Juices & sq	-	-	31.525	70.798	40.514
4	Beverages Consentrate	-	31.088	793.487	798.611	506.284
5	Bank Cheques & Traveller's Cheques	-	-	0.875	0.500	0.014
6	Cigarettes & Tobacco	2,396.522	2,179.729	2,564.199	2,315.830	2,290.240
	a. Un-manufactured Tobacco	-	-	28.556	74.335	79.377
	b. Cigrettes	-	-	2,535.643	2,241.495	2,210.863
7	Cassetes (Audio)	-	-	-	0.401	0.511
8	Cassetes (Video)	-	-	-	0.673	0.342
9	Cement	637.477	593.923	1,020.137	1,266.154	2,281.619
10	Ceramic Sanitary wares	-	-	-	-	2.421
11	Ceramic Tiles	10.886	8.162	8.129	10.776	9.527
12	Deep Freezers	3.160	4.094	4.104	15.699	10.849
13	Electric Battries & plates	-	4.652	9.084	5.183	8.036
	a. Fixed Tax Scheme	-	-	-	3.556	-
	b. Others	-	-	-	1.627	8.036
14	Electric Bulbs	28.465	24.767	0.487	-	-
15	Foam and Foam Products	-	-	-	32.239	32.333
16	Glass & Glass-Ware	15.285	16.240	18.442	30.197	31.499
17	Goods N.O.S.	-	-	-	-	0.001
18	Matches,Match Boxes & Splints	-	-	-	17.159	0.772
19	Metal Containers	0.374	1.248	1.508	28.302	24.530
20	POL Products	5.415	29.782	28.215	5.696	16.928
	a. Asphalt	-	-	0.698	2.543	16.920
	b. Lubricating Oil	5.415	29.782	27.513	3.150	-
	c. Pet Grease	-	-	0.004	0.003	0.008
21	Paintand Varnishes	9.189	0.528	0.317	0.275	0.230
	a. Under Normal Procedure	-	-	0.317	0.275	0.230
22	Perfumery & Consmetics	-	-	-	0.009	-
	a. Under Normal Procedure.	-	-	-	0.009	-

Peshawar (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
23	Paper and Paper Board	0.552	6.115	28.808	13.758	23.840
24	Paper Sacks	-	-	-	53.072	53.385
25	Plastic Goods N.O.S.	-	-	-	49.757	43.504
	a. Under Capacity/Fixed Tax scheme	-	-	-	24.463	13.176
	b. Under Normal Procedure Scheme	-	-	-	25.294	30.328
26	Refrigerators	-	-	3.734	0.404	1.095
27	Rock Wool/Slag Wool	-	-	-	1.013	0.808
28	Sugar	198.374	182.885	243.079	149.593	103.597
29	Synthetic & artificial fibres	-	-	-	317.266	165.941
30	Steelingots and Billets	-	-	43.141	71.233	-
31	Soap and Detergents	0.378	3.495	6.769	9.901	14.970
	a. Soap	0.002	0.014	0.411	-	-
	b. Detergent	0.376	3.268	6.246	9.159	13.863
	c. Detergent Bars	-	0.213	0.112	0.011	0.012
	d. Soap and Detergent N.O.S.	-	-	-	0.731	1.095
32	Tyresand Tubes	2.827	5.416	7.341	8.410	6.201
33	Television Sets	9.308	2.723	0.005	13.767	4.349
34	Vegetable Ghee	14.279	13.570	14.104	-	-
35	Vehicle Bodies	-	1.327	-	-	-
36	Wire and Cables	9.403	11.112	15.145	17.912	10.751
	a. Non-enamelled wire & cables	-	-	-	17.912	10.727
	i) Under Normal procedure	-	-	15.145	17.912	10.641
	ii) Under Capacity/Fix Tax scheme	-	-	-	-	0.086
	b. Enamelled Copper Wire	-	-	-	-	0.024
37	WovenPP/PE Fabric Bags & Sacks	-	-	-	38.764	43.539
38	Yarn,Cotton	93.645	38.918	29.074	34.195	-
39	Yarns, M.M.(Continous)	-	-	-	86.974	14.597
40	Yarns, M.M.(Discontinous)	-	-	-	13.427	-
41	Yarn M.M.	103.674	52.273	88.033	-	-
42	Yarn, N.O.S.	-	-	-	4.514	-
43	Yarns Filament	-	-	2.405	-	-
44	Yarns, Knitting	5.120	5.450	2.667	-	-
B.	**IMPORTED GOODS**	-	-	-	**2.637**	-
45	Soap,Det. & Washing Prep	-	-	-	2.637	-
C.	**SERVICES**	**37.313**	**66.481**	**56.301**	**42.864**	**58.900**
46	Bank Loans/Advances	19.429	45.945	35.324	15.223	27.162
	a. By banks/financial institutions	-	-	-	-	27.142
	d. By insurance companies	-	-	-	-	0.020

Peshawar (Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
47	Customs Agents	-	0.362	0.524	0.900	2.461
48	Hotels & Restaurants	16.558	17.863	18.524	23.925	26.780
	a. Hotel	-	-	18.493	21.521	24.361
	b. Restuarants	-	-	-	2.189	2.223
	c. Marriage Halls & Lawns	-	-	0.031	0.189	0.166
	i) Under Fixed Tax scheme	-	-	-	0.189	0.166
	d. Caterers	-	-	-	0.026	0.030
	i) Under Fixed Tax scheme	-	-	-	0.026	0.030
49	Insurance	-	-	-	0.025	-
50	Licence fee on goods	-	-	-	-	1.775
51	Licence Fee	1.326	2.311	1.929	2.791	0.722
	a. Advertising Agents	-	0.100	-	0.020	0.015
	b. Air Travel Companies	-	-	-	-	0.010
	c. Construction Contractors	-	0.205	-	0.070	-
	d. Courier Services	-	0.015	-	-	-
	e. Customs Agents	-	0.553	-	0.103	-
	f. Fright forwarding Agents	-	-	-	-	0.005
	g. Hotel & Restaurant	-	0.150	0.139	0.270	0.255
	h. Insurance Companies	-	-	-	-	0.010
	i. Marriage Halls	-	0.015	-	0.010	0.015
	j. Property Dealers	-	-	-	0.010	-
	k. Licence Fee (N.O.S.)	1.326	1.273	1.790	2.308	0.402
	l. Beauty parlours/slimming	-	-	-	-	-
	m. Caterers	-	-	-	-	0.010
52	**Arrears**	**0.680**	**0.841**	**2.539**	**0.298**	**4.931**
53	**Miscellaneous**	**0.729**	**0.571**	**4.092**	**3.739**	**16.243**
	CENTRAL EXCISE DUTIES (GROSS)	**3,660.535**	**3,380.763**	**5,139.977**	**5,709.902**	**5,913.897**
	a. Refund	7.903	5.950	0.836	0.787	2.220
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**7.903**	**5.950**	**0.836**	**0.787**	**2.220**
	CENTRAL EXCISE DUTIES (NET)	**3,652.632**	**3,374.813**	**5,139.141**	**5,709.115**	**5,911.677**

TABLE-29.9
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**COMMODITY**	-	-	**580.549**	**750.701**	**600.505**
1	Arms and Ammunition	-	-	0.311	0.181	0.033
2	Air Conditioners	-	-	2.919	2.853	0.411
3	Beverages	-	-	147.402	217.349	205.900
	a. Aerated Water	-	-	147.402	217.349	205.900
4	Ceramic Sanitary wares	-	-	-	-	1.085
5	Ceramic Tiles	-	-	1.082	4.736	7.947
6	Electric Batteries & plates	-	-	0.028	0.076	0.064
	a. Fixed Tax Scheme	-	-	-	0.055	-
	b. Others	-	-	-	0.021	0.064
7	Foam and Foam Products	-	-	-	4.023	7.544
8	Glass & Glass-Ware	-	-	-	-	0.016
9	Metal Containers	-	-	0.236	3.051	1.547
10	POL Products	-	-	51.004	52.892	42.585
	a. Lubricating Oil	-	-	51.004	52.892	42.585
11	Paint and Varnishes	-	-	0.087	0.076	0.157
	a. Under Normal Procedure	-	-	0.086	-	-
	b. Under Capacity Scheme/Fixed Tax sch	-	-	0.001	0.076	0.142
	c. Others	-	-	-	-	0.015
12	Perfumery & Cosmetics	-	-	0.054	-	-
13	Paper and Paper Board	-	-	6.557	7.820	10.131
14	Plastic Goods N.O.S. (Chapter 39)	-	-	-	4.127	7.312
	a. Under Capacity/Fixed Tax scheme	-	-	-	4.127	7.312
15	Sugar	-	-	287.855	312.812	255.154
16	Steel Ingots and Billets	-	-	11.591	39.003	-
17	Soap and Detergents	-	-	17.851	25.251	49.526
	a. Soap	-	-	14.408	21.640	45.689
	b. Detergent	-	-	3.443	3.611	3.837
18	Tyres and Tubes	-	-	2.013	2.902	2.459
19	Vehicle Bodies	-	-	0.015	-	0.092
20	Wire and Cables	-	-	7.123	8.569	7.351
	a. Non-enamelled wire & cables	-	-	-	0.051	0.061
	i) Under Normal procedure	-	-	0.177	0.051	0.061
	b. Enamelled Copper Wire	-	-	6.946	8.518	7.290
21	Woven PP/PE Fabric Bags & Sacks	-	-	-	-	0.953

Gujranwala

(Rs.in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
22	Yarn, C otton	-	-	30.765	48.780	-
23	Yarns, M.M.(Continous)	-	-	-	2.583	0.238
24	Yarns, M.M.(Discontinous)	-	-	-	13.617	-
25	Yarn M.M.	-	-	12.564	-	-
26	Yarns Filament	-	-	0.107	-	-
27	Yarns, Knitting	-	-	0.985	-	-
B.	**IMPORTED GOODS**	**-**	**-**	**49.473**	**9.590**	**10.770**
28	Bank Loans/Advances	-	-	43.506	-	-
29	Beauty parlours/slimming	-	-	-	-	0.001
30	Courier Service	-	-	-	-	-
31	Customs Agents	-	-	1.384	1.655	2.780
32	Hotels & Restaurants	-	-	4.578	6.766	6.472
	a. Hotel	-	-	3.782	1.429	0.552
	b. Restaurants	-	-	-	4.118	4.533
	c. Marriage Halls & Lawns	-	-	0.753	0.957	1.059
	i) Under Fixed Tax scheme	-	-	-	0.957	1.059
	d. Caterers	-	-	0.043	0.262	0.328
	i) Under Fixed Tax scheme	-	-	-	0.262	0.328
33	Licence fee on goods	-	-	-	-	0.546
34	Licence Fee	-	-	0.005	1.169	0.971
	a. Customs Agents	-	-	0.005	-	-
	b. Fright forwarding Agents	-	-	-	-	0.140
	c. Property Dealers	-	-	-	-	0.002
	d. Travel Agents	-	-	-	-	0.166
	e. Licence Fee (N.O.S.)	-	-	-	1.169	0.643
	f. Beauty parlours/slimming	-	-	-	-	0.018
	g. Launderers & dry cleaners	-	-	-	-	0.002
35	**Arrears**	**-**	**-**	**0.417**	**0.744**	**0.123**
36	**Miscellaneous**	-	-	0.892	10.379	0.353
	CENTRAL EXCISE DUTIES (GROSS)	**-**	**-**	**631.331**	**771.414**	**611.751**
	a. Refund	-	-	-	1.123	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	**-**	**-**	**-**	1.123	-
	CENTRAL EXCISE DUTIES (NET)	**-**	**-**	**631.331**	**770.291**	**611.751**

TABLE-29.10
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**IMPORTED GOODS**	-	-	-	5.388	7.603
1	Beverages Concentrate	-	-	-	3.807	5.200
2	Perfumery & Cosmetics	-	-	-	1.482	2.351
3	Soap,Det. & Washing Prep.	-	-	-	0.099	0.052
B.	**SERVICES**	-	-	-	**3.800**	**4.222**
4	Customs Agents	-	-	-	3.800	4.222
5	**Miscellaneous**	-	-	-	**6.163**	**5.619**
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	**15.351**	**17.444**
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	-	-	-	**15.351**	**17.444**

TABLE-29.11
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)

S. No.	COMMODITIES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**IMPORTED GOODS**	-	-	-	**41.015**	**101.019**
1	Aerated water	-	-	-	-	3.334
2	Arms & Ammunition	-	-	-	-	0.024
3	Asphalt	-	-	-	-	0.741
4	Beverages Concentrate	-	-	-	3.085	2.307
5	Cigarettes	-	-	-	-	9.682
6	Goods N.O.S.	-	-	-	-	34.761
7	Lubricating oil	-	-	-	-	15.572
8	Perfumery & Cosmetics	-	-	-	27.992	27.139
9	Separator plates for batteries	-	-	-	-	0.044
10	Soap,Det. & Washing Prep	-	-	-	9.938	7.415
B.	**SERVICES**	-	-	-	**10.649**	**31.306**
12	Customs Agents	-	-	-	10.649	29.534
13	Shipping Agents	-	-	-	-	1.194
	a. Shipping Agents	-	-	-	-	0.568
	b. Ship Chandlers	-	-	-	-	0.010
15	Licence Fee	-	-	-	-	0.578
17	**Miscellaneous**	-	-	**35.337**	**29.776**	**22.805**
	CENTRAL EXCISE DUTIES (GROSS)	-	-	**35.337**	**81.440**	**155.130**
	a. Refund	-	-	1.204	82.058	4.183
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	**1.204**	**82.058**	**4.183**
	CENTRAL EXCISE DUTIES (NET)	-	-	**34.133**	**-0.618**	**150.947**

SALES TAX

SALES TAX

TABLE-30
COLLECTORATE WISE COLLECTION OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1987-88	1988-89	1989-90	1990-91	1991-92
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	4,265	6,421	7,287	7,244	9,048
2.	Karachi-Preventive	73	-128	-56	685	794
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-1,584	-1,615
	Karachi-Custom House(1 to 4)	**4,338**	**6,293**	**7,231**	**6,345**	**8,227**
5.	Lahore-Customs	480	913	893	857	1,024
	Sub Total (1 to 5)	**4,818**	**7,206**	**8,124**	**7,202**	**9,251**
	Composite Collectorates					
6.	Peshawar	31	63	72	73	96
7.	Rawalpindi	54	74	90	81	85
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	-	-	81	142	187
11.	Hyderabad	26	52	83	122	66
12.	Quetta	247	119	189	168	284
	Sub Total (6 to 12)	**358**	**308**	**515**	**586**	**718**
	Sub Total (A)	**5,176**	**7,514**	**8,639**	**7,788**	**9,969**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	1,210	2,447	4,048	4,038	4,129
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	502	815	869	734	837
17.	Rawalpindi	493	959	1,206	981	1,342
18.	Lahore	976	1,932	1,864	1,821	2,193
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	-	-	714	564	799
22.	Hyderabad	272	559	716	598	857
23.	Quetta	114	474	518	484	673
	Sub Total (B)	**3,567**	**7,186**	**9,935**	**9,220**	**10,830**
	T O T A L (A + B)	**8,743**	**14,700**	**18,574**	**17,008**	**20,799**

Note: There are 22 collectorates engaged in collection as against 23 given above. This is due to the reason that the separate collection of Karachi East and West is not available. As such the collection has been given against the collection of CE &ST which no more exists now.

TABLE-30
COLLECTORATE WISE COLLECTION OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	10,345	12,498	17,250	21,729	27,964
2.	Karachi-Preventive	911	1,372	2,353	2,042	2,651
3.	Karachi-Port Qasim	-	-	837	1,198	1,877
4.	Karachi-Exports	-2,447	-2,626	-2,150	-3,288	-4,179
	Karachi-Custom House(1 to 4)	**8,809**	**11,244**	**18,290**	**21,681**	**28,313**
5.	Lahore-Customs	1,130	1,491	2,298	3,097	3,860
	Sub Total (1 to 5)	**9,939**	**12,735**	**20,588**	**24,778**	**32,173**
	Composite Collectorates					
6.	Peshawar	278	459	820	1,245	1,302
7.	Rawalpindi	128	154	561	689	1,008
8.	Gujranwala	-	-	-152	-262	-297
9.	Faisalabad	-	16	-33	-212	-414
10.	Multan	188	170	225	246	271
11.	Hyderabad	88	161	146	221	339
12.	Quetta	436	609	1,105	1,385	1,507
	Sub Total (6 to 12)	**1,118**	**1,569**	**2,672**	**3,312**	**3,716**
	Sub Total (A)	**11,057**	**14,304**	**23,260**	**28,090**	**35,889**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	4,725	6,016	6,792	7,182	-
14.	Karachi - East	-	-	-	-	974
15.	Karachi - West	-	-	-	-	1,631
16.	Peshawar	928	1,075	1,472	1,483	2,075
17.	Rawalpindi	1,569	2,108	2,589	3,072	3,384
18.	Lahore	2,540	3,109	3,616	3,974	668
19.	Gujranwala	-	-	533	558	307
20.	Faisalabad	-	245	1,300	1,453	76
21.	Multan	987	1,281	1,210	1,255	6,360
22.	Hyderabad	989	1,424	1,826	1,801	3,553
23.	Quetta	726	817	976	973	751
	Sub Total (B)	**12,464**	**16,075**	**20,314**	**21,751**	**19,779**
	T O T A L (A + B)	**23,521**	**30,379**	**43,574**	**49,841**	**55,668**

TABLE-31
COLLECTORATE WISE PERCENTAGE SHARE OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1987-88	1988-89	1989-90	1990-91	1991-92
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	48.8%	43.7%	39.2%	42.6%	43.5%
2.	Karachi-Preventive	0.8%	-0.9%	-0.3%	4.0%	3.8%
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-9.3%	-7.8%
	Karachi-Custom House(1 to 4)	**49.6%**	**42.8%**	**38.9%**	**37.3%**	**39.6%**
5.	Lahore-Customs	5.5%	6.2%	4.8%	5.0%	4.9%
	Sub Total (1 to 5)	**55.1%**	**49.0%**	**43.7%**	**42.3%**	**44.5%**
	Composite Collectorates					
6.	Peshawar	0.4%	0.4%	0.4%	0.4%	0.5%
7.	Rawalpindi	0.6%	0.5%	0.5%	0.5%	0.4%
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	-	-	0.4%	0.8%	0.9%
11.	Hyderabad	0.3%	0.4%	0.4%	0.7%	0.3%
12.	Quetta	2.8%	0.8%	1.0%	1.0%	1.4%
	Sub Total (6 to 12)	**4.1%**	**2.1%**	**2.8%**	**3.4%**	3.5%
	Sub Total (A)	**59.2%**	**51.1%**	**46.5%**	**45.8%**	47.9%
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	13.8%	16.6%	21.8%	23.7%	19.9%
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	5.7%	5.5%	4.7%	4.3%	4.0%
17.	Rawalpindi	5.6%	6.5%	6.5%	5.8%	6.5%
18.	Lahore	11.2%	13.1%	10.0%	10.7%	10.5%
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	-	-	3.8%	3.3%	3.8%
22.	Hyderabad	3.1%	3.8%	3.9%	3.5%	4.1%
23.	Quetta	1.3%	3.2%	2.8%	2.8%	3.2%
	Sub Total (B)	**40.8%**	**48.9%**	**53.5%**	**54.2%**	**52.1%**
	T O T A L (A + B)	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Note: There are 22 collectorates engaged in collection as against 23 given above. This is due to the reason that the separate collection of Karachi East and West is not available. As such the collection has been given against the collection of CE &ST which no more exists now.

TABLE-31
COLLECTORATE WISE PERCENTAGE SHARE OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1992-93	1993-94	1994-95	1995-96	1996-97
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	44.0%	41.1%	39.6%	43.6%	50.2%
2.	Karachi-Preventive	3.9%	4.5%	5.4%	4.1%	4.8%
3.	Karachi-Port Qasim	-	-	1.9%	2.4%	3.4%
4.	Karachi-Exports	-10.4%	-8.6%	-4.9%	-6.6%	-7.5%
	Karachi-Custom House(1 to 4)	**37.5%**	**37.0%**	**42.0%**	**43.5%**	**50.9%**
5.	Lahore-Customs	4.8%	4.9%	5.3%	6.2%	6.9%
	Sub Total (1 to 5)	**42.3%**	**41.9%**	**47.2%**	**49.7%**	**57.8%**
	Composite Collectorates					
6.	Peshawar	1.2%	1.5%	1.9%	2.5%	2.3%
7.	Rawalpindi	0.5%	0.5%	1.3%	1.4%	1.8%
8.	Gujranwala	-	-	-0.3%	-0.5%	-0.5%
9.	Faisalabad	-	0.1%	-0.1%	-0.4%	-0.7%
10.	Multan	0.8%	0.6%	0.5%	0.5%	0.5%
11.	Hyderabad	0.4%	0.5%	0.3%	0.4%	0.6%
12.	Quetta	1.9%	2.0%	2.5%	2.8%	2.7%
	Sub Total (6 to 12)	4.8%	5.2%	6.1%	6.6%	6.7%
	Sub Total (A)	47.0%	47.1%	53.4%	56.4%	64.5%
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	20.1%	19.8%	15.6%	14.4%	-
14.	Karachi - East	-	-	-	-	1.7%
15.	Karachi - West	-	-	-	-	2.9%
16.	Peshawar	3.9%	3.5%	3.4%	3.0%	3.7%
17.	Rawalpindi	6.7%	6.9%	5.9%	6.2%	6.1%
18.	Lahore	10.8%	10.2%	8.3%	8.0%	1.2%
19.	Gujranwala	-	-	1.2%	1.1%	0.6%
20.	Faisalabad	-	0.8%	3.0%	2.9%	0.1%
21.	Multan	4.2%	4.2%	2.8%	2.5%	11.4%
22.	Hyderabad	4.2%	4.7%	4.2%	3.6%	6.4%
23.	Quetta	3.1%	2.7%	2.2%	2.0%	1.3%
	Sub Total (B)	**53.0%**	**52.9%**	**46.6%**	**43.6%**	**35.5%**
	T O T A L (A + B)	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

TABLE-32.1
COLLECTORATE WISE COLLECTION OF SALES TAX
IMPORTS AND DOMESTIC - 1987-88

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	4,367	36	66	102	4,265
2.	Karachi-Preventive	379	-	306	306	73
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-	-
	Karachi-Custom House (1 to 4)	**4,746**	**36**	**372**	**408**	**4,338**
5.	Lahore-Customs	564	3	81	84	480
	Sub Total (1 to 5)	**5,310**	**39**	**453**	**492**	**4,818**
	Composite Collectorates					
6.	Peshawar	31	-	-	-	31
7.	Rawalpindi	55	1	-	1	54
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	-	-	-	-	-
11.	Hyderabad	32	5	1	6	26
12.	Quetta	249	-	2	2	247
	Sub Total (6 to 12)	**367**	**6**	**3**	**9**	**358**
	Sub Total (A)	**5,677**	**45**	**456**	**501**	**5,176**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	1,210	-	-	-	1,210
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	502	-	-	-	502
17.	Rawalpindi	493	-	-	-	493
18.	Lahore	977	1	-	1	976
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	-	-	-	-	-
22.	Hyderabad	272	-	-	-	272
23.	Quetta	114	-	-	-	114
	Sub Total (B)	**3,568**	**1**	**-**	**1**	**3,567**
	T O T A L (A + B)	**9,245**	**46**	**456**	**502**	**8,743**

TABLE-32.2
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1988-89

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	6,518	97	-	97	6,421
2.	Karachi-Preventive	539	-	667	667	-128
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-	-
	Karachi-Custom House (1 to 4)	**7,057**	**97**	**667**	**764**	**6,293**
5.	Lahore-Customs	1,046	6	127	133	913
	Sub Total (1 to 5)	**8,103**	**103**	**794**	**897**	**7,206**
	Composite Collectorates					
6.	Peshawar	67	-	4	4	63
7.	Rawalpindi	77	-	2	2	75
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	-	-	-	-	-
11.	Hyderabad	61	-	10	10	51
12.	Quetta	121	2	-	2	119
	Sub Total (6 to 12)	**326**	**2**	**16**	**18**	**308**
	Sub Total (A)	**8,429**	**105**	**810**	**915**	**7,514**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	2,448	1	-	1	2,447
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	815	-	-	-	815
17.	Rawalpindi	959	-	-	-	959
18.	Lahore	1,933	1	-	1	1,932
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	-	-	-	-	-
22.	Hyderabad	559	-	-	-	559
23.	Quetta	474	-	-	-	474
	Sub Total (B)	**7,188**	**2**	**-**	**2**	**7,186**
	T O T A L (A + B)	**15,617**	**107**	**810**	**917**	**14,700**

TABLE-32.3
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1989-90

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	7,351	28	36	64	7,287
2.	Karachi-Preventive	662	-	718	718	-56
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-	-
	Karachi-Custom House (1 to 4)	**8,013**	**28**	**754**	**782**	**7,231**
5.	Lahore-Customs	1,081	4	184	188	893
	Sub Total (1 to 5)	**9,094**	**32**	**938**	**970**	**8,124**
	Composite Collectorates					
6.	Peshawar	78	2	4	6	72
7.	Rawalpindi	93	-	3	3	90
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	81	-	-	-	81
11.	Hyderabad	84	-	1	1	83
12.	Quetta	191	-	2	2	189
	Sub Total (6 to 12)	**527**	**2**	**10**	**12**	**515**
	Sub Total (A)	**9,621**	**34**	**948**	**982**	**8,639**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi,- CE & ST	4,048	-	-	-	4,048
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	915	46	-	46	869
17.	Rawalpindi	1,206	-	-	-	1,206
18.	Lahore	1,866	2	-	2	1,864
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	714	-	-	-	714
22.	Hyderabad	716	-	-	-	716
23.	Quetta	628	110	-	110	518
	Sub Total (B)	**10,093**	**158**	**-**	**158**	**9,935**
	T O T A L (A + B)	**19,714**	**192**	**948**	**1,140**	**18,574**

TABLE-32.4
COLLECTORATE WISE COLLECTION OF SALES TAX
IMPORTS AND DOMESTIC - 1990-91

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	-	-	-	-	7,244
2.	Karachi-Preventive	-	-	-	-	685
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	-	-	-1,584
	Karachi-Custom House (1 to 4)	-	-	-	-	**6,345**
5.	Lahore-Customs	-	-	-	-	**857**
	Sub Total (1 to 5)	-	-	-	-	**7,202**
	Composite Collectorates					
6.	Peshawar	-	-	-	-	73
7.	Rawalpindi	-	-	-	-	81
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	-	-	-	-	142
11.	Hyderabad	-	-	-	-	122
12.	Quetta	-	-	-	-	168
	Sub Total (6 to 12)	-	-	-	-	**586**
	Sub Total (A)	-	-	-	-	**7,788**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	-	-	-	-	4,038
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	-	-	-	-	734
17.	Rawalpindi	-	-	-	-	981
18.	Lahore	-	-	-	-	1,821
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	-	-	-	-	564
22.	Hyderabad	-	-	-	-	598
23.	Quetta	-	-	-	-	484
	Sub Total (B)	-	-	-	-	**9,220**
	T O T A L (A + B)	-	-	-	-	**17,008**

TABLE-32.5
COLLECTORATE WISE COLLECTION OF SALES TAX
IMPORTS AND DOMESTIC - 1991-92

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	9,077	10	19	29	9,048
2.	Karachi-Preventive	802	2	6	8	794
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	1,615	1,615	-1,615
	Karachi-Custom House (1 to 4)	**9,879**	**12**	**1,640**	**1,652**	**8,227**
5.	Lahore-Customs	1,428	1	403	404	1,024
	Sub Total (1 to 5)	**11,307**	**13**	**2,043**	**2,056**	**9,251**
	Composite Collectorates					
6.	Peshawar	102	1	5	20	82
7.	Rawalpindi	111	6	20	26	85
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	187	-	-	-	187
11.	Hyderabad	89	-	23	23	66
12.	Quetta	319	-	35	35	284
	Sub Total (6 to 12)	**808**	**7**	**83**	**90**	**718**
	Sub Total (A)	**12,115**	**20**	**2,126**	**2,146**	**9,969**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	5,986	1,857	-	1,857	4,129
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	963	126	-	126	837
17.	Rawalpindi	1,540	198	-	198	1,342
18.	Lahore	2,906	713	-	713	2,193
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	1,015	216	-	216	799
22.	Hyderabad	1,120	263	-	263	857
23.	Quetta	1,136	463	-	463	673
	Sub Total (B)	**14,666**	**3,836**	**-**	**3,836**	**10,830**
	TOTAL (A+B)	**26,781**	**3,856**	**2,126**	**5,982**	**20,799**

TABLE-32.6
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1992-93

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	10,372	2	25	27	10,345
2.	Karachi-Preventive	916	-	5	5	911
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	2,447	2,447	-2,447
	Karachi-Custom House (1 to 4)	**11,288**	**2**	**2,477**	**2,479**	**8,809**
5.	**Lahore-Customs**	**1,641**	**1**	**510**	511	1,130
	Sub Total (1 to 5)	**12,929**	**3**	**2,987**	**2,990**	**9,939**
	Composite Collectorates					
6.	Peshawar	282	1	3	4	278
7.	Rawalpindi	166	-	38	38	128
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	-	-	-	-	-
10.	Multan	194	-	6	6	188
11.	Hyderabad	117	-	29	29	88
12.	Quetta	450	3	11	14	436
	Sub Total (6 to 12)	**1,209**	**4**	**87**	**91**	**1,118**
	Sub Total (A)	**14,138**	**7**	**3,074**	**3,081**	**11,057**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	6,719	1,994	-	1,994	4,725
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	1,053	125	-	125	928
17.	Rawalpindi	1,810	241	-	241	1,569
18.	Lahore	3,545	1,005	-	1,005	2,540
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	-	-	-	-	-
21.	Multan	1,186	199	-	199	987
22.	Hyderabad	1,245	256	-	256	989
23.	Quetta	1,188	462	-	462	726
	Sub Total (B)	**16,746**	**4,282**	**-**	**4,282**	**12,464**
	T O T A L (A + B)	**30,884**	**4,289**	**3,074**	**7,363**	**23,521**

TABLE-32.7
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1993-94

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	12,539	-	41	41	12,498
2.	Karachi-Preventive	1,374	-	2	2	1,372
3.	Karachi-Port Qasim	-	-	-	-	-
4.	Karachi-Exports	-	-	2,626	2,626	-2,626
	Karachi-Custom House (1 to 4)	**13,913**	**-**	**2,669**	**2,669**	**11,244**
5.	Lahore-Customs	2,047	-	556	556	1,491
	Sub Total (1 to 5)	**15,960**	**-**	**3,225**	**3,225**	**12,735**
	Composite Collectorates					
6.	Peshawar	464	1	4	5	459
7.	Rawalpindi	198	-	44	44	154
8.	Gujranwala	-	-	-	-	-
9.	Faisalabad	16	-	-	-	16
10.	Multan	182	-	12	12	170
11.	Hyderabad	205	-	44	44	161
12.	Quetta	615	-	6	6	609
	Sub Total (6 to 12)	**1,680**	**1**	**110**	**111**	**1,569**
	Sub Total (A)	**17,640**	**1**	**3,335**	**3,336**	**14,304**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	8,219	2,203	-	2,203	6,016
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	1,264	189	-	189	1,075
17.	Rawalpindi	2,418	310	-	310	2,108
18.	Lahore	4,371	1,262	-	1,262	3,109
19.	Gujranwala	-	-	-	-	-
20.	Faisalabad	285	40	-	40	245
21.	Multan	1,647	366	-	366	1,281
22.	Hyderabad	1,790	366	-	366	1,424
23.	Quetta	1,377	560	-	560	817
	Sub Total (B)	**21,371**	**5,296**	**-**	**5,296**	**16,075**
	TOTAL (A + B)	**39,011**	**5,297**	**3,335**	**8,632**	**30,379**

TABLE-32.8
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1994-95

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	17,265	-	15	15	17,250
2.	Karachi-Preventive	2,355	-	2	2	2,353
3.	Karachi-Port Qasim	837	-	-	-	837
4.	Karachi-Exports	49	-	2,200	2,200	-2,151
	Karachi-Custom House (1 to 4)	**20,506**	**-**	**2,217**	**2,217**	**18,289**
5.	Lahore-Customs	2,542	-	244	244	2,298
	Sub Total (1 to 5)	**23,048**	**-**	**2,461**	**2,461**	**20,587**
	Composite Collectorates					
6.	Peshawar	828	1	7	8	820
7.	Rawalpindi	593	-	32	32	561
8.	Gujranwala	303	-	455	455	-152
9.	Faisalabad	105	-	138	138	-33
10.	Multan	236	-	10	10	226
11.	Hyderabad	177	-	31	31	146
12.	Quetta	1,111	-	6	6	1,105
	Sub Total (6 to 12)	**3,353**	**1**	**679**	**680**	**2,673**
	Sub Total (A)	**26,401**	**1**	**3,140**	**3,141**	**23,260**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	10,300	3,508	-	3,508	6,792
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	1,866	394	-	394	1,472
17.	Rawalpindi	3,058	469	-	469	2,589
18.	Lahore	5,703	2,087	-	2,087	3,616
19.	Gujranwala	656	123	-	123	533
20.	Faisalabad	1,448	148	-	148	1,300
21.	Multan	1,548	338	-	338	1,210
22.	Hyderabad	2,251	425	-	425	1,826
23.	Quetta	1,736	760	-	760	976
	Sub Total (B)	**28,566**	**8,252**	**-**	**8,252**	**20,314**
	T O T A L (A + B)	**54,967**	**8,253**	**3,140**	**11,393**	**43,574**

TABLE-32.9
COLLECTORATE WISE COLLECTION OF SALES TAX IMPORTS AND DOMESTIC - 1995-96

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	21,776	47	-	47	21,729
2.	Karachi-Preventive	2,232	190	-	190	2,042
3.	Karachi-Port Qasim	1,198	-	-	-	1,198
4.	Karachi-Exports	39	160	3,167	3,327	-3,288
	Karachi-Custom House (1 to 4)	**25,245**	**397**	**3,167**	**3,564**	**21,681**
5.	Lahore-Customs	3,486	-	389	389	3,097
	Sub Total (1 to 5)	**28,731**	**397**	**3,556**	**3,953**	**24,778**
	Composite Collectorates					
6.	Peshawar	1,265	-	20	20	1,245
7.	Rawalpindi	715	-	26	26	689
8.	Gujranwala	272	-	534	534	-262
9.	Faisalabad	322	-	534	534	-212
10.	Multan	271	-	25	25	246
11.	Hyderabad	281	-	60	60	221
12.	Quetta	1,397	-	12	12	1,385
	Sub Total (6 to 12)	**4,523**	**-**	**1,211**	**1,211**	**3,312**
	Sub Total (A)	**33,254**	**397**	**4,767**	**5,164**	**28,090**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - CE & ST	12,178	4,996	-	4,996	7,182
14.	Karachi - East	-	-	-	-	-
15.	Karachi - West	-	-	-	-	-
16.	Peshawar	2,073	590	-	590	1,483
17.	Rawalpindi	3,744	672	-	672	3,072
18.	Lahore	6,999	3,025	-	3,025	3,974
19.	Gujranwala	736	178	-	178	558
20.	Faisalabad	1,690	237	-	237	1,453
21.	Multan	1,847	592	-	592	1,255
22.	Hyderabad	2,304	503	-	503	1,801
23.	Quetta	2,037	1,064	-	1,064	973
	Sub Total (B)	**33,608**	**11,857**	**-**	**11,857**	**21,751**
	T O T A L (A + B)	**66,862**	**12,254**	**4,767**	**17,021**	**49,841**

TABLE-32.10
COLLECTORATE WISE COLLECTION OF SALES TAX
IMPORTS AND DOMESTIC - 1996-97

(Rs.in Millions)

S NO.	COLLECTORATES	Gross / Output Tax	Refund / Input Tax	Rebate	Reb. + Ref. (3 + 4)	Net (2 -5)
	1	2	3	4	5	6
A.	**Sales Tax on Imports**					
	Customs Collectorates					
1.	Karachi-Appraisement	27,994	30	-	30	27,964
2.	Karachi-Preventive	2,655	4	-	4	2,651
3.	Karachi-Port Qasim	1,880	3	-	3	1,877
4.	Karachi-Exports	11	6	4,184	4,190	-4,179
	Karachi-Custom House (1 to 4)	**32,540**	**43**	**4,184**	**4,227**	**28,313**
5.	Lahore-Customs	4,488	3	625	628	3,860
	Sub Total (1 to 5)	**37,028**	**46**	**4,809**	**4,855**	**32,173**
	Composite Collectorates					
6.	Peshawar	1,327	6	19	25	1,302
7.	Rawalpindi	1,049	1	40	41	1,008
8.	Gujranwala	433	-	730	730	-297
9.	Faisalabad	654	-	1,068	1,068	-414
10.	Multan	300	-	29	29	271
11.	Hyderabad	394	-	55	55	339
12.	Quetta	1,514	-	7	7	1,507
	Sub Total (6 to 12)	**5,671**	**7**	**1,948**	**1,955**	**3,716**
	Sub Total (A)	**42,699**	**53**	**6,757**	**6,810**	**35,889**
B.	**Sales Tax on Domestic**					
	Sales Tax Collectorates					
13.	Karachi - East	5,382	4,408	-	4,408	974
14.	Karachi - West	3,294	1,663	-	1,663	1,631
15.	Peshawar	2,293	218	-	218	2,075
16.	Rawalpindi	3,607	223	-	223	3,384
17.	Lahore	4,392	3,724	-	3,724	668
18.	Gujranwala	608	301	-	301	307
19.	Faisalabad	2,187	2,111	-	2,111	76
20.	Multan	7,057	697	-	697	6,360
21.	Hyderabad	3,886	333	-	333	3,553
22.	Quetta	1,365	614	-	614	751
	Sub Total (B)	**34,071**	**14,292**	**-**	**14,292**	**19,779**
	T O T A L (A + B)	**76,770**	**14,345**	**6,757**	**21,102**	**55,668**

TABLE-33
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Abrasive Powder	-	-	0.842	0.990	2.539
2	Absorbent Cotton	0.839	0.564	0.896	1.574	1.071
3	Account Books & Registers	-0.124	0.549	0.248	-0.191	9.205
4	Acetate Yarn	11.088	23.163	5.594	0.855	16.355
5	Acid Oil	1.651	2.803	4.299	5.142	8.780
6	Acid (Others)	5.475	9.235	3.827	2.996	-
7	Acrylic Yarn	-	-	-	-	13.025
8	Activated Carbon	1.075	3.739	4.210	7.065	9.042
9	Adhesive/Adhesive Tapes	0.443	0.607	1.663	1.756	1.265
10	Aerated Waters/Beverages	-	93.277	841.402	704.905	707.044
11	Aerials & Antennas	-	0.012	0.263	0.556	0.099
12	Agarbatti	0.637	0.916	1.473	2.014	2.389
13	Agricultural Sprayers	-	-	0.037	0.075	-
14	Agricultural Tractor Engines	-	-	-	-	-
15	Agricultural Tractors	-	-	-	-	55.305
16	Air Compressor Fan Etc	17.235	6.325	0.587	12.182	0.489
17	Air Conditioner Parts, of Plastic	-	-	0.053	0.093	0.991
18	Air Conditioners	71.673	93.841	74.565	62.022	117.418
19	Air Coolers/Desert Coolers	-	0.918	1.288	1.678	1.174
20	Air Filter	1.674	2.112	0.245	0.073	-
21	Air Guns	-	-	-	-	-
22	Alcohol	19.220	30.985	42.441	52.172	59.891
23	Aluminates	0.249	-	-	-	-
24	Aluminium Containers, Drums, Cans, Boxes	-	0.617	0.191	4.239	0.745
25	Aluminium Doors & Windows	-	-0.296	0.256	0.506	0.945
26	Aluminium Foil	-	0.868	12.237	59.189	0.447
27	Aluminium Goods	15.943	14.483	17.082	20.675	17.401
28	Aluminium Oxide	0.149	0.157	-	-	-
29	Aluminium Plates, Sheets & Strips	-	-	0.159	0.077	0.007
30	Aluminium Reservoirs, Tanks Etc	0.003	-	-	0.010	0.053
31	Aluminium Rods	1.448	5.652	7.429	5.022	39.645
32	Aluminium Sulphate	0.433	0.141	0.277	0.591	0.251
33	Amini/ Phenolic Resins	-	-	-	9.198	0.533
34	Ammonia Gas	7.767	9.777	13.151	12.713	5.166
35	Ammonium Chloride	1.099	1.496	5.968	18.639	133.585
36	Ammunition Belt	0.271	3.357	3.920	3.100	1.951
37	Anodized Products	0.859	0.813	0.769	0.794	3.959

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
38	Anti-Freezing Preparations	0.012	0.100	0.085	0.231	0.390
39	Arms & Ammunition	21.234	40.683	42.853	27.553	18.043
40	Arqiaat	0.017	-	-	-	-
41	Articles of Base Metal	-	-	-	-	-
42	Articles of Cloth. Accessories of Leather	0.018	0.265	0.117	0.141	11.732
43	Articles of Silver	-	-	-	-	0.105
44	Artificial Leather & Rexine	9.066	12.882	14.931	16.098	29.124
45	Artificial Marble Slab	0.777	1.183	0.304	0.012	0.240
46	Asbestos Products	43.223	20.935	48.678	48.654	46.295
47	Asphalt	96.207	97.306	70.985	4.610	34.784
48	Assembling of Boiler	-	-	-	-	-
49	Assembling of Motor Vehicle	16.230	58.938	-	-	-
50	Assembling of Motor Vehicles (Carriers)	-	-	19.477	30.882	54.263
51	Assembling of Motor Vehicles (Passenger)	-	-	76.226	123.461	10.535
52	Auto Parts	203.317	124.952	49.354	96.068	572.510
53	Autocycles Including Rickshaw	9.420	0.944	50.911	94.942	54.344
54	Automatic Door Closer	0.230	0.327	0.151	0.020	-
55	Baby Foods (Farlac/Farex Etc)	4.000	7.531	6.405	14.522	5.294
56	Bag & Envelope Making Machinery	-	0.013	-	-	-
57	Baggasse	2.651	8.222	7.079	0.338	78.840
58	Bags (Packing, Goods, of Woven Textile)	4.421	-	0.012	-	0.169
59	Bailing Hoops	1.974	1.983	2.464	0.998	-
60	Ball & Roller Bearing Complete	0.004	0.019	-	-	0.006
61	Ball Point Pens	-	-	-	-	4.847
62	Ballast Chokes	0.561	0.626	0.174	0.909	0.087
63	Balls & Footballs	-	-	-	-	-
64	Barbed Wire	0.014	0.090	0.089	0.146	0.235
65	Baryte Powder	1.483	0.831	1.836	5.167	8.734
66	Battery Carbon	-	-	-	-	-
67	Battery Covers (of Metal/Plastic)	-	-	-	-	-
68	Battery Separators	-	-	-	0.653	0.098
69	Bea Wire Rings	-	-	-	-	0.464
70	Bed Spreads	-	-	-	0.205	0.035
71	Bed, Table, Kitchen, Toilet Linen	-	-	0.018	0.056	0.007
72	Beet Pulp	0.453	0.575	0.563	0.287	-
73	Benzene	12.814	15.570	-	-	-
74	Benzole, Tolule & Xylole	9.159	8.170	6.533	14.717	9.632
75	Bicycle Chains	-	-	0.112	0.018	-
76	Bicycle Parts	-	-	52.972	74.351	41.677
77	Bicycles & Other Cycles not Motorised	-	-	1.074	2.497	1.303
78	Biscuits	102.766	125.593	188.823	205.986	209.095

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
79	Bitumen	2.847	41.674	-	-	-
80	Bitumen Natural	-	3.936	51.142	61.665	133.187
81	Black Board	-	-	0.212	0.167	0.001
82	Blades for Saws of all kind	-	1.031	0.460	1.269	0.514
83	Blades (Safety)	26.868	31.860	51.459	83.453	52.002
84	Blanket Synthetic	6.256	11.203	11.844	8.863	12.152
85	Blanket Woollen	3.218	2.882	3.059	6.195	16.958
86	Bleaching Liquid	-	-	0.295	0.110	0.873
87	Bleaching Powder	2.460	2.612	6.023	6.675	0.564
88	Bleaching Washing,Cleaning,Drying,Iron	0.863	0.555	-	-	-
89	Blister Packing	-	-	-	-	0.171
90	Bobbins of Iron & Steel	-	-	0.031	0.002	-
91	Bobbins of Wood	0.168	0.074	-	-	-
92	Bolts & Nuts of Nickel	-	0.009	0.029	-	-
93	Bone Crushing	1.917	2.806	3.742	5.464	5.409
94	Bowl Clean	0.063	0.112	0.017	0.041	-
95	Boxes, Wood	0.166	0.191	0.422	0.642	1.518
96	Brake Fluids	0.322	1.579	1.852	1.574	7.055
97	Brake Lining & Pads	-	-	-	-	0.232
98	Brass Rods	-	0.588	1.301	1.445	1.412
99	Brass Water Sanitary Fittings	4.386	5.604	8.107	10.401	10.593
100	Brass Wires	0.917	5.249	0.966	3.056	1.567
101	Bricks, Blocks, Tiles of Refractory Nature	-	0.040	19.355	38.405	19.984
102	Brushwares	1.554	1.836	5.262	5.165	11.437
103	Bubble Gum	-	-	-	0.002	0.001
104	Buckles	0.053	0.025	-	0.013	0.830
105	Buckrams	0.017	0.024	0.017	0.123	1.082
106	Building Bricks / Bricks of Fossil Meals	-	-	7.616	45.952	21.101
107	Building Components	-	0.059	2.761	3.804	2.753
108	Buildings (Pre-Fabricated)	-	-	0.012	0.004	-
109	Bungs	0.391	0.703	1.468	1.638	0.533
110	Bus, Tractor, Truck Bodies	-	30.100	57.748	30.953	239.495
111	Buttons	2.535	1.536	5.846	5.757	3.140
112	Cal. Paper and P.Board Calendar Blocks	10.271	1.156	-	-	-
113	Calendar of Paper & Paperboard	1.004	-	0.641	0.646	0.050
114	Calcium Carbide	1.177	1.609	0.990	0.641	-
115	Calcium Carbonate	0.210	2.183	1.881	2.114	3.420
116	Calcium Phosphate	0.296	0.483	0.042	1.765	-
117	Canvas Cloth/Cover for Canvas Hose	-	-	-	-	0.265
118	Capacitors	-	-	2.041	-	3.391
119	Carbon Black	7.199	7.747	15.772	12.061	10.311

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
120	Carbon Brushes	-	-	-	0.418	0.878
121	Carbon Dioxide Gas (CO2)	5.172	6.610	11.390	20.215	141.089
122	Carbon Oil	2.570	4.265	0.887	0.021	0.001
123	Carbon Paper	-	-	0.258	0.551	2.669
124	Cards for Punch Card Machines	11.240	-	-	-	-
125	Carpet Underlay	-	-	0.028	0.420	-
126	Carpets Synthetic (Machine Made)	13.995	28.352	30.874	13.955	23.675
127	Carpets Tufted (Hand Knitted)	17.268	13.812	0.739	1.793	7.211
128	Carpets Woollen (Machine Made)	15.761	22.449	27.865	41.955	24.491
129	Carton Graphics	0.008	-	-	-	0.123
130	Carton Machine	0.247	-	0.051	0.003	0.036
131	Cassettes Recorded (Audio/Video)	32.719	37.794	20.617	8.181	10.457
132	Cassettes Unrecorded (Audio)	-	3.080	21.306	9.349	10.734
133	Cassettes Unrecorded (Video)	-	2.133	9.826	1.762	0.516
134	Cast Iron Elbows, Tank Covers & Fittings	0.156	1.051	-	-	-
135	Casting Machine/Metal Foundry	-	0.322	0.168	0.168	14.937
136	Castor Oil Seeds	-	-	-	-	0.296
137	Caustic Soda	150.514	168.943	198.896	245.972	177.269
138	Cement	1,893.705	2,643.756	3,538.813	3,640.825	3,665.321
139	Cement Clinkers	-	-	-	21.539	0.750
140	Cement Construction Blocks	4.535	2.450	0.934	0.525	0.283
141	Cement Pipes	-	-	0.032	0.048	0.027
142	Cement-Making Machinery	-	-	-	-	0.475
143	Centrifugal Pumps	-	-	0.071	0.772	1.308
144	Ceramic Tiles	116.085	128.857	140.378	183.985	185.344
145	Cereal Products	29.613	35.356	48.804	54.434	7.638
146	Ceramics for Electric Switches	-	0.152	-	-	-
147	Cheese	1.408	1.721	0.210	0.018	4.000
148	Chemicals Inorganic/Industrial Gases	10.165	56.822	72.017	79.109	129.634
149	Chemicals organic	55.205	27.431	64.125	50.791	86.875
150	Children's Tri-Cycles, Scooters, Pedal Car	-	-	0.014	0.001	-
151	Chip Board	43.675	62.552	64.192	73.693	74.829
152	Chlorine	2.072	4.033	4.786	5.778	0.271
153	Choline & its Salts; Lecithins	-	-	-	-	0.042
154	Cigarettes	1,515.670	1,813.064	1,991.613	2,269.835	2,679.721
155	Cigarette Filter Rods	8.667	6.075	5.690	10.187	15.356
156	Circuit Breaker, Electrical	8.258	1.832	1.524	1.872	13.995
157	Clock Movements, Complete & Assembled	0.006	0.252	0.070	0.137	0.078
158	Clocks With Watch Movements	-	-	1.135	0.907	1.185
159	Clocks (Alarmed)	0.294	0.269	0.006	0.008	0.001
160	Coal Tar	1.899	4.014	16.149	24.538	17.205

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
161	Coal/ Briquettes	0.016	-	84.138	112.104	99.311
162	Coat Hangers Iron or Steel	-	-	-	0.039	1.019
163	Coat Hangers Plastic	0.012	0.036	0.046	0.032	0.062
164	Colour Lakes	-	-	-	0.005	-
165	Colouring Materia (Other)	-	0.031	0.164	0.184	0.016
166	Combican	0.236	-	-	-	-
167	Combs	0.096	0.361	0.533	0.159	-
168	Computer Parts	-	-	-	-	-
169	Computer Stationery	-3.620	1.855	3.402	3.465	2.000
170	Concentrates Used In Beverages/Foods	-	76.134	75.330	92.933	54.798
171	Concrete Components	1.185	6.631	6.728	6.687	3.919
172	Confectionery & Bakery Products	51.022	63.376	69.084	88.476	72.002
173	Control Panels	0.448	0.983	0.262	0.299	0.862
174	Convertor Paper Cheese	-	-	-	0.076	1.777
175	Conveyor Belts of Textile Materials	0.155	-	0.099	0.104	-
176	Conveyor Belts of Vulcanised Rubber	0.747	1.272	2.514	2.352	3.986
177	Conveyors (Other)	-	0.003	-	0.041	-
178	Cooking Range (Gas)	-	-	0.024	0.084	0.230
179	Copper Rods	49.406	53.009	92.268	136.198	21.509
180	Copper Strips	6.262	6.179	14.179	7.114	5.680
181	Copper Tubes & Pipes	-	-	-	-	-
182	Copper Wire	0.032	-	-	-	-
183	Corn Oil	-	-	-	-	-
184	Corn Syrups	5.223	0.289	0.063	0.215	2.449
185	Corrugated & Solid Boards	92.312	46.482	66.275	9.023	6.869
186	Corrugated Packages, Cartons, Boxes Etc	3.246	59.920	35.593	12.910	19.907
187	Cotton Carded or Combed	-	-	0.001	2.742	153.098
188	Cotton Dyeing	-	-	-	-	36.687
189	Cotton Fabrics	-	3.965	9.202	2.607	25.894
190	Cotton Handkerchief	-	-	-	-	-
191	Cotton Linters	2.147	3.283	9.684	12.393	16.886
192	Cotton not Carded or Combed	-	-	0.002	-	7,614.063
193	Cotton Seed Oil	-	-	-	-	124.285
194	Cotton Sewing Thread	-	1.596	7.404	7.765	38.291
195	Cotton Yarn	-	0.003	0.069	0.061	314.180
196	Cream	-	-	-	-	0.136
197	Creams & Polishes for Footwear	12.437	18.211	22.594	23.744	45.778
198	Crockery (Ceramics)	0.192	27.442	17.706	29.575	10.399
199	Crough Coal	-	-	-	-	1.731
200	Crown Corks	6.792	10.638	17.234	20.913	7.617
201	Curtains	-	-	-	0.272	0.017
202	Custard Powder	14.388	19.924	18.612	22.088	1.965

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
203	Cutlery	0.621	0.532	0.181	0.699	0.315
204	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	0.114
205	Dates	-	-	-	-	-
206	Decoration Pieces	-	-	-	0.061	0.042
207	Deep Freezers	7.512	94.989	122.933	146.710	117.637
208	Deep Fryers	-	0.044	-	-	-
209	Defence Store	-	0.011	-	-	-
210	Denim Fabrics	-	-	-	-	1.679
211	Detergent Bar	9.452	-	-	-	-
212	Detergents	67.114	144.438	134.704	156.738	88.070
213	Detonators	-	-	-	-	0.407
214	Diaries	-	0.272	1.709	0.616	0.647
215	Diesel/Semi Diesel Engines	-	-	0.520	1.893	3.682
216	Diesel/Semi-Diesel Engine Parts	-	-	-	-	0.055
217	Digital Switching System	-	-	0.943	0.915	0.592
218	Diods	3.956	-	-	-	-
219	Dish Antenna	0.117	0.211	0.352	0.038	0.540
220	Disposable Injections	-	-	-	-	0.212
221	Distemper and Varnish	10.197	-	-	-	-
222	Distilled Water	-	0.046	-	-	-
223	Distilled Water/Distillery Products	7.592	11.224	21.375	32.854	6.489
224	Drain Opener	0.044	0.032	0.178	0.158	0.022
225	Drawn Wire	0.009	0.114	0.173	0.164	0.205
226	Ducts & Slabs	0.423	0.146	-	-	-
227	Dusters/Cleaning Cloths	-	-	0.005	-	-
228	Dyeing Extracts	0.006	-	-	0.148	2.432
229	Dyeing of Hosiery Cloth	-	-	-	0.004	3.070
230	Dyes & Colours	34.993	33.260	56.730	46.517	23.652
231	Earth Colours	22.643	2.302	0.056	0.150	0.013
232	Egg Trays	0.155	0.179	0.266	0.301	0.176
233	Elec Generating Sets & Rotary Converters	-	-	-	-	12.966
234	Electric Accumulators & Parts Thereof	-	8.692	12.207	0.315	0.121
235	Electric Bulbs & Tubes	0.306	0.155	85.867	92.772	49.666
236	Electric Coffee & Tea Makers	-	-	-	-	0.479
237	Electric Control Equipment	1.384	1.946	0.237	0.071	-
238	Electric Cooking Range/Ovens & Grills	-	-	-	-	-
239	Electric Fans	-	10.321	25.885	26.049	19.153
240	Electric Food Choppers	0.307	0.929	0.764	0.698	1.136
241	Electric Iron	3.821	0.006	0.027	0.035	0.032
242	Electric Lighting & Signalling Eqpt	-	-	-	0.054	0.617
243	Electric Motors	0.860	0.130	20.921	30.957	6.346

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
244	Electric Skimmer	-	-	-	0.047	0.011
245	Electric Toasters	-	-	0.012	-	-
246	Electric Water Coolers	2.879	4.476	3.025	3.707	0.208
247	Electric Welding Machine	-	-	-	-	-
248	Electric Welding Wires, Rods, Electrodes	9.427	1.780	5.808	21.367	9.947
249	Electrical Board	0.004	0.536	0.059	0.060	-
250	Electrical Goods & Parts (Nos)	104.687	106.066	202.882	170.426	106.079
251	Electrical Insulators of any Material	8.269	11.833	20.629	26.775	0.083
252	Electrical Machinery	-	-	0.466	-	-
253	Electro Plating	-	-	-	-	1.377
254	Electro-Mechanical Hand Tools	-	0.052	-	0.009	0.001
255	Embroidery	0.015	0.022	0.058	2.892	4.111
256	Emery Papers (Regmal)	0.261	0.401	0.082	0.808	0.229
257	Enamelled Copper Wire	22.842	15.505	21.142	17.000	22.673
258	Engines of 8407 other than-1000 to -3400	-	-	8.453	6.467	0.555
259	Envelopes	-	-	-	-	0.021
260	Essences/Essential Oils	7.756	7.769	11.305	11.960	7.365
261	Expanded Metal of Iron or Steel	-	-	-	-	0.054
262	Explosives	43.819	53.767	44.727	45.519	52.139
263	Extraction of Oil From Rice Bran (Powder)	-	-	-	-	-
264	Fabric Boards	8.712	12.292	17.213	19.103	19.655
265	Fabric Others	4.819	0.521	-	-	-
266	Fabrications	0.048	2.339	0.823	4.358	17.501
267	Fabrics of Staple Fibre and Yarn	-	0.027	-	-	-
268	Fan Parts	-	-	-	-	2.012
269	Felt, Whether or not Impregnated	0.198	0.525	0.414	0.486	0.117
270	Fibre Glass	0.440	0.329	0.717	2.343	1.900
271	Finishing Material for Leather Industry	-	-	0.019	0.180	1.546
272	Fire Extinguisher Parts	-	-	-	-	0.180
273	Fire Fighting Instruments	0.030	-0.091	1.385	1.094	0.833
274	Fishing Boats/Vessels	-	-	-	-	-
275	Fix Fabric Fabrication	0.149	0.060	-	-	-
276	Flaspher	0.072	-	-	-	-
277	Flat-Rolled Products of Iron or Steel	-	-	0.257	0.029	0.025
278	Flour Mills	-	-	-	-	-
279	Flush Doors	2.117	1.707	1.611	1.687	2.668
280	Foam & Foam Products	17.331	22.537	20.165	2.022	15.700
281	Food Colours	-	1.279	0.353	0.373	0.134
282	Food Products	19.578	25.609	38.330	47.031	83.920
283	Footwear	38.444	62.817	68.856	92.546	57.167
284	formaldehyde & Paraformaldehyde	3.701	17.494	1.895	1.173	3.760

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
285	formica	2.054	3.278	4.747	5.929	2.952
286	Fructose Syrups	-	-	-	-	24.101
287	Fruit or Vegetable Juices	99.695	128.770	125.295	98.929	113.743
288	Fruit, Nuts, Peel of Fruit or Melon (Edible)	-	-	0.144	0.006	-
289	Fruits & Vegetables Preserved	0.247	0.040	0.101	0.137	0.019
290	Fuel Filters	0.626	0.896	0.076	-	-
291	Furniture (Plastic)	-	-	0.008	0.034	0.145
292	Furniture (Steel)	0.024	1.529	0.322	0.710	1.172
293	Furniture (Wooden)	1.192	1.159	2.188	2.300	6.327
294	G.I.Pipes	7.066	16.769	9.870	21.882	49.731
295	G.I.Wires	0.636	0.121	3.844	0.303	0.388
296	Gas Appliances (Heaters, Mentals, Geysers)	12.567	13.498	25.725	23.366	25.458
297	Gases & Acids	9.457	17.686	23.182	25.941	5.965
298	Gasoline Dispensing Pumps	0.812	2.289	2.384	3.884	2.011
299	Gelatins	0.274	1.347	1.591	4.428	11.563
300	Gem Clip Pins	0.229	0.242	0.224	0.261	0.390
301	General order Suppliers	-	-	-	-	-
302	Gents Vests Etc of Cotton	-	-	-	-	0.001
303	Geysers	0.740	0.168	-	-	-
304	Geysers (Electric)	-	-	0.420	0.100	-
305	Glass & Glasswares Etc	116.066	153.231	136.856	138.355	132.918
306	Glass Ampoules	-	-	-	-	-
307	Glass Bangles	13.775	7.783	7.718	9.927	12.924
308	Glass Beads	-	-	-	0.098	0.136
309	Glass Bottle/Bulb Making Machinery	0.001	0.042	-	0.001	-
310	Glass Bottles	10.594	10.374	33.827	16.766	14.053
311	Glass Fibres & Articles	0.365	1.070	0.190	0.234	0.238
312	Glass Inners of Vacuum Flasks	-	-	-	0.008	-
313	Glass Riffles	0.086	0.108	0.069	0.092	1.145
314	Glass Sheet (not worked)	-	0.660	1.807	-2.906	9.374
315	Glassware for Kitchen, office, Toilet Etc	0.013	0.146	-	0.001	0.978
316	Gloves, Mittens & Mitts Knitted	-	-	-	-	0.006
317	Glue & Synthetic Resines all sorts	67.642	93.597	74.528	58.120	69.230
318	Glycerine	8.137	8.902	14.163	20.345	388.258
319	Goldi Locks	0.007	-	-	0.016	-
320	Granite	0.036	0.050	0.093	0.055	0.109
321	Granulated Slags	18.635	11.430	28.601	20.913	-
322	Grills/Netting/Fencing/Wire Gauzes	0.723	1.372	1.521	1.092	1.652
323	Grinding Wheels Pedal or Hand Operated	5.366	1.233	1.459	2.180	0.995
324	Grinding Wheels without Framework	3.107	7.313	10.798	11.178	7.054
325	Guar Gums	11.327	15.572	19.213	26.375	61.523

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
326	Gum Tapes	-	0.023	0.059	0.056	0.013
327	Gypsum Powder	0.231	0.046	0.184	0.383	0.938
328	Hand Saw	-0.190	1.829	4.761	5.083	-
329	Hard Boards	16.738	17.214	19.179	23.277	26.994
330	Hard Cokes	26.348	36.962	43.352	44.675	-
331	Hard Wastes	2.808	0.602	3.588	4.695	6.406
332	Harness Wire	0.072	1.161	-	-	-
333	Harvesting & Threshing Machinery	-	-	-	-	-
334	Hatching Eggs	-	-	-	-	-
335	Headgear & Parts	0.007	-	-	0.006	0.007
336	Heat Exchanger	0.003	0.116	0.024	0.651	-
337	Hena Mehandi	-	-	-	-	-
338	Hides & Skins	-	-	-	-	0.040
339	Hinges	-	-	0.019	0.256	0.126
340	HPVC Doors and Windows	-	-	-	-	-
341	Hydrochloric Acid	1.083	2.800	4.652	6.375	0.299
342	Hydrogen Gas	4.945	11.130	3.075	8.730	0.668
343	Hydrogen Peroxide	0.067	0.025	-	-	0.032
344	Ice Cream	60.105	78.857	117.321	196.015	180.311
345	Industrial Gloves	-	-	-	-	0.005
346	Ingot, Aluminium	-	-	0.814	1.252	0.417
347	Ingot, Stainless Steel	0.194	1.056	2.614	5.290	3.487
348	Insecticides	-	-	0.191	-0.128	0.003
349	Interchangeable Tools for Hand Tools	-	-	-	-	0.094
350	Iron & Steel Products	917.596	1,096.412	674.068	79.336	1,189.327
351	Iron Nails	-	0.573	0.738	0.569	0.862
352	Iron or Steel Billets	166.573	0.003	107.323	1.511	3.649
353	Iron or Steel Ingots	91.161	3.884	4.140	8.465	28.370
354	Jams & Jellies	4.788	13.767	21.336	17.381	10.124
355	Jute Products	131.966	133.311	182.040	165.223	170.203
356	Knitted Garments	-	-	-	-	23.053
357	Knitted or Crocheted Fabrics	-	-	-	-	0.124
358	Knitting Yarn	1.439	0.033	0.052	0.333	6.121
359	Labels, Badges of Textile	-	0.038	0.020	0.069	0.196
360	Lac, Gums, Resins (Natural)	0.379	2.088	1.631	1.973	0.450
361	Laces & Braids	3.487	1.628	2.646	2.750	1.759
362	Ladies Night-Dresses of Cotton	-	-	-	-	5.296
363	Ladies Panties, Vest Not of Cotton/Mm Fib	-	-	-	-	-
364	Laminated Board	-	0.014	0.231	2.759	1.172
365	Laminated Wood	-	-	-	-0.064	0.287
366	Lamination	-	-	0.056	0.584	0.705
367	Lamps & Light Fittings	-	-	-	0.224	1.325

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
368	Lathes, Numerically Controlled	-	-	0.143	0.161	0.014
369	Laundry Soap	-	-	-	-	5.016
370	Lead Oxide	0.086	-	0.027	0.018	-
371	Leather Articles	-	-	-	-	0.076
372	Leather Garments	-	-	-	0.001	0.005
373	Leather Tanned of Other Animals	-	-	-	-	0.367
374	Lift Components	0.011	-	0.023	0.075	0.054
375	Lime	0.018	0.393	0.376	0.249	0.285
376	Lime Waste	-	-	0.090	0.238	-
377	Linseed Oil	0.183	0.129	0.245	0.197	0.005
378	Liqueurs	1.366	2.359	-0.138	13.780	3.759
379	Liquid Glucose, Glucose	102.892	119.785	134.566	155.468	306.860
380	Locks of Base Metal	0.001	0.012	0.038	0.013	0.006
381	Lpg Cylinders	0.462	0.591	1.667	0.198	0.519
382	Lube Additive	0.171	-	-	-	-
383	Lubricating Oils & Oil Additives	600.753	904.201	665.225	584.005	471.052
384	Lubricating Preparations/ Anti Rust Oil	3.403	8.137	0.296	1.079	0.275
385	M.M. Fabric	0.047	-	-	-	-
386	M.M.Yarn Hard Waste	-	-	0.021	-0.344	10.518
387	M.M.Yarn Soft Waste	0.442	-0.705	4.652	2.543	5.277
388	M.S. Product	17.124	201.179	550.481	1,401.618	255.041
389	M.S.Bars & Rods	0.959	0.034	1.097	0.409	1.298
390	M.S. Pipes	57.496	25.637	25.513	12.020	17.540
391	Mach. for Sugar Manuf. Other Than Crusher	-	-	0.060	0.284	1.359
392	Machine Parts, Not Elsewhere Specified	-	-	1.294	1.337	3.709
393	Machinery for Bleaching, Washing, Drying	-	0.303	0.334	2.841	13.732
394	Machinery for Manuf. of Confectionery Etc	-	-	-	0.167	0.332
395	Machinery for Preparing Tanning	-	-	0.006	-	0.011
396	Machinery Parts & Agricultural Parts	-	-	0.003	0.003	4.209
397	Machinery Parts (Mechanical)	7.554	0.299	30.359	24.972	171.621
398	Macaroni	0.015	0.030	0.041	0.056	0.064
399	Magnetic Tape	-	-	-	-	-
400	Maize Products	51.719	0.326	0.003	0.027	0.004
401	Maize Starches	20.407	88.214	105.441	120.831	62.203
402	Malt Extract	-	-	0.069	-	-
403	Man Made Fibres & Yarn	371.541	421.904	522.056	226.506	645.533
404	Mango Pulp	0.410	0.444	0.334	0.284	0.108
405	Marble Handicrafts	-	-	-	-	-
406	Marble Tiles	6.810	10.280	15.867	18.915	21.023
407	Margarine	5.712	7.633	9.510	12.116	159.004
408	Match Boxes	0.050	0.766	12.002	18.238	23.952

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
409	Mathematical Instruments	-	0.161	0.210	0.180	-
410	Mats & Rugs	-	-	-	-	0.037
411	Mattresses	-	0.005	-	-	-
412	Meat of Bovine Animals, Frozen	0.228	-	-	-	-
413	Medicines (Caps., Injections, Syrups Etc)	-	-	-	-	9.821
414	Melamine	-	-	-	-	-
415	Metal Button	-	-	0.024	0.010	-
416	Metal Caps	0.031	-	-	-	-
417	Metal Closure	0.842	-	-	-	-
418	Metal Coating	-	-	0.246	0.125	-
419	Metal Containers	81.580	100.145	188.909	168.289	981.890
420	Metal Containers for Carriages	-	-	-	0.031	2.547
421	Metal Products Sheets	-	0.346	0.507	1.846	0.523
422	Metallised Products	0.966	1.595	3.231	1.852	4.258
423	Metallised Yarn	0.103	1.823	1.552	2.506	0.697
424	Mineral Water	2.206	2.593	4.215	4.227	6.501
425	Miscellaneous Chemical Products	-	-	0.193	0.056	0.006
426	Molasses	8.463	12.725	0.622	0.042	84.943
427	Monofilament Guts	0.403	0.465	0.419	0.130	0.238
428	Motor Cars	359.711	367.734	642.664	528.352	619.250
429	Motor Cars Seats	0.680	0.007	-	-	1.302
430	Motor Cycles	-	-	170.793	342.787	113.096
431	Moulds	0.043	0.101	0.074	0.184	0.820
432	Music Instruments	0.066	-	-	0.005	0.002
433	Naphtha	39.715	1.840	4.013	7.297	-
434	Narrow Woven Fabrics	0.013	-	-	-	-
435	Natural Polymers	-	-	-	-	-
436	Nitric Acid, Sulpho-Nitric Acid	0.113	0.023	0.018	0.046	0.005
437	Non Ferrous Metal Product (Ash & Residues)	-	-	-	-	-
438	Nylon Chips/Polyester Chips	2.718	7.194	22.390	2.858	1.772
439	Oil Cake	-	-	-	-	144.471
440	Oil Cookers & Pressure Stoves	-	0.066	0.236	0.011	0.588
441	Oil Cookers & Pressure Stoves of Copper	-	0.011	0.019	0.014	0.001
442	Oil Dirts	0.562	0.325	0.305	0.223	5.708
443	Oil Filters	1.067	3.364	0.190	-0.777	2.788
444	Opium	0.317	0.598	0.938	0.944	0.026
445	Optical Lenses (Mounted)	-	-	0.027	0.063	0.071
446	Other Engines & Motors	-	-	36.026	46.338	12.000
447	Other Salts of Inorganic Acids	-	-	-	-	25.200
448	Other Toys,Reduced Size/ Recreation Model	-	-	0.292	0.006	0.255
449	Oxygen Gas	16.950	16.546	27.798	35.891	24.428

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
450	Package Type Watertube Boiler	-	-	-	-	0.246
451	Pads & Puffs (Cosmetic Use)	-	-	-	-	0.001
452	Paint & Varnishes	169.618	219.319	220.553	233.742	237.362
453	Paint Removers	0.031	0.026	0.017	0.024	-
454	Palm Oil	-	0.201	-	-	0.005
455	Paper	1.226	0.148	-	-	-
456	Paper & Paperboard	56.035	267.837	368.288	469.106	579.216
457	Paper & Paperboard Coated/ Impregnated	-	0.006	-	0.003	0.045
458	Paper & Paperboard Converters	3.136	2.863	4.403	5.672	5.339
459	Paper Cones, Bobbins Etc	11.583	19.745	21.776	17.372	78.620
460	Paper Products	190.617	93.183	78.200	21.646	81.907
461	Paper Pulp/Waste & Scrap of Paper & P.Bd	0.014	0.853	1.485	1.365	-
462	Paper Roll/Sheet	2.850	0.568	2.127	0.909	1.008
463	Paper Sacks	33.291	58.008	67.788	18.189	123.509
464	Parts & Accessories of Meters	-	-	-	-	0.741
465	Parts of Arms And Ammunition	-	-	-	-	-
466	Parts of Balloons, Gliders, Aircrafts Etc	-	-	-	-	0.023
467	Parts of Dolls Representing Human Beings	-	-	-	-	-
468	Parts (Elec. Transformer, Static Convertor)	-	-	-	-	0.192
469	Perfumery & Cosmetics	46.181	51.945	59.295	78.902	93.560
470	Pet Grease	-	5.973	19.428	29.958	25.817
471	Petroleum Oils & Lubricants (Nos)	-	10.832	6.991	4.352	0.488
472	Pharmaceutical Products	-	0.088	0.322	0.362	87.965
473	Phathalic Acid Esters	0.651	0.199	0.101	0.012	0.262
474	Photographic Films In Rolls Etc	0.027	0.123	0.204	0.237	0.899
475	Photographic Plates or Films Developed	-	0.764	1.298	1.259	3.396
476	Pickle in Oil	-	0.151	0.567	1.139	20.287
477	Pickle In Vinegar	-	-	-	0.005	-
478	Pig Iron	107.961	122.159	9.489	65.470	-
479	Pile Fabrics	0.008	0.039	0.072	-	-
480	Pipe & Tube Fittings of Iron or Steel	-	0.060	0.482	0.240	4.404
481	Plain Shaft Bearings	-	-	-	-	0.251
482	Plaster of Paris	0.001	0.003	0.187	0.040	-
483	Plastic Crockery	6.313	7.392	9.484	6.437	6.949
484	Plastic Mats	-	0.194	0.110	0.039	0.131
485	Plastic Metal Film	5.034	2.016	5.299	2.641	0.685
486	Plastic Printing	0.854	1.384	0.824	0.931	0.968
487	Plastic Products (Others)	135.622	153.452	268.136	254.785	246.224
488	Plastic Re-Cycling	0.181	0.274	0.060	0.057	0.051
489	Plastic Ropes		0.624	1.145	0.465	0.095

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
490	Plastic Sheets & Other Articles	0.199	0.563	7.711	10.710	0.777
491	Plastic Shoes	-	-	0.011	0.010	11.465
492	Plastic Tabular Film	-	1.070	1.847	1.704	3.052
493	Plywood	10.541	11.894	9.805	12.352	20.489
494	POL Products	13.094	42.118	229.355	702.145	8.625
495	Poly Vinyl Acetates	-	-	-	-	-
496	Polycarboxylic Acids	-	-	0.443	0.141	0.187
497	Polyester Filament Yarn	-	-	1.043	3.974	4.589
498	Polyester Staple Fibre	-	-	0.001	0.137	378.419
499	Polyester Yarn/Fibre	-	1.946	-	-	-
500	Polyester Zips	10.423	9.231	1.389	2.004	147.946
501	Polyethylene (Sp.Gravity less than 0.94)	-	0.020	0.034	0.074	0.111
502	Polyethylene Bags	11.337	33.492	28.193	20.205	56.238
503	Polypropylene Bags	51.487	51.663	55.066	22.762	30.609
504	Polystyrene	-	0.834	0.048	5.514	1.854
505	Polyvinyl Chloride	-	-	-	0.017	0.340
506	Polyvinyl Granules	-19.521	-	1.663	0.415	0.940
507	Potassium (Other)	0.007	0.046	0.022	0.013	0.005
508	Potato Chips	-	3.607	0.613	6.226	-
509	Pottery	-	0.039	2.852	5.199	1.824
510	Poultry Feed	-	-	-	-	126.165
511	Poultry Incubators & Brooders	-	-	-	-	4.520
512	Powder Coating (Plastic)	-	-	-	-	0.140
513	Power Looms (Grey/Ticken Cloth)	61.196	48.427	5.238	1.118	54.274
514	Power Transformers	-	-	52.683	81.197	5.445
515	Precious Stones	2.246	0.474	0.863	0.913	0.074
516	Prepared Additives for Mineral Oils	-	-	-	-	-
517	Prepared Briers	0.003	-	-	-	-
518	Prepared Pigments, Opacifiers & Colours	-	2.168	9.147	4.533	0.391
519	Preserved Food	13.098	9.260	2.151	0.376	0.402
520	Preserved Fruits & Vegetables	-0.006	-	-	-	-
521	Press Mud	0.593	1.683	0.244	0.021	0.001
522	Primary Cells & Batteries	13.369	12.874	11.172	12.336	20.035
523	Printed Circuits	-	-	-	-	2.222
524	Printing Industries/Press	0.091	5.326	7.882	9.865	73.018
525	Printing Inks	2.212	1.652	10.614	19.226	45.280
526	Process Oil	-	0.748	1.611	0.408	-
527	Processed Cotton Cloth	-	0.003	0.010	0.097	4.054
528	Processed Fabrics	493.582	495.549	730.512	651.920	377.844
529	Pumps for Liquids, Liquid Elevators	-	-	2.217	3.009	3.738
530	Putty, Resin Cements, Painter's Fillings	-	-	-	-	0.124
531	PVC Bottles	5.043	4.727	3.968	3.279	3.799

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
532	PVC Doors & Windows	0.099	0.165	0.267	0.294	0.050
533	PVC Pipes	31.861	23.369	24.297	14.141	21.179
534	PVC Shoes	-	-	-	-	-
535	PVC Tiles	0.054	-	-	0.016	-
536	Quartz and Quartizite	-	-	0.004	-	-
537	Quilt	-	0.010	0.111	0.217	0.071
538	Radio Sets	-	0.140	0.017	-	-
539	Railway Sleepers (Cross-Ties)	0.584	11.708	-	-	-
540	Railway Sleepers of Concrete	-	-	2.831	1.414	0.013
541	Railway Sleepers of Iron or Steel	-	-	4.482	2.456	4.612
542	Raj Waste Powder	0.003	-	-	-	-
543	Raw Jute	-	-	-	-	-
544	RCC Pipes	12.384	6.553	7.362	8.011	3.983
545	Ready Made Garments	-	-	-	0.026	17.237
546	Refractory Cements, Mortars, Concrete Etc	0.040	0.001	0.055	4.508	0.739
547	Refractory Ceramic Goods (Crucibles Etc)	-	-	-	-	0.012
548	Refrigerator Parts	-	-	-	-	0.835
549	Refrigerators	287.257	347.479	318.865	244.591	160.683
550	Resin Material (Other)	0.357	28.613	34.462	29.701	23.784
551	Ribbons for Typewriters	-	-	0.006	0.227	0.033
552	Rice	-	-	0.010	0.008	0.005
553	Rice Husking	-	-	-	-	-
554	Robin Softener Fabric Conditioner	-	-	0.020	0.025	-
555	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	11.520
556	Rolls for Rolling Mills	-	-	0.052	-	-
557	Rosins	-	1.447	0.021	0.052	0.039
558	Rough Board	-	0.013	0.608	0.587	-
559	Rubber Apparel	0.006	0.002	0.002	0.157	0.873
560	Rubber Compounds	-	-	-	-	0.054
561	Rubber Goods	29.666	24.685	30.450	41.475	160.064
562	Rubber Strips for Tire Retreading	-	-	-	-	-
563	Rubber Thread/Cord Tex. Covered (Elastic)	-	-	-	-	0.037
564	Sacks & Bags of Cotton	-	-	-	-	-
565	Saddlery Goods	-	-	-	-	-
566	Sand (Salica Sand)	-	-	-	0.187	0.743
567	Sanitary Fittings	0.071	0.030	0.035	0.012	0.627
568	Sanitary Napkins	0.434	0.409	0.288	0.319	0.487
569	Sanitary Ware of Iron or Steel	-	0.092	0.264	0.312	0.034
570	Sanitary Ware of Plastic	0.035	0.126	-	-	-
571	Sanitary Wares of Ceramic	20.839	20.620	20.772	20.490	28.717
572	Saw Machine (Metal Working)	-	-	-	0.086	-

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
573	Saw Machine (Wood Working)	-	-	-	0.072	-
574	Scales	0.834	-0.174	1.800	1.789	2.376
575	Scraps	56.809	9.168	-	-	-
576	Scraps of Iron or Steel	14.858	25.284	40.932	57.790	175.218
577	Screw Jacks/Pully Tackle & Hoists	0.043	-	0.002	-	0.002
578	Screws, Bolts & Nuts of Iron or Steel	0.919	4.664	4.737	4.921	7.197
579	Seats and Backs	0.004	-	-	-	-
580	Services on Board	0.912	11.129	1.081	-	0.116
581	Sewing Machines	-	-	16.224	23.655	15.682
582	Sewing Thread of Man Made Staple Fibre	-	3.356	0.437	0.911	2.252
583	Shawls	0.023	-	-	-	-
584	Ships, Boats & Floating Structures	-	-	-	-	1.161
585	Ships, Boats, Barges for Persons/Goods	-	-	-	-	-
586	Shoe Uppers (Leather/Composition of Lthr)	0.003	-	-	0.012	5.057
587	Silk Yarn	0.060	-	-	-	-
588	Sisal Ropes	1.506	0.798	1.554	0.503	0.709
589	Sizing Chemical	0.026	-	-	-	-
590	Slack Wax	2.965	5.462	2.151	0.059	-
591	Slag & Rock Wool & Similar Mineral Wool	2.747	4.386	0.062	0.646	1.608
592	Slide Fasteners	0.280	0.290	0.423	0.348	0.658
593	Slitting of Plastic Rolls into Size	-	2.126	4.690	1.745	1.520
594	Snapies	0.369	0.450	0.515	0.632	1.010
595	Soap Stocks	3.804	20.243	3.677	6.840	52.893
596	Socket for T & T	-0.123	-	-	-	-
597	Socks	-	-	-	-	0.235
598	Soda Ash	151.628	209.717	225.993	278.975	283.587
599	Sodium Hydrosulphate	-	-	-	-	-
600	Sodium Hypochlorite	6.193	8.228	10.488	15.895	1.479
601	Sodium Silicate	17.116	23.155	23.338	27.687	23.141
602	Sodium Sulphide	3.457	3.275	8.275	7.958	3.959
603	Soft Cotton Waste	70.593	115.898	143.263	147.799	812.420
604	Sound Amplifier Sets	-	0.005	-	-	-
605	Soups & Broths & Homogenised Food	-	-	-	-	-
606	Sparking Plugs	0.837	0.229	-	-	0.139
607	Speaker Parts	0.350	1.289	0.071	0.463	0.394
608	Speakers Parts, Aerials, Aerial Reflectors	1.932	0.181	-	-	-
609	Special Purpose Vehicles (Cranes Etc)	0.204	13.603	-	-	-
610	Spectacle Frames	0.197	0.187	0.180	0.102	0.294
611	Spices	6.301	7.803	8.054	10.025	111.367

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
612	Spinning Machines Textile	0.095	-	0.301	0.260	0.412
613	Spirits	4.748	4.657	2.983	9.988	7.651
614	Splints	-	-	0.339	0.060	-
615	Sports Goods	-	-	-	0.385	0.068
616	Spring Mattresses	0.221	0.380	0.264	0.261	0.215
617	Stainless Steel Utencils	-	0.260	0.480	1.365	0.017
618	Staple Pins	0.116	0.054	0.023	0.159	0.276
619	Stationery	0.035	0.191	0.106	0.052	6.540
620	Stearic Acid	-	6.667	-	2.207	-
621	Steel Drums	0.842	-	-	-	-
622	Steel Fixtures	-	-	14.052	2.760	3.469
623	Steel Pipes	-	42.383	43.434	26.103	52.158
624	Steel Poles	-0.198	-0.064	1.488	0.001	-
625	Steel Safe	-	-	1.922	1.641	0.297
626	Steel Slabs	-	-	-	1.470	0.256
627	Steel Structures	-	-	1.676	7.108	8.753
628	Steel Wire Stranded	6.103	8.198	11.267	16.915	1.960
629	Steel Wires	30.258	25.299	41.004	48.560	19.782
630	Steel Wools	0.819	0.902	0.951	0.531	0.762
631	Stencils	0.514	0.061	0.133	0.295	-
632	Sticker Labels	1.758	-	-	0.004	0.777
633	Stone Articles	0.099	0.002	0.056	0.043	0.088
634	Stone Powder	3.453	11.697	7.186	13.227	12.718
635	Storage Batteries	124.179	164.724	174.014	197.335	149.721
636	Storage Tanks of Iron or Steel	0.761	0.774	6.641	2.341	7.097
637	Stoves for Gas/Other Fuels	-	-	-	0.004	0.039
638	Straw Board	20.767	7.939	17.708	18.670	14.546
639	Sugar	-	-	-	-	1.085
640	Suitcases, Trunks, Brief Cases Etc	1.671	0.339	0.858	3.752	3.956
641	Sulphate/Clay/Gypsum	9.295	0.891	3.508	2.161	0.143
642	Sulphur	8.440	10.066	11.044	16.247	10.783
643	Sulphonic Acid	0.114	0.851	-	-	-
644	Sulphuric Acid	7.019	14.890	8.752	12.262	21.398
645	Surfacing of Chip Boards	-	-	1.531	1.242	0.059
646	Surfacing Preparations	-0.641	0.556	-	-	-
647	Surgical Gloves	-	-	-	-	0.071
648	Surgical Instruments & Appliances	-	-	-	-	0.753
649	Sweetened Supari	3.167	4.049	7.289	9.480	11.638
650	Sweetex	2.193	1.321	7.460	4.687	8.009
651	Sweets	1.641	1.595	3.142	6.153	22.110
652	Switch Gear	-	3.562	24.582	29.843	0.186
653	Switches, Relays, Fuses Etc	-	-	2.584	0.017	0.931
654	Synthetic Filament Yarn	0.149	5.020	7.806	0.669	2.409

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
655	Synthetic Organic Dyes	0.099	0.033	0.935	0.957	5.080
656	Syrups & Squashes	66.833	73.118	56.922	41.138	99.862
657	Table & Kitchen Ware, Household Articles	14.862	14.464	-	-	-
658	Table, Kitchen Ware of Aluminium	0.421	1.435	13.846	4.023	6.329
659	Table, Kitchen Ware of Copper	0.060	0.006	-	0.001	-
660	Table, Kitchen Ware of Plastic	-	1.887	5.124	0.074	0.066
661	Tableware, Kitchen Ware of Wood	-	-	6.603	20.505	22.284
662	Tanned Leather of Sheep/ Lamb skin	-	-	-	-	5.584
663	Tanning Subs. Based on Chromium Sulphate	-	-	-	-	-
664	Tape Recorders	2.794	3.664	0.189	5.120	6.816
665	Tea	-	-	-	-	57.106
666	Telephone Parts	-	-	75.968	204.376	93.289
667	Telephone Sets	-	-	51.698	0.049	0.465
668	Telephone Sets and Parts	2.099	5.705	-	-	-
669	Television Cameras	-	-	0.025	0.104	-
670	Television Parts, of Plastic	-	0.002	0.167	0.182	0.613
671	Television Sets	160.890	159.977	157.110	126.840	189.229
672	Tent & Tarpauline	4.300	3.056	0.566	8.783	13.492
673	Terry Fabrics	-	-	0.097	0.008	3.656
674	Textile Bobbins	0.315	-	-	-	-
675	Textile Fabrics Otherwise Impregnated	0.005	-	-	2.066	0.942
676	Textured Yarn	-	-	-	-	10.931
677	Therma State	-	0.001	-	-	-
678	Thermo Pack	-	0.020	0.029	0.118	0.437
679	Thermosole Goods	-	0.188	0.410	0.255	0.202
680	Thermostats	-	-	-	0.058	0.099
681	Timber Wood	0.021	0.038	0.006	-	0.104
682	Time Recording Apparatus	0.025	0.040	-	-	-
683	Time Switches	0.005	0.012	0.020	0.002	-
684	Tin & Its Articles	-	0.008	0.002	-	0.002
685	Tin Cuttings	3.262	3.655	3.416	5.885	0.335
686	Tin Plate of Iron or Steel	0.155	0.301	0.003	0.103	0.471
687	Tin Sheet Printing	0.470	0.579	0.624	1.611	0.641
688	Tins/Tin Containers	-	0.370	0.815	0.421	2.998
689	Tissue Papers	0.765	4.022	18.607	24.387	1.329
690	Tobacco Extracts & Essences	-	0.004	9.527	14.490	1.825
691	Toilet Soap	-	173.772	257.902	244.123	53.567
692	Tomato Ketchup	3.502	3.616	4.641	4.905	-
693	Tonga Parts	-	-	-	-	0.001
694	Tools & Implements	-	-	0.026	0.021	0.024
695	Tooth Picks	-	0.082	0.218	0.167	0.334

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
696	Tooth Powder	-	0.272	7.179	8.719	10.204
697	Toothpaste	26.794	32.644	17.900	22.240	9.690
698	Toothpaste/Toothpowder	-	-	9.403	9.216	4.002
699	Torches	-	-	-	0.026	0.023
700	Towels & Bathrobes	-	-	-	-	0.005
701	Towling Processing	0.010	-	-	-	-
702	Toys (Stuffed)	-	-	0.274	0.423	0.069
703	Track Suits, Ski Suits, Swimwear	-	-	-	-	-
704	Tractor Parts	-	-	-	0.001	0.587
705	Trailors	2.681	-	-	-	-
706	Transformer (Not Ballast/Liq. Dielectric)	-	-	-	0.017	-
707	Transmission Equipment	-	-	-	0.684	-
708	Turpentine Oil	-	-	-	-	0.129
709	TV Teletex Decoder	-	-	-	0.009	0.120
710	Typewriter Ribbons, Ink Pads	0.012	0.013	-	-	-
711	Typewriters (Electric & Non-Electric)	1.623	0.962	0.070	0.094	0.008
712	Tyre Inflators	-	-	0.025	-	-
713	Tyres & Tubes	72.433	65.158	105.288	140.164	102.899
714	Tyres & Tubes (Bicycles)	-	-	13.461	28.559	4.111
715	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	-	1.670	19.239	-
716	Tyres Retreading	-	-	0.034	0.073	0.001
717	Un-Interruptable Power Supply	-	-	-	-	0.023
718	Urea formaldehyde	5.327	4.172	15.585	15.242	2.958
719	Utencils of Iron	0.276	0.162	-	-	-
720	Vacuum Cleaners	-	0.028	0.130	-	-
721	Vacuum Flask Inners of Glass	-	-	-	-	-
722	Vacuum Flasks	0.379	0.838	-	0.022	0.113
723	Varnishes & Lacquers, Distempers Etc	-	0.011	2.077	6.836	12.631
724	Vegetable Oil	0.038	0.086	0.377	-	0.157
725	Vegetable Ghee	-	-	-	-	-
726	Vegetable Oils Other Than Edible Oil	-	0.235	-	0.004	2.376
727	Vegetable Product	0.019	0.002	-	-	-
728	Vehicles (Others)	-	-	61.399	41.102	-
729	Velvet	0.418	0.438	2.411	2.474	0.137
730	Veneer	0.298	0.657	4.437	4.720	0.648
731	Veterinary Medicines	-	-	-	-	0.967
732	Video Cameras/VCR/VCP	0.197	-0.093	0.035	0.153	0.466
733	Vinegar	0.748	1.183	0.547	0.496	-
734	Viscose Yarn	-	-	-	-	-
735	Vulcanised Rubber Thread and Cord	-	-	-	1.374	2.932
736	Wadding	0.221	1.165	2.934	4.521	1.320
737	Washing Machine Parts, of Plastic	-	0.009	0.003	10.563	2.075

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
738	Washing Machines	4.157	4.851	6.993	12.424	34.368
739	Waste & Scrap of Copper	-	-	0.025	0.017	-
740	Waste & Scrap of Plastic	-	-	0.074	0.012	-
741	Watches and Clocks	-	-	0.039	0.369	0.025
742	Water Bowzer	-	0.035	-	-	-
743	Water Coolers (Plastic)	2.913	-	-	0.028	0.010
744	Water Filters	-	-	-	-	0.044
745	Water Meters, Electric or Gas Meters	87.156	135.481	161.148	211.047	98.956
746	Water Proof Canvas Flocking Cloth	0.004	-	-	-	-
747	Water Proofing Compounds	0.677	1.211	1.035	1.738	1.518
748	Water Pumps	-	-	27.492	27.890	38.765
749	Wax	2.308	0.153	2.053	3.128	2.141
750	Wax Papers, Gummed Tape, Filter Paper	0.512	0.526	0.107	0.039	0.043
751	Weaving Machines (Power Looms)	-	-	0.123	0.071	1.482
752	Welding Fluxes/Electrodes	17.655	40.296	44.038	34.214	65.593
753	Wheat Straw	-	-	2.425	0.010	-
754	Wire Netting Looms	-	0.351	0.958	2.701	1.544
755	Wireless Receiving Sets	0.674	0.507	0.024	-	0.052
756	Wires & Cables	225.074	305.224	351.592	408.829	209.925
757	Wiring ..?..	0.954	-	-	-	-
758	Wood Charcoal	-	-	-	-	-
759	Wood Free Writing Paper	105.061	109.063	185.511	161.797	159.222
760	Wood in the Rough	0.686	0.465	-	0.349	-
761	Wood Penal	0.025	0.197	0.135	0.051	0.208
762	Wood Wool	0.001	-	-	-	-
763	Wooden, Metal and Plastic Furniture	1.477	0.415	-	-	-
764	Woollen Yarn	2.647	2.388	2.985	1.447	13.420
765	Woollen Fabrics	5.908	5.295	-	-	-
766	Worked Slate & Article of Slate	-	-	-	-	-
767	Woven Fabrics of Synthetic Filament Yarn	0.424	1.364	0.344	0.141	0.035
768	Woven Fabrics of Synthetic Staple Fibre	-	0.156	1.044	-	-
769	Woven Fabrics of Wool/Fine Animal Hair	0.102	42.014	17.773	12.581	13.934
770	Wrappers	20.052	15.689	0.067	-	0.034
771	X-Ray Machines	-	1.006	1.047	0.376	-
772	Yeast	9.511	0.836	-	3.730	-
773	Yogurt (Raita)	-	-	0.290	0.416	-
774	Zari	0.062	0.764	0.591	0.236	0.816
775	Zinc Articles (Other)	-	0.026	0.105	0.012	0.003
776	Zinc Drops	-	-	-	1.913	-
777	Zinc Oxide	2.313	0.479	0.386	0.466	0.993
778	Zinc Powder	0.069	-	-	-	-

ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
779	Zinc Slug	2.296	2.374	1.136	0.307	0.020
780	Zinc Sulphate	0.088	0.454	0.148	0.157	-
781	_2% on Behalf of Retailers	17.563	15.068	-	-	-
782	_Additional Tax	0.930	20.028	7.001	8.871	0.139
783	_Aggregate	0.015	-	-	-	-
784	_Arrears recovered	153.286	432.962	261.152	329.215	96.094
785	_Commercial Importers	-	-	-	-20.267	152.656
786	_Fixed Tax at source @ 2%	23.975	8.752	-	-	-
787	_Miscellaneous collections	9.593	9.292	5.118	42.958	600.887
788	_Penalties	0.075	-	-	-	-
789	_Refunds/Adjustments (not specified)	-15.736	-	-	-	-
	Grand_Total	**12,464.007**	**16,074.917**	**20,314.147**	**21,750.646**	**34,071.200**
	Refund Amount	-	-	-	-	14,292.200
	Net Receipt	**12,464.007**	**16,074.917**	**20,314.147**	**21,750.646**	**19,779.000**

TABLE-33.1
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Abrasive Powder	-	-	0.842	0.990	2.539
2	Absorbent Cotton	-	-	-	0.444	0.262
3	Account Books & Registers	-0.299	0.342	0.102	-0.273	0.472
4	Acetate Yarn	1.561	12.215	-	-	-
5	Acid Oil	1.367	2.543	4.215	4.998	5.761
6	Acid (Others)	0.038	0.187	0.212	0.290	-
7	Adhesive/Adhesive Tapes	-	0.032	-	0.583	0.639
8	Aerated Waters/Beverages	-	0.005	102.757	90.584	169.280
9	Aerials & Antennas	-	0.010	0.057	0.135	-
10	Agarbatti	0.629	0.912	1.464	2.004	2.389
11	Agricultural Sprayers	-	-	0.037	-	-
12	Agricultural Tractor Engines	-	-	-	-	-
13	Agricultural Tractors	-	-	-	-	0.035
14	Air Compressor Fan Etc	-	-	0.190	-	-
15	Air Conditioner Parts, of Plastic	-	-	0.037	0.047	0.962
16	Air Conditioners	10.727	16.233	18.550	17.128	45.990
17	Air Filter	1.674	2.043	0.245	0.073	-
18	Aluminium Containers, Drums, Cans, Boxes	-	-	-	0.010	0.171
19	Aluminium Doors & Windows	-	-0.300	0.191	0.352	0.590
20	Aluminium Foil	-	0.355	0.791	13.363	0.447
21	Aluminium Goods	11.184	8.957	10.841	13.187	11.540
22	Aluminium Plates, Sheets & Strips	-	-	0.150	-	-
23	Aluminium Rods	0.481	3.698	2.113	1.849	-
24	Aluminium Sulphate	-	-	0.277	0.552	-
25	Ammonia Gas	-0.333	-0.727	1.772	1.700	-
26	Anodized Products	0.859	0.813	0.769	0.794	3.939
27	Anti-Freezing Preparations	0.012	0.100	0.085	0.231	0.390
28	Arms & Ammunition	1.140	14.483	13.246	4.418	2.061
29	Arqiaat	0.017	-	-	-	-
30	Articles of Cloth. Accessories of Leather	-	-	-	-	6.054
31	Articles of Silver	-	-	-	-	0.105
32	Artificial Leather & Rexine	1.699	2.190	3.058	2.976	1.983

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Artificial Marble Slab	-	-0.130	-	0.010	0.199
34	Asbestos Products	29.506	10.755	34.561	34.998	45.919
35	Asphalt	96.148	97.306	70.966	4.610	34.784
36	Assembling of Boiler	-	-	-	-	-
37	Assembling of Motor Vehicle	0.213	58.938	-	-	-
38	Assembling of Motor Vehicles (Carriers)	-	-	19.477	30.882	54.263
39	Assembling of Motor Vehicles (Passenger)	-	-	76.226	123.461	10.535
40	Auto Parts	99.722	61.036	22.256	67.073	347.115
41	Autocycles Including Rickshaw	3.391	0.726	0.415	1.360	3.054
42	Baby Foods (Farlac/Farex Etc)	4.000	7.531	6.405	14.522	5.294
43	Bags (Packing, Goods, of Woven Textile)	-	-	-	-	-
44	Bailing Hoops	1.974	1.983	2.464	0.998	-
45	Ball & Roller Bearing Complete	-	-	-	-	-
46	Ball Point Pens	-	-	-	-	0.273
47	Ballast Chokes	0.561	0.610	0.138	0.735	0.043
48	Barbed Wire	0.004	0.024	-	-	-
49	Battery Carbon	-	-	-	-	-
50	Battery Covers (of Metal/Plastic)	-	-	-	-	-
51	Bed Spreads	-	-	-	0.205	0.017
52	Bed, Table, Kitchen, Toilet Linen	-	-	-	0.036	-
53	Benzene	12.814	15.570	-	-	-
54	Benzole, Tolule & Xylole	9.159	8.170	6.533	14.717	9.632
55	Bicycle Chains	-	-	0.112	0.018	-
56	Bicycle Parts	-	-	-	-	-
57	Bicycles & Other Cycles Not Motorised	-	-	1.074	2.497	1.303
58	Biscuits	36.164	38.977	58.954	63.105	55.505
59	Blades for Saws of All Kind	-	-	-	0.409	-
60	Blades (Safety)	-	-	-	-	1.965
61	Blanket Synthetic	6.013	10.494	11.844	8.863	12.152
62	Blanket Woollen	0.629	0.776	0.875	2.206	10.484
63	Bleaching Liquid	-	-	0.295	0.110	0.716
64	Bobbins of Iron & Steel	-	-	-	-	-
65	Bolts & Nuts of Nickel	-	0.009	0.029	-	-
66	Bowl Clean	0.063	0.112	0.017	0.041	-
67	Brake Fluids	0.322	1.289	1.321	1.208	6.023
68	Brass Water Sanitary Fittings	-	0.010	0.032	0.051	0.481
69	Brass Wires	0.017	0.236	0.033	-	-

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
70	Bricks, Blocks, Tiles of Refractory Nature	-	0.029	13.643	33.588	12.161
71	Brushwares	1.554	1.836	5.262	5.165	11.437
72	Buckles	0.053	0.025	-	-	-
73	Buckrams	-	-	-	-	0.217
74	Building Bricks / Bricks of Fossil Meals	-	-	-	-	-
75	Building Components	-	-	0.319	0.242	0.523
76	Bungs	0.391	0.703	1.468	1.638	0.533
77	Bus, Tractor, Truck Bodies	-	30.100	54.459	26.787	133.553
78	Buttons	1.660	1.079	4.990	5.136	2.924
79	Cal. Paper and P. Board Calendar Blocks	0.377	1.156	-	-	-
80	Calendar of Paper & Paperboard	0.880	-	0.641	0.646	0.049
81	Calcium Carbide	-	-0.245	-	-	-
82	Carbon Black	7.199	7.343	15.772	12.061	10.311
83	Carbon Brushes	-	-	-	0.418	0.878
84	Carbon Dioxide Gas (CO2)	0.661	0.265	0.283	0.332	1.873
85	Carbon Oil	2.218	4.252	0.878	0.010	-
86	Carbon Paper	-	-	0.258	0.551	2.669
87	Carpet Underlay	-	-	0.028	0.420	-
88	Carpets Synthetic (Machine Made)	13.796	17.888	14.275	7.952	2.782
89	Carpets Tufted (Hand Knitted)	-	-0.068	-	0.506	1.936
90	Carpets Woollen (Machine Made)	3.829	1.789	2.159	4.397	2.817
91	Carton Machine	-	-	-	-	-
92	Cassettes Recorded (Audio/Video)	21.898	28.023	19.673	6.786	9.767
93	Cassettes Unrecorded (Audio)	-	3.080	11.817	8.165	6.262
94	Cassettes Unrecorded (Video)	-	2.133	9.427	1.322	0.516
95	Cast Iron Elbows, Tank Covers & Fittings	0.156	1.048	-	-	-
96	Casting Machine/Metal Foundry	-	0.322	0.168	0.168	11.862
97	Castor Oil Seeds	-	-	-	-	0.296
98	Caustic Soda	0.001	-	-	-	-
99	Cement	240.786	328.453	409.717	330.653	324.294
100	Cement Construction Blocks	1.370	1.075	0.933	0.525	0.276
101	Centrifugal Pumps	-	-	0.071	0.772	1.308
102	Ceramic Tiles	48.541	54.949	72.719	81.056	98.213
103	Chemicals Inorganic/Industrial Gases	6.799	42.802	48.896	59.662	100.886
104	Chemicals organic	24.090	0.405	2.132	2.525	20.010
105	Chip Board	9.207	9.954	8.497	9.000	14.546
106	Cigarettes	138.093	186.522	229.339	241.362	305.835

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
107	Cigarette Filter Rods	4.925	0.443	2.063	1.847	2.984
108	Circuit Breaker, Electrical	-0.015	-0.010	-	0.119	13.160
109	Clocks With Watch Movements	-	-	0.460	0.264	0.310
110	Clocks(Alarmed)	0.032	-	-	-	-
111	Coal Tar	1.885	4.014	1.187	4.977	-
112	Coal/ Briquettes	0.016	-	-	-	-
113	Coat Hangers Iron or Steel	-	-	-	0.039	1.019
114	Colouring Material (Other)	-	0.005	-	-	0.001
115	Combican	0.236	-	-	-	-
116	Computer Parts	-	-	-	-	-
117	Computer Stationery	-3.620	1.713	3.257	3.275	1.872
118	Concrete Components	0.201	-	-	-	-
119	Confectionery & Bakery Products	23.258	22.564	19.159	21.929	20.809
120	Control Panels	-	-	-	-	-
121	Convertor Paper Cheese	-	-	-	0.076	1.777
122	Conveyors (Other)	-	0.003	-	0.041	-
123	Cooking Range (Gas)	-	-	-	-	0.230
124	Copper Rods	-	-	-	5.936	6.572
125	Copper Strips	-	-	-	-	0.182
126	Copper Tubes & Pipes	-	-	-	-	-
127	Corrugated & Solid Boards	0.064	0.047	1.459	1.533	0.651
128	Corrugated Packages, Cartons, Boxes Etc	2.957	0.550	2.068	2.833	9.112
129	Cotton Dyeing	-	-	-	-	36.646
130	Cotton Fabrics	-	-	-	-	2.971
131	Cotton Linters	-	-	-	-	0.014
132	Cotton Not Carded or Combed	-	-	-	-	0.037
133	Cotton Seed Oil	-	-	-	-	0.005
134	Cotton Sewing Thread	-	1.419	6.921	7.340	32.925
135	Cotton Yarn	-	0.003	0.069	0.025	190.218
136	Creams & Polishes for Footwear	12.437	18.208	22.588	23.739	45.775
137	Crockery (Ceramics)	-	0.742	0.801	-	-
138	Crough Coal	-	-	-	-	-
139	Crown Corks	2.708	5.118	8.759	11.355	5.692
140	Curtains	-	-	-	-	-
141	Custard Powder	-	-	-	0.004	-
142	Cutlery	-	-	-	0.005	0.028
143	Deep Freezers	1.488	2.675	24.918	30.308	23.912
144	Deep Fryers	-	0.044	-	-	-
145	Denim Fabrics	-	-	-	-	1.679

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
146	Detergents	31.113	49.978	58.224	61.631	17.519
147	Diaries	-	0.018	1.370	0.231	0.430
148	Diesel/Semi Diesel Engines	-	-	-	-	3.489
149	Digital Switching System	-	-	0.943	0.915	0.592
150	Dish Antenna	0.117	0.203	0.260	0.017	0.536
151	Distemper and Varnish	10.197	-	-	-	-
152	Distilled Water/Distillery Products	0.105	-	-	-	-
153	Drain Opener	0.044	0.032	0.178	0.158	0.022
154	Drawn Wire	-	0.098	0.173	0.164	-
155	Dyeing Extracts	-	-	-	0.148	2.432
156	Dyeing of Hosiery Cloth	-	-	-	0.004	3.070
157	Dyes & Colours	0.177	0.004	0.084	0.931	8.709
158	Earth Colours	0.079	0.003	-	-	-
159	Elec Generating Sets & Rotary Converters	-	-	-	-	0.002
160	Electric Bulbs & Tubes	-	-	70.195	65.895	16.171
161	Electric Fans	-	0.827	3.064	2.259	2.636
162	Electric Food Choppers	0.002	-	-	0.015	0.363
163	Electric Iron	3.821	-	-	-	-
164	Electric Lighting & Signalling Eqpt	-	-	-	0.050	0.617
165	Electric Motors	-	-	17.853	22.038	4.848
166	Electric Toasters	-	-	0.012	-	-
167	Electric Water Coolers	2.879	4.458	2.985	3.658	0.184
168	Electric Welding Wires, Rods, Electrodes	3.154	1.089	4.080	19.240	8.909
169	Electrical Board	-	0.022	0.041	0.060	-
170	Electrical Goods & Parts (Nos)	100.770	87.297	158.527	133.012	76.271
171	Electro Plating	-	-	-	-	1.377
172	Embroidery	0.015	0.022	0.054	0.275	0.924
173	Enamelled Copper Wire	-	-	-	0.126	0.605
174	Envelopes	-	-	-	-	0.021
175	Essences/Essential Oils	3.624	3.066	5.579	7.090	6.690
176	Expanded Metal of Iron or Steel	-	-	-	-	0.046
177	Fabric Boards	-	0.162	0.153	0.008	-
178	Fabrications	0.043	2.138	0.655	3.367	15.437
179	Felt, Whether or Not Impregnated	-	-	0.206	0.074	0.117
180	Fibre Glass	0.384	0.098	0.220	0.084	0.016
181	Finishing Material for Leather Industry	-	-	0.019	0.180	1.400
182	Fire Fighting Instruments	-	-0.097	0.440	0.023	-
183	Fix Fabric Fabrication	0.006	-	-	-	-

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
184	Flush Doors	1.222	0.590	0.360	0.645	1.915
185	Foam & Foam Products	5.692	9.832	10.373	-0.208	3.799
186	Food Colours	-	1.142	0.012	0.025	-
187	Food Products	14.570	19.181	23.833	30.523	31.525
188	Footwear	3.162	3.965	3.899	7.996	23.490
189	formaldehyde & Paraformaldehyde	-	0.191	0.665	0.364	3.294
190	formica	0.118	0.118	1.777	1.426	1.671
191	Fructose Syrups	-	-	-	-	24.101
192	Fruit or Vegetable Juices	6.435	3.863	6.737	3.332	6.990
193	Fruit, Nuts, Peel of Fruit or Melon (Edible)	-	-	-	-	-
194	Fruits & Vegetables Preserved	0.242	0.030	-	-	-
195	Fuel Filters	0.626	0.639	0.076	-	-
196	Furniture (Plastic)	-	-	-	0.005	-
197	Furniture (Steel)	0.020	0.270	0.004	0.096	0.071
198	Furniture (Wooden)	0.040	0.078	0.514	0.498	0.976
199	G.I. Pipes	6.171	14.885	7.930	21.071	27.408
200	G.I. Wires	0.609	0.059	0.015	0.015	0.196
201	Gas Appliances (Heaters, Mentals, Geysers)	10.749	11.368	20.918	20.093	18.228
202	Gem Clip Pins	0.229	0.242	0.224	0.261	0.390
203	General order Suppliers	-	-	-	-	-
204	Geysers	-	0.004	-	-	-
205	Geysers (Electric)	-	-	0.387	-	-
206	Glass & Glasswares Etc	14.416	13.448	16.622	15.070	11.875
207	Glass Bottles	0.111	0.722	0.042	1.209	2.248
208	Glass Fibres & Articles	0.068	0.458	-	0.007	-
209	Glass Sheet (Not Worked)	-	-	-	-4.261	9.202
210	Glassware for Kitchen, office, Toilet Etc	-0.079	0.134	-	-	0.012
211	Gloves, Mittens & Mitts Knitted	-	-	-	-	0.006
212	Glue & Synthetic Resins All Sorts	32.154	65.502	55.801	40.210	45.300
213	Glycerine	2.942	3.249	3.455	3.998	2.812
214	Goldi Locks	0.007	-	-	0.016	-
215	Granulated Slags	18.635	11.430	28.601	20.913	-
216	Grills/Netting/Fencing/Wire Gauzes	-	0.085	-	-	0.016
217	Grinding Wheels Pedal or Hand Operated	4.831	-	-	-	-
218	Grinding Wheels without Framework	1.344	7.024	9.788	10.454	6.722
219	Guar Gums	8.923	12.951	16.157	22.691	61.096
220	Gum Tapes	-	-	-	0.005	-

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
221	Hand Saw	-0.190	1.829	4.759	5.083	-
222	Hard Boards	5.582	6.506	6.033	6.313	7.708
223	Hard Cokes	26.334	36.854	43.352	44.675	-
224	Hard Wastes	-	-	0.895	0.927	0.483
225	Harness Wire	0.072	1.161	-	-	-
226	Harvesting & Threshing Machinery	-	-	-	-	-
227	Heat Exchanger	0.003	0.116	0.024	0.651	-
228	Hena Mehandi	-	-	-	-	-
229	Hydrogen Gas	4.673	9.871	2.125	4.088	0.344
230	Ice Cream	27.536	25.140	33.988	45.505	47.098
231	Ingot, Aluminium	-	-	-	-	-
232	Insecticides	-	-	0.191	-0.128	0.003
233	Interchangeable Tools for Hand Tools	-	-	-	-	0.094
234	Iron & Steel Products	839.347	1,027.515	648.839	72.787	1,181.269
235	Iron Nails	-	-	0.059	0.140	-
236	Iron or Steel Billets	123.526	0.003	105.702	0.050	0.641
237	Iron or Steel Ingots	1.291	-	-	-	-
238	Jams & Jellies	2.836	2.933	3.081	2.952	5.747
239	Jute Products	22.738	20.233	25.479	6.737	2.691
240	Knitted Garments	-	-	-	-	22.830
241	Knitting Yarn	-	-	-	-	1.098
242	Labels, Badges of Textile	-	0.004	0.020	0.017	0.144
243	Laces & Braids	3.487	1.628	2.646	2.737	1.744
244	Ladies Night-Dresses of Cotton	-	-	-	-	5.296
245	Laminated Wood	-	-	-	-0.064	0.287
246	Laundry Soap	-	-	-	-	3.789
247	Lead Oxide	-	-	0.027	0.018	-
248	Lift Components	-	-	0.023	0.066	0.054
249	Lime	-	0.046	0.037	-	-
250	Lime Waste	-	-	0.090	0.238	-
251	Linseed Oil	0.183	0.129	0.245	0.197	0.005
252	Liqueurs	-	-	-	0.913	2.293
253	Liquid Glucose, Glucose	-	0.017	-	-	-
254	Lpg Cylinders	-	-	0.221	-	0.424
255	Lube Additive	0.171	-	-	-	-
256	Lubricating Oils & Oil Additives	507.391	800.147	548.526	393.925	343.753
257	Lubricating Preparations/ Anti Rust Oil	-	-	-	1.006	0.194
258	M.M. Yarn Hard Waste	-	-	0.021	-0.344	10.518

Karachi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
259	M.M. Yarn Soft Waste	-	-0.742	4.493	1.600	-
260	M.S. Product	13.703	129.063	427.495	1,188.963	135.890
261	M.S. Bars & Rods	-	-	1.097	-	0.049
262	M.S. Pipes	23.448	-	1.137	0.538	0.005
263	Mach. for Sugar Manuf. other than Crusher	-	-	0.060	-	-
264	Machine Parts, Not Elsewhere Specified	-	-	-	0.059	1.430
265	Machinery for Bleaching, Washing, Drying	-	-	-	-	0.424
266	Machinery Parts (Mechanical)	2.474	0.108	2.391	3.066	3.045
267	Macaroni	0.015	0.030	0.041	0.056	0.064
268	Magnetic Tape	-	-	-	-	-
269	Man Made Fibres & Yarn	67.608	66.039	76.652	6.979	31.762
270	Marble Tiles	2.702	3.928	5.425	6.690	7.475
271	Margarine	5.712	7.633	9.510	12.116	159.004
272	Match Boxes	-	0.013	1.744	3.455	-
273	Mathematical Instruments	-	0.161	0.210	0.180	-
274	Mats & Rugs	-	-	-	-	0.037
275	Medicines (Caps., Injections, Syrups Etc)	-	-	-	-	9.149
276	Metal Button	-	-	0.024	0.010	-
277	Metal Caps	0.031	-	-	-	-
278	Metal Coating	-	-	0.246	0.125	-
279	Metal Containers	42.808	52.714	130.737	128.283	917.016
280	Metal Containers for Carriages	-	-	-	0.031	2.547
281	Metal Products Sheets	-	0.346	0.507	0.717	0.434
282	Metallised Products	0.966	-	-	0.008	0.148
283	Metallised Yarn	0.103	1.823	1.552	2.506	0.069
284	Mineral Water	1.556	2.593	4.209	4.205	6.156
285	Molasses	-	-	-	-	-
286	Motor Cars	359.711	367.734	547.937	398.031	529.800
287	Motor Cars Seats	-	-	-	-	-
288	Motor Cycles	-	-	92.071	141.821	15.653
289	Moulds	-	-	-	0.043	0.320
290	Music Instruments	0.066	-	-	-	-
291	Naphtha	39.715	1.840	4.013	7.297	-
292	Nitric Acid, Sulpho-Nitric Acid	-	-	-	0.009	-
293	Nylon Chips/Polyester Chips	0.120	-	-	0.011	1.772
294	Oil Cookers & Pressure Stoves	-	-	-	-	0.454
295	Oil Dirts	0.562	0.324	0.305	0.223	0.246

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
296	Oil Filters	1.067	1.441	0.149	-0.777	2.788
297	Optical Lenses (Mounted)	-	-	0.027	0.063	0.071
298	Other Engines & Motors	-	-	-	-	-
299	Other Salts of Inorganic Acids	-	-	-	-	0.347
300	Other Toys, Reduced Size/Recreation Model	-	-	0.292	0.006	0.255
301	Oxygen Gas	8.036	6.217	16.113	19.219	3.176
302	Package Type Watertube Boiler	-	-	-	-	0.246
303	Pads & Puffs (Cosmetic Use)	-	-	-	-	0.001
304	Paint & Varnishes	101.350	133.295	120.770	134.431	141.869
305	Paint Removers	0.031	0.026	0.017	0.024	-
306	Palm Oil	-	0.201	-	-	0.005
307	Paper	0.230	-	-	-	-
308	Paper & Paperboard	14.202	66.350	54.520	61.337	46.739
309	Paper & Paperboard Coated/Impregnated	-	0.006	-	-	-
310	Paper & Paperboard Converters	3.136	2.863	4.403	5.519	4.138
311	Paper Cones, Bobbins Etc	3.843	7.680	9.727	7.579	16.506
312	Paper Products	39.404	0.477	0.099	0.543	8.252
313	Paper Roll/Sheet	1.315	0.482	0.758	0.909	1.008
314	Paper Sacks	0.150	1.555	-	-	-
315	Parts of Balloons, Gliders, Aircrafts Etc	-	-	-	-	-
316	Parts of Dolls Representing Human Beings	-	-	-	-	-
317	Parts (Elec. Transformer, Static Convertor)	-	-	-	-	0.192
318	Perfumery & Cosmetics	23.814	24.015	25.931	38.033	72.570
319	Pet Grease	-	5.973	19.426	29.955	25.811
320	Petroleum Oils & Lubricants (Nos)	-	-	-	0.064	0.486
321	Pharmaceutical Products	-	-	-	-	62.279
322	Photographic Films In Rolls Etc	-	0.035	0.001	0.010	-
323	Photographic Plates or Films Developed	-	0.737	1.112	1.093	2.907
324	Pickle In Oil	-	-	-	0.599	20.287
325	Pig Iron	107.961	122.159	9.489	65.470	-
326	Pile Fabrics	-	0.003	0.067	-	-
327	Pipe & Tube Fittings of Iron or Steel	-	-	0.270	0.166	0.476
328	Plastic Crockery	2.341	3.395	4.884	3.513	5.513
329	Plastic Mats	-	0.194	0.104	0.014	0.131
330	Plastic Metal Film	4.533	2.013	5.299	2.631	0.680
331	Plastic Printing	0.444	0.958	0.025	0.043	0.326

Karachi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
332	Plastic Products (Others)	45.225	50.323	62.271	66.517	98.096
333	Plastic Ropes	-	0.565	0.917	0.140	0.052
334	Plastic Sheets & Other Articles	-	0.556	7.711	10.710	0.463
335	Plastic Tabular Film	-	1.070	1.847	1.704	3.047
336	Plywood	2.929	5.231	2.535	5.324	4.526
337	Pol Products	1.338	17.735	216.687	688.704	-
338	Poly Vinyl Acetates	-	-	-	-	-
339	Polycarboxylic Acids	-	-	0.443	0.141	0.187
340	Polyester Filament Yarn	-	-	1.043	2.217	0.461
341	Polyester Staple Fibre	-	-	-	-	31.643
342	Polyester Zips	-	-	-	-	0.014
343	Polyethylene (Sp.Gravity less than 0.94)	-	-	-	0.023	-
344	Polyethylene Bags	5.227	19.417	9.751	6.921	8.727
345	Polypropylene Bags	7.371	6.450	10.318	2.900	2.306
346	Polystyrene	-	-	-	-0.560	0.852
347	Polyvinyl Granules	-19.521	-	1.663	0.415	0.940
348	Pottery	-	-	0.017	-	-
349	Poultry Feed	-	-	-	-	51.028
350	Powder Coating (Plastic)	-	-	-	-	0.140
351	Power Looms (Grey/Ticken Cloth)	9.853	11.441	0.994	0.130	15.336
352	Power Transformers	-	-	-	-	-
353	Prepared Additives for Mineral Oils	-	-	-	-	-
354	Prepared Briers	0.003	-	-	-	-
355	Prepared Pigments, Opacifiers & Colours	-	2.131	9.079	4.492	0.266
356	Preserved Fruits & Vegetables	-0.006	-	-	-	-
357	Primary Cells & Batteries	10.308	11.641	11.148	12.336	9.092
358	Printing Industries/Press	-	3.514	5.024	6.352	61.064
359	Printing Inks	0.546	-0.495	4.724	18.477	44.115
360	Process Oil	-	0.748	1.611	0.408	-
361	Processed Cotton Cloth	-	-	-	-	0.932
362	Processed Fabrics	228.855	210.515	349.917	312.278	165.752
363	Putty, Resin Cements, Painter's Fillings	-	-	-	-	0.124
364	PVC Bottles	2.589	0.930	1.328	0.920	3.542
365	PVC Pipes	10.056	2.920	4.657	1.370	0.769
366	Quilt	-	-	0.044	0.126	0.053
367	Radio Sets	-	0.092	0.013	-	-
368	Raw Jute	-	-	-	-	-
369	Rcc Pipes	-0.093	4.305	3.936	4.301	2.045

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
370	Ready Made Garments	-	-	-	-	6.586
371	Refractory Cements, Mortars, Concrete Etc	-	-	0.053	0.226	-
372	Refrigerators	60.878	95.988	81.167	66.628	38.455
373	Resin Material (Other)	-	3.316	6.460	5.706	10.331
374	Ribbons for Typewriters	-	-	0.006	0.227	0.033
375	Rice	-	-	-	-	0.005
376	Robin Softener Fabric Conditioner	-	-	0.020	0.025	-
377	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	0.041
378	Rosins	-	1.415	-	-	-
379	Rubber Apparel	-	-	0.002	0.157	0.873
380	Rubber Goods	5.949	7.635	5.603	13.646	23.091
381	Rubber Thread/Cord Tex.Covered (Elastic)	-	-	-	-	0.037
382	Sacks & Bags of Cotton	-	-	-	-	-
383	Sanitary Fittings	-	-	0.009	-0.153	0.409
384	Sanitary Napkins	0.373	0.153	0.158	0.240	0.445
385	Sanitary Ware of Iron or Steel	-	-	0.012	-	-
386	Sanitary Ware of Plastic	-	0.126	-	-	-
387	Sanitary Wares of Ceramic	6.163	6.417	7.254	5.764	0.977
388	Scales	0.834	-0.174	1.800	1.789	2.376
389	Scraps	51.388	-	-	-	-
390	Scraps of Iron or Steel	12.408	23.087	24.573	39.593	37.996
391	Screw Jacks/Pully Tackle & Hoists	0.043	-	-	-	-
392	Screws, Bolts & Nuts of Iron or Steel	0.764	3.214	1.247	1.391	2.447
393	Services on Board	0.912	4.239	0.222	-	0.116
394	Sewing Machines	-	-	13.487	17.079	9.572
395	Sewing Thread of Man Made Staple Fibre	-	3.265	0.206	0.042	-
396	Ships, Boats & Floating Structures	-	-	-	-	1.161
397	Ships, Boats, Barges for Persons/Goods	-	-	-	-	-
398	Shoe Upper (Leather/Composition of Lthr)	-	-	-	-	0.081
399	Sisal Ropes	1.506	0.798	1.554	0.503	0.709
400	Slack Wax	2.892	2.815	2.151	-	-
401	Slag & Rock Wool & Similar Mineral Wool	2.747	4.386	0.062	0.646	1.608
402	Slide Fasteners	0.273	0.289	0.423	0.348	0.658
403	Slitting of Plastic Rolls Into Size	-	2.126	4.690	1.745	1.520
404	Soap Stocks	0.289	0.353	0.374	0.798	0.162

Karachi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
405	Socket for T & T	-0.123	-	-	-	-
406	Socks	-	-	-	-	0.235
407	Soda Ash	35.022	45.852	46.916	58.919	49.478
408	Sodium Hydrosulphate	-	-	-	-	-
409	Sodium Hypochlorite	-	-	-	1.059	-
410	Sodium Silicate	4.526	5.390	4.967	6.592	5.503
411	Soft Cotton Waste	8.705	11.012	11.082	5.623	67.021
412	Sound Amplifier Sets	-	0.005	-	-	-
413	Speaker Parts	0.350	1.289	0.071	0.463	0.394
414	Speakers Parts, Aerials, Aerial Reflectors	1.845	0.166	-	-	-
415	Special Purpose Vehicles (Cranes Etc)	-	13.131	-	-	-
416	Spectacle Frames	0.075	0.148	0.166	0.093	0.209
417	Spices	6.262	7.745	7.984	9.936	111.273
418	Spinning Machines Textile	-	-	0.014	-	-
419	Spring Mattresses	0.221	0.379	0.264	0.261	0.215
420	Stainless Steel Utencils	-	0.022	0.094	0.031	-
421	Staple Pins	-	-	0.023	0.082	-
422	Stationery	-	-	-	-	6.467
423	Steel Fixtures	-	-	2.194	2.445	0.632
424	Steel Pipes	-	22.875	37.102	13.807	0.238
425	Steel Poles	-0.198	-0.064	1.470	0.001	-
426	Steel Structures	-	-	-	-	0.807
427	Steel Wire Stranded	1.352	4.920	4.729	9.828	1.311
428	Steel Wires	19.116	15.026	11.332	8.394	3.047
429	Steel Wools	0.201	0.234	0.362	-0.092	0.149
430	Stencils	0.514	0.061	0.132	0.290	-
431	Sticker Labels	-	-	-	0.004	0.199
432	Stone Articles	-	-	0.051	-	-
433	Stone Powder	1.585	1.673	1.285	1.182	2.251
434	Storage Batteries	99.422	133.576	136.980	157.904	123.919
435	Storage Tanks of Iron or Steel	0.077	0.335	1.440	0.208	0.318
436	Stoves for Gas/Other Fuels	-	-	-	0.004	0.039
437	Straw Board	-	-	-	0.007	0.010
438	Suitcases, Trunks, Brief Cases Etc	-	-	-	-	0.036
439	Surfacing of Chip Boards	-	-	1.531	1.242	0.059
440	Surfacing Preparations	-0.641	0.556	-	-	-
441	Surgical Gloves	-	-	-	-	-
442	Surgical Instruments & Appliances	-	-	-	-	0.023

Karachi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
443	Sweetened Supari	3.167	3.975	7.089	9.227	11.638
444	Sweetex	2.193	1.321	7.460	4.687	8.009
445	Sweets	1.641	1.583	3.140	6.137	21.396
446	Switch Gear	-	3.562	24.580	21.501	-
447	Switches, Relays, Fuses Etc	-	-	2.584	0.017	0.847
448	Synthetic Filament Yarn	-	4.560	7.505	0.277	2.128
449	Synthetic organic Dyes	-	-	0.935	0.957	4.358
450	Syrups & Squashes	16.872	19.540	18.066	16.188	20.116
451	Table & Kitchen Ware, Household Articles	5.431	-	-	-	-
452	Table, Kitchen Ware of Aluminium	-	0.008	0.121	1.062	2.839
453	Table, Kitchen Ware of Plastic	-	1.887	5.047	0.005	0.066
454	Tableware, Kitchen Ware of Wood	-	-	1.383	6.639	1.222
455	Tanned Leather of Sheep/Lamb Skin	-	-	-	-	5.584
456	Tape Recorders	2.794	3.664	0.189	5.120	6.318
457	Tea	-	-	-	-	57.106
458	Telephone Parts	-	-	-	-	1.510
459	Telephone Sets	-	-	-	-0.039	0.324
460	Telephone Sets and Parts	-	2.350	-	-	-
461	Television Cameras	-	-	0.025	0.104	-
462	Television Parts, of Plastic	-	0.002	0.167	0.182	0.613
463	Television Sets	160.440	156.882	146.358	116.841	186.114
464	Tent & Tarpauline	3.023	2.178	0.288	0.904	4.200
465	Terry Fabrics	-	-	0.097	-	3.656
466	Textile Fabrics Otherwise Impregnated	-	-	-	-	0.660
467	Thermosole Goods	-	0.188	0.401	0.255	0.202
468	Tin Cuttings	1.840	3.558	3.292	5.765	0.329
469	Tin Plate of Iron or Steel	-	-	-	0.037	0.365
470	Tin Sheet Printing	0.470	0.579	0.624	1.611	0.641
471	Tins/Tin Containers	-	0.204	0.321	0.018	1.425
472	Tissue Papers	0.194	0.122	0.420	0.494	0.436
473	Tobacco Extracts & Essences	-	0.004	0.004	-	-
474	Toilet Soap	-	12.781	5.281	3.065	5.758
475	Tooth Picks	-	-	-	0.027	0.089
476	Tooth Powder	-	0.272	7.179	8.719	10.204
477	Toothpaste	11.698	19.963	17.900	22.240	9.690
478	Torches	-	-	-	0.026	0.023
479	Towling Processing	0.010	-	-	-	-
480	Toys (Stuffed)	-	-	0.274	0.423	0.063

Karachi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
481	Tractor Parts	-	-	-	0.001	0.398
482	Trailors	2.681	-	-	-	-
483	Transmission Equipment	-	-	-	0.684	-
484	Turpentine Oil	-	-	-	-	0.129
485	Tv Teletex Decoder	-	-	-	0.009	0.120
486	Typewriter Ribbons, Ink Pads	0.012	0.013	-	-	-
487	Tyre Inflators	-	-	0.025	-	-
488	Tyres & Tubes	68.334	62.367	76.516	106.986	78.465
489	Tyres & Tubes (Bicycles)	-	-	0.532	-	-
490	Un-Interruptable Power Supply	-	-	-	-	0.023
491	Urea formaldehyde	0.345	0.055	1.879	2.096	0.626
492	Utencils of Iron	-0.006	0.003	-	-	-
493	Vacuum Cleaners	-	0.028	0.130	-	-
494	Vacuum Flask Inners of Glass	-	-	-	-	-
495	Vacuum Flasks	0.379	0.838	-	-	0.113
496	Varnishes & Lacquers, Distempers Etc	-	0.011	-	-	-
497	Vegetable Oil	-	0.078	0.377	-	0.006
498	Vegetable Oils Other Than Edible Oil	-	0.235	-	0.004	1.021
499	Vehicles (Others)	-	-	61.399	41.102	-
500	Velvet	-	0.005	0.027	0.066	0.063
501	Veneer	0.298	0.391	0.005	0.010	-
502	Video Cameras/VCR/VCP	0.197	-0.093	-	0.130	-
503	Wadding	-	-	-	-	1.237
504	Washing Machine Parts, of Plastic	-	0.009	0.003	-	-
505	Washing Machines	0.027	0.056	-	1.567	27.049
506	Waste & Scrap of Copper	-	-	0.025	0.017	-
507	Waste & Scrap of Plastic	-	-	0.074	0.012	-
508	Watches and Clocks	-	-	0.034	0.367	-
509	Water Bowzer	-	0.035	-	-	-
510	Water Coolers (Plastic)	2.913	-	-	-	-
511	Water Meters, Electric or Gas Meters	33.799	50.377	36.874	67.899	56.467
512	Water Proof Canvas Flocking Cloth	-	-	-	-	-
513	Water Proofing Compounds	-	0.031	-	0.296	0.064
514	Wax Papers, Gummed Tape, Filter Paper	0.029	0.374	-	0.004	-
515	Weaving Machines (Power Looms)	-	-	-	-	0.595
516	Welding Fluxes/Electrodes	16.936	34.718	40.310	31.910	65.533
517	Wire Netting Looms	-	0.119	0.378	0.469	0.486
518	Wireless Receiving Sets	0.674	0.507	0.024	-	0.015

Karachi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
519	Wires & Cables	66.003	106.808	96.675	108.260	107.010
520	Wiring ..?..	0.954	-	-	-	-
521	Wood Penal	-	-	-	-	0.007
522	Woollen Yarn	0.018	0.038	-	0.002	2.061
523	Woollen Fabrics	0.041	0.019	-	-	-
524	Woven Fabrics of Synthetic Filament Yarn	-	0.911	-	-	-
525	Woven Fabrics of Synthetic Staple Fibre	-	-	-	-	-
526	Woven Fabrics of Wool/Fine Animal Hair	0.102	40.906	2.456	0.230	0.515
527	X-Ray Machines	-	1.006	1.047	0.376	-
528	Zari	0.062	0.764	0.591	0.236	0.816
529	Zinc Articles (Other)	-	0.026	0.105	0.012	0.003
530	Zinc Drops	-	-	-	1.913	-
531	Zinc Oxide	2.303	0.139	0.062	0.132	0.602
532	Zinc Slug	2.296	2.374	1.136	0.307	0.020
533	Zinc Sulphate	-	0.350	-	-	-
534	_Aggregate	0.015	-	-	-	-
535	_Arrears Recovered	51.993	254.461	35.980	146.454	0.420
536	_Commercial Importers	-	-	-	-20.291	76.322
537	_Miscellaneous Collections	4.434	6.887	2.517	7.142	200.621
	Grand_Total	**4,724.498**	**6,016.558**	**6,792.099**	**7,182.022**	**8,675.800**
	Refund amount	-	-	-	-	6,070.800
	Net Receipt	**4,724.498**	**6,016.558**	**6,792.099**	**7,182.022**	**2,605.000**

TABLE-33.2
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Acrylic Yarn	-	-	-	-	12.624
2	Adhesive/Adhesive Tapes	0.443	0.065	0.291	0.212	0.396
3	Aerated Waters/Beverages	-	6.233	28.172	29.988	24.849
4	Air Conditioners	0.631	1.773	0.692	-	19.088
5	Aluminium Doors & Windows	-	-	-	-	0.003
6	Aluminium Goods	0.164	0.328	0.361	0.226	0.391
7	Aluminium Sulphate	0.346	0.135	-	-	-
8	Ammonia Gas	1.918	3.669	3.675	3.363	2.994
9	Arms & Ammunition	6.058	5.987	6.061	3.570	5.604
10	Artificial Leather & Rexine	0.016	0.009	0.003	0.006	0.013
11	Artificial Marble Slab	-	-	-	-	0.040
12	Assembling of Motor Vehicle	0.517	-	-	-	-
13	Auto Parts	-	-	-	-	0.003
14	Autocycles including Rickshaw	-	-	-	-	-
15	Baggasse	0.511	3.309	5.201	0.243	3.755
16	Baryte Powder	0.140	0.061	0.430	0.139	0.370
17	Beet Pulp	0.409	0.390	0.558	0.287	-
18	Biscuits	0.047	0.072	0.082	0.152	0.510
19	Bitumen Natural	-	-	-	-	-
20	Blanket Woollen	1.177	1.315	1.244	1.803	0.198
21	Bleaching Powder	0.024	-	-	-	-
22	Bobbins of Iron & Steel	-	-	-	-	-
23	Building Bricks / Bricks of Fossil Meals	-	-	1.090	3.748	1.490
24	Carbon Dioxide Gas (CO2)	0.371	0.408	0.384	0.618	7.623
25	Carpets Synthetic (Machine Made)	0.035	-	-	-	-
26	Carpets Woollen (Machine Made)	0.268	0.296	0.038	0.004	1.704
27	Cassettes Recorded (Audio/Video)	-	0.253	-	-	-
28	Casting Machine/Metal Foundry	-	-	-	-	2.169
29	Cement	324.804	421.816	542.937	658.794	695.769
30	Ceramic Tiles	20.313	19.694	12.807	23.867	5.214
31	Chemicals Inorganic/Industrial Gases	-	-	-	-	0.362
32	Chemicals Organic	0.040	-	-	-22.292	-0.890

Peshawar

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Chip Board	-	-	-	-	1.096
34	Chlorine	0.008	-	-	-	-
35	Cigarettes	425.748	433.439	478.921	475.040	479.835
36	Cigarette Filter Rods	-	-	-	-	-
37	Concentrates used in Beverages/Foods	-	-	-	-	-
38	Concrete Components	0.280	0.297	0.056	0.059	0.555
39	Confectionery & Bakery Products	-	-	-	-	0.020
40	Convertor Paper Cheese	-	-	-	-	-
41	Corrugated & Solid Boards	0.294	0.038	0.103	-	0.410
42	Corrugated Packages, Cartons, Boxes Etc	-	-	-	0.265	0.531
43	Cotton Seed Oil	-	-	-	-	-
44	Cotton Yarn	-	-	-	-	0.110
45	Crockery (Ceramics)	-	-	5.932	-	0.429
46	Crown Corks	0.383	0.392	0.636	2.912	0.445
47	Deep Freezers	0.692	0.891	0.003	-	3.496
48	Detergents	-	-	-	-	3.670
49	Detonators	-	-	-	-	0.407
50	Disposable injections	-	-	-	-	0.212
51	Dyeing Extracts	-	-	-	-	-
52	Dyes & Colours	-	-	-	-0.550	2.228
53	Egg Trays	0.155	0.179	0.266	0.301	0.176
54	Electric Accumulators & Parts thereof	-	0.214	-	-	-
55	Electric Bulbs & Tubes	-	-	9.140	20.768	22.177
56	Electric Welding Wires, Rods, Electrodes	-	-	-	0.005	-
57	Enamelled Copper Wire	-	-	-	-	0.340
58	Essences/Essential Oils	-	-	-	-	0.269
59	Explosives	-	-	-	-	-
60	Fibre Glass	-	-	-	-	0.023
61	Flush Doors	0.275	0.325	0.131	0.191	0.012
62	Foam & Foam Products	2.697	0.300	-	0.663	2.843
63	Food Products	-	-	-	-	12.594
64	Footwear	-	-	-	-	0.041
65	Formica	1.936	1.529	2.160	2.920	1.265
66	Fruits & Vegetables Preserved	-	-	-	-	-
67	Furniture (Wooden)	0.200	0.209	0.310	0.255	0.860
68	Gas Appliances (Heaters, Mentals, Geysers)	-	-	-	-	-
69	Glass & Glasswares Etc	16.703	21.617	23.834	19.486	22.060

Peshawar (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
70	Glass Ampoules	-	-	-	-	-
71	Glass Bottles	-	-	-	-	-
72	Glue & Synthetic Resines all Sorts	0.043	-	-	-	-
73	Grinding Wheels Pedal or Hand Operated	-	-	-	-	0.111
74	Grinding Wheels without Framework	-	-	-	-	-
75	Gypsum Powder	-	-	-	-	0.010
76	Hard Wastes	-	-	0.072	0.070	0.025
77	Hydrogen Gas	0.145	0.045	0.042	0.191	0.020
78	ingot, Stainless Steel	-	-	-	-	-
79	Iron & Steel Products	-	-	-	-	-
80	Iron or Steel Billets	-	-	-	-	0.094
81	Iron or Steel ingots	0.140	-	-	-	2.570
82	Jute Products	6.993	10.412	11.102	12.897	9.027
83	Knitting Yarn	-	0.005	0.011	-	4.839
84	Lac, Gums, Resins (Natural)	0.377	-	-	-	-
85	Lime	-	0.016	0.038	0.067	0.002
86	Liquid Glucose, Glucose	6.680	7.239	11.127	14.086	1.207
87	Lubricating Oils & Oil Additives	12.005	0.698	-	-	-
88	M.M. Yarn Soft Waste	-	-	-	-	-
89	M.S. Product	-	0.376	0.325	1.243	0.039
90	M.S. Bars & Rods	0.262	0.034	-	0.280	0.766
91	Machinery for Bleaching, Washing, Drying	-	-	-	0.406	0.043
92	Machinery Parts (Mechanical)	-	-	-	-	110.116
93	Maize Starches	19.251	20.559	25.728	28.049	50.445
94	Man Made Fibres & Yarn	-	-	-	1.944	43.229
95	Marble Tiles	0.654	0.887	1.219	1.534	1.822
96	Match Boxes	0.050	0.162	5.799	8.175	12.661
97	Medicines (Caps., Injections, Syrups Etc)	-	-	-	-	0.586
98	Melamine	-	-	-	-	-
99	Metal Containers	0.607	0.134	0.282	0.004	0.970
100	Metallised Yarn	-	-	-	-	0.627
101	Mineral Water	-	-	-	0.015	0.249
102	Molasses	0.238	0.258	0.016	-	8.882
103	Motor Cycles	-	-	-	-	-
104	Oxygen Gas	0.105	0.190	0.188	0.850	0.887
105	Paint & Varnishes	0.088	0.112	0.151	0.164	0.147
106	Paper & Paperboard	5.528	10.369	37.429	46.346	15.894
107	Paper Cones, Bobbins Etc	-	-	-	-	-

Peshawar

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
108	Paper Products	-	0.095	2.652	-	-
109	Paper Pulp/Waste & Scrap of Paper & P.Bd	-	-	0.128	-	-
110	Paper Sacks	3.122	12.544	11.833	-14.527	61.866
111	Pet Grease	-	-	0.002	0.002	0.002
112	Petroleum Oils & Lubricants (Nos)	-	-	-	-	0.003
113	Pharmaceutical Products	-	-	-	-	0.089
114	Photographic Plates or Films Developed	-	0.018	0.064	0.080	0.334
115	Pipe & Tube Fittings of Iron or Steel	-	-	-	-	0.005
116	Plastic Crockery	0.518	-	-	-	-
117	Plastic Printing	-	0.026	-	-	0.457
118	Plastic Products (Others)	7.263	12.571	117.802	52.299	48.963
119	Plastic Ropes	-	-	-	-	0.026
120	Plastic Sheets & Other Articles	-	-	-	-	-
121	Plywood	0.412	-0.137	-	-	0.492
122	Pol Products	-	4.859	5.621	2.530	0.005
123	Polyester Staple Fibre	-	-	-	-	322.003
124	Polyester Zips	-	-	-	-	145.838
125	Polyethylene Bags	-	-	-	0.243	0.264
126	Polypropylene Bags	-	-	-	-	1.062
127	Polystyrene	-	-	-	-	0.374
128	Potato Chips	-	-	-	-	-
129	Poultry Feed	-	-	-	-	0.046
130	Power Looms (Grey/Ticken Cloth)	0.335	0.456	0.294	-	3.888
131	Power Transformers	-	-	-	-	-
132	Precious Stones	0.062	0.114	0.039	0.306	0.056
133	Press Mud	-	0.005	0.013	0.009	0.001
134	Primary Cells & Batteries	-	-	-	-	10.943
135	Printing Industries/Press	0.075	0.039	0.122	0.172	0.274
136	Printing Inks	-	-	0.004	-	-
137	Processed Fabrics	0.971	0.999	0.971	-	3.538
138	PVC Pipes	0.726	0.089	0.044	0.046	9.844
139	Railway Sleepers (Cross-Ties)	0.068	1.460	-	-	-
140	Railway Sleepers of Concrete	-	-	2.831	1.414	0.013
141	Railway Sleepers of Iron or Steel	-	-	-	0.006	2.150
142	RCC Pipes	-	0.039	0.132	0.228	0.041
143	Ready Made Garments	-	-	-	-	-
144	Refractory Cements, Mortars, Concrete Etc	-	-	-	-	-
145	Refrigerators	-	0.020	-	-	-

Peshawar

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
146	Resin Material (Other)	0.270	0.015	0.002	0.011	-
147	Rosins	-	0.008	-	-	-
148	Rubber Goods	-	-	-	-	-
149	Sand (Silica Sand)	-	-	-	-	0.062
150	Sanitary Wares of Ceramic	4.901	2.316	0.695	0.469	11.764
151	Scraps	2.356	2.259	-	-	-
152	Scraps of Iron or Steel	0.224	0.460	2.931	0.600	0.078
153	Screw Jacks/Pully Tackle & Hoists	-	-	0.002	-	-
154	Screws, Bolts & Nuts of Iron or Steel	-	-	-	0.094	-
155	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	-	-
156	Slag & Rock Wool & Similar Mineral Wool	-	-	-	-	-
157	Soap Stocks	0.159	0.098	0.056	0.125	1.985
158	Socks	-	-	-	-	-
159	Soda Ash	-	-	-	-	-
160	Sodium Silicate	0.028	0.013	0.038	0.082	0.158
161	Sodium Sulphide	-	-	-	-	-
162	Soft Cotton Waste	-	-	-	-	23.635
163	Spices	-	-	-	-	0.056
164	Spirits	4.734	4.410	2.757	9.890	0.767
165	Splints	-	-	0.339	0.060	-
166	Staple Pins	-	-	-	-	0.035
167	Steel Structures	-	-	-	-	-
168	Sticker Lables	1.758	-	-	-	-
169	Stone Powder	0.083	0.292	0.347	0.366	0.240
170	Straw Board	-	-	-	-	-
171	Sulphate/Clay/Gypsum	-	-	-	-	0.140
172	Sulphonic Acid	-	0.851	-	-	-
173	Sulphuric Acid	0.913	1.454	2.312	2.616	4.069
174	Sweets	-	-	-	-	0.001
175	Syrups & Squashes	-	-	-	-	13.529
176	Table & Kitchen Ware, Household Articles	8.945	12.304	-	-	-
177	Table, Kitchen Ware of Aluminium	-	-	-	0.184	-
178	Tableware, Kitchen Ware of Wood	-	-	-	9.402	1.787
179	Tape Recorders	-	-	-	-	0.498
180	Telephone Sets	-	-	51.636	-	-
181	Telephone Sets and Parts	0.724	2.077	-	-	-
182	Television Sets	0.029	0.569	0.047	-	-

Peshawar (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
183	Terry Fabrics	-	-	-	-	-
184	Textured Yarn	-	-	-	-	-
185	Timber Wood	0.021	0.038	0.006	-	0.104
186	Tin Cuttings	0.124	-	-	-	-
187	Tins/Tin Containers	-	-	-	-	0.016
188	Turpentine Oil	-	-	-	-	-
189	Typewriters (Electric & Non-Electric)	1.623	0.962	0.070	0.094	0.008
190	Tyres & Tubes	0.868	0.501	0.999	-	0.008
191	Varnishes & Lacquers, Distempers Etc	-	-	-	-	0.001
192	Vegetable Oil	-	-	-	-	-
193	Vegetable Ghee	-	-	-	-	-
194	Vegetable Product	0.019	0.002	-	-	-
195	Video Cameras/VCP/VCP	-	-	0.035	-	0.466
196	Viscose Yarn	-	-	-	-	-
197	Washing Machines	-	-	-	-	-
198	Water Filters	-	-	-	-	0.044
199	Water Meters, Electric or Gas Meters	-	-	-	4.126	-
200	Welding Fluxes/Electrodes	-	-	-	-	-
201	Wheat Straw	-	-	2.425	0.010	-
202	Wireless Receiving Sets	-	-	-	-	0.037
203	Wires & Cables	11.859	18.117	19.687	21.884	2.962
204	Wood in the Rough	0.003	0.003	-	-	-
205	Wood Penal	-	-	-	-	-
206	Woollen Yarn	1.192	0.661	0.234	-	0.912
207	Woollen Fabrics	2.975	5.277	-	-	-
208	Woven Fabrics of Wool/Fine Animal Hair	-	0.714	7.983	9.373	12.586
209	_Additional Tax	0.125	0.928	2.243	3.580	0.111
210	_Arrears Recovered	9.190	10.220	15.153	22.991	2.123
211	_Commercial Importers	-	-	-	-	0.190
212	_Fixed Tax at source @ 2%	0.236	-	-	-	-
213	_Miscellaneous Collections	0.464	0.689	0.642	10.191	-3.203
	Grand_Total	**928.589**	**1,075.662**	**1,472.571**	**1,482.856**	**2,293.400**
	Refund Amount	-	-	-	-	218.200
	Net Receipt	**928.586**	**1,075.652**	**1,472.571**	**1,482.856**	**2,075.200**

TABLE-33.3
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Acid Oil	0.103	-	-	-	-
2	Aerated Waters/Beverages	-	9.751	58.719	59.559	71.527
3	Aerials & Antennas	-	0.002	0.206	0.421	0.099
4	Agricultural Tractors	-	-	-	-	0.333
5	Air Compressor Fan Etc	0.019	0.217	0.393	0.282	0.444
6	Air Conditioner Parts, of Plastic	-	-	0.016	0.046	0.029
7	Air Conditioners	14.773	29.385	28.949	19.888	23.048
8	Air Coolers/Desert Coolers	-	0.004	0.005	-	-
9	Air Filter	-	0.001	-	-	-
10	Alcohol	17.679	27.906	34.196	35.597	55.361
11	Aluminium Doors & Windows	-	-	0.053	0.146	0.350
12	Aluminium Goods	0.131	0.441	0.175	0.090	0.079
13	Arms & Ammunition	10.304	16.371	15.591	16.058	8.417
14	Articles of Cloth. Accessories of Leather	-	-	-	-	-
15	Artificial Marble Slab	-	0.003	-	-	-
16	Auto Parts	0.682	0.077	1.430	3.655	1.158
17	Autocycles Including Rickshaw	6.004	-	45.637	92.672	48.701
18	Biscuits	4.302	4.765	6.598	2.508	0.129
19	Bitumen	2.814	41.649	-	-	-
20	Bitumen Natural	-	3.936	51.142	61.665	133.187
21	Black Board	-	-	0.212	0.167	0.001
22	Blanket Synthetic	0.243	0.709	-	-	-
23	Blanket Woollen	1.413	0.790	0.939	0.875	1.508
24	Boxes, Wood	-	-	0.058	-	0.198
25	Building Bricks / Bricks of Fossil Meals	-	-	2.632	5.170	2.680
26	Building Components	-	0.059	0.922	0.974	0.738
27	Carbon Dioxide Gas(CO2)	0.228	1.232	3.429	3.582	1.236
28	Carpets Woollen (Machine Made)	-	-	-	-	0.530
29	Cassettes Recorded (Audio/Video)	2.489	1.597	0.944	1.395	0.690
30	Cement	448.642	632.845	784.741	824.030	1,093.243
31	Cement Construction Blocks	0.912	0.656	-	-	-
32	Cereal Products	3.619	4.966	5.355	5.371	5.899

Rawalpindi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Chemicals Inorganic/Industrial Gases	0.753	0.629	-	-	-
34	Chemicals Organic	0.046	0.002	0.049	-	-
35	Children's Tri-Cycles, Scooters, Pedal Car	-	-	0.014	0.001	-
36	Chip Board	9.245	12.210	8.509	8.230	9.090
37	Cigarettes	747.143	898.130	908.370	1,088.183	1,352.140
38	Cigarette Filter Rods	-	-	-	-	0.265
39	Coal/ Briquettes	-	-	8.895	16.638	18.746
40	Concrete Components	0.120	2.730	2.439	3.126	0.768
41	Confectionery & Bakery Products	0.900	1.119	1.193	0.336	0.338
42	Corrugated Packages, Cartons, Boxes Etc	0.138	0.047	0.335	0.688	1.470
43	Cotton Carded or Combed	-	-	0.001	-	-
44	Cotton Fabrics	-	-	-	-	1.405
45	Cotton Yarn	-	-	-	-	0.023
46	Crockery (Ceramics)	-	-	0.005	-	-
47	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	0.114
48	Defence Store	-	0.010	-	-	-
49	Detergents	-	-	0.001	0.003	0.409
50	Distilled Water	-	0.046	-	-	-
51	Distilled Water/Distillery Products	0.036	0.013	0.370	0.005	-
52	Electric Accumulators & Parts Thereof	-	-	0.101	0.303	0.121
53	Electric Coffee & Tea Makers	-	-	-	-	0.479
54	Electric Iron	-	-	0.017	0.035	0.032
55	Electrical Board	-	-	0.018	-	-
56	Electrical Goods & Parts (Nos)	0.030	0.146	0.192	0.104	0.104
57	Explosives	43.819	53.767	44.727	45.727	52.139
58	Fabric Others	4.819	-	-	-	-
59	Fabrications	-	0.196	0.118	-	-
60	Fibre Glass	0.043	0.028	-	-	-
61	Fix Fabric Fabrication	0.143	0.060	-	-	-
62	Flush Doors	0.073	0.260	0.377	0.250	0.133
63	Food Products	0.010	0.119	0.278	0.508	0.444
64	Furniture (Plastic)	-	-	0.008	0.029	0.145
65	Furniture (Wooden)	0.504	0.194	0.269	0.169	1.449
66	G.I. Pipes	0.447	0.921	0.377	0.003	0.466
67	Gas Appliances (Heaters, Mentals, Geysers)	0.033	0.072	0.158	0.040	0.106
68	Glass & Glasswares Etc	40.946	59.429	55.111	65.598	83.192

Rawalpindi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
69	Glass Fibres & Articles	-	0.029	0.029	0.005	0.002
70	Glass Sheet (Not Worked)	-	-	-	-	-
71	Glue & Synthetic Resines All Sorts	8.325	12.808	9.647	11.309	10.937
72	Gypsum Powder	-	-	0.003	-	-
73	HPVC Doors and Windows	-	-	-	-	-
74	Ingot, Stainless Steel	-	-	-	-	0.292
75	Iron & Steel Products	1.846	-	0.036	0.308	3.811
76	Iron or Steel Billets	2.667	-	-	-	0.166
77	Iron or Steel Ingots	4.750	-	1.816	-	3.856
78	Jams & Jellies	1.952	1.139	0.718	0.835	1.716
79	Knitted Garments	-	-	-	-	-
80	Knitting Yarn	1.439	-	-	-	0.032
81	Lamps & Light Fittings	-	-	-	-	0.076
82	Laundry Soap	-	-	-	-	0.649
83	Lift Components	-	-	-	-	-
84	Lime	-	-	-	-	0.197
85	Lubricating Oils & Oil Additives	9.902	17.223	17.054	23.074	16.133
86	M.S. Product	3.421	11.508	12.433	18.757	16.916
87	M.S.Bars & Rods	-	-	-	0.129	0.035
88	Machinery Parts (Mechanical)	-	0.115	8.862	8.004	25.340
89	Malt Extract	-	-	0.069	-	-
90	Marble Tiles	1.916	2.535	4.223	5.397	5.944
91	Metal Containers	1.179	4.845	5.121	4.782	5.155
92	Motor Cars Seats	-	0.002	-	-	-
93	Oil Cookers & Pressure Stoves	-	0.017	-	-	-
94	Oil Cookers & Pressure Stoves of Copper	-	0.002	0.016	0.014	0.001
95	Other Salts of Inorganic Acids	-	-	-	-	24.853
96	Oxygen Gas	1.079	1.151	0.594	0.487	0.933
97	Paint & Varnishes	0.279	0.326	0.479	0.428	0.453
98	Paper & Paperboard	-	0.010	0.017	0.025	0.090
99	Paper & Paperboard Converters	-	-	-	0.154	1.141
100	Paper Cones, Bobbins Etc	0.010	0.023	0.013	0.054	0.010
101	Paper Products	0.007	0.190	0.831	0.957	0.519
102	Paper Sacks	3.802	8.122	4.406	4.838	7.683
103	Perfumery & Cosmetics	0.439	0.299	0.001	-	-
104	Pharmaceutical Products	-	-	-	-	10.371
105	Photographic Films In Rolls Etc	-	0.031	0.102	0.111	0.578
106	Photographic Plates or Films Developed	-	-	0.001	-	-

Rawalpindi (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
107	Plaster of Paris	-	-	0.025	0.013	-
108	Plastic Crockery	0.223	0.339	0.459	0.401	0.379
109	Plastic Products (Others)	1.330	3.437	1.805	1.745	3.109
110	Plastic Ropes	-	-	-	0.007	0.005
111	Plywood	3.570	3.801	4.268	4.070	9.783
112	Polyethylene Bags	0.226	0.332	0.532	0.531	5.601
113	Polyvinyl Chloride	-	-	-	0.017	0.340
114	Potato Chips	-	-	-	-	-
115	Pottery	-	-	0.034	0.051	0.034
116	Poultry Feed	-	-	-	-	8.339
117	Poultry Incubators & Brooders	-	-	-	-	4.520
118	Power Looms(Grey/Ticken Cloth)	0.061	0.185	0.055	0.218	0.053
119	Preserved Food	2.422	3.111	1.878	-	-
120	Printed Circuits	-	-	-	-	2.222
121	Printing Industries/Press	-	0.015	0.093	0.111	3.953
122	Processed Fabrics	3.207	10.368	8.657	16.860	1.975
123	PVC Pipes	9.756	13.073	9.869	3.572	5.030
124	PVCvc Shoes	-	-	-	-	-
125	RCC Pipes	0.119	0.379	0.417	0.321	0.051
126	Rice Husking	-	-	-	-	-
127	Rubber Goods	0.360	0.619	0.533	0.606	0.113
128	Sanitary Fittings	-	-	0.010	0.119	0.210
129	Sanitary Napkins	-	0.201	-	-	-
130	Sanitary Wares of Ceramic	0.038	0.332	0.045	0.022	0.110
131	Scraps	0.361	0.060	-	-	-
132	Scraps of Iron or Steel	0.089	0.212	0.068	0.003	-
133	Screws, Bolts & Nuts of Iron or Steel	-	0.019	0.160	0.158	0.012
134	Seats and Backs	0.004	-	-	-	-
135	Slack Wax	-	-	-	0.059	-
136	Snapies	0.369	0.450	0.515	0.632	1.010
137	Soap Stocks	0.248	0.234	0.218	0.174	1.348
138	Socks	-	-	-	-	-
139	Soda Ash	116.594	163.865	179.077	220.056	234.109
140	Sodium Silicate	0.538	0.729	0.813	0.930	0.842
141	Soft Cotton Waste	2.126	4.998	4.428	7.003	41.856
142	Sparking Plugs	0.837	0.229	-	-	0.139
143	Speakers Parts, Aerials, Aerial Reflectors	0.083	0.016	-	-	-
144	Spices	0.039	0.046	0.070	0.088	0.037

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
145	Stationery	-	-	-	-	-
146	Steel Drums	0.842	-	-	-	-
147	Steel Wire Stranded	-	0.004	0.008	0.008	0.004
148	Storage Tanks of Iron or Steel	-	0.014	0.004	-	-
149	Sulphur	8.135	9.924	10.993	16.113	10.728
150	Surgical Instruments & Appliances	-	-	-	-	0.070
151	Syrups & Squashes	1.834	3.810	4.855	3.118	0.182
152	Tanning Subs. Based on Chromium Sulphate	-	-	-	-	-
153	Telephone Parts	-	-	75.968	204.376	91.779
154	Telephone Sets and Parts	0.590	0.324	-	-	-
155	Television Sets	-	0.340	5.756	6.507	2.099
156	Therma State	-	0.001	-	-	-
157	Thermostats	-	-	-	0.058	0.099
158	Tins/Tin Containers	-	0.011	-	-	-
159	Tobacco Extracts & Essences	-	-	9.523	14.490	1.825
160	Tools & Implements	-	-	0.026	0.015	0.024
161	Tyres Retreading	-	-	0.034	0.004	-
162	Vacuum Flasks	-	-	-	0.017	-
163	Veneer	-	0.266	4.431	4.710	0.648
164	Vinegar	0.396	0.673	0.009	-	-
165	Washing Machines	0.016	0.040	0.059	0.059	0.023
166	Water Coolers (Plastic)	-	-	-	0.024	0.010
167	Water Pumps	-	-	27.485	27.597	38.635
168	Wires & Cables	0.707	0.769	1.554	1.911	1.053
169	Wood in the Rough	-	0.001	-	0.349	-
170	Wood Wool	0.001	-	-	-	-
171	Woollen Yarn	0.330	0.843	1.752	1.445	1.767
172	Woollen Fabrics	2.867	-	-	-	-
173	Woven Fabrics of Synthetic Filament Yarn	0.089	-	-	-	-
174	Woven Fabrics of Wool/Fine Animal Hair	-	-	5.923	0.437	0.031
175	_Arrears Recovered	0.186	11.985	85.752	88.754	0.047
176	_Commercial Importers	-	-	-	-	-
177	_Fixed Tax at source @ 2%	3.480	3.200	-	-	-
178	_Miscellaneous Collections	0.468	0.342	0.058	0.813	22.041
	Grand Total	**1,569.159**	**2,107.462**	**2,588.964**	**3,072.359**	**3,607.400**
	Refund Amount	-	-	-	-	223.000
	Net Receipt	**1,569.159**	**2,107.462**	**2,588.964**	**3,072.359**	**3,384.400**

TABLE-33.4
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Absorbent Cotton	0.839	0.564	0.896	1.130	0.809
2	Account Books & Registers	0.175	0.207	0.146	0.081	8.732
3	Acetate Yarn	9.527	10.948	5.594	0.855	16.355
4	Acid (Others)	5.437	8.968	3.615	2.706	-
5	Adhesive/Adhesive Tapes	-	0.510	1.372	0.961	0.230
6	Aerated Waters/Beverages	-	77.288	171.182	137.017	74.373
7	Air Compressor Fan Etc	17.216	6.108	0.004	11.900	0.024
8	Air Conditioners	12.970	28.592	17.170	19.557	20.688
9	Air Coolers/Desert Coolers	-	0.353	0.088	0.128	0.032
10	Air Filter	-	0.068	-	-	-
11	Aluminates	0.249	-	-	-	-
12	Aluminium Containers, Drums, Cans, Boxes	-	0.617	0.191	0.006	-
13	Aluminium Doors & Windows	-	0.004	0.012	0.008	0.002
14	Aluminium Foil	-	0.513	11.446	45.826	-
15	Aluminium Goods	4.287	4.546	2.347	3.177	3.066
16	Aluminium Oxide	0.149	0.157	-	-	-
17	Aluminium Reservoirs, Tanks Etc	0.003	-	-	0.010	0.053
18	Aluminium Sulphate	0.087	0.006	-	0.038	0.251
19	Ammonia Gas	3.991	4.354	5.390	5.595	-
20	Ammonium Chloride	-	-	4.568	16.786	133.429
21	Ammunition Belt	0.271	3.357	3.920	3.100	1.951
22	Arms & Ammunition	2.268	1.965	4.151	0.383	0.335
23	Articles of Cloth. Accessories of Leather	0.018	0.262	0.085	0.075	4.098
24	Artificial Leather & Rexine	6.699	9.727	11.059	12.859	19.030
25	Artificial Marble Slab	0.022	0.002	-	0.002	-
26	Asbestos Products	-	0.077	-	0.037	-
27	Asphalt	-	-	-	-	-
28	Assembling of Motor Vehicle	6.118	-	-	-	-
29	Auto Parts	39.628	32.519	6.383	5.505	74.973
30	Autocycles Including Rickshaw	-	-	-	-	1.616
31	Automatic Door Closer	0.230	0.309	-	-	-
32	Baggasse	0.689	0.685	0.123	-	3.648
33	Bags (Packing, Goods, of Woven Textile)	4.421	-	-	-	-

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
34	Ball & Roller Bearing Complete	0.004	0.019	-	-	0.001
35	Ball Point Pens	-	-	-	-	4.545
36	Ballast Chokes	-	0.016	-	-	-
37	Barbed Wire	0.011	0.066	0.089	0.146	0.235
38	Baryte Powder	0.102	0.426	-	-	-
39	Battery Separators	-	-	-	0.653	0.098
40	Bed, Table, Kitchen, Toilet Linen	-	-	-	-	-
41	Bicycle Parts	-	-	52.972	74.351	41.677
42	Biscuits	32.615	31.471	8.093	7.909	1.836
43	Bitumen	0.033	0.025	-	-	-
44	Blades for Saws of all kind	-	1.031	0.444	0.848	0.365
45	Blades (Safety)	7.304	17.083	21.316	36.300	23.645
46	Bleaching Powder	-	1.261	1.802	1.557	0.070
47	Bleaching Washing, Cleaning, Drying, Iron	0.863	0.328	-	-	-
48	Blister Packing	-	-	-	-	0.171
49	Bobbins of Iron & Steel	-	-	0.031	-	-
50	Bobbins of Wood	0.168	0.074	-	-	-
51	Bone Crushing	1.917	2.806	-	-	0.177
52	Boxes, Wood	0.166	0.191	0.075	-	-
53	Brake Fluids	-	0.290	0.532	0.365	1.032
54	Brake Lining & Pads	-	-	-	-	0.232
55	Brass Rods	-	0.588	1.301	1.445	1.412
56	Brass Water Sanitary Fittings	4.385	5.594	0.429	0.766	1.247
57	Brass Wires	0.496	0.226	-	0.002	-
58	Bricks, Blocks, Tiles of Refractory Nature	-	-	0.040	0.064	-
59	Bubble Gum	-	-	-	0.002	0.001
60	Buckles	-	-	-	0.013	0.830
61	Buckrams	0.017	0.024	0.017	0.123	0.865
62	Building Bricks / Bricks of Fossil Meals	-	-	-	5.860	3.245
63	Building Components	-	-	0.009	1.067	0.066
64	Bus, Tractor, Truck Bodies	-	-	3.146	3.716	105.750
65	Buttons	0.875	0.458	0.855	0.621	0.216
66	Cal. Paper and P.Board Calendar Blocks	9.894	-	-	-	-
67	Calendar of Paper & Paperboard	0.124	-	-	-	0.001
68	Calcium Carbide	1.177	1.854	0.990	0.641	-
69	Calcium Carbonate	0.210	2.183	1.881	2.114	3.420
70	Calcium Phosphate	0.296	0.483	0.042	1.765	-

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
71	Capacitors	-	-	2.041	-	2.811
72	Carbon Black	-	0.404	-	-	-
73	Carbon Dioxide Gas (CO2)	1.803	1.998	2.724	11.415	70.756
74	Carbon Oil	0.343	-	-	-	-
75	Cards for Punch Card Machines	11.240	-	-	-	-
76	Carpets Synthetic (Machine Made)	0.164	10.464	16.352	5.678	19.442
77	Carpets Tufted (Hand Knitted)	17.268	13.811	-	0.210	4.080
78	Carpets Woollen (Machine Made)	4.660	10.944	18.128	25.149	7.569
79	Carton Machine	-	-	-	0.001	-
80	Cassettes Recorded (Audio/Video)	0.099	0.342	-	-	-
81	Cassettes Unrecorded (Audio)	-	-	-	0.030	0.106
82	Cassettes Unrecorded (Video)	-	-	0.058	0.033	-
83	Cast Iron Elbows, Tank Covers & Fittings	-	0.003	-	-	-
84	Caustic Soda	93.949	89.194	86.881	97.225	0.176
85	Cement Construction Blocks	2.252	0.610	-	-	-
86	Cement Pipes	-	-	0.032	0.048	0.027
87	Ceramic Tiles	19.985	39.972	42.327	54.612	56.416
88	Cereal Products	25.994	30.390	43.449	49.062	-
89	Ceramics for Electric Switches	-	0.152	-	-	-
90	Cheese	1.408	1.265	0.080	0.018	0.257
91	Chemicals Inorganic/Industrial Gases	2.612	6.808	4.160	1.589	0.116
92	Chemicals organic	10.811	15.199	25.764	41.661	62.119
93	Chip Board	2.853	8.193	8.934	11.827	20.052
94	Chlorine	1.099	2.845	2.471	2.642	-
95	Choline & Its Salts; Lecithins	-	-	-	-	0.042
96	Cigarettes	151.512	145.452	-	-	-
97	Cigarette Filter Rods	0.052	-	-	-	-
98	Circuit Breaker, Electrical	8.273	1.657	-	-	-
99	Clock Movements, Complete & Assembled	0.006	0.049	0.068	0.057	0.020
100	Clocks (Alarmed)	0.005	0.009	-	-	-
101	Coat Hangers Plastic	0.012	0.036	0.046	0.032	0.062
102	Colour Lakes	-	-	-	0.005	-
103	Colouring Material (Other)	-	0.026	0.122	0.082	-
104	Combs	0.096	0.361	0.533	0.159	-
105	Computer Parts	-	-	-	-	-
106	Computer Stationery	-	0.142	0.146	0.190	0.127
107	Concentrates used in Beverages/Foods	-	20.563	75.330	92.555	54.547

Lahore

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
108	Concrete Components	0.203	2.421	2.258	2.143	1.482
109	Confectionery & Bakery Products	14.202	17.875	19.228	24.907	7.992
110	Control Panels	0.448	0.983	0.262	0.077	0.862
111	Conveyor Belts of Textile Materials	0.155	-	0.099	0.104	-
112	Conveyor Belts of Vulcanised Rubber	0.747	1.272	2.514	2.352	3.986
113	Copper Rods	0.403	2.060	2.190	2.249	0.178
114	Copper Strips	6.262	6.179	14.154	6.577	5.435
115	Corn Oil	-	-	-	-	-
116	Corn Syrups	0.132	0.289	-	0.215	-
117	Corrugated & Solid Boards	90.635	46.354	64.223	7.312	5.807
118	Corrugated Packages, Cartons, Boxes Etc	0.130	59.081	30.455	4.993	5.707
119	Cotton Carded or Combed	-	-	-	2.742	153.098
120	Cotton Dyeing	-	-	-	-	0.041
121	Cotton Fabrics	-	3.793	9.037	2.607	0.020
122	Cotton Linters	-	0.043	0.197	1.393	5.719
123	Cotton not Carded or Combed	-	-	0.002	-	-
124	Cotton Seed Oil	-	-	-	-	0.286
125	Cotton Sewing Thread	-	0.172	0.405	0.401	0.579
126	Cotton Yarn	-	-	-	-	455.372
127	Cream	-	-	-	-	0.136
128	Crockery (Ceramics)	0.192	26.700	0.105	0.003	-
129	Crown Corks	3.700	4.093	6.648	5.783	0.947
130	Cutlery	0.621	0.532	-	-	-
131	Deep Freezers	-	81.125	97.881	116.402	90.229
132	Detergents	1.186	1.213	-	-	-
133	Diaries	-	0.254	0.339	0.386	0.217
134	Dish Antenna	-	0.005	0.002	-	-
135	Drawn Wire	0.009	0.016	-	-	-
136	Dyeing Extracts	0.006	-	-	-	-
137	Dyes & Colours	0.020	0.177	0.285	0.514	2.302
138	Earth Colours	22.564	2.299	0.056	0.150	0.013
139	Elec Generating Sets & Rotary Converters	-	-	-	-	0.027
140	Electric Accumulators & Parts Thereof	-	8.478	12.105	0.012	-
141	Electric Bulbs & Tubes	0.306	0.155	6.532	6.109	11.317
142	Electric Control Equipment	1.384	1.946	0.237	0.071	-
143	Electric Cooking Range/Ovens & Grills	-	0.005	-	-	-
144	Electric Fans	-	9.475	0.638	0.527	0.283

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
145	Electric Food Choppers	-	-	-	-	-
146	Electric Iron	-	0.004	-	-	-
147	Electric Motors	0.860	0.130	2.071	7.855	0.761
148	Electric Water Coolers	-	0.015	0.030	0.018	0.024
149	Electric Welding Machine	-	-	-	-	-
150	Electric Welding Wires, Rods, Electrodes	6.058	0.289	1.400	2.007	0.803
151	Electrical Board	0.004	0.006	-	0.001	-
152	Electrical Goods & Parts (Nos)	3.773	18.303	34.452	26.110	15.799
153	Electrical Insulators of Any Material	8.269	11.833	20.629	26.775	0.083
154	Embroidery	-	-	0.004	0.884	1.429
155	Emery Papers (Regmal)	0.022	0.021	-	-	-
156	Enamelled Copper Wire	18.840	15.505	6.271	3.751	0.531
157	Essences/Essential Oils	4.133	4.703	5.726	4.870	0.406
158	Expanded Metal of Iron or Steel	-	-	-	-	0.008
159	Extraction of Oil From Rice Bran (Powder)	-	-	-	-	-
160	Fabric Boards	-	-	0.400	0.217	-
161	Fabric Others	-	0.521	-	-	-
162	Fabrications	0.005	0.005	0.050	0.991	1.743
163	Felt, Whether or Not Impregnated	0.198	0.525	0.208	0.413	-
164	Fibre Glass	-	0.189	0.432	2.187	1.799
165	Finishing Material for Leather Industry	-	-	-	-	0.147
166	Fire Fighting Instruments	0.030	0.006	0.945	1.072	0.829
167	Flour Mills	-	-	-	-	-
168	Flush Doors	0.037	0.064	0.052	0.035	0.009
169	Foam & Foam Products	8.942	12.405	8.761	1.514	4.150
170	Food Colours	-	0.137	0.337	0.292	-
171	Food Products	4.997	5.809	13.509	15.288	38.467
172	Footwear	35.241	58.333	37.663	56.416	28.711
173	Formaldehyde & Paraformaldehyde	3.063	1.974	0.445	-	-
174	Formica	-	1.631	0.810	1.188	0.016
175	Fruit or Vegetable Juices	67.454	86.968	73.980	63.653	84.746
176	Fruit, Nuts, Peel of Fruit or Melon (Edible)	-	-	0.144	0.006	-
177	Fruits & Vegetables Preserved	0.006	0.010	-	-	-
178	Fuel Filters	-	0.257	-	-	-
179	Furniture (Steel)	-	1.251	0.146	0.032	0.002
180	Furniture (Wooden)	-	0.426	0.348	0.371	0.595
181	G.I.Pipes	0.448	0.874	-	-	-

Lahore

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
182	G.I.Wires	0.027	0.062	3.829	0.203	0.192
183	Gas Appliances (Heaters, Mentals, Geysers)	1.716	1.959	3.416	1.687	6.097
184	Gases & Acids	-	7.853	20.983	23.467	2.374
185	Gasoline Dispensing Pumps	0.812	2.289	2.384	3.884	2.011
186	Gelatins	0.361	0.600	0.867	3.535	8.637
187	Geysers	0.738	0.151	-	-	-
188	Glass & Glasswares Etc	10.115	22.567	39.758	36.635	12.780
189	Glass Bottle/Bulb Making Machinery	0.001	-	-	0.001	-
190	Glass Bottles	10.214	1.243	-	0.001	0.005
191	Glass Fibres & Articles	0.296	0.559	0.093	0.157	0.232
192	Glass Sheet (Not Worked)	-	0.030	0.004	-	-
193	Glassware for Kitchen, office, Toilet Etc	0.092	0.012	-	0.001	-
194	Glue & Synthetic Resines all sorts	27.067	15.048	8.782	6.145	12.893
195	Glycerine	2.247	3.469	1.471	1.471	5.325
196	Grills/Netting/Fencing/Wire Gauzes	0.684	1.269	1.337	0.857	1.391
197	Grinding Wheels Pedal or Hand Operated	0.375	1.222	-	0.761	0.248
198	Grinding Wheels without Framework	1.737	0.231	0.443	0.340	0.285
199	Gum Tapes	-	0.023	0.059	0.050	0.013
200	Gypsum Powder	0.218	0.003	0.007	0.009	-
201	Hard Boards	-	0.607	2.150	2.679	1.080
202	Hatching Eggs	-	-	-	-	-
203	Headgear & Parts	0.007	-	-	0.006	0.007
204	Hydrochloric Acid	-	0.886	2.560	3.302	-
205	Hydrogen Gas	-	0.237	0.162	0.644	0.048
206	Hydrogen Peroxide	0.067	0.025	-	-	0.032
207	Ice Cream	31.065	44.997	67.395	130.639	115.852
208	Industrial Gloves	-	-	-	-	0.005
209	Ingot, Stainless Steel	0.194	1.056	0.382	3.678	1.200
210	Iron & Steel Products	74.295	66.893	20.830	0.211	0.921
211	Iron Nails	-	0.573	0.671	0.428	0.862
212	Iron or Steel Billets	40.379	-	1.621	1.461	2.748
213	Iron or Steel Ingots	83.611	3.873	1.976	6.529	19.817
214	Jams & Jellies	-	9.666	16.972	13.593	-
215	Jute Products	18.213	17.925	26.872	29.411	24.597
216	Knitted Garments	-	-	-	-	0.060
217	Knitted or Crocheted Fabrics	-	-	-	-	0.124
218	Knitting Yarn	-	0.028	0.041	0.333	0.066
219	Labels, Badges of Textile	-	0.034	-	-	-

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
220	Lac, Gums, Resins (Natural)	0.002	0.041	0.824	0.239	0.450
221	Laces & Braids	-	-	-	0.013	0.015
222	Laminated Board	-	0.014	0.200	2.759	1.172
223	Lamps & Light Fittings	-	-	-	0.224	1.249
224	Lathes, Numerically Controlled	-	-	0.143	0.161	0.014
225	Leather Tanned of Other Animals	-	-	-	-	0.367
226	Lift Components	0.011	-	-	0.009	-
227	Lime	-	0.055	0.083	0.069	0.086
228	Liquid Glucose, Glucose	26.699	34.570	32.109	38.512	1.269
229	Locks of Base Metal	0.001	0.012	0.008	0.010	0.006
230	LPG Cylinders	0.462	0.591	0.333	0.138	0.094
231	Lubricating Oils & Oil Additives	21.668	30.731	36.972	78.343	37.385
232	Lubricating Preparations/ Anti Rust Oil	3.403	8.137	0.296	0.073	0.081
233	M.M.Yarn Soft Waste	-	0.021	0.100	0.919	1.759
234	M.S. Product	-	60.187	108.626	189.797	101.454
235	M.S. Bars & Rods	0.697	-	-	-	0.035
236	M.S. Pipes	27.223	25.637	23.987	10.938	16.771
237	Mach. for Sugar Manuf. other than Crusher	-	-	-	0.284	1.028
238	Machine Parts, Not Elsewhere Specified	-	-	0.023	-	-
239	Machinery for Bleaching, Washing, Drying	-	-	-	0.011	-
240	Machinery for Manuf. of Confectionery Etc	-	-	-	0.167	0.332
241	Machinery for Preparing Tanning	-	-	0.006	-	0.011
242	Machinery Parts & Agricultural Parts	-	-	-	0.002	1.258
243	Machinery Parts (Mechanical)	5.080	0.061	17.337	12.498	23.307
244	Maize Products	-	0.326	0.003	0.027	0.004
245	Maize Starches	1.156	0.634	-	-	-
246	Man Made Fibres & Yarn	189.464	203.739	281.842	126.502	273.521
247	Mango Pulp	-	-	0.050	-	-
248	Marble Handicrafts	-	-	-	-	-
249	Marble Tiles	0.926	2.171	2.673	2.814	3.880
250	Match Boxes	-	0.591	2.673	3.721	7.467
251	Mattresses	-	0.005	-	-	-
252	Meat of Bovine Animals, Frozen	0.228	-	-	-	-
253	Metal Containers	14.973	17.542	18.505	15.726	33.181
254	Metallised Products	-	1.595	-	-	0.155
255	Mineral Water	0.167	-	-	-	-
256	Molasses	4.509	8.006	0.162	-	20.364

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
257	Motor Cars	-	-	94.727	130.321	88.929
258	Motor Cars Seats	0.680	0.005	-	-	1.302
259	Motor Cycles	-	-	65.383	147.313	93.790
260	Moulds	0.043	0.084	-	0.133	0.501
261	Narrow Woven Fabrics	0.013	-	-	-	-
262	Natural Polymers	-	-	-	-	-
263	Nitric Acid, Sulpho-Nitric Acid	0.113	0.023	0.018	0.007	0.005
264	Non Ferrous Metal Product (Ash & Residues)	-	-	-	-	-
265	Nylon Chips/Polyester Chips	-	7.164	22.390	2.847	-
266	Oil Cookers & Pressure Stoves	-	0.046	0.002	0.002	0.134
267	Oil Cookers & Pressure Stoves of Copper	-	0.009	-	-	-
268	Oil Dirts	-	-	-	-	2.912
269	Oil Filters	-	1.923	0.042	-	-
270	Opium	0.317	0.598	0.938	0.944	0.026
271	Other Engines & Motors	-	-	35.249	45.979	11.617
272	Oxygen Gas	5.513	7.619	8.266	12.225	13.275
273	Paint & Varnishes	63.413	83.034	95.851	94.946	91.913
274	Paper	-	0.148	-	-	-
275	Paper & Paperboard	20.712	166.620	249.048	327.338	483.231
276	Paper Cones, Bobbins Etc	2.150	2.722	2.640	2.181	9.434
277	Paper Products	145.816	89.996	72.264	18.800	70.343
278	Paper Pulp/Waste & Scrap of Paper & P.Bd	0.014	0.837	1.357	1.365	-
279	Paper Roll/Sheet	1.510	0.086	1.368	-	-
280	Paper Sacks	4.499	13.752	30.589	11.806	2.648
281	Parts & Accessories of Meters	-	-	-	-	0.741
282	Parts of Arms and Ammunition	-	-	-	-	-
283	Parts of Balloons, Gliders, Aircrafts Etc	-	-	-	-	0.023
284	Perfumery & Cosmetics	8.233	9.886	13.736	13.454	18.183
285	Petroleum Oils & Lubricants (Nos)	-	10.832	6.991	4.288	-
286	Pharmaceutical Products	-	0.088	0.322	0.358	13.625
287	Phathalic Acid Esters	0.651	0.199	0.101	0.012	0.262
288	Photographic Films in Rolls Etc	0.027	0.053	0.062	0.060	0.273
289	Photographic Plates or Films Developed	-	0.004	0.014	0.012	0.036
290	Pickle in Oil	-	0.151	0.567	0.540	-
291	Pickle in Vinegar	-	-	-	0.005	-
292	Pile Fabrics	-	0.036	0.005	-	-
293	Pipe & Tube Fittings of Iron or Steel	-	0.060	0.117	-	3.923

Lahore

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
294	Plaster of Paris	-	-	0.156	0.021	-
295	Plastic Crockery	2.877	3.095	0.696	0.483	0.214
296	Plastic Metal Film	0.501	0.003	-	-	-
297	Plastic Printing	-	0.042	-	0.022	0.104
298	Plastic Products (Others)	29.706	26.267	24.887	108.389	22.356
299	Plastic Ropes	-	0.059	0.096	0.145	-
300	Plastic Sheets & Other Articles	0.199	-	-	-	-
301	Plastic Shoes	-	-	0.008	0.010	11.465
302	Plywood	2.810	1.818	1.214	1.356	3.888
303	POL Products	11.756	12.364	0.385	0.139	-
304	Polycarboxylic Acids	-	-	-	-	-
305	Polyester Filament Yarn	-	-	-	1.757	4.122
306	Polyester Staple Fibre	-	-	0.001	0.137	5.086
307	Polyester Yarn/Fibre	-	1.946	-	-	-
308	Polyester Zips	10.423	9.231	1.389	2.004	2.094
309	Polyethylene (Sp. Gravity less than 0.94)	-	0.020	-	-	-
310	Polyethylene Bags	2.889	6.133	9.882	6.323	10.821
311	Polypropylene Bags	9.544	12.439	16.524	6.988	19.311
312	Polystyrene	-	0.834	-	-	0.628
313	Potassium (Other)	0.007	0.046	0.022	0.013	0.005
314	Potato Chips	-	3.594	0.613	6.226	-
315	Pottery	-	0.007	-	0.049	0.002
316	Poultry Feed	-	-	-	-	62.029
317	Power Looms (Grey/Ticken Cloth)	7.577	10.030	2.289	0.767	34.070
318	Power Transformers	-	-	37.466	60.650	4.187
319	Precious Stones	2.184	0.359	0.824	0.606	0.018
320	Prepared Pigments, Opacifiers & Colours	-	0.037	0.068	0.032	0.124
321	Preserved Food	10.676	6.134	0.272	0.376	0.402
322	Press Mud	-	0.421	0.042	-	-
323	Primary Cells & Batteries	0.564	1.233	-	-	-
324	Printing Industries/Press	0.016	1.269	1.259	2.318	7.058
325	Printing Inks	1.666	2.147	5.886	0.749	1.164
326	Processed Cotton Cloth	-	0.003	0.010	0.097	1.071
327	Processed Fabrics	89.603	91.186	81.027	84.904	66.167
328	Pumps for Liquids, Liquid Elevators	-	-	-	0.016	-
329	PVC Bottles	-	-	-	0.009	0.257
330	PVC Doors & Windows	-	0.017	0.005	-	-
331	PVC Pipes	4.728	4.518	6.983	6.422	3.573

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
332	Quartz and Quartizite	-	-	0.004	-	-
333	Quilt	-	0.010	0.066	0.092	0.018
334	Radio Sets	-	0.048	0.004	-	-
335	RCC Pipes	11.800	0.843	0.605	0.613	0.667
336	Ready Made Garments	-	-	-	0.026	10.252
337	Refractory Cements, Mortars, Concrete Etc	0.040	0.001	0.002	0.009	0.001
338	Refrigerators	103.956	75.314	52.945	41.948	0.255
339	Resin Material (Other)	0.003	24.988	27.805	23.813	13.213
340	Rice	-	-	0.010	0.008	-
341	Rosins	-	0.024	-	0.019	-
342	Rough Board	-	0.013	0.608	0.587	-
343	Rubber Apparel	0.006	0.002	-	-	-
344	Rubber Compounds	-	-	-	-	0.054
345	Rubber Goods	23.232	16.278	12.358	18.063	101.222
346	Sanitary Fittings	0.008	0.011	0.016	0.046	0.002
347	Sanitary Ware of Iron or Steel	-	0.092	-	-	-
348	Sanitary Ware of Plastic	0.035	-	-	-	-
349	Sanitary Wares of Ceramic	9.703	11.412	6.983	6.716	8.709
350	Scraps	-	2.722	-	-	-
351	Scraps of Iron or Steel	1.966	0.212	3.379	5.395	4.435
352	Screw Jacks/Pully Tackle & Hoists	-	-	-	-	0.002
353	Screws, Bolts & Nuts of Iron or Steel	0.075	0.996	1.523	1.892	2.857
354	Services on Board	-	6.890	0.859	-	-
355	Sewing Machines	-	-	2.737	6.576	6.110
356	Sewing Thread of Man Made Staple Fibre	-	0.068	0.146	0.731	0.121
357	Shawls	0.023	-	-	-	-
358	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	-	0.980
359	Silk Yarn	0.060	-	-	-	-
360	Slide Fasteners	0.008	0.001	-	-	-
361	Soap Stocks	1.180	2.319	0.790	2.448	3.554
362	Socks	-	-	-	-	-
363	Soda Ash	0.012	-	-	-	-
364	Sodium Silicate	1.017	1.680	1.312	1.339	1.155
365	Sodium Sulphide	3.457	3.275	8.275	7.958	3.959
366	Soft Cotton Waste	26.126	44.202	54.656	63.987	-
367	Speakers Parts, Aerials, Aerial Reflectors	0.004	-	-	-	-

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
368	Special Purpose Vehicles (Cranes Etc)	0.204	0.472	-	-	-
369	Spectacle Frames	0.121	0.039	0.014	0.009	0.085
370	Spices	-	0.011	-	-	-
371	Spinning Machines Textile	0.095	-	-	-	-
372	Spirits	-	-	-	-	0.033
373	Sports Goods	-	-	-	-	0.005
374	Spring Mattresses	-	0.001	-	-	-
375	Stainless Steel Utencils	-	0.238	-	-	-
376	Staple Pins	0.116	0.054	-	0.077	0.241
377	Stationery	0.028	0.173	0.106	0.052	0.074
378	Stearic Acid	-	6.667	-	2.207	-
379	Steel Fixtures	-	-	11.725	0.273	2.836
380	Steel Pipes	-	3.485	0.268	0.326	2.898
381	Steel Safe	-	-	-	-	-
382	Steel Structures	-	-	1.676	7.108	7.945
383	Steel Wire Stranded	4.751	3.273	4.007	6.798	0.330
384	Steel Wires	0.002	0.878	17.306	26.773	11.086
385	Steel Wools	0.226	0.021	-	-	-
386	Stencils	-	-	0.001	0.005	-
387	Sticker Labels	-	-	-	-	0.578
388	Stone Articles	0.099	0.002	-	-	-
389	Stone Powder	1.338	9.379	3.079	8.958	8.729
390	Storage Batteries	2.272	0.996	1.710	1.504	0.667
391	Storage Tanks of Iron or Steel	0.678	0.416	5.142	2.062	6.774
392	Straw Board	20.439	6.389	1.973	0.081	0.003
393	Suitcases, Trunks, Brief Cases Etc	1.671	0.339	0.858	0.642	0.006
394	Sulphate/Clay/Gypsum	9.295	0.891	3.508	2.161	0.002
395	Sulphur	0.305	0.143	0.051	0.134	0.055
396	Sulphuric Acid	5.183	3.712	4.900	4.905	8.038
397	Surgical Gloves	-	-	-	-	0.071
398	Surgical Instruments & Appliances	-	-	-	-	0.260
399	Sweetened Supari	-	0.005	-	-	-
400	Sweets	-	0.012	0.002	0.016	0.001
401	Switch Gear	-	-	-	8.342	0.186
402	Switches, Relays, Fuses Etc	-	-	-	-	-
403	Synthetic Filament Yarn	0.149	0.460	-	-	-
404	Synthetic organic Dyes	0.099	0.033	-	-	-
405	Syrups & Squashes	47.164	48.829	33.345	21.672	65.589

Lahore (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
406	Table & Kitchen Ware, Household Articles	0.486	2.160	-	-	-
407	Table, Kitchen Ware of Aluminium	0.421	1.388	0.008	0.004	0.011
408	Table, Kitchen Ware of Copper	0.060	0.006	-	0.001	-
409	Tableware, Kitchen Ware of Wood	-	-	0.075	0.471	0.036
410	Telephone Sets	-	-	0.063	0.088	0.141
411	Telephone Sets and Parts	0.785	0.954	-	-	-
412	Television Sets	0.421	2.187	4.949	3.492	1.015
413	Tent & Tarpauline	1.277	0.878	0.277	7.880	9.291
414	Terry Fabrics	-	-	-	0.008	-
415	Textile Fabrics Otherwise Impregnated	0.005	-	-	-	-
416	Thermo Pack	-	0.020	-	0.081	0.435
417	Time Recording Apparatus	0.025	0.040	-	-	-
418	Time Switches	0.005	0.012	-	-	-
419	Tin Plate of Iron or Steel	0.155	0.301	-	0.059	-
420	Tins/Tin Containers	-	0.101	0.113	0.095	0.005
421	Tissue Papers	0.571	2.303	18.116	23.804	-
422	Toilet Soap	-	15.595	0.926	0.800	0.250
423	Tomato Ketchup	3.502	3.616	4.641	4.905	-
424	Tonga Parts	-	-	-	-	0.001
425	Tooth Picks	-	0.082	0.218	0.140	0.245
426	Toothpaste	0.902	0.554	-	-	-
427	Toothpaste/Toothpowder	-	-	0.182	0.173	3.338
428	Towels & Bathrobes	-	-	-	-	0.005
429	Toys (Stuffed)	-	-	-	-	0.006
430	Transformers (Not Ballast/Liq.Dielectric)	-	-	-	0.017	-
431	Tyres & Tubes	3.232	2.290	10.534	26.271	21.904
432	Tyres & Tubes (Bicycles)	-	-	0.019	0.187	1.987
433	Urea formaldehyde	-	4.117	3.780	2.864	1.306
434	Utencils of Iron	0.267	0.158	-	-	-
435	Varnishes & Lacquers, Distempers Etc	-	-	2.077	6.836	12.630
436	Vegetable Oil	0.038	0.008	-	-	-
437	Velvet	0.418	0.424	2.381	2.405	-
438	Veterinary Medicines	-	-	-	-	0.965
439	Video Cameras/VCR/VCP	-	-	-	0.023	-
440	Vinegar	0.351	0.510	0.538	0.496	-
441	Wadding	-	1.165	2.924	4.521	0.064
442	Washing Machines	4.074	4.648	0.459	1.729	1.973

Lahore

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
443	Water Coolers (Plastic)	-	-	-	0.004	-
444	Water Meters, Electric or Gas Meters	53.183	84.815	120.027	137.745	42.083
445	Water Proof Canvas Flocking Cloth	0.004	-	-	-	-
446	Wax Papers, Gummed Tape, Filter Paper	0.483	0.152	0.011	0.012	0.013
447	Welding Fluxes/Electrodes	0.720	5.578	3.728	2.304	0.060
448	Wire Netting Looms	-	0.232	0.580	2.232	1.058
449	Wireless Receiving Sets	-	-	-	-	-
450	Wires & Cables	108.332	124.908	172.896	179.582	63.533
451	Wood Charcoal	-	-	-	-	-
452	Wood Free Writing Paper	105.061	109.063	185.511	161.797	158.174
453	Wood In The Rough	0.022	-	-	-	-
454	Wooden, Metal and Plastic Furniture	1.477	0.415	-	-	-
455	Woollen Yarn	1.107	0.745	0.940	-	2.677
456	Worked Slate & Article of Slate	-	-	-	-	-
457	Woven Fabrics of Synthetic Filament Yarn	-	0.159	-	-	-
458	Woven Fabrics of Wool/Fine Animal Hair	-	0.394	0.623	2.361	-
459	Wrappers	20.052	15.689	0.067	-	0.034
460	Yeast	9.511	0.836	-	3.730	-
461	Yogurt (Raita)	-	-	0.290	0.416	-
462	Zinc Oxide	0.001	0.020	-	0.086	0.379
463	Zinc Sulphate	0.088	0.103	0.148	0.157	-
464	_Additional Tax	-	17.992	0.455	4.316	-
465	_Arrears Recovered	65.317	75.472	15.312	43.137	1.307
466	_Commercial Importers	-	-	-	0.024	53.868
467	_Miscellaneous Collections	0.010	-	-	3.986	-
	Grand Total	**2,540.071**	**3,108.968**	**3,615.810**	**3,973.953**	**4,391.800**
	Refund Amount	-	-	-	-	3,723.700
	Net Receipt	**2,540.071**	**3,108.968**	**3,615.810**	**3,973.953**	**668.100**

TABLE-33.5
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Acrylic Yarn	-	-	-	-	0.401
2	Aerated Waters/Beverages	-	-	154.355	105.267	127.681
3	Air Conditioners	-	-	6.198	4.209	8.577
4	Air Coolers/Desert Coolers	-	-	0.891	1.235	0.886
5	Air Guns	-	-	-	-	-
6	Aluminium Containers, Drums, Cans, Boxes	-	-	-	4.223	0.574
7	Aluminium Goods	-	-	2.903	3.399	1.595
8	Aluminium Plates, Sheets & Strips	-	-	0.009	0.076	0.007
9	Amini/ Phenolic Resins	-	-	-	0.149	0.031
10	Arms & Ammunition	-	-	1.864	0.976	0.018
11	Articles of Cloth .Accessories of Leather	-	-	-	0.036	0.020
12	Artificial Leather & Rexine	-	-	-	-	7.522
13	Asbestos Products	-	-	0.003	0.030	-
14	Auto Parts	-	-	0.263	0.452	8.451
15	Automatic Door Closer	-	-	0.151	0.020	-
16	Baggasse	-	-	0.007	-	-
17	Bags (Packing, Goods, of Woven Textile)	-	-	0.008	-	-
18	Ball Point Pens	-	-	-	-	0.029
19	Ballast Chokes	-	-	0.037	0.174	0.044
20	Balls & Footballs	-	-	-	-	-
21	Baryte Powder	-	-	-	0.048	-
22	Bea Wire Rings	-	-	-	-	0.464
23	Bed, Table, Kitchen, Toilet Linen	-	-	-	-	0.005
24	Blades for Saws of all kind	-	-	0.016	0.012	0.149
25	Bobbins of Iron & Steel	-	-	-	0.002	-
26	Bone Crushing	-	-	3.742	5.464	5.232
27	Boxes, Wood	-	-	0.288	0.642	1.320
28	Brass Water Sanitary Fittings	-	-	7.646	9.584	8.865
29	Brass Wires	-	-	0.933	3.055	1.567
30	Bricks, Blocks, Tiles of Refractory Nature	-	-	5.561	4.530	7.755
31	Brushwares	-	-	-	-	-

Gujranwala

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
32	Building Bricks / Bricks of Fossil Meals	-	-	1.199	10.067	3.062
33	Building Components	-	-	0.906	1.448	0.585
34	Canvas Cloth/Cover for Canvas Hose	-	-	-	-	0.265
35	Capacitors	-	-	-	-	0.580
36	Carbon Dioxide Gas (CO2)	-	-	0.251	0.605	1.666
37	Carpets Synthetic (Machine Made)	-	-	0.247	0.324	0.582
38	Carpets Tufted (Hand Knitted)	-	-	0.739	1.077	1.195
39	Cast Iron Elbows, Tank Covers & Fittings	-	-	-	-	-
40	Casting Machine/Metal Foundry	-	-	-	-	0.906
41	Cement Construction Blocks	-	-	0.001	-	-
42	Cement-Making Machinery	-	-	-	-	0.475
43	Ceramic Tiles	-	-	2.032	7.281	13.662
44	Chemicals Inorganic/Industrial Gases	-	-	0.085	0.181	0.022
45	Chemicals organic	-	-	0.138	0.053	0.215
46	Chip Board	-	-	1.108	1.005	1.855
47	Circuit Breaker, Electrical	-	-	1.523	1.722	0.835
48	Clock Movements, Complete & Assembled	-	-	0.002	-	-
49	Clocks (Alarmed)	-	-	0.006	0.008	0.001
50	Colouring Material (Other)	-	-	0.042	0.102	0.016
51	Concrete Components	-	-	0.190	0.205	0.034
52	Confectionery & Bakery Products	-	-	1.704	2.442	2.074
53	Control Panels	-	-	-	0.223	-
54	Cooking Range (Gas)	-	-	0.023	0.084	-
55	Copper Rods	-	-	-	0.462	0.070
56	Copper Strips	-	-	0.025	0.537	0.063
57	Corn Syrups	-	-	0.063	-	2.449
58	Corrugated & Solid Boards	-	-	0.404	0.029	0.001
59	Corrugated Packages, Cartons, Boxes Etc	-	-	1.021	1.896	1.505
60	Cotton Fabrics	-	-	-	-	-
61	Cotton Sewing Thread	-	-	0.018	-	-
62	Cotton Yarn	-	-	-	-	0.173
63	Crockery (Ceramics)	-	-	10.673	29.571	9.971
64	Cutlery	-	-	0.181	0.694	0.287
65	Decoration Pieces	-	-	-	0.061	0.042
66	Detergents	-	-	2.933	3.619	0.604
67	Diesel/Semi Diesel Engines	-	-	-	0.712	0.193

Gujranwala

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
68	Diesel/Semi-Diesel Engine Parts	-	-	-	-	0.055
69	Drawn Wire	-	-	-	-	0.205
70	Dusters/Cleaning Cloths	-	-	0.005	-	-
71	Dyes & Colours	-	-	0.002	-	-
72	Elec Generating Sets & Rotary Converters	-	-	-	-	0.780
73	Electric Fans	-	-	21.711	22.797	16.110
74	Electric Lighting & Signalling Eqpt	-	-	-	0.004	-
75	Electric Motors	-	-	0.997	1.065	0.714
76	Electric Skimmer	-	-	-	0.047	0.011
77	Electric Welding Wires, Rods, Electrodes	-	-	0.059	-	-
78	Electrical Goods & Parts (Nos)	-	-	9.115	10.617	13.761
79	Electrical Machinery	-	-	0.466	-	-
80	Electro-Mechanical Hand Tools	-	-	-	0.009	0.001
81	Emery Papers (Regmal)	-	-	0.047	0.708	0.086
82	Enamelled Copper Wire	-	-	11.069	10.110	19.622
83	Fabrications	-	-	-	-	0.074
84	Fan Parts	-	-	-	-	2.012
85	Fibre Glass	-	-	0.002	-	-
86	Fire Extinguisher Parts	-	-	-	-	0.180
87	Flat-Rolled Products of Iron or Steel	-	-	0.257	0.029	0.025
88	Foam & Foam Products	-	-	1.031	0.052	4.908
89	Food Colours	-	-	0.004	0.056	0.113
90	Food Products	-	-	0.100	0.105	0.082
91	Footwear	-	-	27.100	28.133	2.653
92	Formaldehyde & Paraformaldehyde	-	-	0.785	0.810	0.466
93	Furniture (Steel)	-	-	0.172	0.533	1.093
94	Furniture (Wooden)	-	-	0.526	0.314	2.331
95	G.I. Pipes	-	-	1.563	0.761	6.658
96	G.I. Wires	-	-	-	0.085	-
97	Gas Appliances (Heaters, Mentals, Geysers)	-	-	0.763	1.419	0.958
98	Geysers (Electric)	-	-	0.034	0.009	-
99	Glass Inners of Vacuum Flasks	-	-	-	0.008	-
100	Glue & Synthetic Resines All Sorts	-	-	0.043	0.039	-
101	Glycerine	-	-	1.258	1.530	49.366
102	Grinding Wheels Pedal or Hand Operated	-	-	1.459	1.419	0.636
103	Grinding Wheels without Framework	-	-	0.453	0.304	-
104	Gypsum Powder	-	-	0.165	0.289	0.902

Gujranwala

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
105	Hand Saw	-	-	0.002	-	-
106	Hard Wastes	-	-	0.030	0.312	5.633
107	Hides & Skins	-	-	-	-	0.040
108	Hinges	-	-	0.019	0.256	0.126
109	Hydrogen Gas	-	-	0.046	0.723	0.111
110	Ice Cream	-	-	0.135	0.210	0.089
111	Ingot, Aluminium	-	-	0.814	1.252	0.417
112	Ingot, Stainless Steel	-	-	2.232	1.613	1.995
113	Iron & Steel Products	-	-	1.212	0.597	0.450
114	Iron or Steel Ingots	-	-	0.348	1.936	1.154
115	Knitted Garments	-	-	-	-	0.162
116	Knitting Yarn	-	-	-	-	0.066
117	Labels, Badges of Textile	-	-	-	-	-
118	Laminated Board	-	-	0.031	-	-
119	Lamination	-	-	0.056	0.584	0.705
120	Laundry Soap	-	-	-	-	0.517
121	Leather Articles	-	-	-	-	0.076
122	Leather Garments	-	-	-	0.001	0.005
123	Liquid Glucose, Glucose	-	-	0.631	0.178	-
124	Locks of Base Metal	-	-	0.030	0.003	-
125	LPG Cylinders	-	-	1.113	0.060	0.001
126	Lubricating Oils & Oil Additives	-	-	10.737	18.301	15.609
127	M.M. Yarn Soft Waste	-	-	0.043	0.024	3.518
128	M.S. Product	-	-	1.380	2.538	0.719
129	M.S. Pipes	-	-	-	0.014	0.012
130	Mach. for Sugar Manuf. other than Crusher	-	-	-	-	0.331
131	Machine Parts, Not Elsewhere Specified	-	-	0.110	0.228	1.844
132	Machinery for Bleaching, Washing, Drying	-	-	0.070	0.060	0.640
133	Machinery for Manuf. of Confectionery Etc	-	-	-	-	-
134	Machinery Parts & Agricultural Parts	-	-	0.003	0.002	0.505
135	Machinery Parts (Mechanical)	-	-	0.588	0.189	9.071
136	Maize Starches	-	-	1.600	0.365	-
137	Marble Tiles	-	-	0.721	0.724	0.449
138	Metal Containers	-	-	1.903	1.402	0.563
139	Metal Products Sheets	-	-	-	1.130	0.089
140	Metallised Products	-	-	3.231	1.843	3.955
141	Miscellaneous Chemical Products	-	-	0.193	0.056	0.006

Gujranwala (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
142	Molasses	-	-	0.267	0.031	7.073
143	Monofilament Guts	-	-	0.152	0.059	0.025
144	Music Instruments	-	-	-	0.005	0.002
145	Nitric Acid, Sulpho-Nitric Acid	-	-	-	0.031	-
146	Oil Cookers & Pressure Stoves	-	-	0.228	-	-
147	Oil Cookers & Pressure Stoves of Copper	-	-	0.003	-	-
148	Other Engines & Motors	-	-	0.777	0.359	0.384
149	Oxygen Gas	-	-	0.671	0.406	0.687
150	Paint & Varnishes	-	-	0.124	0.104	0.050
151	Paper & Paperboard	-	-	5.573	6.586	11.751
152	Paper Cones, Bobbins Etc	-	-	0.057	0.064	1.516
153	Paper Sacks	-	-	-	0.012	-
154	Perfumery & Cosmetics	-	-	0.034	-	-
155	Photographic Films In Rolls Etc	-	-	0.002	0.005	0.001
156	Photographic Plates or Films Developed	-	-	0.019	0.030	0.030
157	Pipe & Tube Fittings of Iron or Steel	-	-	0.096	0.074	0.001
158	Plastic Crockery	-	-	2.734	1.698	0.562
159	Plastic Mats	-	-	0.005	0.025	-
160	Plastic Metal Film	-	-	-	0.010	0.005
161	Plastic Printing	-	-	0.150	0.239	0.044
162	Plastic Products (Others)	-	-	6.547	6.732	4.870
163	Plastic Ropes	-	-	0.132	0.173	0.013
164	Plywood	-	-	0.959	1.301	1.214
165	Polyethylene (Sp. Gravity less than 0.94)	-	-	0.034	0.051	0.111
166	Polyethylene Bags	-	-	1.311	1.043	0.467
167	Polypropylene Bags	-	-	0.016	0.004	0.112
168	Polystyrene	-	-	0.048	-	-
169	Pottery	-	-	2.800	5.099	1.788
170	Poultry Feed	-	-	-	-	0.178
171	Power Looms (Grey/Ticken Cloth)	-	-	0.001	-	0.243
172	Power Transformers	-	-	15.217	20.547	1.258
173	Prepared Pigments, Opacifiers & Colours	-	-	-	0.009	0.001
174	Press Mud	-	-	0.001	-	-
175	Primary Cells & Batteries	-	-	0.024	-	-
176	Printing Industries/Press	-	-	0.207	0.159	0.147
177	Processed Cotton Cloth	-	-	-	-	0.059
178	Processed Fabrics	-	-	36.053	27.472	13.785

Gujranwala (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
179	PVC Pipes	-	-	0.227	0.213	0.121
180	RCC Pipes	-	-	0.186	0.200	0.015
181	Ready Made Garments	-	-	-	-	-
182	Refractory Cements, Mortars, Concrete Etc	-	-	-	4.274	0.738
183	Refractory Ceramic Goods (Crusibles Etc)	-	-	-	-	0.012
184	Resin Material (Other)	-	-	0.038	0.016	0.037
185	Rice	-	-	-	-	-
186	Rosins	-	-	0.021	0.033	0.039
187	Rubber Goods	-	-	11.927	9.157	35.613
188	Saddlery Goods	-	-	-	-	-
189	Sanitary Ware of Iron or Steel	-	-	0.252	0.312	0.034
190	Sanitary Wares of Ceramic	-	-	5.262	7.083	6.811
191	Saw Machine (Metal Working)	-	-	-	0.086	-
192	Saw Machine (Wood Working)	-	-	-	0.072	-
193	Scraps of Iron or Steel	-	-	0.817	0.591	-
194	Screws, Bolts & Nuts of Iron or Steel	-	-	0.886	0.576	0.579
195	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	-	1.216
196	Soap Stocks	-	-	0.367	0.492	0.410
197	Soft Cotton Waste	-	-	1.726	2.394	7.106
198	Sports Goods	-	-	-	0.385	0.063
199	Stainless Steel Utencils	-	-	0.385	1.334	0.017
200	Steel Fixtures	-	-	0.001	1.538	-
201	Steel Pipes	-	-	-	-	-
202	Steel Safe	-	-	1.922	1.641	0.297
203	Steel Slabs	-	-	-	1.470	0.256
204	Steel Wire Stranded	-	-	2.514	0.281	0.315
205	Steel Wools	-	-	0.012	-	-
206	Stone Articles	-	-	0.005	0.043	0.061
207	Stone Powder	-	-	1.902	2.344	1.340
208	Straw Board	-	-	13.588	15.828	6.458
209	Surgical Instruments & Appliances	-	-	-	-	0.359
210	Switch Gear	-	-	0.002	-	-
211	Synthetic Filament Yarn	-	-	0.301	0.392	0.281
212	Table, Kitchen Ware of Aluminium	-	-	13.681	2.740	3.476
213	Table, Kitchen Ware of Plastic	-	-	0.077	0.070	-
214	Tableware, Kitchen Ware of Wood	-	-	5.144	3.992	19.239
215	Tent & Tarpauline	-	-	-	-	-

Gujranwala (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
216	Terry Fabrics	-	-	-	-	-
217	Textile Fabrics Otherwise Impregnated	-	-	-	2.066	0.283
218	Thermo Pack	-	-	0.029	0.037	0.003
219	Thermosole Goods	-	-	0.009	-	-
220	Time Switches	-	-	0.020	0.002	-
221	Tin Cuttings	-	-	-	0.003	-
222	Tins/Tin Containers	-	-	0.060	0.037	1.417
223	Toilet Soap	-	-	11.745	18.669	2.577
224	Tools & Implements	-	-	-	0.006	-
225	Toothpaste/Toothpowder	-	-	0.003	-	-
226	Track Suits, Ski Suits, Swimwear	-	-	-	-	-
227	Tyres & Tubes	-	-	17.228	6.898	2.508
228	Tyres & Tubes (Bicycles)	-	-	12.909	28.372	2.124
229	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	-	1.670	19.239	-
230	Tyres Retreading	-	-	-	0.069	0.001
231	Vacuum Flasks	-	-	-	0.005	-
232	Wadding	-	-	0.010	-	0.019
233	Washing Machine Parts, of Plastic	-	-	-	10.563	2.075
234	Washing Machines	-	-	5.989	8.620	5.281
235	Watches and Clocks	-	-	0.005	0.002	0.025
236	Water Meters, Electric or Gas Meters	-	-	4.118	1.224	0.389
237	Water Proofing Compounds	-	-	0.049	-	-
238	Water Pumps	-	-	0.007	0.281	0.034
239	Wax Papers, Gummed Tape, Filter Paper	-	-	0.096	0.023	-
240	Wires & Cables	-	-	0.555	2.016	0.369
241	Woollen Yarn	-	-	-	-	0.783
242	Woven Fabrics of Synthetic Filament Yarn	-	-	0.007	-	0.035
243	Woven Fabrics of Wool/Fine Animal Hair	-	-	-	0.004	0.731
244	Wrappers	-	-	-	-	-
245	Zinc Oxide	-	-	0.040	0.026	-
246	_Arrears Recovered	-	-	25.548	6.600	0.093
247	_Commercial Importers	-	-	-	-	16.184
248	_Miscellaneous Collections	-	-	0.020	0.109	44.358
	Grand_Total		-	**532.455**	**558.377**	**607.800**
	Refund Amount	-	-	-	-	301.100
	Net Receipt	-	-	**532.455**	**558.377**	**306.700**

TABLE-33.6
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Acid Oil	-	-	0.084	0.143	3.020
2	Aerated Waters/Beverages	-	-	116.822	89.512	65.434
3	Agricultural Sprayers	-	-	-	-	-
4	Agricultural Tractor Engines	-	-	-	-	-
5	Air Compressor Fan Etc	-	-	-	-	0.021
6	Air Coolers/Desert Coolers	-	-	0.063	0.020	-
7	Aluminium Goods	-	-	-	-	-
8	Ammonium Chloride	-	-	1.400	1.853	0.156
9	Arms & Ammunition	-	-	0.229	0.501	0.719
10	Asbestos Products	-	-	2.256	-	-
11	Asphalt	-	-	0.019	-	-
12	Auto Parts	-	-	0.014	0.002	0.408
13	Baggasse	-	-	0.165	-	7.010
14	Bags (Packing, Goods, of Woven Textile)	-	-	0.004	-	0.127
15	Bailing Hoops	-	-	-	-	-
16	Ball & Roller Bearing Complete	-	-	-	-	0.005
17	Bed, Table, Kitchen, Toilet Linen	-	-	-	-	-
18	Beet Pulp	-	-	0.005	-	-
19	Biscuits	-	-	0.014	0.031	0.180
20	Bleaching Liquid	-	-	-	-	0.156
21	Bleaching Powder	-	-	4.221	5.118	0.494
22	Bobbins of Iron & Steel	-	-	-	-	-
23	Bolts & Nuts of Nickel	-	-	-	-	-
24	Bricks, Blocks, Tiles of Refractory nature	-	-	0.111	0.223	0.067
25	Building Bricks / Bricks of Fossil Meals	-	-	1.375	9.238	7.407
26	Building Components	-	-	-	0.005	-
27	Buildings (Pre-Fabricated)	-	-	0.012	0.004	-
28	Bus, Tractor, Truck Bodies	-	-	0.143	0.449	0.192
29	Carbon Dioxide Gas (CO2)	-	-	0.201	0.179	54.974
30	Carbon Oil	-	-	0.008	0.010	0.001
31	Carpets Woollen (Machine Made)	-	-	7.541	8.245	11.872
32	Caustic Soda	-	-	111.614	148.747	176.837

Faisalabad (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Cement	-	-	386.092	503.074	340.337
34	Cement Construction Blocks	-	-	-	-	0.006
35	Cement-Making Machinery	-	-	-	-	-
36	Ceramic Tiles	-	-	0.058	0.025	-
37	Cheese	-	-	-	-	3.499
38	Chemicals Inorganic/Industrial Gases	-	-	2.018	1.772	5.271
39	Chemicals organic	-	-	-	-	3.790
40	Chip Board	-	-	26.528	32.094	15.694
41	Chlorine	-	-	2.314	3.135	0.271
42	Clocks with Watch Movements	-	-	0.676	0.643	0.874
43	Coal Tar	-	-	14.962	19.561	17.205
44	Coal/ Briquettes	-	-	-	-	1.290
45	Colouring Material (Other)	-	-	-	-	-
46	Concrete Components	-	-	0.236	0.252	0.213
47	Confectionery & Bakery Products	-	-	1.425	1.738	2.152
48	Corrugated & Solid Boards	-	-	0.086	0.150	-
49	Corrugated Packages, Cartons, Boxes Etc	-	-	1.282	1.630	0.703
50	Cotton Fabrics	-	-	-	-	17.478
51	Cotton Linters	-	-	0.594	1.533	8.212
52	Cotton not Carded or Combed	-	-	-	-	413.758
53	Cotton Seed Oil	-	-	-	-	10.537
54	Cotton Sewing Thread	-	-	0.059	0.024	4.787
55	Cotton Yarn	-	-	-	-	-
56	Crough Coal	-	-	-	-	1.731
57	Crown Corks	-	-	1.191	0.862	0.533
58	Curtains	-	-	-	0.272	0.017
59	Custard Powder	-	-	18.612	22.084	1.965
60	Detergents	-	-	0.117	0.139	0.303
61	Distilled Water/Distillery Products	-	-	21.004	32.850	6.489
62	Dyes & Colours	-	-	0.363	2.454	4.204
63	Elec Generating Sets & Rotary Converters	-	-	-	-	12.158
64	Electric Fans	-	-	0.103	0.194	-
65	Electric Motors	-	-	-	-	0.022
66	Electrical Goods & Parts (Nos)	-	-	0.264	0.293	0.014
67	Embroidery	-	-	-	1.472	1.591
68	Fabrications	-	-	-	-	0.247
69	Fibre Glass	-	-	0.002	-	-
70	Fire Fighting Instruments	-	-	-	-	0.005

Faisalabad (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
71	Fishing Boats/Vessels	-	-	-	-	-
72	Flush Doors	-	-	0.038	-	-
73	Food Colours	-	-	-	-	0.021
74	Food Products	-	-	0.580	0.591	0.371
75	Footwear	-	-	-	-	2.273
76	Formica	-	-	-	0.395	-
77	Fruit or Vegetable Juices	-	-	3.821	3.095	2.671
78	Fruits & Vegetables Preserved	-	-	0.101	0.137	0.019
79	Furniture (Steel)	-	-	-	-	0.005
80	Furniture (Wooden)	-	-	0.044	0.194	-
81	Gas Appliances (Heaters, Mentals, Geysers)	-	-	0.102	0.108	0.068
82	Gases & Acids	-	-	-	0.007	-
83	Gents Vests Etc of Cotton	-	-	-	-	0.001
84	Glass & Glasswares Etc	-	-	1.528	1.557	1.874
85	Glass Fibres & Articles	-	-	0.022	-	-
86	Grills/Netting/Fencing/Wire Gauzes	-	-	0.184	0.235	0.245
87	Guar Gums	-	-	3.056	3.684	0.427
88	Gypsum Powder	-	-	0.009	0.005	-
89	Hard Boards	-	-	0.014	1.489	-
90	Hard Wastes	-	-	2.364	3.128	0.229
91	Hydrochloric Acid	-	-	2.091	3.073	0.299
92	Hydrogen Gas	-	-	0.268	2.008	0.054
93	Ice Cream	-	-	-	0.007	0.011
94	Iron & Steel Products	-	-	0.008	-	0.038
95	Iron Nails	-	-	0.008	-	-
96	Iron or Steel Ingots	-	-	-	-	0.968
97	Jute Products	-	-	49.902	43.013	47.282
98	Knitted or Crocheted Fabrics	-	-	-	-	-
99	Knitting Yarn	-	-	-	-	0.020
100	Labels, Badges of Textile	-	-	-	0.052	0.053
101	Ladies Panties, Vest Not of Cotton/Mm Fib	-	-	-	-	-
102	Leather Garments	-	-	-	-	-
103	Lime	-	-	0.218	0.112	0.001
104	Liquid Glucose, Glucose	-	-	65.098	75.403	263.949
105	Lubricating Oils & Oil Additives	-	-	3.998	2.190	0.488
106	M.S. Product	-	-	-	0.110	-
107	M.S. Pipes	-	-	0.389	0.529	0.752
108	Machine Parts, Not Elsewhere Specified	-	-	1.161	1.049	0.435

Faisalabad

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
109	Machinery for Bleaching, Washing, Drying	-	-	0.264	0.039	0.170
110	Machinery for Manuf. of Confectionery Etc	-	-	-	-	-
111	Machinery Parts & Agricultural Parts	-	-	-	-	1.028
112	Machinery Parts (Mechanical)	-	-	1.181	1.215	0.742
113	Maize Products	-	-	-	-	-
114	Maize Starches	-	-	78.113	92.417	11.758
115	Man Made Fibres & Yarn	-	-	0.685	0.822	9.000
116	Mango Pulp	-	-	-	-	0.108
117	Marble Tiles	-	-	0.569	0.718	0.635
118	Medicines (Caps., Injections, Syrups Etc)	-	-	-	-	0.083
119	Metal Containers	-	-	11.616	8.243	12.174
120	Molasses	-	-	0.136	0.011	35.124
121	Oil Cake	-	-	-	-	2.875
122	Oil Cookers & Pressure Stoves	-	-	0.006	0.009	0.001
123	Oil Dirts	-	-	-	-	2.336
124	Oxygen Gas	-	-	0.667	0.580	1.431
125	Paint & Varnishes	-	-	1.733	1.903	2.058
126	Paper & Paperboard	-	-	6.012	6.174	8.288
127	Paper & Paperboard Coated/Impregnated	-	-	-	0.003	0.045
128	Paper & Paperboard Converters	-	-	-	-	0.060
129	Paper Cones, Bobbins Etc	-	-	4.663	4.272	31.630
130	Paper Products	-	-	-	0.004	-
131	Paper Sacks	-	-	0.441	0.174	10.761
132	Perfumery & Cosmetics	-	-	0.046	0.020	0.021
133	Pharmaceutical Products	-	-	-	0.003	0.549
134	Photographic Films In Rolls Etc	-	-	0.013	0.031	0.029
135	Photographic Plates or Films Developed	-	-	0.004	-	0.006
136	Plastic Crockery	-	-	0.162	0.079	0.031
137	Plastic Printing	-	-	0.553	0.603	0.036
138	Plastic Products (Others)	-	-	0.234	0.182	0.229
139	Plastic Sheets & Other Articles	-	-	0.003	-	0.130
140	Plastic Shoes	-	-	0.003	-	-
141	Plastic Tabular Film	-	-	-	-	0.005
142	Plywood	-	-	0.520	0.091	0.050
143	POL Products	-	-	-	-	-
144	Polyester Filament Yarn	-	-	-	-	0.006
145	Polyester Staple Fibre	-	-	-	-	19.687

Faisalabad (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
146	Polyethylene Bags	-	-	2.775	2.254	1.538
147	Polypropylene Bags	-	-	0.059	0.051	0.206
148	Poultry Feed	-	-	-	-	1.376
149	Power Looms (Grey/Ticken Cloth)	-	-	1.333	0.004	-
150	Preserved Food	-	-	0.001	-	-
151	Press Mud	-	-	0.139	-	-
152	Printing Industries/Press	-	-	0.991	0.589	0.482
153	Processed Cotton Cloth	-	-	-	-	1.993
154	Processed Fabrics	-	-	246.116	205.461	117.795
155	Pumps for Liquids, Liquid Elevators	-	-	-	-	-
156	PVC Pipes	-	-	1.186	0.867	0.809
157	Railway Sleepers of Iron or Steel	-	-	1.708	1.002	0.903
158	RCC Pipes	-	-	0.680	0.565	0.091
159	Ready Made Garments	-	-	-	-	0.160
160	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	5.493
161	Rubber Goods	-	-	-	-	0.025
162	Sand (Salica Sand)	-	-	-	0.187	0.681
163	Sanitary Fittings	-	-	-	-	0.005
164	Sanitary Wares of Ceramic	-	-	0.534	0.437	0.346
165	Scraps of Iron or Steel	-	-	0.913	2.964	0.126
166	Screws, Bolts & Nuts of Iron or Steel	-	-	0.800	0.630	0.041
167	Sewing Thread of Man Made Staple Fibre	-	-	0.001	0.002	0.001
168	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	0.012	2.383
169	Soap Stocks	-	-	0.729	1.152	3.954
170	Socks	-	-	-	-	-
171	Sodium Hypochlorite	-	-	10.488	14.836	1.479
172	Sodium Silicate	-	-	12.825	14.976	12.905
173	Soft Cotton Waste	-	-	34.684	33.345	187.025
174	Spinning Machines Textile	-	-	0.287	0.260	0.412
175	Steel Fixtures	-	-	0.131	0.042	0.001
176	Storage Tanks of Iron or Steel	-	-	0.020	0.042	0.002
177	Straw Board	-	-	1.313	1.504	3.482
178	Sugar	-	-	-	-	1.085
179	Sulphuric Acid	-	-	1.121	1.217	0.602
180	Surgical Gloves	-	-	-	-	-
181	Switches, Relays, Fuses Etc	-	-	-	-	0.084
182	Synthetic organic Dyes	-	-	-	-	0.721

Faisalabad (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
183	Table, Kitchen Ware of Aluminium	-	-	0.036	0.033	0.003
184	Textile Fabrics Otherwise Impregnated	-	-	-	-	-
185	Tin Cuttings	-	-	0.125	0.116	0.006
186	Tin Plate of Iron or Steel	-	-	0.002	-	0.011
187	Tins/Tin Containers	-	-	0.006	-	-
188	Tissue Papers	-	-	-	-	-
189	Toilet Soap	-	-	0.116	0.116	0.525
190	Tyres & Tubes	-	-	0.002	-	-
191	Tyres Retreading	-	-	-	-	-
192	Vegetable Oil	-	-	-	-	-
193	Vegetable Ghee	-	-	-	-	-
194	Velvet	-	-	0.002	0.003	0.074
195	Washing Machines	-	-	0.081	-	-
196	Water Pumps	-	-	-	0.011	0.086
197	Wax Papers, Gummed Tape, Filter Paper	-	-	-	-	0.030
198	Weaving Machines (Power Looms)	-	-	0.123	0.071	0.887
199	Wood in the rough	-	-	-	-	-
200	Wood Penal	-	-	0.135	0.051	0.201
201	Woollen Yarn	-	-	0.058	-	0.269
202	Woven Fabrics of Synthetic Filament Yarn	-	-	0.337	0.141	-
203	Woven Fabrics of Synthetic Staple Fibre	-	-	0.105	-	-
204	Woven Fabrics of Wool/Fine Animal Hair	-	-	-	0.176	0.071
205	Zinc Oxide	-	-	0.105	0.008	0.012
206	_Additional Tax	-	-	4.254	0.967	0.028
207	_Arrears Recovered	-	-	8.180	2.506	27.711
208	_Commercial Importers	-	-	-	-	0.282
209	_Miscellaneous Collections	-	-	0.245	15.604	132.724
	Grand Total	-	-	**1,299.658**	**1,452.496**	**2,187.200**
	Refund Amount	-	-	-	-	2,111.400
	Net Receipt	-	-	**1,299.658**	**1,452.496**	**75.800**

TABLE-33.7
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Acid Oil	0.182	0.261	-	-	-
2	Acid (Others)	-	0.080	-	-	-
3	Aerated Waters/Beverages	-	-	163.440	143.980	124.252
4	Agarbatti	0.008	-	-	-	-
5	Agricultural Sprayers	-	-	-	0.075	-
6	Agricultural Tractors	-	-	-	-	54.936
7	Air Conditioners	0.016	-	-	-	-
8	Air Coolers/Desert Coolers	-	0.508	0.240	0.293	0.256
9	Alcohol	-	0.089	-	-	-
10	Aluminium Goods	0.012	0.210	0.454	0.596	0.731
11	Ammonia Gas	-	-	-	0.001	-
12	Ammonium Chloride	1.099	1.496	-	-	-
13	Arms & Ammunition	0.626	0.275	-	-	-
14	Articles of Cloth. Accessories of Leather	-	0.003	0.032	0.029	1.561
15	Artificial Marble Slab	-	0.001	-	-	-
16	Asbestos Products	4.250	2.783	0.229	0.284	0.376
17	Asphalt	0.059	-	-	-	-
18	Auto Parts	3.866	7.230	1.541	9.272	32.202
19	Automatic Door Closer	-	0.018	-	-	-
20	Bag & Envelope Making Machinery	-	0.013	-	-	-
21	Baggasse	0.696	2.319	0.472	0.007	-
22	Bags (Packing, Goods, of Woven Textile)	-	-	-	-	0.042
23	Bed Spreads	-	-	-	-	0.018
24	Bed, Table, Kitchen, Toilet Linen	-	-	0.018	0.020	0.002
25	Beet Pulp	0.003	0.185	-	-	-
26	Biscuits	0.010	7.653	40.905	29.601	28.551
27	Blanket Woollen	-	-	-	1.310	4.768
28	Bleaching Powder	2.436	1.351	-	-	-
29	Bleaching Washing, Cleaning, Drying, Iron	-	0.227	-	-	-
30	Bricks, Blocks, Tiles of Refractory Nature	-	0.011	-	-	-
31	Building Bricks / Bricks of Fossil Meals	-	-	0.019	1.783	1.179

Multan (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
32	Building Components	-	-	0.007	-	-
33	Carbon Dioxide Gas (CO2)	2.082	2.658	4.051	3.378	2.388
34	Carbon Oil	0.009	0.013	-	-	-
35	Carpets Tufted (Hand Knitted)	-	0.069	-	-	-
36	Carpets Woollen (Machine Made)	7.004	9.420	-	4.160	-
37	Carton Graphics	0.008	-	-	-	-
38	Carton Machine	0.247	-	0.051	0.002	0.036
39	Caustic Soda	50.537	77.103	0.046	-	-
40	Cement	302.778	400.241	306.665	321.315	263.037
41	Cement Construction Blocks	-	0.106	-	-	-
42	Ceramic Tiles	0.103	0.027	-	-	-
43	Cereal Products	-	-	-	-	1.738
44	Cheese	-	0.456	0.130	-	0.245
45	Chemicals Inorganic/Industrial Gases	-	1.994	-	0.008	0.002
46	Chip Board	10.024	17.764	0.385	0.476	0.460
47	Chlorine	0.965	1.188	-	-	-
48	Cigarettes	-	60.769	254.209	313.036	360.436
49	Clock Movements, Complete & Assembled	-	0.202	-	-	-
50	Clocks (Alarmed)	0.258	0.260	-	-	-
51	Coal Tar	0.014	-	-	-	-
52	Concentrates used in Beverages/Foods	-	55.571	-	-	-
53	Concrete Components	0.618	0.905	1.550	0.902	0.492
54	Confectionery & Bakery Products	3.252	4.426	7.813	7.157	2.405
55	Corn Syrups	5.091	-	-	-	-
56	Corrugated & Solid Boards	0.755	-	-	-	-
57	Corrugated Packages, Cartons, Boxes Etc	-	0.029	0.071	0.236	0.327
58	Cotton Fabrics	-	0.027	-	-	4.019
59	Cotton Handkerchief	-	-	-	-	-
60	Cotton Linters	2.095	3.153	8.862	9.467	2.942
61	Cotton not Carded or Combed	-	-	-	-	5,230.686
62	Cotton Seed Oil	-	-	-	-	100.306
63	Cotton Sewing Thread	-	0.005	0.001	-	-
64	Cotton Yarn	-	-	-	-	70.427
65	Creams & Polishes for Footwear	-	0.002	0.007	0.005	0.003
66	Crown Corks	-	1.036	-	-	-
67	Custard Powder	14.388	19.924	-	-	-
68	Defence Store	-	0.001	-	-	-

Multan (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
69	Detergent Bar	9.452	-	-	-	-
70	Detergents	4.942	48.692	20.107	25.431	4.063
71	Dish Antenna	-	0.003	0.090	0.021	0.004
72	Distilled Water/Distillery Products	7.450	11.211	-	-	-
73	Ducts & Slabs	0.423	0.146	-	-	-
74	Dyes & Colours	1.714	1.505	-	-	0.009
75	Electric Fans	-	0.019	0.361	0.272	0.105
76	Electric Iron	-	0.002	0.010	-	-
77	Electric Water Coolers	-	0.003	-	-	-
78	Electric Welding Wires, Rods, Electrodes	-	0.035	0.220	0.115	0.236
79	Electrical Board	-	0.508	-	-	-
80	Electrical Goods & Parts (Nos)	0.005	0.210	0.034	0.068	0.012
81	Electro-Mechanical Hand Tools	-	0.052	-	-	-
82	Embroidery	-	-	-	0.261	0.160
83	Engines of 8407 other than-1000 to -3400	-	-	8.453	6.467	0.555
84	Fabrics of Staple Fibre and Yarn	-	0.027	-	-	-
85	Fibre Glass	0.013	0.014	0.061	0.072	0.062
86	Finishing Material for Leather Industry	-	-	-	-	-
87	Flaspher	0.072	-	-	-	-
88	Flush Doors	0.257	0.100	0.137	0.044	0.043
89	Food Products	-	0.500	0.030	0.017	0.329
90	Footwear	0.014	0.020	-	-	-
91	Fruit or Vegetable Juices	23.402	33.925	32.142	19.920	12.373
92	Furniture (Steel)	0.004	0.007	-	0.048	-
93	Furniture (Wooden)	0.446	0.251	0.177	0.486	0.001
94	Gas Appliances (Heaters, Mentals, Geysers)	0.069	0.100	0.012	0.019	-
95	Gases & Acids	2.224	1.354	2.199	2.467	3.591
96	General order Suppliers	-	-	-	-	-
97	Geysers	0.002	0.013	-	-	-
98	Geysers (Electric)	-	-	-	0.091	-
99	Glass & Glasswares Etc	1.764	1.432	0.001	0.004	0.936
100	Glass Bottle/Bulb Making Machinery	-	0.042	-	-	-
101	Glass Fibres & Articles	-	0.024	0.046	0.065	0.003
102	Glass Sheet (not worked)	-	0.630	1.804	1.355	0.172
103	Glassware for Kitchen, office, Toilet Etc	-	-	-	-	0.966
104	Glue & Synthetic Resines all sorts	0.053	0.240	0.255	0.416	0.099
105	Glycerine	2.123	0.893	6.280	9.701	298.170

Multan (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
106	Grills/Netting/Fencing/Wire Gauzes	0.039	0.019	-	-	-
107	Guar Gums	2.404	2.621	-	-	-
108	Gypsum Powder	0.013	0.043	-	0.080	0.025
109	Hard Boards	0.407	0.110	-	-	-
110	Hard Wastes	2.762	0.572	0.228	0.259	0.036
111	Hydrochloric Acid	1.083	1.914	-	-	-
112	Hydrogen Gas	0.127	0.977	0.407	0.864	0.061
113	Ice Cream	-	-	-	-	0.006
114	Iron & Steel Products	0.585	0.364	0.045	0.073	0.264
115	Iron Nails	-	-	-	-	-
116	Iron or Steel Ingots	0.955	0.011	-	-	0.005
117	Jams & Jellies	-	0.029	0.565	-	2.661
118	Jute Products	59.757	57.132	26.219	31.996	47.489
119	Knitted or Crocheted Fabrics	-	-	-	-	-
120	Lime	0.018	0.276	-	-	-
121	Liquid Glucose, Glucose	40.404	51.183	-	-	-
122	Lubricating Oils & Oil Additives	32.104	37.182	32.588	47.502	36.826
123	M.M. Yarn Soft Waste	0.226	-	-	-	-
124	M.S. Product	-	0.045	0.193	0.210	0.022
125	M.S. Pipes	0.276	-	-	-	-
126	Machinery for Bleaching, Washing, Drying	-	0.303	-	-	-
127	Machinery Parts & Agricultural Parts	-	-	-	-	1.396
128	Machinery Parts (Mechenical)	-	0.014	-	-	-
129	Macoroni	-	-	-	-	-
130	Maize Products	51.719	-	-	-	-
131	Maize Starches	-	67.020	-	-	-
132	Man Made Fibres & Yarn	1.192	0.336	-	-	5.870
133	Mango Pulp	0.410	0.444	0.284	0.284	-
134	Marble Tiles	0.531	0.638	0.811	0.707	0.476
135	Metal Closure	0.842	-	-	-	-
136	Metal Containers	16.672	19.058	16.392	5.664	4.842
137	Mineral Water	-	-	0.006	0.001	-
138	Molasses	3.326	4.266	0.036	-	12.136
139	Moulds	-	0.017	0.074	0.007	-
140	Oil Cake	-	-	-	-	141.596
141	Oil Cookers & Pressure Stoves	-	0.003	-	-	-
142	Oil Dirts	-	0.001	-	-	-
143	Oxygen Gas	2.073	1.205	1.147	1.929	3.213
144	Paint & Varnishes	1.776	2.209	.57	1.298	0.426

Multan (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
145	Paper & Paperboard	5.074	8.753	4.107	3.892	3.946
146	Paper Cones, Bobbins Etc	4.933	8.142	3.634	2.528	17.493
147	Paper Products	1.830	0.529	-	-	0.294
148	Paper Pulp/Waste & Scrap of Paper & P.Bd	-	0.016	-	-	-
149	Paper Sacks	2.517	4.689	0.362	0.545	0.017
150	Perfumery & Cosmetics	10.659	12.992	13.708	20.312	1.908
151	Pet Grease	-	-	-	-	-
152	Pharmaceutical Products	-	-	-	0.001	0.166
153	Photographic Films In Rolls Etc	-	0.005	0.024	0.019	0.018
154	Photographic Plates or Films Developed	-	0.005	0.075	0.026	0.025
155	Pile Fabrics	0.008	-	-	-	-
156	Plain Shaft Bearings	-	-	-	-	0.251
157	Plaster of Paris	0.001	0.003	0.006	0.006	-
158	Plastic Crockery	0.278	0.456	0.423	0.123	0.124
159	Plastic Printing	0.410	0.358	0.096	0.024	-
160	Plastic Products (Others)	0.043	0.816	1.317	0.029	4.951
161	Plastic Sheets & Other Articles	-	0.007	-	-	-
162	Plywood	0.038	0.789	0.257	0.189	0.536
163	Polyethylene Bags	2.995	2.245	1.196	0.912	1.255
164	Polypropylene Bags	5.025	7.079	5.044	2.218	0.194
165	Potato Chips	-	0.013	-	-	-
166	Pottery	-	0.032	-	-	-
167	Poultry Feed	-	-	-	-	3.071
168	Power Looms (Grey/Ticken Cloth)	41.274	24.845	0.057	7.150	0.573
169	Preserved Food	-	0.014	-	-	-
170	Press Mud	0.593	1.257	0.049	0.012	-
171	Printing Industries/Press	-	0.489	0.186	0.121	-
172	Processed Fabrics	165.984	178.518	3.578	1.944	7.655
173	PVC Pipes	0.785	1.193	1.146	1.280	1.033
174	Railway Sleepers (Cross-Ties)	0.211	8.011	-	-	-
175	Railway Sleepers of Iron or Steel	-	-	1.624	0.881	-
176	RCC Pipes	0.312	0.724	0.949	0.833	0.225
177	Ready Made Garments	-	-	-	-	0.239
178	Sanitary Napkins	0.011	0.011	-	-	0.027
179	Sanitary Wares of Ceramic	0.034	0.144	-	-	-
180	Scraps	-	1.247	1.248	-	-
181	Scraps of Iron or Steel	-	0.342	2.009	1.182	2.834
182	Screws, Bolts & Nuts of Iron or Steel	0.080	0.327	-	-	-

Multan (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
183	Sewing Thread of Man Made Staple Fibre	-	0.011	0.005	0.011	0.031
184	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	-	0.397
185	Sizing Chemical	0.026	-	-	-	-
186	Soap Stocks	1.700	16.966	0.735	1.259	41.415
187	Sodium Hypochlorite	6.193	8.228	-	-	-
188	Sodium Silicate	11.007	15.342	3.383	3.768	2.579
189	Soft Cotton Waste	24.705	43.815	20.920	19.668	26.354
190	Spirits	-	0.232	0.217	-	-
191	Steel Pipes	-	0.277	-	-	0.198
192	Stone Powder	0.166	-	0.001	-	-
193	Storage Tanks of Iron or Steel	0.006	0.009	0.036	0.030	0.004
194	Straw Board	0.328	1.549	0.834	1.249	4.561
195	Sulphonic Acid	0.114	-	-	-	-
196	Sulphuric Acid	0.373	9.206	-	2.712	7.859
197	Surgical Instruments & Appliances	-	-	-	-	0.041
198	Sweetened Supari	-	0.069	0.200	0.253	-
199	Sweets	-	-	-	-	0.017
200	Syrups & Squashes	0.396	0.301	-	-	-
201	Table, Kitchen Ware of Aluminium	-	0.040	-	-	-
202	Textile Bobbins	0.315	-	-	-	-
203	Tin & Its Articles	-	0.008	0.002	-	0.002
204	Tin Cuttings	1.298	0.097	-	-	-
205	Tin Plate of Iron or Steel	-	-	-	-	0.093
206	Tins/Tin Containers	-	0.054	0.316	0.271	0.135
207	Tissue Papers	-	1.598	0.071	0.089	0.894
208	Toilet Soap	-	108.068	189.403	171.617	25.325
209	Toothpaste	6.863	6.799	-	-	-
210	Toothpaste/Toothpowder	-	-	2.358	1.286	0.664
211	Tractor Parts	-	-	-	-	0.189
212	Tyres & Tubes	-	-	0.011	0.009	0.014
213	Utencils of Iron	0.015	-	-	-	-
214	Vegetable Oil	-	-	-	-	0.151
215	Vegetable Ghee	-	-	-	-	-
216	Vegetable Oils Other Than Edible Oil	-	-	-	-	1.356
217	Velvet	-	0.009	-	-	-
218	Veterinary Medicines	-	-	-	-	0.001
219	Washing Machines	0.036	0.102	0.406	0.449	0.041
220	Wires & Cables	-	0.009	0.023	0.018	0.023

Multan

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
221	Wood Free Writing Paper	-	-	-	-	0.161
222	Wood In The Rough	0.661	0.462	-	-	-
223	Wood Penal	0.025	0.197	-	-	-
224	Woollen Yarn	-	0.101	-	-	2.622
225	Woollen Fabrics	0.026	-	-	-	-
226	Woven Fabrics of Synthetic Filament Yarn	0.335	0.294	-	-	-
227	Woven Fabrics of Synthetic Staple Fibre	-	0.156	0.939	-	-
228	Woven Fabrics of Wool/Fine Animal Hair	-	-	-	-	-
229	Zinc Oxide	-	0.208	-	-	-
230	Zinc Powder	0.069	-	-	-	-
231	_2% on Behalf of Retailers	2.870	-	-	-	-
232	_Additional Tax	0.805	1.108	0.049	0.008	-
233	_Arrears Recovered	12.727	14.363	5.810	0.434	-
234	_Commercial Importers	-	-	-	-	-
235	_Fixed tax at Source @ 2%	0.008	-	-	-	-
236	_Miscellaneous Collections	1.156	0.476	0.053	1.835	26.974
237	_Refunds/Adjustments (Not Specified)	-15.736	-	-	-	-
	Grand Total	**987.203**	**1,526.216**	**1,210.472**	**1,254.850**	**7,057.000**
	Refund Amount	**-**	**-**	**-**	**-**	**697.400**
	Net Receipt	**987.203**	**1,526.216**	**1,210.472**	**1,254.850**	**6,359.600**

TABLE-33.8
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Absorbent Cotton	-	-	-	-	-
2	Aerated Waters/Beverages	-	-	45.957	48.999	49.648
3	Agarbatti	-	0.004	0.008	0.010	-
4	Air Compressor Fan Etc	-	-	0.001	-	-
5	Air Conditioners	1.709	3.334	2.096	1.241	0.028
6	Air Coolers/Desert Coolers	-	0.052	0.001	0.002	-
7	Alcohol	1.542	2.991	5.754	10.565	1.522
8	Aluminium Goods	0.164	-	-	-	-
9	Aluminium Rods	0.967	1.954	5.316	3.173	38.150
10	Ammonia Gas	2.191	2.481	2.314	2.054	2.172
11	Arms & Ammunition	0.232	1.602	1.711	1.646	0.890
12	Asbestos Products	9.467	7.320	11.615	13.280	-
13	Auto Parts	3.446	1.828	1.413	1.525	6.754
14	Autocycles Including Rickshaw	0.025	0.218	0.411	0.910	0.973
15	Baggasse	0.755	1.909	1.112	0.089	64.427
16	Beet Pulp	0.041	-	-	-	-
17	Biscuits	25.777	37.753	67.586	94.849	116.594
18	Blades (Safety)	8.106	4.339	15.441	26.727	21.367
19	Bone Crushing	-	-	-	-	-
20	Brass Wires	0.404	4.787	-	-	-
21	Building Bricks / Bricks of Fossil Meals	-	-	0.047	1.821	2.038
22	Building Components	-	-	0.008	0.028	-
23	Carbon Dioxide Gas (CO2)	0.027	0.049	0.067	0.105	0.573
24	Carpets Synthetic (Machine Made)	-	-	-	-	0.870
25	Carpets Tufted (Hand Knitted)	-	-	-	-	-
26	Cassettes Recorded (Audio/Video)	-	0.004	-	-	-
27	Cassettes Unrecorded (Audio)	-	-	0.008	0.003	-
28	Caustic Soda	4.599	1.556	0.136	-	0.018
29	Cement	446.364	710.648	828.436	759.483	563.055
30	Cement Construction Blocks	0.001	0.001	-	-	-
31	Ceramic Tiles	8.853	11.640	10.434	17.145	11.838
32	Chemicals Inorganic/Industrial Gases	-	2.646	-	-	8.488

Hyderabad

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Chemicals organic	20.217	11.825	36.042	28.843	0.062
34	Chip Board	4.081	3.882	3.505	3.133	4.058
35	Cigarettes	53.175	88.752	120.775	152.214	181.475
36	Circuit Breaker, Electrical	-	0.185	0.001	0.031	-
37	Coal/ Briquettes	-	-	75.243	95.466	79.275
38	Concentrates used in Beverages/Foods	-	-	-	-	0.002
39	Concrete Components	-	-	-	-	0.376
40	Confectionery & Bakery Products	0.437	0.668	1.880	3.384	1.907
41	Copper Rods	0.082	0.202	0.249	0.375	0.158
42	Copper Wire	0.032	-	-	-	-
43	Corrugated & Solid Boards	0.565	0.043	-	-	-
44	Corrugated Packages, Cartons, Boxes Etc	0.021	0.213	0.360	0.368	0.552
45	Cotton Fabrics	-	0.145	0.165	-	-
46	Cotton Linters	0.052	0.088	0.031	-	-
47	Cotton not Carded or Combed	-	-	-	-	1,969.583
48	Cotton Seed Oil	-	-	-	-	13.151
49	Cotton Yarn	-	-	-	-	2.968
50	Dates	-	-	-	-	-
51	Deep Freezers	5.331	10.298	0.131	-	-
52	Detergents	29.873	44.555	53.322	65.916	61.501
53	Diods	3.956	-	-	-	-
54	Dyes & Colours	29.916	26.310	51.490	39.828	1.178
55	Electric Fans	-	-	0.008	-	0.018
56	Electric Food Choppers	0.305	0.929	0.764	0.684	0.772
57	Electric Water Coolers	-	-	0.010	0.031	-
58	Electrical Goods & Parts (Nos)	0.109	0.110	0.299	0.222	0.119
59	Embroidery	-	-	-	-	0.007
60	Emery Papers (Regmal)	0.238	0.381	0.036	0.100	0.144
61	Enamelled Copper Wire	4.001	-	3.802	3.013	1.574
62	Essences/Essential Oils	-	-	-	-	-
63	Fabric Boards	8.712	12.130	16.660	18.877	19.655
64	Food Products	-	-	-	-	0.108
65	Footwear	0.026	0.500	0.194	-	-
66	Fruit or Vegetable Juices	1.293	2.414	5.410	4.855	3.165
67	Furniture (Wooden)	0.002	-	-	-	-
68	G.I. Pipes	-	0.089	-	0.046	15.199
69	Gas Appliances (Heaters, Mentals, Geysers)	-	-	0.357	-	-
70	Glass & Glasswares Etc	0.024	0.812	0.003	0.004	0.201

Hyderabad

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
71	Glass Bangles	13.775	7.783	7.718	9.962	12.924
72	Glass Bottles	0.269	2.697	0.785	0.640	0.296
73	Glass Riffles	0.086	0.108	0.069	0.092	1.145
74	Glue & Synthetic Resines all Sorts	-	-	-	-	-
75	Glycerine	0.364	0.763	1.301	2.717	31.851
76	Granite	0.036	0.050	0.093	0.055	0.109
77	Grinding Wheels Pedal or Hand Operated	0.160	0.011	-	-	-
78	Grinding Wheels without Framework	0.027	0.058	0.114	0.080	0.047
79	Hard Boards	10.749	9.990	10.982	12.795	18.205
80	Hard Cokes	0.014	0.108	-	-	-
81	Hard Wastes	0.046	0.030	-	-	-
82	Hydrogen Gas	-	-	0.025	0.208	0.031
83	Ice Cream	0.554	0.064	0.001	-	-
84	Iron & Steel Products	1.522	1.640	3.099	5.360	2.575
85	Jute Products	24.265	21.303	29.216	37.531	37.283
86	Laundry Soap	-	-	-	-	0.061
87	Lead Oxide	0.086	-	-	-	-
88	Lime	-	-	-	-	-
89	Lubricating Oils & Oil Additives	5.329	1.307	-	-	0.693
90	M.M. Fabric	0.047	-	-	-	-
91	M.M. Yarn Soft Waste	0.216	0.016	0.016	-	-
92	M.S. Bars & Rods	-	-	-	-	0.413
93	M.S. Pipes	6.549	-	-	-	-
94	Machinery Parts & Agricultural Parts	-	-	-	-	0.023
95	Man Made Fibres & Yarn	-	0.032	-	-	-
96	Marble Tiles	0.081	0.119	0.225	0.333	0.342
97	Match Boxes	-	-	1.787	2.887	3.824
98	Metal Containers	4.314	5.791	4.353	4.185	7.912
99	Mineral Water	0.483	-	-	0.006	0.096
100	Molasses	0.390	0.195	0.006	-	1.363
101	Monofilament Guts	0.403	0.465	0.267	0.071	0.213
102	Oil Dirts	-	-	-	-	0.214
103	Oxygen Gas	0.144	0.163	0.153	0.195	0.827
104	Paint & Varnishes	0.268	0.344	0.458	0.470	0.445
105	Paper	0.996	-	-	-	-
106	Paper & Paperboard	9.145	13.001	9.746	13.333	7.550
107	Paper Cones, Bobbins Etc	0.572	0.792	0.790	0.683	2.031
108	Paper Products	3.523	1.662	1.321	1.082	0.870

Hyderabad

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
109	Paper Roll/Sheet	0.025	-	-	-	-
110	Paper Sacks	0.996	3.347	2.960	3.179	2.376
111	Perfumery & Cosmetics	3.036	4.754	5.838	7.083	0.877
112	Pet Grease	-	-	-	-	0.004
113	Pharmaceutical Products	-	-	-	-	0.011
114	Photographic Films in Rolls Etc	-	-	-	0.001	-
115	Photographic Plates or Films Developed	-	-	0.010	0.018	0.023
116	Plastic Crockery	0.075	0.106	0.126	0.139	0.125
117	Plastic Products (Others)	4.693	4.773	5.346	5.087	18.082
118	Plastic Re-Cycling	0.181	0.274	0.060	0.057	0.051
119	Plywood	0.782	0.392	0.051	0.020	-
120	POL Products	-	7.160	6.662	10.771	8.620
121	Polyester Yarn/Fibre	-	-	-	-	-
122	Polyethylene Bags	-	-	-	-	2.673
123	Polypropylene Bags	6.267	8.799	7.311	1.667	6.144
124	Poultry Feed	-	-	-	-	0.096
125	Power Looms (Grey/Ticken Cloth)	1.085	0.733	0.072	-	0.010
126	Primary Cells & Batteries	2.496	-	-	-	-
127	Printing Industries/Press	-	-	-	0.042	0.040
128	Processed Fabrics	1.826	1.059	1.898	2.618	0.961
129	PVC Bottles	2.454	3.797	2.640	2.350	-
130	PVC Doors & Windows	0.099	0.148	0.262	0.294	0.050
131	PVC Pipes	5.761	1.506	0.074	0.309	-
132	PVC Tiles	0.054	-	-	0.016	-
133	Railway Sleepers (Cross-Ties)	0.305	2.238	-	-	-
134	Railway Sleepers of Iron or Steel	-	-	1.150	0.567	1.558
135	Raj Waste Powder	0.003	-	-	-	-
136	RCC Pipes	0.246	0.239	0.433	0.933	0.847
137	Ready Made Garments	-	-	-	-	-
138	Refrigerator Parts	-	-	-	-	0.835
139	Refrigerators	122.422	176.156	184.753	136.015	121.973
140	Resin Material (Other)	0.084	0.293	0.158	0.154	0.202
141	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	5.293
142	Rubber Goods	-	0.013	0.006	0.003	0.001
143	Scraps	2.704	2.880	-	-	-
144	Scraps of Iron or Steel	0.172	0.971	6.242	7.463	1.825
145	Screws, Bolts & Nuts of Iron or Steel	-	0.056	0.012	0.015	0.104

Hyderabad

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
146	Sewing Thread of Man Made Staple Fibre	-	0.013	0.079	0.125	0.096
147	Shoe Uppers (Leather/Composition of Lthr)	0.003	-	-	-	-
148	Soap Stocks	0.222	0.271	0.408	0.393	0.066
149	Soft Cotton Waste	8.016	10.849	15.105	14.788	51.490
150	Stationery	0.007	0.018	-	-	-
151	Steel Pipes	-	15.746	6.063	11.969	48.824
152	Steel Poles	-	-	0.019	-	-
153	Steel Wire Stranded	-	-	0.010	-	-
154	Steel Wires	1.092	0.516	0.691	0.001	-
155	Stone Articles	-	-	-	-	0.026
156	Straw Board	-	-	-	-	0.031
157	Sulphuric Acid	0.550	0.517	0.419	0.813	0.829
158	Sweets	-	-	-	-	0.696
159	Syrups & Squashes	0.566	0.638	0.656	0.156	0.417
160	Textured Yarn	-	-	-	-	10.931
161	Tin Plate of Iron or Steel	-	-	-	0.006	0.001
162	Toilet Soap	-	16.913	36.230	42.724	3.071
163	Toothpaste	7.332	5.328	-	-	-
164	Toothpaste/Toothpowder	-	-	6.859	7.757	-
165	Wadding	0.221	-	-	-	-
166	Washing Machines	0.004	0.005	-	-	-
167	Water Pumps	-	-	-	-	0.010
168	Wires & Cables	18.467	14.086	20.920	31.694	3.678
169	Wood Free Writing Paper	-	-	-	-	0.887
170	Woollen Yarn	-	-	-	-	2.328
171	Woven Fabrics of Wool/Fine Animal Hair	-	-	-	-	-
172	Zinc Oxide	0.009	0.113	0.178	0.214	-
173	_Arrears Recovered	11.609	62.789	68.106	16.384	64.392
174	_Commercial Importers	-	-	-	-	5.809
175	_Fixed tax at Source @ 2%	20.250	5.552	-	-	-
176	_Miscellaneous Collections	3.041	0.304	0.877	0.744	141.681
	Grand Total	**988.686**	**1,423.491**	**1,825.818**	**1,800.264**	**3,886.000**
	Refund Amount	-	-	-	-	333.200
	Net Receipt	**988.686**	**1,423.491**	**1,825.818**	**1,800.264**	**3,552.800**

TABLE-33.9
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
1	Activated Carbon	1.075	3.739	4.210	7.065	9.042
2	Air Conditioners	30.847	14.524	0.910	-	-
3	Alcohol	-	-	2.491	6.010	3.008
4	Aluminium Rods	-	-	-	-	1.495
5	Amini/ Phenolic Resins	-	-	-	9.049	0.503
6	Anodized Products	-	-	-	-	-
7	Arms & Ammunition	0.607	-	-	-	-
8	Articles of Base Metal	-	-	-	-	-
9	Articles of Cloth. Accessories of Leather	-	-	-	-	-
10	Artificial Leather & Rexine	0.651	0.956	0.811	0.256	0.576
11	Artificial Marble Slab	0.756	1.308	0.304	-	-
12	Asbestos Products	-	-	0.014	0.025	-
13	Assembling of Motor Vehicle	9.382	-	-	-	-
14	Auto Parts	55.973	22.262	16.055	8.583	101.447
15	Autocycles Including Rickshaw	-	-	4.447	-	-
16	Baryte Powder	1.241	0.343	1.406	4.980	8.365
17	Biscuits	3.851	4.903	6.590	7.831	5.791
18	Blades (Safety)	11.459	10.438	14.702	20.426	5.026
19	Building Components	-	-	0.590	0.041	0.841
20	Carton Graphics	-	-	-	-	0.123
21	Cassettes Recorded (Audio/Video)	8.234	7.575	-	-	-
22	Cassettes Unrecorded (Audio)	-	-	9.481	1.150	4.366
23	Cassettes Unrecorded (Video)	-	-	0.340	0.407	-
24	Caustic Soda	1.428	1.090	0.220	-	0.239
25	Cement	130.331	149.753	280.225	243.477	385.586
26	Cement Clinkers	-	-	-	21.539	0.750
27	Cement Construction Blocks	-	0.002	-	-	-
28	Ceramic Tiles	18.290	2.575	-	-	-
29	Chemicals Inorganic/Industrial Gases	-	1.943	16.858	15.897	14.487
30	Chemicals organic	-	-	-	-	1.568
31	Chip Board	8.264	10.549	6.725	7.929	7.978
32	Cigarette Filter Rods	3.691	5.632	3.627	8.340	12.106

Quetta (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
33	Clock Movements, Complete & Assembled	-	-	-	0.081	0.058
34	Concentrates used in Beverages/Foods	-	-	-	0.379	0.250
35	Concrete Components	-0.238	0.277	-	-	-
36	Confectionery & Bakery Products	8.974	16.724	16.681	26.584	34.305
37	Copper Rods	48.922	50.747	89.829	127.176	14.531
38	Cotton Yarn					2.782
39	Crockery (Ceramics)	-	-	0.191	-	-
40	Diesel/Semi Diesel Engines	-	-	0.520	1.180	-
41	Dyes & Colours	3.165	5.264	4.506	3.339	5.021
42	Electric Food Choppers	-	-	-	-	-
43	Electric Welding Wires, Rods, Electrodes	0.214	0.367	0.050	-	-
44	Fabrications	-	-	-	-	-
45	Flush Doors	0.253	0.368	0.515	0.521	0.556
46	formaldehyde & Paraformaldehyde	0.638	15.329	-	-	-
47	Fruit or Vegetable Juices	1.111	1.600	3.205	4.074	3.799
48	Furniture (Wooden)	-	-	-	0.014	0.116
49	Gases & Acids	7.233	8.479	-	-	-
50	Gelatins	-0.087	0.747	0.724	0.893	2.927
51	Glass & Glasswares Etc	32.098	33.925	-	-	-
52	Glass Beads	-	-	-	0.098	0.136
53	Glass Bottles	-	5.712	33.001	14.917	11.504
54	Glycerine	0.461	0.529	0.399	0.928	0.734
55	Hydrogen Gas	-	-	-	0.004	-
56	Ice Cream	0.949	8.656	15.803	19.655	17.255
57	Iron or Steel Ingots	0.414	-	-	-	-
58	Jute Products	-	6.306	13.252	3.637	1.834
59	Lac, Gums, Resins (Natural)	-	2.047	0.807	1.735	-
60	Liqueurs	1.366	2.359	-0.138	12.867	1.466
61	Liquid Glucose, Glucose	29.109	26.775	25.601	27.288	40.434
62	Lubricating Oils & Oil Additives	12.354	16.912	15.350	20.669	20.164
63	M.S. Product	-	-	0.029	-	-
64	Machinery for Bleaching, Washing, Drying	-	-	-	2.325	12.456
65	Man Made Fibres & Yarn	113.277	151.758	162.877	90.259	282.151
66	Match Boxes	-	-	-	-	-
67	Medicines (Caps., Injections, Syrups Etc)	-	-	-	-	0.003
68	Metal Containers	1.028	0.060	-	-	0.077
69	Motor Cars	-	-	-	-	0.521

Quetta

(Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
70	Motor Cycles	-	-	13.339	53.653	3.652
71	Nylon Chips/Polyester Chips	2.597	0.030	-	-	-
72	Oxygen Gas	-	-	-	-	-
73	Paint & Varnishes	2.444	-	-	-	-
74	Paper & Paperboard	1.375	2.734	1.835	4.075	1.727
75	Paper Cones, Bobbins Etc	0.075	0.387	0.252	0.011	-
76	Paper Products	0.037	0.234	1.033	0.260	1.628
77	Paper Sacks	18.206	14.000	17.196	12.161	38.159
78	Pharmaceutical Products	-	-	-	-	0.876
79	Photographic Plates or Films Developed	-	-	-	-	0.037
80	Plastic Metal Film	-	-	-	-	-
81	Plastic Products (Others)	47.361	55.264	47.927	13.805	45.570
82	Plastic Sheets & Other Articles	-	-	-	-	0.184
83	Polyethylene Bags	-	5.365	2.746	1.977	24.892
84	Polypropylene Bags	23.280	16.896	15.793	8.936	1.275
85	Polystyrene	-	-	-	6.074	-
86	Poultry Feed	-	-	-	-	-
87	Power Looms (Grey/Ticken Cloth)	1.010	0.738	0.143	-	0.101
88	Processed Fabrics	3.135	2.905	2.295	0.383	0.217
89	Pumps for Liquids, Liquid Elevators	-	-	2.217	2.993	3.738
90	PVC Pipes	0.049	0.070	0.111	0.062	0.001
91	RCC Pipes	-	0.024	0.024	0.017	-
92	Rock Salt/Sodium Chloride/ Table Salt Etc	-	-	-	-	0.693
93	Rolls for Rolling Mills	-	-	0.052	-	-
94	Rubber Goods	0.124	0.141	0.025	-	-
95	Rubber Strips for Tire Retreading	-	-	-	-	-
96	Sanitary Fittings	0.063	0.019	-	-	-
97	Sanitary Napkins	0.050	0.045	0.131	0.079	0.014
98	Scraps of Iron or Steel	-	-	-	-	127.923
99	Screws, Bolts & Nuts of Iron or Steel	-	0.051	0.109	0.165	1.156
100	Sewing Thread of Man Made Staple Fibre	-	-	-	-	2.003
101	Slack Wax	0.073	2.647	-	-	-
102	Soap Stocks	0.007	0.002	0.001	-	-
103	Soft Cotton Waste	0.470	0.534	0.329	0.291	0.470
104	Soups & Broths & Homogenised Food	-	-	-	-	-
105	Spirits	0.014	0.014	0.009	0.098	6.851
106	Steel Wires	10.048	8.879	11.675	13.392	5.649

Quetta (Rs. in Million)

S. No.	Commodity	1992-93	1993-94	1994-95	1995-96	1996-97
107	Steel Wools	0.393	0.647	0.577	0.623	0.613
108	Stone Powder	0.281	0.353	0.572	0.378	0.157
109	Storage Batteries	22.485	30.152	35.323	37.927	25.136
110	Suitcases, Trunks, Brief Cases Etc	-	-	-	3.110	3.915
111	Syrups & Squashes	0.002	0.001	0.001	0.006	0.029
112	Television Sets	-	-	-	-	-
113	Toilet Soap	-	20.415	14.200	7.132	16.061
114	Urea formaldehyde	4.982	-	9.927	10.282	1.026
115	Vulcanised Rubber Thread and Cord	-	-	-	1.374	2.932
116	Water Meters, Electric or Gas Meters	0.175	0.288	0.128	0.053	0.017
117	Water Proofing Compounds	0.677	1.180	0.986	1.442	1.455
118	Wax	2.308	0.153	2.053	3.128	2.141
119	Wires & Cables	19.707	40.526	39.282	63.464	31.298
120	Wood Free Writing Paper	-	-	-	-	-
121	Woven Fabrics of Wool/Fine Animal Hair	-	-	0.788	-	-
122	_2% on Behalf of Retailers	14.693	15.068	-	-	-
123	_Arrears Recovered	2.264	3.671	1.308	1.955	-
124	_Miscellaneous Collections	0.020	0.594	0.705	2.535	-2.645
125	_Penalties	0.075	-	-	-	-
	Grand Total	**725.801**	**816.560**	**976.300**	**973.469**	**1,364.900**
	Refund Amount	**-**	**-**	**-**	**-**	**613.400**
	Net Receipt	**725.801**	**816.560**	**976.300**	**973.469**	**751.500**

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