

**CBR YEAR BOOK**  
**1997-98**

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

GER YEAR BOOK

1997-98

ISLAND  
GOVERNMENT OF PULHAT  
CENTRAL BOARD OF REVENUE  
DIRECTORATE OF REVENUE AND STATISTICS

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# FOREWORD

*The CBR Year Book presents a comprehensive analysis of the performance of CBR during the fiscal year 1997-98. It focuses on important statistical information on Direct and Indirect Taxes and also combines in one handy document the much wanted information about federal taxes.*

*A great deal of hard work has gone into the preparation of the document. I felicitate Mr. Jameel Ahmed Bhutto, Member(Tax Policy) for providing guidance and Mr. M. Musheeruddin, Director(R&S), CBR and his team for completing this work.*

**Dated: May, 1999**

**( M. Iqbal Farid )**  
Chairman  
Central Board of Revenue

# FOREWORD

The CBR Year Book presents a comprehensive analysis of the performance of CBR during the fiscal year 1997-98. It focuses on important statistical information on Direct and Indirect Taxes and also comprises in one handy document the much wanted information about federal taxes.

A great deal of hard work has gone into the preparation of the document. I felicitate Mr. Jankel Anand Bhatia, Member (Tax Policy) for providing guidance and Mr. M. M. Muneer, Director (R&S), CBR and his team for completing this work.

(M. Iqbal Feroz)  
Chairman  
Central Board of Revenue

Dated: May, 1998

# P R E F A C E

This is the 9<sup>th</sup> edition of the CBR Year Book. It contains detailed information on the federal taxes administered by the Central Board of Revenue. The Year Book is essentially a statistical compilation of federal taxes collected during the year 1997-98. It consists of detailed analysis supported by statistical tables and graphs. The major objective is to ensure that members of the public have a fairly good understanding of the functions of the Central Board of Revenue, of the departments working under it and of the growth of federal revenues over the years as reflected in the various statistical tables and explained in the text.

In the statistical portion, multi-faceted data has been collected, collated and presented in a lucid manner and should be of benefit to the research workers, policy makers, fiscal analysts, tax administrators, business organizations, government departments, taxpayers, planners and students of "Public Finance".

The present version of 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 (Tax Policy), Central Board of Revenue. The preparation of this edition has been made possible due to the team work of officers and staff of the DR&S. M/s Zahid Mahmood Khalil, Statistical Officer, Nisar Ahmed, Abrar Nabi Qureshi and Shakeel Ahmed has worked very hard to prepare this document for the press. Their contribution has been invaluable and gratefully recognized.

CBR believes that the publication will be found very useful by planners, policy makers and researchers. We will welcome comments and suggestions to make the future editions more useful.

( **M. Musheeruddin** )

Director (R&S)

Central Board of Revenue

Date: **May, 1999.**



**PART-1**

PART I

**CENTRAL BOARD OF REVENUE**



## CHAPTER 1

# CENTRAL BOARD OF REVENUE

The 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-organized and as a result of deliberations of the Administrative Re-organization Committee, CBR was constituted as a self-contained attached Department of the Ministry of Finance. In 1974, there was further organizational change. To streamline the organization and its functions, post of Chairman C.B.R. was created with ex-officio status of Additional Secretary thereby relieving secretary finance from, his duties as Chairman C.B.R.

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. During 1997-98 the Chairman, CBR, being the chief executive had 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 the offices of the Prime Minister, the President, all economic Ministries and trade and industry. The names of Secretaries/Ex-officio Chairmen and full time Chairmen, Secretary, Revenue Division/Chairman and Vice Chairman who 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 eight Members, as on 30-06-1998.

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

5. **Member (Admn)** was responsible only for the administration of Central Board of Revenue. He looked after the work relating to projects and liaisonsing with audit offices for audit paras/objections. He was assisted by Chief(B&A), Secretary(Admn), Director(MIS) and Director(Project). In May, 1998, Secretary(ACE), Secretary(AIT) and Secretary(STA) were also placed under his administrative control.

6. **Member (Direct Taxes)** was responsible for policy formulation and operation of Income Tax, Wealth Tax, Capital Value Tax, Corporate Assets Tax and Worker's Welfare Fund. The Member (Direct Taxes) was assisted by the five Chiefs and twelve Secretaries.

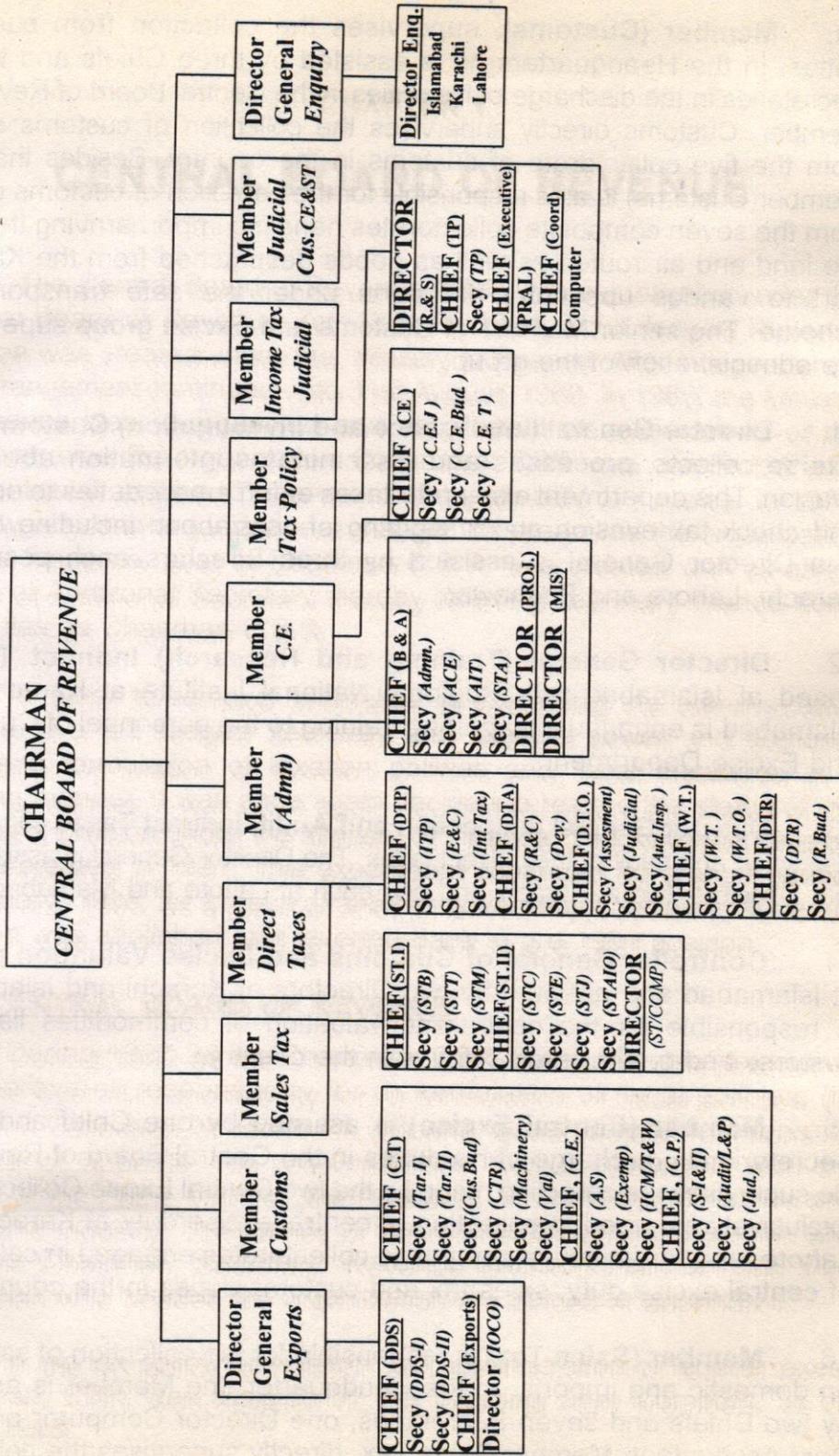
7. Direct Taxes are administered through five Regional Commissioners, of whom two are placed at Karachi and one each at Lahore, Multan and Islamabad. The Regional Commissioners are incharge of Zonal Commissioners, who are directly responsible for collection and administration of direct taxes. The Commissioners 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.

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

9. **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.

**FIGURE - 1**

**ORGANOGRAM OF CENTRAL BOARD OF REVENUE**



10. **Member (Customs)**, supervises the collection from customs duties. In the Headquarters he is assisted by three Chiefs and twelve Secretaries in the discharge of his duties in the Central Board of Revenue. 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 responsible for the collection of customs duties from the seven composite collectorates handling import 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.

11. **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 Peshawar.

12. **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.

13. **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.

14. **Controller General of Customs and Excise Valuation** placed at Islamabad and assisted by two Directors at Karachi and Islamabad is responsible for the centralized valuation of commodities liable to customs and central excise duties in the country.

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

16. **Member (Sales Tax)** is responsible for the collection of sales tax on domestic and imports. In the Headquarter, the Member is assisted by two Chiefs and seven Secretaries, one Director Computer and one Cost Accountant. Member Sales Tax, directly supervises the collection

of sales tax on domestic goods from ten Sales Tax Collectorates all over the country.

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

18. **Member (Tax Policy)** studies, analyses and provides options and recommendations to the chairman and other wings of the C.B.R for greater revenue generation. He also coordinates and consolidates the taxation proposals and other material for the annual Finance Bills prepared by various wings of the C.B.R. He also looks after the Tax Education Wing responsible for publishing booklets and brochures on different taxes levied by C.B.R. for building an awareness and to develop taxpayer's motivation for proper payment of taxes. Director (Research and Statistics) assists the Member (Tax Policy) in fiscal policy analysis and preparation of statistical information. Pakistan Automation (Private) Limited (PRAL), was also under the administrative control of Member(TP).

19. **Director General (Exports)** is responsible to administer implementation of Export Policy and its procedure. He is responsible for administration of manufacturing goods, export processing zone and no duty no drawback system. He also looks after the administration of duty drawback system and input, output co-efficient. In the CBR he is assisted by two Chiefs and two Secretaries.

20. **Member, Judicial (Customs, Central Excise and Sales Tax)** placed at Karachi hears appeals and revisions, as the case may be, against orders in-original and orders in Appeals, passed by the departmental officers in customs, excise and sales tax cases. The Member, Judicial is assisted by five Collectors of Appeals, of which three are stationed at Karachi and one each at Lahore and Rawalpindi.

21. **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.

**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. Imtiaz	11.08.1985	20.08.1988
7) Syed Aitezazuddin Ahmed	02.08.1988	02.01.1989
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	03.10.1991

**Secretary Revenue Division/Chairman**

**Central Board of Revenue**

11) Mr. Sajjad Hasan	03.10.1991	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	01.07.1994
15) Mr. A.R. Siddiqi	11.07.1994	11.01.1995

**Chairman, CBR**

1) Mr. A.R. Siddiqi	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
5) Mr. Moinuddin Khan	02.01.1998	06.11.1998

**FEDERAL TAX RECEIPTS**

FEDERAL TAX RECEIPTS

## CHAPTER 2

# FEDERAL TAX RECEIPTS

The growth of Federal Tax Receipts and achievement of budgetary targets depends on multiple factors i.e. overall growth of economy, together with growth in its different sectors. The growth in the relevant sectors of economy form the bases of tax collection. Thus, it is important to comprehend that the tax collection is closely related to the growth in different sectors of the economy. For instance, the tax base of customs duties is dutiable imports. If the base is eroded due to lesser imports, besides customs duties, the sales tax on imports which now constitutes 10% of total net collection and 55% of sales tax net collection is bound to be affected. Similarly, due to same reason, the Income Tax collection at the import stage which comprises 14.8% of total income tax collection is not expected to show buoyancy. It is thus concluded that once the tax base is eroded owing to multiple reasons, the collection is bound to be affected.

2. The CBR is the prime organization engaged in resource mobilization and responsible for the collection of bulk of revenues. It can be ascertained from the fact that the federal tax revenues directly collected by the departments under its fold comprised 85% of the total federal tax receipts. 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 98.4% collection goes to it. In the overall taxation of federal and provincial governments, its share stands at 81%. In the total tax and non-tax revenue generated by the federal and provincial governments, the CBR's efforts are to the extent of 65%.

### TREND OF COLLECTION

3. Despite host of negative factors which led to the erosion of tax base, the federal tax receipts grew at an average of 14% during 1993-94 to 1997-98. The growth, however, remained at 4.1% in 1997-98 which is slightly lower as compared to the preceding year.

TABLE 2.1

**TREND OF FEDERAL TAX RECEIPTS**

(Rs. in billion)

YEAR	COLLECTION	GROWTH
1	2	3
1993-94	172.59	12.6%
1994-95	226.58	31.3%
1995-96	268.04	18.3%
1996-97	282.09	5.2%
1997-98	293.63	4.1%

4. Federal tax receipts increased from Rs. 172.59 billion in 1993-94 to Rs. 293.63 billion in 1997-98 or up by 70%, during the period.

**DIRECT AND INDIRECT TAXES**

5. The Central Board of Revenue collects the following direct and indirect taxes.

**Direct Taxes**

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

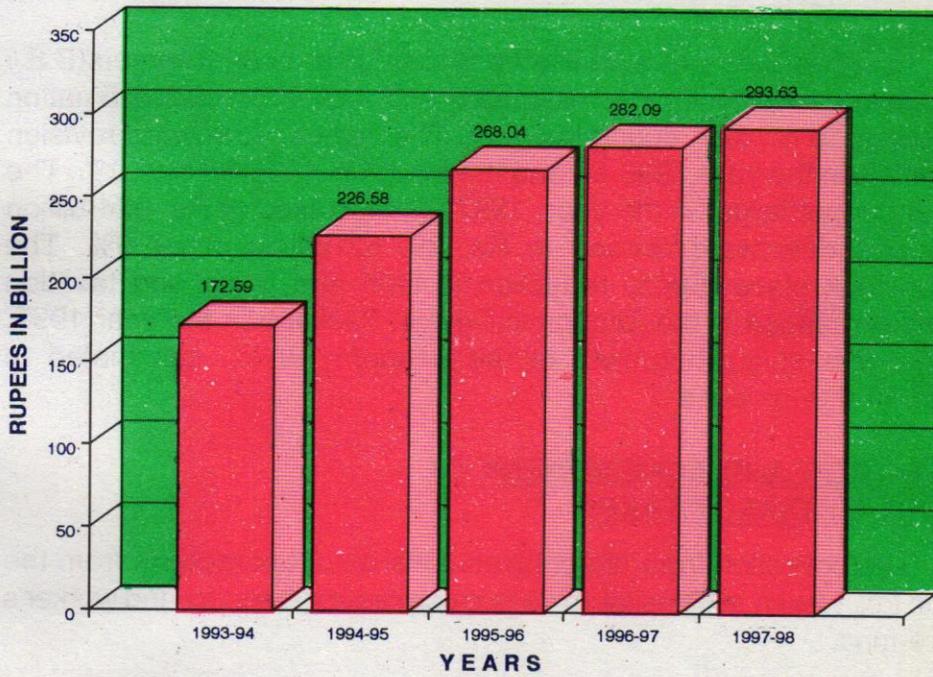
**Indirect Taxes**

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

6. The direct and indirect taxes vary in respect of their nature, tax base and method of collection, therefore, a brief overview of each tax is given in the following paragraphs.

**FIGURE - 2.1**

**COLLECTION OF TOTAL FEDERAL TAXES**



**TABLE 2.2**  
**FEDERAL TAX RECEIPTS**

(Rs. in billion)

YEAR	B.E.	R.E.	COLLECTION	COLL. AS % OF R.E.
1	2	3	4	5
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%
1997-98	324.00	297.62	293.63	98.7%

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

7. Last five years data indicates that original budget targets(B.E.) were always ambitious, over estimated and lacked precise estimation and subject to revision during the year. The highest downward revision was 14.7% in the year 1996-97 and the lowest in 1995-96 by 2.1%. The original budget target in the year, 1997-98, was fixed at Rs. 324 billion which was downward revised to Rs. 297.62 billion or by 9%. 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.

**COLLECTION AND ACHIEVEMENT OF TARGET BY DIRECT TAXES**

8. 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.

**FIGURE - 2.2**

**TOTAL FEDERAL TAX RECEIPTS AND  
ACHIEVEMENT OF TARGETS**

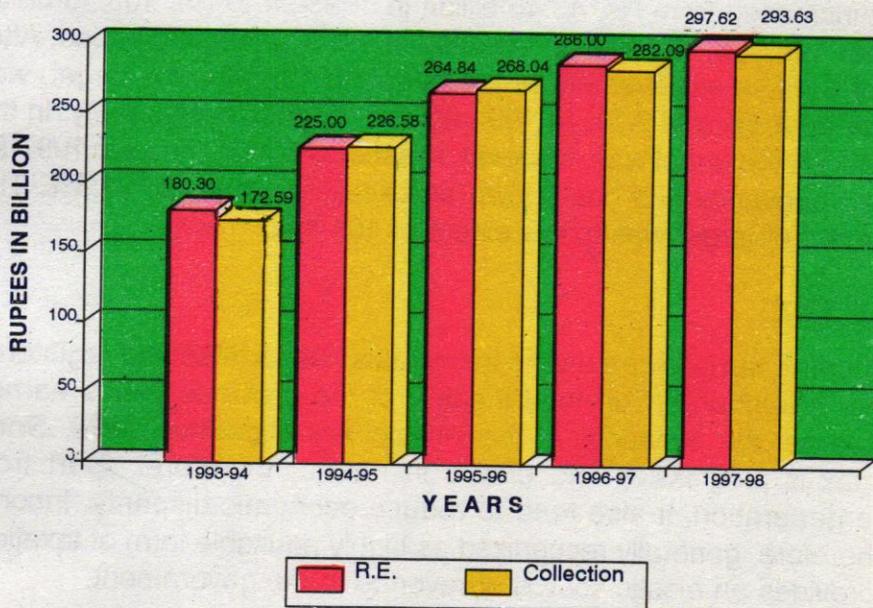


TABLE 2.3  
COLLECTION FROM DIRECT TAXES

(Rs. in billion)

YEAR	TARGET (R.E.)	COLLECTION	COLL. AS % OF (R.E.)	% GROWTH IN COLL.
1	2	3	4	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%
1997-98	101.79	103.18	101.4%	21.3%

9. The Direct taxes performed exceedingly well during the last five years. It increased from Rs. 43.45 billion in 1993-94 to Rs. 103.18 billion in the year 1997-98, showing an increase of 137% during the period. After a drop of 3.4% in achievement of the target, in 1993-94, the target, was exceeded 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%. The year 1997-98 witnessed buoyancy and has shown an excellent growth of 21.3%. The achievement of target was to the extent of 101.4%.

### INCOME TAX

10. 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 the 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 recognized as highly equitable form of taxation. It also provides an elastic source of revenue to the government.

11. In Direct taxes, the income tax shared 94.1% in 1997-98, while the remaining 5.9% comprised of collection from other direct taxes i.e., Wealth Tax, Capital Value Tax, Capital Assets Tax and Worker's Welfare Fund. The income tax collection increased from Rs. 41.5 billion in 1993-94 to Rs. 97.1 billion in 1997-98 or up by 134%. The collection from income tax registered a growth of 20.8% in 1997-98 as compared

to the preceding year. The target set at Rs. 95.6 billion was achieved to the extent of 101.6%.

### **WEALTH TAX**

12. Wealth tax is levied on that wealth of individuals which exceeds their liabilities as 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 1993-94 to Rs. 3.5 billion in 1997-98 or up by 191%. The collection increased from Rs. 2.4 billion in 1996-97 to Rs. 3.5 billion in 1997-98 or up by 45%. The given target was achieved to the extent of 98.2%.

### **CAPITAL VALUE TAX**

13. Capital Value Tax is charged from the persons who purchase certain type of assets such as immovable properties, motor cars of specified description and on the purchase of air tickets for foreign travel. The collection from CVT at Rs. 1,486 million in 1997-98 remained at last year's level. The target achievement was 87.7% in 1997-98.

### **WORKER'S WELFARE FUND**

14. Worker's Welfare Fund is levied @ 2% on the manufacturers having income of Rs. 100,000 and above. The yield from Worker's Welfare Fund increased from Rs. 349 million in 1993-94 to Rs. 1,018 million in 1997-98 or up by 192%. The collection increased from Rs. 752 million in 1996-97 to Rs. 1,018 million in 1997-98. The target was exceeded by 13.1%.

### **CORPORATE ASSETS TAX**

15. 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. 7 million in 1997-98.

## SHARE OF DIRECT TAXES IN TOTAL TAX RECEIPTS

16. 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
1993-94	25.2%
1994-95	27.2%
1995-96	29.2%
1996-97	30.2%
1997-98	35.1%

17. The tangible performance of direct taxes can be gauged from the fact that its share in total collection gradually increased from 25.2% in 1993-94 to 35.1% in 1997-98. This is obviously due to the persistent efforts of the income tax department coupled with the component contributed by the customs field formations to collect revenues, increase in the tax base, taxation measures and better management of withholding tax regime, which led to the buoyancy in receipts.

## COLLECTION AND ACHIEVEMENT OF TARGET BY INDIRECT TAXES

18. The Indirect Taxes refers to those taxes where incidence is generally passed on to the consumers in the shape of market prices. The Indirect Taxes, which include customs duties, central excise duties, sales tax and practically speaking a sizeable portion i.e., 14% of the Direct Taxes collected at source by the customs field formations continued to form the major source of revenue to the government and comprised 70% of total tax collected by the CBR.

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
1993-94	135.30	129.14	95.4%	10.9%
1994-95	167.00	164.92	98.8%	27.7%
1995-96	188.59	189.87	100.7%	15.1%
1996-97	198.00	197.03	99.5%	3.8%
1997-98	195.82	190.45	97.3%	-3.3%

19. Collection from indirect taxes, despite aforementioned Government Policy and the adverse factors during the last five years, showed an increase i.e. from Rs. 129.14 billion in 1993-94 to Rs. 190.5 billion in 1997-98 or up by 47%. The collection in 1997-98 declined by 3.3% over the preceding year. The achievement of the target was 97.3%. This was notwithstanding the fact that the Customs Tariff was revised downwards substantially and the dutiable import volume shrank when compared with that of 1996-97.

TABLE 2.6

**% SHARE OF INDIRECT TAXES IN  
TOTAL TAX RECEIPTS**

YEAR	% SHARE
1993-94	74.8%
1994-95	72.8%
1995-96	70.8%
1996-97	69.8%
1997-98	64.9%

20. The last five years trend reflected a constant declining trend in the percentage 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 74.8% in 1993-94 to 64.9% in 1997-98.

### **COLLECTION AND ACHIEVEMENT OF TARGET BY CUSTOMS DUTIES**

21. Customs duties are levied on international merchandise. It is broadly classified as import and export duties, in addition advance Income Tax on imports, the C.E. duty and sales tax on imports and surcharges.

**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
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%
1997-98	78.71	74.50	-13.5%	94.6%	38.1%	25.4%

22. The customs duties despite host of adverse factors and gradual reduction in Customs Tariff and multiple concessions and exemptions granted as a result of Federal Government's Policy initiative increased from Rs. 64.24 billion in 1993-94 to Rs. 74.50 billion in 1997-98 or up by 16%. The percentage growth in 1997-98 over the preceding year, however, dropped by 13.5%. The annual target was achieved to the extent of 94.6%.

### **COLLECTION AND ACHIEVEMENT OF TARGET BY CENTRAL EXCISE**

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

TABLE 2.8

**COLLECTION FROM CENTRAL EXCISE 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
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%
1997-98	63.03	62.01	12.2%	98.4%	32.6%	21.1%

24. The collection from central excise duties increased from Rs. 34.52 billion in 1993-94 to Rs. 62.01 billion in 1997-98 or up by 80%. The target was achieved to the extent of 98.4% in 1997-98. The growth over the preceding year was 12.2%.

**COLLECTION AND ACHIEVEMENT OF  
TARGET BY SALES TAX**

25. 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. However, there still exists many distortions, aberrations and delinkages, in the system (specially relating to sales tax on textile sector) which caused slippages as against the potential.

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
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%
1997-98	54.09	53.94	-3.1%	99.7%	28.3%	18.4%

26. Sales tax is collected at two stages i.e. at the import stage and on domestic goods produced in the country. During 1997-98, 55.1% sales tax was collected at the import stage and the rest i.e. 44.9% was received from Sales Tax on domestic goods. The collection during the last five years increased from Rs. 30.38 billion in 1993-94 to Rs. 53.94 billion in 1997-98 or by 78%. The annual target was achieved to the extent of 99.7% in 1997-98. As the tax base and the department to collect sales tax on imports and domestic are different, therefore, it would be appropriate to analyse them separately. A brief analysis of collection of sales tax at both the stages is 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
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%
1997-98	30.11	29.71	-17.2%	98.7%	15.6%	10.1%

Note:- 1997-98, witnessed a single standard rate of sales tax @ 12.5%, as against the standard rate of 18% in previous year coupled with the higher rate of 23% on many items.

**SALES TAX ON (IMPORTS)**

27. Sales Tax at the import stage is collected by the six Customs and seven composite Collectorates. The collection from sales tax on imports, increased from Rs. 14.30 billion in 1993-94 to Rs. 29.71 billion in 1997-98 or up by 108%. The target could not be achieved in the year 1993-94, but exceeded in 1994-95 and 1995-96. In 1996-97 and 1997-98 it was marginally approached. Collection from sales tax on imports reflected a notable change in the pattern of collection. Its share in the collection from Indirect Taxes increased from 11.1% in 1993-94 to 15.6% in 1997-98. Similarly, share of sales tax on imports in total collection from federal taxes increased from 8.3% in 1993-94 to 10.1% in 1997-98.

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
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%
1997-98	23.98	24.24	22.5%	101.1%	12.7%	8.3%

## SALES TAX (ON DOMESTIC)

28. The sales tax on domestic goods is now exclusively collected by the ten Sales Tax Collectorates in the country. The collection from sales tax (domestic) at Rs. 16.08 billion in 1993-94, increased to 24.24 billion in 1997-98 showing a growth rate of 51%. The growth in collection in 1997-98 was 22.5%. The target was exceeded by 1.1% in 1997-98. The share of the sales tax domestic, slightly increased from 12.5% in 1993-94 to 12.7% in 1997-98 in indirect taxes. However, its share declined from 9.3% in 1993-94 to 8.3% in 1997-98 in total tax receipts.

## TAX/GDP RATIO

29. 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 developmental 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 revenues through discrete 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 in-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.

30. Tax/GDP ratio is one of the economic indicators to judge the performance of the tax collection with respect to resource mobilization in the country. The table 2.12 indicates the trend of Tax/GDP ratio in the country during last five years.

**FIGURE - 2.3**

**SHARE OF DIRECT AND INDIRECT TAXES  
IN TOTAL FEDERAL TAX RECEIPTS 1997-98**

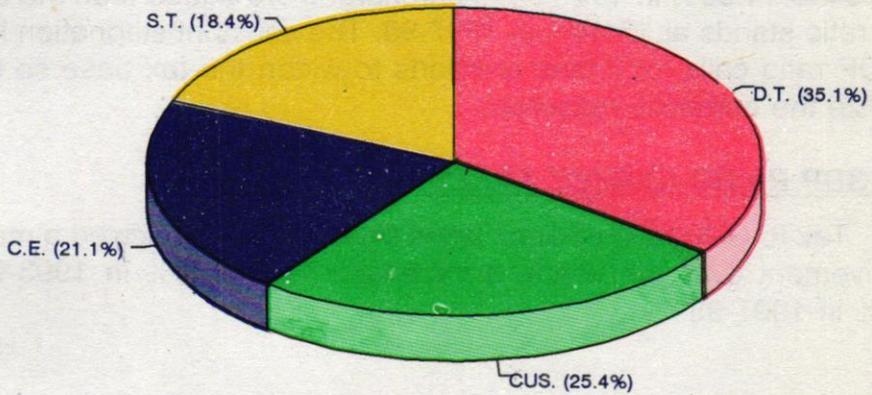


TABLE - 2.12

**TAX - GDP RATIO IN PAKISTAN**

YEAR	TAX / GDP RATIO		
	TOTAL DIRECT TAXES	TOTAL INDIRECT TAXES	TOTAL TAXES
1	2	3	4
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%
1997-98	4.07%	7.52%	11.59%

**TAX GDP RATIO (TOTAL TAXES)**

31. Tax to GDP ratio of all taxes marginally fell from 12.22% in 1993-94 to 11.59% in 1997-98. If surcharges are added then the tax to GDP ratio stands at 13.44% in 1997-98. The constant stagnation in tax to GDP ratio calls for intensive efforts to widen the tax base so as to mobilize the domestic resources.

**TAX GDP RATIO (DIRECT TAXES)**

32. Tax to GDP ratio of direct taxes since 1993-94 indicated a marked improvement over the years. It increased from 3.08% in 1993-94 to 4.07% in 1997-98.

TABLE - 2.13

**TAX - GDP RATIO DIRECT TAXES**

YEAR	TAX / GDP RATIO (%)		
	INCOME TAX	OTHER DIRECT TAXES	TOTAL DIRECT TAXES
1	2	3	4
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%
1997-98	3.83%	0.24%	4.07%

**TAX-GDP RATIO (INCOME TAX)**

33. Tax-GDP ratio for income tax increased gradually from 2.93% in 1993-94 to 3.83% in 1997-98. The Tax/GDP ratio of other direct taxes also slightly increased from 0.14% in 1993-94 to 0.24% in 1997-98.

**TAX-GDP RATIO (INDIRECT TAXES)**

34. Total indirect taxes to GDP ratio declined from 9.14% in 1993-94 to 7.52% in 1997-98. The main reason for deceleration was due to tariff rationalization in customs and reduction in sales tax rates.

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
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%
1997-98	2.94%	2.45%	2.13%	7.52%

**TAX GDP RATIO OF CUSTOMS DUTIES**

35. The Tax GDP ratio of Customs Duties have shown a declining trend during last five years. It fell from 4.55% in 1993-94 to 2.94% in 1997-98.

**TAX GDP RATIO OF CENTRAL EXCISE DUTIES**

36. Central Excise Duty to GDP ratio slightly increased from 2.44% in 1993-94 to 2.45% in 1997-98.

**TAX GDP RATIO OF SALES TAX**

37. Sales Tax to GDP ratio slightly declined from 2.15% in 1993-94 to 2.13% in 1997-98 due to reduction in customs duties and reduction in sales tax rates.

# **INCOME TAX**

INCOME TAX

## CHAPTER 3

# INCOME TAX

The income 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 can be different for certain special businesses or industries e.g. sugar manufactures etc. This is due to seasonal nature of such businesses. All such variations are prescribed in the law. In certain circumstances the income year can be shorter than the twelve months period.

### CLASSIFICATION OF INCOME

2. 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.
- (6) Capital gains.

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

### SALARY

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

### **INTEREST ON SECURITIES**

5. 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, bi-annually 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**

6. 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**

7. The income from this head applies to all profits from commercial and industrial activities and income from the exercise of a profession or vocation, 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 is 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**

8. 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**

9. 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.

### **ADMINISTRATION OF DIRECT TAXES**

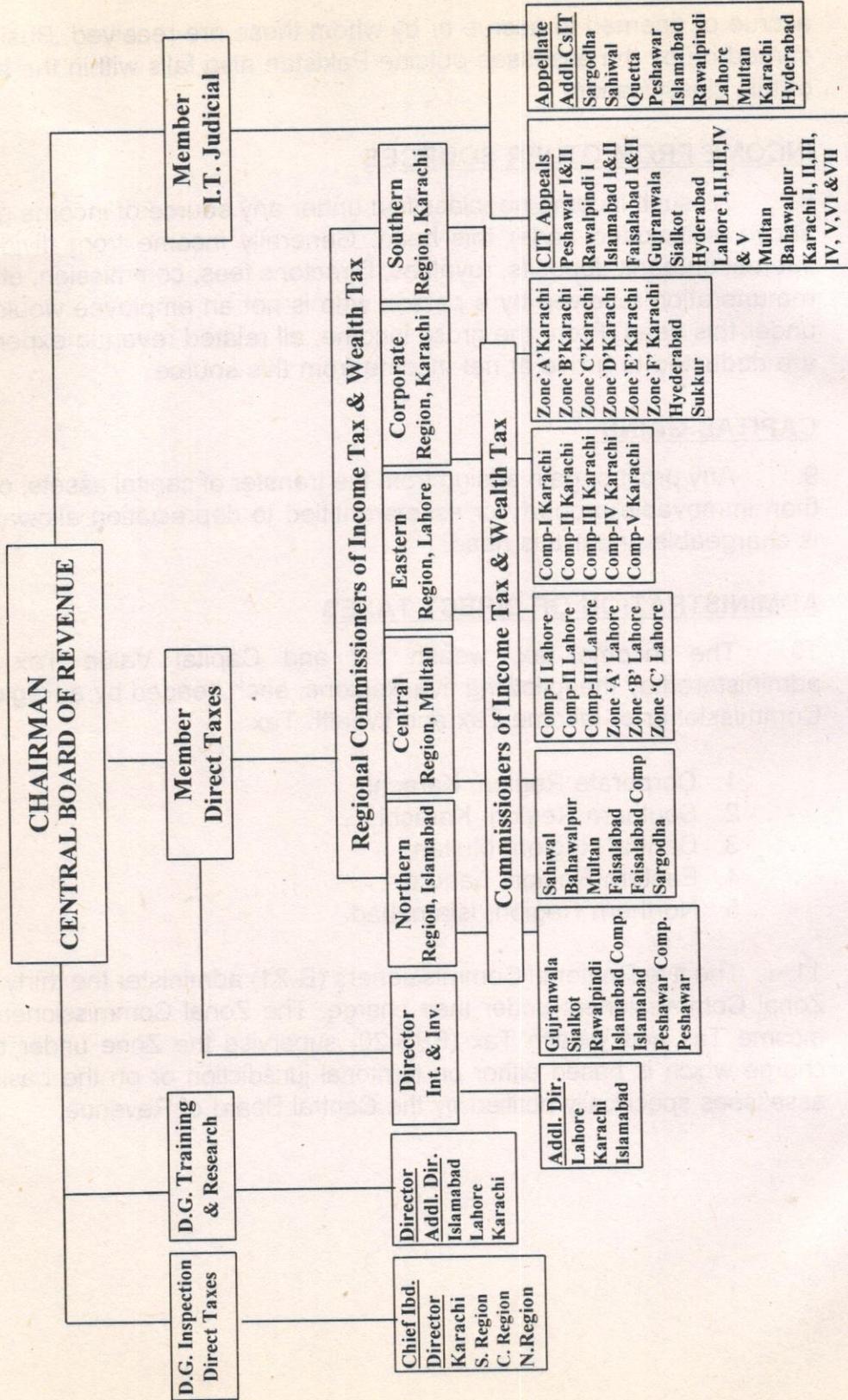
10. The Income tax, wealth tax and Capital Value Tax are administered by the following five Regions, each headed by a Regional Commissioner of Income Tax and Wealth Tax.

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

11. 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 assessee specifically notified by the Central Board of Revenue.

FIGURE - 3.1

**ORGANOGRAM OF INCOME TAX DEPARTMENT**



## COLLECTION AND GROWTH OF INCOME TAX

12. The collection from Income tax increased from Rs. 41,467 million in 1993-94 to Rs. 97,135 million in 1997-98 i.e. by 134% during the last five years. 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 95.4% in 1993-94 to 94.1% in 1997-98.

TABLE - 3.1

### GROWTH IN INCOME-TAX RECEIPTS

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1993-94	41,467	18.4%
1994-95	59,064	42.4%
1995-96	75,036	27.0%
1996-97	80,400	7.1%
1997-98	97,135	20.8%

13. In the year 1997-98, the collection from income-tax increased by 20.8% from Rs. 80,400 million in 1996-97 to Rs. 97,135 million and thus exhibited excellent performance during the year 1997-98.

### ACHIEVEMENT OF THE TARGET

14. The targets of income tax have been pitched on a higher side in the past few years, as compared to other direct and indirect taxes. The assigned targets have not only been approached but have been exceeded during some years.

**FIGURE - 3.2**

**GROWTH IN INCOME-TAX RECEIPTS**

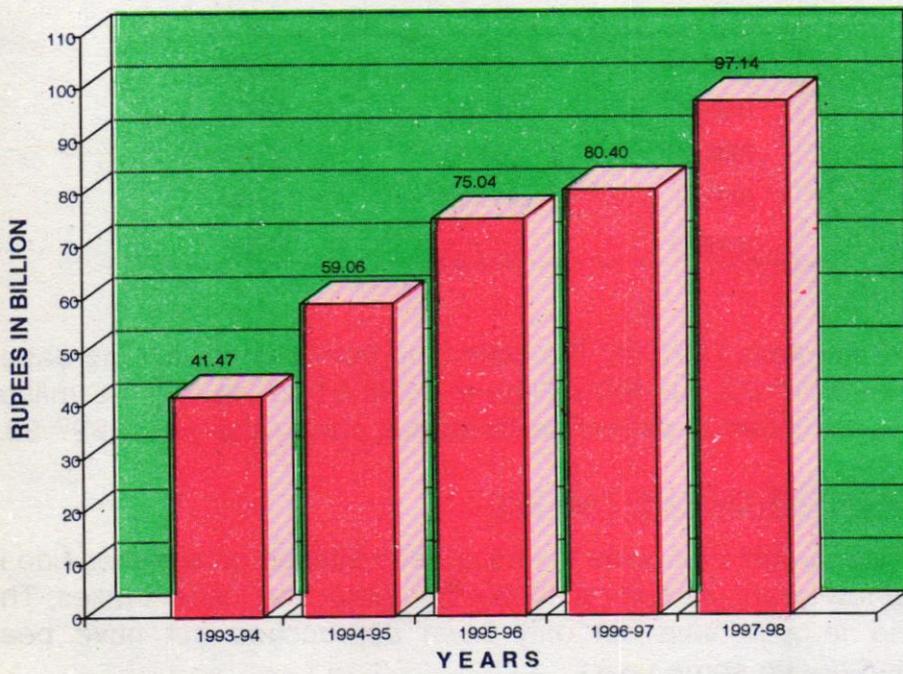


TABLE - 3.2

**ACHIEVEMENT OF TARGET**

(Rs. in million)

YEAR	TARGET/ (R.E.)	COLLECTION	% ACHIEVE- MENT
1	2	3	4
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%
1997-98	95,598	97,135	101.6%

15. In the years 1993-94 to 1997-98, not only the targets were met but exceeded except in the years 1993-94 and 1996-97. 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. In the year 1997-98 the target was exceeded by 1.6%.

**SHARE OF INCOME TAX IN TOTAL TAX RECEIPTS**

16. In the year 1997-98, Income tax accounted for 94.1% of receipts from Direct Taxes. The share of Income tax in total tax receipt kept on increasing from a meagre 24% in 1993-94 to 33% in 1997-98. 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
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%
1997-98	97,135	94.1%	33.1%

17. Gradual increase in the share of income-tax in total taxes from 24% in 1993-94 to 33% in 1997-98, has only been possible 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 2.93% in 1993-94 to 3.83% in 1997-98.

**COMPONENTS OF INCOME TAX COLLECTION**

18. There are following three components of Income Tax collection:-

1. Collection on demand.
2. Payments with returns.
3. Withholding taxes u/s (50).

**TABLE - 3.4**  
**COMPONENTS OF INCOME TAX COLLECTION**  
**(SHARE IN TOTAL GROSS COLLECTION)**

(Rs. in million)

TAXES	1993-94	1994-95	1995-96	1996-97	1997-98
1	2	3	4	5	6
A. TAX ON DEMAND (% OF GROSS COLL.)	5,552 12.9%	13,202 21.0%	10,076 12.9%	10,339 12.2%	16,902 15.6%
B. VOLUNTARY PAYMENTS (% OF GROSS COLL.)	8,934 20.7%	9,337 14.9%	17,785 22.8%	13,366 15.7%	22,646 21.0%
C. WITHHOLDING TAX (% OF GROSS COLL.)	28,632 66.4%	40,251 64.1%	49,948 64.2%	61,255 72.1%	68,589 63.4%
GROSS COLLECTION	43,118	62,790	77,809	84,960	108,137
REFUNDS	1,651	3,726	2,773	4,560	11,002
NET COLLECTION	41,467	59,064	75,036	80,400	97,135

### **COLLECTION ON DEMAND**

19. 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 collection also includes composition fees recovered in lieu of prosecution proceedings initiated against tax evaders and 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.

20. The collection from *demand created* at Rs. 5,552 million in 1993-94, increased to Rs. 16,902 million in 1997-98 or up by 204% during the last five years. In total gross income tax collection its share, however, increased from 12.9% in 1993-94 to 15.6% in 1997-98. The collection under this head significantly increased from Rs. 10,339 million in 1996-97 to Rs. 16,902 million in 1997-98 or up by 63%.

**FIGURE - 3.3**

**COMPONENTS OF INCOME TAX COLLECTION  
SHARE IN GROSS COLLECTION - 1997-98**

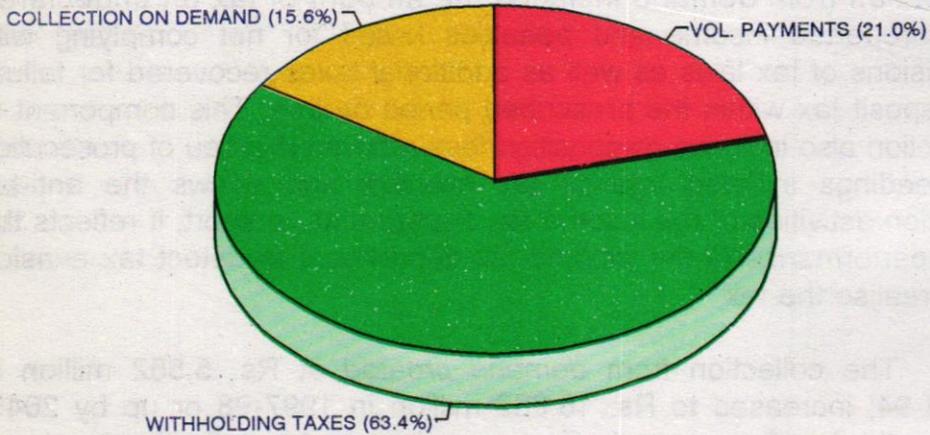


TABLE - 3.5

**INCOME TAX COLLECTION ON DEMAND**

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% GROWTH
1	2	3	4
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%
1997-98	16,902	6,563	63.5%

21. 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 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 1997-98, this source has exhibited a very satisfactory performance of 63.5% over the corresponding period last year.

**VOLUNTARY PAYMENTS**

22. 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. The collection from *voluntary payments* increased from Rs. 8,934 million in 1993-94 to Rs. 22,646 in 1997-98 or up by 153%. The percentage share in total gross collection from this source, remained at 21.0% in the year 1997-98, as compared to 15.7% in the corresponding period last year.

TABLE - 3.6

**GROWTH OF COLLECTION FROM  
VOLUNTARY PAYMENTS**

(Rs. in million)

YEAR	COLLECTION	INC/DEC. OVER LAST YEAR	% GROWTH
1	2	3	4
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%
1997-98	22,646	9,280	69.4%

23. The collection from voluntary payments too, demonstrated uneven growth during last five years. After sluggish growth of 8.7% and 4.5% in the year 1993-94 and 1994-95, it significantly picked up to 90.5% in 1995-96. The year, 1996-97 exhibited negative growth of 24.8% from this source. The highest growth in collection from this source in 1995-96 was owing 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%. However, in the year 1997-98, excellent pace of growth of 69.4% was reflected from this source of income tax.

**WITHHOLDING TAXES**

24. 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 generation. 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 1997-98.

## COLLECTION FROM WITHHOLDING TAXES

25. As a major shift in Govt. policy, greater reliance was placed on withholding taxes and consequently collection under this regime increased from Rs. 28,632 million in 1993-94 to Rs. 68,589 million in 1997-98. Its share in total collection which was 66.4% in 1993-94, gradually declined to 63.4% in 1997-98. During last five years the performance of withholding taxes has been excellent and the collection increased by 140%.

TABLE - 3.7

**COLLECTION FROM WITHHOLDING TAXES IN 1997-98**

(Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 1997-98	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	
1) U/s 50(1) Salary	6,177	9.0%	5.7%
2) U/s 50(2) Securities	16,234	23.7%	15.0%
3) U/s 50(2A) Interest	4,136	6.0%	3.8%
4) U/s 50(2B) Bank Transactions/Financial institutions	689	1.0%	0.6%
5) U/s 50(3) Non-residents	1,076	1.6%	1.0%
6) U/s 50(3A) Tec. Fee	556	0.8%	0.5%
7) U/s 50(4) Contractors/suppliers	17,823	26.0%	16.5%
8) U/s 50(4A) Brokerage Fee	187	0.3%	0.2%
9) U/s 50(5) Imports	12,000	17.5%	11.1%
10) U/s 50(5A) Exports	2,391	3.5%	2.2%
11) U/s 50(5B) Auth. dealers (F.Exchange)	115	0.2%	0.1%
12) U/s 50(6) Transport	573	0.8%	0.5%
13) U/s 50(6A) Dividends	867	1.3%	0.8%
14) U/s 50(7) Bonus & Bonus Shares	68	0.1%	0.1%
15) U/s 50(7A) Auctions	386	0.6%	0.4%
16) U/s 50(7B) House Rentals	109	0.2%	0.1%
17) U/s 50(7BB) Building Plan App.	31	-	-
18) U/s 50(7C) Prizes & Winnings	281	0.4%	0.3%
19) U/s 50(7D) Interest on Bonds	289	0.4%	0.3%
20) U/s 50(7E) Elec. Bills	2,010	2.9%	1.9%
21) U/s 50(7F) Mobile Telephone	171	0.2%	0.2%
21) Miscellaneous	2,420	3.5%	2.2%
Sub-Total	68,589	100.0%	63.4%
Gross Collection	108,137	-	-
Refunds	11,002	-	-
Net	97,135	-	-

26. 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 the 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.

27. 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 3.8

**COLLECTION FROM WITHHOLDING TAXES**

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% GROWTH
1	2	3	4
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%
1997-98	68,589	7,334	12.0%

28. In the year 1997-98, 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. Interest on Government Borrowing (Securities) u/s 50(2).
3. Income arising from import and export activities u/s 50(5) & 50(5A).
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. Dividend Income u/s 50(6A).
9. Income from plying of motor vehicles u/s 50 (6).
10. Auctions u/s 50(7A).

29. The ten activities covered almost 96.7% of collection from withholding taxes in 1993-94. The share of these activities, however, has slightly decreased to 96.2% in 1997-98, as a result of broadening the base of withholding taxes in the subsequent years.

TABLE - 3.9

**BREAK-UP OF WITHHOLDING TAXES BY NATURE OF  
ECONOMIC ACTIVITIES**

(Rs. in million)

ACTIVITY	1993-94	1994-95	1995-96	1996-97	1997-98
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	7,003	11,314	12,702	15,529	17,823
2. INTEREST ON GOVERNMENT BORROWING	9,143	11,108	11,425	12,650	16,234
3. IMPORTERS/EXPORTERS	4,558	5,631	12,211	14,380	16,391
4. SALARY INCOME	3,172	4,253	5,188	6,064	6,177
5. BANK INTEREST	1,691	2,557	2,956	3,534	4,136
6. ELECTRICITY BILLING	633	968	1,120	1,846	2,010
7. NON-RESIDENTS	895	1,996	979	903	1,076
8. DIVIDENDS	200	234	302	471	867
9. BANK TRANSACTIONS	3	589	492	685	689
10. TRANSPORT	378	407	618	615	573
SUB-TOTAL(1-10)	27,676	39,057	47,993	56,677	65,976
% of Total	96.7%	97.0%	96.0%	92.5%	96.2%
OTHER ACTIVITIES	956	1,194	1,955	4,578	2,613
TOTAL	28,632	40,251	49,948	61,255	68,589

30. 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. 7,003 million in 1993-94 to Rs. 17,823 million in 1997-98. This activity had a share of 26% in the withholding taxes collected in 1997-98 and it was a major revenue spinner in the withholding taxes.
- The collection from tax on interest on Govt. securities stood second in 1997-98. Its collection increased from Rs. 9,143 million in 1993-94 to Rs. 16,234 million in 1997-98.

- The collection from Importers/exporters being third revenue spinner increased from Rs. 4,558 million in 1993-94 to Rs. 16,391 million in 1997-98. Its share in total withholding taxes increased from 16.0% in 1993-94 to 24% in 1997-98.
- The collection from salary income at the fourth position demonstrated a significant growth and increased from Rs. 3,172 million in 1993-94 to Rs. 6,177 million in 1997-98 and shared 9.0% of total collection from withholding taxes.
- The collection from bank interest/profit on bank accounts increased from Rs. 1,691 million in 1993-94 to Rs. 4,136 million in 1997-98. However, as compared to preceding year it increased by 17.0%. Its share in total collection from withholding taxes was slightly up from 5.9% in 1993-94 to 6.0% in 1997-98.
- The collection from electricity has increased from Rs. 633 million in 1993-94 to Rs. 2,010 million in 1997-98 or up by 218.0%. It shared 2.9% in total withholding taxes in 1997-98.
- Withholding taxes from the non-residents increased from Rs. 895 million in 1993-94 to Rs. 1,076 million in 1997-98 or up by 19.0% and shared 1.6% in the total collection from withholding taxes.
- The collection of withholding taxes from dividends and bank transactions also showed notable increase as compared to preceding year.

### **PERFORMANCE OF THE REGIONAL COMMISSIONERS OF INCOME TAX**

31. The performance of the income tax department depends on the performance of its Five Regions viz; **Corporate, Southern, Eastern, 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.

32. The following table indicates the performance of the Regional Commissioners during 1997-98.

TABLE - 3.10

**INCOME TAX COLLECTION BY REGIONS**

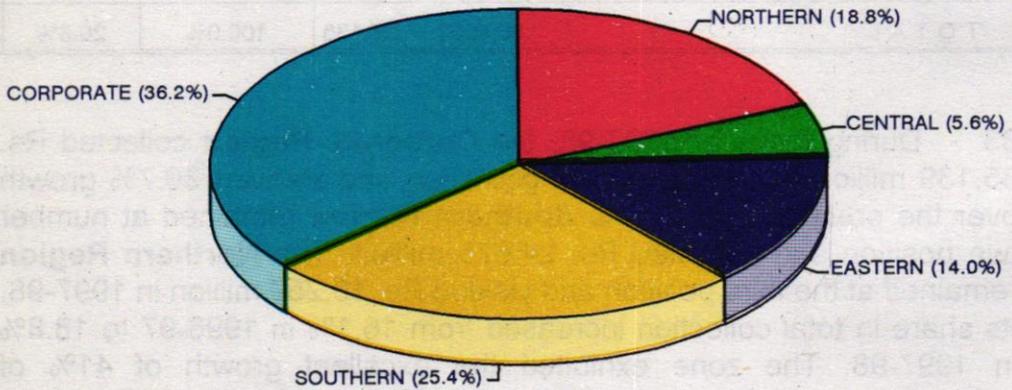
(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COLLECTION OF 1997-98	% GROWTH
	1996-97	1997-98		
1	2	3	4	5
1. CORPORATE REGION, KARACHI	26,885	35,139	36.2%	30.7%
2. SOUTHERN REGION, KARACHI	23,799	24,675	25.4%	3.7%
3. NORTHERN REGION, ISLAMABAD	12,937	18,259	18.8%	41.1%
4. EASTERN REGION, LAHORE	11,735	13,610	14.0%	16.0%
5. CENTRAL REGION, MULTAN	5,044	5,452	5.6%	8.1%
T O T A L	80,400	97,135	100.0%	20.8%

33. During the year 1997-98, the **Corporate Region** collected Rs. 35,139 million or 36.2% of total collection and showed 30.7% growth over the preceding year. The **Southern Region** remained at number two position and collected Rs. 24,675 million. The **Northern Region** remained at the third position and yielded Rs. 18,259 million in 1997-98. Its share in total collection increased from 16.1% in 1996-97 to 18.8% in 1997-98. The zone exhibited the excellent growth of 41% of collection, as compared to last year. The **Eastern Region** at the fourth position collected Rs. 13,610 million in 1997-98 and shared 14.0% of total collection of the country. The **Central Region** yielded only Rs. 5,452 million in 1997-98. Its share in total collection slightly declined from 6.3% in 1996-97 to 5.6% in 1997-98.

**FIGURE - 3.4**

**PERCENTAGE SHARE OF REGIONS IN TOTAL  
INCOME TAX COLLECTION - 1997-98**



## CORPORATE REGION, KARACHI

34. The Corporate Region, in the year 1997-98, 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.

35. The Corporate Region remained the top revenue yielding Region of the country and collected Rs. 35,139 million in 1997-98. It shared 36.2% of total collection made by the department. Its collection also increased by 30.7% as compared to preceding year. The income tax collection from the three sources of collection during the last two years is given in the table 3.11.

TABLE - 3.11

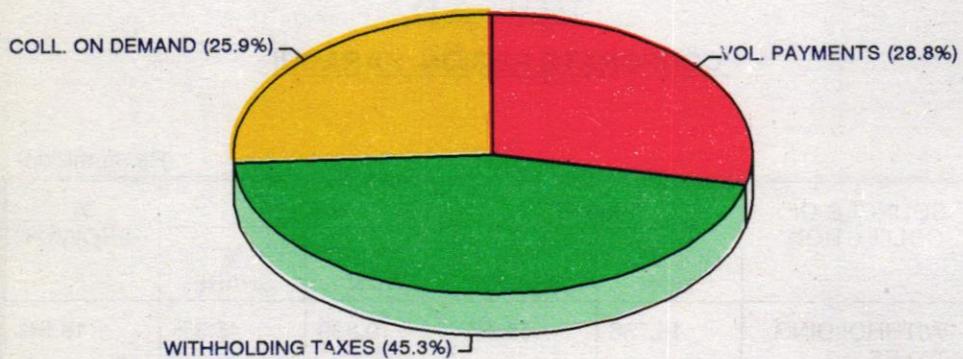
### CORPORATE REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1. WITHHOLDING TAXES	16,736	55.4%	19,839	45.3%	18.5%
2. VOLUNTARY PAYMENTS	7,182	23.8%	12,613	28.8%	75.6%
3. COLLECTION ON DEMAND	6,276	20.8%	11,337	25.9%	80.6%
GROSS	30,194	100.0%	43,789	100.0%	45.0%
REFUNDS	3,309		8,650		161.4%
NET	26,885		35,139		30.7%

**FIGURE - 3.5**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CORPORATE REGION-1997-98**



36. Collection from withholding taxes in the Corporate Region increased from Rs. 16,736 million in 1996-97 to Rs. 19,839 million in 1997-98 or 18.5%. It shared 45.3% of gross collection in 1997-98 showing notable drop from 55.4% in 1996-97. Collection from voluntary payments significantly increased from Rs. 7,182 million in 1996-97 to Rs. 12,613 million in 1997-98 or up by 75.6%. Collection on demand increased from Rs. 6,276 million in 1996-97 to Rs. 11,337 million in 1997-98 or by 80.6%. The Region issued 161.4% more refunds as compared to last year, which increased from Rs. 3,309 million in 1996-97 to Rs. 8,650 million in 1997-98.

### PERFORMANCE OF ZONES OF THE CORPORATE REGION

37. The performance of the Region is a reflection of the performance of income tax Zones which is given in the following table.

TABLE 3.12

#### ZONE-WISE PERFORMANCE OF THE CORPORATE REGION

(Rs. in million)

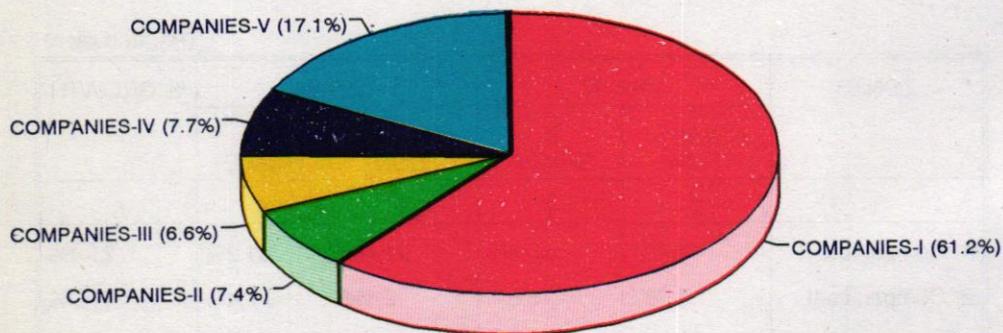
ZONES	1996-97		1997-98		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. Companies-I	17,701	65.8%	21,493	61.2%	21.4%
2. Companies-II	1,767	6.6%	2,598	7.4%	47.0%
3. Companies-III	2,410	9.0%	2,318	6.6%	-3.8%
4. Companies-IV	2,308	8.6%	2,718	7.7%	17.8%
5. Companies-V	2,699	10.0%	6,012	17.1%	122.7%
Total	26,885	100.0%	35,139	100.0%	30.7%

#### COMPANIES ZONE-I, KARACHI

38. This Zone yielded the highest revenue i.e. Rs. 21,493 million and shared 61.2% of the Region's collection in 1997-98. The gross collection from withholding taxes, collection on demand and payment with returns were Rs. 15,601 million, Rs. 4,092 million and Rs. 7,301

**FIGURE - 3.6**

**ZONE-WISE PERFORMANCE OF CORPORATE REGION - 1997-98**



million respectively. Major portion of withholding taxes i.e. 84.1% was collected from securities. Companies-I, Karachi alone collected 22.1% of total net collection of the Income Tax Department. Its share in the collection of the Region, however, dropped from 65.8% in 1996-97 to 61.2% in 1997-98. The collection also increased from Rs. 17,701 million in 1996-97 to Rs. 21,493 million in 1997-98 or up by 21.4%.

### **COMPANIES ZONE-II, KARACHI**

39. Companies II, contributed Rs. 2,598 million or 7.4% of the Region's collection during 1997-98 as compared to Rs. 1,767 million in 1996-97 and has shown a growth of 47.0%. Its share in the total collection of the Region also increased from 6.6% in 1996-97 to 7.4% in 1997-98. The *payment with returns* was the major source of revenue of the Zone. The collection from this source increased significantly from Rs. 733 million in 1996-97 to Rs. 1,587 million in 1997-98. The collection from withholding taxes contributed Rs. 789 million in 1997-98 or up by 11.5% as compared to the collection of Rs. 707 in 1996-97. The departmental efforts to collect tax revenues i.e. tax on demand demonstrated notable performance and increased from Rs. 612 million in 1996-97 to Rs. 821 million in 1997-98 or up by 34%.

### **COMPANIES ZONE-III, KARACHI**

40. Companies Zone-III contributed Rs. 2,318 million in 1997-98 as compared to Rs. 2,410 million in 1996-97 or suffered a negative growth of 3.8%. Its share in total collection of the Region also declined from 9.0% in 1996-97 to 6.6% in 1997-98. The main feature of the collection from this Zone was that it yielded the highest collection from *withholding taxes* i.e. Rs. 1,723 million in 1997-98 as compared to Rs. 1,345 million in 1996-97 or up by 28%. The *payments with returns* at Rs. 1,454 million in 1997-98 were up by 28.6% as compared to collection of Rs. 1,131 million in 1996-97. The *collection on demand* at Rs. 712 million in 1997-98 remained at last year's level.

### **COMPANIES ZONE-IV, KARACHI**

41. The collection from this Zone was Rs. 2,718 million during 1997-98. It increased by 17.8% as compared to the last year's collection of Rs. 2,308 million. It shared 7.7% of total collection of the Region. The collection from *tax on demand* was Rs. 1,097 million during 1997-98 and increased from Rs. 925 million in 1996-97 or up by 18.5%. *Payment with returns* dropped from Rs. 902 million in 1996-97 to Rs. 879 million in 1997-98. The collection from *withholding taxes* was

up by 37.5% as compared to last year. It increased from Rs. 951 million in 1996-97 to Rs. 1,308 million in 1997-98.

### **COMPANIES ZONE-V, KARACHI**

42. The collection from this Zone was Rs. 6,012 million during 1997-98 which increased from Rs. 2,699 million in 1996-97 or up by 122.7%. Rs. 4,601 million or 72% of Gross collection was collected through payment with returns and Rs. 1,406 million or 22.0% from collection on demand. Only 6% of the collection or Rs. 418 million were yielded from withholding taxes. The share of Companies Zone-V in total collection of the Region increased from 10.0% in 1996-97 to 17.1% in 1997-98.

### **SOUTHERN REGION, KARACHI**

43. The Southern Region, in the year 1997-98, 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.

44. Southern Region is the second largest revenue yielding Region of the country. It collected Rs. 24,675 million in 1997-98 or 25.4% of total collection made by the department. Its collection increased by 3.7%, as compared to the preceding year. The income tax collection from the three sources of collection during the last two years is given in the following table.

TABLE - 3.13

**SOUTHERN REGION, KARACHI**

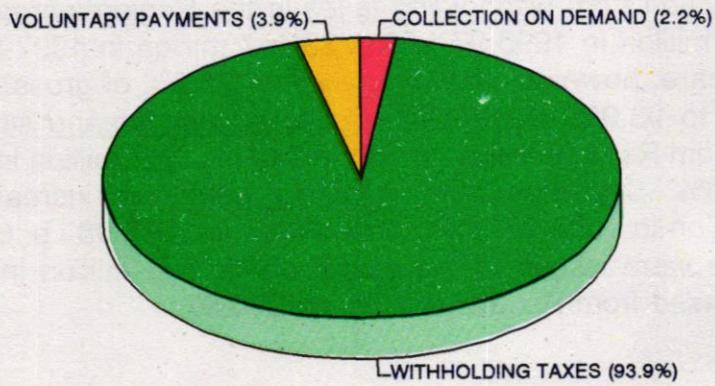
(Rs. in million)

SOURCES OF COLLECTION	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	22,822	95.0%	23,447	93.9%	2.7%
2. VOLUNTARY PAYMENTS	783	3.3%	973	3.9%	24.3%
3. COLLECTION ON DEMAND	418	1.7%	547	2.2%	30.6%
GROSS	24,023	100.0%	24,967	100.0%	3.9%
REFUNDS	224		292		30.4%
NET	23,799		24,675		3.7%

45. Collection from withholding taxes in the Region increased from Rs. 22,822 million in 1996-97 to Rs. 23,447 million in 1997-98 i.e. by 2.7%. Its share, however, slid down from 95.0% of gross collection in 1996-97 to 93.9% in 1997-98. Collection on demand significantly increased from Rs. 418 million in 1996-97 to Rs. 547 million in 1997-98 i.e. by 30.6%. Collection from voluntary payments increased from Rs. 783 million in 1996-97 to Rs. 973 million in 1997-98 i.e. by 24.3%. The refunds were issued to the extent of Rs. 292 million in 1997-98 which increased from Rs. 224 million in 1996-97.

**FIGURE - 3.7**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF SOUTHERN REGION-1997-98**



## ZONE WISE PERFORMANCE OF THE SOUTHERN REGION

46. The performance of the Region depends on the performance of the Income-tax Zones given in the table 3.14.

TABLE - 3.14

### ZONE-WISE PERFORMANCE OF SOUTHERN REGION

(Rs. in million)

ZONES	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. ZONE - A	465	1.9%	591	2.4%	27.1%
2. ZONE - B	426	1.8%	544	2.2%	27.7%
3. ZONE - C	1,117	4.7%	1,382	5.6%	23.7%
4. ZONE - D	234	1.0%	311	1.3%	32.9%
5. ZONE - E	402	1.7%	567	2.3%	41.0%
6. ZONE - F	17,422	73.2%	16,717	67.7%	-4.0%
7. HYDERABAD	1,762	7.4%	2187	8.9%	24.1%
8. SUKKUR	1,971	8.3%	2,376	9.6%	20.5%
TOTAL	23,799	100.0%	24,675	100.0%	3.7%

#### ZONE-A, KARACHI

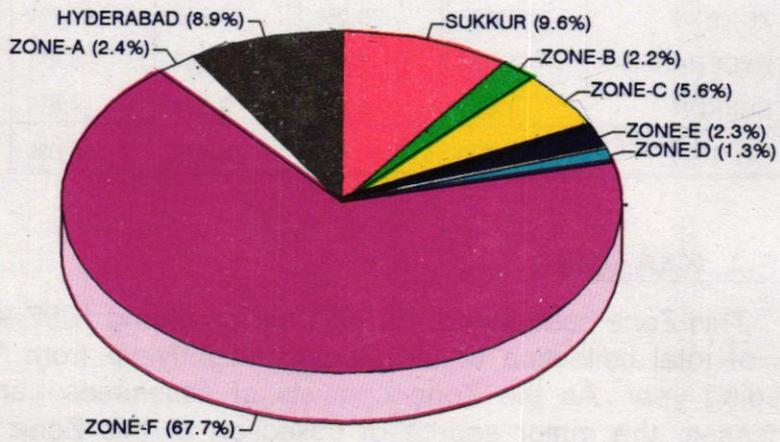
47. This Zone contributed, Rs. 591 million during 1997-98. It shared 2.4% of total collection of the Region, slightly up from 1.9% in the preceding year. As the Zone consists of assesseees handling small businesses, the major source of collection of this Zone i.e Rs. 490 million or 80.0% was from withholding taxes, Rs. 51 million or 8.3% from demand created by the department and 11.6% or Rs. 71 million from payment with returns. Refunds were issued to the extent of Rs. 21 million during the year 1997-98.

#### ZONE-B, KARACHI

48. Zone 'B' contributed Rs. 544 million during 1997-98, as compared to Rs. 426 million in 1996-97. Its share slightly increased from 1.8% in 1996-97 to 2.2% of total collection of the Region. The

**FIGURE - 3.8**

**ZONE-WISE PERFORMANCE OF  
SOUTHERN REGION - 1997-98**



major source of collection of this Zone i.e., Rs. 467 million or 77.2% was from withholding taxes which increased from Rs. 324 million in 1996-97. The payments with returns yielded Rs. 87 million in 1997-98, as compared to Rs. 95 million in 1996-97. Collection on demand increased from Rs. 48 million in 1996-97 to Rs. 51 million in 1997-98.

#### **ZONE-C, KARACHI**

49. Zone 'C' contributed Rs. 1,382 million during the year 1997-98. The collection during the year increased from Rs. 1,117 million in 1996-97 or up by 23.7%. Its share in total collection of the Region also slightly increased from 4.7% in 1996-97 to 5.6% in 1997-98. Its two sources i.e. collection on demand and payment with returns yielded Rs. 74 million and Rs. 133 million respectively. The major contribution was, however, made by the withholding taxes i.e., Rs. 1,233 million in 1997-98, as compared to Rs. 982 million in 1996-97 which was up by 26%.

#### **ZONE-D, KARACHI**

50. Zone 'D' contributed Rs. 311 million during the year 1997-98, and shared 1.3% collection of the Region. The collection was up by 32.9% as compared to the collection of Rs. 234 million in 1996-97. In the year 1997-98 its major source of collection was from withholding taxes i.e. Rs. 254 million or 76% of gross collection. The remaining Rs. 24 million and Rs. 56 million were collected from tax on demand and payment with returns respectively.

#### **ZONE-E, KARACHI**

51. Zone 'E', Karachi collected Rs. 567 million in 1997-98, as compared to Rs. 402 million in 1996-97 and showed a growth of 41% over the preceding year. Its major source remained withholding taxes which contributed Rs. 389 million in 1997-98 and shared 67% gross collection of the Zone. Collection on demand received Rs. 78 million in 1997-98, as compared to Rs. 48 million in 1996-97. The payment with returns remained at Rs. 112 million in 1997-98, or up by 22% as compared to 1996-97.

#### **ZONE-F, KARACHI**

52. 'F' Zone, Karachi was shifted from Corporate Region to Southern Region in 1996-97. The Zone collected Rs. 16,717 million in 1997-98 as compared to Rs. 17,422 million in 1996-97. Its 98.2% gross collection was received from withholding taxes which slightly dipped

from Rs. 17,183 million in 1996-97 to Rs. 16,422 million in 1997-98, or down by 4.6%. The other two sources i.e. tax on demand and payment with returns contributed Rs. 102 million and Rs. 199 million respectively.

### **HYDERABAD ZONE, HYDERABAD**

53. The collection during the year 1997-98 made by the Hyderabad Zone was Rs. 2,187 million or 8.9% of total collection of the Region. It has shown a growth of 24.1% 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. 1,688 million in 1996-97 to Rs. 2,063 million in 1997-98 or up by 22%. The collection from tax on demand increased from Rs. 63 million in 1996-97 to Rs. 79 million in 1997-98. The payment with returns contributed Rs. 71 million in 1997-98, as compared to Rs. 63 million in 1996-97.

### **SUKKUR ZONE, SUKKUR**

54. Sukkur Zone collected Rs. 2,376 million during the year 1997-98 which increased from Rs. 1,971 million in 1996-97 or by 20.5%. Its major source of collection was from withholding taxes which accounted for 87% of gross collection of the Zone and increased from Rs. 1,825 million in 1996-97 to Rs. 2,129 million in 1997-98, or up by 17%. The collection from demand remained at Rs. 88 million. Payment with returns at Rs. 244 million in 1997-98 increased from Rs. 96 million in 1996-97.

## **EASTERN REGION, LAHORE**

55. 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

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

TABLE - 3.15  
**INCOME TAX COLLECTION OF EASTERN REGION**

(Rs. in million)

SOURCE OF COLLECTION	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. Withholding Taxes	7,836	64.1%	9,228	63.6%	17.8%
2. Voluntary Payments	2,433	19.9%	3,244	22.4%	33.3%
3. Collection on Demand	1,956	16.0%	2,024	14.0%	3.5%
Gross	12,225	100.0%	14,496	100.0%	18.6%
Refunds	490		886		80.6%
Net	11,735		13,610		16.0%

57. The Eastern Region, yielded Rs. 13,610 million during 1997-98 as compared to Rs. 11,735 million in 1996-97. Its share in total collection of income-tax declined from 14.6% in 1996-97 to 14% in 1997-98.

58. The collection from the withholding taxes in the year 1996-97 at Rs. 9,228 million increased by 18% as compared to the last year's collection of Rs. 7,836 million. Collection from voluntary payment was to the extent of Rs. 3,244 million during 1997-98 and increased from Rs. 2,433 million in 1996-97, or by 33%. The Region has shown a modest performance in making collection out of demand raised by the Department which increased from Rs. 1,956 million in 1996-97 to Rs. 2,024 million, or up by 3.5%.

59. The performance of Region which depends on the performance of the Zonal Commissioners is given in the table 3.16. A brief analysis of collection made by each Zone is given in the following paragraphs.

**FIGURE - 3.9**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF EASTERN REGION-1997-98**

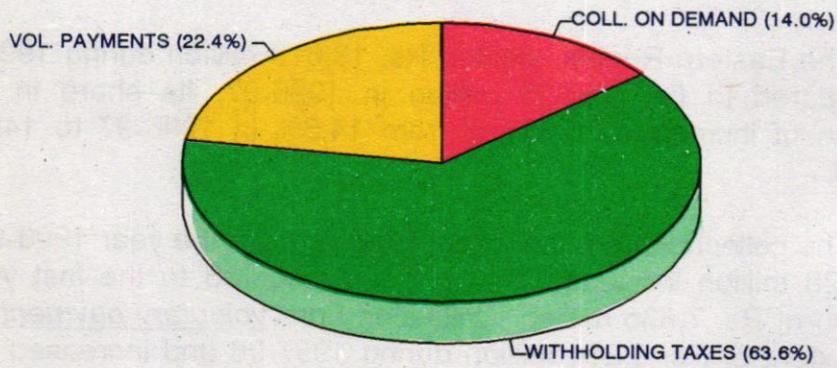


TABLE - 3.16

**PERFORMANCE OF EASTERN REGION, LAHORE**

(Rs. in million)

Zones	1996-97		1997-98		% Growth
	Collection	% Share	Collection	% Share	
1	2	3	4	5	6
1. Zone 'A'	530	4.5%	505	3.7%	-4.7%
2. Zone 'B'	1,385	11.8%	1,629	12.0%	17.6%
3. Zone 'C'	443	3.8%	617	4.5%	39.3%
4. Companies-I	4,178	35.6%	4,476	32.9%	7.1%
5. Companies-II	1,936	16.5%	2,921	21.5%	50.9%
6. Companies-III	3,263	27.8%	3,462	25.4%	6.1%
Total	11,735	100.0%	13,610	100.0%	16.0%

**ZONE-A, LAHORE**

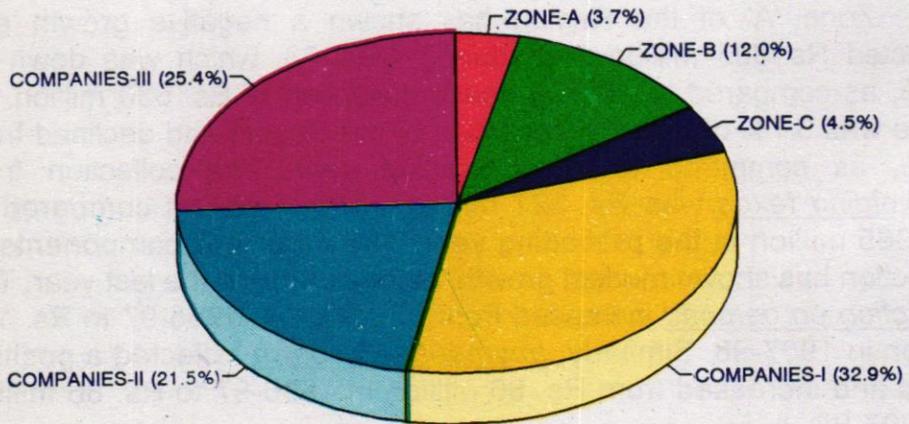
60. Zone 'A' of the Region has shown a negative growth and collected Rs. 505 million (net) during 1997-98, which was down by 4.7%, as compared to the last year's collection of Rs. 530 million. Its share was 3.7% of the total collection of the Region and declined from 4.5%, as compared to the preceding year. The collection from withholding taxes was Rs. 321 million in 1997-98, as compared to Rs. 365 million in the preceding year. The other two components of collection has shown modest growth, as compared to the last year. The collection on demand increased from 92 million in 1996-97 to Rs. 112 million in 1997-98. Similarly, payment with return reflected a positive trend and increased from Rs. 80 million in 1996-97 to Rs. 86 million in 1997-98.

**ZONE-B, LAHORE**

61. The net collection from Zone 'B' amounted to Rs. 1,629 million during 1997-98, or up by 17.5% as compared to the last year's collection of Rs. 1,385 million. Its share at 12.0% in 1997-98 in the total collection of the Region was up from 11.8%, as compared to 1996-97. The major source of collection of the Zone was from withholding taxes i.e. Rs. 1,398 million or 84% of total gross collection of the Zone. It was up by 18%, as compared to the

**FIGURE - 3.10**

**ZONE-WISE PERFORMANCE OF  
EASTERN REGION - 1997-98**



collection of Rs. 1,181 million in the preceding year. The collection from demand at Rs. 133 million increased from Rs. 94 million in 1996-97 and showed a growth of 41%. Payment with returns increased from Rs. 122 million in 1996-97 to Rs. 138 million in 1997-98.

### **ZONE-C, LAHORE**

62. 'C' Zone, Lahore yielded Rs. 617 million in 1997-98, as compared to Rs. 443 million in 1996-97 and showed a notable growth of 39.3% in the Region. Its main collection was from withholding taxes i.e. Rs. 550 million and increased from Rs. 379 million in 1996-97, or up by 45%. It shared 87% gross collection of the Zone. Collection from tax on demand remained at Rs. 32 million and payment with returns was Rs. 47 million in 1997-98.

### **COMPANIES ZONE-I, LAHORE**

63. Companies Zone-I, Lahore collected Rs. 4,476 million in 1997-98, as compared to Rs. 4,178 million in 1996-97, or up by 7.1%. Its share in total collection of the Region, however, declined from 35.6% in 1996-97 to 32.9% in 1997-98. The highest collection i.e. Rs. 2,278 million was yielded from withholding taxes and has shown a growth of 16% from Rs. 1,962 million in 1996-97. Collection from payment with returns increased from Rs. 1,344 million in 1996-97 to Rs. 1,631 million in 1997-98. The collection from demand increased from Rs. 1,153 million in 1996-97 to Rs. 1,206 million, or up by 5%.

### **COMPANIES ZONE-II, LAHORE**

64. Companies Zone-II Lahore collected Rs. 2,921 million in 1997-98, as compared to Rs. 1,936 million in 1996-97, or up by 50.9%. It shared 21.5% collection of the Region in 1997-98. The major source of collection during 1997-98 was from the withholding taxes which accounted for Rs. 1,603 million or 52% of gross collection of the Zone. In the withholding taxes, 72% of the tax was received from contractors. The collection from tax on demand declined by 33% from Rs. 403 million in 1996-97 to Rs. 272 million in 1997-98. The payment with returns increased to Rs. 1,187 million in 1997-98, as compared to Rs. 783 million in 1996-97.

### COMPANIES ZONE-III, LAHORE

65. The Companies Zone-III, Lahore collected Rs. 3,462 million in 1997-98, as compared to Rs. 3,263 in 1996-97 and has shown a growth of 6.1%. The highest collection i.e. Rs. 3,078 million was made from withholding taxes which dropped from Rs. 3,123 million in 1996-97. Collection on demand has shown a positive response and increased from Rs. 186 million in 1996-97 to Rs. 269 million in 1997-98, or up by 45%. Collection from payment with returns increased from Rs. 49 million in 1996-97 to Rs. 155 million in 1997-98.

### CENTRAL REGION, MULTAN

66. The Central Region in the year 1997-98 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

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

TABLE - 3.17

CENTRAL REGION, MULTAN

(Rs. in million)

SOURCES OF COLLECTION	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	4,355	84.5%	4,707	83.7%	8.1%
2. VOLUNTARY PAYMENTS	439	8.5%	502	8.9%	14.4%
3. COLLECTION ON DEMAND	360	7.0%	414	7.4%	15.0%
GROSS	5,154	100.0%	5,623	100.0%	9.1%
REFUNDS	110		171		55.5%
NET	5,044		5,452		8.1%

68. The Central Region, Multan yielded Rs. 5,452 million during 1997-98 which increased from Rs. 5,044 million in 1996-97. The growth of tax collection was 8.1% as compared to the preceding year. The Region shared 5.6% of the total collection by the Income Tax Department which was slightly down from 6.3%, as compared to the preceding year.

69. The collection from the *withholding taxes* in the year 1997-98 at Rs. 4,707 million increased by 8.1%, as compared to the last year's collection of Rs. 4,355 million. The share of *withholding taxes* in total collection of the Region, however, decreased from 84.5% in 1996-97 to 83.7% in 1997-98. Collection from *voluntary payment* was to the extent of Rs. 502 million during 1997-98, or up by 14.4%, as compared to Rs. 439 million in the preceding year. *Collection on demand* increased from Rs. 360 million in 1996-97 to Rs. 414 million or by 15%.

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

**FIGURE - 3.11**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CENTRAL REGION - 1997-98**

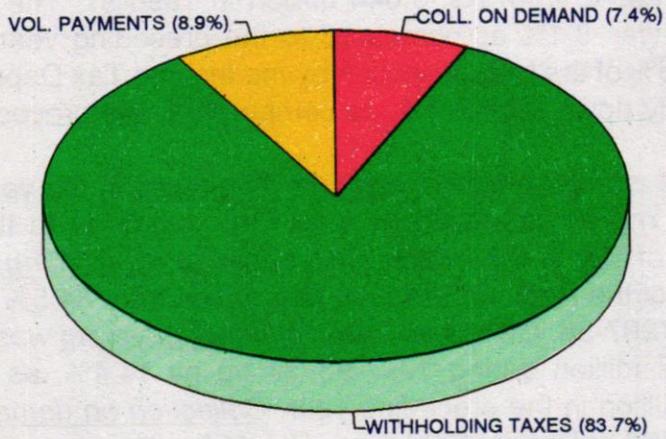


TABLE - 3.18

**PERFORMANCE OF CENTRAL REGION, MULTAN**

(Rs. in million)

ZONES	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. Sahiwal	285	5.6%	283	5.2%	-0.7%
2. Bahawalpur	623	12.3%	732	13.4%	17.5%
3. Multan Zone	1,930	38.3%	1,794	32.9%	-7.0%
4. Faisalabad Zone	1,033	20.5%	1,051	19.3%	1.7%
5. Faisalabad Companies	488	9.7%	743	13.6%	52.3%
6. Sargodha	685	13.6%	849	15.6%	23.9%
Total	5,044	100%	5,452	100.0%	8.1%

**SAHIWAL ZONE, SAHIWAL**

71. The collection from this Zone was Rs. 283 million during 1997-98 and remained almost at last year's level. Its major source of collection was from withholding taxes which contributed 82% of gross collection of the Zone. The collection from this source was down from Rs. 249 million in 1996-97 to Rs. 241 million in 1997-98. The collection from other two sources i.e. collection on demand and payments with returns was Rs. 23 million and Rs. 29 million respectively.

**BAHAWALPUR ZONE, BAHAWALPUR**

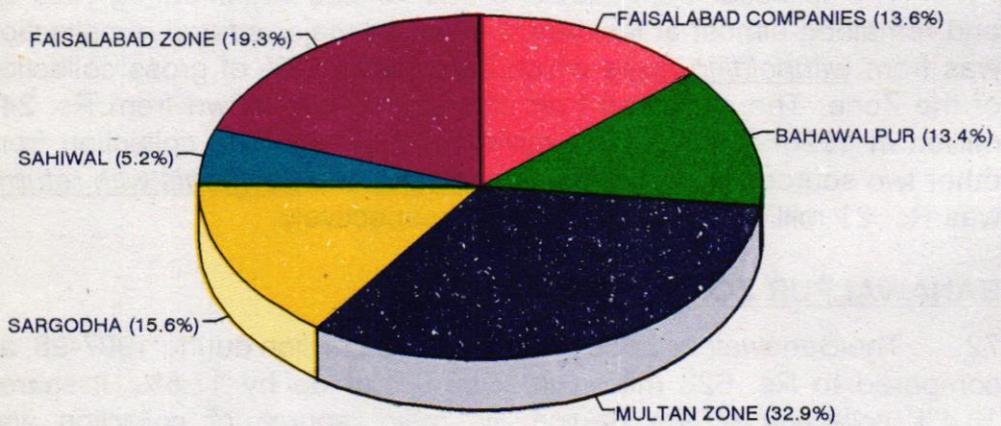
72. The Bahawalpur Zone yielded Rs. 732 million during 1997-98, as compared to Rs. 623 million in 1996-97, or up by 17.5%. It shared 13.4% collection of the Region. Its major source of collection was withholding taxes which contributed Rs. 666 million or 90% of gross collection of the Zone. Collection on demand was at Rs. 35 million and payments with return amounted to Rs. 41 million respectively during 1997-98.

**MULTAN ZONE, MULTAN**

73. The collection from Multan Zone during 1997-98 was Rs. 1,794 million and shared 32.9% of total collection of the Region. It was less

**FIGURE - 3.12**

**ZONE-WISE PERFORMANCE OF  
CENTRAL REGION - 1997-98**



by 7% as compared to the collection of Rs. 1,930 million in 1996-97. Withholding taxes were the major source of collection of the Zone and amounted to Rs. 1,597 million or 88% gross collection of the Zone. The collection from tax on demand declined from Rs. 163 million in 1996-97 to Rs. 87 million in 1997-98. The collection from payment with returns stood at Rs. 138 million in 1997-98 as compared to Rs. 146 million in 1996-97.

#### **FAISALABAD ZONE, FAISALABAD**

74. Faisalabad Zone, collected Rs. 1,051 million in 1997-98. Its share in the total collection of the Region stood at 19.3%. This Zone collected Rs. 912 million or 85% of gross collection of the Zone from withholding taxes. The collection from other two sources i.e. collection on demand and payment with return remained at Rs. 64 million and Rs. 94 million respectively.

#### **FAISALABAD COMPANIES, FAISALABAD**

75. Faisalabad Companies Zone collected Rs. 743 million in 1997-98 as compared to Rs. 488 million in 1996-97 reflecting a growth of 52.3%. Its share in the total collection of the Region stood at 13.6% which increased from 9.7% as compared to 1996-97. It collected Rs. 512 million from withholding taxes and increased from Rs. 341 million in 1996-97. Collection on demand and payment with returns yielded Rs. 155 million and Rs. 165 million respectively in 1997-98.

#### **SARGODHA ZONE, SARGODHA**

76. Sargodha Zone collected Rs. 849 million in 1997-98 as compared to Rs. 685 million in 1996-97. Its share in the total collection of the Region stood at 15.6%. Its major source i.e. withholding taxes contributed 90% to the gross collection. Collection on demand at Rs. 50 million in 1997-98 increased from Rs. 30 million in 1996-97. Payment with returns remained at Rs. 35 million in 1997-98.

## NORTHERN REGION, ISLAMABAD

77. 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) Peshawar Zone
- 5) Companies Zone Peshawar
- 6) Sialkot Zone
- 7) Gujranwala Zone

78. The Income Tax collection from the three major sources of the Region is given in the table 3.19.

TABLE - 3.19

### NORTHERN REGION, ISLAMABAD

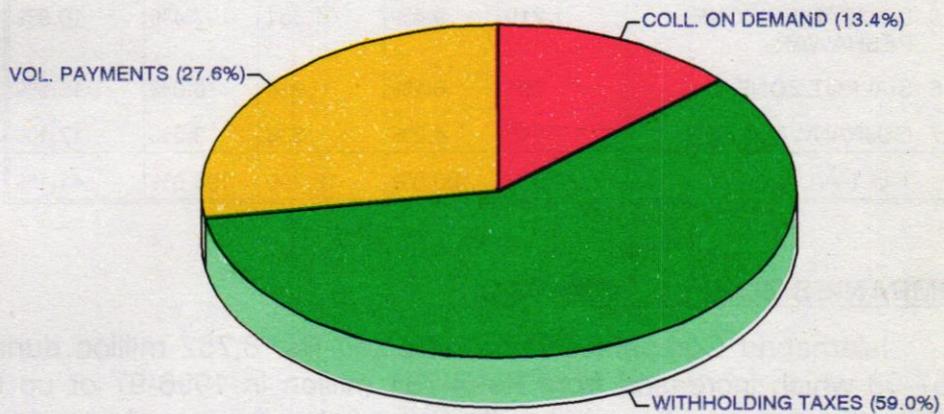
(Rs. in million)

SOURCES OF COLLECTION	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	9,506	71.1%	11,368	59.0%	19.6%
2. VOLUNTARY PAYMENTS	2,529	18.9%	5,314	27.6%	110.1%
3. COLLEC. ON DEMAND	1,329	10.0%	2,580	13.4%	94.1%
GROSS	13,364	100.0%	19,262	100.0%	44.1%
REFUNDS	427		1,003		134.9%
NET	12,937		18,259		41.1%

79. The Northern Region collected Rs. 18,259 million during 1997-98 showing an increase of 41.1%, as compared to the collection of Rs. 12,937 million in 1996-97. The percentage share of collection in the total collection made by the Region also increased from 16.1% in 1996-97 to 18.8% in 1997-98. The collection from withholding taxes in the year 1997-98 at Rs. 11,368 million increased from Rs. 9,506 million, as compared to the preceding year, or up by 19.6%.

**FIGURE - 3.13**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF NORTHERN REGION - 1997-98**



Withholding taxes contributed 59% to gross collection of the Region. Payments with returns at Rs. 5,314 million in 1997-98 was up by 110.1% as compared to the last year and shared 27.6% collection of the Region. Collection from tax on demand yielded Rs. 2,580 million in 1997-98, or up by 94.1%, as compared to the preceding year.

TABLE - 3.20

**ZONE-WISE PERFORMANCE OF NORTHERN REGION**

(Rs. in million)

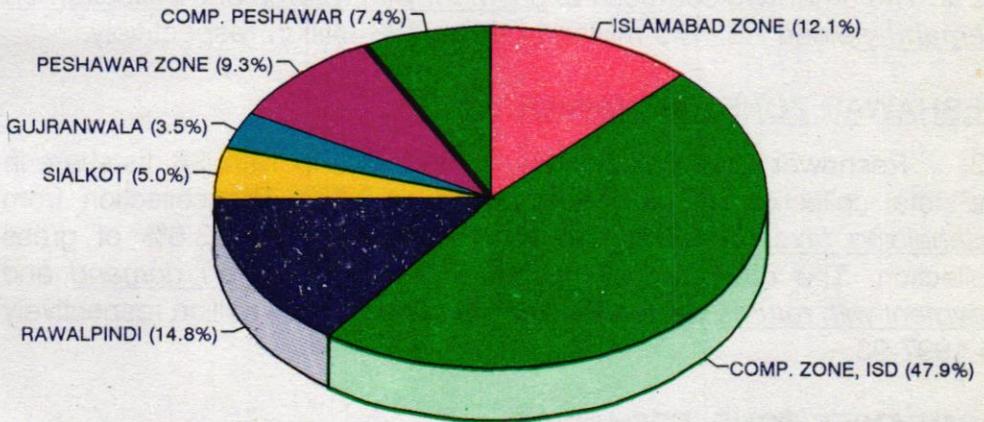
ZONES	1996-97		1997-98		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. COMPANIES ZONE, ISLAMABAD	4,781	37.0%	8,752	47.9%	83.1%
2. ISLAMABAD ZONE	1,998	15.5%	2,202	12.1%	10.2%
3. RAWALPINDI ZONE	2,201	17.0%	2,706	14.8%	22.9%
4. PESHAWAR ZONE	1,402	10.8%	1,696	9.3%	21.0%
5. COMPANIES ZONE, PESHAWAR	1,219	9.4%	1,351	7.4%	10.8%
6. SIALKOT ZONE	791	6.1%	914	5.0%	15.5%
7. GUJRANWALA ZONE	545	4.2%	638	3.5%	17.1%
T O T A L	12,937	100.0%	18,259	100.0%	41.1%

**COMPANIES ZONE, ISLAMABAD**

80. Islamabad Companies Zone collected Rs. 8,752 million during 1997-98 which increased from Rs. 4,781 million in 1996-97 or up by 83.1%. Its share in the total collection of the Region also notably increased from 37% in 1996-97 to 47.9% in 1997-98. This Zone yielded Rs. 3,011 or 31% of the gross collection from withholding taxes which increased from Rs. 2,290 million in 1996-97, or up by 31%. The collection from payments with returns contributed Rs. 4,658 million, as compared to Rs. 1,948 million in 1996-97. The collection from demand reflected a significant increase from Rs. 851 million in 1996-97 to Rs. 1,913 million in 1997-98, or up by 125%.

FIGURE - 3.14

**ZONE-WISE PERFORMANCE OF  
NORTHERN REGION - 1997-98**



### **ISLAMABAD ZONE, ISLAMABAD**

81. Islamabad Zone collected Rs. 2,202 million during 1997-98. The collection was up by 10.2%, as compared to the collection of Rs. 1,998 million in 1996-97. Its share in total collection of the Region dropped from 15.5% in 1996-97 to 12.1% in 1997-98. Withholding taxes at Rs. 2,014 million yielded 90.6% of gross collection of the Region in 1997-98, which was up by 9.3%, as compared to collection of Rs. 1,842 million in 1996-97. The other two sources i.e. collection on demand and payments with returns contributed Rs. 56 and 153 million respectively in 1997-98.

### **RAWALPINDI ZONE, RAWALPINDI**

82. Rawalpindi Zone collected Rs. 2,706 million during 1997-98, as compared to Rs. 2,201 million in the preceding year. Its share in the Region remained at 14.8%. The collection from withholding taxes, voluntary payments and collection on demand was Rs. 2,428 million, Rs. 123 million and Rs. 173 million respectively. Withholding taxes shared 89.7% of gross collection of the Zone and increased from Rs. 1,997 million in 1996-97 to Rs. 2,428 million in 1997-98, or up by 22%. The other two sources i.e. payment with returns and collection on demand yielded Rs. 173 million and Rs. 123 million respectively.

### **PESHAWAR ZONE, PESHAWAR**

83. Peshawar Zone collected Rs. 1,696 million in 1997-98. Its share in the total collection of the Region stood at 9.3%. The collection from withholding taxes amounted to Rs. 1,625 million or 93.6% of gross collection. The other two components i.e. collection on demand and payment with returns yielded Rs. 57 million and Rs. 54 million respectively in 1997-98.

### **COMPANIES ZONE, PESHAWAR**

84. Companies Zone, Peshawar collected Rs. 1,351 million in 1997-98, as compared to Rs. 1,219 million in 1996-97, or up by 10.8%. Its share in total collection of the Region declined from 9.4% in 1996-97 to 7.4% in 1997-98. Withholding taxes at Rs. 969 million shared 69% in gross collection of the Zone, or down by 9%, as compared to the collection of Rs. 1,063 million in 1996-97. The collection on demand increased by 190% from 78 million in 1996-97 to Rs. 226 million in 1997-98. The collection from payment with returns was also up from 88 million in 1996-97 to Rs. 205 million in 1997-98.

### **SIALKOT ZONE, SIALKOT**

85. Sialkot Zone collected Rs. 914 million in 1997-98 and contributed 5% to the total collection of the Region. The collection was up by 15.5%, as compared to the collection of Rs. 791 million in 1996-97. Its major source of collection i.e. Rs. 786 million or 85% was collected from withholding taxes which increased by 11%, as compared to the collection of Rs. 711 million in 1996-97. The rest i.e. Rs. 95 million and Rs. 45 million were collected by the tax on demand and payments with returns respectively.

### **GUJRWALA ZONE, GUJRWALA**

86. Gujranwala Zone, collected Rs. 638 million in 1997-98, as compared to Rs. 545 million in 1996-97, or up by 17.1%. Its share in the total collection of the Region stood at 3.5%. Withholding taxes collected Rs. 535 million or 78% of total collection in 1997-98 and increased from Rs. 463 million in 1996-97, or up by 11%. Collection on demand and payment with returns yielded Rs. 60 million and Rs. 76 million respectively.

### SIALKOT ZONE

55. Sialkot Zone collected Rs. 514 million in 1997-98 and contributed 5% to the total collection of the Region. The collection was up by 15.3% as compared to the collection of Rs. 791 million in 1996-97. Its major source of collection is Tax - 30 million or 5.8% was collected from Withholding taxes which increased by 17% as compared to the collection of Rs. 114 million in 1996-97. The rest i.e. Rs. 50 million and Rs. 40 million were collected by the tax on dividend and payments, etc. respectively.

### GUANAWALA ZONE

56. Guanawala Zone collected Rs. 638 million in 1997-98 as compared to Rs. 545 million in 1996-97, or up by 17.1%. Its share in the total collection of the Region stood at 3.8%. Withholding taxes collected Rs. 238 million or 37% of total collection in 1997-98 and increased from Rs. 463 million in 1996-97, or up by 11%. Collection on dividend and payments etc. yielded Rs. 60 million and Rs. 70 million respectively.

# **OTHER DIRECT TAXES**

OTHER DIRECT TAXES

## CHAPTER 4

# OTHER DIRECT TAXES

Apart from Income Tax, the following other direct taxes are also administered and collected by the Commissioners of Income Tax and Wealth Tax.

1. Wealth Tax
2. Capital Value Tax
3. Worker's Welfare Fund
4. Corporate Assets Tax

2. In the year 1997-98 the other direct taxes yielded Rs. 6.05 billion and shared 5.9% in total collection from direct taxes. These taxes contributed 2.1% in total tax receipts in 1997-98 and showed a growth of 30%.

### ADMINISTRATION OF OTHER DIRECT TAXES

3. The other direct taxes are administered by the 32 Zonal Commissioners of Income and Wealth Tax. Five Regional Commissioners supervise the Zonal Commissioners, who are assisted by the Additional Commissioners, Deputy Commissioners, Assistant Commissioners.

### WEALTH TAX

4. The Wealth Tax Act, 1963, was promulgated with multiple objectives including discouraging concentration of wealth in un-productive assets, encouraging investments in corporate sector, helping strengthen the stock markets, boosting production and employment. Thus, incidence of wealth tax is on accumulated unproductive wealth.

### COLLECTION OF WEALTH TAX

5. 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
1993-94	1,216	1.7%
1994-95	1,644	35.2%
1995-96	1,785	8.6%
1996-97	2,411	35.1%
1997-98	3,536	46.7%

6. The collection of wealth tax increased from Rs. 1,216 million in 1993-94 to Rs. 3,536 million in 1997-98, or up by 191%, during the last five years.

**ACHIEVEMENT OF TARGETS**

7. From the table below, it is evident that the department always either remained close to the target or exceeded it.

TABLE - 4.2

**ACHIEVEMENT OF TARGET OF  
WEALTH TAX**

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
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%
1997-98	3,600	3,536	98.2%

8. 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 1997-98, the target was up by 49% as compared to the actual collection in 1996-97. Thus, a high target led to a drop of 1.8% in the achievement of the target. Collection, however, witnessed 46.7% increase during 1997-98.

**PERCENTAGE SHARE IN TOTAL TAX RECEIPTS  
AND IN DIRECT TAXES**

9. Wealth tax has a very small contribution to direct taxes and hence in total tax receipts. It is, however, notable that its share in total collection as well as in direct taxes has shown gradual growth during the last five years.

TABLE - 4.3

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1993-94	0.7%	2.8%
1994-95	0.7%	2.7%
1995-96	0.7%	2.3%
1996-97	0.9%	2.8%
1997-98	1.2%	3.4%

10. The percentage share of wealth tax in total tax receipts fluctuated between 0.7% to 1.2% during the last five years. Its share gradually increased from 2.8% in the collection of direct taxes in 1993-94 to 3.4% in 1997-98.

**REGION-WISE PERFORMANCE OF WEALTH TAX**

11. The performance of collection of wealth tax is a reflection of collection by the thirty two Zonal Commissioners and five Regional Commissioners. A comparative region-wise collection of last five years is given in the following table:

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
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
1997-98	619	17.5%	1,192	33.7%	721	20.4%	297	8.4%	707	20.0%	3,536

12. The highest collection of Rs. 1,192 million was made by the Southern Region in 1997-98. The Eastern Region placed at the second position yielded Rs. 721 million in 1997-98. The other three Regions i.e. Northern, Corporate and Central Region collected Rs. 707, Rs. 619 and Rs. 297 million, respectively in 1997-98.

**CAPITAL VALUE TAX**

13. 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.

## COLLECTION OF CVT

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

TABLE - 4.5

### COLLECTION OF CVT

(Rs. in million)

YEAR	COLLECTION	% GROWTH
1	2	3
1993-94	420	34.2%
1994-95	497	18.3%
1995-96	667	34.2%
1996-97	1,487	122.9%
1997-98	1,486	-

15. The collection at Rs. 420 million in 1993-94, increased to Rs. 1,486 million in 1997-98 registering a growth of 254% during last five years. The collection at Rs. 1,487 million in 1996-97 registered an excellent growth of 122.9% as compared to the preceding year. The collection, however, remained almost the same i.e., Rs. 1,486 million in 1997-98, as compared to last year.

## ACHIEVEMENT OF THE TARGET

TABLE - 4.6

### ACHIEVEMENT OF TARGET OF CVT

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
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%
1997-98	1,695	1,486	87.7%

16. The achievement of target was 93.3% in 1993-94 and 58.5% in 1994-95. This was due to the unrealistic high targets as compared to the actual collection in the preceding year. The target in the year 1995-96 and 1996-97 was not only achieved but exceeded by 25.8% and 9.8% respectively. In the year 1997-98, the target again fell short of 12.3%.

### **SHARE OF CVT IN TOTAL TAXES AND DIRECT TAXES**

17. Despite impressive growth during the last five years, the CVT's share in direct taxes and in total tax collection was very small.

TABLE - 4.7

### **PERCENTAGE SHARE OF CVT IN DIRECT TAXES AND TOTAL TAX RECEIPTS**

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1993-94	0.2%	1.0%
1994-95	0.2%	0.8%
1995-96	0.2%	0.9%
1996-97	0.5%	1.7%
1997-98	0.5%	1.4%

18. The share of CVT in total tax receipts remained around 0.5% during 1997-98. Its share in direct taxes was in the range of 0.8% to 1.7% during last five years.

19. The Region-wise collection and its percentage share in total collection during the last five years is given in the table - 4.8.

TABLE - 4.8

**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
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
1997-98	397	26.7%	344	23.2%	219	14.7%	153	10.3%	373	25.1%	1,486

20. The Corporate Region yielded the highest collection i.e. Rs. 397 million during 1997-98 and shared 26.7%, in the total collection of CVT. The Northern Region remained second in revenue generation and yielded Rs. 373 million or 25.1% in the total collection. The other three regions i.e., Southern, Eastern and Central collected Rs. 344, Rs. 219 and Rs. 153 million respectively.

**CORPORATE ASSETS TAX (CAT)**

21. 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 - 4.9

**COLLECTION OF CORPORATE ASSETS TAX**

(Rs. in million)

YEAR	COLLECTION	% ANNUAL GROWTH	% SHARE IN DIRECT TAXES
1	2	3	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%	-
1997-98	7	-30.0%	-

22. The collection of CAT was started from October, 1992. However, it gradually declined and remained at Rs. 7 million only in 1997-98.

TABLE - 4.10

**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 COLLECTION
	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
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
1997-98	2	28.6%	-	-	5	71.4%	-	-	-	-	7

23. The Eastern Region shared 71.4% in the CAT collection of the country during 1997-98. The next higher collection was yielded by the Corporate Region which was 28.6%.

## WORKER'S WELFARE FUND

TABLE - 4.11

### 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
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%
1997-98	900	1,018	113.1%	35.4%	0.3%	1.0%

24. The collection on account of worker's welfare fund (WWF) increased from Rs. 349 million in 1993-94 to Rs. 1,018 million in 1997-98, or up by 192% during the period. The share of WWF in total tax collection was very small and remained 0.3% in 1997-98. In Direct Taxes it ranged between 0.7 to 1.0% during last five years.

TABLE - 4.12

**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 COLLECTION
	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	COLLECTION	% SHARE IN TOTAL	
1	2	3	4	5	6	7	8	9	10	11	12
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
1997-98	379	37.2%	11	1.1%	93	9.1%	88	8.6%	447	43.9%	1,018

25. The Northern Region yielded the maximum collection of Rs. 447 million under this head in 1997-98. The Corporate Region collected Rs. 379 million and contributed 37.2% in the total collection of WWF. The Central Region collected Rs. 88 million with 8.6% share in total collection. The other two regions namely Eastern and Southern Region registered a share of 9.1% and 1.1%, respectively.

REGIONWISE PERFORMANCE OF WORKER'S WELFARE FUND

YEAR	CORPORATE REGION		SOUTH REGION		CENTRAL REGION		NORTHERN REGION		TOTAL
	COLLECTED IN LACS	PAID IN LACS							
1957	175.34	175.34	1.14	1.14	1.14	1.14	1.14	1.14	178.76
1958	19.17	19.17	1.70	1.70	1.70	1.70	1.70	1.70	22.27
1959	100.00	100.00	2.00	2.00	2.00	2.00	2.00	2.00	104.00
1960	14.12	14.12	0.80	0.80	0.80	0.80	0.80	0.80	15.72
1961	27.50	27.50	1.10	1.10	1.10	1.10	1.10	1.10	29.70

The Northern Region started the maximum collection of Rs. 447 million under the head in 1957-58. The Corporate Region collected Rs. 175.34 million and contributed 37.5% in the total collection of Rs. 464.76 million. The Central Region collected Rs. 83 million with 17.8% share in total collection. The other two regions namely Eastern and Southern Region registered a share of 8.1% and 1.1% respectively.

# CENTRAL EXCISE



## CENTRAL EXCISE

The incidence of Central Excise Duty (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, cigarettes and beverages, etc. Another category of articles liable to CED are building and Industrial raw materials like Cement, Natural Gasses and POL Products. Excisable services like telephone, distribution of gas, travel by air also contributed substantially towards central excise collection. 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 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.

2. The Central Excise Collectorates at Karachi and Lahore are exclusively engaged in administering 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 fifteen Collectorates are thus engaged in the gross collection of CED and refunds thereof, whereas the central excise export rebates are paid by the Exports Collectorates at Karachi & Lahore and in the Composite Collectorates, these are sanctioned by the customs side of the Collectorates.

### CENTRAL EXCISE COLLECTORATES

- 1) Karachi
- 2) Lahore

## COLLECTORATES OF CUSTOMS AND CENTRAL EXCISE

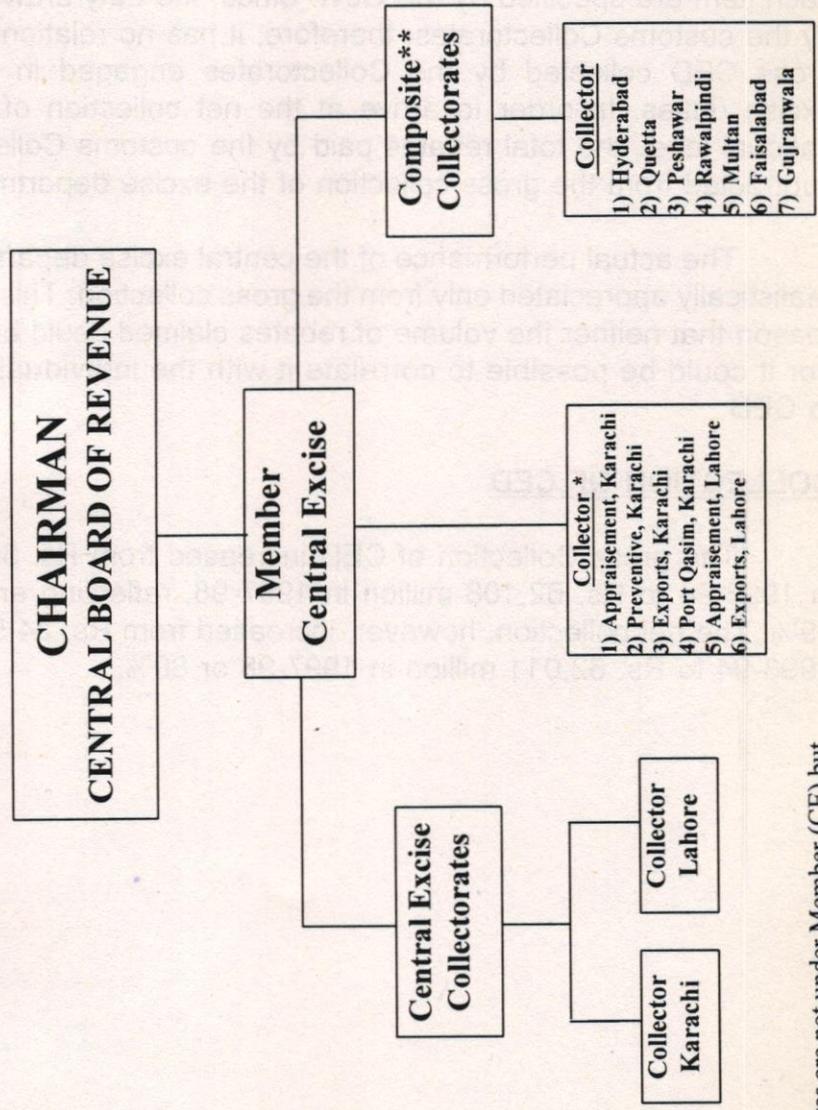
- 1) Hyderabad
- 2) Quetta
- 3) Multan
- 4) Faisalabad
- 5) Gujranwala
- 6) Rawalpindi
- 7) Peshawar

## COLLECTORATES OF CUSTOMS

- 1) Appraisalment, Karachi
- 2) Preventive, Karachi
- 3) Exports, Karachi
- 4) Port Qasim, Karachi
- 5) Appraisalment, Lahore
- 6) Exports, Lahore

**FIGURE - 5.1**

**ORGANOGRAM OF CENTRAL EXCISE DEPARTMENT**



\* These Collectorates are not under Member (CE) but collect C.E. duty as agency function.

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

## COMPUTATION OF (NET) CENTRAL EXCISE DUTIES

3. 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, therefore, 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.

4. 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 CED.

## COLLECTION OF CED

5. The gross Collection of CED increased from Rs. 36,688 million in 1993-94 to Rs. 62,108 million in 1997-98, reflecting an increase of 69%. The net collection, however, increased from Rs. 34,520 million in 1993-94 to Rs. 62,011 million in 1997-98 or 80%.

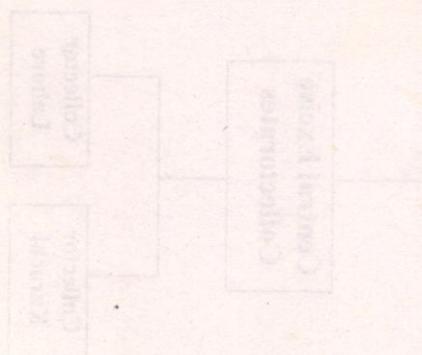


TABLE - 5.1

**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
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%
1997-98	62,107	96	62,011	12.2%

6. 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 9.4% witnessed during the year 1993-94. 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 8.1% 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 beverages concentrate and aerated waters. In the year 1997-98 the growth was picked up to a respectable level of 12.2%.

**REBATES/REFUNDS ON EXPORTS**

7. 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.

8. As export rebates are deducted from the gross collection of CED to arrive at the net collection, therefore, it has played a significant role

in the performance of the collection as well as in the achievement of the target during last five years.

TABLE - 5.2

**REFUNDS AND REBATES OF  
CENTRAL EXCISE DUTY**

(Rs. in million)

YEAR	REFUNDS	REBATES	REFUNDS/ REBATES (3+4)
1	3	4	5
1993-94	13	2,155	2,168
1994-95	6	1,434	1,440
1995-96	89	1,491	1,580
1996-97	11	1,352	1,363
1997-98	15	82	97

9. The rebates constituted 6% of gross collection in 1993-94 and constantly declined from Rs. 2,155 million to Rs. 1,352 million in 1996-97. As a result of withdrawal of CED on cotton yarn in 1996-97, the C.E. rebates gradually declined and remained at only Rs. 82 million during 1997-98.

10. The refunds refer to repayment of CED to the assesseees for the excessive payment or as a result of decision by various appellate authorities and courts.

**COLLECTION OF CED AND ACHIEVEMENT  
OF TARGET DURING 1997-98**

11. The target of CED for the year 1997-98 was fixed at Rs. 63.0 billion as against the collection of CED of Rs. 55.3 billion in 1996-97. Thus, the overall estimated increase in revenue target during 1997-98 over the actual collection in corresponding year was 14%. The actual collection of CED during 1997-98 was Rs. 62.0 billion, which resulted in shortfall of Rs. 1,017 million from the target or 1.6%.

TABLE - 5.3

**COLLECTION OF CENTRAL EXCISE DUTIES (NET)**  
**AND ACHIEVEMENT OF TARGETS**

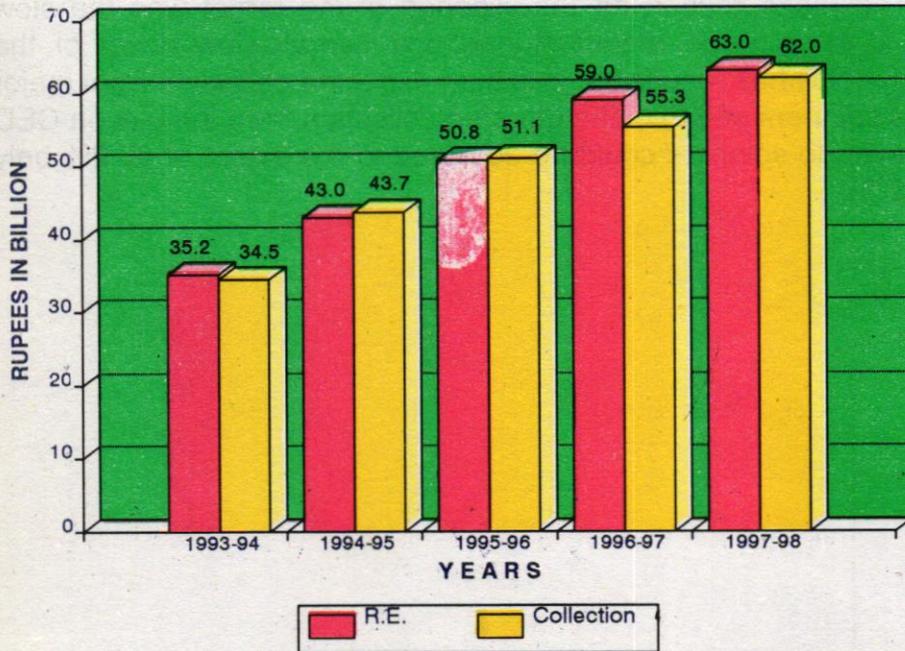
(Rs. in million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
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%
1997-98	63,028	62,011	98.4%

12. The major reason for the slippage of the target was the slow growth in large scale manufacturing and overall slow down of the economy. This has resulted in less than expected collection from major revenue spinners of CED. The targeted collection from the eleven CED major revenue spinners could be achieved to the extent of 92.2% only (Table 5.5).

**FIGURE - 5.2**

**CENTRAL EXCISE DUTIES (NET) AND  
ACHIEVEMENT OF TARGETS**



**SHARE OF CED IN INDIRECT TAXES  
AND TOTAL COLLECTION**

13. It can be gauged from the following table that despite continuous transfer of CED items towards sales tax the CED continue to occupy a respectable position in the collection of total taxes and Indirect Taxes.

TABLE - 5.4

**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
1993-94	26.7%	20.0%
1994-95	26.5%	19.3%
1995-96	26.9%	19.1%
1996-97	28.0%	19.6%
1997-98	32.6%	21.1%

14. The CED share in Indirect Taxes gradually increased from 26.7% in 1993-94 to 32.6% in 1997-98. Similarly, in total taxes, the share of CED slightly increased from 20.0% in 1993-94 to 21.1% in 1997-98. The increase in the share of Indirect Taxes and total taxes is mainly subscribed to substantial decline in the share of Customs Duties both in total as well as in Indirect Taxes.

**PERFORMANCE OF THE MAJOR CED  
REVENUE SPINNERS IN 1997-98**

15. The performance of collection from CED by and large confined to the performance of following eleven major revenue spinners.

TABLE - 5.5

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

(Rs. in million)

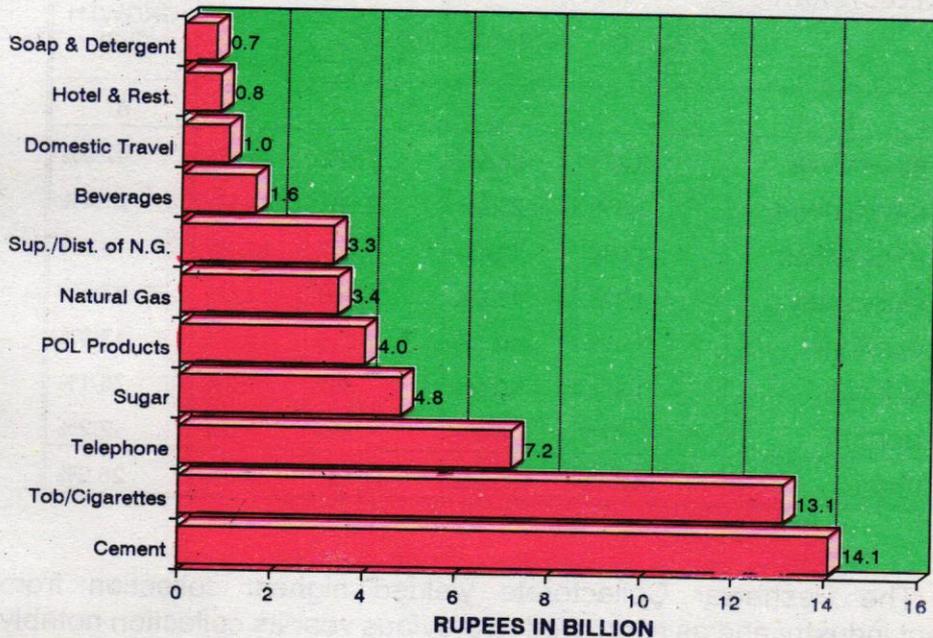
COMMODITIES/ SERVICES	COLLECTION		% INC./ DEC. OVER LAST YEAR	% SHARE OF TOTAL COLL. 1997-98	TARGET	TARGET ACHIEVED
	1997-98	1996-97				
1	2	3	4	5	6	7
1. Cement	14,103	11,137	26.6%	22.7%	15,250	92.5%
2. Tob/Cigarettes	13,123	11,711	12.1%	21.1%	13,500	97.2%
3. Telephone	7,177	8,320	-13.7%	11.6%	6,500	110.4%
4. Sugar	4,764	4,439	7.3%	7.7%	6,500	73.3%
5. POL. Products	4,015	4,066	-1.3%	6.5%	4,362	92.0%
6. Natural Gas	3,420	3,273	4.5%	5.5%	3,700	92.4%
7. Sup./Dist of Natural Gas	3,269	1,631	100.4%	5.3%	4,000	81.7%
8. Beverages	1,619	1,487	8.9%	2.6%	1,850	87.5%
9. Domestic Travels	1,004	958	4.8%	1.6%	1,150	87.3%
10. Hotels & Restaurants	787	781	0.8%	1.3%	1,050	75.0%
11. Soaps & Detergents	718	624	15.1%	1.1%	690	104.1%
Sub Total	53,999	48,427	11.5%	87.0%	58,552	92.2%
Others	8,109	8,201	-1.1%	13.0%	4,476	181.2%
<b>TOTAL</b>	<b>62,108*</b>	<b>56,628</b>	<b>9.7%</b>	<b>100.0%</b>	<b>63,028*</b>	<b>98.5%</b>

\* Gross target and collection.

16. In view of the hard fact that the major revenue spinners occupy the dominant position and contributed 87% of the collection in the year 1997-98, it would be appropriate to analyse the major revenue spinners so as to gauge the performance of the tax collection from CED which is explicitly given in the following paragraphs.

**FIGURE - 5.3**

**COLL. FROM MAJOR REVENUE SPINNERS  
OF CENTRAL EXCISE DUTIES - 1997-98**



## CEMENT

17. Cement is the most important indigenous industry of the country and its collection stood at the top of major revenue spinner of CED. The collection from this item increased from Rs. 11,137 million in 1996-97, to Rs. 14,103 million in 1997-98. Major reason for increase in collection is attributed to increase in CED tariff from 35% to 40% of retail price to compensate revenue loss to some extent due to withdrawal of sales tax from cement. Its share in total collection also significantly improved from 19.7% in 1996-97 to 22.7% in 1997-98. The achievement of the target was to the extent of 92.5%.

TABLE - 5.6

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM CEMENT

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH (2-3)
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	3,374	23.9%	2,282	20.5%	47.9%
2. RAWALPINDI	3,318	23.5%	2,732	24.5%	21.4%
3. HYDERABAD	1,986	14.1%	1,817	16.3%	9.3%
4. FAISALABAD	1,723	12.2%	1,396	12.6%	23.4%
5. KARACHI	1,425	10.1%	1,215	10.9%	17.3%
6. MULTAN	1,404	10.0%	802	7.2%	75.1%
7. QUETTA	873	6.2%	893	8.0%	-2.2%
TOTAL	14,103	100.0%	11,137	100.0%	26.6%

18. The Peshawar Collectorate yielded highest collection from Cement industry and as compared to previous year its collection notably increased from Rs. 2,282 million in 1996-97 to Rs. 3,374 million in 1997-98 reflecting an appreciable growth of 47.9%. The Rawalpindi Collectorate was the second highest in collection from cement industry, however, its share in the overall collection from cement declined from 24.5% in 1996-97 to 23.5% in 1997-98. The collection at Rs. 3,318 million in 1997-98 was up by 21.4% as compared to the preceding year's receipts. The Hyderabad Collectorate, remained at the third position in CED collection from cement. Its collection increased from

Rs.1,817 million in 1996-97 to Rs. 1,986 million in 1997-98 or up by 9.3%. However, its share declined from 16.3% in 1996-97 to 14.1% in 1997-98.

19. The Faisalabad Collectorate has recorded a significant growth in collection i.e. 23.4% as compared to last year. Its share in total collection, however, marginally declined from 12.6% in 1996-97 to 12.2% in 1997-98. The total collection of Karachi Collectorate, increased from Rs. 1,215 million in 1996-97 to Rs. 1,425 million in 1997-98 or up by 17.3%. The Multan Collectorate demonstrated an increase of 75.1% over last year. The collection from Quetta Collectorate slightly declined by 2.2% as compared to last year.

### TOBACCO/CIGARETTES

20. The collection from cigarettes remained the second major source of collection of CED. Its collection increased from Rs. 11,711 million in 1996-97 to Rs. 13,123 million in 1997-98. The share of collection from cigarettes slightly increased from 20.7% in 1996-97 to 21.1% in 1997-98. The percentage increase in collection over the preceding year was 12.1%. The commodity target was slightly missed by Rs. 377 million or 2.8% during 1997-98.

TABLE - 5.7

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM TOB./CIGARETTES

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	5,006	38.2%	5,889	50.3%	(-) 15.0%
2. PESHAWAR	3,652	27.8%	2,290	19.6%	59.5%
3. MULTAN	2,165	16.5%	1,530	13.1%	41.5%
4. KARACHI	1,486	11.3%	1,304	11.1%	14.0%
5. HYDERABAD	779	5.9%	670	5.7%	16.3%
6. QUETTA*	35	0.3%	28	0.2%	25.0%
TOTAL	13,123	100.0%	11,711	100.0%	12.1%

\* Filter Rod

21. The highest collection in the year 1997-98, i.e. 38.2% of the total collection from cigarettes was realised by the Rawalpindi Collectorate. However, the collection at Rs. 5,006 million declined by 15% as compared to last year. Its share in total collection dipped from 50.3% in 1996-97 to 38.2% in 1997-98. The share of Peshawar Collectorate in total collection increased from 19.6% in 1996-97 to 27.8% in 1997-98. Its collection in 1997-98 at Rs. 3,652 million increased from Rs. 2,290 million or by 59.5% as compared to preceding year. The collection by the Multan Collectorate improved from Rs. 1,530 million in 1996-97 to Rs. 2,165 million in 1997-98, or up by 41.5%. Its share in total collection also improved as compared to the last year's collection. The collection from Karachi Collectorate stood at Rs. 1,486 million in 1997-98 which was up by 14% as compared to last year's collection. Hyderabad Collectorate has also shown a positive growth of 16.3% in 1997-98 over the preceding year's collection. Its share in total collection also slightly improved from 5.7% to 5.9% in the same year.

### TELEPHONE SERVICES

22. The central excise collection from telephone services remained at the third position in the top eleven major revenue spinners. It is collected by the Rawalpindi Collectorate from PTCL, Paktel and Pakcom. Its collection decreased from Rs. 8,320 million in 1996-97 to Rs. 7,177 million in 1997-98 or down by 13.7%. The major reason for the drop in revenue was reduction in CED rate from 40% to 25% during the year. However, the target placed at Rs. 6,500 million was exceeded by 10.4%.

### SUGAR

23. Sugar is the important agro-based industry of the country and remained the fourth major revenue spinner of the CED. The collection in the year 1997-98 was Rs. 4,764 million. The target of Rs. 6,500 million was missed by 26.7%. This was due to decrease in rate of CED from Rs. 2.10 per K.G. to Rs. 0.40/Kg w.e.f. **01.04.1998**. However, the collection increased from Rs. 4,439 million in 1996-97 to Rs. 4,764 million in 1997-98. The annual growth stood at 7.3%.

TABLE - 5.8

**COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE  
DUTY FROM SUGAR**

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	2,003	42.1%	1,857	41.8%	7.9%
2. FAISALABAD	1,312	27.5%	1,167	26.3%	12.4%
3. MULTAN	607	12.7%	675	15.2%	(-) 10.1%
4. LAHORE	451	9.5%	382	8.6%	18.1%
5. GUJRANWALA	249	5.2%	255	5.8%	(-) 2.4%
6. PESHAWAR	142	3.0%	103	2.3%	37.9%
TOTAL	4,764	100%	4,439	100.0%	7.3%

24. The Hyderabad Collectorate, provided bulk of the revenue from sugar. Its share in total collection of CED from sugar was up from 41.8% in 1996-97 to 42.1% in 1997-98. Its collection increased from Rs. 1,857 million in 1996-97 to Rs. 2,003 million in 1997-98 or up by 7.9%. The Faisalabad Collectorate, collected Rs. 1,312 million or 27.5% of total collection from sugar during 1997-98. The collection increased from Rs. 1,167 million in 1996-97 to Rs. 1,312 million in 1997-98 or up by 12.4%. The percentage share of sugar in total collection by the Multan Collectorate, declined from 15.2% in 1996-97 to 12.7% in 1997-98. The collection dropped from Rs. 675 million in 1996-97 to Rs. 607 million in 1997-98. The share of Lahore Collectorate, in total collection also increased from 8.6% in 1996-97 to 9.5% in 1997-98. The collection followed the increasing trend i.e., from Rs. 382 million in 1996-97 to Rs. 451 million in 1997-98 or up by 18.1%. The Gujranwala Collectorate, with its share of 5.2% in total collection in 1997-98 has been down by 2.4% over the collection in the preceding year. The Peshawar Collectorate, demonstrated an upward trend in collection as compared to preceding year. The collection increased from Rs. 103 million in 1996-97 to Rs. 142 million in 1997-98 or up by 37.9%.

## P.O.L.PRODUCTS

25. P.O.L. products remained the fifth major revenue spinner of CED in 1997-98. Two oil refineries at Karachi, and one each at Rawalpindi and Multan were the major source of revenue from this product. The P.O.L. Products shared 6.5% in the total collection of CED in 1997-98. Its collection however, declined from Rs. 4,066 million in 1996-97 to Rs. 4,015 million in 1997-98 showing a drop of 1.3% over the preceding year. The collection targeted at Rs. 4,362 million in the year 1997-98 was achieved to the extent of 92%.

TABLE - 5.9

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM POL PRODUCTS

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI	2,477	61.7%	2,480	61.0%	(-) 0.1%
2. RAWALPINDI	736	18.3%	727	17.9%	1.2%
3. MULTAN	281	7.0%	323	8.0%	(-) 13.0%
4. LAHORE	260	6.5%	259	6.4%	0.4%
5. HYDERABAD	139	3.5%	148	3.6	(-) 6.1%
6. QUETTA	69	1.7%	63	1.5%	9.5%
7. GUJRANWALA	36	0.9%	43	1.1%	(-) 16.3%
8. PESHAWAR	10	0.2%	17	0.4%	(-) 41.2%
9. FAISALABAD	7	0.2%	6	0.1%	16.7%
TOTAL	4,015	100.0%	4,066	100.0%	(-) 1.3%

26. 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 declined slightly from Rs. 2,480 million in 1996-97 to Rs. 2,477 million in 1997-98. However, its share in total collection increased from 61.0% in 1996-97 to 61.7% in 1997-98. The Rawalpindi Collectorate was the second major source of revenue from this item and collected Rs. 736 million in 1997-98 as compared to Rs. 727 million in 1996-97, showing a growth of 1.2%, over the preceding year. Its share

in total collection also increased from 17.9% in 1996-97 to 18.3% in 1997-98. The Multan Collectorate, yielded Rs. 281 million from this item in the year 1997-98 which was down by 13.0% as compared to the collection in the last year. The collection made by the Lahore Collectorate, nominally increased from Rs. 259 million in 1996-97 to Rs. 260 million in 1997-98. The Hyderabad Collectorate, contributed Rs. 139 million in 1997-98 as compared to Rs. 148 million in 1996-97 reflecting a decline in growth by 6.1%. The Quetta Collectorate yielded Rs. 69 million during 1997-98. The other three Collectorates viz; Gujranwala, Peshawar and Faisalabad with negligible share in total collection yielded Rs. 36 million, Rs. 10 million and Rs. 7 million respectively in 1997-98.

### **NATURAL GAS**

27. The collection from natural gas at Rs. 3,420 million in 1997-98, increased from Rs. 3,273 million in 1996-97 or up by 4.5%. The target set for natural gas at Rs. 3,700 million in 1997-98 was achieved to the extent of 92.4%. The CED on natural gas was collected by four Collectorates, of which Hyderabad and Quetta Collectorates shared 94.3% of total collection.

**TABLE - 5.10**

### **COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM NATURAL GAS**

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	1,435	42.0%	1,527	46.7%	(-) 6.0%
2. QUETTA	1,788	52.3%	1,530	46.7%	16.9%
3. RAWALPINDI	130	3.8%	152	4.6%	(-) 14.5%
4. MULTAN	67	1.9%	64	2.0%	4.7%
TOTAL	3,420	100.0%	3,273	100.0%	4.5%

28. The Hyderabad Collectorate collected Rs. 1,435 million in 1997-98 as compared to Rs. 1,527 million in the preceding year showing a decline of 6.0%. Its share in total collection also dipped from 46.7% in 1996-97 to

42.0% in 1997-98. The collection from Quetta Collectorate, increased from Rs. 1,530 million in 1996-97 to Rs. 1,788 million in 1997-98 or up by 16.9% as compared to last year. Its share in total collection from natural gas increased from 46.7% in 1996-97 to 52.3% in 1997-98. The Rawalpindi Collectorate, contributed 3.8% in the total collection from this item in 1997-98. The collection declined from Rs. 152 million in 1996-97 to Rs. 130 million in 1997-98. The collection from Multan Collectorate, was Rs. 67 million in 1997-98 which increased from Rs. 64 million in 1996-97. Its share in total collection was 1.9% in 1997-98.

## **SUPPLY AND DISTRIBUTION OF NATURAL GAS**

29. The CED on supply and distribution of natural gas was levied through an ordinance in October, 1996. The CED collection from this item was Rs. 3,269 million in 1997-98 as compared to 1,631 million in 1996-97 recording a significant increase of 100.4%. However, the target placed at Rs. 4,000 million was achieved by 81.7% in 1997-98.

TABLE - 5.11

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

(Rs. in Million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI	1,626	49.7%	806	49.4%	101.7%
2. LAHORE	1,496	45.8%	743	45.6%	101.3%
3. HYDERABAD	147	4.5%	82	5.0%	79.3%
TOTAL	3,269	100.0%	1,631	100.0%	100.4%

30. The collection from this item was made by only three Collectorates, of which Karachi and Lahore shared 49.7% and 45.8% respectively. Hyderabad Collectorate with collection of Rs. 147 million shared only 4.5% of the total collection from this item.

## BEVERAGES

31. The Beverages industry stood at 8th position of major revenue spinners of CED. The collection increased from Rs. 1,487 million in 1996-97 to Rs. 1,619 million in 1997-98 or up by 8.9%. The target set at Rs. 1,850 million from this item in 1997-98 was achieved to the extent of 87.5%. Except Faisalabad Collectorate, all the Collectorates in the country demonstrated a tangible increase in collection which ranged from 2.6% to 50.5% over the preceding year.

TABLE - 5.12

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	359	22.2%	333	22.4%	7.8%
2. KARACHI	291	18.0%	281	18.9%	3.6%
3. MULTAN	240	14.8%	234	15.7%	2.6%
4. GUJRANWALA	230	14.2%	206	13.8%	11.7%
5. FAISALABAD	141	8.7%	157	10.6%	(-) 10.2%
6. PESHAWAR	140	8.7%	93	6.3%	50.5%
7. RAWALPINDI	109	6.7%	105	7.1%	3.8%
8. HYDERABAD	105	6.5%	75	5.0%	40.0%
9. QUETTA	4	0.2%	3	0.2%	33.3%
TOTAL	1,619	100.0%	1,487	100.0%	8.9%

32. The Lahore Collectorate, was the major source of revenue from this item. Its share in total collection remained at 22.2% in 1997-98. The collection increased from Rs. 333 million in 1996-97 to Rs. 359 million in 1997-98 or up by 7.8%. The Karachi Collectorate, yielded Rs. 291 million in 1997-98 from this item which increased by 3.6% as compared to last year. The Multan Collectorate's share in total collection was 14.8% in 1997-98. Its collection increased from Rs. 234 million in 1996-97 to Rs. 240 million in 1997-98 or up by 2.6% as compared to

last year. The collection from Gujranwala Collectorate, at Rs. 230 million was up by 11.7% as compared to last year. The Faisalabad Collectorate collected Rs. 141 million in 1997-98 and was down by 10.2% as compared to the preceding year's collection. The Peshawar Collectorate received Rs. 140 million in 1997-98 from this item which was up by 50.5% as compared to last year. The Rawalpindi Collectorate, collected Rs. 109 million in 1997-98 from beverages which was up by 3.8% as compared to preceding year. The Hyderabad Collectorate received Rs. 105 million from beverages which increased by 40% as compared with last year's collection. The Quetta Collectorate yielded only Rs. 4 million from this item in 1997-98.

### DOMESTIC TRAVELS

33. Domestic travels was the 9th major revenue spinner of CED during 1997-98. The collection from this item was Rs. 1,004 million in 1997-98 as against Rs. 958 million, in 1996-97, reflecting a growth of 4.8%. The share of domestic travels in total CED was 1.6% and the target achievement was 87.3% in 1997-98.

TABLE - 5.13

#### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM DOMESTIC TRAVEL

(Rs. in million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. KARACHI	962	95.8%	925	96.6%	4.0%
2. LAHORE	42	4.2%	33	3.4%	27.3%
TOTAL	1,004	100.0%	958	100.0%	4.8%

34. 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. 962 million in 1997-98 and registered a growth of 4.0% over the last year. The Lahore Collectorate, collected Rs. 42 million and shared 4.2% in 1997-98. It showed a growth rate of 27.3% over the corresponding period of last year.

## HOTELS AND RESTAURANTS

35. The collection from hotels and restaurants emerged as 10th major revenue spinner of CED. It contributed Rs. 787 million in 1997-98 as compared to Rs. 781 million in 1996-97 and reflected a nominal growth of 0.8% over the preceding year. The target placed at Rs. 1,050 million in 1997-98 could be achieved by 75%.

TABLE - 5.14

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM HOTELS AND RESTAURANTS

(Rs. in Million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. KARACHI	325	41.3%	310	39.7%	4.8%
2. LAHORE	196	24.9%	193	24.7%	1.6%
3. RAWALPINDI	190	24.1%	199	25.5%	-4.5%
4. PESHAWAR	28	3.5%	27	3.5%	3.7%
5. FAISALABAD	13	1.7%	15	1.9%	-13.3%
6. QUETTA	13	1.7%	12	1.5%	8.3%
7. MULTAN	13	1.7%	13	1.7%	-
8. HYDERABAD	4	0.5%	5	0.6%	-20.0%
9. GUJRANWALA	5	0.6%	7	0.9%	-28.6%
TOTAL	787	100.0%	781	100.0%	0.8%

36. The Karachi Collectorate remained at the top in revenue collection from Hotels & Restaurants. Its share also increased from 39.7% in 1996-97 to 41.3% in 1997-98. Lahore Collectorate stood second in collection of CED from this item, contributing 24.9% in 1997-98. The collection from Rawalpindi Collectorate, declined by 4.5% as compared to last year.

## SOAPS AND DETERGENTS

37. Soaps and detergents became the eleventh major revenue spinner of CED during 1997-98. The collection from this item was Rs. 718 million in 1997-98 as compared to Rs. 624 million in 1996-97. The collection increased by 15.1% as compared to last year's collection. The achievement of target was exceeded by 4.1%.

TABLE - 5.15

### COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM SOAPS & DETERGENTS

(Rs. in Million)

COLLECTORATES	1997-98		1996-97		% GROWTH
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. MULTAN	353	49.2%	300	48.1%	17.7%
2. HYDERABAD	120	16.7%	128	20.5%	(-) 6.3%
3. KARACHI	94	13.1%	98	15.7%	(-) 4.1%
4. QUETTA	70	9.7%	30	4.8%	133.3%
5. GUJRANWALA	60	8.4%	50	8.0%	20.0%
6. PESHAWAR	20	2.8%	15	2.4%	33.3%
7. LAHORE	1	0.1%	3	0.5%	(-) 66.7%
TOTAL	718	100.0%	624	100.0%	15.1%

38. The Multan Collectorate, provided bulk of the revenues from Soaps & Detergents. Its share in total collection of CED from Soap & Detergent was up from 48.1% in 1996-97 to 49.2% in 1997-98. Its collection increased from Rs. 300 million in 1996-97 to Rs. 353 million in 1997-98 or up by 17.7%. The Hyderabad Collectorate, collected Rs. 120 million or 16.7% of total collection from Soaps & Detergents. However, the collection declined from Rs. 128 million in 1996-97 to Rs. 120 million in 1997-98 or down by 6.3%. The collection by the Karachi Collectorate also declined by 4.1%. Its share also decreased from 15.7% in 1996-97 to 13.1% in 1997-98. The Quetta Collectorate collected 133.3% more during 1997-98 as compared to last year's collection. Its collection increased from Rs.30 million in 1996-97 to Rs.70 million in 1997-98.

**COLLECTORATE-WISE COLLECTION  
OF CENTRAL EXCISE DUTIES**

39. 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 5.16 a brief analysis of collection, achievement of target and percentage share in total collection will help in gauging the performance of the Collectorates.

40. The gross collection grew at a satisfactory pace of 9.7% in 1997-98 over last year. The major Collectorates viz; Rawalpindi, Karachi, Hyderabad, Lahore, Multan and Peshawar contributed 87.2% of revenue. All the Collectorates except Rawalpindi Collectorate demonstrated a positive growth. Six Collectorates exceeded the target. The remaining Collectorates were close to the target. Collectorate-wise collection, percentage share, growth and achievement of target of each Collectorate is given in table 5.16.

Collectorate	1996-97	1997-98	% Change	Target	% of Total	% of Target
Rawalpindi	1000	1050	5.0%	1000	10.5%	105%
Karachi	2000	2100	5.0%	2000	21.0%	105%
Hyderabad	3000	3100	3.3%	3000	31.0%	103%
Lahore	4000	4100	2.5%	4000	41.0%	102%
Multan	5000	5100	2.0%	5000	51.0%	102%
Peshawar	6000	6100	1.7%	6000	61.0%	101%
Other	1000	1000	0.0%	1000	10.0%	100%
<b>Total</b>	<b>10000</b>	<b>10900</b>	<b>9.7%</b>	<b>10000</b>	<b>109.0%</b>	<b>109%</b>

TABLE - 5.16

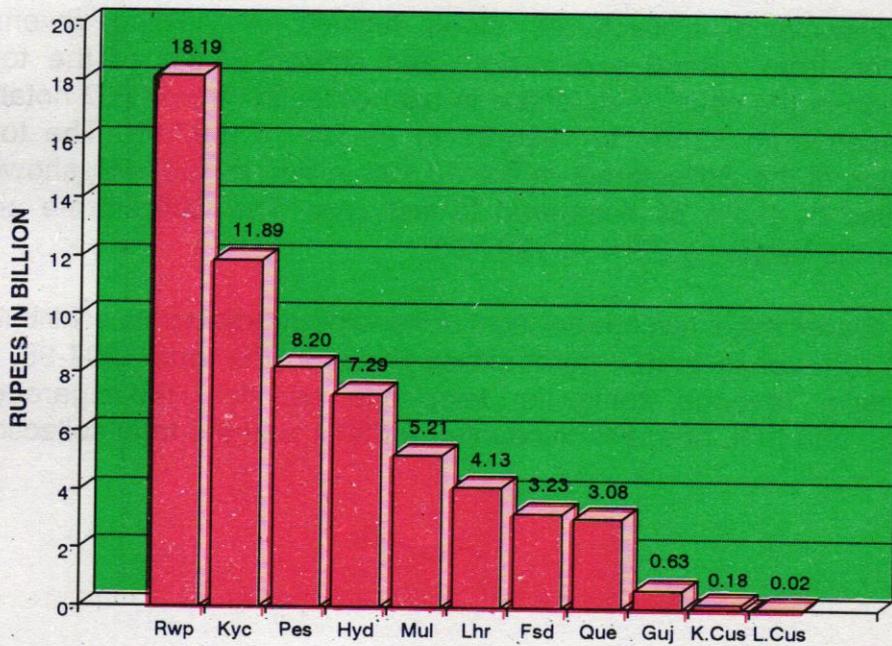
**COLLECTORATE-WISE COLLECTION OF  
CENTRAL EXCISE DUTY (GROSS)**

(Rs. in million)

COLLECTORATE	COLLECTION		% SHARE IN TOTAL COLLEC- TION IN 1997-98	% SHARE IN TOTAL COLLEC- TION IN 1996-97	% GROWTH	REVISED ESTI- MATES 1997-98	% ACHIEV. OF TARGET 2/7
	1997-98	1996-97					
1	2	3	4	5	6	7	8
1.RAWALPINDI	18,195	18,639	29.3%	32.9%	(-) 2.4%	18,738	97.1%
2.KARACHI	11,895	11,623	19.2%	20.5%	2.3%	12,050	98.7%
3.PESHAWAR	8,209	5,914	13.2%	10.5%	38.8%	8,125	101.0%
4.HYDERABAD	7,293	6,563	11.7%	11.6%	11.1%	7,550	96.6%
5.MULTAN	5,215	4,032	8.4%	7.1%	29.3%	5,200	100.3%
6.LAHORE	4,137	3,394	6.7%	6.0%	21.9%	4,200	98.5%
7.FAISALABAD	3,234	2,779	5.2%	4.9%	16.4%	3,200	101.1%
8.QUETTA	3,081	2,900	5.0%	5.1%	6.2%	3,200	96.3%
9.GUJRANWALA	637	612	1.0%	1.1%	4.1%	625	101.9%
10.KARACHI, CUSTOMS	189	155	0.3%	0.3%	21.9%	130	145.4%
11.LAHORE, CUSTOMS	23	17	-	-	35.3%	10	230.0%
TOTAL GROSS	62,108	56,628	100%	100.0%	9.7%	63,028	98.5%
REB.& REFUND	97	1,363			(-) 92.9%	-	-
TOTAL NET	62,011	55,265			12.2%	63,028	94.4%

**FIGURE - 5.4**

**COLLECTORATE-WISE COLLECTION OF  
CENTRAL EXCISE DUTIES - 1997-98**



## **PERFORMANCE OF THE COLLECTORATES**

41. 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 criteria to judge the performance of the Collectorates but hardly related to each other. For instance Lahore Collectorate has shown a significant growth but missed the target whereas, the Peshawar Collectorate not only showed a positive growth of 38.8% but also exceeded the target by 1.0%.

42. The performance of the Collectorates can 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**

43. Rawalpindi Collectorate stood highest in yielding revenue collection from central excise duty and shared 29.3% of the total collection in the country. Its share in total collection from CED notably decreased from 32.9% in 1996-97 to 29.3% in 1997-98. The total collection of the Collectorate at Rs. 18,195 million in 1997-98, showed a decline by 2.4% as compared to last year. The Collectorate also missed the target by 2.9% in 1997-98.

44. Eleven major revenue spinners of Rawalpindi Collectorate contributed 93.4% of revenue from central excise duties in the year 1997-98. Its four major revenue items i.e. telephone services, tob./cigarettes, cement, and POL products accounted for 89.1% of the total collection.

TABLE - 5.17

**MAJOR REVENUE SPINNERS OF  
RAWALPINDI COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Telephone Services	7,166	8,309	(-) 13.8%	39.4%
2. Tobacco/Cigarettes	5,006	5,888	(-) 15.0%	27.5%
3. Cement	3,318	2,732	21.4%	18.2%
4. POL Products	736	727	1.2%	4.1%
5. Hotels & Restaurants	190	199	(-) 4.5%	1.1%
6. Advertisements	146	129	13.2%	0.8%
7. Natural Gas	131	152	(-) 13.8%	0.7%
8. Beverages	110	105	4.8%	0.6%
9. Perfumery & Cosmetics	100	80	25.0%	0.6%
10. Glass & Glassware	59	57	3.5%	0.3%
11. Bank Loans & Advances	24	174	(-) 86.2%	0.1%
Sub-Total	16,986	18,552	(-) 8.4%	93.4%
Others	1,209	87	1,289.7%	6.6%
TOTAL	18,195	18,639	(-) 2.4%	100.0%

45. The Rawalpindi Collectorate, collected CED from twenty nine items, out of which eighteen showed increase and eleven reflected decline. The collection from telephone services alone shared 39.4% in total collection of the Collectorate. The collection declined from Rs. 8,309 million in 1996-97 to Rs. 7,166 million in 1997-98 or down by 13.8% due to reduction in CED from 40% to 25%. The collection from tobacco/cigarettes as a second major revenue spinner shared 27.5% in total collection. The collection declined from Rs. 5,888 million in 1996-97 to Rs. 5,006 million in 1997-98 or down by 15% due to shifting of Gold Leaf and Embassy brands from Jhelum in the jurisdiction of Rawalpindi Collectorate to Akora Khattak of Peshawar Collectorate and stiff competition 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. 3,318 million from cement in 1997-98 due to increase in rates

and as such it remained the third major source of revenue which was up by 21.4% as compared to the preceding year. The rest of eight revenue spinners shared 8% revenue of the Collectorate.

## **KARACHI COLLECTORATE**

46. The Karachi Collectorate occupied second position in revenue collection in the country and collected Rs. 11,895 million in 1997-98 as compared to Rs. 11,623 million in 1996-97 reflecting an increase of 2.3% as compared to the preceding year's collection. However, its share in total collection in 1997-98 declined from 20.5% in 1996-97 to 19.2% in 1997-98. The Collectorate achieved the target to the extent of 98.7%.

TABLE - 5.18

### **MAJOR REVENUE SPINNERS OF KARACHI COLLECTORATE**

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. POL Products	2,477	2,480	(-) 0.1%	20.8%
2. Sup./Dist. of Natural Gas	1,626	806	101.7%	13.7%
3. Tobacco/Cigarettes	1,486	1,304	14.0%	12.5%
4. Cement	1,425	1,215	17.3%	12.0%
5. Domestic Travels	962	925	4.0%	8.1%
6. Hotels & Restaurants	325	310	4.8%	2.7%
7. Beverages	291	281	3.6%	2.4%
8. Bank Cheques	234	228	2.6%	2.0%
9. Insurance	227	213	6.6%	1.9%
10. Stevedores	222	180	23.3%	1.9%
11. Bank Loans/Advances	181	2,077	(-) 91.3%	1.5%
Sub-Total	9,456	10,019	(-) 5.6%	79.5%
Others	2,439	1,604	52.0%	20.5%
TOTAL	11,895	11,623	2.3%	100.0%

47. The CED collection from the Karachi Collectorate, is thinly spreaded over forty seven items of goods and services. Twenty seven

commodities and services of the Collectorate showed positive trend and twenty items have shown negative growth.

48. Eleven major revenue spinners of the Karachi Collectorate contributed 79.5% of the total collection of the Collectorate. POL Products remained at top of the list and shared 20.8% collection of the Collectorate. However, the collection from this item declined slightly from Rs. 2,480 million in 1996-97 to Rs. 2,477 million in 1997-98. Supply/Distribution of Natural Gas being the second largest revenue spinner shared 13.7% and demonstrated a significant growth of 101.7% over the preceding year. Its third major revenue spinner remained tobacco/cigarettes which yielded 12.5% of the total collection and exhibited a growth of 14% over last year. The collection from cement showed a growth of 17.3% over the last year and shared 12% of the total collection of Collectorate. The collection from domestic travel was the fifth major revenue spinner and increased by 4% over last year. Collection of CED from hotels & restaurants increased by 4.8% in 1997-98 over the preceding year and shared 2.7% collection of the Collectorate. The rest five revenue spinners viz; beverages, bank cheques, insurance, stevedores and bank loans/arrears shared 9.7% of the Collectorate and performed well.

### **PESHAWAR COLLECTORATE**

49. The collection by the Peshawar Collectorate increased from Rs. 5,914 million in 1996-97 to Rs. 8,209 million in 1997-98 or up by 38.8%. Its share in total collection was 13.2% in 1997-98. The Collectorate exceeded the target to the extent of 1.0%.

50. The CED collection of the Collectorate refers to 33 commodities and services, out of which 21 showed improvement and 12 reflected decline as compared to last year. Its eleven major revenue spinners contributed 97.5% in total collection of the Collectorate.

TABLE - 5.19

**MAJOR REVENUE SPINNERS OF  
PESHAWAR COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Tobacco/Cigarettes	3,652	2,290	59.5%	44.5%
2. Cement	3,374	2,282	47.9%	41.1%
3. Beverages Concentrates	466	506	(-) 7.9%	5.7%
4. Sugar	142	104	36.5%	1.7%
5. Beverages	139	93	49.5%	1.7%
6. Paper Sacks	49	53	(-) 7.5%	0.6%
7. Plastic Goods	49	43	14.0%	0.6%
8. Glass & Glass-ware	40	31	29.0%	0.5%
9. Woven PP/PE Bags & Sacks	36	44	(-) 18.2%	0.4%
10. Metal Container	28	25	12.0%	0.3%
11. Hotels & Restaurants	27	27	-	0.3%
Sub-Total	8,002	5,498	45.5%	97.5%
Others	207	416	(-) 50.2%	2.5%
<b>TOTAL</b>	<b>8,209</b>	<b>5,914</b>	<b>38.8%</b>	<b>100.0%</b>

51. Bulk of the revenue i.e. 44.5% of the Collectorate was provided by the tobacco/ cigarettes in 1997-98. Its collection showed a significant increase from Rs. 2,290 million in 1996-97 to Rs. 3,652 million in 1997-98 or up by 59.5%. The next major revenue spinner was cement which shared 41.1% of the total revenues and increased from Rs. 2,282 million in 1996-97 to Rs. 3,374 million in 1997-98 or by 47.9%. The collection from beverages concentrates, being the third major revenue item contributed 5.7% in the total revenues. The growth in collection over last year, however, declined by 7.9% in 1997-98. The collection from sugar increased by 36.5% over last year and from Rs. 104 million in 1996-97 to Rs. 142 million in 1997-98. The other seven revenue spinners of the Collectorate yielded Rs. 368 million and shared 4.4% of total collection of the Collectorate.

## HYDERABAD COLLECTORATE

52. Hyderabad Collectorate, remained on the fourth position and collected Rs. 7,293 million in 1997-98 and demonstrated a growth of 11.1% over the preceding year. Its share in total collection in 1997-98 was 11.7%. The Collectorate touched the target to the extent of 96.6%.

TABLE - 5.20

### MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Sugar	2,003	1,857	7.9%	27.5%
2. Cement	1,986	1,817	9.3%	27.2%
3. Natural Gas	1,435	1,526	(-) 6.0%	19.7%
4. Tobacco/Cigarette	780	670	16.4%	10.7%
5. Refrigerator	148	165	(-) 10.3%	2.0%
6. Sup./Dist.of Natural Gas	147	82	79.3%	2.0%
7. POL Products	139	148	(-) 6.1%	1.9%
8. Soaps & Detergents	120	128	(-) 6.3%	1.7%
9. Beverages	105	76	38.2%	1.5%
10. Woven Pipe/PE Bags Sacks	10	14	(-) 28.6%	0.1%
11. Ceramic Tiles	8	9	(-) 11.1%	0.1%
Sub-Total	6,881	6,492	6.0%	94.4%
Others	412	71	480.3%	5.6%
TOTAL	7,293	6,563	11.1%	100.0%

53. Hyderabad Collectorate, yielded CED from thirty items of goods and services. The collection from thirteen items had shown positive growth, whereas seventeen were on the negative side. The eleven revenue spinners of the Collectorate contributed 94.4% of total collection.

54. The top four revenue spinners of the Collectorate shared 85.1% of total central excise duty of the Collectorate. The highest revenue collection from sugar was to the extent of 27.5% of the total collection

of the Collectorate. It increased from Rs. 1,857 million in 1996-97 to Rs. 2,003 million in 1997-98 or up by 7.9% over last year. The collection from cement reflected a growth of 9.3% and increased from Rs. 1,817 million in 1996-97 to Rs. 1,986 million in 1997-98. The collection from natural gas being the third revenue spinner shared 19.7% revenue of the Collectorate, however, it showed a negative growth of 6%. Tobacco and cigarettes contributed 10.7% in total revenue collection of the Collectorate and the collection increased by 16.4% during 1997-98 as compared to preceding year. The collection from CED on refrigerators declined from Rs. 165 million in 1996-97 to Rs. 148 million in 1997-98. POL Products shared 1.9% collection of the Collectorate. The collection at Rs. 139 million was down by 6.1% as compared to the preceding year. The rest four items yielded Rs. 243 million or 3.4%

### **MULTAN COLLECTORATE**

55. The Multan Collectorate yielded Rs. 5,215 million in 1997-98 as compared to Rs. 4,032 million in the preceding year. Its share in total collection was 8.4% and achievement of target was 100.3% in 1997-98.

Sl. No.	Particulars	1996-97	1997-98	% Change
1	Total	4032	5215	129.3
2	Cement	1817	1986	109.3
3	Natural Gas	795	745	93.7
4	Tobacco and Cigarettes	198	230	116.2
5	CED on Refrigerators	165	148	89.7
6	POL Products	75	70	93.3
7	Others	243	243	100.0

TABLE - 5.21

**MAJOR REVENUE SPINNERS OF  
MULTAN COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Tobacco/Cigarettes	2,165	1,530	41.5%	41.5%
2. Cement	1,404	802	75.1%	26.9%
3. Sugar	607	674	(-) 9.9%	11.6%
4. Soaps & Detergents	353	300	17.7%	6.8%
5. POL Products	281	323	(-) 13.0%	5.4%
6. Beverages	240	235	2.1%	4.6%
7. Natural Gas	67	64	4.7%	1.3%
8. Perfumery & Cosmetics	45	29	55.2%	0.9%
9. Hotels & Restaurants	13	13	-	0.3%
10. Metal Containers	12	13	(-) 7.7%	0.2%
11. Woven PP/PE Bags & Sacks	7	8	(-) 12.5%	0.1%
Sub-Total	5,194	3,991	30.1%	99.6%
Others	21	41	(-)48.8%	0.4%
TOTAL	5,215	4,032	29.3%	100.0%

56. The Multan Collectorate, yielded CED from twenty seven goods and services. Its nineteen items had shown positive growth, whereas eight exhibited negative trend in the collection. The eleven major revenue spinners of the Collectorate accounted for 99.6% revenue of the Collectorate.

57. The tobacco/cigarettes contributed 41.5% collection of the Collectorate which increased from Rs. 1,530 million in 1996-97 to Rs. 2,165 million in 1997-98 or grew by 41.5%. The cement occupied second position and yielded 26.9% revenue of the Collectorate. The collection increased by 75.1% i.e. from Rs. 802 million in 1996-97 to Rs. 1,404 million in 1997-98. The collection from sugar declined from Rs. 674 million in 1996-97 to Rs. 607 million in 1997-98 or down by 9.9%. The collection from soaps and detergents increased from Rs. 300

million in 1996-97 to Rs. 353 million in 1997-98 or up by 17.7%. The collection from POL Products had recorded downward trend of collection by 13% as compared to last year. The collection from beverages increased by 2.1% as compared to last year. The other revenue spinners contributed Rs. 144 million or 2.8% of total collection of the Collectorate.

### **LAHORE COLLECTORATE**

58. The Central Excise Collectorate, Lahore is exclusively engaged in collection of CED. It yielded Rs. 4,137 million in 1997-98 as compared to Rs. 3,394 million in 1996-97 reflecting an increase of 21.9% over the last year. It shared 6.7% of total collection from central excise duties in 1997-98. The achievement of target was 98.5%.

59. The Collectorate yielded revenue from forty one goods and services, out of which twenty eight showed a positive growth, whereas thirteen reflected decline. Its 89.3% collection was contributed from the following eleven revenue spinners.

TABLE - 5.22

**MAJOR REVENUE SPINNERS OF  
LAHORE COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Sup./Dist. of Natural Gas	1,496	743	101.3%	36.1%
2. Sugar	450	382	17.8%	10.9%
3. Beverages	359	333	7.8%	8.7%
4. Paper & Paper Board	318	275	15.6%	7.7%
5. POL Products	260	259	0.4%	6.3%
6. Hotels & Restaurants	196	193	1.6%	4.7%
7. Beverages Concentrates	172	203	(-) 15.3%	4.1%
8. Paints & Varnishes	170	153	11.1%	4.1%
9. Deep Freezers	119	84	41.7%	2.9%
10. Refrigerators	94	47	100.0%	2.3%
11. Yarns, M.M.(Continuous)	62	54	14.8%	1.5%
Sub-total	3,696	2,726	35.6%	89.3%
Others	441	668	(-) 34.0%	10.7%
TOTAL	4,137	3,394	21.9%	100.0%

60. The highest revenue of the Lahore Collectorate i.e. Rs. 1,496 million was yielded by the supply of natural gas which shared 36.1% of the total collection of the Collectorate. Sugar being second major spinner shared 10.9% collection of the Collectorate. The collection increased from Rs. 382 million in 1996-97 to Rs. 450 million in 1997-98. The collection from beverages also showed a positive growth of 7.8% over the preceding year. It increased from Rs. 333 million in 1996-97 to Rs. 359 million in 1997-98. The collection from paper and paper board being fourth revenue yielding item of the Collectorate contributed 7.7% collection of the Collectorate and showed a notable growth of 15.6% over the preceding year. The collection from POL products showed a slight increase from Rs. 259 million in 1996-97 to Rs. 260 million in 1997-98. The other six items yielded Rs. 813 million or 19.6% collection of the Collectorate.

## FAISALABAD COLLECTORATE

61. The Faisalabad Collectorate yielded Rs. 3,234 million in 1997-98 as compared to Rs. 2,779 million in 1996-97 and reflected a growth of 16.4%. Its collection was spread over 24 items, of which 16 reflected positive growth and 8 showed negative trend. The Collectorate exceeded the target to the extent of 1.1%.

TABLE - 5.23

### MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES-	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Cement	1,723	1,396	23.4%	53.3%
2. Sugar	1,312	1,167	12.4%	40.6%
3. Beverages	141	157	(-) 10.2%	4.3%
4. Hotels & Restaurants	13	15	(-) 13.3%	0.4%
5. Metal Containers	11	13	(-) 15.4%	0.3%
6. POL Products	7	6	16.7%	0.2%
7. Paper Sacks	7	9	(-) 22.2%	0.2%
8. Paper & Paper Board	5	4	25.0%	0.2%
9. Plastic Goods (Nos)	3	2	50.0%	0.1%
10. M.M.Yarns	3	2	50.0%	0.1%
11. Paints & Varnishes	2	2	-	0.1%
Sub-Total	3,227	2,773	16.4%	99.8%
Others	7	6	16.7	0.2%
TOTAL	3,234	2,779	16.4%	100.0%

62. Eleven major revenue spinners of Faisalabad Collectorate yielded 99.8% of revenue. Its two major items i.e., sugar and cement, collectively shared 93.9% of collection of the Collectorate.

63. The collection from cement remained number one major revenue spinner of Faisalabad Collectorate. It yielded Rs. 1,723 million in 1997-98 as compared to Rs. 1,396 million in 1996-97. Its share in total collection was 53.3%. The collection from sugar increased by 12.4% or

from Rs. 1,167 million in 1996-97 to Rs. 1,312 million in 1997-98. The collection from beverages declined from Rs. 157 million to Rs. 141 in 1997-98 or down by 10.2%. The other items of the Collectorate contributed only Rs. 51 million in 1997-98.

### QUETTA COLLECTORATE

64. The Quetta Collectorate attained eighth position in terms of revenue collection. It yielded Rs. 3,081 million in 1997-98 which was up by 6.2% as compared to last year. Its share in total collection was 5.0%. The achievement of the target was 96.3%.

TABLE - 5.24

### MAJOR REVENUE SPINNERS OF QUETTA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Natural Gas	1,789	1,530	16.9%	58.1%
2. Cement	873	893	(-) 2.2%	28.3%
3. M.M.Yarn (Continuous)	91	83	9.6%	3.0%
4. Soaps & Detergents	70	29	141.4%	2.3%
5. POL Products	69	63	9.5%	2.2%
6. Plastic Goods (Nos.)	36	33	9.1%	1.2%
7. Cigarettes (Filter Rod)	35	28	25.0%	1.1%
8. Electric Batteries	30	29	3.4%	1.0%
9. Wire Cable	22	36	(-) 38.9%	0.7%
10. Paper sack	20	35	(-) 42.9%	0.6%
11. Woven PP/PE Bags & Sacks	19	20	(-) 5.0%	0.6%
Sub-Total	3,054	2,779	9.9%	99.1%
Others	27	121	(-) 77.7%	0.9%
TOTAL	3,081	2,900	6.2%	100.0%

65. Quetta Collectorate collected central excise duties from twenty four items. Its fourteen items were on the positive side whereas 10 items reflected a negative growth.

66. The major revenue yielding items shared 99.1% of total collection of the Collectorate. The collection from natural gas being on the top shared 58.1% of the total collection. Its two major revenue spinners i.e. natural gas and cement yielded 86.4% of total collection of the Collectorate. The collection from Natural Gas increased from Rs. 1,530 million in 1996-97 to Rs. 1,789 million in 1997-98 or up by 16.9%. The CED from cement being next revenue spinner shared 28.3% collection of the Collectorate and contributed Rs. 873 million in 1997-98, however, it declined from Rs. 893 million in 1996-97 to Rs. 873 million. The collection from M.M.Yarn (Continuous) was to the extent of Rs. 91 million in 1997-98 and shared 3% collection of the Collectorate. The collection from Soaps & Detergents being fourth major revenue yielding item of the Collectorate contributed 2.3% collection of the Collectorate and showed a notable growth of 141.4% over the preceding year. The collection from POL Products with its small share of 2.2% in total collection increased by 9.5%. The other six revenue spinners of the Collectorate yielded Rs. 162 million or 5.2% of total collection.

### **GUJRANWALA COLLECTORATE**

67. The Gujranwala Collectorate fetched central excise duties from 25 items. Its 15 items showed positive growth, whereas 10 reflected declining trend. Its share, however, was 1.0% in the total collection. The collection increased by 4.1% as compared to the preceding year i.e. from Rs. 612 million in 1996-97 to Rs. 637 million in 1997-98. The target was exceeded by 1.9%.

TABLE - 5.25

**MAJOR REVENUE SPINNERS OF  
GUJRANWALA COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% GROWTH	% SHARE IN TOTAL
	1997-98	1996-97		
1	2	3	4	5
1. Sugar	249	255	(-)2.4%	39.1%
2. Beverages	230	206	11.7%	36.1%
3. Soaps/Detergents	60	50	20.0%	9.4%
4. POL Products	35	43	(-)18.6%	5.5%
5. Paper & Paper Board	10	10	-	1.6%
6. Ceramic Tiles	10	8	25.0%	1.6%
7. Wire & Cable	7	7	-	1.1%
8. Plastic Goods Nos	6	7	(-) 14.3%	0.9%
9. Foam & Foam Products	5	7	(-) 28.6%	0.8%
10. Metal Containers	4	2	100.0%	0.6%
11. Hotels & Restaurants	4	6	(-) 33.3%	0.6%
Sub-Total	620	601	3.2%	97.3%
Others	17	11	54.5%	2.7%
TOTAL	637	612	4.1%	100.0%

68. The eleven revenue spinners yielded 97.3% collection of the Collectorate. Bulk of the collection i.e. 39.1% came from sugar which dropped from Rs. 255 million in 1996-97 to Rs. 249 million in 1997-98. Beverages contributed 36.1% of the revenue which was up by 11.7% as compared to the preceding year. Soaps & Detergents being number three item of the Collectorate shared 9.4% in total collection and was up by 20% as compared to last year. It yielded Rs. 60 million in 1997-98 as compared to Rs. 50 million in the preceding year. POL Products shared 5.5% of collection of the Collectorate. The other seven items yielded Rs. 46 million and shared 7.2% revenue of the Collectorate.

## CUSTOMS KARACHI & LAHORE

69. Certain imported items such as beverages concentrates, perfumery & cosmetics and soaps/detergents & washing preparations have been brought under the central excise net. These commodities were imported through Customs Houses of Karachi & Lahore. The central excise duties from Karachi and Lahore Customs were collected at Rs. 189 million and Rs. 23 million respectively from these items during 1997-98.

Sl. No.	1997-98	1996-97	1995-96
1. Paper & Paper Board	10	10	10
2. Perfumery & Cosmetics	189	189	189
3. Soaps/Detergents & Washing Preparations	23	23	23
4. Beverages	200	200	200
5. Other	11	11	11
<b>Total</b>	<b>333</b>	<b>333</b>	<b>333</b>

68. The eleven revenue spinners yielded 87.9% collection of the Collectorate. Out of the collection, Rs. 59.1% came from sugar which dropped from Rs. 355 million in 1995-97 to Rs. 240 million in 1997-98. Beverages contributed 38.7% of the revenue which was up by 11.7% as compared to the preceding year. Soaps & Detergents & Washing preparations of the Collectorate shared 9.4% in total collection and was up by 20% as compared to last year. It yielded Rs. 80 million in 1997-98 as compared to Rs. 66 million in the preceding year. P.O.L. Products shared 5.2% of collection of the Collectorate. The other seven items yielded Rs. 46 million and shared 13.8% revenue of the Collectorate.

# **SALES TAX**

SALES TAX

## CHAPTER 6

# SALES TAX

In order to remove the distortions in sales tax and to 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 a registered person at import and manufacturing stage. Tax credit or input tax is allowed when the registered person keeps 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.

### ADMINISTRATION OF SALES TAX

2. 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. Following twenty three Collectorates are handling collection of sales tax both on imports and domestic supplies 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) Appraisement, Lahore.
- 6) Exports, Lahore.

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

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

## **COLLECTORATES OF SALES TAX (DOMESTIC GOODS)**

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

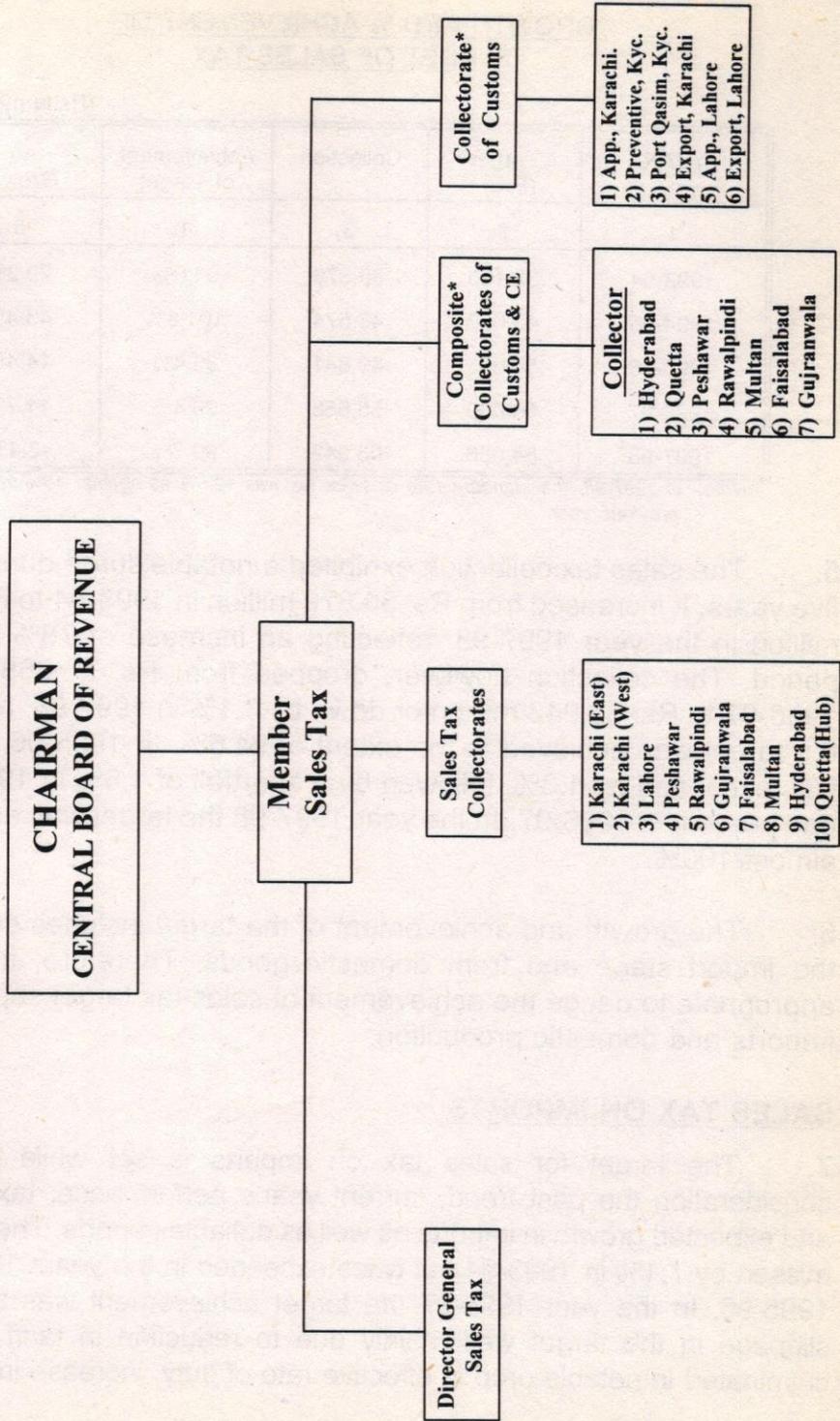
3. Sales tax is levied on imports as well as on the domestic production. At import stage, the tax is collected by the Customs Collectorates. The Sales Tax Collectorates are exclusively engaged in collection of sales tax on domestic goods. These Collectorates are headed either by the Collectors or Additional 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**

4. Despite host of negative factors which partially eroded the tax base, it is evident from the table-6.1 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%.

**FIGURE - 6.1**

**ORGANOGRAM OF SALES TAX DEPARTMENT**



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

TABLE - 6.1

**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
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%
1997-98	54,086	53,942	99.7%	-3.1%

*Note:- In 1997-98, the standard rate of sales tax was 12.5% as against 18% in the previous year.*

5. The sales tax collection exhibited a notable surge during the last five years. It increased from Rs. 30,379 million in 1993-94 to Rs. 53,942 million in the year 1997-98, reflecting an increase of 78% during the period. The collection however, dropped from Rs. 55,668 million in 1996-97 to Rs. 53,942 million or down by 3.1% in 1997-98. In 1993-94, the target was achieved to the extent of 94.6%. In 1995-96, the target was exceeded by 1.3%, followed by a shortfall of 1.6% in 1995-96 and one percent in 1996-97. In the year 1997-98 the target was achieved by almost 100%.

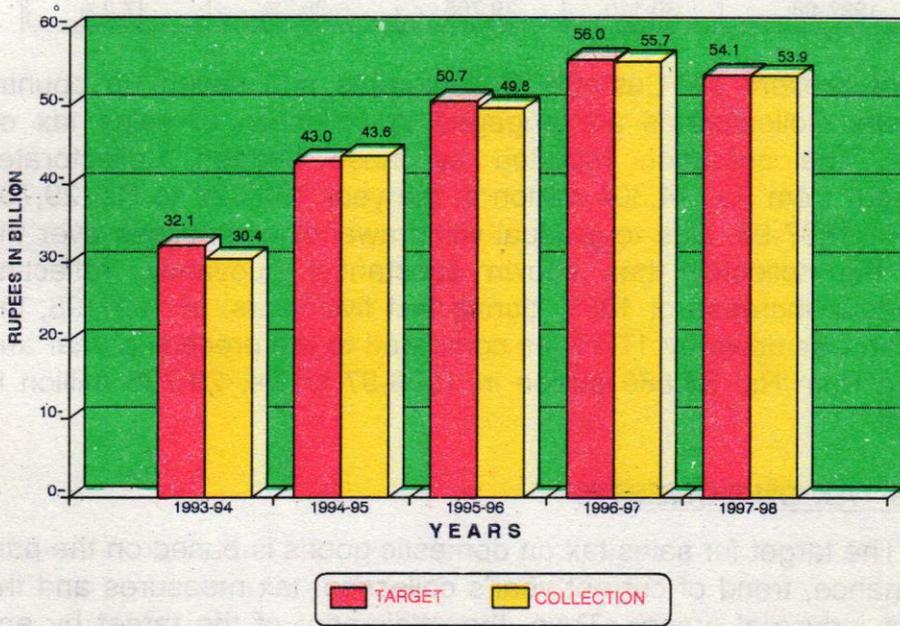
6. The growth and achievement of the target includes collection at the import stage and from domestic goods. Therefore, it would be appropriate to gauge the achievement of sales tax target separately for imports and domestic production.

### **SALES TAX ON IMPORTS**

7. 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. The target was missed by 7.1% in 1993-94 but 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

**FIGURE: 6.2**

**COLLECTION AND ACHIEVEMENT OF  
TARGET OF SALES TAX**



zero rated imports and overestimation while setting the targets. The achievement of target in 1997-98 was to the extent of 98.7%.

TABLE - 6.2

**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
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%
1997-98	30,110	29,705	98.7%	-17.2%

8. At present six Customs Collectorates and seven up country composite Collectorates are engaged in collection of sales tax on imports. The collection reported by these thirteen Collectorates increased from Rs. 14,304 million in the year 1993-94 to Rs. 29,705 million in 1997-98. Due to gradual withdrawal of exemptions over the years, the collection has shown substantial buoyancy, reflecting tremendous increase of 108% during last five years. In 1997-98, the collection was down by 17.2% as compared to the preceding year and declined from Rs. 35,889 million in 1996-97 to Rs. 29,705 million in 1997-98.

**SALES TAX ON DOMESTIC**

9. 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 6.3 that sales tax targets of domestic goods were either marginally achieved or exceeded during the last five years. In the year 1997-98 the target was exceeded by 1.1%.

TABLE - 6.3

**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
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%
1997-98	23,976	24,237	101.1%	22.5%

10. 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 of tax collection on domestic goods was placed with these Collectorates. The collection during last five years increased from Rs. 16,075 million in 1993-94 to Rs. 24,237 million in the year 1997-98 or by 51%. In the year 1997-98, the collection increased by 22.5%.

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

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

TABLE - 6.4

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

(Rs.in million)

YEARS	Collection	% Share in Indirect Taxes	% Share in Total Taxes
1	2	3	4
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%
1997-98	53,942	28.3%	18.4%

12. In 1993-94, the share of sales tax in total tax receipts was 17.6%, which rose to 19.2% in 1994-95. However, in the year 1995-96, it slightly dipped to 18.6%. The major reason for the slow pace of increase in its share in total tax receipts was due to buoyancy in direct taxes which consequently resulted in increase in its share in the total tax receipts.

13. The percentage share of sales tax in indirect taxes was 23.5% in 1993-94 and has shown a gradual increasing trend and rose to 28.3% in 1997-98.

**COLLECTION FROM REGISTERED UNITS**

14. Collectorate-wise analysis of number of reporting units and Sales Tax collection from these units is given at table-6.5. The number of registered units increased from 31,307 in 1996-97 to 43,501 in 1997-98 or up by 38.9%. This was only possible due to the vigorous drive by the Sales Tax Department to bring the new assesseees in the sales tax net. The collection at the same time increased from Rs. 19,779 million in 1996-97 to Rs. 24,237 million in 1997-98 or up by 22.5%.

TABLE - 6.5

**COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION  
AND REPORTING UNITS DURING 1996-97 AND 1997-98**

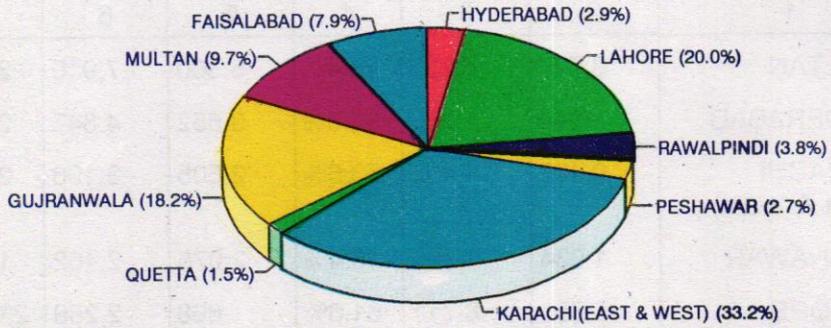
(Rs. in million)

COLLECTORATES	TOTAL UNITS			COLLECTION		
	1996-97	1997-98	% Inc/Dec	1996-97	1997-98	% Inc/Dec
1	2	3	4	5	6	7
1. MULTAN	3,726	4,225	13.4%	6,360	7,910	24.4%
2. HYDERABAD	944	1,260	33.5%	3,552	4,347	22.4%
3. KARACHI (East & West)	9,408	14,452	53.6%	2,605	3,198	22.8%
4. PESHAWAR	1,034	1,193	-15.4%	2,075	2,462	18.6%
5. LAHORE	5,390	8,711	61.6%	668	2,259	238.2%
6. RAWALPINDI	1,071	1,670	55.9%	3,384	2,023	-40.2%
7. QUETTA	540	667	23.5%	752	1,120	48.9%
8. GUJRANWALA	6,967	7,897	13.3%	307	485	57.9%
9. FAISALABAD	4,570	3,426	-25.0%	76	433	469.7%
TOTAL	31,307	43,501	38.9	19,779	24,237	22.5

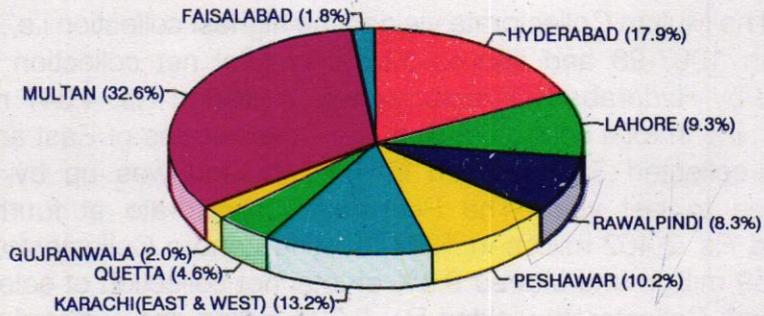
15. The Multan Collectorate yielded the highest collection i.e., Rs. 7,910 million in 1997-98 and shared 32.6% in total net collection. This was followed by Hyderabad Collectorate which yielded Rs. 4,347 million and shared 18% in total collection. Both the Collectorates of East and West at Karachi collected 3,198 million in 1997-98 and was up by 22.8% as compared to last year. The Peshawar Collectorate at fourth position collected Rs. 2,462 million in 1997-98. The Lahore Collectorate collected Rs. 2,259 million and shared 9.3% of total net collection of sales tax. The Rawalpindi Collectorate yielded Rs. 2,023 million and suffered a negative growth of 40% as compared to the last year. It shared 8.3% in total net collection of sales tax. The Quetta Collectorate at seventh position yielded Rs. 1,120 million in 1997-98 as compared to Rs. 752 million in 1996-97 and shared 4.6% in total net collection. The Gujranwala and Faisalabad Collectorates yielded only Rs. 485 million and Rs. 433 million respectively.

**FIGURE: 6.3**

**%AGE SHARE OF SALES TAX REPORTING UNITS  
IN COLLECTORATES (1997-98)**



**%AGE SHARE OF SALES TAX COLLECTION IN  
SALES TAX COLLECTORATES (1997-98)**



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

16. Although, the Sales Tax encompassed 747 type of registered units, yet the sixty major revenue spinners yielded Rs. 26,898 million of the gross collection in 1997-98, while the registered units of remaining items yielded only Rs. 10,896 million. The net collection, however, remained at Rs. 24,237 million due to excessive refunds which were Rs. 13,557 million. Amongst these revenue spinners, top ten accounted for 49.9% of the total gross collection. The sixty revenue spinners contributed 71.2% of total gross collection. It would, thus be appropriate to analyse these revenue spinners.

Sl. No.	Name of the Spinner	Gross Collection (Rs. million)	Percentage of Total Gross Collection
1	...	...	...
2	...	...	...
3	...	...	...
4	...	...	...
5	...	...	...
6	...	...	...
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99	...	...	...
100	...	...	...

TABLE - 6.6

**COLLECTION FROM MAJOR REVENUE SPINNERS**

(Rs. in million)

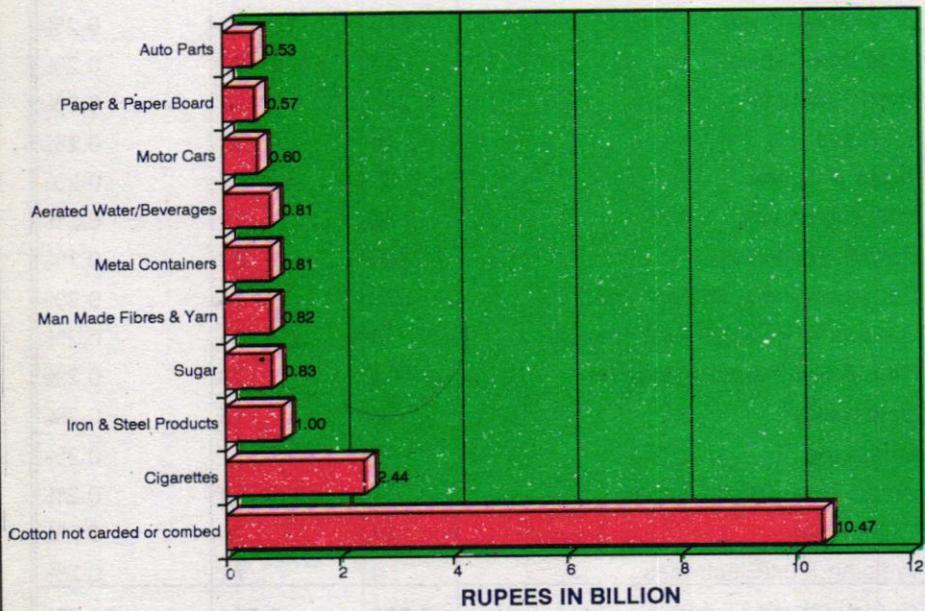
S.No.	COMMODITIES	No. of Units	1997-98	
			Collection	% Share
1	Cotton not carded or combed	1,311	10,473	27.7%
2	Cigarettes	527	2,436	6.4%
3	Iron & Steel Products	495	1,004	2.7%
4	Sugar (includes Baggasses & Molasses)	78	827	2.2%
5	Man Made Fibres & Yarn	42	816	2.2%
6	Metal Containers	284	809	2.1%
7	Aerated Waters/Beverages	188	808	2.1%
8	Motor Cars	7	602	1.6%
9	Paper & Paperboard	219	569	1.5%
10	Auto Parts	737	533	1.4%
	<b>Sub Total (1 to 10)</b>	<b>3,888</b>	<b>18,877</b>	<b>49.9%</b>
11	Lubricating Oils & Oil Additives	82	504	1.3%
12	Polyester Staple Fibre	14	408	1.1%
13	Glycerine	11	346	0.9%
14	Scraps of Iron or Steel (Ship Board)	119	340	0.9%
15	M.S.Product (Mild Steel Rerolled)	906	337	0.9%
16	Soda Ash	20	298	0.8%
17	Jute Products	23	289	0.8%
18	Liquid Glucose, Glucose	9	268	0.7%
19	Plastic Products (others)	708	247	0.7%
20	Paint & Varnishes	267	220	0.6%
21	Rubber Goods	143	207	0.5%
22	Biscuits	188	195	0.5%
23	Bus, Tractor, Truck Bodies	113	195	0.5%
24	Television Sets	24	192	0.5%
25	Chemicals Organic	186	186	0.5%
	<b>Sub Total (1 to 25)</b>	<b>1,681</b>	<b>23,107</b>	<b>61.1%</b>
26	Caustic Soda	15	175	0.5%
27	Ice Cream	35	166	0.4%
28	Deep Freezers	8	164	0.4%
29	Fruit or Vegetable Juices	39	154	0.4%
30	Refrigerators	14	152	0.4%
31	Ceramic Tiles	53	133	0.4%
32	Cotton Carded or Combed	50	133	0.4%

(Rs. in million)

S.No.	COMMODITIES	No. of Units	1997-98	
			Collection	% Share
33	Motor Cycles	12	132	0.3%
34	Agricultural Tractors	4	128	0.3%
35	Bitumen Natural	3	123	0.3%
36	Glass & Glasswares etc	69	117	0.3%
37	Ammonium Chloride	1	116	0.3%
38	Storage Batteries	17	113	0.3%
39	Syrups & Squashes	17	113	0.3%
40	Chemicals Inorganic/Industrial	297	110	0.3%
41	Carbon Dioxide Gas (CO <sub>2</sub> )	26	108	0.3%
42	Air Conditioners	32	99	0.3%
43	Polyester Zips	5	99	0.3%
44	Electrical Goods & Parts (Nos)	329	98	0.3%
45	Paper Sacks	50	97	0.3%
46	Briquettes (Coal)	146	93	0.2%
47	Wire and Cables	66	93	0.2%
48	Food Products	222	93	0.2%
49	C.I.Pipes	16	92	0.2%
50	Tyres & Tubes	38	92	0.2%
51	Paper Products	72	89	0.2%
52	Polyethylene Bags	200	89	0.2%
53	Confectionery & Bakery Products	222	84	0.2%
54	Creams & Polishes for Footwear	8	84	0.2%
55	Glue & Synthetic Resines All	34	79	0.2%
56	Detergents	114	78	0.2%
57	Margarine	1	77	0.2%
58	Wood Free Writing Paper	10	74	0.2%
59	Toilet Soap	24	73	0.2%
60	Welding Flux/Electrodes	4	71	0.2%
	<b>Sub Total (11 to 60)</b>	<b>5,066</b>	<b>8,021</b>	<b>21.2%</b>
A.	<b>Gross (Major items)(1 to 60)</b>	8954	26,898	71.2%
	Refund (Major items)		418	1.1%
	<b>Net (Major items)</b>		<b>26480</b>	<b>70.1%</b>
B.	<b>Gross (Other items)</b>	34,547	10,896	28.8%
	Refund (Other items)		13,139	34.8%
	<b>Net (Other items)</b>		<b>-2,243</b>	<b>-5.9%</b>
	<b>Total Gross (A + B)</b>	<b>43,501</b>	<b>37,794</b>	<b>100.0%</b>
	Refund (A + B)		13,557	35.9%
	<b>Net (A + B)</b>		<b>24,237</b>	<b>64.1%</b>

**FIGURE: 6.4**

**COLLECTION FROM TEN MAJOR REVENUE SPINNERS DURING - 1997-98**



## COTTON NOT CARDED OR COMBED

17. This item remained the top revenue spinner of sales tax on domestic and yielded Rs. 10,472 million or 27.7% of total gross collection from 1,311 units in 1997-98. The collection was up by 37.5% as compared to the last year.

TABLE - 6.7

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. MULTAN	1,015	5,231	68.7%	6,929	66.2%	32.5%
2. HYDERABAD	203	1,969	25.9%	3,068	29.3%	55.8%
3. FAISALABAD	86	414	5.4%	475	4.5%	14.7%
4. KARACHI (East & West)	6	-	-	-	-	-
TOTAL	1,311	7,614	100.0%	10,472	100.0%	37.5%

18. The highest collection at Rs. 6,629 million was yielded by the Multan Collectorate and shared 66% of total collection from this item from its 1,015 registered units. This was followed by Hyderabad and Faisalabad Collectorates which collected Rs. 3,068 and 475 million respectively.

## CIGARETTES

19. The collection from the 527 registered units of sales tax on this item remained second highest source of revenue. Its collection however, dropped from Rs. 2,680 million in 1996-97 to Rs. 2,436 million in 1997-98. It shared 6.4% of gross collection from the sales tax.

TABLE - 6.8

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CIGARETTES

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. RAWALPINDI	62	1,352	50.5%	939	38.5%	-30.5%
2. PESHAWAR	63	480	17.9%	681	27.9%	41.9%
3. MULTAN	184	360	13.4%	392	16.1%	8.9%
4. KARACHI (East & West)	15	306	11.4%	262	10.8%	-14.4%
5. HYDERABAD	203	182	6.8%	162	6.7%	-10.9%
TOTAL	527	2,680	100.0%	2,436	100.0%	-9.1%

20. The Rawalpindi Collectorate, yielded the highest collection i.e., Rs. 939 million as compared to Rs. 1,352 million in 1996-97 showing a drop of 30.5%. This was followed by Peshawar Collectorate which collected Rs. 681 million as compared to Rs. 480 million in the corresponding period last year, showing an excellent growth of 41.9%. The Multan Collectorate collected Rs. 392 million or 16.1% of total collection from this source and showed a growth of 8.9% over the last year. The Karachi and Hyderabad Collectorates shared a negative growth and yielded Rs. 262 million and Rs. 162 million respectively.

## IRON AND STEEL PRODUCTS

21. There were 495 registered units in 1997-98 in the country which yielded 2.7% gross collection from the sales tax. The collection at Rs. 1,004.7 million in 1997-98 suffered a deceleration of 15.5% as compared to the preceding year.

TABLE - 6.9

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM IRON & STEEL PRODUCTS

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. KARACHI (East & West)	379	1,181.3	99.3%	997.7	99.3%	-15.5%
2. LAHORE	45	0.9	0.1%	1.2	0.1%	33.3%
3. RAWALPINDI	18	3.8	0.3%	5.0	0.5%	31.6%
4. GUJRANWALA	42	0.4	0.1%	0.6	0.1%	50.0%
5. MULTAN	3	0.3	-	0.1	-	-66.7%
6. FAISALABAD	3	-	-	0.1	-	-
7. HYDERABAD	4	2.6	0.2%	-	-	-
8. QUETTA	1	-	-	-	-	-
TOTAL	495	1,189.3	100.0%	1,004.7	100.0%	-15.5%

22. The Karachi Collectorates with their 379 registered units collected 99.3% of total collection from this source and suffered a drop of 15.5% i.e. from Rs. 1,181.3 million in 1996-97 to Rs. 997.7 million in 1997-98. The other Collectorates although improved their performance but their negligible share caused no improvement in overall collection.

## SUGAR

23. The sugar was placed under the sales tax in 1997-98. The collection from this item at Rs. 1,021 million was made from 78 registered units. It shared 2.2% of gross collection of sales tax.

TABLE - 6.10

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM SUGAR \*

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED UNITS	COLLECTION & %SHARE IN TOTAL COLLECTION	
		1997-98	
1	2	3	4
1. HYDERABAD	26	316.3	31.0%
2. PESHAWAR	5	30.9	30.4%
3. FAISALABAD	17	215.7	21.0%
4. MULTAN	11	112.4	11.0%
5. LAHORE	8	114.4	10.0%
6. GUJRANWALA	3	37.6	3.7%
TOTAL	78	827.0	100.0%

\* Includes Baggages and Molasses.

24. The Hyderabad Collectorate yielded the highest collection i.e., Rs. 316.3 million and shared 31.0% of total collection from this item. The Peshawar remained second source of revenue and yielded Rs. 30.9 million from sugar. The Faisalabad Collectorate collected Rs. 215.7 million and shared 21% of revenue. The Multan, Lahore and Gujranwala Collectorate yielded Rs. 112.4 million, 114.4 million and 37.6 million respectively.

## MAN MADE FIBRES AND YARN

25. The collection from Man Made Fibres was made from the forty two registered units. The collection in 1997-98 increased from Rs. 646.0 million in 1996-97 to Rs. 816.0 million in 1997-98 or up by 26.3%.

TABLE - 6.11

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. LAHORE	6	274	42.4%	306	37.5%	11.7%
2. QUETTA	12	282	43.7%	243	29.8%	-13.8%
3. PESHAWAR	3	43	6.7%	151	18.5%	-65.1%
4. KARACHI (East & West)	11	32	4.9%	74	9.1%	131.3%
5. MULTAN	1	6	0.9%	30	3.7%	400%
6. FAISALABAD	9	9	1.4%	12	1.5%	33.3%
TOTAL	42	646	100.0%	816	100.0%	26.3%

26. The Lahore Collectorate generated Rs. 306 million in 1997-98 and shared 38% of total collection. The Quetta Collectorate at second position yielded Rs. 243 million in 1997-98. However, its collection was down by 13.8% as compared to the last year. The Peshawar Collectorate although shared 18.5% in total collection but reflected a negative growth of 65.1% in 1997-98. The other four Collectorates at Karachi (East & West), Multan and Faisalabad shared 14.3% of the total collection and yielded Rs. 74 million, Rs. 30 million and Rs. 12 million respectively in 1997-98.

## METAL CONTAINERS

27. The 284 sales tax registered units of metal containers yielded Rs. 809.2 million in 1997-98 as compared to Rs. 981.6 million in 1996-97 and exhibited a negative growth of 17.5%.

TABLE - 6.12

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM METAL CONTAINERS

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. KARACHI (East & West)	100	917	93.4%	765	94.5%	16.6%
2. LAHORE	89	33	3.4%	17	2.1%	-48.5%
3. PESHAWAR	21	0.9	0.1%	2	0.2%	122.2%
4. MULTAN	18	5	0.5%	5	0.6%	-
5. FAISALABAD	17	12	1.2%	9	1.1%	-25.0%
6. RAWALPINDI	13	5	0.5%	3	0.4%	-40.0%
7. HYDERABAD	10	8	0.8%	7	0.9%	-12.5%
8. QUETTA	9	0.1	-	0.2	0.1%	100.0%
9. QUETTA	7	0.6	0.1%	1	0.1%	66.7%
TOTAL	284	981.6	100.0%	809.2	100.0%	-17.5%

28. The Karachi Collectorates (East & West) managed 94.5% of total collection from this item. Its collection, however, declined from Rs. 917 million in 1996-97 to Rs. 765 million in 1997-98. The other Collectorates contributed only 5.5 of the total collection or Rs. 44 million in 1997-98.

## AERATED WATERS/BEVERAGES

29. There were 188 registered units of aerated waters and beverages in 1997-98 which contributed Rs. 808 million showing an upward trend of 14.3% as compared to the last year.

TABLE - 6.13

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM AERATED WATER/BEVERAGES

(Rs.in million)

COLLECTORATE	NO.OF REGIS-TERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. KARACHI (East & West)	10	169	23.9%	167	20.7%	-1.2%
2. GUJRANWALA	6	128	18.1%	159	19.7%	24.2%
3. MULTAN	5	124	17.5%	156	19.3%	25.8%
4. FAISALABAD	59	65	9.2%	92	11.4%	41.5%
5. RAWALPINDI	24	72	10.2%	81	10.0%	12.5%
6. HYDERABAD	8	50	7.1%	66	8.2%	32.0%
7. LAHORE	72	74	10.5%	62	7.7%	-16.2%
8. PESHAWAR	4	25	3.5%	25	3.1%	-
TOTAL	188	707	100.0%	808	100.0%	14.3%

30. The highest collection from this item was made by the Karachi Collectorate (East & West) and shared 20.7% of the total collection. The Gujranwala Collectorate, at the second position yielded Rs. 159 million or 19.7% of the total collection. The Multan Collectorate contributed 19.3% in total collection and yielded Rs. 156 million which was up by 25.8% as compared to the preceding year. The Faisalabad Collectorate collected Rs. 92 million in 1997-98 which was up by 41.5% as compared to the last year's collection of Rs. 65 million. The Rawalpindi Collectorate with its collection of Rs. 81 million in 1997-98 shared 10% in the total collection from this item. The other Collectorates i.e., Hyderabad, Lahore and Peshawar yielded Rs. 66 million, Rs. 62 million and Rs. 25 million respectively.

## MOTOR CARS

31. Seven sales tax registered units of motor cars paid Rs. 602 million in 1997-98 against Rs. 619 million in the preceding year.

TABLE - 6.14

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM MOTOR CARS

(Rs.in million)

COLLECTORATES	NO.OF REGIS- TERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. KARACHI (East & West)	5	529	85.5%	524	87.1%	-
2. LAHORE	1	89	14.4%	77	12.8%	-13.5%
3. QUETTA	1	1	0.2%	1	0.1%	-
TOTAL	7	619	100.0%	602	100.0%	-

32. The Karachi Collectorates (East & West) yielded Rs. 524 million in 1997-98 and shared 87.1% of the total collection from this item. The Lahore Collectorate's collection at Rs. 77 million or 12.8% of total collection, showed a negative growth of 13.5% in 1997-98.

## PAPER & PAPERBOARD

33. There were 219 registered units of paper and paper board in the country. These units yielded Rs. 569 million in 1997-98 as compared to Rs. 579 million in 1996-97 or less by 1.9%.

TABLE - 6.15

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM PAPER & PAPER BOARD

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. LAHORE	59	483	83.4%	451	79.4%	-6.6%
2. KARACHI (East & West)	118	46	7.9%	47	8.3%	2.2%
3. PESHAWAR	3	16	2.8%	35	6.1%	118.8%
4. GUJRANWALA	11	12	2.1%	14	2.5%	16.7%
5. HYDERABAD	9	8	1.4%	10	1.6%	12.5%
6. FAISALABAD	8	8	1.4%	7	1.2%	12.5%
7. MULTAN	5	4	0.7%	3	0.5%	-25.0%
8. QUETTA	4	2	0.3%	2	0.4%	-
9. RAWALPINDI	2	-	-	-	-	-
TOTAL	219	579	100.0%	569	100.0%	-1.9%

34. The Lahore Collectorate with 59 units contributed Rs. 451.0 million in 1997-98 as against Rs. 483.0 million in 1996-97 which is about 79.4% of total revenues from this item. The other three Collectorates i.e. Karachi (East & West) and Peshawar collected Rs. 47.0 million and Rs. 35.0 million respectively. The rest of the collection from other Collectorates was negligible.

## AUTO PARTS

35. In 1997-98 the sales tax registered units of auto parts stood at 737 and contributed Rs. 533.1 million as compared to the last year's collection of Rs. 573 million showing a negative growth of 6.9%.

TABLE - 6.16

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM AUTO PARTS

(Rs.in million)

COLLECTORATE	NO. OF REGISTERED UNITS	COLLECTION & % SHARE IN TOTAL COLLECTION				% Growth
		1996-97		1997-98		
1	2	3	4	5	6	7
1. KARACHI (East & West)	357	347	60.6%	324	60.8%	-6.6%
2. QUETTA	14	101	17.6%	93	17.4%	-7.9%
3. LAHORE	157	75	13.1%	73	13.7%	-2.7%
4. MULTAN	8	32	5.6%	25	4.7%	-21.9%
5. GUJRANWALA	61	9	1.6%	11	2.1%	22.2%
6. HYDERABAD	6	8	1.4%	5	0.9%	-37.5%
7. RAWALPINDI	82	1	0.2%	1	0.2%	-10.0%
8. PESHAWAR	47	-	-	1	0.1%	-
9. FAISALABAD	5	-	-	1	0.1%	-
TOTAL	737	573	100.0%	533	100.0%	-6.9%

36. The highest collection of Rs. 324 million was made by the two Collectorate of Karachi (East & West) and shared 60.8% in total collection from this item. The collection was however, down by 6.6% as compared to the last year. The Quetta Collectorate yielded Rs. 93 million and shared 17.4% of the total collection in 1997-98. The Lahore Collectorate collected Rs. 73 million in 1997-98 and shared 13.7% of the total collection. The other six Collectorates yielded only Rs. 44 million from this item.

## PERFORMANCE OF THE COLLECTORATES

37. The sales tax is collected at the import stage and from the domestic registered units. At the import stage it is collected by six customs and seven composite Collectorates. At the domestic stage ten sales tax Collectorates are exclusively engaged in the collection.

38. In 1997-98, 55.1% of the total sales tax was collected at the import stage. Its share declined from 64.5% in the year 1997-98 due to boost in collection at the domestic stage. Conversely, the share of sales tax from domestic increased from 35.5% in 1996-97 to 44.9% in 1997-98. It would, thus be appropriate to make an analysis of Customs, Composite and Sales Tax Collectorates.

### SALES TAX ON IMPORTS

39. The collection at the import stage was 29,705 million in 1997-98 as compared to Rs. 35,889 million in 1996-97 showing a negative growth of 17.2%. The target achievement was 98.7%.

40. The combined collection of six Customs Collectorates at Karachi and Lahore was at Rs. 25,972 million in 1997-98 as compared to Rs. 32,173 million in 1996-97. The decline in the collection by 19.3% also led to drop in its share from 57.8% in 1996-97 to 48.1% in 1997-98. The target achievement was to the extent of 96.1% in 1997-98.

41. The seven inland composite collectorates collected only Rs. 3,733 million in 1997-98 as compared to Rs. 3,716 million in 1996-97 and suffered a marginal decline in growth. The target achievement was, however, up by 20.5% in 1997-98. The collection at the import stage was to the extent of 87.4% from Customs Collectorates and 12.6% by the composite Collectorates.

### SALES TAX ON DOMESTIC

42. At present ten sales tax Collectorates are exclusively engaged in collection from 43,501 registered units. The collection made by these collectorates increased from Rs. 19,779 million in 1996-97 to Rs. 24,238 million in 1997-98 or up by 22.5%. Its share also resultantly increased in total sales tax collection from 35.5% in 1996-97 to 44.9% in 1997-98. Thus target achievement was 101.1% in 1997-98.

TABLE - 6.17

**COLLECTORATE-WISE COLLECTION OF SALES TAX  
FOR 1996-97 & 1997-98**

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% INC / DEC.	TARGET		% ACHIEVEMENT		% SHARE IN TOTAL		% SHARE IN IMPORTS/ DOMESTIC	
		1996-97	1997-98		1996-97	1997-98	1996-97	1997-98	1996-97	1997-98	1996-97	1997-98
1	2	3	4	5	6	7	8	9	10	11	12	13
A.	<b>Sales Tax on Imports (1 to 12)</b>	<b>35,889</b>	<b>29,705</b>	<b>-17.2%</b>	<b>36,332</b>	<b>30,110</b>	<b>98.8%</b>	<b>98.7%</b>	<b>64.5%</b>	<b>55.1%</b>	<b>100.0%</b>	<b>100.0%</b>
	<b>Customs Collectorate (1 to 5)</b>	<b>32,173</b>	<b>25,972</b>	<b>-19.3%</b>	<b>31,902</b>	<b>27,013</b>	<b>100.8%</b>	<b>96.1%</b>	<b>57.8%</b>	<b>48.1%</b>	<b>89.6%</b>	<b>87.4%</b>
1.	Karachi-App.	27,964	19,061	-31.8%	26,835	20,347	104.2%	93.7%	50.2%	35.3%	77.9%	64.2%
2.	Karachi-Prev.	2,651	1,269	-52.1%	2,048	1,306	129.4%	97.2%	4.8%	2.4%	7.4%	4.3%
3.	Karachi-Port Qasim	1,877	3,194	70.2%	2,007	3,108	93.5%	102.8%	3.4%	5.9%	5.2%	10.8%
4.	Karachi-Exports	-4,179	-171	-95.9%	-3,005	-198	139.1%	86.4%	-7.5%	-0.3%	-11.6%	-0.6%
	<b>Karachi-Customs House (1 to 4)</b>	<b>28,313</b>	<b>23,353</b>	<b>-17.5%</b>	<b>27,885</b>	<b>24,563</b>	<b>101.5%</b>	<b>95.1%</b>	<b>50.9%</b>	<b>43.3%</b>	<b>78.9%</b>	<b>78.6%</b>
5.	Lahore-Customs	3,860	2,619	-32.2%	4,022	2,450	96.0%	106.9%	6.9%	4.9%	10.8%	8.8%
	<b>Composite Collectorate (6 to 12)</b>	<b>3,716</b>	<b>3,733</b>	<b>0.5%</b>	<b>4,425</b>	<b>2,890</b>	<b>84.0%</b>	<b>120.5%</b>	<b>6.7%</b>	<b>6.9%</b>	<b>10.4%</b>	<b>12.6%</b>
6.	Peshawar	1,302	1,158	-11.1%	1,497	975	87.0%	118.8%	2.3%	2.1%	3.6%	3.9%
7.	Rawalpindi	1,008	642	-36.3%	875	602	115.2%	106.6%	1.8%	1.2%	2.8%	2.2%
8.	Gujranwala	-297	245	-182.5%	-130	229	228.5%	107.0%	-0.5%	0.5%	-0.8%	0.8%
9.	Faisalabad	-414	241	-158.2%	-98	198	422.4%	121.7%	-0.7%	0.4%	1.2%	0.8%
10.	Multan	271	187	-31.0%	303	207	89.4%	90.3%	0.5%	0.3%	0.8%	0.6%
11.	Hyderabad	339	183	-46.0%	315	169	107.6%	108.3%	0.6%	0.3%	0.9%	0.6%
12.	Quetta	1,507	1,077	-28.5%	1,663	717	90.6%	150.2%	2.7%	2.0%	4.2%	3.6%
B.	<b>Sales Tax on Domestic (13 to 22)</b>	<b>19,779</b>	<b>24,238</b>	<b>22.5%</b>	<b>19,668</b>	<b>23,976</b>	<b>100.6%</b>	<b>101.1%</b>	<b>35.5%</b>	<b>44.9%</b>	<b>100.0%</b>	<b>100.0%</b>
	<b>Sales Tax Collectorate</b>											
13.	Karachi-East	2,605	3,199	22.8%	4,119	3,133	63.2%	102.1%	4.7%	5.6%	13.2%	13.2%
14.	Karachi-West											
15.	Peshawar	2,075	2,462	18.7%	1,569	1,922	132.2%	128.1%	3.7%	4.6%	10.5%	10.2%
16.	Rawalpindi	3,384	2,023	-40.2%	2,163	1,988	156.4%	101.8%	6.1%	3.8%	17.1%	8.3%
17.	Lahore	668	2,260	238.3%	3,312	2,134	20.2%	105.9%	1.2%	4.2%	3.4%	9.3%
18.	Gujranwala	307	465	58.0%	287	460	107.0%	105.4%	0.6%	0.9%	1.6%	2.0%
19.	Faisalabad	76	433	469.7%	700	652	10.9%	66.4%	0.1%	0.8%	0.4%	1.8%
20.	Multan	6,360	7,911	24.4%	4,322	8,296	147.2%	95.4%	11.4	14.7%	32.2%	32.6%
21.	Hyderabad	3,553	4,345	22.3%	2,253	4,300	157.7%	101.0%	6.4%	8.1%	18.0%	17.9%
22.	Quetta (at Hub)	751	1,120	49.1%	943	1,091	79.6%	102.7%	1.3%	2.1%	3.8%	4.6%
	<b>TOTAL (A + B)</b>	<b>55,668</b>	<b>53,943</b>	<b>-3.1%</b>	<b>56,000</b>	<b>54,086</b>	<b>99.4%</b>	<b>99.7%</b>	<b>100.0%</b>	<b>100.0%</b>		

## CUSTOMS COLLECTORATES

### APPRAISEMENT COLLECTORATE, KARACHI

43. The sales tax collection by the Appraisal Collectorate was the highest in the country and shared 35.3% in the total collection and 64.2% in the sales tax on imports. The collection witnessed a substantial drop from Rs. 27,964 million in 1996-97 to Rs. 19,061 million in 1997-98 or down by 31.8%. The target achievement was 93.7%.

### PREVENTIVE COLLECTORATE, KARACHI

44. The Preventive Collectorate made the collection to the extent of Rs. 1,269 million in 1997-98 which was less by 52.1% as compared to the collection of Rs. 2,651 million in 1996-97. Due to notable drop in collection its share in total collection as well as in sales tax on imports also declined from 4.8% in 1996-97 to 2.4% in 1997-98 and 7.4% in 1996-97 to 4.3% in 1997-98, respectively. The target achievement was 97.2%.

### PORT QASIM COLLECTORATE, KARACHI

45. The Collectorate of Port Qasim collected Rs. 3,194 million in 1997-98 as compared to Rs. 1,877 in million 1996-97 and reflected the excellent growth of 70.2%. Unlike other customs and composite Collectorates, the share of sales tax from Port Qasim Collectorate in total collection increased from 3.4% in 1996-97 to 5.9% in 1997-98. Similarly, its share in sales tax on imports also increased from 5.2% in 1996-97 to 10.8% in 1997-98.

### EXPORTS COLLECTORATE, KARACHI

46. The Exports Collectorate is engaged in collection of exports duties and payment of export rebates. Since, the sales tax rebates were issued by the sales tax Collectorates from 1997-98, therefore, the payment of sales tax rebates reduced from Rs. 4,179 million in 1996-97 to Rs. 171 million in 1997-98.

### CUSTOMS COLLECTORATE, LAHORE

47. The Customs Collectorate, Lahore collected Rs. 2,619 million in 1997-98 as compared to Rs. 3,860 million in 1996-97 or down by 32.2%. The target was, however, not only achieved but exceeded by

6.9%. The share of the Collectorate in sales tax on imports declined from 6.9% in 1996-97 to 4.9% in 1997-98. Similarly, its share dropped from 10.8% in 1996-97 to 8.8% in total collection from sales tax.

## **COMPOSITE COLLECTORATES**

48. The composite Collectorates were also engaged in collection of sales tax on imports in addition to customs and central excise duties. The seven composite Collectorates yielded Rs. 3,733 million in 1997-98 as compared to Rs. 3,716 million in 1996-97, showing a marginal increase. The combined targets of these Collectorates were exceeded by 20.5%. Its share in sales tax collection on imports improved from 6.7% in 1996-97 to 6.9% in 1997-98. In total sales tax collection the share has also gone up from 10.4% to 12.6% in 1997-98, as compared to last year.

## **SALES TAX COLLECTORATES**

### **KARACHI (EAST & WEST)**

49. The total collection from Karachi (East & West) in 1997-98 was Rs. 3,199 million in 1997-98, as compared to Rs. 2,605 million received in 1996-97, showing an increase of 22.8%. The target achievement was 102.1%. These Collectorates shared 5.6% in the total collection of sales tax and 13.2% in the collection from sales tax on domestic.

### **PESHAWAR**

50. During the year 1997-98, Rs. 2,462 million were realized, while Rs. 2,075 million were yielded in the year 1996-97. The collection increased by 18.7%, as compared with the last year. The target achievement was 128.1%. The Collectorate's share in total collection was 4.6% and 10.2% in sales tax on domestic.

### **RAWALPINDI**

51. During the year 1997-98, the Rawalpindi Collectorate collected Rs. 2,023 million, whereas Rs. 3,384 million were realized in 1996-97, which were 40.2% less as compared to the previous year. The achievement of target was 101.8%. The Collectorate shared 3.8% in total collection and 8.3% in sales tax collection from domestic.

## LAHORE

52. The Lahore Collectorate yielded Rs. 2,260 million in 1997-98, as compared to Rs. 668 million in 1996-97. The Collectorate showed significant increase of 238.3% as compared to the last year. The target achievement was 105.9%. Its share in total collection and sales tax on domestic was 4.2% and 9.3% respectively.

## GUJRANWALA

53. During the year 1997-98 Gujranwala Collectorate received Rs. 485 million which was 58.0% up as compared with the last year. The Collectorate achieved 105.4% of the target. Its share in total collection was 0.9% and 2.0% in sales tax on domestic.

## FAISALABAD

54. The Faisalabad Collectorate collected Rs. 433 million in the year 1997-98 while in 1996-97 only 76 million were collected showing an increase of 470%. The achievement of target was only 66.4%. Its share in total collection and sales tax on domestic was 0.8% and 1.8% respectively.

## MULTAN

55. The Multan Collectorate collected Rs. 7,911 million in the year 1997-98, as against Rs. 6,360 million received in the preceding year. The Collectorate achieved the target by 95.4%. Its share in total collection was 14.7% and in sales tax on domestic stood at 32.6%.

## HYDERABAD

56. The Hyderabad Collectorate yielded Rs. 4,345 million in the year 1997-98, as compared to Rs. 3,553 million in 1996-97 and was higher by 22.3% than last year. The Collectorate exceeded the target by 1%. Its share in total collection and in sales tax on domestic remained 8.1% and 17.9% respectively.

## QUETTA (AT HUB)

57. The collection of sales tax from Quetta (at Hub) Collectorate significantly increased from Rs. 751 million in 1996-97 to Rs. 1,120 million in 1997-98 or up by 49.1%. The target was also exceeded by 2.7% in the year 1997-98. The share of Quetta Collectorate in total sales tax collection and sales on domestic was 2.1% and 4.6% respectively.

# CUSTOMS



## CHAPTER 7

# CUSTOMS

The customs duties are levied on the goods imported in and exported out of the country at the rates prescribed in the Pakistan Customs Tariff. 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 for 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. The Federal Government is consciously shifting the revenue generating function of the customs duty to the Direct Taxes and the sales tax.

### CUSTOMS ADMINISTRATION

2. The **Member(Customs)**, Central Board of Revenue, is responsible for administering the collection of customs duties and payment of duty drawbacks. The customs duties are exclusively collected by the six Collectorates of Customs, out of which four are located at Karachi and two at Lahore. The two Exports Collectorates at Karachi and Lahore in addition to seven Additional Collectors, who exercise the powers of Collectors in the upcountry Collectorates, exclusively handle the payments of duty drawbacks. 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 thirteen 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, Karachi
- 2) Preventive, Karachi
- 3) Port Qasim, Karachi

- 4) Exports, Karachi
- 5) Appraisement, Lahore
- 6) Exports, Lahore

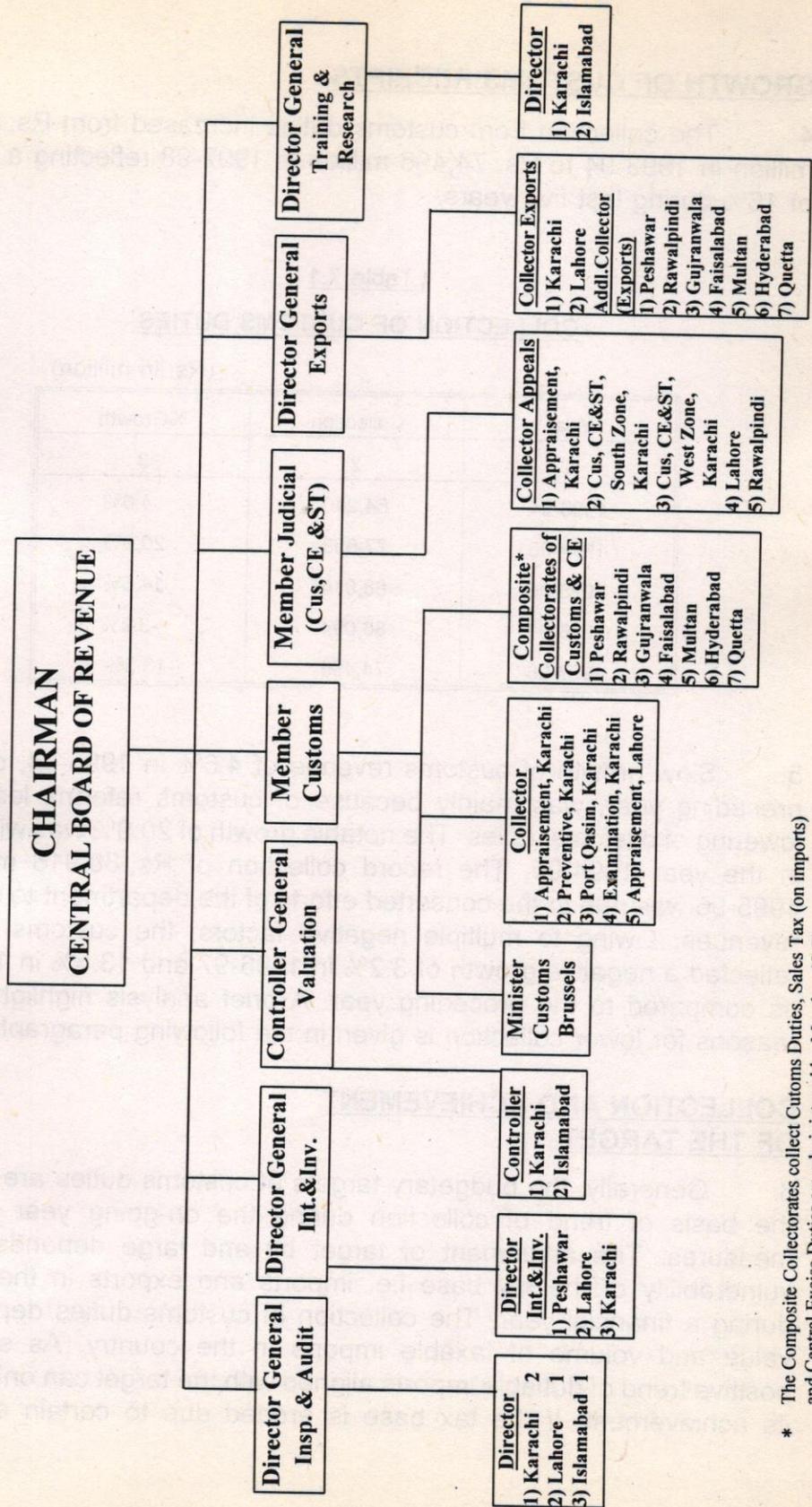
### **Collectorate of Customs and Central Excise**

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

3. Since, customs duty and sales tax (on imports) are 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 around 55% of total sales tax collection during the year 1997-98. The Customs Collectorates since 1994-95, also started collecting central excise duties on quite a few items at the import stage.

FIGURE - 7.1

**ORGANOGRAM OF CUSTOMS DEPARTMENT**



\* The Composite Collectorates collect Customs Duties, Sales Tax (on imports) and Central Excise Duties are administered by Member (C.E).

## GROWTH OF CUSTOMS RECEIPTS

4. The collection from customs duties increased from Rs. 64,240 million in 1993-94 to Rs. 74,496 million in 1997-98 reflecting a growth of 16% during last five years.

Table 7.1

### COLLECTION OF CUSTOMS DUTIES

(Rs. in million)

Year	Collection	%Growth
1	2	3
1993-94	64,240	4.6%
1994-95	77,653	20.9%
1995-96	88,916	14.5%
1996-97	86,094	-3.2%
1997-98	74,496	-13.5%

5. Slow growth of customs revenue of 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% was witnessed in the year 1994-95. The record collection of Rs. 88,916 million in 1995-96 was due to the concerted efforts of the department to mobilize revenues. Owing to multiple negative factors, the customs receipts reflected a negative growth of 3.2% in 1996-97 and 13.5% in 1997-98, 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

6. Generally, the budgetary targets of customs duties are fixed on the basis of trend of collection during the on-going year plus tax measures. The attainment of target by and large depends on the vulnerability of the tax base i.e. imports and exports in the country during a financial year. 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 eroded due to certain economic

reasons, it would be beyond the reach of the tax collectors to meet the target and come upto the expectations.

7. The major reasons for shortfall in the targets, set for past years differed from year to year. It is difficult to quantify them precisely. In brief, Gulf War, international recession, floods, exemptions granted during the financial year, overestimation of target, stagnation of overall import and dutiable imports, increase in duty drawbacks and smuggling were the important negative factors which generally led to failure in achieving the original targets and consequently led to their downward revision.

**Table 7.2**

**ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES**

(Rs. in million)

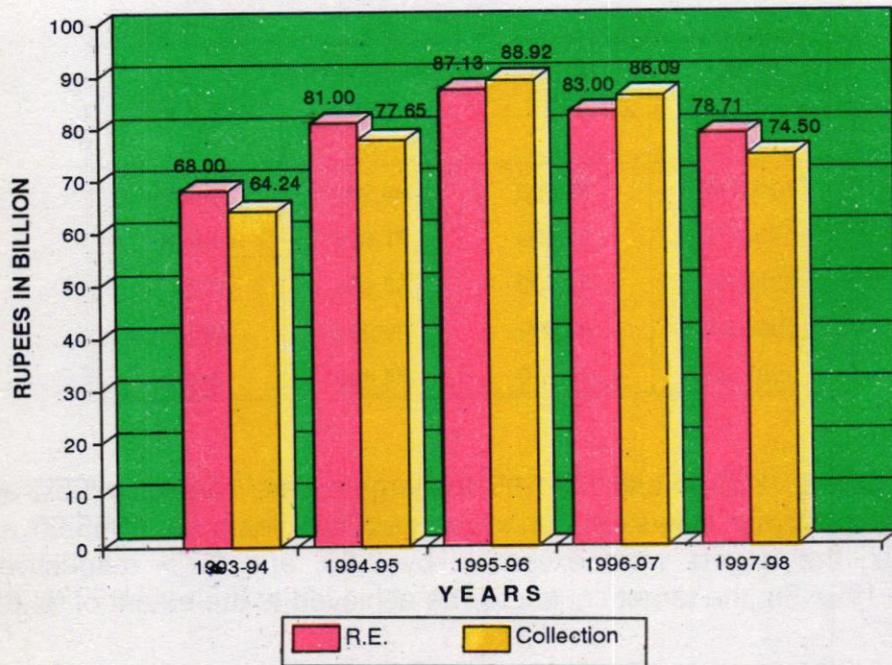
YEAR	TARGET (R.E)	COLLECTION	% ACHIEVEMENT
1	2	3	4
1993-94	68,000	64,240	94.5%
1994-95	81,000	77,653	95.9%
1995-96	87,130	88,916	102.0%
1996-97	83,000	86,094	103.7%
1997-98	78,710	74,496	94.6%

8. During 1993-94 and 1994-95, the targets were missed by 5.5% and 4.1% respectively. However, during the next two years i.e. 1995-96 and 1996-97, the targets were exceeded by 2.0% and 3.7% respectively. During 1997-98, the target could only be achieved to the extent of 94.6%.

9. As the imports into the country is the only tax base of customs revenue, therefore, any erosion in the base is followed by the drop in collection on this account. In the year 1997-98, the imports fell by 6.7% from Rs. 465.0 billion in 1996-97 to Rs. 434.0 billion in 1997-98 and in dollar term it fell from \$11.9 billion to \$10.1 billion or by 15%. Contraction in imports coupled with steeper shrinkage in dutiable imports, which fell from Rs. 426.0 billion in 1996-97 to Rs. 392.0 billion in 1997-98 or down by 9% was thus the major reason of drop in customs revenues.

**FIGURE - 7.2**

**CUSTOMS DUTIES - ACHIEVEMENT OF TARGETS**



10. Another factor which led to drop in revenue from customs was post budget exemptions allowed by the Govt. for Ghazi Brotha and Neelum Valley projects in addition to others accounted for loss of revenue over one billion rupees. Smuggling is also an important element which adversely affected the growth of customs revenues. The Afghan Transit Trade (ATT) which is a major source of smuggling increased from Rs. 4.56 billion in 1996-97 to Rs. 9.9 billion in 1997-98 or up by 117%. Thus, the tremendous increase in ATT has caused decline in imports of high duty items having adverse bearing on revenues.

### **SHARE OF CUSTOMS DUTIES IN INDIRECT TAXES AND TOTAL TAX RECEIPTS**

11. 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 25% of the total collection of federal taxes and 39% of total tax receipts from indirect taxes in the year 1997-98.

Table - 7.3

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

YEAR	INDIRECT TAXES	TOTAL TAXES
1	2	3
1993-94	49.7%	37.2%
1994-95	47.1%	34.3%
1995-96	46.8%	33.2%
1996-97	43.7%	30.6%
1997-98	39.1%	25.4%

12. During the last five years, the share of customs duties in total tax receipts as well as in indirect taxes witnessed a notable declining trend. Its share in indirect taxes fell from 49.7% in 1993-94 to 39.1%, in the year 1997-98. This was mainly because of reduction in customs tariff rates and a conscious effort of the Government to shift the revenue generating function to the direct taxes and the sales tax. 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.

13. The percentage share of customs in total tax receipts also fell sharply from 37.2% in 1993-94 to 25.4% in 1997-98. Gradually, reliance on taxes collected from international trade has been 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 the income, domestic production and consumption provide a sound taxation base if collected in an objective and broad based manner.

### ANALYSIS OF CUSTOMS RECEIPTS

14. The gross customs duties collection were Rs. 87,405 million in 1997-98, as against Rs. 98,711 million in 1996-97, showing a negative growth of 11.5%. Within the gross customs duties, 99.9% were contributed by the import duties including receipts from Iqra surcharge, flood relief surcharge and miscellaneous receipts. A small sum came from the export duties.

15. It can be gauged from the table - 7.4 that thirty one major revenue spinners of the customs duties yielded 67.8% of the collection of import duties and the rest were from the other items.

YEAR	TOTAL TAXES	INDIRECT TAXES
1993-94	37.2%	48.7%
1994-95	34.3%	47.1%
1995-96	33.2%	46.8%
1996-97	32.8%	42.7%
1997-98	25.4%	39.7%

**TABLE - 7.4**  
**ANALYSIS OF MAJOR REVENUE SPINNERS OF IMPORT DUTIES**

S. No.	Major Revenue Spinners (Imports)	(Rs. in Millions)				% Inc./Dec.
		1996-97		1997-98		
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
<b>A.</b>	<b>Import Duties</b>					
1.	Animal and vegetable fats and oil (15)	9,520	10.1%	9,981	11.7%	4.8%
2.	Mineral fuel oils and products thereof(27)	5,590	5.9%	6,848	8.1%	22.5%
3.	Chemicals and chemical products(28,29,38)	7,042	7.5%	6,543	7.7%	-7.1%
4.	Motor and other vehicles(87)	5,170	5.5%	5,328	6.3%	3.1%
5.	Iron and steel and manufactures thereof(73)	5,134	5.4%	4,156	4.9%	-19.0%
6.	Machinery and mechanical appliances(84)	5,285	5.6%	4,136	4.9%	-21.7%
7.	Coffee, tea and spices(9)	2,705	2.9%	4,093	4.8%	51.3%
8.	Electric machinery and equipment(85)	4,135	4.4%	2,800	3.3%	-32.3%
9.	Yarn and fabrics of man made fibre(51,56)	1,237	1.3%	1,535	1.8%	24.1%
10.	Dyes, colours, paints and varnishes (32)	1,524	1.6%	1,523	1.8%	-0.1%
11.	Wood, paper and stationery(47,48)	1,901	2.0%	1,469	1.7%	-22.7%
12.	Rubber and articles thereof(40)	1,194	1.3%	1,284	1.5%	7.5%
13.	Fruit, nuts and vegetables(7,8)	815	0.9%	1,045	1.2%	28.2%
14.	Photographic and cinematographic goods(37,90)	1,027	1.1%	905	1.1%	-11.9%
15.	Perfumery soap and toilet preparations(33,34)	819	0.9%	895	1.1%	9.3%
16.	Metals other than gold, silver iron and steel(74,81)	940	1.0%	775	0.9%	-17.6%
17.	Pharmaceutical products(30)	573	0.6%	625	0.7%	9.0%
18.	Glass and earthenware(69,70)	673	0.7%	564	0.7%	-16.2%
19.	Cotton yarn and fabrics(55)	749	0.8%	415	0.5%	-44.6%
20.	Cutlery tools articles of base metals(82,83)	418	0.4%	385	0.5%	-7.9%
21.	Ships, boats and aircrafts(38,89)	988	1.0%	304	0.4%	-69.2%
22.	Clocks, watches and part thereof(91)	40	0.0%	302	0.4%	655.0%
23.	Sugar and confectionery(17)	1,130	1.2%	279	0.3%	-75.3%
24.	Railway and tramway plant and rolling stock(86)	66	0.1%	276	0.3%	318.2%
25.	Edible preparations or cereals and vegetables(18 to 21)	393	0.4%	230	0.3%	-41.5%
26.	Tobacco (24)	240	0.3%	190	0.2%	-20.8%
27.	Oil seeds and miscellaneous fruits(12)	214	0.2%	188	0.2%	-12.1%
28.	Precious metal, stones, pearls and imitation jewellery(71)	133	0.1%	186	0.2%	39.8%
29.	Fabrics of wool, flax, ramie-metal, vegetable(52,53,54,57)	104	0.1%	145	0.2%	39.4%
30.	Textile articles including knitted and crocheted goods	223	0.2%	141	0.2%	-36.8%
31.	Milk butter cheese and honey(4)	59	0.1%	117	0.1%	98.3%
	<b>Sub-Total</b>	<b>60,041</b>	<b>63.7%</b>	<b>57,663</b>	<b>67.8%</b>	<b>-4.0%</b>
	All other articles	34,168	36.3%	27,377	32.2%	-19.9%
	<b>Total Import Duties</b>	<b>94,209</b>	<b>100.0%</b>	<b>85,040</b>	<b>100.0%</b>	<b>-9.7%</b>
B	Iqra Surcharge	16	-	8	-	-50.0%
C	1% F.R. Surcharge	73	-	4	-	-94.5%
D	2% Service Charges	1,786	-	84	-	-95.3%
E	Miscellaneous	2,548	-	2,238	-	-12.2%
F	Export Duties	79	-	31	-	-60.8%
	<b>Gross Collection (A to F)</b>	<b>98,711</b>	<b>-</b>	<b>87,405</b>	<b>-</b>	<b>-11.5%</b>
	Rebate	12,288	-	11,744	-	-4.4%
	Refund	329	-	1,165	-	254.1%
	<b>Refunds and Rebates</b>	<b>12,617</b>	<b>-</b>	<b>12,909</b>	<b>-</b>	<b>2.3%</b>
	<b>NET COLLECTION</b>	<b>86,094</b>	<b>-</b>	<b>74,496</b>	<b>-</b>	<b>-13.5%</b>

16. Customs duties are broadly classified into import and export duties. The share of import duties in customs receipts increased from 98.7% in the year 1993-94 to almost 100% in 1997-98. Import duties increased from Rs. 63,419 million in 1993-94 to Rs. 74,465 million in 1997-98 or by 17% during the last five years. Conversely, the export duties declined from Rs. 821 million in 1993-94 to a meagre sum of Rs. 31 million in 1997-98.

TABLE - 7.5

**COLLECTION FROM IMPORT & EXPORT DUTIES (NET)**

(Rs. in million)

YEAR	IMPORT DUTIES	EXPORT DUTIES	TOTAL
1	2	3	5
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
1997-98	74,465	31	74,496

**IMPORT DUTIES**

17. Import duties consist of duties levied at the prescribed rates provided in the Pakistan Customs Tariff and collection from para-tariffs such as 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 drawbacks and refunds thereof.

Table 7.6

**COLLECTION FROM IMPORT DUTIES**

(Rs. in million)

YEAR	1993-94	1994-95	1995-96	1996-97	1997-98
1	2	3	4	5	6
1) Import duty	58,856	81,448	94,190	94,209	85,040
2) Iqra Surcharge	11,655	2,336	19	16	8
3) F.R.Surcharge/PMR	2,117	29	1,429	73	4
4) Miscellaneous receipts	1,302	1,785	2,599	2,548	2,238
5) 2% Service charges	-	-	-	1,786	84
Gross Collection	73,930	85,598	98,237	98,632	87,374
Refunds/Rebates	10,511	7,977	9,367	12,617	12,909
Net collection	63,419	77,621	88,870	86,015	74,465

18. The gross collection of import duties increased from Rs. 73,930 million in the year 1993-94 to Rs. 87,374 million in 1997-98 and demonstrated a growth of 18% during the period. However, for the same period net import duties increased from Rs. 63,419 million in 1993-94 to Rs. 74,465 million in 1997-98 or up by 17%.

**REFUNDS & DUTY DRAWBACK**

19. Higher refunds and payments of duty drawbacks affected the net collection of customs duties. It is evident from the table - 7.7 that the payments of refunds and duty drawbacks of Rs. 12,909 million in 1997-98 was the highest during the last five years.

TABLE - 7.7

**REFUNDS AND DUTY DRAWBACK**

(Rs.in million)

YEAR	REFUNDS	DUTY DRAWBACK	TOTAL
1	2	3	4
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
1997-98	1,165	11,744	12,909

**REFUNDS**

20. The excessive payment of customs duties are dealt/returned through a set procedure. Refunds are also allowed as a result of decisions by the appellate authorities or court decisions. In the year 1997-98, refunds were issued to the extent of Rs. 1,165 million.

**DUTY DRAWBACK/EXPORT REBATE**

21. 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 relieve 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 align with the exporters, from the competition offered by the manufacturing warehouses or tax free zones where duty free raw materials are used for manufacturing and export of finished goods.

22. The payment of duty drawback amounted to Rs. 11,744 million in 1997-98. 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 1996-97 & 1997-98 is given in the table - 7.8.

TABLE - 7.8

**COLLECTORATE-WISE DUTY DRAWBACK AND REFUNDS**

(Rs. in million)

COLLECTORATES	1996-97				1997-98				% INC./DEC. OVER LAST YEAR		
	DUTY DRAW-BACK	REFUNDS	TOTAL	% IN TOTAL	DUTY DRAW-BACK	REFUNDS	TOTAL	% IN TOTAL	DUTY DRAW-BACK	REFUNDS	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
<b>Sub Total C.H.KYC (1 to 4)</b>	<b>6,862</b>	<b>258</b>	<b>7,120</b>	<b>56.4%</b>	<b>6,230</b>	<b>1,114</b>	<b>7,344</b>	<b>56.9%</b>	<b>-9.2%</b>	<b>331.8%</b>	<b>3.2%</b>
1 Appraisement	-	206	206	1.6%	-	1,049	1,049	8.1%	-	409.2%	409.2%
2 Preventive	-	10	10	0.1%	-	2	2	-	-	-80.0%	-80.0%
3 Exports	6,862	40	6,902	54.7%	5,912	8	5,920	45.9%	-13.8%	-80.0%	-14.2%
4 Port Qasim	-	2	2	-	318	55	373	2.9%	-	-	-
5 Lahore	1,384	16	1,400	11.1%	1,177	23	1,200	9.3%	-15.0%	43.7%	-14.3%
<b>SUB TOTAL (1 to 5)</b>	<b>8,246</b>	<b>274</b>	<b>8,520</b>	<b>67.5%</b>	<b>7,407</b>	<b>1,137</b>	<b>8,544</b>	<b>66.2%</b>	<b>-10.2%</b>	<b>315.0%</b>	<b>0.3%</b>
<b>Other Collectorate (6 to 12)</b>	<b>4,042</b>	<b>55</b>	<b>4,097</b>	<b>32.5%</b>	<b>4,337</b>	<b>28</b>	<b>4,365</b>	<b>33.8%</b>	<b>7.3%</b>	<b>-49.1%</b>	<b>6.5%</b>
6 Rawalpindi	118	4	122	1.0%	103	-	103	0.8%	-12.7%	-	-15.6%
7 Peshawar	89	35	124	1.0%	94	17	111	0.9%	5.6%	-51.4%	-10.5%
8 Hyderabad	87	7	94	0.7%	52	8	60	0.5%	-40.2%	14.3%	-36.2%
9 Quetta	16	5	21	0.2%	29	-	29	0.2%	81.3%	-	38.1%
10 Multan	78	-	78	0.6%	97	-	97	0.7%	24.3%	-	24.4%
11 Faisalabad	1,346	-	1,346	10.7%	1,653	-	1,653	12.8%	22.8%	-	22.8%
12 Gujranwala	2,308	4	2,312	18.3%	2,309	3	2,312	17.9%	-	-25.0%	-
<b>Total</b>	<b>12,288</b>	<b>329</b>	<b>12,617</b>	<b>100.0%</b>	<b>11,744</b>	<b>1,165</b>	<b>12,909</b>	<b>100.0%</b>	<b>-4.4%</b>	<b>254.1%</b>	<b>2.3%</b>

**ANALYSIS OF CUSTOMS DUTIES, REFUNDS & DUTY DRAWBACK PAID BY THE COLLECTORATES**

23. In order to arrive at net collection from customs duties, refunds and rebates are subtracted from the gross collection. During 1997-98 refunds were only 9% and the rest accounted for by rebates. In 1997-98 duty drawback at Rs. 11,744 million slightly came down by 4.4% as compared to Rs. 12,288 million in 1996-97.

24. In Customs House, Karachi, the exports rebate claims are filed and sanctioned by the Exports Collectorate. As bulk of the exports takes place from Karachi, therefore, most of the claims of the country are paid by the Exports Collectorate, Karachi. In 1997-98, the export rebates were paid to the extent of Rs. 5,912 million as compared to Rs. 6,862

million in 1996-97. The payments were down by 14.2% as compared to last year. However, the share in payment of rebate by the Exports Collectorate declined from 55% in 1996-97 to 46% in 1997-98. The payment of rebate by the Customs Collectorate, Lahore at Rs. 1,177 million in 1997-98 declined from Rs. 1,384 million in 1996-97.

25. The seven upcountry composite Collectorates of Customs and Excise paid huge amount of rebate as compared to last year. It increased from Rs. 4,042 million in 1996-97 to Rs. 4,337 million in 1997-98 or by 7.3%. Its share in total payments of refunds and rebates also increased from 32.5% in 1996-97 to 33.8% in 1997-98. In the upcountry Collectorates, the rebates paid by the Gujranwala and Faisalabad Collectorates increased from Rs. 3,654 million in 1996-97 to Rs. 3,962 million in 1997-98 or up by 8.3%, as compared to last year.

## **PERFORMANCE OF THE COLLECTORATES**

26. 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 can neither be gauged from the percentage increase over the preceding year nor it can be tagged with the achievement of the target by the Collectorates. This can be witnessed from the fact that in the total collection, the share of Appraisal Collectorate, Karachi was 69.6% in 1997-98 and on the other hand 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 - 7.9

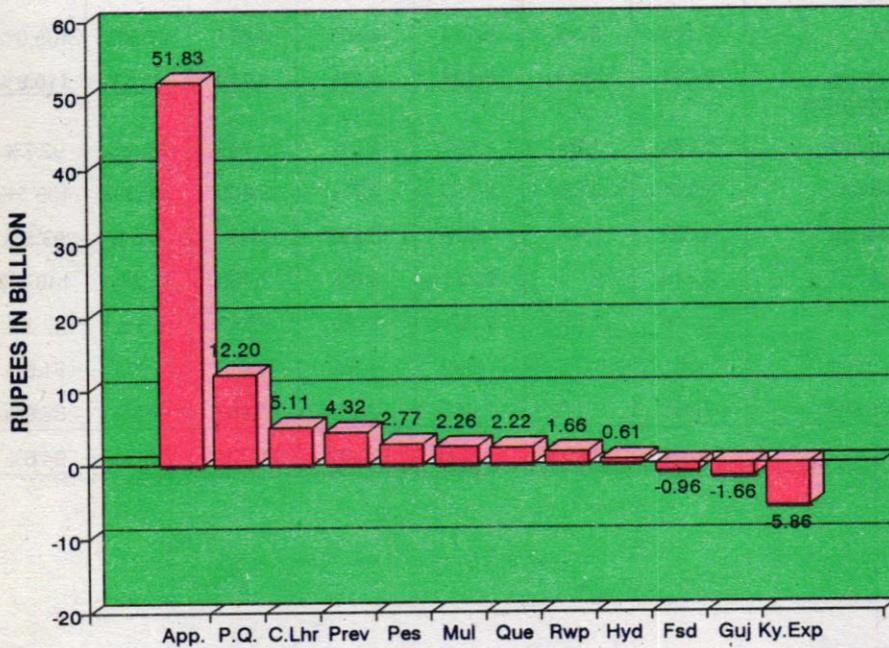
**PERFORMANCE OF THE COLLECTORATES**

(Rs. in Million)

COLLECTORATES	COLLECTION 1996-97	%SHARE IN TOTAL	COLLECTION 1997-98	%SHARE IN TOTAL	BUDGET TARGET 1997-98	% INC. /DEC.	% ACH.OF TARGET
1	2	3	4	5	6	7	8
<b>Customs Collectorates</b>							
<b>Sub-Total (1 to 5)</b>	<b>77,200</b>	<b>89.7%</b>	<b>67,599</b>	<b>90.7%</b>	<b>72,490</b>	<b>-12.4%</b>	<b>93.3%</b>
1) Appraisalment, Kyc	61,705	71.7%	51,834	69.6%	56,788	-16.0%	91.3%
2) Preventive, Kyc	8,043	9.3%	4,317	5.8%	4,074	-46.3%	106.0%
3) Exports, Kyc	-6,797	-7.9%	-5,862	-7.9%	-6,592	13.8%	88.92%
4) Port Qasim	7,125	8.3%	12,196	16.4%	13,349	71.2%	91.4%
<b>Sub Total C.H.Kyc (1 to 4)</b>	<b>70,076</b>	<b>81.4%</b>	<b>62,485</b>	<b>83.9%</b>	<b>67,619</b>	<b>-10.8%</b>	<b>92.4%</b>
5) Lahore	7,124	8.3%	5,114	6.9%	4,871	-28.2%	105.0%
<b>Upcountry Collectorates</b>	<b>8,894</b>	<b>10.3%</b>	<b>6,897</b>	<b>9.3%</b>	<b>6,220</b>	<b>-22.5%</b>	<b>110.9%</b>
6) Rawalpindi	2,233	2.6%	1,655	2.2%	1,785	-25.9%	92.7%
7) Peshawar	3,104	3.6%	2,770	3.7%	2,600	-10.8%	106.5%
8) Hyderabad	636	0.7%	607	0.8%	649	-4.6%	93.5%
9) Quetta	2,345	2.7%	2,221	3.0%	1,493	-5.3%	148.8%
10) Multan	2,118	2.5%	2,261	3.0%	2,747	6.7%	82.3%
11) Faisalabad	-35	-	-962	-1.3%	-1,057	-	91.0%
12) Gujranwala	-1,507	-1.8%	-1,655	-2.2%	-1,997	-9.8%	82.9%
<b>Total</b>	<b>86,094</b>	<b>100.0%</b>	<b>74,496</b>	<b>100.0%</b>	<b>78,710</b>	<b>-13.5%</b>	<b>94.6%</b>

**FIGURE - 7.3**

**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES - 1997-98**



## **CUSTOMS COLLECTORATES**

27. Over the years, establishment of dry ports and transshipment facilities for the clearance in the up-country Collectorates reduced the share of down country Customs Collectorates from 96% in 1987-88 to 91% in 1997-98. Custom House, Karachi consists of four Collectorates, namely, Appraisalment, Preventive, Exports and Port Qasim. These Collectorates collected Rs. 62,485 million in 1997-98 as against Rs. 70,076 million in 1996-97 and reflected a negative growth of 10.8%. Its share, despite increase in transshipment of goods to the upcountry Collectorates, has been slightly up i.e. from 81.4% in 1996-97 to 83.9% in 1997-98. The collection of five Customs Collectorates (i.e. four mentioned above plus Lahore) has, however, gone down from Rs. 77,200 million in 1996-97 to Rs. 67,599 million in 1997-98. The Customs Collectorates shared 90.7% of the total collection of customs duty in the country in 1997-98 which was slightly up from 89.7% in 1996-97.

## **UPCOUNTRY COLLECTORATES**

28. The upcountry Collectorates consist of seven inland Collectorates having facilities of handling goods in the respective dry ports. The collection from these upcountry Collectorates declined from Rs. 8,894 million in 1996-97 to Rs. 6,897 million in 1997-98 reflecting a negative growth of 22.5%. The share of Composite Collectorates in total collection also dipped slightly from 10.3% in 1996-97 to 9.3% in 1997-98.

## **APPRAISEMENT COLLECTORATE, KARACHI**

29. The Appraisalment Collectorate is well established and traditionally known for its expeditious clearance of goods. As such, the concessionary/exemption sectors prefer to get their goods cleared from the Appraisalment Collectorate. This preference is gradually causing continuous decline in average incidence of import duties in total imports. The percentage share of Appraisalment Collectorate in total collection has been gradually declining due to establishment of the Port Qasim Collectorate and transshipment of goods for clearance from the upcountry dry ports. Its share in total collection has declined from 71.7% in 1996-97 to 69.6% in 1997-98, due to adverse factors mentioned above.

30. The collection by the Appraisalment Collectorate has also shown a notable drop of revenue of Rs. 9,871 million in 1997-98 as compared

to the last year. Its collection declined from Rs. 61,705 million in 1996-97 to Rs. 51,834 million in 1997-98 or by 16.0%, as compared to the preceding year. The achievement of the target was 91.3%. Major reason for drop in revenue was 12% decline in value of letters of credit opened as compared to last year. Diversion of cargo from Karachi Port Trust under the jurisdiction of Appraisement to Port Qasim Collectorate by 55% also caused drop in revenue of the Collectorate. Devaluation also played negative role as it adversely affected the purchasing power of the consumers resulting in less demand and drop in dutiable imports. Reduction in Tariff structure on almost all imported items coupled with withdrawal of regulatory duty of 10% during the period March to June and phenomenon of smuggling seriously affected the tax collection of the Appraisement Collectorate.

### **PREVENTIVE COLLECTORATE, KARACHI**

31. It is the biggest revenue yielding Collectorate of the country. The collection of this Collectorate declined from Rs. 8,043 million in 1996-97 to Rs. 4,317 million in the year 1997-98 or down by 46.3%. Its share in total collection fell from 9.3% in 1996-97 to 5.8% in 1997-98. However, the target was achieved to the extent of 106.0%.

### **EXPORTS COLLECTORATE, KARACHI**

32. The Exports 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 1997-98, out of Rs. 11,744 million paid as rebates in the country, Rs. 5,912 million or 46% of the total rebate was paid by the Exports Collectorate, Karachi only. The payment of export rebate was budgeted at Rs. 6,592 million in 1997-98 and the net outflow was less by Rs. 205 million.

### **PORT QASIM COLLECTORATE, KARACHI**

33. The Port Qasim Collectorate exhibited excellent performance during 1997-98 and remained second largest revenue yielding Collectorate of the country. It collected Rs. 12,196 million in 1997-98, as compared to Rs. 7,125 million in 1996-97 and reflected a significant growth of 71.2%. Its share in total collection also increased from 8.3% in 1996-97 to 16.4% in 1997-98. However, the Collectorate achieved the target by 91.4%

## **CUSTOMS COLLECTORATE, LAHORE**

34. The Lahore Collectorate, stood third in terms of collection of customs duties. The net collection declined from Rs. 7,124 million in 1996-97 to Rs. 5,114 million in 1997-98. Its share in total collection of customs duties also declined from 8.3% in 1996-97 to 6.9% in 1997-98.

## **QUETTA COLLECTORATE**

35. The Quetta Collectorate demonstrated a decline in collection from Rs. 2,345 million in 1996-97 to Rs. 2,221 million in the year 1997-98 or down by 5.3%. However, the percentage share of Quetta Collectorate in total customs collection increased slightly from 2.7% in 1996-97 to 3.0% in 1997-98. The Collectorate showed an excellent performance in Customs collection by surpassing the target by 48.8%.

## **PESHAWAR COLLECTORATE**

36. The collection made by Peshawar Collectorate, declined from Rs. 3,104 million in 1996-97 to Rs. 2,770 million in 1997-98 which was down by 10.8%. Its share in total customs collection slightly increased from 3.6% in 1996-97 to 3.7% in 1997-98. The budget target was exceeded by 6.5%.

## **RAWALPINDI COLLECTORATE**

37. The collection made by Rawalpindi Collectorate, decreased from Rs. 2,233 million in 1996-97 to Rs. 1,655 million in 1997-98 which was down by 25.9% as compared to the preceding year. Its share in total collection also declined from 2.6% to 2.2% as compared to previous year. The annual target of Rs. 1,785 million was achieved to the extent of 92.7%. Major reason for contraction in revenue was the abnormal concession in the shape of deferment of payment of Rs. 263 million and deposit of Rs. 130 million in the Custom House, Karachi for the consignment imported by Pakistan Railways at Rawalpindi Dry Port. Furthermore, consignments imported by Defence forces cleared from Rawalpindi Collectorate, deposit the taxes/duties at Custom House, Karachi as per pre-arranged agreement between Ministry of Fiance and Defence. Sluggish trend in the operation of commercial led to closure of 20 warehouses and the rest 20, still in operation stuck up Rs. 612 million in the shape of recoverable customs duty/taxes on account of overstayed goods. Court stay orders in 223 cases also stuck up Rs. 738 million due to litigation process.

## **MULTAN COLLECTORATE**

38. The major source of revenue of the Multan Collectorate was import of machinery by WAPDA, POL products by (PARCO) and Polyester fibre. Despite flight of part of revenue from Multan to Lahore Collectorate relating to PARCO imports and lesser collection from WAPDA due to completion of projects, the collection by the Multan Collectorate in the year 1997-98 increased to Rs. 2,261 million as compared to Rs. 2,118 million in 1996-97 or up by 6.7%. The annual target placed at Rs. 2,747 was achieved by 82.3%.

## **HYDERABAD COLLECTORATE**

39. The Hyderabad Collectorate, collected Rs. 607 million in 1997-98 as compared to the collection of Rs. 636 million in 1996-97. The collection was down by 4.6% in 1997-98 as compared to last year. Its share in total collection remained very small and increased slightly from 0.7% to 0.8%. The target was achieved by 93.5%.

## **FAISALABAD COLLECTORATE**

40. The Faisalabad Collectorate, yielded gross collection of Rs. 691 million in 1997-98 as compared to Rs. 1,311 million in 1996-97. The net collection, however, was negative in 1997-98. This was due to the fact that the duty drawback payments increased from Rs. 1,346 million in 1996-97 to Rs. 1,653 million in 1997-98.

## **GUJRANWALA COLLECTORATE**

41. The gross collection by Gujranwala Collectorate was Rs. 657 million in 1997-98 as against Rs. 805 million in 1996-97. Heavy refunds of Rs. 2,312 million were paid in 1997-98. The net collection was in negative to the extent of Rs. 1,655 million in 1997-98.

# PART-II

PART-II

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# **FEDERAL TAXES**

THE UNIVERSITY OF CHICAGO

**TABLE-1  
FEDERAL TAX RECEIPTS (NET)**

YEARS	DIRECT TAXES							Total Direct Taxes	INDIRECT TAXES				Total Indirect Taxes	Total Federal Taxes		
	Income Tax	CAT	Wealth Tax	Gift Tax	CVT	WWF	7		8	9	10	11			12	13
1																
1987-88	11,528	-	194	4	-	116	11,842	38,001	16,840	8,743	84.37	84,63,584	75,426			
1988-89	13,407	-	326	1	-	186	13,920	42,362	19,399	14,700	84.67	84,76,461	90,381			
1989-90	15,000	-	419	-	54	169	15,642	48,584	21,433	18,574	85.7	85,88,591	104,233			
1990-91	19,079	-	496	-	106	190	19,871	50,528	23,087	17,008	85.7	90,623	110,494			
1991-92	27,913	-	632	-	140	166	28,851	61,821	28,305	20,799	79.1	110,925	139,776			
1992-93	35,018	-	1,196	-	313	244	36,771	61,400	31,546	23,521	77.8	116,467	153,238			
1993-94	41,467	-	1,216	-	420	349	43,452	64,240	34,520	30,379	77.8	129,139	172,591			
1994-95	59,064	49	1,644	-	497	406	61,660	77,653	43,691	43,574	72.8	164,918	226,578			
1995-96	75,036	43	1,785	-	667	634	78,165	88,916	51,115	49,841	70.6	189,872	268,037			
1996-97	80,400	10	2,411	-	1,487	752	85,060	86,094	55,265	55,668	49.8	197,027	282,087			
1997-98	97,135	7	3,536	-	1,486	1,018	103,182	74,496	62,011	53,942	64.9	190,449	293,631			

98-99 110,207 65,292 60,905 72,105 198,302 308,509  
 99-00 112,950 61,659 55,784 116,711 175,514 347,104  
 00-01 ~~127,445~~ 64,475 49,198 152,785 266,468 393,913  
 1

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 (%)	Annual Growth (%)
1	2	3	4	5	6	7	8	9	9
1987-88	11,842	15.7%	12.1%	63,584	84.3%	16.2%	75,426	15.5%	15.5%
1988-89	13,920	15.4%	17.5%	76,461	84.6%	20.3%	90,381	19.8%	19.8%
1989-90	15,642	15.0%	12.4%	88,591	85.0%	15.9%	104,233	15.3%	15.3%
1990-91	19,871	18.0%	27.0%	90,623	82.0%	2.3%	110,494	6.0%	6.0%
1991-92	28,851	20.6%	45.2%	110,925	79.4%	22.4%	139,776	26.5%	26.5%
1992-93	36,771	24.0%	27.5%	116,467	76.0%	5.0%	153,238	9.6%	9.6%
1993-94	43,452	25.2%	18.2%	129,139	74.8%	10.9%	172,591	12.6%	12.6%
1994-95	61,660	27.2%	41.9%	164,918	72.8%	27.7%	226,578	31.3%	31.3%
1995-96	78,165	29.2%	26.8%	189,872	70.8%	15.1%	268,037	18.3%	18.3%
1996-97	85,060	30.2%	8.8%	197,027	69.8%	3.8%	282,087	5.2%	5.2%
1997-98	103,182	35.1%	21.3%	190,449	64.9%	-3.3%	293,631	4.1%	4.1%

**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			
	Collec- tion	% Share in total Direct Taxes	% Share in Federal Tax Receipts	Annual Growth (%)	Collec- tion	% 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%
1997-98	97,135	94.1%	33.1%	20.8%	6,047	5.9%	2.1%	29.8%

**TABLE -4**  
**ANNUAL GROWTH IN INDIRECT TAXES**

(Rs.in Million)

YEARS	CUSTOMS			CENTRAL EXCISE		SALES TAX				
	Collec- tion	Annual Growth (%)	3	Collec- tion	Annual Growth (%)	IMPORTS		DOMESTIC		TOTAL
						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%
1997-98	74,496	-13.5%	62,011	12.2%	29,705	-17.2%	24,237	22.5%	53,942	-3.1%

**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%
1997-98	74,496	39.1%	25.4%	62,011	32.6%	21.1%	53,942	28.3%	18.4%

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%
1997-98	2,533,280	103,182	4.07%	190,449	7.52%	46,931	1.85%	293,631	11.59%	340,562	13.44%

\* 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	
	1	2	3	4	5	6	7	8
			Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)
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%
1997-98		2,533,280	97,135	3.83%	6,047	0.24%	103,182	4.07%

\* Source: Pakistan Economic Survey 1997-98.

**TABLE-8**  
**TAX - GDP RATIO OF INDIRECT TAXES**

(Rs. in Million)

YEARS	GDP *		CUSTOMS		CENTRAL EXCISE		SALES TAX		TOTAL INDIRECT TAXES	
	at Current Factor Cost (fc)	2	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)	Collection (Net)	Tax/GDP Ratio (%)
1		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%	
1997-98	2,533,280	74,496	2.94%	62,011	2.45%	53,942	2.13%	190,449	7.52%	

\* 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	1993-94	1994-95	1995-96	1996-97	1997-98
	<b>CORPORATE REGION</b>	<b>16,371</b>	<b>23,510</b>	<b>27,780</b>	<b>26,885</b>	<b>35,139</b>
1.	CIT, Companies-I, Karachi	10,526	15,704	16,268	17,701	21,493
2.	CIT, Companies-II, Karachi	3,930	4,179	2,586	1,767	2,598
3.	CIT, Companies-III, Karachi	1,759	2,698	3,523	2,410	2,318
4.	CIT, Companies-IV, Karachi	156	929	2,202	2,308	2,718
5.	CIT, Companies-V, Karachi	-	-	3,201	2,699	6,012
	<b>SOUTHERN REGION</b>	<b>11,154</b>	<b>16,230</b>	<b>20,211</b>	<b>23,799</b>	<b>24,675</b>
6.	CIT, 'A' Zone, Karachi	212	139	280	465	591
7.	CIT, 'B' Zone, Karachi	143	135	397	426	544
8.	CIT, 'C' Zone, Karachi	127	115	869	1,117	1,382
9.	CIT, 'D' Zone, Karachi	1,051	51	171	234	311
10.	CIT, 'E' Zone, Karachi	9	77	263	402	567
11.	CIT, 'F' Zone, Karachi	8,165	13,497	15,018	17,422	16,717
12.	CIT, Hyderabad Zone	1,029	893	1,283	1,762	2,187
13.	CIT, Sukkur Zone	418	1,323	1,930	1,971	2,376
	<b>EASTERN REGION</b>	<b>6,422</b>	<b>8,653</b>	<b>11,792</b>	<b>11,735</b>	<b>13,610</b>
14.	CIT, 'A' Zone, Lahore	113	131	386	530	505
15.	CIT, 'B' Zone, Lahore	644	934	1,092	1,385	1,629
16.	CIT, 'C' Zone, Lahore	92	198	296	443	617
17.	CIT, Companies-I, Lahore	2,585	3,115	3,922	4,178	4,476
18.	CIT, Companies-II, Lahore	2,988	4,275	1,849	1,936	2,921
19.	CIT, Companies-III, Lahore	-	-	4,247	3,263	3,462
	<b>CENTRAL REGION</b>	<b>2,010</b>	<b>2,991</b>	<b>4,158</b>	<b>5,044</b>	<b>5,452</b>
20.	CIT, Sahiwal Zone	98	189	254	285	283
21.	CIT, Bahawalpur Zone	154	313	472	623	732
22.	CIT, Multan Zone	694	953	1,404	1,930	1,794
23.	CIT, Faisalabad Zone	788	1,137	858	1,033	1,051
24.	CIT, Companies Zone, Faisalabad	-	-	559	488	743
25.	CIT, Sargodha Zone	276	399	611	685	849
	<b>NORTHERN REGION</b>	<b>5,510</b>	<b>7,680</b>	<b>11,095</b>	<b>12,937</b>	<b>18,259</b>
26.	CIT, Gujranwala Zone	268	384	467	545	638
27.	CIT, Sialkot Zone	385	514	676	791	914
28.	CIT, Rawalpindi Zone	2,276	2,443	1,885	2,201	2,706
29.	CIT, Islamabad Zone	1,559	2,444	2,043	1,998	2,202
30.	CIT, Companies Zone, Islamabad	-	-	3,650	4,781	8,752
31.	CIT, Peshawar Zone	823	1,028	1,402	1,402	1,696
32.	CIT, Companies Zone, Peshawar	199	867	972	1,219	1,351
	<b>Grand Total</b>	<b>41,467</b>	<b>59,064</b>	<b>75,036</b>	<b>80,400</b>	<b>97,135</b>

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

S.No.	Regions/zones	1993-94	1994-95	1995-96	1996-97	1997-98
	<b>CORPORATE REGION</b>	<b>39.5%</b>	<b>39.8%</b>	<b>37.0%</b>	<b>33.4%</b>	<b>36.2%</b>
1.	CIT, Companies-I, Karachi	25.4%	26.6%	21.7%	22.0%	22.1%
2.	CIT, Companies-II, Karachi	9.5%	7.1%	3.4%	2.2%	2.7%
3.	CIT, Companies-III, Karachi	4.2%	4.6%	4.7%	3.0%	2.4%
4.	CIT, Companies-IV, Karachi	0.4%	1.6%	2.9%	2.9%	2.8%
5.	CIT, Companies-V, Karachi	-	-	4.3%	3.4%	6.2%
	<b>SOUTHERN REGION</b>	<b>26.9%</b>	<b>27.5%</b>	<b>26.9%</b>	<b>29.6%</b>	<b>25.4%</b>
6.	CIT, 'A' Zone, Karachi	0.5%	0.2%	0.4%	0.6%	0.6%
7.	CIT, 'B' Zone, Karachi	0.3%	0.2%	0.5%	0.5%	0.6%
8.	CIT, 'C' Zone, Karachi	0.3%	0.2%	1.2%	1.4%	1.4%
9.	CIT, 'D' Zone, Karachi	2.5%	0.1%	0.2%	0.3%	0.3%
10.	CIT, 'E' Zone, Karachi	0.0%	0.1%	0.4%	0.5%	0.6%
11.	CIT, 'F' Zone, Karachi	19.7%	22.9%	20.0%	21.7%	17.2%
12.	CIT, Hyderabad Zone	2.5%	1.5%	1.7%	2.2%	2.3%
13.	CIT, Sukkur Zone	1.0%	2.2%	2.6%	2.5%	2.4%
	<b>EASTERN REGION</b>	<b>15.5%</b>	<b>14.7%</b>	<b>15.7%</b>	<b>14.6%</b>	<b>14.0%</b>
14.	CIT, 'A' Zone, Lahore	0.3%	0.2%	0.5%	0.7%	0.5%
15.	CIT, 'B' Zone, Lahore	1.6%	1.6%	1.5%	1.7%	1.7%
16.	CIT, 'C' Zone, Lahore	0.2%	0.3%	0.4%	0.6%	0.6%
17.	CIT, Companies-I, Lahore	6.2%	5.3%	5.2%	5.2%	4.6%
18.	CIT, Companies-II, Lahore	7.2%	7.2%	2.5%	2.4%	3.0%
19.	CIT, Companies-III, Lahore	-	-	5.7%	4.1%	3.6%
	<b>CENTRAL REGION</b>	<b>4.8%</b>	<b>5.1%</b>	<b>5.5%</b>	<b>6.3%</b>	<b>5.6%</b>
20.	CIT, Sahiwal Zone	0.2%	0.3%	0.3%	0.4%	0.3%
21.	CIT, Bahawalpur Zone	0.4%	0.5%	0.6%	0.8%	0.8%
22.	CIT, Multan Zone	1.7%	1.6%	1.9%	2.4%	1.8%
23.	CIT, Faisalabad Zone	1.9%	1.9%	1.1%	1.3%	1.1%
24.	CIT, Companies Zone, Faisalabad	-	-	0.7%	0.6%	0.8%
25.	CIT, Sargodha Zone	0.7%	0.7%	0.8%	0.9%	0.9%
	<b>NORTHERN REGION</b>	<b>13.3%</b>	<b>13.0%</b>	<b>14.8%</b>	<b>16.1%</b>	<b>18.8%</b>
26.	CIT, Gujranwala Zone	0.6%	0.7%	0.6%	0.7%	0.7%
27.	CIT, Sialkot Zone	0.9%	0.9%	0.9%	1.0%	0.9%
28.	CIT, Rawalpindi Zone	5.5%	4.1%	2.5%	2.7%	2.8%
29.	CIT, Islamabad Zone	3.8%	4.1%	2.7%	2.5%	2.3%
30.	CIT, Companies Zone, Islamabad	-	-	4.9%	5.9%	9.0%
31.	CIT, Peshawar Zone	2.0%	1.7%	1.9%	1.7%	1.7%
32.	CIT, Companies Zone, Peshawar	0.5%	1.5%	1.3%	1.5%	1.4%
	<b>Grand Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

TABLE-11

**REGION-WISE COLLECTION OF WEALTH TAX  
AND OTHER DIRECT TAXES**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>I. Corporate Region</b>	-	-	<b>531</b>	<b>859</b>	<b>1,018</b>
1. Wealth Tax.	-	-	344	475	619
2. Capital Value Tax.	-	-	175	378	397
3. Corporate Assets Tax.	-	-	12	6	2
<b>II. Southern Region</b>	<b>785</b>	<b>1,128</b>	<b>507</b>	<b>1,237</b>	<b>1,536</b>
1. Wealth Tax.	627	933	480	767	1,192
2. Capital Value Tax.	143	153	25	470	344
3. Corporate Assets Tax.	15	42	2	-	-
<b>III. Eastern Region</b>	<b>485</b>	<b>562</b>	<b>686</b>	<b>763</b>	<b>945</b>
1. Wealth Tax.	375	418	501	543	721
2. Capital Value Tax.	110	137	164	216	219
3. Corporate Assets Tax.	-	7	21	4	5
<b>IV. Central Region</b>	-	-	<b>205</b>	<b>300</b>	<b>450</b>
1. Wealth Tax.	-	-	134	192	297
2. Capital Value Tax.	-	-	63	108	153
3. Corporate Assets Tax.	-	-	8	-	-
<b>V. Northern Region</b>	<b>381</b>	<b>500</b>	<b>566</b>	<b>749</b>	<b>1,080</b>
1. Wealth Tax.	214	293	326	434	707
2. Capital Value Tax.	167	207	240	315	373
3. Corporate Assets Tax.	-	-	-	-	-
<b>Grand Total (I TO V)</b>	<b>1,651</b>	<b>2,190</b>	<b>2,495</b>	<b>3,908</b>	<b>5,029</b>
1. Wealth Tax.	1,216	1,644	1,785	2,411	3,536
2. Capital Value Tax.	420	497	667	1,487	1,486
3. Corporate Assets Tax.	15	49	43	10	7

**TABLE-12**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>5,552</b>	<b>13,202</b>	<b>10,076</b>	<b>10,339</b>	<b>16,902</b>
a) Arrear demand	2,702	3,461	2,878	3,061	4,156
b) Current demand	2,850	9,741	7,198	7,278	12,746
<b>2. Payments with returns</b>	<b>8,934</b>	<b>9,337</b>	<b>17,785</b>	<b>13,366</b>	<b>22,646</b>
a) Adjustments out of deposits u/s 53	4,157	3,734	4,219	3	1
b) Adjustments out of deposits u/s 53 current	-	-	6,865	7,582	16,645
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	86	36	249	344	239
e) Cash/cheque	4,691	5,567	6,452	5,437	5,761
<b>3. Deduction at source</b>	<b>28,632</b>	<b>40,251</b>	<b>49,948</b>	<b>61,255</b>	<b>68,589</b>
a) U/s 50(1) Salary	3,172	4,253	5,188	6,064	6,177
b) U/s 50(2) Securities	9,143	11,108	11,425	12,630	16,234
c) U/s 50(2A) Interest	1,691	2,557	2,956	3,534	4,136
d) U/s 50(2B) Bank Trans.	3	589	492	685	689
e) U/s 50(3) Non Residents	895	1,996	979	903	1,076
f) U/s 50(3A) Tec. Fee	29	174	226	688	556
g) U/s 50(4) Contracts	7,003	11,314	12,702	15,529	17,823
h) U/s 50(4A) Brokrage Fee	38	118	109	144	187
i) U/s 50(5) Imports	3,755	4,219	10,859	12,574	12,000
j) U/s 50(5A) Exports	803	1,412	1,352	1,806	2,391
k) U/s 50(5B) Auth.dealers (F.Exchange)	144	7	47	103	115
l) U/s 50(6) Transport	378	407	618	615	573
m) U/s 50(6A) Dividends	200	234	302	471	867
n) U/s 50(7) Bonus & Bonus Shares	201	21	102	74	68

**National**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	178	215	300	433	386
p) U/s 50(7B) House Rental	44	104	111	92	109
q) U/s 50(7BB) Building Plan App.	19	25	32	39	31
r) U/s 50(7C) Prizes & Winnings	50	81	88	178	281
s) U/s 50(7D) Interest on Bonds	37	129	259	317	289
t) U/s 50(7E) Elec. Bills	633	968	1,120	1,846	2,010
u) U/s 50(7F) Mobile Phone	-	-	-	137	171
v) Miscellaneous	216	320	681	2,393	2,420
<b>4. Total (Gross)</b>	<b>43,118</b>	<b>62,790</b>	<b>77,809</b>	<b>84,960</b>	<b>108,137</b>
Less Refunds	1,651	3,726	2,773	4,560	11,002
<b>5. Total (Net)</b>	<b>41,467</b>	<b>59,064</b>	<b>75,036</b>	<b>80,400</b>	<b>97,135</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	8,212	8,851	15,201	14,492	11,587
b) Collections	2,702	3,461	2,878	3,061	4,156
c) Percentage	32.9	39.1	18.9	21.1	35.9

**7. Collection out of current demand**

a) Recoverable demand	13,929	26,145	22,068	15,859	27,142
b) Collections	2,850	9,741	7,198	7,278	12,746
c) Percentage	20.5	37.3	32.6	45.9	47.0

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

a) Deposits	4,288	4,074	5,224	126	238
b) Adjustments	4,277	4,002	5,224	126	238
i) With returns	3,956	3,729	5,224	126	238
ii) Against demand	321	273	-	-	-
c) Balance	11	72	-	-	-

## CORPORATE REGION, KARACHI

**TABLE-12.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>3,105</b>	<b>9,619</b>	<b>5,958</b>	<b>6,276</b>	<b>11,337</b>
a) Arrear demand	1,373	2,261	1,168	1,525	2,046
b) Current demand	1,732	7,358	4,790	4,751	9,291
<b>2. Payments with returns</b>	<b>5,320</b>	<b>5,173</b>	<b>10,712</b>	<b>7,182</b>	<b>12,613</b>
a) Adjustments out of deposits u/s 53	2,603	2,354	2,918	-	-
b) Adjustments out of deposits u/s 53 current	-	-	4,392	4,834	10,280
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	14	18	176	192	157
e) Cash/cheque	2,703	2,801	3,226	2,156	2,176
<b>3. Deduction at source</b>	<b>8,840</b>	<b>11,788</b>	<b>13,069</b>	<b>16,736</b>	<b>19,839</b>
a) U/s 50(1) Salary	67	160	173	194	203
b) U/s 50(2) Securities	8,007	10,000	10,081	11,124	14,079
c) U/s 50(2A) Interest	-	-	80	8	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	712	1,493	894	771	944
f) U/s 50(3A) Tec. Fee	8	82	161	521	353
g) U/s 50(4) Contracts	-	-	1,265	2,679	2,706
h) U/s 50(4A) Brokrage Fee	-	-	8	51	83
i) U/s 50(5) Imports	-	-	38	-	1
j) U/s 50(5A) Exports	-	-	187	28	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	7	-	-
l) U/s 50(6) Transport	4	1	5	6	7
m) U/s 50(6A) Dividends	-	2	25	275	324
n) U/s 50(7) Bonus & Bonus Shares	-	-	31	51	59

## Corporate Region, Karachi

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	1	29	8	8
p) U/s 50(7B) House Rental	-	-	7	19	20
q) U/s 50(7BB) Building Plan App.	-	-	2	13	4
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	1
s) U/s 50(7D) Interest on Bonds	-	-	14	4	-
t) U/s 50(7E) Elec. Bills	-	-	-	1	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	42	49	62	983	1,047
<b>4. Total (Gross)</b>	<b>17,265</b>	<b>26,580</b>	<b>29,739</b>	<b>30,194</b>	<b>43,789</b>
Less Refunds	894	3,070	1,959	3,309	8,650
<b>5. Total (Net)</b>	<b>16,371</b>	<b>23,510</b>	<b>27,780</b>	<b>26,885</b>	<b>35,139</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	3,477	4,424	7,569	5,305	4,283
b) Collections	1,373	2,261	1,168	1,525	2,046
c) Percentage	39.5	51.1	15.4	28.7	47.8
<b>7. Collection out of current demand</b>					
a) Recoverable demand	8,721	16,295	11,373	8,136	16,391
b) Collections	1,732	7,358	4,790	4,751	9,291
c) Percentage	19.9	45.2	42.1	58.4	56.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	2,596	2,618	3,688	-	-
b) Adjustments	2,589	2,554	3,688	-	-
i) With returns	2,481	2,354	3,688	-	-
ii) Against demand	108	200	-	-	-
c) Balance	7	64	-	-	-

**TABLE-12.1.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>1,517</b>	<b>6,367</b>	<b>3,626</b>	<b>3,576</b>	<b>7,301</b>
a) Arrear demand	805	1,537	386	625	890
b) Current demand	712	4,830	3,240	2,951	6,411
<b>2. Payments with returns</b>	<b>1,528</b>	<b>1,290</b>	<b>2,542</b>	<b>2,480</b>	<b>4,092</b>
a) Adjustments out of deposits u/s 53	570	552	419	-	-
b) Adjustments out of deposits u/s 53 current	-	-	870	1,567	3,528
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	21	32	34
e) Cash/cheque	958	738	1,232	881	530
<b>3. Deduction at source</b>	<b>8,073</b>	<b>10,514</b>	<b>11,193</b>	<b>13,290</b>	<b>15,601</b>
a) U/s 50(1) Salary	43	95	82	115	120
b) U/s 50(2) Securities	7,721	9,129	9,697	10,699	13,122
c) U/s 50(2A) Interest	-	-	78	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	261	1,161	826	761	885
f) U/s 50(3A) Tec. Fee	8	80	121	512	351
g) U/s 50(4) Contracts	-	-	161	507	630
h) U/s 50(4A) Brokrage Fee	-	-	3	35	50
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	136	19	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	7	-	-
l) U/s 50(6) Transport	-	-	3	4	5
m) U/s 50(6A) Dividends	-	-	7	162	216
n) U/s 50(7) Bonus & Bonus Shares	-	-	5	6	37

**Companies-I, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	24	3	-
p) U/s 50(7B) House Rental	-	-	4	3	2
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
s) U/s 50(7D) Interest on Bonds	-	-	11	3	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	40	49	28	461	183
<b>4. Total (Gross)</b>	<b>11,118</b>	<b>18,171</b>	<b>17,361</b>	<b>19,346</b>	<b>26,994</b>
Less Refunds	592	2,467	1,093	1,645	5,501
<b>5. Total (Net)</b>	<b>10,526</b>	<b>15,704</b>	<b>16,268</b>	<b>17,701</b>	<b>21,493</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,752	2,233	1,546	1,608	1,837
b) Collections	805	1,537	386	625	890
c) Percentage	45.9	68.8	25.0	38.9	48.4
<b>7. Collection out of current demand</b>					
a) Recoverable demand	5,408	7,264	5,102	4,108	11,415
b) Collections	712	4,830	3,240	2,951	6,411
c) Percentage	13.2	66.5	63.5	71.8	56.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	572	553	418	-	-
b) Adjustments	570	553	418	-	-
i) With returns	570	552	418	-	-
ii) Against demand	-	1	-	-	-
c) Balance	2	-	-	-	-

**TABLE-12.1.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>755</b>	<b>966</b>	<b>258</b>	<b>612</b>	<b>821</b>
a) Arrear demand	273	216	181	287	356
b) Current demand	482	750	77	325	465
<b>2. Payments with returns</b>	<b>2,910</b>	<b>2,668</b>	<b>1,939</b>	<b>733</b>	<b>1,587</b>
a) Adjustments out of deposits u/s 53	1,440	1,147	795	-	-
b) Adjustments out of deposits u/s 53 current	-	-	629	466	1265
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	105	24	21
e) Cash/cheque	1,470	1,521	410	243	301
<b>3. Deduction at source</b>	<b>483</b>	<b>869</b>	<b>616</b>	<b>707</b>	<b>789</b>
a) U/s 50(1) Salary	12	29	34	22	18
b) U/s 50(2) Securities	23	517	78	53	2
c) U/s 50(2A) Interest	-	-	2	2	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	446	318	55	4	-
f) U/s 50(3A) Tec. Fee	-	2	29	2	1
g) U/s 50(4) Contracts	-	-	333	544	645
h) U/s 50(4A) Brokrage Fee	-	-	5	6	7
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	41
n) U/s 50(7) Bonus & Bonus Shares	-	-	4	7	21

**Companies-II, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	1	-	-	1
p) U/s 50(7B) House Rental	-	-	1	2	4
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	49
<b>4. Total (Gross)</b>	<b>4,148</b>	<b>4,503</b>	<b>2,813</b>	<b>2,052</b>	<b>3,197</b>
Less Refunds	218	324	227	285	599
<b>5. Total (Net)</b>	<b>3,930</b>	<b>4,179</b>	<b>2,586</b>	<b>1,767</b>	<b>2,598</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	558	256	1,674	622	661
b) Collections	273	216	181	287	356
c) Percentage	48.9	84.4	10.8	46.1	53.9
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,673	2,368	1,022	927	1320
b) Collections	482	750	77	325	465
c) Percentage	28.8	31.7	7.5	35.1	35.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	1,440	1,147	1,368	-	-
b) Adjustments	1,440	1,147	1,368	-	-
i) With returns	1,440	1,147	1,368	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.1.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>750</b>	<b>1,692</b>	<b>1,203</b>	<b>702</b>	<b>712</b>
a) Arrear demand	247	196	340	226	96
b) Current demand	503	1,496	863	476	616
<b>2. Payments with returns</b>	<b>815</b>	<b>845</b>	<b>2,061</b>	<b>1,131</b>	<b>1,454</b>
a) Adjustments out of deposits u/s 53	553	457	520	-	-
b) Adjustments out of deposits u/s 53 current	-	-	1,018	856	1342
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	3	-	4
e) Cash/cheque	262	388	520	275	108
<b>3. Deduction at source</b>	<b>276</b>	<b>376</b>	<b>723</b>	<b>1,345</b>	<b>1,723</b>
a) U/s 50(1) Salary	4	23	32	24	20
b) U/s 50(2) Securities	263	338	296	367	945
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	502
h) U/s 50(4A) Brokrage Fee	-	-	-	9	20
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	4	1	2	2	-
m) U/s 50(6A) Dividends	-	-	-	35	27
n) U/s 50(7) Bonus & Bonus Shares	-	-	6	1	-

**Companies-III, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	2	5	1
p) U/s 50(7B) House Rental	-	-	-	9	8
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	-	-	1	179	198
<b>4. Total (Gross)</b>	<b>1,841</b>	<b>2,913</b>	<b>3,987</b>	<b>3,178</b>	<b>3,889</b>
Less Refunds	82	215	464	768	1571
<b>5. Total (Net)</b>	<b>1,759</b>	<b>2,698</b>	<b>3,523</b>	<b>2,410</b>	<b>2,318</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	486	487	732	1264	187
b) Collections	247	196	340	226	96
c) Percentage	50.8	40.2	46.4	17.9	51.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,347	3,699	2,839	885	1456
b) Collections	503	1,496	863	476	616
c) Percentage	37.3	40.4	30.4	53.8	42.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	553	595	736	-	-
b) Adjustments	553	595	736	-	-
i) With returns	449	457	736	-	-
ii) Against demand	104	138	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.1.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>83</b>	<b>594</b>	<b>597</b>	<b>925</b>	<b>1,097</b>
a) Arrear demand	48	312	202	282	396
b) Current demand	35	282	395	643	701
<b>2. Payments with returns</b>	<b>67</b>	<b>370</b>	<b>1,264</b>	<b>902</b>	<b>879</b>
a) Adjustments out of deposits u/s 53	40	198	314	-	-
b) Adjustments out of deposits u/s 53 current	-	-	538	567	735
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	14	18	36	100	46
e) Cash/cheque	13	154	376	235	98
<b>3. Deduction at source</b>	<b>8</b>	<b>29</b>	<b>427</b>	<b>951</b>	<b>1,308</b>
a) U/s 50(1) Salary	8	13	20	23	36
b) U/s 50(2) Securities	-	16	6	3	9
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	4	3	59
f) U/s 50(3A) Tec. Fee	-	-	-	5	-
g) U/s 50(4) Contracts	-	-	347	756	757
h) U/s 50(4A) Brokrage Fee	-	-	-	-	2
i) U/s 50(5) Imports	-	-	-	-	1
j) U/s 50(5A) Exports	-	-	13	1	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	-	-	2
m) U/s 50(6A) Dividends	-	-	1	10	5
n) U/s 50(7) Bonus & Bonus Shares	-	-	16	1	1

**Companies-IV, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	2	-	-
p) U/s 50(7B) House Rental	-	-	2	5	4
q) U/s 50(7BB) Building Plan App.	-	-	-	3	2
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	1
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	429
<b>4. Total (Gross)</b>	<b>158</b>	<b>993</b>	<b>2,288</b>	<b>2,778</b>	<b>3,284</b>
Less Refunds	2	64	86	470	566
<b>5. Total (Net)</b>	<b>156</b>	<b>929</b>	<b>2,202</b>	<b>2,308</b>	<b>2,718</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	681	1,448	3,399	1894	1052
b) Collections	48	312	202	282	396
c) Percentage	7.0	21.5	5.9	14.9	37.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	293	2,964	1,942	2008	1070
b) Collections	35	282	395	643	701
c) Percentage	11.9	9.5	20.3	32.0	65.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
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-12.1.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	-	-	<b>274</b>	<b>461</b>	<b>1,406</b>
a) Arrear demand	-	-	59	105	308
b) Current demand	-	-	215	356	1098
<b>2. Payments with returns</b>	-	-	<b>2,906</b>	<b>1,936</b>	<b>4,601</b>
a) Adjustments out of deposits u/s 53	-	-	870	-	-
b) Adjustments out of deposits u/s 53 current	-	-	1,337	1378	3410
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	11	36	52
e) Cash/cheque	-	-	688	522	1139
<b>3. Deduction at source</b>	-	-	<b>110</b>	<b>443</b>	<b>418</b>
a) U/s 50(1) Salary	-	-	5	10	9
b) U/s 50(2) Securities	-	-	4	2	1
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	172
h) U/s 50(4A) Brokrage Fee	-	-	-	1	4
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	35
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	36	-

**Companies-V, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	1	-	6
p) U/s 50(7B) House Rental	-	-	-	-	2
q) U/s 50(7BB) Building Plan App.	-	-	-	7	1
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	188
<b>4. Total (Gross)</b>	-	-	<b>3,290</b>	<b>2,840</b>	<b>6,425</b>
Less Refunds	-	-	89	141	413
<b>5. Total (Net)</b>	-	-	<b>3,201</b>	<b>2,699</b>	<b>6,012</b>

**PART.II. ANALYSIS:**
**6. Collection out of arrear demand**

a) Recoverable arrears	-	-	218	-83	546
b) Collections	-	-	59	105	308
c) Percentage	-	-	27.1	-126.5	56.4

**7. Collection out of current demand**

a) Recoverable demand	-	-	468	208	1130
b) Collections	-	-	215	356	1,098
c) Percentage	-	-	45.9	171.2	97.2

**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-12.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>483</b>	<b>494</b>	<b>518</b>	<b>418</b>	<b>547</b>
a) Arrear demand	249	204	237	205	269
b) Current demand	234	290	281	213	278
<b>2. Payments with returns</b>	<b>426</b>	<b>559</b>	<b>720</b>	<b>783</b>	<b>973</b>
a) Adjustments out of deposits u/s 53	81	55	102	1	1
b) Adjustments out of deposits u/s 53 current	-	-	133	219	327
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	6	2	13	3	4
e) Cash/cheque	339	502	472	560	641
<b>3. Deduction at source</b>	<b>10,412</b>	<b>15,328</b>	<b>19,109</b>	<b>22,822</b>	<b>23,447</b>
a) U/s 50(1) Salary	1,785	2,232	2,671	3,228	3,252
b) U/s 50(2) Securities	35	51	35	36	36
c) U/s 50(2A) Interest	818	1,092	1,005	1,322	1,346
d) U/s 50(2B) Bank Trans.	-	257	172	261	257
e) U/s 50(3) Non Residents	6	25	34	30	28
f) U/s 50(3A) Tec. Fee	-	50	17	13	9
g) U/s 50(4) Contracts	3,128	6,218	3,908	3,701	4,755
h) U/s 50(4A) Brokrage Fee	27	82	58	41	48
i) U/s 50(5) Imports	3,095	3,602	9,108	10,616	10,221
j) U/s 50(5A) Exports	585	761	512	999	1,301
k) U/s 50(5B) Auth.dealers (F.Exchange)	128	-	26	70	81
l) U/s 50(6) Transport	151	160	338	230	235
m) U/s 50(6A) Dividends	164	165	163	14	28
n) U/s 50(7) Bonus & Bonus Shares	3	4	1	3	2

**Southern Region, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	42	61	69	132	137
p) U/s 50(7B) House Rental	23	32	23	21	25
q) U/s 50(7BB) Building Plan App.	11	7	13	9	12
r) U/s 50(7C) Prizes & Winnings	34	35	29	69	116
s) U/s 50(7D) Interest on Bonds	29	69	201	224	116
t) U/s 50(7E) Elec. Bills	193	250	282	461	534
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	155	175	444	1,342	908
<b>4. Total (Gross)</b>	<b>11,321</b>	<b>16,381</b>	<b>20,347</b>	<b>24,023</b>	<b>24,967</b>
Less Refunds	167	151	136	224	292
<b>5. Total (Net)</b>	<b>11,154</b>	<b>16,230</b>	<b>20,211</b>	<b>23,799</b>	<b>24,675</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,201	1,137	1,009	794	542
b) Collections	249	204	237	205	269
c) Percentage	20.7	17.9	23.5	25.8	49.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	954	1,025	818	519	822
b) Collections	234	290	281	213	278
c) Percentage	24.5	28.3	34.4	41.0	33.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	69	71	69	1	1
b) Adjustments	66	69	69	1	1
i) With returns	53	58	69	1	1
ii) Against demand	13	11	-	-	-
c) Balance	3	2	-	-	-

**TABLE-12.2.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>187</b>	<b>43</b>	<b>61</b>	<b>43</b>	<b>51</b>
a) Arrear demand	96	24	31	19	21
b) Current demand	91	19	30	24	30
2. <b>Payments with returns</b>	<b>94</b>	<b>88</b>	<b>55</b>	<b>69</b>	<b>71</b>
a) Adjustments out of deposits u/s 53	-	10	3	-	-
b) Adjustments out of deposits u/s 53 current	-	-	11	17	18
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	1
e) Cash/cheque	71	78	41	52	52
3. <b>Deduction at source</b>	<b>2</b>	<b>30</b>	<b>174</b>	<b>368</b>	<b>490</b>
a) U/s 50(1) Salary	-	1	1	1	1
b) U/s 50(2) Securities	2	-	-	-	1
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	465
h) U/s 50(4A) Brokrage Fee	-	-	6	8	16
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	2
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	3	-

**'A' Zone, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	6	-	2
p) U/s 50(7B) House Rental	-	-	-	1	2
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	-	29	2	30	1
<b>4. Total (Gross)</b>	<b>283</b>	<b>161</b>	<b>290</b>	<b>480</b>	<b>612</b>
Less Refunds	71	22	10	15	21
<b>5. Total (Net)</b>	<b>212</b>	<b>139</b>	<b>280</b>	<b>465</b>	<b>591</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	235	423	48	32	17
b) Collections	96	24	31	19	21
c) Percentage	40.9	5.7	64.6	59.4	123.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	229	98	79	59	53
b) Collections	91	19	30	24	30
c) Percentage	39.7	19.4	38.0	40.7	56.6
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	23	10	4	-	-
b) Adjustments	23	10	4	-	-
i) With returns	22	10	4	-	-
ii) Against demand	1	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>84</b>	<b>77</b>	<b>72</b>	<b>48</b>	<b>51</b>
a) Arrear demand	42	39	40	24	26
b) Current demand	42	38	32	24	25
<b>2. Payments with returns</b>	<b>86</b>	<b>80</b>	<b>99</b>	<b>95</b>	<b>87</b>
a) Adjustments out of deposits u/s 53	9	2	7	-	-
b) Adjustments out of deposits u/s 53 current	-	-	17	23	27
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	2	-	-
e) Cash/cheque	77	78	73	72	60
<b>3. Deduction at source</b>	<b>1</b>	<b>1</b>	<b>236</b>	<b>324</b>	<b>467</b>
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	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	220	298	454
h) U/s 50(4A) Brokrage Fee	-	-	1	3	4
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	-	3
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'B' Zone, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	2	3	2
p) U/s 50(7B) House Rental	-	-	-	1	2
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	11	1
<b>4. Total (Gross)</b>	<b>171</b>	<b>158</b>	<b>407</b>	<b>467</b>	<b>605</b>
Less Refunds	28	23	10	41	61
<b>5. Total (Net)</b>	<b>143</b>	<b>135</b>	<b>397</b>	<b>426</b>	<b>544</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	305	131	131	76	52
b) Collections	42	39	40	24	26
c) Percentage	13.8	29.8	30.5	31.6	50.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	330	163	93	58	154
b) Collections	42	38	32	24	25
c) Percentage	12.7	23.3	34.4	41.4	16.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	11	8	9	-	-
b) Adjustments	11	8	9	-	-
i) With returns	9	6	9	-	-
ii) Against demand	2	2	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>66</b>	<b>64</b>	<b>86</b>	<b>64</b>	<b>74</b>
a) Arrear demand	29	25	42	31	41
b) Current demand	37	39	44	33	33
<b>2. Payments with returns</b>	<b>70</b>	<b>69</b>	<b>118</b>	<b>108</b>	<b>133</b>
a) Adjustments out of deposits u/s 53	13	10	11	-	-
b) Adjustments out of deposits u/s 53 current	-	-	22	33	39
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	57	59	85	75	94
<b>3. Deduction at source</b>	<b>-</b>	<b>6</b>	<b>720</b>	<b>982</b>	<b>1,233</b>
a) U/s 50(1) Salary	-	6	2	-	4
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	1
g) U/s 50(4) Contracts	-	-	592	755	978
h) U/s 50(4A) Brokrage Fee	-	-	10	17	18
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	82
m) U/s 50(6A) Dividends	-	-	2	4	10
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'C' Zone, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	19	53	53
p) U/s 50(7B) House Rental	-	-	7	13	14
q) U/s 50(7BB) Building Plan App.	-	-	7	6	7
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	42	66
<b>4. Total (Gross)</b>	<b>136</b>	<b>139</b>	<b>924</b>	<b>1,154</b>	<b>1,440</b>
Less Refunds	9	24	55	37	58
<b>5. Total (Net)</b>	<b>127</b>	<b>115</b>	<b>869</b>	<b>1,117</b>	<b>1,382</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	163	98	111	82	92
b) Collections	29	25	42	31	41
c) Percentage	17.8	25.5	37.8	37.8	44.6

**7. Collection out of current demand**

a) Recoverable demand	107	85	115	120	98
b) Collections	37	39	44	33	33
c) Percentage	34.6	45.9	38.3	27.5	33.7

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

a) Deposits	13	17	20	-	-
b) Adjustments	13	17	20	-	-
i) With returns	13	10	20	-	-
ii) Against demand	-	7	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>29</b>	<b>18</b>	<b>27</b>	<b>20</b>	<b>24</b>
a) Arrear demand	25	9	12	10	12
b) Current demand	4	9	15	10	12
<b>2. Payments with returns</b>	<b>93</b>	<b>43</b>	<b>30</b>	<b>44</b>	<b>56</b>
a) Adjustments out of deposits u/s 53	21	1	2	-	1
b) Adjustments out of deposits u/s 53 current	-	-	5	16	17
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	72	42	23	28	38
<b>3. Deduction at source</b>	<b>940</b>	<b>1</b>	<b>129</b>	<b>180</b>	<b>254</b>
a) U/s 50(1) Salary	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	246
h) U/s 50(4A) Brokrage Fee	-	-	1	3	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	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	-	1	3
p) U/s 50(7B) House Rental	-	-	-	1	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	1
<b>4. Total (Gross)</b>	<b>1,062</b>	<b>62</b>	<b>186</b>	<b>244</b>	<b>334</b>
Less Refunds	11	11	15	10	23
<b>5. Total (Net)</b>	<b>1,051</b>	<b>51</b>	<b>171</b>	<b>234</b>	<b>311</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	85	56	34	45	28
b) Collections	25	9	12	10	12
c) Percentage	29.4	16.1	35.3	22.2	42.9
<b>7. Collection out of current demand</b>					
a) Recoverable demand	52	54	48	18	32
b) Collections	4	9	15	10	12
c) Percentage	7.7	16.7	31.3	55.6	37.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	4	2	2	-	1
b) Adjustments	4	2	2	-	1
i) With returns	4	1	2	-	1
ii) Against demand	-	1	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>4</b>	<b>47</b>	<b>53</b>	<b>48</b>	<b>78</b>
a) Arrear demand	3	21	25	25	45
b) Current demand	1	26	28	23	33
<b>2. Payments with returns</b>	<b>-</b>	<b>34</b>	<b>69</b>	<b>92</b>	<b>112</b>
a) Adjustments out of deposits u/s 53	-	7	7	1	-
b) Adjustments out of deposits u/s 53 current	-	-	13	29	36
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	1	1	-
e) Cash/cheque	-	27	48	61	76
<b>3. Deduction at source</b>	<b>5</b>	<b>-</b>	<b>146</b>	<b>272</b>	<b>389</b>
a) U/s 50(1) Salary	-	-	1	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	375
h) U/s 50(4A) Brokrage Fee	-	-	2	5	3
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	1
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	1

**'E' Zone, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	1	5	2
p) U/s 50(7B) House Rental	-	-	1	2	3
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	3
<b>4. Total (Gross)</b>	<b>9</b>	<b>81</b>	<b>268</b>	<b>412</b>	<b>579</b>
Less Refunds	-	4	5	10	12
<b>5. Total (Net)</b>	<b>9</b>	<b>77</b>	<b>263</b>	<b>402</b>	<b>567</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	24	37	70	52	56
b) Collections	3	21	25	25	45
c) Percentage	12.5	56.8	35.7	48.1	80.4
<b>7. Collection out of current demand</b>					
a) Recoverable demand	20	75	75	61	94
b) Collections	1	26	28	23	33
c) Percentage	5.0	34.7	37.3	37.7	35.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	7	7	1	-
b) Adjustments	-	7	7	1	-
i) With returns	-	7	7	1	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>4</b>	<b>63</b>	<b>12</b>	<b>24</b>	<b>102</b>
a) Arrear demand	4	5	8	22	40
b) Current demand	-	58	4	2	62
2. <b>Payments with returns</b>	<b>-</b>	<b>134</b>	<b>134</b>	<b>216</b>	<b>199</b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	23	50	60
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	-	134	111	166	139
3. <b>Deduction at source</b>	<b>8,161</b>	<b>13,308</b>	<b>14,874</b>	<b>17,183</b>	<b>16,422</b>
a) U/s 50(1) Salary	747	2,040	2,426	3,001	2,907
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	775	993	863	1,097	1,056
d) U/s 50(2B) Bank Trans.	-	160	79	148	141
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	9,613
j) U/s 50(5A) Exports	559	746	469	960	1,275
k) U/s 50(5B) Auth.dealers (F.Exchange)	94	-	26	69	81
l) U/s 50(6) Transport	51	54	19	-	-
m) U/s 50(6A) Dividends	155	162	151	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'F' Zone, Karachi**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	19	37	5	1	0
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	96
s) U/s 50(7D) Interest on Bonds	23	66	198	224	115
t) U/s 50(7E) Elec. Bills	150	171	183	302	362
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	142	138	379	1,234	776
<b>4. Total (Gross)</b>	<b>8,165</b>	<b>13,505</b>	<b>15,020</b>	<b>17,423</b>	<b>16,723</b>
Less Refunds	-	8	2	1	6
<b>5. Total (Net)</b>	<b>8,165</b>	<b>13,497</b>	<b>15,018</b>	<b>17,422</b>	<b>16,717</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	61	46	187	113	54
b) Collections	4	5	8	22	40
c) Percentage	6.6	10.9	4.3	19.5	74.0

**7. Collection out of current demand**

a) Recoverable demand	4	17	26	13	99
b) Collections	-	58	4	2	62
c) Percentage	-	341.2	15.4	15.0	62.2

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

a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.7**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>90</b>	<b>96</b>	<b>100</b>	<b>63</b>	<b>79</b>
a) Arrear demand	44	48	46	34	42
b) Current demand	46	48	54	29	37
<b>2. Payments with returns</b>	<b>68</b>	<b>35</b>	<b>68</b>	<b>63</b>	<b>71</b>
a) Adjustments out of deposits u/s 53	5	6	45	-	-
b) Adjustments out of deposits u/s 53 current	-	-	11	20	17
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	6	2	5	2	3
e) Cash/cheque.	57	27	7	41	51
<b>3. Deduction at source</b>	<b>903</b>	<b>796</b>	<b>1,143</b>	<b>1,688</b>	<b>2,063</b>
a) U/s 50(1) Salary	87	97	131	111	163
b) U/s 50(2) Securities	24	9	-	-	-
c) U/s 50(2A) Interest	24	44	74	119	153
d) U/s 50(2B) Bank Trans.	-	27	37	46	42
e) U/s 50(3) Non Residents	-	2	-	-	3
f) U/s 50(3A) Tec. Fee	-	12	2	-	3
g) U/s 50(4) Contracts	599	499	675	1090	1385
h) U/s 50(4A) Brokrage Fee	-	-	-	3	3
i) U/s 50(5) Imports	35	20	92	114	85
j) U/s 50(5A) Exports	17	12	13	19	19
k) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
l) U/s 50(6) Transport	39	14	13	7	6
m) U/s 50(6A) Dividends	9	-	1	1	2
n) U/s 50(7) Bonus & Bonus Shares	1	4	1	-	1

## Hyderabad Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	11	9	19	37	40
p) U/s 50(7B) House Rental	2	-	1	1	1
q) U/s 50(7BB) Building Plan App.	-	1	1	-	3
r) U/s 50(7C) Prizes & Winnings	1	3	4	7	12
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	41	41	76	132	137
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	12	2	3	1	5
<b>4. Total (Gross)</b>	<b>1,061</b>	<b>927</b>	<b>1,311</b>	<b>1,814</b>	<b>2,213</b>
Less Refunds	32	34	28	52	26
<b>5. Total (Net)</b>	<b>1,029</b>	<b>893</b>	<b>1,283</b>	<b>1,762</b>	<b>2,187</b>

### PART.II. ANALYSIS:

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	265	254	300	262	155
b) Collections	44	48	46	34	42
c) Percentage	16.6	18.9	15.3	13.0	27.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	166	276	177	143	155
b) Collections	46	48	54	29	37
c) Percentage	27.7	17.4	30.5	20.3	23.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	5	6	-	-	-
b) Adjustments	5	6	-	-	-
i) With returns	5	6	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.2.8**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>19</b>	<b>86</b>	<b>107</b>	<b>108</b>	<b>88</b>
a) Arrear demand	6	33	33	40	42
b) Current demand	13	53	74	68	46
<b>2. Payments with returns</b>	<b>15</b>	<b>76</b>	<b>147</b>	<b>96</b>	<b>244</b>
a) Adjustments out of deposits u/s 53	10	19	27	-	-
b) Adjustments out of deposits u/s 53 current	-	-	31	31	113
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	5	-	-
e) Cash/cheque	5	57	84	65	131
<b>3. Deduction at source</b>	<b>400</b>	<b>1,186</b>	<b>1,687</b>	<b>1,825</b>	<b>2,129</b>
a) U/s 50(1) Salary	16	87	109	113	175
b) U/s 50(2) Securities	-	42	32	35	35
c) U/s 50(2A) Interest	19	55	62	106	137
d) U/s 50(2B) Bank Trans.	-	70	55	67	74
e) U/s 50(3) Non Residents	4	23	32	29	25
f) U/s 50(3A) Tec. Fee	-	38	8	5	5
g) U/s 50(4) Contracts	146	574	652	827	852
h) U/s 50(4A) Brokrage Fee	-	2	2	2	1
i) U/s 50(5) Imports	80	132	429	401	523
j) U/s 50(5A) Exports	9	3	4	6	7
k) U/s 50(5B) Auth.dealers (F.Exchange)	33	-	-	-	-
l) U/s 50(6) Transport	61	92	249	144	147
m) U/s 50(6A) Dividends	-	3	7	7	10
n) U/s 50(7) Bonus & Bonus Shares	2	-	-	-	-

**Sukkur Zone**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	12	15	17	32	35
p) U/s 50(7B) House Rental	6	2	3	2	2
q) U/s 50(7BB) Building Plan App.	-	-	1	1	2
r) U/s 50(7C) Prizes & Winning	3	2	3	6	8
s) U/s 50(7D) Interest on Bonds	6	3	-	-	1
t) U/s 50(7E) Elec. Bills	2	38	19	27	35
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	1	5	3	15	55
<b>4. Total (Gross)</b>	<b>434</b>	<b>1,348</b>	<b>1,941</b>	<b>2,029</b>	<b>2,461</b>
Less Refunds	16	25	11	58	85
<b>5. Total (Net)</b>	<b>418</b>	<b>1,323</b>	<b>1,930</b>	<b>1,971</b>	<b>2,376</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	63	92	128	132	88
b) Collections	6	33	33	40	42
c) Percentage	9.5	35.9	25.8	30.3	47.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	46	257	205	47	137
b) Collections	13	53	74	68	46
c) Percentage	28.3	20.6	36.1	144.7	33.6
<b>8. Collection by adjustment out of advance tax deposits</b>					
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**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>962</b>	<b>1,506</b>	<b>1,676</b>	<b>1,956</b>	<b>2,024</b>
a) Arrear demand	581	429	801	722	841
b) Current demand	381	1,077	875	1,234	1,183
2. <b>Payments with returns</b>	<b>1,769</b>	<b>2,252</b>	<b>3,540</b>	<b>2,433</b>	<b>3,244</b>
a) Adjustments out of deposits u/s 53	863	966	874	-	-
b) Adjustments out of deposits u/s 53 current	-	-	1,289	1,375	2,577
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	49	42
e) Cash/cheque	906	1,286	1,377	1,009	625
3. <b>Deduction at source</b>	<b>4,137</b>	<b>5,209</b>	<b>6,896</b>	<b>7,836</b>	<b>9,228</b>
a) U/s 50(1) Salary	550	837	897	1,104	1,128
b) U/s 50(2) Securities	902	797	1,015	1,070	1,528
c) U/s 50(2A) Interest	-	318	454	472	619
d) U/s 50(2B) Bank Trans.	1	89	5	88	91
e) U/s 50(3) Non Residents	3	116	2	31	14
f) U/s 50(3A) Tec. Fee	3	10	-	65	128
g) U/s 50(4) Contracts	1,807	1,967	2,562	2,671	2,847
h) U/s 50(4A) Brokrage Fee	-	13	12	14	8
i) U/s 50(5) Imports	567	409	1,194	1,284	1,195
j) U/s 50(5A) Exports	-	286	259	330	512
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	6	13	24	24
l) U/s 50(6) Transport	78	55	53	78	83
m) U/s 50(6A) Dividends	-	13	35	58	22
n) U/s 50(7) Bonus & Bonus Shares	198	17	60	18	5

**Eastern Region, Lahore**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	19	6	30	13	14
p) U/s 50(7B) House Rental	-	12	20	15	13
q) U/s 50(7BB) Building Plan App.	-	2	8	11	7
r) U/s 50(7C) Prizes & Winnings	-	19	24	53	86
s) U/s 50(7D) Interest on Bonds	-	53	24	44	79
t) U/s 50(7E) Elec. Bills	-	147	189	351	379
u) U/s 50(7F) Mobile Phone	-	-	-	6	28
v) Miscellaneous	9	37	40	36	418
<b>4. Total (Gross)</b>	<b>6,868</b>	<b>8,967</b>	<b>12,112</b>	<b>12,225</b>	<b>14,496</b>
Less Refunds	446	314	320	490	886
<b>5. Total (Net)</b>	<b>6,422</b>	<b>8,653</b>	<b>11,792</b>	<b>11,735</b>	<b>13,610</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,478	1,801	3,700	4,232	3,621
b) Collections	581	429	801	722	841
c) Percentage	39.3	23.8	21.6	17.1	23.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	2,400	4,634	4,609	4,491	4,099
b) Collections	381	1,077	875	1,234	1,183
c) Percentage	15.9	23.2	19.0	27.5	28.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	863	967	1,011	-	-
b) Adjustments	863	964	1,011	-	-
i) With returns	814	961	1,011	-	-
ii) Against demand	49	3	-	-	-
c) Balance	-	3	-	-	-

**TABLE-12.3.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>72</b>	<b>75</b>	<b>94</b>	<b>92</b>	<b>112</b>
a) Arrear demand	43	32	41	40	48
b) Current demand	29	43	53	52	64
<b>2. Payments with returns</b>	<b>63</b>	<b>61</b>	<b>95</b>	<b>80</b>	<b>86</b>
a) Adjustments out of deposits u/s 53	8	7	10	-	-
b) Adjustments out of deposits u/s 53 current	-	-	19	19	21
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	55	54	66	61	65
<b>3. Deduction at source</b>	<b>-</b>	<b>1</b>	<b>205</b>	<b>365</b>	<b>321</b>
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	320
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	1993-94	1994-95	1995-96	1996-97	1997-98
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	1
<b>4. Total (Gross)</b>	<b>135</b>	<b>137</b>	<b>394</b>	<b>537</b>	<b>519</b>
Less Refunds	22	6	8	7	14
<b>5. Total (Net)</b>	<b>113</b>	<b>131</b>	<b>386</b>	<b>530</b>	<b>505</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	218	189	159	172	122
b) Collections	43	32	41	40	48
c) Percentage	19.7	16.9	25.8	23.3	39.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	290	180	224	152	171
b) Collections	29	43	53	52	64
c) Percentage	10.0	23.9	23.7	34.2	37.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	8	6	10	-	-
b) Adjustments	8	6	10	-	-
i) With returns	8	6	10	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.3.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>41</b>	<b>43</b>	<b>61</b>	<b>94</b>	<b>133</b>
a) Arrear demand	23	27	38	42	75
b) Current demand	18	16	23	52	58
<b>2. Payments with returns</b>	<b>83</b>	<b>115</b>	<b>130</b>	<b>122</b>	<b>138</b>
a) Adjustments out of deposits u/s 53	5	5	7	-	-
b) Adjustments out of deposits u/s 53 current	-	-	13	13	22
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	78	110	110	109	116
<b>3. Deduction at source</b>	<b>527</b>	<b>790</b>	<b>914</b>	<b>1,181</b>	<b>1,398</b>
a) U/s 50(1) Salary	498	743	809	1025	1044
b) U/s 50(2) Securities	5	-	13	2	1
c) U/s 50(2A) Interest	-	4	-	7	7
d) U/s 50(2B) Bank Trans.	1	7	-	1	1
e) U/s 50(3) Non Residents	-	-	2	1	2
f) U/s 50(3A) Tec. Fee	-	4	-	2	1
g) U/s 50(4) Contracts	7	27	70	111	247
h) U/s 50(4A) Brokrage Fee	-	-	-	1	1
i) U/s 50(5) Imports	-	-	10	-	-
j) U/s 50(5A) Exports	-	-	-	1	1
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	1	1
l) U/s 50(6) Transport	1	-	2	20	77
m) U/s 50(6A) Dividends	-	-	-	2	2
n) U/s 50(7) Bonus & Bonus Shares	12	-	2	-	-

**'B' Zone, Lahore**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	3	-	2	2	3
p) U/s 50(7B) House Rental	-	-	-	4	7
q) U/s 50(7BB) Building Plan App.	-	2	-	-	-
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	-	3	4	1	3
<b>4. Total (Gross)</b>	<b>651</b>	<b>948</b>	<b>1,105</b>	<b>1,397</b>	<b>1,669</b>
Less Refunds	7	14	13	12	40
<b>5. Total (Net)</b>	<b>644</b>	<b>934</b>	<b>1,092</b>	<b>1,385</b>	<b>1,629</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	284	212	266	219	202
b) Collections	23	27	38	42	75
c) Percentage	8.1	12.7	14.3	19.2	37.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	212	227	127	137	223
b) Collections	18	16	23	52	58
c) Percentage	8.5	7.0	18.1	38.0	26.0
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	5	5	7	-	-
b) Adjustments	5	5	7	-	-
i) With returns	5	5	7	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.3.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>6</b>	<b>36</b>	<b>29</b>	<b>28</b>	<b>32</b>
a) Arrear demand	4	19	16	15	16
b) Current demand	2	17	13	13	16
<b>2. Payments with returns</b>	<b>10</b>	<b>22</b>	<b>67</b>	<b>45</b>	<b>47</b>
a) Adjustments out of deposits u/s 53	1	1	3	-	-
b) Adjustments out of deposits u/s 53 current	-	-	5	14	12
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	9	21	59	31	35
<b>3. Deduction at source</b>	<b>87</b>	<b>151</b>	<b>221</b>	<b>379</b>	<b>550</b>
a) U/s 50(1) Salary	14	24	21	19	19
b) U/s 50(2) Securities	17	25	-	-	-
c) U/s 50(2A) Interest	-	-	27	27	24
d) U/s 50(2B) Bank Trans.	-	-	5	4	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	494
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	5
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	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	1	1	-	4	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	-	-
<b>4. Total (Gross)</b>	<b>103</b>	<b>209</b>	<b>317</b>	<b>452</b>	<b>629</b>
Less Refunds	11	11	21	9	12
<b>5. Total (Net)</b>	<b>92</b>	<b>198</b>	<b>296</b>	<b>443</b>	<b>617</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	89	202	116	121	-10
b) Collections	4	19	16	15	16
c) Percentage	4.5	9.4	13.8	12.4	-160.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	21	80	36	47	60
b) Collections	2	17	13	13	16
c) Percentage	9.5	21.3	36.1	27.7	26.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	1	2	5	-	-
b) Adjustments	1	-	5	-	-
i) With returns	1	-	5	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	2	-	-	-

**TABLE-12.3.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>783</b>	<b>998</b>	<b>1,049</b>	<b>1,153</b>	<b>1,206</b>
a) Arrear demand	486	236	539	399	451
b) Current demand	297	762	510	754	755
2. <b>Payments with returns</b>	<b>1,517</b>	<b>1,281</b>	<b>1,797</b>	<b>1,344</b>	<b>1,631</b>
a) Adjustments out of deposits u/s 53	800	469	293	-	-
b) Adjustments out of deposits u/s 53 current	-	-	658	753	1356
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	42	36
e) Cash/cheque	717	812	846	549	239
3. <b>Deduction at source</b>	<b>684</b>	<b>1,032</b>	<b>1,250</b>	<b>1,962</b>	<b>2,278</b>
a) U/s 50(1) Salary	21	30	39	34	29
b) U/s 50(2) Securities	657	772	1,001	1068	1526
c) U/s 50(2A) Interest	-	-	76	6	1
d) U/s 50(2B) Bank Trans.	-	82	-	28	-
e) U/s 50(3) Non Residents	3	114	-	30	11
f) U/s 50(3A) Tec. Fee	3	6	-	63	127
g) U/s 50(4) Contracts	-	-	65	642	534
h) U/s 50(4A) Brokrage Fee	-	-	-	3	5
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	-	-	-	-	1
m) U/s 50(6A) Dividends	-	-	5	35	18
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	3	5

**Companies-I, Lahore**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	16	4	7
p) U/s 50(7B) House Rental	-	-	6	3	4
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	10
<b>4. Total (Gross)</b>	<b>2,984</b>	<b>3,311</b>	<b>4,096</b>	<b>4,459</b>	<b>5,115</b>
Less Refunds	399	96	174	281	639
<b>5. Total (Net)</b>	<b>2,585</b>	<b>3,115</b>	<b>3,922</b>	<b>4,178</b>	<b>4,476</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	802	793	1,212	2231	3168
b) Collections	486	236	539	399	451
c) Percentage	60.6	29.8	44.5	17.9	14.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,787	2,934	2,240	2939	2255
b) Collections	297	762	510	754	755
c) Percentage	16.6	26.0	22.8	25.7	33.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	800	469	293	-	-
b) Adjustments	800	469	293	-	-
i) With returns	800	469	293	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.3.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>60</b>	<b>354</b>	<b>319</b>	<b>403</b>	<b>272</b>
a) Arrear demand	25	115	108	147	146
b) Current demand	35	239	211	256	126
<b>2. Payments with returns</b>	<b>96</b>	<b>773</b>	<b>1,423</b>	<b>793</b>	<b>1,187</b>
a) Adjustments out of deposits u/s 53	49	484	539	-	-
b) Adjustments out of deposits u/s 53 current	-	-	594	559	1055
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	1	4
e) Cash/cheque	47	289	290	233	128
<b>3. Deduction at source</b>	<b>2,839</b>	<b>3,235</b>	<b>193</b>	<b>826</b>	<b>1,603</b>
a) U/s 50(1) Salary	17	40	22	19	21
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	1154
h) U/s 50(4A) Brokage 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	1993-94	1994-95	1995-96	1996-97	1997-98
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	28
v) Miscellaneous	-	3	6	1	400
<b>4. Total (Gross)</b>	<b>2,995</b>	<b>4,362</b>	<b>1,935</b>	<b>2,022</b>	<b>3,062</b>
Less Refunds	7	87	86	86	141
<b>5. Total (Net)</b>	<b>2,988</b>	<b>4,275</b>	<b>1,849</b>	<b>1,936</b>	<b>2,921</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	85	405	995	793	-329
b) Collections	25	115	108	147	146
c) Percentage	29.4	28.4	10.9	18.5	-44.4
<b>7. Collection out of current demand</b>					
a) Recoverable demand	90	1,213	906	954	910
b) Collections	35	239	211	256	126
c) Percentage	38.9	19.7	23.3	26.8	13.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	49	485	539	-	-
b) Adjustments	49	484	539	-	-
i) With returns	-	481	539	-	-
ii) Against demand	49	3	-	-	-
c) Balance	-	1	-	-	-

**TABLE-12.3.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	-	-	<b>124</b>	<b>186</b>	<b>269</b>
a) Arrear demand	-	-	59	79	105
b) Current demand	-	-	65	107	164
2. <b>Payments with returns</b>	-	-	<b>28</b>	<b>49</b>	<b>155</b>
a) Adjustments out of deposits u/s 53	-	-	22	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	17	111
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	6	2
e) Cash/cheque	-	-	6	26	42
3. <b>Deduction at source</b>	-	-	<b>4,113</b>	<b>3,123</b>	<b>3,078</b>
a) U/s 50(1) Salary	-	-	6	7	15
b) U/s 50(2) Securities	-	-	-	-	1
c) U/s 50(2A) Interest	-	-	351	432	587
d) U/s 50(2B) Bank Trans.	-	-	-	55	86
e) U/s 50(3) Non Residents	-	-	-	-	1
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	1,904	435	98
h) U/s 50(4A) Brokrage Fee	-	-	12	9	2
i) U/s 50(5) Imports	-	-	1,166	1284	1195
j) U/s 50(5A) Exports	-	-	256	318	511
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	13	23	23
l) U/s 50(6) Transport	-	-	48	57	-
m) U/s 50(6A) Dividends	-	-	27	17	2
n) U/s 50(7) Bonus & Bonus Shares	-	-	58	15	-

## Companies-III, Lahore

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	12	3	-
p) U/s 50(7B) House Rental	-	-	14	8	2
q) U/s 50(7BB) Building Plan App.	-	-	7	11	7
r) U/s 50(7C) Prizes & Winnings	-	-	24	53	86
s) U/s 50(7D) Interest on Bonds	-	-	24	44	79
t) U/s 50(7E) Elec. Bills	-	-	189	351	379
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	-	2	1	4
<b>4. Total (Gross)</b>	-	-	<b>4,265</b>	<b>3,358</b>	<b>3,502</b>
Less Refunds	-	-	18	95	40
<b>5. Total (Net)</b>	-	-	<b>4,247</b>	<b>3,263</b>	<b>3,462</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-	-	952	696	467.7
b) Collections	-	-	59	79	105
c) Percentage	-	-	6.2	11.4	22.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	-	-	1,076	262	479.5
b) Collections	-	-	65	107	164
c) Percentage	-	-	6.0	40.8	34.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	157	-	-
b) Adjustments	-	-	157	-	-
i) With returns	-	-	157	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**CENTRAL REGION, MULTAN**

**TABLE-12.4  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>200</b>	<b>379</b>	<b>279</b>	<b>360</b>	<b>414</b>
a) Arrear demand	116	131	104	105	161
b) Current demand	84	248	175	255	253
<b>2. Payments with returns</b>	<b>244</b>	<b>325</b>	<b>538</b>	<b>439</b>	<b>502</b>
a) Adjustments out of deposits u/s 53	52	72	83	-	-
b) Adjustments out of deposits u/s 53 current	-	-	163	122	237
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	12	19	35	22
e) Cash/cheque	192	241	273	282	243
<b>3. Deduction at source</b>	<b>1,622</b>	<b>2,374</b>	<b>3,382</b>	<b>4,355</b>	<b>4,707</b>
a) U/s 50(1) Salary	261	216	340	423	411
b) U/s 50(2) Securities	30	-	57	114	100
c) U/s 50(2A) Interest	274	401	444	570	711
d) U/s 50(2B) Bank Trans.	1	86	132	179	161
e) U/s 50(3) Non Residents	-	21	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	1	-	2
g) U/s 50(4) Contracts	587	936	1,537	1,847	1,983
h) U/s 50(4A) Brokrage Fee	5	10	10	9	17
i) U/s 50(5) Imports	11	35	136	150	165
j) U/s 50(5A) Exports	116	237	238	278	381
k) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	1
l) U/s 50(6) Transport	58	68	75	69	58
m) U/s 50(6A) Dividends	2	2	8	6	12
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	1

**Central Region, Multan**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	34	35	56	148	86
p) U/s 50(7B) House Rental	1	1	4	3	3
q) U/s 50(7BB) Building Plan App.	-	-	-	1	1
r) U/s 50(7C) Prizes & Winnings	7	8	12	17	38
s) U/s 50(7D) Interest on Bonds	-	-	1	6	19
t) U/s 50(7E) Elec. Bills	229	287	318	517	532
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	5	31	13	17	25
<b>4. Total (Gross)</b>	<b>2,066</b>	<b>3,078</b>	<b>4,199</b>	<b>5,154</b>	<b>5,623</b>
Less Refunds	56	87	41	110	171
<b>5. Total (Net)</b>	<b>2,010</b>	<b>2,991</b>	<b>4,158</b>	<b>5,044</b>	<b>5,452</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	487	473	560	806	1,059
b) Collections	116	131	104	105	161
c) Percentage	23.8	27.7	18.6	13.0	15.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	477	961	812	954	991
b) Collections	84	248	175	255	253
c) Percentage	17.6	25.8	21.6	26.7	25.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	53	73	232	122	237
b) Adjustments	52	72	232	122	237
i) With returns	51	72	232	122	237
ii) Against demand	1	-	-	-	-
c) Balance	1	1	-	-	-

**TABLE-12.4.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>8</b>	<b>22</b>	<b>20</b>	<b>17</b>	<b>23</b>
a) Arrear demand	6	8	9	8	11
b) Current demand	2	14	11	9	12
<b>2. Payments with returns</b>	<b>13</b>	<b>19</b>	<b>26</b>	<b>25</b>	<b>29</b>
a) Adjustments out of deposits u/s 53	1	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	4	4	8
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	3	1	-
e) Cash/cheque	12	19	19	20	21
<b>3. Deduction at source</b>	<b>79</b>	<b>153</b>	<b>211</b>	<b>249</b>	<b>241</b>
a) U/s 50(1) Salary	10	20	21	21	25
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	31	47	47	64	67
d) U/s 50(2B) Bank Trans.	-	10	10	11	12
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	21	51	112	127	121
h) U/s 50(4A) Brokrag Fee	-	-	1	-	-
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	2	1	3	4	2
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	4	5	7	6	5
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Sahiwal Zone**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	3	5	8	15	8
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	1
<b>4. Total (Gross)</b>	<b>100</b>	<b>194</b>	<b>257</b>	<b>291</b>	<b>293</b>
Less Refunds	2	5	3	6	10
<b>5. Total (Net)</b>	<b>98</b>	<b>189</b>	<b>254</b>	<b>285</b>	<b>283</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	29	25	35	59	75
b) Collections	6	8	9	8	11
c) Percentage	20.7	32.0	25.7	13.6	14.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	17	51	55	52	44
b) Collections	2	14	11	9	12
c) Percentage	11.8	27.5	20.0	17.3	27.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	1	-	4	4	8.3
b) Adjustments	1	-	4	4	8
i) With returns	1	-	4	4	8.3
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.4.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>15</b>	<b>42</b>	<b>44</b>	<b>46</b>	<b>35</b>
a) Arrear demand	10	15	17	14	14
b) Current demand	5	27	27	32	21
<b>2. Payments with returns</b>	<b>17</b>	<b>29</b>	<b>47</b>	<b>48</b>	<b>41</b>
a) Adjustments out of deposits u/s 53	1	5	4	-	-
b) Adjustments out of deposits u/s 53 current	-	-	6	8	10
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	1	-	-
e) Cash/cheque	16	24	36	40	31
<b>3. Deduction at source</b>	<b>126</b>	<b>249</b>	<b>384</b>	<b>543</b>	<b>666</b>
a) U/s 50(1) Salary	25	30	49	75	70
b) U/s 50(2) Securities	29	-	-	-	-
c) U/s 50(2A) Interest	-	48	51	74	98
d) U/s 50(2B) Bank Trans.	-	-	41	40	33
e) U/s 50(3) Non Residents	-	21	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	1
g) U/s 50(4) Contracts	66	135	227	328	436
h) U/s 50(4A) Brokrage Fee	-	-	-	-	6
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	6
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Bahawalpur Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
1 o) U/s 50(7A) Auctions	4	7	8	14	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	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	1
<b>4. Total (Gross)</b>	<b>158</b>	<b>320</b>	<b>475</b>	<b>637</b>	<b>742</b>
Less Refunds	4	7	3	14	10
<b>5. Total (Net)</b>	<b>154</b>	<b>313</b>	<b>472</b>	<b>623</b>	<b>732</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	58	53	62	82	107
b) Collections	10	15	17	14	14
c) Percentage	17.2	28.3	27.4	17.1	13.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	33	74	94	100	115
b) Collections	5	27	27	32	21
c) Percentage	15.2	36.5	28.7	32.0	18.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	1	5	4	7	10
b) Adjustments	1	5	4	7	10
i) With returns	-	5	4	7	10
ii) Against demand	1	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.4.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>76</b>	<b>128</b>	<b>84</b>	<b>163</b>	<b>87</b>
a) Arrear demand	57	38	25	20	32
b) Current demand	19	90	59	143	55
<b>2. Payments with returns</b>	<b>54</b>	<b>79</b>	<b>167</b>	<b>146</b>	<b>138</b>
a) Adjustments out of deposits u/s 53	6	6	4	-	-
b) Adjustments out of deposits u/s 53 current	-	-	50	19	72
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	21	-
e) Cash/cheque	48	73	113	106	66
<b>3. Deduction at source</b>	<b>583</b>	<b>793</b>	<b>1,169</b>	<b>1,659</b>	<b>1,597</b>
a) U/s 50(1) Salary	158	93	109	136	113
b) U/s 50(2) Securities	1	-	57	114	100
c) U/s 50(2A) Interest	65	85	102	144	191
d) U/s 50(2B) Bank Trans.	1	47	47	66	48
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	217	371	574	792	697
h) U/s 50(4A) Brokrage Fee	1	3	2	1	1
i) U/s 50(5) Imports	1	25	60	48	64
j) U/s 50(5A) Exports	6	6	26	32	54
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	1
l) U/s 50(6) Transport	20	22	23	19	21
m) U/s 50(6A) Dividends	1	-	2	2	4
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	1

**Multan Zone**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	8	11	13	56	27
p) U/s 50(7B) House Rental	-	1	1	1	1
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	2	1	3	3	7
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	102	125	147	243	256
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	3	3	1	11
<b>4. Total (Gross)</b>	<b>713</b>	<b>1,000</b>	<b>1,420</b>	<b>1,968</b>	<b>1,822</b>
Less Refunds	19	47	16	38	28
<b>5. Total (Net)</b>	<b>694</b>	<b>953</b>	<b>1,404</b>	<b>1,930</b>	<b>1,794</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	177	204	214	303	494
b) Collections	57	38	25	20	32
c) Percentage	32	19	12	6.6	6.5

**7. Collection out of current demand**

a) Recoverable demand	170	438	217	463	334
b) Collections	19	90	59	143	55
c) Percentage	11	21	27	30.9	16.5

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

a) Deposits	6	6	54	19	72
b) Adjustments	6	6	54	19	72
i) With returns	6	6	54	19	72
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.4.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>87</b>	<b>149</b>	<b>25</b>	<b>36</b>	<b>64</b>
a) Arrear demand	36	50	14	15	19
b) Current demand	51	99	11	21	45
<b>2. Payments with returns</b>	<b>143</b>	<b>170</b>	<b>79</b>	<b>82</b>	<b>94</b>
a) Adjustments out of deposits u/s 53	44	59	3	-	-
b) Adjustments out of deposits u/s 53 current	-	-	7	10	14
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	11	-	-	-
e) Cash/cheque	99	100	69	72	80
<b>3. Deduction at source</b>	<b>579</b>	<b>837</b>	<b>762</b>	<b>931</b>	<b>912</b>
a) U/s 50(1) Salary	42	55	102	109	105
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	85	103	110	121	143
d) U/s 50(2B) Bank Trans.	-	10	16	37	41
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	1
g) U/s 50(4) Contracts	178	235	242	218	233
h) U/s 50(4A) Brokrage Fee	4	7	4	4	8
i) U/s 50(5) Imports	10	10	47	94	15
j) U/s 50(5A) Exports	107	228	26	3	14
k) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
l) U/s 50(6) Transport	16	16	19	22	15
m) U/s 50(6A) Dividends	1	2	2	1	5
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Faisalabad Zone**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	7	1	6	23	5
p) U/s 50(7B) House Rental	1	-	2	1	1
q) U/s 50(7BB) Building Plan App.	-	-	-	1	1
r) U/s 50(7C) Prizes & Winning	5	7	9	13	30
s) U/s 50(7D) Interest on Bonds	-	-	1	6	18
t) U/s 50(7E) Elec. Bills	119	145	171	274	276
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	3	18	5	4	1
<b>4. Total (Gross)</b>	<b>809</b>	<b>1,156</b>	<b>866</b>	<b>1,049</b>	<b>1,070</b>
Less Refunds	21	19	8	16	19
<b>5. Total (Net)</b>	<b>788</b>	<b>1,137</b>	<b>858</b>	<b>1,033</b>	<b>1,051</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	177	140	97	116	102
b) Collections	36	50	14	15	19
c) Percentage	20.3	35.7	14.4	12.9	18.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	220	316	126	60	123
b) Collections	51	99	11	21	45
c) Percentage	23.2	31.3	8.7	35.0	36.6
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	45	60	3	10	14
b) Adjustments	44	59	3	10	14
i) With returns	44	59	3	10	14
ii) Against demand	-	-	-	-	-
c) Balance	1	1	-	-	-

**TABLE-12.4.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	-	-	<b>73</b>	<b>68</b>	<b>155</b>
a) Arrear demand	-	-	25	33	66
b) Current demand	-	-	48	35	89
2. <b>Payments with returns</b>	-	-	<b>188</b>	<b>102</b>	<b>165</b>
a) Adjustments out of deposits u/s 53	-	-	64	-	-
b) Adjustments out of deposits u/s 53 current	-	-	96	74	123
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	15	12	22
e) Cash/cheque	-	-	13	16	20
3. <b>Deduction at source</b>	-	-	<b>302</b>	<b>341</b>	<b>512</b>
a) U/s 50(1) Salary	-	-	8	12	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	95
h) U/s 50(4A) Brokrage Fee	-	-	3	4	2
i) U/s 50(5) Imports	-	-	29	8	85
j) U/s 50(5A) Exports	-	-	183	238	310
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	1	-	-
m) U/s 50(6A) Dividends	-	-	4	3	3
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Companies Zone, Faisalabad**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
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	-	-	-	-	1
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	-	2	3	4
<b>4. Total (Gross)</b>	<b>-</b>	<b>-</b>	<b>563</b>	<b>511</b>	<b>832</b>
Less Refunds	-	-	4	23	89
<b>5. Total (Net)</b>	<b>-</b>	<b>-</b>	<b>559</b>	<b>488</b>	<b>743</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-	-	83	163	181
b) Collections	-	-	25	33	66
c) Percentage	-	-	30.1	20.2	36.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	-	-	245	211	299
b) Collections	-	-	48	35	89
c) Percentage	-	-	19.6	16.6	29.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	159	75	123
b) Adjustments	-	-	159	75	123
i) With returns	-	-	159	75	123
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.4.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>14</b>	<b>38</b>	<b>33</b>	<b>30</b>	<b>50</b>
a) Arrear demand	7	20	14	15	19
b) Current demand	7	18	19	15	31
<b>2. Payments with returns</b>	<b>17</b>	<b>28</b>	<b>31</b>	<b>36</b>	<b>35</b>
a) Adjustments out of deposits u/s 53	-	2	8	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	7	10
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	1	-	1	-
e) Cash/cheque	17	25	23	28	25
<b>3. Deduction at source</b>	<b>255</b>	<b>342</b>	<b>554</b>	<b>632</b>	<b>779</b>
a) U/s 50(1) Salary	26	18	51	70	86
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	93	118	133	165	212
d) U/s 50(2B) Bank Trans.	-	19	18	25	27
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	105	144	312	311	401
h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
i) U/s 50(5) Imports	-	-	-	-	1
j) U/s 50(5A) Exports	1	2	-	1	1
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	16	18	18	16	11
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sargodha Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	12	11	21	40	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	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	4	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	2	8	1	4	7
<b>4. Total (Gross)</b>	<b>286</b>	<b>408</b>	<b>618</b>	<b>698</b>	<b>864</b>
Less Refunds	10	9	7	13	15
<b>5. Total (Net)</b>	<b>276</b>	<b>399</b>	<b>611</b>	<b>685</b>	<b>849</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	46	51	69	83	100
b) Collections	7	20	14	15	19
c) Percentage	15.2	39.2	20.3	18.1	19.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	37	82	75	68	76
b) Collections	7	18	19	15	31
c) Percentage	18.9	22.0	25.3	22.1	40.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	2	8	7	10
b) Adjustments	-	2	8	7	10
i) With returns	-	2	8	7	10
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>802</b>	<b>1,204</b>	<b>1,645</b>	<b>1,329</b>	<b>2,580</b>
a) Arrear demand	383	436	568	504	839
b) Current demand	419	768	1,077	825	1,741
<b>2. Payments with returns</b>	<b>1,175</b>	<b>1,028</b>	<b>2,275</b>	<b>2,529</b>	<b>5,314</b>
a) Adjustments out of deposits u/s 53	558	287	242	2	-
b) Adjustments out of deposits u/s 53 current	-	-	888	1,032	3,224
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	66	4	41	65	14
e) Cash/cheque	551	737	1,104	1,430	2,076
<b>3. Deduction at source</b>	<b>3,621</b>	<b>5,552</b>	<b>7,492</b>	<b>9,506</b>	<b>11,368</b>
a) U/s 50(1) Salary	509	808	1,107	1,115	1,183
b) U/s 50(2) Securities	169	260	237	286	491
c) U/s 50(2A) Interest	599	746	973	1,162	1,460
d) U/s 50(2B) Bank Trans.	1	157	183	157	180
e) U/s 50(3) Non Residents	174	341	49	71	90
f) U/s 50(3A) Tec. Fee	18	32	47	89	64
g) U/s 50(4) Contracts	1,481	2,193	3,430	4,631	5,532
h) U/s 50(4A) Brokrage Fee	6	13	21	29	31
i) U/s 50(5) Imports	82	173	383	524	418
j) U/s 50(5A) Exports	102	128	156	171	197
k) U/s 50(5B) Auth.dealers (F.Exchange)	15	1	1	9	9
l) U/s 50(6) Transport	87	123	147	232	190
m) U/s 50(6A) Dividends	34	52	71	118	481
n) U/s 50(7) Bonus & Bonus Shares	-	-	10	1	1

## Northern Region, Islamabad

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	83	112	116	132	141
p) U/s 50(7B) House Rental	20	59	57	34	48
q) U/s 50(7BB) Building Plan App.	8	16	9	5	7
r) U/s 50(7C) Prizes & Winnings	9	19	23	39	40
s) U/s 50(7D) Interest on Bonds	8	7	19	39	75
t) U/s 50(7E) Elec. Bills	211	284	331	516	565
u) U/s 50(7F) Mobile Phone	-	-	-	131	143
v) Miscellaneous	5	28	122	15	22
<b>4. Total (Gross)</b>	<b>5,598</b>	<b>7,784</b>	<b>11,412</b>	<b>13,364</b>	<b>19,262</b>
Less Refunds	88	104	317	427	1,003
<b>5. Total (Net)</b>	<b>5,510</b>	<b>7,680</b>	<b>11,095</b>	<b>12,937</b>	<b>18,259</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	1,569	1,016	2,363	3,355	2,082
b) Collections	383	436	568	504	839
c) Percentage	24.4	42.9	24.0	15.0	40.3

**7. Collection out of current demand**

a) Recoverable demand	1,377	3,230	4,456	1,759	4,839
b) Collections	419	768	1,077	825	1,741
c) Percentage	30.4	23.8	24.2	46.9	36.0

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

a) Deposits	707	345	224	3	-
b) Adjustments	707	343	224	3	-
i) With returns	557	284	224	3	-
ii) Against demand	150	59	-	-	-
c) Balance	-	2	-	-	-

**TABLE-12.5.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>18</b>	<b>59</b>	<b>59</b>	<b>45</b>	<b>60</b>
a) Arrear demand	8	15	13	16	22
b) Current demand	10	44	46	29	38
<b>2. Payments with returns</b>	<b>45</b>	<b>44</b>	<b>62</b>	<b>56</b>	<b>76</b>
a) Adjustments out of deposits u/s 53	9	5	19	-	-
b) Adjustments out of deposits u/s 53 current	-	-	-	18	29
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	4	8	1	-
e) Cash/cheque	36	35	35	37	47
<b>3. Deduction at source</b>	<b>217</b>	<b>302</b>	<b>358</b>	<b>463</b>	<b>535</b>
a) U/s 50(1) Salary	13	15	25	31	35
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	44	62	62	87	118
d) U/s 50(2B) Bank Trans.	1	12	14	15	17
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	48	53	113	125	111
h) U/s 50(4A) Brokrage Fee	-	2	2	1	2
i) U/s 50(5) Imports	12	29	6	4	15
j) U/s 50(5A) Exports	11	11	18	19	23
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	3	1
l) U/s 50(6) Transport	4	4	5	6	5
m) U/s 50(6A) Dividends	1	-	1	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Gujranwala Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	7	3	4	13	15
p) U/s 50(7B) House Rental	-	-	-	1	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	-	-	-	-	1
t) U/s 50(7E) Elec. Bills	76	109	106	157	190
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	2	1	1	1
<b>4. Total (Gross)</b>	<b>280</b>	<b>405</b>	<b>479</b>	<b>564</b>	<b>671</b>
Less Refunds	12	21	12	19	33
<b>5. Total (Net)</b>	<b>268</b>	<b>384</b>	<b>467</b>	<b>545</b>	<b>638</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	233	65	102	98	86
b) Collections	8	15	13	16	22
c) Percentage	3.4	23.1	12.7	16.3	25.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	100	128	115	40	103
b) Collections	10	44	46	29	38
c) Percentage	10.0	34.4	40.0	72.5	36.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	9	6	7	-	-
b) Adjustments	9	6	7	-	-
i) With returns	9	6	7	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.5.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>25</b>	<b>53</b>	<b>54</b>	<b>49</b>	<b>95</b>
a) Arrear demand	14	23	29	22	25
b) Current demand	11	30	25	27	70
<b>2. Payments with returns</b>	<b>31</b>	<b>34</b>	<b>41</b>	<b>43</b>	<b>45</b>
a) Adjustments out of deposits u/s 53	1	2	1	-	-
b) Adjustments out of deposits u/s 53 current	-	-	9	11	13
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	30	32	31	32	32
<b>3. Deduction at source</b>	<b>334</b>	<b>437</b>	<b>589</b>	<b>711</b>	<b>786</b>
a) U/s 50(1) Salary	24	24	40	48	66
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	144	157	178	222	251
d) U/s 50(2B) Bank Trans.	-	18	18	20	22
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	43	55	120	115	129
h) U/s 50(4A) Brokrage Fee	-	1	3	4	-
i) U/s 50(5) Imports	26	54	98	130	132
j) U/s 50(5A) Exports	76	106	104	128	141
k) U/s 50(5B) Auth.dealers (F.Exchange)	4	-	-	1	1
l) U/s 50(6) Transport	7	6	7	10	9
m) U/s 50(6A) Dividends	3	4	5	6	9
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sialkot Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	6	9	13	22	20
p) U/s 50(7B) House Rental	-	-	1	1	1
q) U/s 50(7BB) Building Plan App.	-	1	-	1	-
r) U/s 50(7C) Prizes & Winnings	1	1	1	2	4
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	1
<b>4. Total (Gross)</b>	<b>390</b>	<b>524</b>	<b>684</b>	<b>803</b>	<b>926</b>
Less Refunds	5	10	8	12	12
<b>5. Total (Net)</b>	<b>385</b>	<b>514</b>	<b>676</b>	<b>791</b>	<b>914</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	106	94	96	104	94
b) Collections	14	23	29	22	25
c) Percentage	13.2	24.5	30.2	21.2	26.6

**7. Collection out of current demand**

a) Recoverable demand	40	90	80	33	120
b) Collections	11	30	25	27	70
c) Percentage	27.5	33.3	31.3	81.8	58.3

**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-12.5.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>499</b>	<b>480</b>	<b>96</b>	<b>110</b>	<b>173</b>
a) Arrear demand	227	210	51	64	82
b) Current demand	272	270	45	46	91
<b>2. Payments with returns</b>	<b>684</b>	<b>448</b>	<b>123</b>	<b>101</b>	<b>123</b>
a) Adjustments out of deposits u/s 53	471	233	-	-	-
b) Adjustments out of deposits u/s 53 current	-	-	45	23	27
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	46	-	-	-	-
e) Cash/cheque	167	215	78	78	96
<b>3. Deduction at source</b>	<b>1,130</b>	<b>1,543</b>	<b>1,675</b>	<b>1,997</b>	<b>2,428</b>
a) U/s 50(1) Salary	149	181	185	192	191
b) U/s 50(2) Securities	89	138	-	-	-
c) U/s 50(2A) Interest	217	183	210	249	364
d) U/s 50(2B) Bank Trans.	-	39	48	49	61
e) U/s 50(3) Non Residents	59	68	-	-	-
f) U/s 50(3A) Tec. Fee	14	12	-	-	-
g) U/s 50(4) Contracts	496	745	1,053	1130	1530
h) U/s 50(4A) Brokrage Fee	3	5	6	6	6
i) U/s 50(5) Imports	21	29	79	263	149
j) U/s 50(5A) Exports	2	3	5	10	16
k) U/s 50(5B) Auth.dealers (F.Exchange)	7	1	1	2	3
l) U/s 50(6) Transport	18	26	49	48	49
m) U/s 50(6A) Dividends	14	41	1	2	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Rawalpindi Zone**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	17	12	18	20	25
p) U/s 50(7B) House Rental	2	1	3	4	7
q) U/s 50(7BB) Building Plan App.	-	-	1	1	1
r) U/s 50(7C) Prizes & Winning	5	5	9	11	18
s) U/s 50(7D) Interest on Bonds	6	2	3	6	6
t) U/s 50(7E) Elec. Bills	9	47	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	2	5	4	4	2
<b>4. Total (Gross)</b>	<b>2,313</b>	<b>2,471</b>	<b>1,894</b>	<b>2,208</b>	<b>2,724</b>
Less Refunds	37	28	9	7	18
<b>5. Total (Net)</b>	<b>2,276</b>	<b>2,443</b>	<b>1,885</b>	<b>2,201</b>	<b>2,706</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	867	389	188	291	322
b) Collections	227	210	51	64	82
c) Percentage	26.2	54.0	27.1	22.0	25.5

**7. Collection out of current demand**

a) Recoverable demand	940	848	150	169	175
b) Collections	272	270	45	46	91
c) Percentage	28.9	31.8	30.0	27.2	52.0

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

a) Deposits	616	287	-	-	-
b) Adjustments	616	287	-	-	-
i) With returns	471	233	-	-	-
ii) Against demand	145	54	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.5.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>129</b>	<b>255</b>	<b>55</b>	<b>43</b>	<b>56</b>
a) Arrear demand	82	79	37	35	34
b) Current demand	47	176	18	8	22
<b>2. Payments with returns</b>	<b>288</b>	<b>281</b>	<b>109</b>	<b>145</b>	<b>153</b>
a) Adjustments out of deposits u/s 53	45	25	8	-	-
b) Adjustments out of deposits u/s 53 current	-	-	13	31	34
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	20	-	-	3	-
e) Cash/cheque	223	256	88	111	119
<b>3. Deduction at source</b>	<b>1,154</b>	<b>1,931</b>	<b>1,900</b>	<b>1,842</b>	<b>2,014</b>
a) U/s 50(1) Salary	204	359	594	503	516
b) U/s 50(2) Securities	47	35	-	-	-
c) U/s 50(2A) Interest	52	162	331	333	387
d) U/s 50(2B) Bank Trans.	-	23	29	29	40
e) U/s 50(3) Non Residents	112	268	14	18	36
f) U/s 50(3A) Tec. Fee	4	20	9	33	7
g) U/s 50(4) Contracts	574	887	689	597	667
h) U/s 50(4A) Brokrage Fee	-	-	1	2	3
i) U/s 50(5) Imports	9	8	29	3	-
j) U/s 50(5A) Exports	-	1	6	4	4
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	3	4
l) U/s 50(6) Transport	11	14	15	22	34
m) U/s 50(6A) Dividends	9	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	1	-	1

## Islamabad Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	26	43	25	27	31
p) U/s 50(7B) House Rental	18	24	12	18	30
q) U/s 50(7BB) Building Plan App.	8	13	6	2	4
r) U/s 50(7C) Prizes & Winnings	-	1	5	10	12
s) U/s 50(7D) Interest on Bonds	-	-	2	1	4
t) U/s 50(7E) Elec. Bills	77	60	130	218	229
u) U/s 50(7F) Mobile Phone	-	-	-	17	-
v) Miscellaneous	3	13	2	2	5
<b>4. Total (Gross)</b>	<b>1,571</b>	<b>2,467</b>	<b>2,064</b>	<b>2,030</b>	<b>2,223</b>
Less Refunds	12	23	21	32	21
<b>5. Total (Net)</b>	<b>1,559</b>	<b>2,444</b>	<b>2,043</b>	<b>1,998</b>	<b>2,202</b>

**PART.II. ANALYSIS:****6. Collection out of arrear demand**

a) Recoverable arrears	198	218	158	376	-381
b) Collections	82	79	37	35	34
c) Percentage	41.4	36.2	23.4	9.3	-8.9

**7. Collection out of current demand**

a) Recoverable demand	156	1,255	433	113	353
b) Collections	47	176	18	8	22
c) Percentage	30.1	14.0	4.2	7.1	6.2

**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-12.5.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	-	-	<b>1,057</b>	<b>851</b>	<b>1,913</b>
a) Arrear demand	-	-	237	294	553
b) Current demand	-	-	820	557	1360
2. <b>Payments with returns</b>	-	-	<b>1,645</b>	<b>1,948</b>	<b>4,658</b>
a) Adjustments out of deposits u/s 53	-	-	146	-	-
b) Adjustments out of deposits u/s 53 current	-	-	781	885	2966
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	5	7	8
e) Cash/cheque	-	-	713	1056	1684
3. <b>Deduction at source</b>	-	-	<b>1,177</b>	<b>2,290</b>	<b>3,011</b>
a) U/s 50(1) Salary	-	-	11	15	19
b) U/s 50(2) Securities	-	-	175	243	412
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	31	53	53
f) U/s 50(3A) Tec. Fee	-	-	32	55	56
g) U/s 50(4) Contracts	-	-	756	1720	1891
h) U/s 50(4A) Brokrage Fee	-	-	7	13	14
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	5
m) U/s 50(6A) Dividends	-	-	37	91	457
n) U/s 50(7) Bonus & Bonus Shares	-	-	7	-	-

**Companies Zone, Islamabad**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	-	-	-	-	1
p) U/s 50(7B) House Rental	-	-	4	6	5
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	93
v) Miscellaneous	-	-	103	3	5
<b>4. Total (Gross)</b>	<b>-</b>	<b>-</b>	<b>3,879</b>	<b>5,089</b>	<b>9,582</b>
Less Refunds	-	-	229	308	830
<b>5. Total (Net)</b>	<b>-</b>	<b>-</b>	<b>3,650</b>	<b>4,781</b>	<b>8,752</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	-	-	1,213	1754	1593
b) Collections	-	-	237	294	553
c) Percentage	-	-	19.5	16.8	34.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	-	-	2,094	983	3293
b) Collections	-	-	820	557	1,360
c) Percentage	-	-	39.2	56.7	41.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	146	-	-
b) Adjustments	-	-	146	-	-
i) With returns	-	-	146	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-12.5.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>124</b>	<b>166</b>	<b>148</b>	<b>153</b>	<b>57</b>
a) Arrear demand	48	72	50	41	33
b) Current demand	76	94	98	112	24
<b>2. Payments with returns</b>	<b>119</b>	<b>174</b>	<b>219</b>	<b>148</b>	<b>54</b>
a) Adjustments out of deposits u/s 53	31	8	50	2	-
b) Adjustments out of deposits u/s 53 current	-	-	35	38	8
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	28	54	-
e) Cash/cheque	88	166	106	54	46
<b>3. Deduction at source</b>	<b>601</b>	<b>697</b>	<b>1,062</b>	<b>1,140</b>	<b>1,625</b>
a) U/s 50(1) Salary	109	110	145	188	161
b) U/s 50(2) Securities	23	6	-	43	-
c) U/s 50(2A) Interest	85	89	104	134	246
d) U/s 50(2B) Bank Trans.	-	11	11	14	26
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	771
h) U/s 50(4A) Brokrage Fee	3	1	1	1	2
i) U/s 50(5) Imports	11	47	148	115	122
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	88
m) U/s 50(6A) Dividends	7	1	13	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Peshawar Zone

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
o) U/s 50(7A) Auctions	25	37	37	32	49
p) U/s 50(7B) House Rental	-	-	-	1	4
q) U/s 50(7BB) Building Plan App.	-	-	-	-	2
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	6
s) U/s 50(7D) Interest on Bonds	1	-	-	-	-
t) U/s 50(7E) Elec. Bills	47	14	-	-	146
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) Miscellaneous	-	2	2	2	2
<b>4. Total (Gross)</b>	<b>844</b>	<b>1,037</b>	<b>1,429</b>	<b>1,441</b>	<b>1,736</b>
Less Refunds	21	9	27	39	40
<b>5. Total (Net)</b>	<b>823</b>	<b>1,028</b>	<b>1,402</b>	<b>1,402</b>	<b>1,696</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	122	159	157	290	161
b) Collections	48	72	50	41	33
c) Percentage	39.3	45.3	31.8	14.1	20.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	84	304	1,208	313	181
b) Collections	76	94	98	112	24
c) Percentage	90.5	30.9	8.1	35.8	13.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
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-12.5.7**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>7</b>	<b>191</b>	<b>176</b>	<b>78</b>	<b>226</b>
a) Arrear demand	4	37	151	32	90
b) Current demand	3	154	25	46	136
<b>2. Payments with returns</b>	<b>8</b>	<b>47</b>	<b>76</b>	<b>88</b>	<b>205</b>
a) Adjustments out of deposits u/s 53	1	14	18	-	-
b) Adjustments out of deposits u/s 53 current	-	-	5	26	147
c) U/s 80-C	-	-	-	-	-
d) U/s 80-D	-	-	-	-	6
e) Cash/cheque	7	33	53	62	52
<b>3. Deduction at source</b>	<b>185</b>	<b>642</b>	<b>731</b>	<b>1,063</b>	<b>969</b>
a) U/s 50(1) Salary	10	119	107	138	195
b) U/s 50(2) Securities	10	81	62	-	79
c) U/s 50(2A) Interest	57	93	88	137	94
d) U/s 50(2B) Bank Trans.	-	54	63	30	14
e) U/s 50(3) Non Residents	-	4	4	-	1
f) U/s 50(3A) Tec. Fee	-	-	5	-	1
g) U/s 50(4) Contracts	65	95	137	350	433
h) U/s 50(4A) Brokrage Fee	-	4	1	2	4
i) U/s 50(5) Imports	3	6	14	9	-
j) U/s 50(5A) Exports	-	6	7	10	13
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	15
n) U/s 50(7) Bonus & Bonus Shares	-	-	2	1	-

**Companies, Peshawar**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
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	64
t) U/s 50(7E) Elec. Bills	2	54	95	140	-
u) U/s 50(7F) Mobile Phone	-	-	-	27	50
v) Miscellaneous	-	5	9	2	6
<b>4. Total (Gross)</b>	<b>200</b>	<b>880</b>	<b>983</b>	<b>1,229</b>	<b>1,400</b>
Less Refunds	1	13	11	10	49
<b>5. Total (Net)</b>	<b>199</b>	<b>867</b>	<b>972</b>	<b>1,219</b>	<b>1,351</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	43	91	449	442	207
b) Collections	4	37	151	32	90
c) Percentage	9.3	40.7	33.6	7.2	43.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	57	605	376	108	614
b) Collections	3	154	25	46	136
c) Percentage	5.3	25.5	6.6	42.6	22.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
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	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. <b>Collection of Demand</b>	<b>409</b>	<b>327</b>	<b>467</b>	<b>709</b>	<b>962</b>
a) Arrears demands	181	127	208	346	405
b) Current demands	228	200	259	363	557
2. Payments with returns U/s 14	349	510	583	743	921
3. Collection U/s 13-D	463	579	682	958	1,313
4. Collection U/s 13-A	1	184	40	11	15
5. Additional W.T. U/s 31B	-	-	2	-	12
6. Additional W.T. U/s 31BB	-	-	1	-	177
7. Additional W.T. U/s 31BBB	-	-	-	-	1
8. W.T. on Agriculture Assets	-	-	-	-	1
9. Miscellaneous(including penalties etc)	11	48	18	11	44
10 Amnesty Declaration					130
11 <b>Total (Gross collection)</b>	<b>1,233</b>	<b>1,648</b>	<b>1,793</b>	<b>2,432</b>	<b>3,574</b>
12 Less refunds	17	4	8	21	39
13 <b>Total (Net)</b>	<b>1,216</b>	<b>1,644</b>	<b>1,785</b>	<b>2,411</b>	<b>3,536</b>
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. <b>Total</b>	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	<b>1,216</b>	<b>1,644</b>	<b>1,785</b>	<b>2,411</b>	<b>3,536</b>

**National**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	627	501	536	703	1,046
ii) Collections	181	127	208	346	405
iii) Percentage of ii to i above	28.9	25.3	38.8	49.2	38.7
<b>B. Collection out of current Wealth Tax demand</b>					
i) Recoverable demands	725	637	1,491	1,745	1,714
ii) Collections	228	200	259	363	557
iii) Percentage of ii to i above	31.4	31.4	17.4	20.8	32.5
<b>2. GIFT TAX</b>					
i) Recoverable demands	44	11	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
i) Recoverable demands	28	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

TABLE-13.1  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. <b>Collection of Demand</b>	-	-	45	123	189
a) Arrears demands	-	-	23	60	89
b) Current demands	-	-	22	63	101
2. Payments with returns	-	-	130	108	88
3. Collection U/s 13-D	-	-	164	251	306
4. Collection U/s 13-A	-	-	6	1	4
5. Additional W.T. U/s 31B	-	-	-	-	0
6. Additional W.T. U/s 31BB	-	-	-	-	1
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	0
9. Miscellaneous (including penalties etc)	-	-	2	1	32
10 Amnesty Declaration	-	-	-	-	15
10 <b>Total (Gross collection)</b>	-	-	347	484	635
Less refunds	-	-	3	9	16
12 <b>Total (Net)</b>	-	-	344	475	619
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. <b>Total</b>	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	-	-	344	475	619
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	-	-	196	136	172
ii) Collections	-	-	23	60	89
iii) Percentage of ii to i above	-	-	11.7	44.1	51.5

## Corporate Region, Karachi

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>B. Collection out of current</b>					
<b>    Wealth Tax demand</b>					
i) Recoverable demands	-	-	187	153	125
ii) Collections	-	-	22	63	101
iii) Percentage of ii to i above	-	-	11.8	41.2	80.3
<b>2. GIFT TAX</b>					
i) Recoverable demands	-	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
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	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. <b>Collection of Demand</b>	<b>184</b>	<b>117</b>	<b>60</b>	<b>147</b>	<b>228</b>
a) Arrears demands	83	35	26	71	119
b) Current demands	101	82	34	76	109
2. Payments with returns	188	245	187	285	284
3. Collection U/s 13-D	258	345	221	332	478
4. Collection U/s 13-A	-	179	14	6	1
5. Additional W.T. U/s 31B	-	-	-	-	1
6. Additional W.T. U/s 31BB	-	-	1	-	175
7. Additional W.T. U/s 31BBB	-	-	-	-	-
8. W.T. on Agriculture Assets	-	-	-	-	0
9. Miscellaneous (including penalties etc)	2	47	-	3	2
10 Amnesty Declaration					24
10 <b>Total (Gross collection)</b>	<b>632</b>	<b>933</b>	<b>483</b>	<b>773</b>	<b>1,193</b>
11 Less refunds	5	-	3	6	1
12 <b>Total (Net)</b>	<b>627</b>	<b>933</b>	<b>480</b>	<b>767</b>	<b>1,192</b>
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. <b>Total</b>	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	<b>627</b>	<b>933</b>	<b>480</b>	<b>767</b>	<b>1,192</b>
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	259	167	80	92	188
ii) Collections	83	35	26	71	119
iii) Percentage of ii to i above	32.0	21.0	32.5	77.2	63.3

## Southern Region, Karachi

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>B. Collection out of current</b>					
<b>Wealth Tax demand</b>					
i) Recoverable demands	318	218	108	166	266
ii) Collections	101	82	34	76	109
iii) Percentage of ii to i above	31.8	37.6	31.5	45.8	41.1
<b>2. GIFT TAX</b>					
i) Recoverable demands	10	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
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	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. Collection of Demand	148	119	208	197	132
a) Arrears demands	70	51	99	104	-
b) Current demands	78	68	109	93	132
2. Payments with returns	100	139	127	153	284
3. Collection U/s 13-D	129	159	161	192	249
4. Collection U/s 13-A	-	2	5	2	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)	8	-	1	3	1
10 Amnesty Declaration					61
<b>10 Total (Gross collection)</b>	<b>385</b>	<b>419</b>	<b>502</b>	<b>547</b>	<b>728</b>
11 Less refunds	10	1	1	4	7
<b>12 Total (Net)</b>	<b>375</b>	<b>418</b>	<b>501</b>	<b>543</b>	<b>721</b>
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. Total	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	<b>375</b>	<b>418</b>	<b>501</b>	<b>543</b>	<b>721</b>
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	305	233	149	242	549
ii) Collections	70	51	99	104	-
iii) Percentage of ii to i above	23.0	21.9	66.4	43.0	-

**Eastern Region, Lahore**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>B. Collection out of current</b>					
<b>Wealth Tax demand</b>					
i) Recoverable demands	274	257	711	835	580
ii) Collections	78	68	109	93	132
iii) Percentage of ii to i above	28.5	26.5	15.3	11.1	22.7
<b>2. GIFT TAX</b>					
i) Recoverable demands	29	11	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
i) Recoverable demands	20	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

TABLE-13.4  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. Collection of Demand	-	-	47	71	127
a) Arrears demands	-	-	15	29	59
b) Current demands	-	-	32	42	68
2. Payments with returns	-	-	30	57	65
3. Collection U/s 13-D	-	-	48	63	91
4. Collection U/s 13-A	-	-	-	-	1
5. Additional W.T. U/s 31B	-	-	2	-	0
6. Additional W.T. U/s 31BB	-	-	-	-	-
7. Additional W.T. U/s 31BBB	-	-	-	-	0
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	-	-	8	2	4
10 Amnesty Declaration	-	-	-	-	12
<b>10 Total (Gross collection)</b>	-	-	<b>135</b>	<b>193</b>	<b>302</b>
11 Less refunds	-	-	1	1	5
<b>12 Total (Net)</b>	-	-	<b>134</b>	<b>192</b>	<b>297</b>
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. Total	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	-	-	<b>134</b>	<b>192</b>	<b>297</b>
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	-	-	47	90	158
ii) Collections	-	-	15	29	59
iii) Percentage of ii to i above	-	-	31.9	32.2	37.6

**Central Region, Multan**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>B. Collection out of current</b>					
<b>Wealth Tax demand</b>					
i) Recoverable demands	-	-	130	148	229
ii) Collections	-	-	32	42	68
iii) Percentage of ii to i above	-	-	24.6	28.4	29.8
<b>2. GIFT TAX</b>					
i) Recoverable demands	-	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
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	1993-94	1994-95	1995-96	1996-97	1997-98
<b>PART.I PERFORMANCE</b>					
<b>A. WEALTH TAX</b>					
1. Collection of Demand	77	91	107	171	285
a) Arrears demands	28	41	45	82	138
b) Current demands	49	50	62	89	147
2. Payments with returns	61	126	109	140	200
3. Collection U/s 13-D	76	75	88	120	188
4. Collection U/s 13-A	1	3	15	2	9
5. Additional W.T. U/s 31B	-	-	-	-	11
6. Additional W.T. U/s 31BB	-	-	-	-	1
7. Additional W.T. U/s 31BBB	-	-	-	-	0
8. W.T. on Agriculture Assets	-	-	-	-	-
9. Miscellaneous(including penalties etc)	1	1	7	2	4
10 Amnesty Declaration					18
10 Total (Gross collection)	216	296	326	435	716
11 Less refunds	2	3	-	1	9
12 Total (Net)	214	293	326	434	707
<b>B. NET COLLECTION OF REPEALED TAXES</b>					
1. Gift Tax	-	-	-	-	-
2. Estate duty	-	-	-	-	-
3. Total	-	-	-	-	-
<b>C. TOTAL COLLECTION (A.12 + B.3)</b>	<b>214</b>	<b>293</b>	<b>326</b>	<b>434</b>	<b>707</b>
<b>PART.II. ANALYSIS:</b>					
<b>1. WEALTH TAX</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	63	101	64	143	-21
ii) Collections	28	41	45	82	138
iii) Percentage of ii to i above	44.4	40.6	70.3	57.3	-647.4

## Northern Region, Islamabad

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>B. Collection out of current</b>					
<b>Wealth Tax demand</b>					
i) Recoverable demands	133	162	355	443	514
ii) Collections	49	50	62	89	147
iii) Percentage of ii to i above	36.8	30.9	17.5	20.1	28.6
<b>2. GIFT TAX</b>					
i) Recoverable demands	5	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-
<b>3. ESTATE DUTY</b>					
i) Recoverable demands	8	-	-	-	-
ii) Collections	-	-	-	-	-
iii) Percentage of ii to i above	-	-	-	-	-

**TABLE-14**  
**REGION-WISE COLLECTION OF CAPITAL VALUE TAX**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>NATIONAL</b>	<b>420</b>	<b>497</b>	<b>667</b>	<b>1,487</b>	<b>1,486</b>
<b>REGION-WISE COLLECTIONS</b>					
A. CORPORATE REGION	-	-	175	378	397
B. SOUTHERN REGION	143	153	25	470	344
C. EASTERN REGION	110	137	164	216	219
D. CENTRAL REGION	-	-	63	108	153
E. NORTHERN REGION	167	207	240	315	373

**TABLE-15**  
**REGION-WISE COLLECTION OF CORPORATE ASSET'S TAX**

Description	(Rs. in Million)				
	1993-94	1994-95	1995-96	1996-97	1997-98
<b>NATIONAL</b>	<b>15</b>	<b>49</b>	<b>43</b>	<b>10</b>	<b>7</b>
<b>REGION-WISE COLLECTIONS</b>					
1. CORPORATE REGION	-	-	12	6	2
2. SOUTHERN REGION	15	42	2	-	-
3. EASTERN REGION	-	7	21	4	5
4. CENTRAL REGION	-	-	8	-	-
5. NORTHERN REGION	-	-	-	-	-

**TABLE-16**  
**REGION-WISE/ZONE-WISE COLLECTION OF WORKER'S WELFARE FUND**

(Rs. in Million)

Description	1993-94	1994-95	1995-96	1996-97	1997-98
<b>NATIONAL</b>	<b>349</b>	<b>406</b>	<b>634</b>	<b>752</b>	<b>1,018</b>
<b>REGION-WISE /ZONE-WISE COLLECTION</b>					
<b>A. CORPORATE REGION</b>	<b>113</b>	<b>59</b>	<b>233</b>	<b>241</b>	<b>379</b>
1) CIT, Companies-I, Karachi	7	1	42	19	9
2) CIT, Companies-II, Karachi	53	16	53	36	113
3) CIT, Companies-III, Karachi	28	9	30	31	93
4) CIT, Companies-IV, Karachi	25	33	32	63	48
5) CIT, Companies-V, Karachi	-	-	76	92	116
<b>B. SOUTHERN REGION</b>	<b>5</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>11</b>
6) CIT, 'A' Zone, Karachi	-	-	-	-	-
7) CIT, 'B' Zone, Karachi	-	-	-	-	1
8) CIT, 'C' Zone, Karachi	-	-	-	-	1
9) CIT, 'D' Zone, Karachi	-	-	-	-	-
10) CIT, 'E' Zone, Karachi	-	-	-	1	-
11) CIT, 'F' Zone, Karachi	-	-	-	-	-
12) CIT, Hyderabad Zone	3	1	2	1	-
13) CIT, Sukkur Zone	2	3	4	4	9
<b>C. EASTERN REGION</b>	<b>118</b>	<b>64</b>	<b>122</b>	<b>81</b>	<b>93</b>
14) CIT, 'A' Zone, Lahore	-	-	-	-	-
15) CIT, 'B' Zone, Lahore	-	-	-	-	-
16) CIT, 'C' Zone, Lahore	-	-	-	-	-
17) CIT, Companies-I, Lahore	111	39	49	28	30
18) CIT, Companies-II, Lahore	7	25	39	14	31
19) CIT, Companies-III, Lahore	-	-	34	39	32
<b>D. CENTRAL REGION</b>	<b>34</b>	<b>35</b>	<b>60</b>	<b>92</b>	<b>88</b>
20) CIT, Sahiwal Zone	-	-	-	1	-
21) CIT, Bahawalpur Zone	-	-	-	1	2
22) CIT, Multan Zone	25	24	46	75	63
23) CIT, Faisalabad Zone	9	11	1	1	1
24) CIT, Companies Zone, Faisalabad	-	-	11	13	21
25) CIT, Sargodha Zone	-	-	2	1	1
<b>E. NORTHERN REGION</b>	<b>79</b>	<b>244</b>	<b>213</b>	<b>332</b>	<b>447</b>
26) CIT, Gujranwala Zone	1	1	2	3	4
27) CIT, Sialkot Zone	2	8	13	15	19
28) CIT, Rawalpindi Zone	74	215	-	-	-
29) CIT, Islamabad Zone	1	17	-	-	-
30) CIT, Companies Zone, Islamabad	-	-	174	297	410
31) CIT, Peshawar Zone	1	2	23	17	-
32) CIT, Companies Zone, Peshawar	-	1	1	-	14

# CUSTOMS

CUSTOMS

**TABLE-17**  
**COLLECTION OF CUSTOMS DUTIES (NET)**

(Rs. in Million)

S. No.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
	<b>Customs Collectorates ( 1 to 5)</b>	<b>57,360</b>	<b>70,724</b>	<b>79,203</b>	<b>77,200</b>	<b>67,599</b>
1.	Karachi-Appraisalment	44,175	46,015	57,610	61,705	51,834
2.	Karachi-Preventive	15,074	20,138	14,157	8,043	4,317
3.	Karachi-Exports	-6,697	-4,193	-4,876	-6,797	-5,862
4.	Port Qasim	-	3,323	4,670	7,125	12,196
	<b>Karachi-Custom House ( 1 to 4)</b>	<b>52,552</b>	<b>65,283</b>	<b>71,561</b>	<b>70,076</b>	<b>62,485</b>
5.	Lahore-Customs	4,808	5,441	7,642	7,124	5,114
	<b>Composite Collectorates</b>	<b>6,880</b>	<b>6,929</b>	<b>9,713</b>	<b>8,894</b>	<b>6,897</b>
6.	Rawalpindi	1,447	1,380	1,909	2,233	1,655
7.	Peshawar	1,123	1,649	2,786	3,104	2,770
8.	Hyderabad	550	454	502	636	607
9.	Quetta	1,552	2,524	3,419	2,345	2,221
10.	Multan	2,166	1,566	1,719	2,118	2,261
11.	Faisalabad	42	-1	146	-35	-962
12.	Gujranwala	-	-643	-768	-1,507	-1,655
	<b>TOTAL</b>	<b>64,240</b>	<b>77,653</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>

**TABLE-18**  
**SHARE OF COLLECTORATES IN THE COLLECTION**  
**OF CUSTOMS DUTIES**

S. No.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
	<b>Customs Collectorates</b> (1 to 5)	<b>89.3%</b>	<b>91.1%</b>	<b>89.1%</b>	<b>89.7%</b>	<b>90.8%</b>
1.	Karachi-Appraisement	68.8%	59.3%	64.8%	71.7%	69.6%
2.	Karachi-Preventive	23.5%	25.9%	15.9%	9.3%	5.8%
3.	Karachi-Exports	-10.4%	-5.4%	-5.5%	-7.9%	-7.9%
4.	Port Qasim	-	4.3%	5.3%	8.3%	16.4%
	Karachi-Custom House (1 to 4)	81.8%	84.1%	80.5%	81.4%	83.9%
5.	Lahore-Customs	7.5%	7.0%	8.6%	8.3%	6.9%
	<b>Composite Collectorates</b>	<b>10.7%</b>	<b>8.9%</b>	<b>10.9%</b>	<b>10.4%</b>	<b>9.2%</b>
6.	Rawalpindi	2.3%	1.8%	2.1%	2.6%	2.2%
7.	Peshawar	1.7%	2.1%	3.1%	3.6%	3.7%
8.	Hyderabad	0.9%	0.6%	0.6%	0.7%	0.8%
9.	Quetta	2.4%	3.3%	3.8%	2.7%	3.0%
10.	Multan	3.4%	2.0%	1.9%	2.5%	3.0%
11.	Faisalabad	0.1%	-	0.2%	-	-1.3%
12.	Gujranwala	-	-0.8%	-0.9%	-1.8%	-2.2%
	<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**TABLE-19**  
**COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS**

		(Rs.in Million)				
S. No.	Description	1993-94	1994-95	1995-96	1996-97	1997-98
1.	<b>Import Duties (i to v)</b>	<b>73,930</b>	<b>85,598</b>	<b>98,237</b>	<b>96,846</b>	<b>87,290</b>
	i) Import Duty	58,856	81,448	94,190	94,209	85,040
	ii) Iqra Surcharge	11,655	2,336	19	16	8
	iii) 1% F.R Surcharge	2,117	29	1,429	73	-
	iv) P.M.R. Surcharge	-	-	-	-	4
	v) Misc. Receipts	1,302	1,785	2,599	2,548	2,238
2.	<b>Export Duties</b>	<b>821</b>	<b>32</b>	<b>46</b>	<b>79</b>	<b>31</b>
	Other Export Duties	821	32	46	79	31
3.	<b>2% Service Charges</b>	-	-	-	<b>1,786</b>	<b>84</b>
	<b>Gross Collection (1 to 3)</b>	<b>74,751</b>	<b>85,630</b>	<b>98,283</b>	<b>98,711</b>	<b>87,405</b>
	Rebate & Refunds	10,511	7,977	9,367	12,617	12,909
	Rebate	9,831	7,212	7,661	12,288	11,744
	Refunds	680	765	1,706	329	1,165
	<b>Net Collections</b>	<b>64,240</b>	<b>77,653</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>

**TABLE - 20**  
**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS**  
**1997-98**

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	52,108	4,015	16	12,468	68,607	5,876	74,483	1,613	2,795	652	2,061	2,343	598	495	85,040		
2	Iqra Surcharge	5	-	-	-	5	-	5	1	2	-	-	-	-	-	8		
3	P.M.R Surcharge	1	2	-	-	3	-	3	1	-	-	-	-	-	-	4		
4	Miscellaneous	702	300	11	102	1,115	429	1,544	142	82	13	187	15	93	162	2,238		
5	Export Duty	-	-	31	-	31	-	31	-	-	-	-	-	-	-	31		
6	2% Service Surcharge	68	2	-	-	70	8	78	1	-	2	3	-	-	-	84		
7	Gross Collections	52,884	4,319	58	12,570	69,831	6,313	76,144	1,758	2,879	667	2,251	2,358	691	657	87,405		
8	Rebate	-	-	5,912	318	6,230	1,177	7,407	103	94	52	29	97	1,653	2,309	11,744		
9	Refund	1,050	2	8	55	1,115	23	1,138	-	17	8	-	-	-	2	1,165		
10	Rebate & Refund (8+9)	1,050	2	5,920	373	7,345	1,200	8,545	103	111	60	29	97	1,653	2,311	12,909		
11	Net Collections (7-10)	51,834	4,317	-5,862	12,197	62,486	5,113	67,599	1,655	2,768	607	2,222	2,261	-962	-1,654	74,496		

(Rs.in Million)

**TABLE - 21**  
**COMMODITY-WISE COLLECTION OF CUSTOMS DUTIES**

S. No.	DESCRIPTION	(Rs. in Millions)				
		1993-94	1994-95	1995-96	1996-97	1997-98
<b>A. Import Duties</b>						
1.	Meat, fish and other preparations(2,3,16)	2	4	7	2	10
2.	Milk butter cheese and honey(4)	44	58	163	59	117
3.	Fruit, nuts and vegetables(7,8)	550	679	812	815	1,045
4.	Coffee, tea and spices(9)	402,358	3,086	3,046	2,705	4,093
5.	Oil seeds and miscellaneous fruits(12)	122	239	217	214	188
6.	Animal and vegetable fats and oil (15)	148,235	10,938	10,836	9,520	9,981
7.	Sugar and confectionery(17)	74	21	19	1,130	279
8.	Edible preparations or cereals and vegetables(18 to 21)	72	1,033	195	393	230
9.	Beverages, spirits and vinegar (22)	5	68	51	35	41
10.	Tobacco (24)	147	183	181	240	190
11.	Mineral fuel oils and products thereof(27)	36,2143	4,167	3,085	5,590	6,848
12.	Chemicals and chemical products(28,29,38)	673,668	5,729	6,697	7,042	6,543
13.	Pharmaceutical products(30)	38	21	29	573	625
14.	Dyes, colours, paints and varnishes (32)	231,364	1,362	1,540	1,524	1,523
15.	Perfumery soap and toilet preparations(33,34)	540	536	761	819	895
16.	Matches and other explosives(36)	13	22	47	21	7
17.	Photographic and cinematographic goods(37,90)	634	904	1,048	1,027	905
18.	Rubber and articles thereof(40)	171,017	1,426	1,385	1,194	1,284
19.	Leather articles and footwear(42,64)	7	22	20	112	56
20.	Wood, paper and stationery(47,48)	261,533	1,984	2,292	1,901	1,469
21.	Silk yarn and fabrics(50)	82	132	28	8	10
22.	Yarn and fabrics of man made fibre(51,56)	251,477	1,970	1,494	1,237	1,535
23.	Cotton yarn and fabrics(55)	331	351	778	749	415
24.	Fabrics of wool, flax, ramie-metal, vegetable(52,53,54,57)	75	206	86	104	145
25.	Textile articles including knitted and crocheted goods	246	201	257	223	141
26.	Carpets matting, tapestries lace and other furnish fabric	7	12	12	13	6
27.	Glasse and earthenware(69,70)	424	528	622	673	564
28.	Precious metal, stones, pearls and imitation jewellery(71)	14	34	66	133	186

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

(Rs. in Millions)

S. No.	DESCRIPTION	1993-94	1994-95	1995-96	1996-97	1997-98
29.	Metals other than gold,silver iron and steel(74,81)	715	844	1,301	940	775
30.	Iron and steel and manufactures thereof(73)	8.1 4,772	5,538	7,381	5,134	4,156
31.	Cutlery tools articles of base metals(82,83)	307	363	533	418	385
32.	Machinery and mechanical appliances(84)	6.4 3,752	5,158	5,922	5,285	4,136
33.	Electric machinery and equipment(85)	5.4 3,177	3,929	4,322	4,135	2,800
34.	Railway and tramway plant and rolling stook(86)	47	77	51	66	276
35.	Motor and other vehicles(87)	7.0 4,130	4,368	4,776	5,170	5,328
36.	Ships,boats and aircrafts(38,89)	702	1,740	2,345	988	304
37.	Clocks,watches and part thereof(91)	42	33	72	40	302
38.	Arms and ammunitions(93)	15	21	11	27	57
39.	Toys,games and sports goods(97)	33	9	6	1	31
40.	All other articles	15,942	23,452	31,696	33,949	27,158
	<b>Total Import Duties</b>	<b>58,856</b>	<b>81,448</b>	<b>94,190</b>	<b>94,209</b>	<b>85,040</b>
<b>B.</b>	<b>Iqra Surcharge</b>	<b>11,655</b>	<b>2,336</b>	<b>19</b>	<b>16</b>	<b>8</b>
<b>C.</b>	<b>1% F.R.Surcharge</b>	<b>2,117</b>	<b>29</b>	<b>1,429</b>	<b>73</b>	<b>4</b>
<b>D.</b>	<b>2% Service Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,786</b>	<b>84</b>
<b>E.</b>	<b>Miscellaneous</b>	<b>1,302</b>	<b>1,785</b>	<b>2,599</b>	<b>2,548</b>	<b>2,238</b>
<b>F.</b>	<b>Export Duties</b>	<b>821</b>	<b>32</b>	<b>46</b>	<b>79</b>	<b>31</b>
1.	Raw Cotton	165	-	-	-	-
2.	Crush Bone	17	-	36	46	-
3.	Cotton Yarn	-	23	-	-	-
4.	Molasses.	577	-	-	-	-
5.	Marble	11	-	-	-	-
6.	Live Animal	1	-	-	-	-
7.	Oil Cake	1	-	-	-	-
8.	Chillies	18	-	-	-	-
9.	Others	31	9	10	33	31
	<b>Gross Collection (A to F)</b>	<b>74,751</b>	<b>85,630</b>	<b>98,283</b>	<b>98,711</b>	<b>87,405</b>
	Rebate	9,831	7,212	7,661	12,288	11,744
	Refund	680	765	1,706	329	1,165
	Refunds and Rebates	10,511	7,977	9,367	12,617	12,909
	<b>NET COLLECTION</b>	<b>64,240</b>	<b>77,653</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>

**TABLE-22**  
**VALUE, DUTY AND INCIDENCE OF IMPORTS**  
**BY ECONOMIC CATEGORIES**

Period	(Rs. in Million)				
	Consumer Goods	Raw Material for Consumer Goods	Capital Goods	Raw Material for Capital Goods	Total
<b>1991-92</b>					
(i) Value	8,822	47,960	29,210	8,232	94,224
(ii) Duty	3,254	14,483	9,810	3,173	30,720
<b>(iii) Incidence</b>	<b>37%</b>	<b>30%</b>	<b>34%</b>	<b>39%</b>	<b>33%</b>
<b>1992-93</b>					
(i) Value	10,956	57,524	39,872	9,496	117,848
(ii) Duty	4,473	20,016	12,913	4,245	41,647
<b>(iii) Incidence</b>	<b>41%</b>	<b>35%</b>	<b>32%</b>	<b>45%</b>	<b>35%</b>
<b>1993-94</b>					
(i) Value	11,550	64,144	37,012	8,858	121,564
(ii) Duty	4,409	22,712	11,203	3,869	42,193
<b>(iii) Incidence</b>	<b>38%</b>	<b>35%</b>	<b>30%</b>	<b>44%</b>	<b>35%</b>
<b>1994-95</b>					
(i) Value	14,039	97,538	44,947	11,476	168,000
(ii) Duty	6,035	30,946	14,020	5,287	56,288
<b>(iii) Incidence</b>	<b>43%</b>	<b>32%</b>	<b>31%</b>	<b>46%</b>	<b>34%</b>
<b>1995-96</b>					
(i) Value	16,990	114,551	49,479	15,327	196,347
(ii) Duty	7,774	34,949	17,823	7,374	67,920
<b>(iii) Incidence</b>	<b>46%</b>	<b>31%</b>	<b>36%</b>	<b>48%</b>	<b>35%</b>
<b>1996-97</b>					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8,663	32,833	17,970	5,889	65,355
<b>(iii) Incidence</b>	<b>23%</b>	<b>20%</b>	<b>28%</b>	<b>35%</b>	<b>23%</b>
<b>1997-98</b>					
(i) Value	33,740	173,199	49,362	16,529	272,830
(ii) Duty	8,645	31,709	11,609	4,499	56,462
<b>(iii) Incidence</b>	<b>26%</b>	<b>18%</b>	<b>24%</b>	<b>27%</b>	<b>21%</b>

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

Source:- Computerisation & Programming, Customs House, Karachi.

**TABLE-23**  
**RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES**  
(1997-98)

STATUTORY RATE OF DUTY	(Rs. in Million)							
	1	2	3	4	5	6	7	8
	STATUTORY RATE OF DUTY	ASSESSED IMPORT VALUE	% SHARE	STATUTORY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE
OVERRIDABLE								
10%	8	38,153	0.0%	4	0.0%	2	0.0%	25.0%
15%		17,881	20.7%	4,108	7.2%	2,415	7.2%	6.3%
20%		599	0.3%	2,738	4.8%	2,500	7.4%	14.0%
25%		35,479	19.2%	176	0.3%	52	0.2%	8.7%
30%		29	0.0%	12	0.0%	6	0.0%	15.2%
35%		26,234	14.2%	9,283	16.2%	6,293	18.7%	20.7%
40%		1,418	0.8%	707	1.2%	112	0.3%	24.0%
45%		39,318	21.3%	17,729	31.0%	12,103	35.9%	7.9%
50%		301	0.2%	181	0.3%	10	0.0%	30.8%
55%		213	0.1%	139	0.2%	38	0.1%	3.3%
60%		3,086	1.7%	1,856	3.2%	876	2.6%	17.8%
65%		264	0.1%	176	0.3%	21	0.1%	28.4%
90%		58	0.0%	55	0.1%	8	0.0%	8.0%
95%		2	0.0%	-	-	-	-	13.8%
100%		1,998	1.1%	1,998	3.5%	772	2.3%	38.6%
105%		2,091	1.1%	2,204	3.8%	410	1.2%	19.6%
110%		656	0.4%	722	1.3%	557	1.7%	84.9%
120%		1,232	0.7%	1,479	2.6%	509	1.5%	41.3%
125%		76	0.0%	95	0.2%	38	0.1%	-
150%		552	0.3%	828	1.4%	233	0.7%	42.2%
265%		809	0.4%	2,143	3.7%	293	0.9%	36.2%
COMPOSITE		976	0.5%	418	0.7%	307	0.9%	31.5%
FULLY EXEMPTED		12,067	6.5%	1	0.0%	-	-	-
SPECIFIC		1,212	0.7%	768	1.3%	761	2.3%	62.8%
<b>TOTAL</b>		<b>184,712</b>	<b>100.0%</b>	<b>57,277</b>	<b>100.0%</b>	<b>33,713</b>	<b>100.0%</b>	<b>18.3%</b>

N.B: Figures are for Custom House Karachi only.  
Source:- Computerisation & Programming Wing, Customs House, Karachi.

**TABLE-24**  
**COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY**  
**(1997-98 OVER 1996-97)**

(Rs. in Million)

S. No.	Description	1997-98	1996-97	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	349,128	376,874	-27,746	-7.4%
2.	Value of Duty Free Imports.	86,122	92,030	-5,908	-6.4%
3.	Value of Dutiable Imports (HC+Ex-Bond)	263,006	284,844	-21,838	-7.7%
	(a) Goods Ex-Bond.	83,447	76,258	7,189	9.4%
	(b) Goods for H/C.	179,559	208,586	-29,027	-13.9%
4.	Import Duty.	55,112	65,355	-10,243	-15.7%
5.	Effective Rate with Total Imports	15.8%	17.3%	-	-
6.	Effective Rate with Dutiable Imports	17.3%	22.9%	-	-

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		D U T I A B L E I M P O R T S						IMPORT DUTY	
	Value	Annual Growth	Value	Annual Growth	Goods for H/C		Goods Ex-Bonded		TOTAL (H/C + Ex-Bond)		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%
1997-98	349,128	-7.4%	86,122	-6.4%	179,559	-13.9%	83,447	9.4%	263,006	-7.7%	55,112	-15.7%

N.B. Figures are for Custom House Karachi only.  
Source - Computerisation & Programming Wing, Customs House, Karachi.

# **CENTRAL EXCISE**

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
1993-94	36,687.8	13.0	2,155.2	2,168.2	<b>34,519.6</b>
1994-95	45,131.2	6.7	1,433.8	1,440.5	<b>43,690.7</b>
1995-96	52,694.5	89.5	1,490.6	1,580.1	<b>51,114.4</b>
1996-97	56,627.9	10.4	1,352.1	1,362.5	<b>55,265.4</b>
1997-98	62,108.2	15.2	81.6	96.8	<b>62,011.4</b>

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

(Rs. in Million)

S. No.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
1.	Karachi-CE	6,999.7	8,473.8	10,808.0	11,623.0	11,895.0
2.	Hyderabad	5,306.6	5,993.1	6,927.8	6,563.6	7,293.4
3.	Quetta	1,335.4	2,378.6	2,776.2	2,899.9	3,081.0
4.	Multan	3,780.6	3,631.7	4,223.7	4,031.6	5,215.1
5.	Faisalabad	631.2	3,049.8	3,427.5	2,778.5	3,234.5
6.	Gujranwala	-	631.5	771.4	611.8	636.8
7.	Lahore-CE	3,916.1	3,274.9	4,067.1	3,393.7	4,136.9
8.	Rawalpindi	11,337.5	12,522.5	13,886.0	18,639.4	18,194.8
9.	Peshawar	3,380.7	5,139.9	5,709.9	5,913.9	8,208.7
10.	Karachi-Customs	-	35.4	81.5	155.1	189.1
11.	Lahore-Customs	-	-	15.4	17.4	22.9
<b>TOTAL</b>		<b>36,687.8</b>	<b>45,131.2</b>	<b>52,694.5</b>	<b>56,627.9</b>	<b>62,108.2</b>

**TABLE - 28**  
**PERCENTAGE SHARE OF COLLECTORATES IN THE**  
**COLLECTION OF CENTRAL EXCISE DUTIES (GROSS)**

S. No.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
1.	Karachi-CE	19.1%	18.8%	20.5%	20.5%	19.2%
2.	Hyderabad	14.5%	13.3%	13.1%	11.6%	11.7%
3.	Quetta	3.6%	5.3%	5.3%	5.1%	5.0%
4.	Multan	10.3%	8.0%	8.0%	7.1%	8.4%
5.	Faisalabad	1.7%	6.8%	6.5%	4.9%	5.2%
6.	Gujranwala	-	1.4%	1.5%	1.1%	1.0%
7.	Lahore-CE	10.7%	7.3%	7.7%	6.0%	6.7%
8.	Rawalpindi	30.9%	27.7%	26.4%	32.9%	29.3%
9.	Peshawar	9.2%	11.4%	10.8%	10.4%	13.2%
10.	Karachi-Customs	-	0.1%	0.2%	0.3%	0.3%
11.	Lahore-Customs	-	-	-	-	-
	<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**TABLE - 29**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98	
No.						
<b>A. COMMODITY</b>	<b>29,235.572</b>	<b>36,396.407</b>	<b>42,751.762</b>	<b>41,218.556</b>	<b>45,785.340</b>	
1 Arms and Ammunition	19.484	21.694	20.024	26.549	22.538	
2 Air Conditioners	57.541	64.881	163.370	94.725	0.062	
3 Beverages	1,326.243	1,054.603	1,751.612	1,487.295	1,619.167	
a. Aerated Water	-	941.377	1,506.443	1,310.299	1,378.333	
b. Non-Aerated Water, Syrups, Juices & sq	-	113.226	245.169	176.996	240.834	
4 Beverages Concentrate	53.927	1,090.987	1,059.118	709.016	638.639	
5 Bank Cheques & Traveller's Cheques	151.194	151.566	225.797	234.427	238.658	
6 Cigarettes & Tobacco	8,609.675	10,033.840	11,593.920	11,710.719	13,122.728	
a. Un-manufactured Tobacco	-	89.214	247.709	257.266	269.861	
b. Cigarettes	-	9,944.626	11,336.296	11,407.909	12,801.716	
c. Others	-	-	9.915	45.544	51.151	
7 Cassettes (Audio)	-	-	29.356	3.520	-	
8 Cassettes (Video)	-	-	10.411	7.045	-	
9 Cement	4,129.517	6,416.913	7,053.370	11,136.797	14,102.555	
10 Crude Oil	402.426	398.340	22.985	-	-	
11 Ceramic Sanitary wares	-	-	-	10.678	11.929	
12 Ceramic Tiles	61.048	78.825	99.559	101.834	97.504	
13 Deep Freezers	37.352	71.536	187.113	128.031	177.405	
14 Electric Batteries & plates	106.969	125.463	161.363	169.221	174.343	
a. Fixed Tax Scheme	-	-	5.821	76.637	51.736	
b. Others	-	-	155.542	92.584	122.607	
15 Electric Bulbs	110.034	0.487	-	-	-	
16 Electric Fluorescent Tubes	46.247	3.026	-	-	-	
17 Foam and Foam Products	-	-	83.580	117.919	92.740	
18 Glass & Glass-Ware	152.973	173.590	187.028	161.693	155.359	
19 Goods N.O.S.	-	-	2.647	2.579	17.085	
20 Matches, Match Boxes & Splints	-	-	32.068	1.262	-	
21 Metal Containers	100.989	136.537	359.237	324.294	286.081	
22 Natural Gases	1,466.367	2,797.030	3,097.677	3,272.520	3,420.293	
23 Petroleum Gases	6.530	11.252	16.340	16.332	17.187	
24 POL Products	3,840.669	3,588.500	3,900.519	4,066.080	4,014.961	
a. Asphalt	22.410	46.873	42.139	501.210	519.005	
b. Furnace Oil	76.571	40.551	23.354	51.201	50.110	
c. High Speed Diesel Oil	453.130	314.443	196.389	276.364	324.246	
d. Light Speed Diesel Oil	12.746	3.131	2.196	3.264	12.738	
e. Jet Fuels	57.892	37.504	15.988	29.590	26.725	
f. Lubricating Oil	1,762.750	1,684.585	1,359.042	1,642.674	1,646.591	
g. Motor Spirits	1,298.587	1,001.396	637.417	928.125	1,021.344	

## All Pakistan

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
h. Pet Grease	50.091	52.590	38.880	73.478	66.457
i. Pet Wax	5.722	6.245	0.247	5.308	5.633
j. Solvent Nephtha	60.962	44.547	62.588	48.273	23.185
k. Pet Products NOS	39.808	279.928	1,259.380	491.270	221.795
l. MTT	-	7.220	262.029	12.730	8.406
m. Benzene,Xylene,Toulene	-	69.487	0.870	2.593	88.726
25 Paint and Varnishes	224.805	232.044	276.260	291.718	293.169
a. Under Normal Procedure	-	215.869	268.602	249.425	280.440
b. Under Capacity Scheme/Fixed Tax sch	-	16.175	7.514	38.586	7.054
c. Others	-	-	0.144	3.707	5.675
26 Perfumery & Cosmetics	93.606	100.155	141.907	178.352	212.339
a. Under Normal Procedure	-	-	82.301	106.790	108.165
b. Under Capacity/Fixed Tax	-	-	59.606	71.562	104.174
27 Paper and Paper Board	143.690	209.699	213.986	341.208	391.352
28 Paper Sacks	-	-	110.568	117.746	92.470
29 Plastic Goods N.O.S.	-	-	209.175	216.399	257.102
a. Under Capacity/Fixed Tax scheme	-	-	128.732	82.063	94.126
b. Under Normal Procedure Scheme	-	-	80.443	134.336	162.976
30 Refrigerators	4.163	123.850	326.743	287.053	295.198
31 Rock Wool/Slag Wool	-	-	9.730	1.358	-
32 Sugar	5,445.768	5,552.359	5,830.945	4,439.040	4,764.114
33 Synthetic & artificial fibres	-	-	532.050	258.005	3.811
34 Steel Ingots and Billets	-	676.926	740.299	-	-
35 Soap and Detergents	509.473	534.204	567.224	623.616	718.279
a. Soap	357.627	367.942	398.094	414.721	469.652
b. Detergent	137.198	154.789	138.898	185.328	195.938
c. Detergent Bars	11.937	11.272	12.741	11.924	9.882
d. Soap and Detergent NOS	2.711	0.201	17.491	11.643	42.807
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	55.959	82.154	94.281	46.467	38.871
38 Television Sets	119.878	3.323	100.970	51.377	-
39 Vegetable Ghee	13.570	14.104	-	-	-
40 Vehicle Bodies	12.954	5.528	9.219	6.595	-
41 Wire and Cables	200.341	265.775	360.998	227.234	177.493
a. Non-enamelled wire & cables	-	-	330.374	213.763	159.941
i) Under Normal procedure	-	219.856	263.106	181.130	143.847
ii) Under Capacity/Fix Tax scheme	-	26.288	72.026	32.633	16.094
b. Enamelled Copper Wire	-	19.631	30.624	13.471	17.552
42 Woven PP/PE Fabric Bags & Sacks	-	-	130.714	134.936	125.736
43 Yam, Cotton	1,222.283	1,543.913	1,742.056	-	-
44 Yarns, M.M.(Continuous)	0.063	21.932	324.040	192.339	206.070
45 Yarns, M.M.(Discontinuous)	-	-	606.189	-	-
46 Yam M.M.	501.683	788.964	-	-	-

## All Pakistan

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
47 Yarn, N.O.S.	-	-	8.065	2.411	0.080
48 Yarns Filament	0.314	3.080	-	-	-
49 Yarns, Knitting	7.837	19.327	0.130	0.155	0.022
<b>B. IMPORTED GOODS</b>	-	-	<b>52.497</b>	<b>109.733</b>	<b>127.923</b>
50 Aerated water	-	-	-	3.367	4.618
51 Arms & Ammunition	-	-	-	0.243	0.914
52 Asphalt	-	-	-	0.741	0.019
53 Beverages Concentrate	-	-	10.330	7.507	4.006
54 Cigarettes	-	-	-	10.243	0.936
55 Goods NOS	-	-	-	35.021	62.811
56 Lubricating oil	-	-	-	15.572	10.356
57 Perfumery & Cosmetics	-	-	29.493	29.528	33.419
58 Separator plates for batteries	-	-	-	0.044	0.224
59 Soap, Det & Washing Prep.	-	-	12.674	7.467	10.620
<b>C. SERVICES (TOTAL)</b>	<b>7,094.856</b>	<b>7,507.589</b>	<b>8,250.662</b>	<b>15,068.239</b>	<b>13,433.441</b>
60 Advertisement	147.205	167.772	214.874	193.080	240.639
a. Television	144.374	163.414	211.967	187.610	220.325
b. Radio	2.831	4.358	2.907	5.470	20.314
61 Advertising Agent.	-	-	9.488	17.379	16.726
62 Accountants	-	-	0.076	0.032	-
63 Architects & Town Planner	-	-	0.199	0.165	-
64 Bank Loans/Advances	1,683.355	1,851.514	2,312.767	2,538.206	223.750
a. By banks/financial institutions	-	-	-	2,464.124	215.571
b. By leasing companies	-	-	-	65.849	5.873
c. By musharaka companies	-	-	-	1.206	0.066
d. By insurance companies	-	-	-	2.687	2.035
e. By others	-	-	-	4.340	0.205
65 Beauty parlours/slimming	-	-	-	0.976	2.848
66 Courier Service	61.959	71.894	91.140	122.592	162.856
67 Customs Agents	12.569	25.216	22.592	49.512	46.556
68 Doctors	-	-	-	0.097	-
69 Domestic Travel	325.007	779.618	907.207	958.117	1,004.446
a. By Air	301.876	753.692	877.906	924.802	962.847
b. By Train	23.131	25.926	29.301	33.315	41.599
70 Hotels & Restaurants	391.180	478.288	631.585	781.310	786.605
a. Hotel	-	447.254	496.264	583.832	572.379
b. Resorts Hotels	-	6.797	30.284	15.721	17.293
c. Restaurants	-	-	83.864	149.565	181.428
d. Matrimonial Parties	-	16.202	11.186	15.633	7.068
e. Marriage Halls & Lawns	-	7.629	6.480	9.843	0.814
i) Under Fixed Tax scheme	-	-	5.376	9.874	0.199
ii) Under Normal procedure	-	-	0.095	0.169	0.615
f. Clubs	-	0.197	0.590	4.223	7.472

## All Pakistan

(Rs. in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
g. Caterers	-	0.209	2.917	2.493	0.151
i) Under Fixed Tax scheme	-	-	2.294	2.300	0.032
ii) Under Normal procedure	-	-	0.623	0.193	0.119
71 Inland Carriage of goods by Air	4.681	5.163	8.372	21.034	28.784
72 Insurance	81.767	95.670	153.584	224.523	239.917
73 Launderers & dry cleaners	-	-	-	3.896	5.139
74 Ship Chandlers	-	-	-	0.940	6.577
75 Stevedores	-	-	89.193	179.853	221.672
76 Shipping Agents	1.670	2.722	0.493	1.237	-
77 Services of Supply/Dist. of Natural Gas	-	-	-	1,630.841	3,269.312
78 Telex	18.858	11.490	10.643	-	-
79 Telephone Fax & telex services	4,349.217	3,998.798	3,779.769	8,319.898	7,177.578
a. Domestic	-	-	-	8,319.710	7,176.824
d. Others	-	-	-	0.188	0.754
80 Licence fee on goods	-	-	-	7.670	9.159
81 Licence Fee	17.388	19.444	18.680	16.881	11.102
a. Advertising Agents	0.531	0.022	0.466	0.722	0.716
b. Air Travel Companies	-	-	-	0.035	-
c. Car Dealers	0.198	0.134	0.155	0.155	0.045
d. Construction Contractors	0.626	0.173	0.070	-	-
e. Courier Services	0.174	-	0.011	0.060	0.140
f. Customs Agents	2.389	0.007	0.165	1.241	0.040
g. Fright forwarding Agents	-	0.015	0.665	0.215	0.030
h. Hotel & Restaurant	2.302	8.451	1.985	3.928	3.872
i. Insurance Companies	-	-	0.181	0.575	0.360
j. Marriage Halls	1.973	0.599	0.921	0.860	0.307
k. Property Dealers	0.120	0.032	0.071	0.401	-
l. Property Developers & Promoters	0.043	-	0.310	-	0.375
m. Shipping Agents	1.106	0.203	0.021	0.628	0.312
n. Stevedores	0.150	0.022	0.350	0.365	0.440
o. Recruiting Agents	0.033	0.015	0.030	0.030	-
p. Ship Chandlers	0.115	-	0.110	0.010	-
q. Travel Agents	0.279	0.010	0.161	0.204	0.121
r. Television Corporation/Firms	0.008	-	-	-	0.532
s. Accountants	-	-	-	0.010	-
t. Architects & Town Planner	-	-	1.110	0.064	-
u. Travel by Air	0.185	-	-	-	-
v. Licence Fee (NOS)	7.008	9.761	11.898	7.208	3.717
w. Beauty parlours/slimming	-	-	-	0.033	0.015
x. Caterers	-	-	-	0.080	0.020
y. Clubs	-	-	-	0.025	0.015
z. Doctors	-	-	-	0.009	-
aa. Inland carriage of goods by air	-	-	-	0.010	0.015
ab. Launderers & dry cleaners	-	-	-	0.013	0.030

**All Pakistan**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
82 Applications/settlement applications	-	-	-	-	-
a. By Excise Collectorate	-	-	1,498.926	176.204	2,634.700
<b>83 Arrears</b>	<b>337.151</b>	<b>1,158.302</b>	<b>1,498.926</b>	<b>176.204</b>	<b>2,634.700</b>
a. By Excise Collectorate	-	-	104.732	26.657	52.182
b. By Custom Collectorate	-	-	35.939	28.424	54.331
<b>84 Miscellaneous</b>	<b>20.218</b>	<b>68.877</b>	<b>140.671</b>	<b>55.080</b>	<b>106.513</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>36,687.817</b>	<b>45,131.175</b>	<b>52,694.518</b>	<b>56,627.812</b>	<b>62,108.178</b>
a. Refund	12.969	6.678	89.526	10.428	15.167
b. CE Rebate	2,155.198	1,433.834	1,490.618	1,352.127	81.598
<b>REFUND &amp; REBATE</b>	<b>2,168.167</b>	<b>1,440.512</b>	<b>1,580.144</b>	<b>1,362.555</b>	<b>96.765</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>34,519.650</b>	<b>43,690.663</b>	<b>51,114.374</b>	<b>55,265.257</b>	<b>62,011.413</b>

TABLE - 29.1  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>5,222.543</b>	<b>5,808.707</b>	<b>6,771.110</b>	<b>6,772.056</b>	<b>6,985.143</b>
1	Arms and Ammunition	5.230	4.548	2.428	7.811	1.399
2	Air Conditioners	4.450	7.744	20.395	26.553	-
3	Beverages	252.620	127.170	226.775	280.526	291.323
	a. Aerated Water	-	116.908	197.407	248.441	245.764
	b. Non-Aerated Water, Syrups, Juices & sq	-	10.262	29.368	32.085	45.559
4	Bank Cheques & Traveller's Cheques	149.785	147.203	218.655	228.369	233.751
5	Cigarettes & Tobacco	855.988	1,086.395	1,178.206	1,303.751	1,485.724
	a. Un-manufactured Tobacco	-	8.271	19.294	27.489	29.594
	b. Cigarettes	-	1,078.124	1,149.006	1,259.236	1,440.009
	c. Others	-	-	9.906	17.026	16.121
6	Cassettes (Audio)	-	-	19.771	2.714	-
7	Cassettes (Video)	-	-	8.118	6.542	-
8	Cement	558.378	766.394	715.080	1,214.687	1,424.767
9	Ceramic Sanitary wares	-	-	-	4.064	3.862
10	Ceramic Tiles	28.317	38.329	46.270	46.932	48.972
11	Deep Freezers	3.268	13.104	46.737	32.937	44.666
12	Electric Batteries & plates	78.844	93.301	122.237	130.701	136.588
	a. Fixed Tax Scheme	-	-	-	75.087	50.149
	b. Others	-	-	122.237	55.614	86.439
13	Electric Bulbs	75.576	-	-	-	-
14	Electric Fluorescent Tubes	42.327	0.085	-	-	-
15	Foam and Foam Products	-	-	35.150	60.157	56.487
16	Glass & Glass-Ware	33.098	38.043	36.241	25.849	17.030
17	Goods N.O.S	-	-	2.464	1.876	0.544
18	Matches, Match Boxes & Splints	-	-	4.539	0.243	-
19	Metal Containers	71.962	101.514	227.472	214.690	171.309
20	Natural Gas	-	-	0.039	-	-
21	Petroleum Gases	3.599	4.270	5.247	5.810	6.249
22	POL Products	2,356.713	2,115.760	2,359.335	2,480.245	2,477.133
	a. Asphalt	16.063	31.570	10.473	288.597	297.627
	b. Furnace Oil	68.189	33.640	15.401	43.516	39.651
	c. High Speed Diesel Oil	343.905	199.606	57.523	134.933	163.611
	d. Light Speed Diesel Oil	12.355	2.353	0.904	2.188	3.829
	e. Jet Fuels	51.432	20.535	9.398	21.811	18.703
	f. Lubricating Oil	1,010.933	984.411	572.704	1,060.843	1,101.622
	g. Motor Spirits	765.655	511.597	154.102	364.975	563.607
	h. Pet Grease	48.578	49.839	38.712	73.292	66.271
	i. Pet Wax	0.358	0.290	0.247	0.816	1.016

## Karachi

(Rs.in Million)

S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
j.	Solvent Naphtha	10.750	0.889	3.144	0.465	0.982
k.	Pet Products NOS	28.495	279.555	1,258.457	487.840	219.704
l.	MTT	-	-	237.400	-	-
m.	Benzen,Xylen,Toulene	-	1.475	0.870	0.969	0.510
23	Paint and Varnishes	119.641	114.434	136.923	134.545	116.887
a.	Under Normal Procedure	-	109.589	133.014	94.823	104.462
b.	Under Capacity Scheme/Fixed Tax sch	-	4.845	3.765	36.030	6.750
c.	Others	-	-	0.144	3.692	5.675
24	Perfumery & Cosmetics	37.670	44.010	50.574	49.878	44.502
a.	Under Normal Procedure	-	-	43.468	48.326	44.502
b.	Under Capacity/Fixed Tax	-	-	7.106	1.552	-
25	Paper and Paper Board.	9.680	16.285	20.795	20.673	23.717
26	Plastic Goods N.O.S.	-	-	76.435	84.190	101.050
a.	Under Capacity/Fixed Tax scheme	-	-	34.905	23.392	30.244
b.	Under Normal Procedure Scheme	-	-	41.530	60.798	70.806
27	Refrigerators	4.163	31.904	113.793	74.276	51.736
28	Rock Wool/Slag Wool	-	-	0.071	0.550	-
29	Synthetic & artificial fibres	-	-	5.101	4.350	0.242
30	Steel Ingots and Billets	-	557.358	449.622	-	-
31	Soap and Detergents	92.035	83.291	82.732	98.034	94.188
a.	Soap	29.427	10.266	14.575	10.748	2.266
b.	Detergent	59.902	71.366	50.459	86.081	91.631
c.	Detergent Bars	2.706	1.458	0.938	1.205	0.291
d.	Soap and Detergent N.O.S.	-	0.201	16.760	-	-
32	Tyres and Tubes	45.850	68.822	79.358	33.854	32.946
33	Television Sets	105.682	2.918	59.687	32.792	-
34	Vehicle Bodies	11.436	4.528	8.335	5.975	-
35	Wire and Cables	72.892	80.585	131.238	107.557	71.063
36 a.	Non-enamelled wire & cables	-	-	127.579	105.322	70.135
i)	Under Normal procedure	-	72.508	127.115	77.592	55.734
ii)	Under Capacity/Fix Tax scheme	-	0.452	0.464	27.730	14.401
b	Enamelled Copper Wire	-	7.625	3.659	2.235	0.928
37	WovenPP/PE Fabric Bags & Sacks	-	-	16.329	12.557	10.859
38	Yarn, Cotton	150.851	167.451	180.434	-	-
39	Yarns, M.M. (Continuous)	0.063	21.732	40.147	38.311	38.047
40	Yarns, M.M. (Discontinuous)	-	-	43.633	-	-
41	Yarn, M.M.	51.642	68.357	-	-	-
42	Yarn, N.O.S.	-	-	0.713	0.015	0.080
43	Yarns, Filament	-	0.568	-	-	-
44	Yarns, Knitting	0.783	2.604	0.031	0.042	0.022
<b>B.</b>	<b>SERVICES</b>	<b>1,753.704</b>	<b>2,431.478</b>	<b>3,460.900</b>	<b>4,754.724</b>	<b>3,847.808</b>
45	Advertisement	39.119	42.195	53.071	62.127	85.321
a.	Television	37.756	39.923	51.734	58.620	74.921
b.	Radio	1.363	2.272	1.337	3.507	10.400

## Karachi

(Rs. in Million)

S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
46	Advertising Agent	-	-	9.488	17.215	16.644
47	Accountants	-	-	0.020	0.032	-
48	Architects & Town Planner	-	-	0.098	0.165	-
49	Bank Loans/Advances	1,085.376	1,239.766	1,967.948	2,076.872	180.660
	a. By banks/financial institutions	-	-	-	2,031.544	176.239
	b. By leasing companies	-	-	-	43.964	4.344
	c. By musharaka companies	-	-	-	1.206	0.066
	d. By insurance companies	-	-	-	0.158	0.011
50	Beauty parlours/slimming	-	-	-	0.900	1.065
51	Courier Service	61.959	71.869	86.307	117.722	151.632
52	Customs Agents	9.796	18.099	2.193	-	-
53	Doctors	-	-	-	0.095	-
54	Domestic Travel	294.641	753.692	877.844	924.779	962.323
	a. By Air	294.641	753.692	877.844	924.779	962.323
55	Hotels & Restaurants	168.970	203.941	213.826	310.442	325.249
	a. Hotel	-	176.220	183.204	243.194	242.248
	b. Resorts Hotels	-	6.732	0.001	-	-
	c. Restaurants	-	-	19.500	45.870	75.618
	d. Matrimonial Parties	-	15.631	9.097	15.583	7.063
	e. Marriage Halls & Lawns	-	5.025	1.084	3.520	0.109
	i) Under Fixed Tax scheme	-	-	0.753	3.520	-
	f. Clubs	-	0.197	0.413	1.356	0.095
	g. Caterers	-	0.136	0.527	0.919	0.116
	i) Under Fixed Tax scheme	-	-	0.280	0.919	-
	ii) Under Normal procedure	-	-	0.247	-	0.116
56	Inland Carriage of goods by Air	4.671	5.163	7.392	21.034	28.142
57	Insurance	77.451	89.691	146.498	212.724	227.615
58	Launderers & dry cleaners	-	-	-	3.222	3.930
59	Ship Chandlers	-	-	-	0.940	6.577
60	Stevedores	-	-	89.193	179.853	221.672
61	Shipping Agents	1.635	2.265	0.493	-	-
62	Services of Supply/Dist of Natural Gas	-	-	-	805.756	1,625.558
63	Telephone Fax & telex services	-	-	-	10.977	11.400
	a. Domestic	-	-	-	10.789	10.646
	d. Others	-	-	-	0.188	0.754
64	Licence fee on goods	-	-	-	1.819	4.786
65	Licence Fee	10.086	4.797	6.529	8.050	-
	a. Advertising Agents	0.381	0.022	0.335	0.545	0.695
	b. Air Travel Companies	-	-	-	0.025	-
	c. Car Dealers	0.065	0.105	0.060	0.120	0.045
	d. Construction Contractors	0.385	0.138	-	-	-
	e. Courier Services	0.065	-	-	0.060	0.130
	f. Customs Agents	1.160	-	-	-	-
	g. Fright forwarding Agents	-	0.015	0.015	0.070	0.030

## Karachi

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
h. Hotel & Restaurant	0.792	0.008	0.665	1.128	1.570
i. Insurance Companies	-	-	0.155	0.565	0.360
j. Marriage Halls	1.412	0.045	0.485	0.585	0.245
k. Property Dealers	0.017	-	0.002	0.370	-
l. Property Developers & Promoters	0.020	-	0.305	-	0.375
m. Shipping Agents	1.106	0.203	-	-	-
n. Stevedores	0.150	0.022	0.350	0.365	0.440
o. Recruiting Agents	0.018	-	0.020	0.025	-
p. Ship Chandlers	0.115	-	0.110	-	-
q. Travel Agents	0.015	-	0.011	0.013	0.055
r. Television Corporation/Firms	0.008	-	-	-	0.532
s. Architects & Town Planner	-	-	0.100	0.010	-
t. Travel by Train	0.135	-	-	-	-
u. Licence Fee (N.O.S.)	4.242	4.239	3.916	4.064	0.152
v. Caterers	-	-	-	0.070	0.020
w. Clubs	-	-	-	0.025	0.015
<b>66 Arrears</b>	<b>14.813</b>	<b>226.509</b>	<b>494.904</b>	<b>95.259</b>	<b>1,051.169</b>
<b>67 Miscellaneous</b>	<b>8.631</b>	<b>7.080</b>	<b>81.104</b>	<b>0.915</b>	<b>1.351</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>6,999.691</b>	<b>8,473.774</b>	<b>10,808.018</b>	<b>11,622.954</b>	<b>11,894.966</b>
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	-
<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>6,999.691</b>	<b>8,473.774</b>	<b>10,808.018</b>	<b>11,622.954</b>	<b>11,894.966</b>

**TABLE - 29.2**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

S. COMMODITIES No.	(Rs. in Million)				
	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A. COMMODITY</b>	<b>5,196.865</b>	<b>5,910.073</b>	<b>6,860.932</b>	<b>6,435.411</b>	<b>6,763.360</b>
1 Arms and Ammunition	1.191	0.764	0.738	1.367	0.752
2 Air Conditioners	1.129	0.724	0.785	0.026	-
3 Beverages	90.648	60.450	102.200	75.542	105.053
a. Aerated Water	-	56.281	93.314	67.901	93.234
b. Non-Aerated Water, Syrups, Juices & sq	-	4.169	8.886	7.641	11.819
4 Cigarettes & Tobacco	398.803	568.962	691.512	669.502	779.590
a. Un-manufactured Tobacco	-	8.833	25.014	26.539	30.127
b. Cigarettes	-	560.129	666.489	642.963	749.461
c. Others	-	-	0.009	-	0.002
5 Cement	1,202.638	1,477.629	1,403.851	1,817.017	1,985.741
6 Crude Oil	203.391	217.205	11.086	-	-
7 Ceramic Tiles	6.374	8.215	8.370	8.553	8.176
8 Deep Freezers	1.509	0.026	-	0.010	0.017
9 Electric Batteries & plates	0.050	0.049	0.045	0.049	0.044
a. Fixed Tax Scheme	-	-	-	0.009	0.016
b. Others	-	-	0.045	0.040	0.028
10 Glass & Glass-Ware	0.223	0.175	0.133	0.220	0.202
11 Goods N.O.S.	-	-	0.167	0.044	0.321
12 Matches, Match Boxes & Splints	-	-	2.911	0.154	-
13 Metal Containers	0.002	0.272	6.790	8.163	7.801
14 Natural Gases	584.688	1,054.206	1,468.581	1,526.482	1,434.767
15 POL Products	131.882	130.872	168.093	148.221	139.036
a. High Speed Diesel Oil	27.921	43.183	54.099	60.372	33.477
b. Lubricating Oil	87.592	71.298	84.874	76.561	79.919
c. Motor Spirits	10.239	16.168	28.730	11.105	20.662
d. Pet Grease	0.002	0.005	-	0.007	0.004
e. Pet Products N.O.S.	6.128	0.218	0.390	0.176	0.122
16 Paint and Varnishes	3.254	3.192	0.422	0.408	0.668
a. Under Normal Procedure	-	2.016	-	0.095	0.536
b. Under Capacity Scheme/Fixed Tax sch	-	1.176	0.422	0.313	0.132
17 Perfumery & Cosmetics	0.087	0.046	-	-	-
18 Paper and Paper Board	11.494	4.993	4.790	4.333	4.174
19 Paper Sacks	-	-	5.204	3.955	5.708
20 Plastic Goods N.O.S.	-	-	2.246	3.599	2.995
a. Under Capacity/Fixed Tax scheme	-	-	0.766	0.370	0.199
b. Under Normal Procedure Scheme	-	-	1.478	3.229	2.796
21 Refrigerators	-	73.435	160.248	164.831	147.978
22 Sugar	2,234.508	1,915.981	2,393.176	1,856.759	2,003.416

## Hyderabad

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
23 Soap and Detergents	123.396	142.802	133.078	128.296	120.166
a. Soap	56.165	73.847	61.521	54.818	44.770
b. Detergent	67.231	68.955	71.557	73.478	75.396
24 Vehicle Bodies	-	-	-	0.070	-
25 Wire and Cables	9.955	16.083	25.617	3.486	6.690
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	6.690
26 Woven PP/PE Fabric Bags & Sacks	-	-	10.124	14.324	10.065
27 Yarn, Cotton	161.760	201.354	217.547	-	-
28 Yarns, M.M.(Continuous)	-	-	3.355	-	-
29 Yarns, M.M.(Discontinuous)	-	-	39.854	-	-
30 Yarn M.M.	29.883	32.638	-	-	-
31 Yarn, N.O.S.	-	-	0.009	-	-
<b>B. IMPORTED GOODS</b>	-	-	-	0.008	-
32 Perfumery & Cosmetics	-	-	-	0.008	-
<b>C. SERVICES</b>	<b>36.168</b>	<b>36.454</b>	<b>5.011</b>	<b>88.750</b>	<b>152.728</b>
33 Advertisement	0.003	0.003	0.011	0.030	0.005
a. Television	0.001	-	-	-	-
b. Radio	0.002	0.003	0.011	0.030	0.005
34 Bank Loans/Advances	32.793	32.750	-	-	-
35 Beauty parlours/slimming	-	-	-	0.007	0.001
36 Customs Agents	0.009	0.164	0.499	0.150	0.088
37 Doctors	-	-	-	0.002	-
38 Hotels & Restaurants	2.798	3.077	4.278	5.362	5.197
a. Hotel	-	2.451	2.799	3.077	4.069
b. Resorts Hotels	-	0.065	0.105	0.131	0.020
c. Restaurants	-	-	0.431	0.892	0.840
d. Matrimonial Parties	-	0.013	-	-	-
e. Marriage Halls & Lawns	-	0.518	0.770	1.071	0.088
i) Under Fixed Tax scheme	-	-	0.709	0.986	0.051
ii) Under Normal procedure	-	-	0.061	0.085	0.037
g. Caterers	-	0.030	0.173	0.191	0.029
i) Under Fixed Tax scheme	-	-	0.003	0.056	0.029
ii) Under Normal procedure	-	-	0.170	0.135	-
39 Services of Supply/Dist. of Natural Gas	-	-	-	82.478	147.384
40 Licence Fee	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	0.070
c. Insurance Companies	-	-	0.001	-	-
d. Marriage Halls	0.182	0.125	0.036	0.095	0.052
e. Travel Agents	-	-	-	-	-
f. Licence Fee (N.O.S)	0.300	0.245	0.101	0.552	-

## Hyderabad

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
g. Doctors	-	-	-	0.009	-
40 Licence Fee	0.565	0.460	0.223	0.721	0.122
41 Arrears	71.059	40.309	59.533	37.538	375.783
42 Miscellaneous	2.502	6.291	2.312	1.891	1.422
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>5,306.594</b>	<b>5,993.127</b>	<b>6,927.788</b>	<b>6,563.598</b>	<b>7,293.415</b>
a. Refund	-	-	0.024	-	0.492
b. CE Rebate	-	-	-	-	1.002
<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>0.024</b>	<b>-</b>	<b>1.494</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>5,306.594</b>	<b>5,993.127</b>	<b>6,927.764</b>	<b>6,563.598</b>	<b>7,291.921</b>

**TABLE - 29.3**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)					
S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
<b>A. COMMODITY</b>	<b>1,315.435</b>	<b>2,355.144</b>	<b>2,756.541</b>	<b>2,853.012</b>	<b>3,061.459</b>
1 Air Conditioners	12.418	0.018	-	-	-
2 Beverages	3.046	2.385	5.322	3.467	3.475
a. Aerated Water	-	2.385	5.320	3.029	3.465
b. Non-Aerated Water, Syrups, Juices & sq	-	-	0.002	0.438	0.010
3 Cigarettes & Tobacco	-	-	12.986	28.518	35.028
a. Un-manufactured Tobacco	-	-	2.989	-	-
b. Cigarettes	-	-	9.997	-	-
c. Others	-	-	-	28.518	35.028
4 Cassetes (Audio)	-	-	8.411	0.295	-
5 Cassetes (Video)	-	-	1.253	0.075	-
6 Cement	232.879	460.419	458.585	893.140	872.806
7 Crude Oil	-	2.311	-	-	-
8 Electric Batteries & plates	21.565	20.085	28.758	28.830	30.054
a. Others	-	-	28.758	28.830	30.054
9 Glass & Glass-Ware	30.044	25.506	17.361	15.793	3.043
10 Matches, Match Boxes & Splints	-	-	0.034	0.006	-
11 Metal Containers	-	-	1.351	1.340	0.585
12 Natural Gases	799.675	1,564.529	1,389.613	1,529.848	1,788.501
13 Petroleum Gases	-	-	-	0.066	0.109
14 POL Products	125.743	109.540	90.222	63.168	68.970
a. Asphalt	0.620	0.786	7.854	-	-
b. Jet Fuels	-	11.955	-	-	-
c. Lubricating Oil	119.759	90.859	82.368	57.624	64.383
d. Pet Grease	-	-	-	-	-
e. Pet Wax	5.364	5.940	-	4.492	4.587
f. Pet Products N.O.S.	-	-	-	1.052	-
15 Paint and Varnishes	0.200	0.001	-	-	-
a. Under Normal Procedure	-	0.001	-	-	-
16 Paper and Paper Board	0.654	1.918	0.345	0.512	0.528
17 Paper Sacks	-	-	34.624	35.458	20.095
18 Plastic Goods N.O.S.	-	-	31.733	33.252	36.329
a. Under Capacity/Fixed Tax scheme	-	-	31.733	-	-
b. Under Normal Procedure Scheme	-	-	-	33.252	36.329
19 Synthetic & artificial fibres	-	-	58.306	21.256	-
20 Soap and Detergents	22.294	19.054	24.423	29.573	69.746
a. Soap	22.294	19.054	24.423	13.904	25.789
b. Detergent	-	-	-	5.121	3.005

**Quetta**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
d. Soap and Detergent NOS	-	-	-	10.548	40.952
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	8.299	0.092	18.442	7.721	-
23 Wire and Cables	33.642	40.252	65.089	36.093	22.351
a. Non-enamelled wire & cables	-	-	64.031	35.376	19.599
i) Under Normal procedure	-	15.364	64.031	35.376	19.599
ii) Under Capacity/Fix Tax scheme	-	22.682	4.758	-	-
b. Enamelled Copper Wire	-	2.206	1.058	0.717	2.752
24 WovenPP/PE Fabric Bags & Sacks	-	-	23.512	19.711	18.826
25 Yarn, Cotton	16.535	17.993	35.066	-	-
26 Yarns, M.M.(Continuous)	-	-	91.986	82.807	91.213
27 Yarn M.M.	8.441	83.219	-	-	-
28 Yarn, N.O.S.	-	-	-	2.072	-
29 Yarns, Knitting	-	7.822	-	-	-
<b>B. SERVICES</b>	<b>19.515</b>	<b>18.854</b>	<b>18.593</b>	<b>29.969</b>	<b>18.266</b>
30 Advertisement	-	-	0.071	-	-
a. Television	-	-	0.071	-	-
31 Bank Loans/Advances	11.751	9.959	6.394	13.103	1.209
a. By banks/financial institutions	-	-	-	13.103	1.209
32 Courier Service	-	-	0.008	0.032	-
33 Customs Agents	0.360	0.810	0.928	3.150	4.360
34 Hotels & Restaurants	7.250	1.347	10.464	12.300	12.571
a. Hotel	-	1.347	6.332	9.494	8.530
b. Resorts Hotels	-	-	4.069	-	1.930
c. Restuarants	-	-	-	2.728	2.111
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	0.126
36 Shipping Agents	-	0.063	-	0.030	-
37 Licence Fee	0.154	6.675	0.728	1.255	0.095
a. Advertising Agents	-	-	-	0.016	0.006
b. Courier Services	-	-	0.001	-	0.010
c. Customs Agents	0.154	-	0.060	0.994	-
d. Fright forwarding Agents	-	-	-	-	-
e. Hotel & Restaurant	-	6.593	-	-	-
f. Marriage Halls	-	0.082	-	-	-
g. Shipping Agents	-	-	0.021	0.060	0.312
h. Travel Agents	-	-	0.010	-	-
i. Licence Fee (N.O.S.)	-	-	0.636	0.185	0.387

**Quetta**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
<b>38 Arrears</b>	<b>0.156</b>	<b>0.001</b>	<b>0.161</b>	<b>15.419</b>	<b>0.200</b>
<b>39 Miscellaneous</b>	<b>0.309</b>	<b>4.611</b>	<b>0.895</b>	<b>1.466</b>	<b>0.312</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>1,335.415</b>	<b>2,378.610</b>	<b>2,776.190</b>	<b>2,899.866</b>	<b>3,081.047</b>
a. Refund	0.218	1.721	0.059	0.648	0.335
b. CE Rebate	-	-	-	-	0.275
<b>REFUND &amp; REBATE</b>	<b>0.218</b>	<b>1.721</b>	<b>0.059</b>	<b>0.648</b>	<b>0.610</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>1,335.197</b>	<b>2,376.889</b>	<b>2,776.131</b>	<b>2,899.218</b>	<b>3,080.437</b>

TABLE - 29.4  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million )				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>3,652.980</b>	<b>3,543.328</b>	<b>4,167.722</b>	<b>3,987.019</b>	<b>5,190.253</b>
1	Arms and Ammunition	0.094	-	-	-	-
2	Beverages	310.317	194.666	331.600	234.333	239.919
	a. Aerated Water	-	178.445	296.804	213.419	223.694
	b. Non-Aerated Water, Syrups, Juices & sq	-	16.221	34.796	20.914	16.225
3	Bank Cheques & Traveller's Cheques	-	-	0.979	-	-
4	Cigarettes & Tobacco	258.363	1,204.016	1,497.408	1,530.124	2,164.830
	a. Un-manufactured Tobacco	-	11.468	36.356	35.145	44.226
	b. Cigarettes	-	1,192.548	1,461.052	1,494.979	2,120.604
5	Cement	532.092	544.297	578.210	802.136	1,403.973
6	Electric Flourescent Tubes	-	0.007	-	-	-
7	Glass & Glass-Ware	0.083	0.070	0.053	0.090	0.076
8	Metal Containers	4.724	3.053	16.882	12.834	11.970
9	Natural Gases	-	29.905	69.915	64.185	66.577
10	Petroleum Gases	-	1.307	4.742	4.708	4.764
11	POL Products	184.515	215.275	251.947	322.601	281.247
	a. High Speed Diesel Oil	1.768	8.834	25.664	24.797	65.345
	b. Light Speed Diesel Oil	-	0.172	0.435	0.066	3.208
	c. Jet Fuels	-	-	-	-	-
	d. Lubricating Oil	147.772	103.457	129.980	105.083	74.874
	e. Motor Spirits	34.975	39.785	95.868	192.655	49.795
	f. Pet Grease	-	0.087	-	-	-
	g. Benzen, Xylen, Toulene	-	62.940	-	-	88.025
12	Paint and Varnishes	1.862	0.875	1.068	0.744	0.354
	a. Under Normal Procedure	-	0.017	0.040	0.340	0.354
	b. Under Capacity Scheme/Fixed Tax sch	-	0.858	1.028	0.404	-
13	Perfumery & Consmetics	22.345	18.945	22.626	29.387	45.222
	a. Under Normal Procedure.	-	-	22.626	29.387	40.979
	b. Under Capacity/Fixed Tax	-	-	-	-	4.243
14	Paper and Paper Board	7.004	1.971	1.723	1.929	2.401
15	Plastic Goods N.O.S.	-	-	1.056	1.220	1.516
	a. Under Capacity/Fixed Tax scheme	-	-	0.669	1.209	1.515
	b. Under Normal Procedure Scheme	-	-	0.387	0.011	0.001
16	Sugar	1,580.932	801.340	793.525	674.813	607.291
17	Soap and Detergents	247.061	262.381	290.051	300.265	353.351
	a. Soap	230.474	248.527	274.506	286.891	341.124
	b. Detergent	4.891	4.282	3.901	2.833	2.817
	c. Detergent Bars	8.985	9.572	11.644	10.541	9.410
	d. Soap and Detergent N.O.S.	2.711	-	-	-	-

## Multan

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
18 Vehicle Bodies	0.113	0.005	-	0.008	-
19 Wire and Cables	0.076	0.109	0.075	0.083	0.131
a. Non-enamelled wire & cables	-	-	0.075	0.083	0.131
i) Under Normal procedure	-	0.009	0.014	0.007	0.029
ii) Under Capacity/Fix Tax scheme	-	0.100	0.061	0.076	0.102
20 WovenPP/PE Fabric Bags & Sacks	-	-	9.564	7.559	6.631
21 Yarn,Cotton	331.650	193.205	209.834	-	-
22 Yarns, M.M.(Continuous)	-	0.200	-	-	-
23 Yarns, M.M.(Discontinuous)	-	-	86.464	-	-
24 Yarn M.M.	171.749	71.056	-	-	-
25 Yarns, Knitting	-	0.645	-	-	-
<b>B. SERVICES</b>	<b>110.867</b>	<b>84.807</b>	<b>35.731</b>	<b>43.756</b>	<b>16.420</b>
26 Advertisement	0.019	0.032	0.043	0.010	0.061
a. Radio	0.019	0.032	0.043	0.010	0.061
27 Architects & Town Planner	-	-	0.002	-	-
28 Bank Loans/Advances	98.881	78.323	25.806	29.851	2.842
a. By banks/financial institutions	-	-	-	29.851	2.842
29 Beauty parlours/slimming	-	-	-	0.008	0.035
30 Courier Service	-	-	-	0.036	-
31 Customs Agents	0.049	0.085	0.080	0.207	0.218
32 Domestic Travel	-	-	0.016	-	-
a. By Air	-	-	0.016	-	-
33 Hotels & Restaurants	11.265	6.234	9.426	12.909	12.920
a. Hotel	-	5.626	4.355	6.159	6.651
b. Restuarants	-	-	4.160	6.197	6.269
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	0.328
36 Licence Fee	0.643	0.133	0.358	0.232	0.020
a. Car Dealers	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	0.003	0.040
e. Hotel & Restaurant	0.080	-	0.095	0.120	0.090
f. Marriage Halls	0.168	0.040	0.075	-	0.005
g. Property Dealers	0.075	0.032	0.046	0.029	-
h. Property Developers & Promoters	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	-	-	-	-

**Multan**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
I. Licence Fee (N.O.S.)	0.010	-	-	-	0.772
m. Beauty parlours/slimming	-	-	-	0.005	-
n. Launderers & dry cleaners	-	-	-	0.010	-
<b>37 Arrears</b>	<b>14.076</b>	<b>2.033</b>	<b>15.864</b>	<b>0.071</b>	<b>4.147</b>
<b>38 Miscellaneous</b>	<b>2.631</b>	<b>1.613</b>	<b>4.431</b>	<b>0.772</b>	<b>3.326</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>3,780.554</b>	<b>3,631.781</b>	<b>4,223.748</b>	<b>4,031.618</b>	<b>5,215.073</b>
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	0.286
<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.286</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>3,780.554</b>	<b>3,631.781</b>	<b>4,223.748</b>	<b>4,031.618</b>	<b>5,214.787</b>

**TABLE - 29.5**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>611.166</b>	<b>2,982.999</b>	<b>3,405.482</b>	<b>2,759.698</b>	<b>3,216.598</b>
1	Arms and Ammunition	0.009	0.072	0.199	0.316	0.053
2	Air Conditioners	-	-	-	-	-
3	Beverages	62.192	117.400	197.574	156.932	141.215
a.	Aerated Water	-	115.782	195.983	155.865	140.178
b.	Non-Aerated Water, Syrups, Juices & sq	-	1.618	1.591	1.067	1.037
4	Cement	62.123	726.856	1,016.317	1,395.876	1,722.783
5	Electric Batteries & plates	-	0.006	0.011	0.012	0.012
a.	Fixed Tax Scheme	-	-	0.011	0.012	-
6	Foam and Foam Products	-	-	0.008	-	0.006
7	Glass & Glass-Ware	0.019	0.083	0.082	0.121	0.079
8	Matches, Match Boxes & Splints	-	-	0.004	-	-
9	Metal Containers	0.395	3.106	17.822	12.769	11.349
10	POL Products	11.299	44.391	25.994	6.294	7.286
a.	Asphalt	-	0.008	-	-	1.909
f.	Lubricating Oil	11.299	44.383	25.994	6.294	5.377
11	Paint and Varnishes	0.257	1.420	1.880	2.128	2.475
a.	Under Normal Procedure	-	0.100	-	0.646	2.475
b.	Under Capacity Scheme/Fixed Tax sch	-	1.320	1.880	1.482	-
12	Perfumery & Cosmetics	0.023	0.098	0.118	0.140	0.183
a.	Under Normal Procedure	-	-	0.118	0.130	0.183
b.	Under Capacity/Fixed Tax	-	-	-	0.010	-
13	Paper and Paper Board	1.593	2.757	2.548	3.691	4.895
14	Paper Sacks	-	-	4.059	9.312	6.858
15	Plastic Goods N.O.S.	-	-	2.131	2.163	3.165
a.	Under Capacity/Fixed Tax scheme	-	-	2.131	2.005	-
b.	Under Normal Procedure Scheme	-	-	-	0.158	3.165
16	Sugar	386.882	1,640.257	1,606.966	1,166.921	1,311.960
17	Steel Ingots and Billets	-	1.411	1.486	-	-
18	Soap and Detergents	0.035	0.182	0.226	0.325	0.307
a.	Soap	0.019	0.085	0.087	0.117	0.099
b.	Detergent	0.004	0.028	0.031	0.042	0.040
c.	Detergent Bars	0.012	0.069	0.108	0.166	0.168
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	0.809
22	Yarn, Cotton	48.008	267.709	310.942	-	-

**Faisalabad**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
23 Yarns, M.M.(Continuous)	-	-	1.311	2.324	3.163
24 Yarns, M.M.(Discontinuous)	-	-	215.226	-	-
25 Yarn M.M.	38.304	177.131	-	-	-
26 Yarn, N.O.S.	-	-	0.316	0.018	-
<b>B. IMPORTED GOODS</b>	-	-	<b>3.287</b>	-	-
27 Beverages Concentrate	-	-	3.287	-	-
<b>C. SERVICES</b>	<b>19.398</b>	<b>65.202</b>	<b>16.701</b>	<b>17.609</b>	<b>15.201</b>
28 Advertisement	-	0.003	0.022	0.010	0.018
b. Radio	-	0.003	0.022	0.010	0.015
29 Bank Loans/Advance	16.524	52.822	-	-	-
30 Customs Agents	0.021	0.261	0.501	2.321	1.841
31 Domestic Travel	-	-	0.042	0.023	0.024
a. By Air	-	-	0.042	0.023	0.024
32 Hotels & Restaurants	2.710	12.116	15.411	14.919	13.318
a. Hotel	-	12.070	6.280	4.921	4.831
b. Resorts Hotels	-	-	6.826	-	-
c. Restaurants	-	-	1.837	9.726	8.480
d. Matrimonial Parties	-	0.012	-	-	-
e. Marriage Halls & Lawns	-	0.034	0.052	0.148	0.007
i) Under Fixed Tax scheme	-	-	0.018	0.148	-
ii) Under Normal procedure	-	-	0.034	-	0.007
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	0.444
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	-	0.444
i. Launderers & dry cleaners	-	-	-	0.001	-
35 Arrears	0.306	0.579	0.874	0.396	1.182
36 Miscellaneous	0.282	1.043	1.199	0.803	1.064
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>631.152</b>	<b>3,049.823</b>	<b>3,427.543</b>	<b>2,778.506</b>	<b>3,234.489</b>
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	7.786
<b>REFUND &amp; REBATE</b>	-	-	-	-	7.786
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>631.152</b>	<b>3,049.823</b>	<b>3,427.543</b>	<b>2,778.506</b>	<b>3,226.703</b>

**TABLE - 29.6**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>3,456.863</b>	<b>2,891.517</b>	<b>3,652.251</b>	<b>2,175.206</b>	<b>2,321.029</b>
1	Arms and Ammunition	0.252	0.031	0.036	0.086	0.251
2	Air Conditioners	8.915	4.314	23.446	13.323	0.062
3	Beverages	401.192	229.771	394.720	332.827	359.396
a.	Aerated Water	-	182.637	296.731	259.661	254.376
b.	Non-Aerated Water, Syrups, Juices & sq	-	47.134	97.989	73.166	105.020
4	Beverages Concentrate	22.839	297.500	260.507	202.732	172.374
5	Bank Cheques & Traveller's Cheques	1.409	3.488	5.663	6.044	4.907
6	Cigarettes & Tobacco	680.100	-	-	-	-
7	Cassettes (Audio)	-	-	0.007	-	-
8	Cassettes (Video)	-	-	0.040	0.086	-
9	Ceramic Sanitary wares	-	-	-	3.108	3.482
10	Ceramic Tiles	18.195	23.070	29.407	28.875	21.460
11	Deep Freezers	28.481	54.302	124.677	84.235	118.980
12	Electric Batteries & plates	1.858	2.910	5.053	1.529	1.571
a.	Fixed Tax Scheme	-	-	2.199	1.529	1.571
b.	Others	-	-	2.854	-	-
13	Electric Bulbs	9.691	-	-	-	-
14	Electric Fluorescent Tubes	3.920	2.934	-	-	-
15	Foam and Foam Products	-	-	12.160	17.885	13.176
16	Glass & Glass-Ware	29.219	48.221	46.871	30.717	35.823
17	Goods N.O.S.	-	-	-	0.616	3.272
18	Matches, Match Boxes & Splints	-	-	7.421	0.087	-
19	Metal Containers	18.947	22.673	51.364	44.917	48.983
20	Natural Gases	-	0.123	-	0.214	-
21	Petroleum Gases	-	-	0.762	0.416	0.475
22	POL Products	294.114	281.963	356.380	259.181	260.018
b.	Furnace Oil	-	0.152	0.039	-	0.154
e.	Jet Fuels	3.627	1.352	2.723	2.561	2.933
f.	Lubricating Oil	290.329	258.222	353.055	255.707	254.786
g.	Motor Spirits	-	21.646	-	-	-
h.	Pet Grease	0.158	0.421	0.165	0.171	0.182
i.	Pet Wax	-	0.015	-	-	0.019
k.	Pet Products N.O.S.	-	0.155	0.398	0.742	-
23	Paint and Varnishes	98.686	111.374	135.244	152.753	170.424
a.	Under Normal Procedure	-	103.700	135.244	152.753	170.424
b.	Under Capacity Scheme/Fixed Tax sch	-	7.674	-	-	-
24	Perfumery & Cosmetics	12.903	17.010	16.080	18.947	22.431
a.	Under Normal Procedure.	-	-	16.080	18.947	22.431

## Lahore

(Rs.in Million)

S. COMMODITIES No.	1993-94	1994-95	1995-96	1996-97	1997-98
25 Paper and Paper Board	107.150	146.410	162.093	275.381	318.262
26 Paper Sacks	-	-	8.110	10.953	8.259
27 Plastic Goods N.O.S.	-	-	28.984	33.308	46.083
a. Under Capacity/Fixed Tax scheme	-	-	28.978	33.308	46.083
b. Under Normal Procedure Scheme	-	-	0.006	-	-
28 Refrigerators	-	14.777	52.298	46.851	93.559
29 Rock Wool/Slag Wool	-	-	8.646	-	-
30 Sugar	1,060.561	663.847	574.873	381.796	450.456
31 Synthetic & artificial fibres	-	-	151.377	66.458	3.569
32 Steel Ingots and Billets	-	44.157	139.270	-	-
33 Soap and Detergents	21.157	1.874	1.562	2.627	0.791
a. Soap	19.234	1.344	1.342	2.554	0.791
b. Detergent	1.902	0.469	0.180	0.073	-
c. Detergent Bars	0.021	0.061	0.040	-	-
34 Tyres and Tubes	4.693	3.978	3.611	3.953	1.534
35 Television Sets	2.660	0.239	4.469	3.500	-
36 Vehicle Bodies	0.051	0.860	0.662	0.263	-
37 Wire and Cables	72.228	105.620	111.094	61.328	58.112
a. Non-enamelled wire & cables	-	-	95.613	61.328	58.112
i) Under Normal procedure	-	103.529	29.142	56.611	58.112
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	41.206
39 Yarn, Cotton	437.724	594.193	664.503	-	-
40 Yarns, M.M.(Continuous).	-	-	53.211	54.062	62.113
41 Yarns, M.M.(Discontinuous)	-	-	184.157	-	-
42 Yarn M.M.	118.075	213.924	-	-	-
43 Yarn, N.O.S.	-	-	0.988	0.024	-
44 Yarns Filament	0.314	-	-	-	-
45 Yarns, Knitting	1.529	1.954	0.099	-	-
<b>B. IMPORTED GOODS</b>	-	-	<b>0.151</b>	<b>0.033</b>	-
46 Aerated water	-	-	-	0.033	-
47 Beverages Concentrate	-	-	0.151	-	-
<b>C. SERVICES</b>	<b>422.812</b>	<b>372.507</b>	<b>386.416</b>	<b>1,205.702</b>	<b>1,769.758</b>
48 Advertisement	1.069	1.999	1.256	1.794	8.907
a. Television	-	-	0.048	0.038	0.086
b. Radio	1.069	1.999	1.208	1.756	8.821
49 Accountants	-	-	0.056	-	-
50 Architects & Town Planner.	-	-	0.094	-	-
51 Bank Loans/Advances	299.159	222.364	166.862	217.511	11.692
a. By banks/financial institutions	-	-	-	202.090	10.907
b. By leasing companies	-	-	-	14.999	0.580
c. By others	-	-	-	0.422	0.205
52 Beauty parlours/slimming	-	-	-	0,001	1.568
53 Courier Service	-	0.025	0.056	-	-

## Lahore

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
54 Customs Agents	1.917	2.630	-	1.247	-
55 Domestic Travel	23.131	25.926	29.305	33.315	41.599
a. By Air	-	-	0.004	-	-
b. By Train	23.131	25.926	29.301	33.315	41.599
56 Hotels & Restaurants	92.270	109.984	177.558	193.167	196.183
a. Hotel	-	108.778	139.749	151.479	143.440
b. Resorts Hotels	-	-	2.604	-	-
c. Restaurants	-	-	29.372	35.985	49.253
d. Matrimonial Parties	-	0.506	2.089	-	-
e. Marriage Halls & Lawns	-	0.700	2.352	2.878	0.095
i) Under Fixed Tax scheme	-	-	1.698	2.878	0.095
f. Clubs	-	-	0.177	2.233	3.392
g. Caterers	-	-	1.215	0.592	0.003
i) Under Fixed Tax scheme	-	-	1.215	0.592	0.003
57 Inland Carriage of goods by Air	-	-	0.980	-	0.642
58 Insurance	4.316	5.805	6.490	11.115	12.095
59 Launderers & dry cleaners	-	-	-	0.072	0.702
60 Shipping Agents	-	0.394	-	0.013	-
61 Services of Supply/Dist. of Natural Gas	-	-	-	742.607	1,496.370
62 Licence fee on goods	-	-	-	3.195	2.385
63 Licence Fee	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	0.517	-	-	-	-
h. Hotel & Restaurant	-	0.682	0.475	1.105	0.615
j. Marriage Halls	0.076	0.295	0.270	0.140	0.005
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	0.445
64 Arrears	32.351	6.299	27.616	8.982	25.656
65 Miscellaneous	4.076	4.573	0.660	3.775	16.981
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>3,916.122</b>	<b>3,274.896</b>	<b>4,067.094</b>	<b>3,393.698</b>	<b>4,136.874</b>
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	-
<b>REFUND &amp; REBATE</b>	-	-	-	-	-
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>3,916.122</b>	<b>3,274.896</b>	<b>4,067.094</b>	<b>3,393.698</b>	<b>4,136.874</b>

TABLE - 29.7  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>6,466.850</b>	<b>7,247.045</b>	<b>8,726.659</b>	<b>9,801.826</b>	<b>9,497.893</b>
1	Arms and Ammunition	9.044	8.064	10.961	12.691	12.940
2	Air Conditioners	10.709	11.835	24.247	20.720	-
3	Beverages	134.439	76.834	124.497	104.595	109.336
a.	Aerated Water	-	74.537	122.758	103.424	102.347
b.	Non-Aerated Water, Syrups, Juices & sq	-	2.297	1.739	1.171	6.989
4	Cigarettes & Tobacco	4,236.692	4,610.268	5,897.978	5,888.584	5,005.950
a.	Un-manufactured Tobacco	-	32.086	89.721	88.716	81.602
b.	Cigarettes	-	4,578.182	5,808.257	5,799.868	4,924.348
5	Cassettes (Audio)	-	-	0.766	-	-
6	Cassettes (Video)	-	-	0.327	-	-
7	Cement	947.484	1,421.181	1,615.173	2,732.322	3,318.251
8	Crude Oil	199.035	178.824	11.899	-	-
9	Glass & Glass-Ware	44.047	43.050	58.090	57.388	59.098
10	Goods N.O.S.	-	-	0.016	0.042	0.915
11	Metal Containers	3.711	4.175	6.203	3.504	2.348
12	Natural Gases	82.004	148.267	169.529	151.791	130.448
13	Petroleum Gases	2.931	5.675	5.589	5.332	5.590
14	POL Products	706.621	611.480	589.960	726.857	736.240
a.	Asphalt	5.727	13.811	21.269	195.693	209.876
b.	Furnace Oil	8.382	6.759	7.914	7.685	10.305
c.	High Speed Diesel Oil	79.536	62.820	59.103	56.262	59.869
d.	Light Speed Diesel Oil	0.391	0.606	0.857	1.010	0.849
e.	Jet Fuels	2.833	3.662	3.867	5.218	5.089
f.	Lubricating Oil	65.284	53.438	54.025	37.977	30.192
g.	Motor Spirits	487.718	412.200	358.717	359.390	387.280
h.	Pet Grease	1.353	2.234	-	-	-
j.	Solvent Nephtha	50.212	43.658	59.444	47.808	22.203
k.	Pet Products N.O.S.	5.185	-	0.135	1.460	1.969
l.	MTT	-	7.220	24.629	12.730	8.406
m.	Benzen, Xylen, Toulene	-	5.072	-	1.624	0.191
15	Paint and Varnishes	0.377	0.344	0.372	0.753	1.852
a.	Under Normal Procedure	-	0.043	0.029	0.538	1.786
b.	Under Capacity Scheme/Fixed Tax sch	-	0.301	0.343	0.215	0.066
16	Perfumery & Cosmetics	20.578	19.992	52.500	80.000	100.001
a.	Under Normal Procedure	-	-	-	10.000	0.070
b.	Under Capacity/Fixed Tax	-	-	52.500	70.000	99.931
17	Paper and Paper Board	-	-	0.114	0.718	1.456
18	Paper Sacks	-	-	5.499	4.683	2.185

## Rawalpindi

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
19 Plastic Goods N.O.S.	-	-	12.706	7.851	10.628
a. Under Capacity/Fixed Tax scheme	-	-	0.958	1.291	6.265
b. Under Normal Procedure Scheme	-	-	11.748	6.560	4.363
20 Steel Ingots and Billets	-	19.268	39.685	-	-
21 Television Sets	0.514	0.069	4.605	3.015	-
22 Wire and Cables	0.436	0.858	1.379	0.585	0.655
a. Non-enamelled wire & cables	-	-	1.379	0.529	0.655
i) Under Normal procedure	-	0.816	1.365	0.505	0.647
ii) Under Capacity/Fix Tax scheme	-	0.042	0.014	0.024	0.008
b. Enamelled Copper Wire	-	-	-	0.056	-
23 Yarn,Cotton	36.837	42.169	40.755	-	-
24 Yarns, M.M.(Continuous)	-	-	44.473	-	-
25 Yarns, M.M.(Discontinuous)	-	-	9.811	-	-
26 Yarn M.M.	31.316	42.042	-	-	-
27 Yarn, N.O.S.	-	-	1.525	0.282	-
28 Yarns, Knitting	0.075	2.650	-	0.113	-
<b>B. IMPORTED GOODS</b>	-	-	<b>0.019</b>	<b>1.070</b>	
29 Arms & Ammunition	-	-	-	0.219	-
30 Cigarettes	-	-	-	0.561	-
31 Goods N.O.S.	-	-	-	0.260	-
32 Perfumery & Cosmetics	-	-	0.019	0.030	-
<b>C. SERVICES</b>	<b>4,665.911</b>	<b>4,392.513</b>	<b>4,260.407</b>	<b>8,822.531</b>	<b>7,543.184</b>
33 Advertisement	106.995	123.540	160.400	129.109	146.327
a. Television	106.617	123.491	160.114	128.952	145.315
b. Radio	0.378	0.049	0.286	0.157	1.012
34 Advertising Agent	-	-	-	0.164	0.082
35 Architects & Town Planner	-	-	0.005	-	-
36 Bank Loans/Advances	92.926	136.700	130.534	173.707	24.011
a. By banks/financial institutions	-	-	-	160.394	21.038
b. By leasing companies	-	-	-	6.886	0.949
c. By insurance companies	-	-	-	2.509	2.024
d. By others	-	-	-	3.918	-
37 Beauty parlours/slimming	-	-	-	0.059	0.165
38 Courier Service	-	-	4.769	4.802	11.204
39 Customs Agents	0.055	1.259	1.387	3.440	4.261
40 Domestic Travel	7.235	-	-	-	0.500
a. By Air	7.235	-	-	-	0.500
41 Hotels & Restaurants	88.054	118.487	169.931	198.959	190.262
a. Hotel	-	118.487	130.595	140.595	137.052
b. Resorts Hotels	-	-	16.679	15.590	15.343
c. Restaurants	-	-	22.257	41.411	33.561
d. Matrimonial Parties	-	-	-	0.050	0.005
e. Marriage Halls & Lawns	-	-	0.266	0.428	0.467

**Rawalpindi**

(Rs.in Million)

S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
	i) Under Fixed Tax scheme	-	-	0.266	0.389	0.005
	ii) Under Normal procedure	-	-	-	0.039	0.462
f.	Clubs	-	-	-	0.634	3.834
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	0.194
43	Shipping Agents	0.035	-	-	-	-
44	Telex	18.858	11.490	10.643	-	-
45	Telephone Fax & telex services	4,349.217	3,998.798	3,779.769	8,308.921	7,166.178
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	1.117
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	1.025
o.	Beauty parlours/slimming	-	-	-	0.010	0.015
47	Arrears	203.549	879.616	898.932	13.485	1,151.357
48	Miscellaneous	1.216	3.345	0.013	0.438	0.217
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>11,337.526</b>	<b>12,522.519</b>	<b>13,886.030</b>	<b>18,639.350</b>	<b>18,194.808</b>
a.	Refund	6.801	2.917	5.475	3.377	2.160
b.	CE Rebate	-	-	-	-	0.198
	<b>REFUND &amp; REBATE</b>	<b>6.801</b>	<b>2.917</b>	<b>5.475</b>	<b>3.377</b>	<b>2.358</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>11,330.725</b>	<b>12,519.602</b>	<b>13,880.555</b>	<b>18,635.973</b>	<b>18,192.450</b>

**TABLE - 29.8**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	<b>3,312.870</b>	<b>5,077.045</b>	<b>5,660.364</b>	<b>5,833.823</b>	<b>8,126.141</b>
1	Arms and Ammunition	3.664	7.904	5.481	4.245	7.058
2	Air Conditioners	19.920	37.327	91.644	33.692	0.000
3	Beverages	71.789	98.525	151.575	93.173	139.402
	a. Aerated Water	-	67.000	80.777	52.659	85.231
	b. Non-Aerated Water, Syrups, Juices & sq	-	31.525	70.798	40.514	54.171
4	Beverages Concentrate	31.088	793.487	798.611	506.284	466.265
5	Bank Cheques & Traveller's Cheques	-	0.875	0.500	0.014	0.000
6	Cigarettes & Tobacco	2,179.729	2,564.199	2,315.830	2,290.240	3,651.606
	a. Un-manufactured Tobacco	-	28.556	74.335	79.377	84.312
	b. Cigarettes	-	2,535.643	2,241.495	2,210.863	3,567.294
7	Cassetes (Audio)	-	-	0.401	0.511	0.000
8	Cassetes (Video)	-	-	0.673	0.342	0.000
9	Cement	593.923	1,020.137	1,266.154	2,281.619	3,374.434
10	Ceramic Sanitary wares	-	-	-	2.421	1.900
11	Ceramic Tiles	8.162	8.129	10.776	9.527	8.757
12	Deep Freezers	4.094	4.104	15.699	10.849	13.742
13	Electric Batteries & plates	4.652	9.084	5.183	8.036	6.007
	a. Fixed Tax Scheme	-	-	3.556	-	0.000
	b. Others	-	-	1.627	8.036	6.007
14	Electric Bulbs	24.767	0.487	-	-	0.000
15	Foam and Foam Products	-	-	32.239	32.333	17.677
16	Glass & Glass-Ware	16.240	18.442	30.197	31.499	40.008
17	Goods N.O.S.	-	-	-	0.001	12.033
18	Matches, Match Boxes & Splints	-	-	17.159	0.772	0.000
19	Metal Containers	1.248	1.508	28.302	24.530	27.969
20	POL Products	29.782	28.215	5.696	16.928	9.593
	a. Asphalt	-	0.698	2.543	16.920	9.593
	b. Lubricating Oil	29.782	27.513	3.150	-	0.000
	c. Pet Grease	-	0.004	0.003	0.008	0.000
21	Paint and Varnishes	0.528	0.317	0.275	0.230	0.344
	a. Under Normal Procedure	-	0.317	0.275	0.230	0.238
	b. Under Capacity Scheme/Fixed Tax Sch.	-	0.317	0.275	0.230	0.106
22	Perfumery & Cosmetics	-	-	0.009	-	0.000
	a. Under Normal Procedure.	-	-	0.009	-	0.000

**Peshawar**

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
23 Paper and Paper Board	6.115	28.808	13.758	23.840	25.997
24 Paper Sacks	-	-	53.072	53.385	49.365
25 Plastic Goods N.O.S.	-	-	49.757	43.504	49.244
a. Under Capacity/Fixed Tax scheme	-	-	24.463	13.176	9.820
b. Under Normal Procedure Scheme	-	-	25.294	30.328	39.424
26 Refrigerators	-	3.734	0.404	1.095	1.925
27 Rock Wool/Slag Wool	-	-	1.013	0.808	0.000
28 Sugar	182.885	243.079	149.593	103.597	141.610
29 Synthetic & artificial fibres	-	-	317.266	165.941	0.000
30 Steellngots and Billets	-	43.141	71.233	-	0.000
31 Soap and Detergents	3.495	6.769	9.901	14.970	19.748
a. Soap	0.014	0.411	-	-	0.000
b. Detergent	3.268	6.246	9.159	13.863	17.880
c. Detergent Bars	0.213	0.112	0.011	0.012	0.013
d. Soap and Detergent N.O.S.	-	-	0.731	1.095	1.855
32 Tyresand Tubes	5.416	7.341	8.410	6.201	3.045
33 Television Sets	2.723	0.005	13.767	4.349	0.000
34 Vegetable Ghee	13.570	14.104	-	-	0.000
35 Vehicle Bodies	1.327	-	-	-	0.000
36 Wire and Cables	11.112	15.145	17.912	10.751	11.260
a. Non-enamelled wire & cables	-	-	17.912	10.727	11.208
i) Under Normal procedure	-	15.145	17.912	10.641	9.625
ii) Under Capacity/Fix Tax scheme	-	-	-	0.086	1.583
b. Enamelled Copper Wire	-	-	-	0.024	0.052
37 WovenPP/PE Fabric Bags & Sacks	-	-	38.764	43.539	36.250
38 Yarn,Cotton	38.918	29.074	34.195	-	0.000
39 Yarns, M.M.(Continuous)	-	-	86.974	14.597	10.902
40 Yarns, M.M.(Discontinuous)	-	-	13.427	-	0.000
41 Yarn M.M.	52.273	88.033	-	-	0.000
42 Yarn, N.O.S.	-	-	4.514	-	0.000
43 Yarns Filament	-	2.405	-	-	0.000
44 Yarns, Knitting	5.450	2.667	-	-	0.000
<b>B. IMPORTED GOODS</b>	-	-	<b>2.637</b>	-	-
45 Soap,Det. & Washing Prep	-	-	2.637	-	0.000
<b>C. SERVICES</b>	<b>66.481</b>	<b>56.301</b>	<b>42.864</b>	<b>58.900</b>	<b>34.427</b>
46 Bank Loans/Advances	45.945	35.324	15.223	27.162	3.336
a. By banks/financial institutions	-	-	-	27.142	3.336
d. By insurance companies	-	-	-	0.020	0.000

## Peshawar

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
47 Customs Agents	0.362	0.524	0.900	2.461	3.721
48 Hotels & Restaurants	17.863	18.524	23.925	26.780	27.357
a. Hotel	-	18.493	21.521	24.361	24.909
b. Restuarants	-	-	2.189	2.223	2.400
c. Marriage Halls & Lawns	-	0.031	0.189	0.166	0.048
i) Under Fixed Tax scheme	-	-	0.189	0.166	0.048
d. Caterers	-	-	0.026	0.030	0.000
i) Under Fixed Tax scheme	-	-	0.026	0.030	0.000
49 Insurance	-	-	0.025	-	0.013
50 Licence fee on goods	-	-	-	1.775	1.013
51 Licence Fee	2.311	1.929	2.791	0.722	0.000
a. Advertising Agents	0.100	-	0.020	0.015	0.015
b. Air Travel Companies	-	-	-	0.010	0.000
c. Construction Contractors	0.205	-	0.070	-	0.000
d. Courier Services	0.015	-	-	-	0.000
e. Customs Agents	0.553	-	0.103	-	0.000
f. Fright forwarding Agents	-	-	-	0.005	0.000
g. Hotel & Restaurant	0.150	0.139	0.270	0.255	0.410
h. Insurance Companies	-	-	-	0.010	0.000
i. Marriage Halls	0.015	-	0.010	0.015	0.000
j. Property Dealers	-	-	0.010	-	0.000
k. Licence Fee (N.O.S.)	1.273	1.790	2.308	0.402	0.492
l. Beauty parlours/slimming	-	-	-	-	0.000
m. Caterers	-	-	-	0.010	0.000
<b>52 Arrears</b>	<b>0.841</b>	<b>2.539</b>	<b>0.298</b>	<b>4.931</b>	<b>21.244</b>
<b>53 Miscellaneous</b>	<b>0.571</b>	<b>4.092</b>	<b>3.739</b>	<b>16.243</b>	<b>24.968</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>3,380.763</b>	<b>5,139.977</b>	<b>5,709.902</b>	<b>5,913.897</b>	<b>8,208.710</b>
a. Refund	5.950	0.836	0.787	2.220	12.180
b. CE Rebate	-	-	-	-	0.000
<b>REFUND &amp; REBATE</b>	<b>5.950</b>	<b>0.836</b>	<b>0.787</b>	<b>2.220</b>	<b>12.180</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>3,374.813</b>	<b>5,139.141</b>	<b>5,709.115</b>	<b>5,911.677</b>	<b>8,196.530</b>

**TABLE - 29.9**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>COMMODITY</b>	-	<b>580.549</b>	<b>750.701</b>	<b>600.505</b>	<b>623.464</b>
1	Arms and Ammunition	-	0.311	0.181	0.033	0.085
2	Air Conditioners	-	2.919	2.853	0.411	-
3	Beverages	-	147.402	217.349	205.900	230.048
a.	Aerated Water	-	147.402	217.349	205.900	230.044
4	Ceramic Sanitary wares	-	-	-	1.085	2.685
5	Ceramic Tiles	-	1.082	4.736	7.947	10.139
6	Electric Batteries & plates	-	0.028	0.076	0.064	0.067
a.	Fixed Tax Scheme	-	-	0.055	-	-
b.	Others	-	-	0.021	0.064	0.067
7	Foam and Foam Products	-	-	4.023	7.544	5.394
8	Glass & Glass-Ware	-	-	-	0.016	-
9	Metal Containers	-	0.236	3.051	1.547	3.767
10	POL Products	-	51.004	52.892	42.585	35.438
a.	Lubricating Oil	-	51.004	52.892	42.585	35.438
11	Paint and Varnishes	-	0.087	0.076	0.157	0.165
a.	Under Normal Procedure	-	0.086	-	-	0.165
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	9.922
14	Plastic Goods N.O.S. (Chapter 39)	-	-	4.127	7.312	6.092
a.	Under Capacity/Fixed Tax scheme	-	-	4.127	7.312	-
15	Sugar	-	287.855	312.812	255.154	249.381
16	Steel Ingots and Billets	-	11.591	39.003	-	-
17	Soap and Detergents	-	17.851	25.251	49.526	59.982
a.	Soap	-	14.408	21.640	45.689	54.813
b.	Detergent	-	3.443	3.611	3.837	5.169
18	Tyres and Tubes	-	2.013	2.902	2.459	1.346
19	Vehicle Bodies	-	0.015	-	0.092	-
20	Wire and Cables	-	7.123	8.569	7.351	7.231
a.	Non-enamelled wire & cables	-	-	0.051	0.061	0.101
i)	Under Normal procedure	-	0.177	0.051	0.061	0.101
b.	Enamelled Copper Wire	-	6.946	8.518	7.290	7.130
21	Woven PP/PE Fabric Bags & Sacks	-	-	-	0.953	1.090

## Gujranwala

(Rs.in Million)

S. COMMODITIES	1993-94	1994-95	1995-96	1996-97	1997-98
No.					
22 Yarn, Cotton	-	30.765	48.780	-	-
23 Yarns, M.M.(Continuous)	-	-	2.583	0.238	0.632
24 Yarns, M.M.(Discontinuous)	-	-	13.617	-	-
25 Yarn M.M.	-	12.564	-	-	-
26 Yarns Filament	-	0.107	-	-	-
27 Yarns, Knitting	-	0.985	-	-	-
<b>B. IMPORTED GOODS</b>	-	<b>49.473</b>	<b>9.590</b>	<b>10.770</b>	-
<b>C. SERVICE</b>	-	<b>6.000</b>	<b>9.600</b>	-	<b>5.928</b>
28 Bank Loans/Advances	-	43.506	-	-	-
29 Beauty parlours/slimming	-	-	-	0.001	0.014
30 Courier Service	-	-	-	-	0.020
31 Customs Agents	-	1.384	1.655	2.780	2.346
32 Hotels & Restaurants	-	4.578	6.766	6.472	3.548
a. Hotel	-	3.782	1.429	0.552	0.649
b. Restaurants	-	-	4.118	4.533	2.896
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	0.003
i) Under Fixed Tax scheme	-	-	0.262	0.328	-
33 Licence fee on goods	-	-	-	0.546	0.860
34 Licence Fee	-	0.005	1.169	0.971	0.066
a. Customs Agents	-	0.005	-	-	-
b. Fright forwarding Agents	-	-	-	0.140	-
c. Property Dealers	-	-	-	0.002	-
d. Travel Agents	-	-	-	0.166	0.066
e. Licence Fee (N.O.S.)	-	-	1.169	0.643	-
f. Beauty parlours/slimming	-	-	-	0.018	-
g. Launderers & dry cleaners	-	-	-	0.002	-
<b>35 Arrears</b>	-	<b>0.417</b>	<b>0.744</b>	<b>0.123</b>	<b>3.962</b>
<b>36 Miscellaneous</b>	-	<b>0.892</b>	<b>10.379</b>	<b>0.353</b>	<b>2.541</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	<b>631.331</b>	<b>771.414</b>	<b>611.751</b>	<b>636.821</b>
a. Refund	-	-	1.123	-	-
b. CE Rebate	-	-	-	-	3.638
<b>REFUND &amp; REBATE</b>	-	-	<b>1.123</b>	-	<b>3.638</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	-	<b>631.331</b>	<b>770.291</b>	<b>611.751</b>	<b>633.183</b>

TABLE - 29.10  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. COMMODITIES	No.	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A. IMPORTED GOODS</b>		-	-	5.388	7.603	6.102
1 Beverages Concentrate		-	-	3.807	5.200	2.615
2 Perfumery & Cosmetics		-	-	1.482	2.351	1.139
3 Soap, Det. & Washing Prep.		-	-	0.099	0.052	0.467
<b>B. SERVICES</b>		-	-	<b>3.800</b>	<b>4.222</b>	<b>0.834</b>
4 Customs Agents		-	-	3.800	4.222	0.834
5 Miscellaneous		-	-	6.163	5.619	15.931
<b>CENTRAL EXCISE DUTIES (GROSS)</b>		-	-	<b>15.351</b>	<b>17.444</b>	<b>22.867</b>
a. Refund		-	-	-	-	-
b. CE Rebate		-	-	-	-	11.064
<b>REFUND &amp; REBATE</b>		-	-	-	-	<b>11.064</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>		-	-	<b>15.351</b>	<b>17.444</b>	<b>11.803</b>

**TABLE - 29.11**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)

S. COMMODITIES No.	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A. IMPORTED GOODS</b>	-	-	<b>41.015</b>	<b>101.019</b>	<b>101.019</b>
1 Aerated water	-	-	-	3.334	4.139
2 Arms & Ammunition	-	-	-	0.024	0.914
3 Asphalt	-	-	-	0.741	-
4 Beverages Concentrate	-	-	3.085	2.307	1.391
5 Cigarettes	-	-	-	9.682	0.936
6 Goods N.O.S.	-	-	-	34.761	61.590
7 Lubricating oil	-	-	-	15.572	10.225
8 Perfumery & Cosmetics	-	-	27.992	27.139	32.280
9 Separator plates for batteries	-	-	-	0.044	0.193
10 Soap, Det. & Washing Prep	-	-	9.938	7.415	10.153
<b>B. SERVICES</b>	-	-	<b>10.649</b>	<b>31.306</b>	<b>28.887</b>
12 Customs Agents	-	-	10.649	29.534	28.887
13 Shipping Agents	-	-	-	1.194	-
a. Shipping Agents	-	-	-	0.568	-
b. Ship Chandlers	-	-	-	0.010	-
15 Licence Fee	-	-	-	0.578	-
<b>17 Miscellaneous</b>	-	<b>35.337</b>	<b>29.776</b>	<b>22.805</b>	<b>38.400</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	<b>35.337</b>	<b>81.440</b>	<b>155.130</b>	<b>636.821</b>
a. Refund	-	1.204	82.058	4.183	-
b. CE Rebate	-	-	-	-	57.349
<b>REFUND &amp; REBATE</b>	-	<b>1.204</b>	<b>82.058</b>	<b>4.183</b>	<b>57.349</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	-	<b>34.133</b>	<b>-0.618</b>	<b>150.947</b>	<b>131.759</b>

# **SALES TAX**



**TABLE - 30**  
**COLLECTORATE WISE COLLECTION OF SALES TAX**  
**(IMPORTS AND DOMESTIC)**

		(Rs.in Millions)				
S NO.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>Sales Tax on Imports</b>					
	<b>Customs Collectorates</b>					
1.	Karachi-Appraisalment	12,498	17,250	21,729	27,964	19,061
2.	Karachi-Preventive	1,372	2,353	2,042	2,651	1,269
3.	Karachi-Port Qasim	-	837	1,198	1,877	3,193
4.	Karachi-Exports	-2,626	-2,150	-3,288	-4,179	-171
	<b>Karachi-Custom House(1 to 4)</b>	<b>11,244</b>	<b>18,290</b>	<b>21,681</b>	<b>28,313</b>	<b>23,352</b>
5.	Lahore-Customs	1,491	2,298	3,097	3,860	2,619
	<b>Sub Total (1 to 5)</b>	<b>12,735</b>	<b>20,588</b>	<b>24,778</b>	<b>32,173</b>	<b>25,971</b>
	<b>Composite Collectorates</b>					
6.	Peshawar	459	820	1,245	1,302	1,158
7.	Rawalpindi	154	561	689	1,008	642
8.	Gujranwala	-	-152	-262	-297	246
9.	Faisalabad	16	-33	-212	-414	241
10.	Multan	170	225	246	271	187
11.	Hyderabad	161	146	221	339	183
12.	Quetta	609	1,105	1,385	1,507	1,077
	<b>Sub Total (6 to 12)</b>	<b>1,569</b>	<b>2,672</b>	<b>3,312</b>	<b>3,716</b>	<b>3,734</b>
	<b>Sub Total (A)</b>	<b>14,304</b>	<b>23,260</b>	<b>28,090</b>	<b>35,889</b>	<b>29,705</b>
<b>B.</b>	<b>Sales Tax on Domestic</b>					
	<b>Sales Tax Collectorates</b>					
13.	Karachi - CE & ST	6,016	6,792	7,182	-	-
14.	Karachi - East	-	-	-	974	1,721
15.	Karachi - West	-	-	-	1,631	1,477
16.	Peshawar	1,075	1,472	1,483	2,075	2,461
17.	Rawalpindi	2,108	2,589	3,072	3,384	2,023
18.	Lahore	3,109	3,616	3,974	668	2,259
19.	Gujranwala	-	533	558	307	485
20.	Faisalabad	245	1,300	1,453	76	433
21.	Multan	1,281	1,210	1,255	6,360	7,911
22.	Hyderabad	1,424	1,826	1,801	3,553	4,347
23.	Quetta	817	976	973	751	1,120
	<b>Sub Total (B)</b>	<b>16,075</b>	<b>20,314</b>	<b>21,751</b>	<b>19,779</b>	<b>24,237</b>
	<b>TOTAL (A + B)</b>	<b>30,379</b>	<b>43,574</b>	<b>49,841</b>	<b>55,668</b>	<b>53,942</b>

**TABLE - 31**  
**COLLECTORATE WISE PERCENTAGE SHARE OF SALES TAX**  
**(IMPORTS AND DOMESTIC)**

S NO.	COLLECTORATES	1993-94	1994-95	1995-96	1996-97	1997-98
<b>A.</b>	<b>Sales Tax on Imports</b>					
	<b>Customs Collectorates</b>					
1.	Karachi-Appraisalment	41.1%	39.6%	43.6%	50.2%	35.3%
2.	Karachi-Preventive	4.5%	5.4%	4.1%	4.8%	2.4%
3.	Karachi-Port Qasim	-	1.9%	2.4%	3.4%	5.9%
4.	Karachi-Exports	-8.6%	-4.9%	-6.6%	-7.5%	-0.3%
	<b>Karachi-Custom House(1 to 4)</b>	<b>37.0%</b>	<b>42.0%</b>	<b>43.5%</b>	<b>50.9%</b>	<b>43.3%</b>
5.	Lahore-Customs	4.9%	5.3%	6.2%	6.9%	4.9%
	<b>Sub Total (1 to 5)</b>	<b>41.9%</b>	<b>47.2%</b>	<b>49.7%</b>	<b>57.8%</b>	<b>48.1%</b>
	<b>Composite Collectorates</b>					
6.	Peshawar	1.5%	1.9%	2.5%	2.3%	2.1%
7.	Rawalpindi	0.5%	1.3%	1.4%	1.8%	1.2%
8.	Gujranwala	-	-0.3%	-0.5%	-0.5%	0.5%
9.	Faisalabad	0.1%	-0.1%	-0.4%	-0.7%	0.4%
10.	Multan	0.6%	0.5%	0.5%	0.5%	0.3%
11.	Hyderabad	0.5%	0.3%	0.4%	0.6%	0.3%
12.	Quetta	2.0%	2.5%	2.8%	2.7%	2.0%
	<b>Sub Total (6 to 12)</b>	<b>5.2%</b>	<b>6.1%</b>	<b>6.6%</b>	<b>6.7%</b>	<b>6.9%</b>
	<b>Sub Total (A)</b>	<b>47.1%</b>	<b>53.4%</b>	<b>56.4%</b>	<b>64.5%</b>	<b>55.1%</b>
<b>B.</b>	<b>Sales Tax on Domestic</b>					
	<b>Sales Tax Collectorates</b>					
13.	Karachi - CE & ST	19.8%	15.6%	14.4%	-	-
14.	Karachi - East	-	-	-	1.7%	3.2%
15.	Karachi - West	-	-	-	2.9%	2.7%
16.	Peshawar	3.5%	3.4%	3.0%	3.7%	4.6%
17.	Rawalpindi	6.9%	5.9%	6.2%	6.1%	3.8%
18.	Lahore	10.2%	8.3%	8.0%	1.2%	4.2%
19.	Gujranwala	-	1.2%	1.1%	0.6%	0.9%
20.	Faisalabad	0.8%	3.0%	2.9%	0.1%	0.8%
21.	Multan	4.2%	2.8%	2.5%	11.4%	14.7%
22.	Hyderabad	4.7%	4.2%	3.6%	6.4%	8.1%
23.	Quetta	2.7%	2.2%	2.0%	1.3%	2.1%
	<b>Sub Total (B)</b>	<b>52.9%</b>	<b>46.6%</b>	<b>43.6%</b>	<b>35.5%</b>	<b>44.9%</b>
	<b>TOTAL (A + B)</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**TABLE - 32**  
**COLLECTORATE WISE COLLECTION OF SALES TAX**  
**IMPORTS AND DOMESTIC - 1997-98**

(Rs.in Millions)

S NO.	COLLECTORATES	Gross /	Refund /	Rebate	Reb. + Ref.	Net
		Output Tax	Input Tax		(3 + 4)	(2 - 5)
	1	2	3	4	5	6
<b>A. Sales Tax on Imports</b>						
<b>Customs Collectorates</b>						
1.	Karachi-Appraisalment	19,107	46	-	46	19,061
2.	Karachi-Preventive	1,269	-	-	-	1,269
3.	Karachi-Port Qasim	3,213	19	-	19	3,194
4.	Karachi-Exports	5	1	175	176	-171
	<b>Karachi-Custom House</b>	<b>23,594</b>	<b>66</b>	<b>175</b>	<b>241</b>	<b>23,353</b>
	<b>(1 to 4)</b>					
5.	Lahore-Customs	2,703	4	80	84	2,619
	<b>Sub Total (1 to 5)</b>	<b>26,297</b>	<b>70</b>	<b>255</b>	<b>325</b>	<b>25,972</b>
<b>Composite Collectorates</b>						
6.	Peshawar	1,161	1	2	3	1,158
7.	Rawalpindi	648	-	6	6	642
8.	Gujranwala	301	-	56	56	245
9.	Faisalabad	292	-	51	51	241
10.	Multan	189	-	2	2	187
11.	Hyderabad	191	-	8	8	183
12.	Quetta	1,080	-	3	3	1,077
	<b>Sub Total (6 to 12)</b>	<b>3,862</b>	<b>1</b>	<b>128</b>	<b>129</b>	<b>3,733</b>
	<b>Sub Total (A)</b>	<b>30,159</b>	<b>71</b>	<b>383</b>	<b>454</b>	<b>29,705</b>
<b>B. Sales Tax on Domestic</b>						
<b>Sales Tax Collectorates</b>						
13.	Karachi - East	5,720	3,998	-	3,998	1,722
14.	Karachi - West	3,178	1,701	-	1,701	1,477
15.	Peshawar	2,499	38	-	38	2,461
16.	Rawalpindi	2,167	145	-	145	2,022
17.	Lahore	5,587	3,328	-	3,328	2,259
18.	Gujranwala	760	275	-	275	485
19.	Faisalabad	3,249	2,816	-	2,816	433
20.	Multan	8,802	891	-	891	7,911
21.	Hyderabad	4,685	338	-	338	4,347
22.	Quetta	1,147	27	-	27	1,120
	<b>Sub Total (B)</b>	<b>37,794</b>	<b>13,557</b>	<b>-</b>	<b>13,557</b>	<b>24,237</b>
	<b>TOTAL (A + B)</b>	<b>67,953</b>	<b>13,628</b>	<b>383</b>	<b>14,011</b>	<b>53,942</b>

**TABLE-33**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Abrasive Powder	-	0.842	0.990	2.539	2.970
2	Absorbent Cotton	0.564	0.896	1.574	1.071	1.586
3	Account Books & Registers	0.549	0.248	-0.191	9.205	2.768
4	Acetate Yarn	23.163	5.594	0.855	16.355	1.392
5	Acid Oil	2.803	4.299	5.142	8.780	17.523
6	Acid (Others)	9.235	3.827	2.996	-	1.942
7	Acrylic Tops	-	-	-	-	0.298
8	Acrylic Yarn	-	-	-	13.025	9.940
9	Activated Carbon	3.739	4.210	7.065	9.042	6.997
10	Adhesive/Adhesive Tapes	0.607	1.663	1.756	1.265	4.679
11	Aerated Waters/Beverages	93.277	841.402	704.905	707.044	808.390
12	Aerials & Antennas	0.012	0.263	0.556	0.099	0.150
13	Agarbatti	0.916	1.473	2.014	2.389	3.390
14	Agricultural Sprayers	-	0.037	0.075	-	0.029
15	Agricultural Tractor Engines	-	-	-	-	0.010
16	Agricultural Tractors	-	-	-	55.305	127.870
17	Air Compressor Fan etc.	6.325	0.587	12.182	0.489	1.565
18	Air Conditioner Parts, of Plastic	-	0.053	0.093	0.991	0.123
19	Air Conditioners	93.841	74.565	62.022	117.418	99.361
20	Air Coolers/Dessert Coolers	0.918	1.288	1.678	1.174	1.122
21	Air Filter	2.112	0.245	0.073	-	-
22	Alcohol	30.985	42.441	52.172	59.891	57.458
23	Aluminium Containers, Drums, Cans, Boxes	0.617	0.191	4.239	0.745	0.620
24	Aluminium Doors & Windows	-0.296	0.256	0.506	0.945	0.686
25	Aluminium Foil	0.868	12.237	59.189	0.447	1.031
26	Aluminium Goods	14.483	17.082	20.675	17.401	14.670
27	Aluminium Oxide	0.157	-	-	-	0.004
28	Aluminium Plates, Sheets & Strips	-	0.159	0.077	0.007	0.426
29	Aluminium Reservoirs, Tanks etc	-	-	0.010	0.053	0.075
30	Aluminium Rods	5.652	7.429	5.022	39.645	-
31	Aluminium Sulphate	0.141	0.277	0.591	0.251	0.100
32	Amini/ Phenolic Resins	-	-	9.198	0.533	0.108
33	Ammonia Gas	9.777	13.151	12.713	5.166	2.238

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
34	Ammonium Chloride	1.496	5.968	18.639	133.585	115.858
35	Ammunition Belt	3.357	3.920	3.100	1.951	0.117
36	Anodized Products	0.813	0.769	0.794	3.939	3.190
37	Anti-Freezing Preparations	0.100	0.085	0.231	0.390	-
38	Arms & Ammunition	40.683	42.853	27.553	18.043	17.456
39	Articles of Cloth. Accessories of Leather	0.265	0.117	0.141	11.732	31.267
40	Articles of Silver	-	-	-	0.105	0.031
41	Artificial Leather & Rexine	12.882	14.931	16.098	29.124	43.051
42	Artificial Marble Slab	1.183	0.304	0.012	0.240	0.360
43	Asbestos Products	20.935	48.678	48.654	46.295	54.969
44	Asphalt	97.306	70.985	4.610	34.784	34.698
45	Assembling of Boiler	-	-	-	-	0.034
46	Assembling of Motor Vehicle	58.938	-	-	-	-
47	Assembling of Motor Vehicles (Carriers)	-	19.477	30.882	54.263	44.463
48	Assembling of Motor Vehicles (Passenger)	-	76.226	123.461	10.535	32.183
49	Auto Parts	124.952	49.354	96.068	572.510	533.106
50	Autocycles including Rickshaw	0.944	50.911	94.942	54.344	36.313
51	Automatic Door Closer	0.327	0.151	0.020	-	0.073
52	Baby Foods (Farlac/Farex etc.)	7.531	6.405	14.522	5.294	-
53	Bag & Envelope Making Machinery	0.013	-	-	-	-
54	Baggasse	8.222	7.079	0.338	78.840	348.261
55	Bags (Packing, Goods, of Woven Textile)	-	0.012	-	0.169	0.198
56	Bailing Hoops	1.983	2.464	0.998	-	-
57	Ball & Roller Bearing Complete	0.019	-	-	0.006	0.007
58	Ball Point Pens	-	-	-	4.847	7.554
59	Ballast Chokes	0.626	0.174	0.909	0.087	0.007
60	Barbed Wire	0.089	0.089	0.146	0.235	0.340
61	Baryte Powder	0.831	1.836	5.167	8.734	7.790
62	Battery Separators	-	-	0.653	0.098	0.128
63	Bea Wire Rings	-	-	-	0.464	0.551
64	Bed Spreads	-	-	0.205	0.035	0.522
65	Bed, Table, Kitchen, Toilet Linen	-	0.018	0.056	0.007	0.167
66	Beet Pulp	0.575	0.563	0.287	-	0.018
67	Benzene	15.570	-	-	-	-
68	Benzole, Tolule & Xylol	8.170	6.533	14.717	9.632	13.402
69	Betel Leave	-	-	-	-	0.020
70	Bicycle Chains	-	0.112	0.018	-	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Bicycle Parts	-	52.972	74.351	41.677	44.699
72	Bicycles & Other Cycles not Motorised	-	1.074	2.497	1.303	1.384
73	Biscuits	125.593	188.823	205.986	209.095	195.514
74	Bitumen	41.674	-	-	-	-
75	Bitumen Natural	3.936	51.142	61.665	133.187	123.518
76	Black Board	-	0.212	0.167	0.001	-
77	Blades for Saws of All Kind	1.031	0.460	1.269	0.514	0.623
78	Blades Machine, for Cutting	-	-	-	-	0.020
79	Blades (Safety)	31.860	51.459	83.453	52.002	58.223
80	Blanket Synthetic	11.203	11.844	8.863	12.152	16.553
81	Blanket Woollen	2.882	3.059	6.195	16.958	12.042
82	Bleaching Liquid	-	0.295	0.110	0.873	1.957
83	Bleaching Powder	2.612	6.023	6.675	0.564	0.738
84	Bleaching Washing, Cleaning, * Drying, Iron	0.555	-	-	-	-
85	Blister Packing	-	-	-	0.171	0.083
86	Bobbins of Iron & Steel	-	0.031	0.002	-	0.021
87	Bobbins of Wood	0.074	-	-	-	-
88	Bolts & Nuts of Nickel	0.009	0.029	-	-	0.006
89	Bone Crushing	2.806	3.742	5.464	5.409	6.154
90	Bowl Clean	0.112	0.017	0.041	-	-
91	Boxes, Wood	0.191	0.422	0.642	1.518	2.548
92	Brake Fluids	1.579	1.852	1.574	7.055	8.232
93	Brake Lining & Pads	-	-	-	0.232	0.196
94	Brass Rods	0.588	1.301	1.445	1.412	0.660
95	Brass Water Sanitary Fittings	5.604	8.107	10.401	10.593	12.242
96	Brass Wires	5.249	0.966	3.056	1.567	0.887
97	Bricks, Blocks, Tiles of Refractory Nature	0.040	19.355	38.405	19.984	5.873
98	Brushwares	1.836	5.262	5.165	11.437	13.055
99	Bubble Gum	-	-	0.002	0.001	-
100	Buckles	0.025	-	0.013	0.830	0.559
101	Buckrams	0.024	0.017	0.123	1.082	1.685
102	Building Bricks / Bricks of Fossil Meals	-	7.615	46.135	21.101	24.817
103	Building Components	0.059	2.761	3.804	2.753	2.785
104	Buildings (Pre-Fabricated)	-	0.012	0.004	-	0.005
105	Bungs	0.703	1.468	1.638	0.533	0.099
106	Bus, Tractor, Truck Bodies	30.100	57.748	30.953	239.495	194.756
107	Buttons	1.536	5.846	5.757	3.140	3.962

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
108	Cal. Paper and P.Board Calendar Blocks	1.156	-	-	-	-
109	Calendar of Paper & Paperboard	-	0.641	0.646	0.050	0.333
110	Calcium Carbide	1.609	0.990	0.641	-	-
111	Calcium Carbonate	2.183	1.881	2.114	3.420	3.408
112	Calcium Phosphate	0.483	0.042	1.765	-	-
113	Canvas Cloth/Cover for Canvas Hose	-	-	-	0.265	0.348
114	Capacitors	-	2.041	-	3.391	3.636
115	Carbon Black	7.747	15.772	12.061	10.311	5.393
116	Carbon Brushes	-	-	0.418	0.878	0.449
117	Carbon Dioxide Gas (CO2)	6.610	11.390	20.215	141.089	108.006
118	Carbon Oil	4.265	0.887	0.021	0.001	-
119	Carbon Paper	-	0.258	0.551	2.669	2.185
120	Carpet Underlay	-	0.028	0.420	-	-
121	Carpets Synthetic (Machine Made)	28.352	30.874	13.955	23.675	19.389
122	Carpets Tufted (Hand Knitted)	13.812	0.739	1.793	7.211	9.286
123	Carpets Woollen (Machine Made)	22.449	27.865	41.955	24.491	11.223
124	Carton Graphics	-	-	-	0.123	0.060
125	Carton Machine	-	0.051	0.003	0.036	0.068
126	Cassettes Recorded (Audio/Video)	37.794	20.617	8.181	10.457	9.305
127	Cassettes Unrecorded (Audio)	3.080	21.306	9.349	10.734	15.120
128	Cassettes Unrecorded (Video)	2.133	9.826	1.762	0.516	0.913
129	Cast Iron Elbows, Tank Covers & Fittings	1.051	-	-	-	-
130	Casting Machine/Metal Foundry	0.322	0.168	0.168	14.937	2.270
131	Castor Oil Seeds	-	-	-	0.296	0.320
132	Caustic Soda	168.943	198.896	245.972	177.269	175.232
133	Cement	2,643.756	3,538.813	3,640.825	3,665.321	122.951
134	Cement Clinkers	-	-	21.539	0.750	-
135	Cement Construction Blocks	2.450	0.934	0.525	0.283	0.433
136	Cement Pipes	-	0.032	0.048	0.027	-
137	Cement-Making Machinery	-	-	-	0.475	0.056
138	Centrifugal Pumps	-	0.071	0.772	1.308	0.899
139	Ceramic Tiles	128.857	140.378	183.985	185.344	133.125
140	Cereal Products	35.356	48.804	54.434	7.638	5.825
141	Ceramics for Electric Switches	0.152	-	-	-	-
142	Cheese	1.721	0.210	0.018	4.000	8.389
143	Chemicals inorganic/industrial Gases	56.822	72.017	79.109	129.634	110.458
144	Chemicals organic	27.431	64.125	50.791	86.875	183.886

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
145	Children's Tri-Cycles, Scooters, Pedal Car	-	0.014	0.001	-	-
146	Chip Board	62.552	64.192	73.693	74.829	55.973
147	Chlorine	4.033	4.786	5.778	0.271	-
148	Choline & Its Salts; Lecithins	-	-	-	0.042	0.038
149	Cigarettes	1,813.064	1,991.613	2,269.835	2,679.721	2,435.728
150	Cigarette Filter Rods	6.075	5.690	10.187	15.356	15.437
151	Circuit Breaker, Electrical	1.832	1.524	1.872	13.995	0.483
152	Clock Movements, Complete & Assembled	0.252	0.070	0.137	0.078	0.313
153	Clocks With Watch Movements	-	1.135	0.907	1.185	0.681
154	Clocks (Alarmed)	0.269	0.006	0.008	0.001	-
155	Coal Tar	4.014	16.149	24.538	17.205	7.204
156	Coal/ Briquettes	-	84.138	112.104	99.311	92.997
157	Coat Hangers Iron or Steel	-	-	0.039	1.019	0.828
158	Coat Hangers Plastic	0.036	0.046	0.032	0.062	0.034
159	Colour Lakes	-	-	0.005	-	-
160	Colouring Material (Other)	0.031	0.164	0.184	0.016	7.362
161	Combs	0.361	0.533	0.159	-	-
162	Computer Casing	-	-	-	-	0.020
163	Computer Parts	-	-	-	-	0.021
164	Computer Stationery	1.855	3.402	3.465	2.000	4.288
165	Concentrates Used in Beverages/Foods	76.134	75.330	92.933	54.798	61.037
166	Concrete Components	6.631	6.728	6.687	3.919	7.436
167	Confectionery & Bakery Products	63.376	69.084	88.476	72.002	84.231
168	Control Panels	0.983	0.262	0.299	0.862	0.087
169	Convertor Paper Cheese	-	-	0.076	1.777	0.299
170	Conveyor Belts of Textile Materials	-	0.099	0.104	-	-
171	Conveyor Belts of Vulcanised Rubber	1.272	2.514	2.352	3.986	3.280
172	Conveyors (Other)	0.003	-	0.041	-	0.104
173	Cooking Range (Gas)	-	0.024	0.084	0.230	0.101
174	Copper Rods	53.009	92.268	136.198	21.509	18.296
175	Copper Strips	6.179	14.179	7.114	5.680	7.502
176	Corn Oil	-	-	-	-	0.008
177	Corn Syrups	0.289	0.063	0.215	2.449	3.516
178	Corrugated & Solid Boards	46.482	66.275	9.023	6.869	8.826
179	Corrugated Packages, Cartons, Boxes etc.	59.920	35.593	12.910	19.907	28.964
180	Cotton Carded or Combed	-	0.001	2.742	153.098	132.850
181	Cotton Dyeing	-	-	-	36.687	46.846

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
182	Cotton Fabrics	3.965	9.202	2.607	25.894	17.968
183	Cotton Handkerchief	-	-	-	-	0.036
184	Cotton Linters	3.283	9.684	12.393	16.886	0.538
185	Cotton not Carded or Combed	-	0.002	-	7,614.063	10,472.626
186	Cotton Seed Oil	-	-	-	124.285	17.140
187	Cotton Seeds	-	-	-	-	0.301
188	Cotton Sewing Thread	1.596	7.404	7.765	38.291	44.152
189	Cotton Yarn	115.902	143.333	147.859	1,126.605	2,572.427
190	Cream	-	-	-	0.136	1.135
191	Creams & Polishes for Footwear	18.211	22.594	23.744	45.778	84.135
192	Crockery (Ceramics)	27.442	17.706	29.575	10.399	27.038
193	Crough Coal	-	-	-	1.731	0.587
194	Crown Corks	10.638	17.234	20.913	7.617	10.410
195	Curtains	-	-	0.272	0.017	-
196	Custard Powder	19.924	18.612	22.088	1.965	-
197	Cutlery	0.532	0.181	0.699	0.315	0.685
198	Dairy Produce, Eggs, Natural Honey etc.	-	-	-	0.114	0.003
199	Decoration Pieces	-	-	0.061	0.042	0.062
200	Deep Freezers	94.989	122.933	146.710	117.637	163.956
201	Deep Fryers	0.044	-	-	-	-
202	Defence Store	0.011	-	-	-	-
203	Denim Fabrics	-	-	-	1.679	12.606
204	Detergents	144.438	134.704	156.738	88.070	77.767
205	Detonators	-	-	-	0.407	1.961
206	Diaries	0.272	1.709	0.616	0.647	0.504
207	Diesel/Semi Diesel Engines	-	0.520	1.893	3.682	1.568
208	Diesel/Semi-Diesel Engine Parts	-	-	-	0.055	0.018
209	Digital Switching System	-	0.943	0.915	0.592	0.379
210	Dish Antenna	0.211	0.352	0.038	0.540	0.064
211	Disposable Injections	-	-	-	0.212	0.095
212	Distilled Water	0.046	-	-	-	-
213	Distilled Water/Distillery Products	11.224	21.375	32.854	6.489	-
214	Drain Opener	0.032	0.178	0.158	0.022	0.005
215	Drawn Wire	0.114	0.173	0.164	0.205	0.135
216	Drill Machines	-	-	-	-	0.010
217	Ducts & Slabs	0.146	-	-	-	-
218	Dusters/Cleaning Cloths	-	0.005	-	-	-
219	Dyeing Extracts	-	-	0.148	2.432	5.245
220	Dyeing of Hoisery Cloth	-	-	0.004	3.070	7.668

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
221	Dyes & Colours	33.260	56.730	46.517	23.652	39.754
222	Earth Colours	2.302	0.056	0.150	0.013	0.038
223	Egg Trays	0.179	0.266	0.301	0.176	0.082
224	Elec Generating Sets & Rotary Converters	-	-	-	12.966	0.942
225	Electric Accumulators & Parts thereof	8.692	12.207	0.315	0.121	-
226	Electric Bulbs & Tubes	0.155	85.867	92.772	49.666	33.925
227	Electric Coffee & Tea Kettles	-	-	-	-	0.005
228	Electric Coffee & Tea Makers	-	-	-	0.479	1.014
229	Electric Control Equipment	1.946	0.237	0.071	-	0.017
230	Electric Cooking Range/Ovens & Grills	0.005	-	-	-	-
231	Electric Fans	10.321	25.885	26.049	19.153	31.012
232	Electric Food Choppers	0.929	0.764	0.698	1.136	-
233	Electric Iron	0.006	0.027	0.035	0.032	0.004
234	Electric Lighting & Signalling Eqpt	-	-	0.054	0.617	0.770
235	Electric Motors	0.130	20.921	30.957	6.346	2.577
236	Electric Skimmer	-	-	0.047	0.011	-
237	Electric Toasters	-	0.012	-	-	-
238	Electric Water Coolers	4.476	3.025	3.707	0.208	0.291
239	Electric Welding Wires, Rods, Electrodes	1.780	5.808	21.367	9.947	10.290
240	Electrical Board	0.536	0.059	0.060	-	-
241	Electrical Goods & Parts (Nos)	106.066	202.882	170.426	106.079	98.575
242	Electrical insulators of any material	11.833	20.629	26.775	0.083	0.311
243	Electrical Machinery	-	0.466	-	-	-
244	Electro Plating	-	-	-	1.377	0.814
245	Electro-Mechanical Hand Tools	0.052	-	0.009	0.001	0.497
246	Embroidery	0.022	0.058	2.892	4.111	8.726
247	Emery Papers (Regmal)	0.401	0.082	0.808	0.229	1.347
248	Enamelled Copper Wire	15.505	21.142	17.000	22.673	32.916
249	Engines of 8407 other than-1000 to -3400	-	8.453	6.467	0.555	0.070
250	Envelopes	-	-	-	0.021	0.029
251	Essences/Essential Oils	7.769	11.305	11.960	7.365	6.926
252	Expanded Metal of Iron or Steel	-	-	-	0.054	0.068
253	Explosives	53.767	44.727	45.519	52.139	32.663
254	Fabric Boards	12.292	17.213	19.103	19.655	21.029
255	Fabric Others	0.521	-	-	-	-
256	Fabrications	2.339	0.823	4.358	17.501	6.009
257	Fabricş of Staple Fibre and Yarn	0.027	-	-	-	-

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
258	Fan Parts	-	-	-	2.012	2.085
259	Felt, whether or not Impregnated	0.525	0.414	0.486	0.117	-
260	Fibre Glass	0.329	0.717	2.343	1.900	1.763
261	Finishing Material for Leather industry	-	0.019	0.180	1.546	0.987
262	Fire Extinguisher Parts	-	-	-	0.180	0.098
263	Fire Fighting instruments	-0.091	1.385	1.094	0.833	1.175
264	Fix Fabric Fabrication	0.060	-	-	-	-
265	Flat-Rolled Products of Iron or Steel	-	0.257	0.029	0.025	0.005
266	Flat-Rolled Products of Stainless Steel	-	-	-	-	0.011
267	Flocking Cloth Materials	-	-	-	-	0.040
268	Flush Doors	1.707	1.611	1.687	2.668	2.258
269	Foam & Foam Products	22.537	20.165	2.022	15.700	36.890
270	Food Colours	1.279	0.353	0.373	0.134	0.456
271	Food Products	25.609	38.330	47.031	83.920	92.577
272	Footwear	62.817	68.856	92.546	57.167	48.490
273	Formaldehyde & Paraformaldehyde	17.494	1.895	1.173	3.760	3.520
274	Formica	3.278	4.747	5.929	2.952	3.071
275	Fructose Syrups	-	-	-	24.101	32.948
276	Fruit or Vegetable Juices	128.770	125.295	98.929	113.743	153.778
277	Fruit, Nuts, Peel of Fruit or Melon (Edible)	-	0.144	0.006	-	-
278	Fruits & Vegetables Preserved	0.040	0.101	0.137	0.019	0.044
279	Fuel Filters	0.896	0.076	-	-	-
280	Furniture (Plastic)	-	0.008	0.034	0.145	-
281	Furniture (Steel)	1.529	0.322	0.710	1.172	1.906
282	Furniture (Wooden)	1.159	2.188	2.300	6.327	28.653
283	G.I.Pipes	16.769	9.870	21.882	49.731	92.225
284	G.I.Wires	0.121	3.844	0.303	0.388	0.268
285	Gas Appliances (Heaters, Mentals, Geysers)	13.498	25.725	23.366	25.458	14.829
286	Gases & Acids	17.686	23.182	25.941	5.965	3.142
287	Gasoline Dispensing Pumps	2.289	2.384	3.884	2.011	1.179
288	Gelatins	1.347	1.591	4.428	11.563	1.582
289	Gem Clip Pins	0.242	0.224	0.261	0.390	0.137
290	Gents underpants & briefs of Cotton	-	-	-	-	0.114
291	Gents Vests etc. of Cotton	-	-	-	0.001	-
292	Geysers	0.168	-	-	-	-
293	Geysers (Electric)	-	0.420	0.100	-	-
294	Glass & Glasswares etc.	153.231	136.856	138.355	132.918	116.822

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
295	Glass Bangles	7.783	7.718	9.962	12.924	12.771
296	Glass Beads	-	-	0.098	0.136	0.633
297	Glass Bottle/Bulb Making Machinery	0.042	-	0.001	-	-
298	Glass Bottles	10.374	33.827	16.766	14.053	4.027
299	Glass Fibres & Articles	1.070	0.190	0.234	0.238	0.149
300	Glass inners of Vacuum Flasks	-	-	0.008	-	-
301	Glass Riffles	0.108	0.069	0.092	1.145	0.856
302	Glass Sheet (not Worked)	0.660	1.807	-2.906	9.374	3.592
303	Glass Sheet (Polished)	-	-	-	-	0.054
304	Glassware for Kitchen, office, Toilet etc.	0.146	-	0.001	0.978	1.743
305	Gloves, Mittens & Mitts Knitted	-	-	-	0.006	-
306	Glue & Synthetic Resines All Sorts	93.597	74.528	58.120	69.230	79.185
307	Glycerine	8.902	14.163	20.345	388.258	346.348
308	Goldi Locks	-	-	0.016	-	-
309	Granite	0.050	0.093	0.055	0.109	0.051
310	Granulated Slags	11.430	28.601	20.913	-	-
311	Grills/Netting/Fencing/Wire Gauzes	1.372	1.521	1.092	1.652	2.401
312	Grinding of Glass/Chemicals	-	-	-	-	0.020
313	Grinding Wheels Pedal or Hand Operated	1.233	1.459	2.180	0.995	0.112
314	Grinding Wheels without Framework	7.313	10.798	11.178	7.054	9.073
315	Guar Gums	15.572	19.213	26.375	61.523	20.065
316	Gum Tapes	0.023	0.059	0.056	0.013	0.135
317	Gypsum Powder	0.046	0.184	0.383	0.938	0.668
318	Hand Saw	1.829	4.761	5.083	-	-
319	Hard Boards	17.214	19.179	23.277	26.994	27.800
320	Hard Cokes	36.962	43.352	44.675	-	-
321	Hard Wastes	0.602	3.588	4.695	6.406	21.406
322	Harness Wire	1.161	-	-	-	-
323	Headgear & Parts	-	-	0.006	0.007	-
324	Heat Exchanger	0.116	0.024	0.651	-	-
325	Hena Mehandi	-	-	-	-	0.006
326	Hides & Skins	-	-	-	0.040	0.082
327	Hinges	-	0.019	0.256	0.126	0.174
328	HPVC Doors and Windows	-	-	-	-	0.052
329	Hydrochloric Acid	2.800	4.652	6.375	0.299	-
330	Hydrogen Gas	11.130	3.075	8.730	0.668	0.817
331	Hydrogen Peroxide	0.025	-	-	0.032	0.324
332	Ice Cream	78.857	117.321	196.015	180.311	166.579

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
333	Industrial Gloves	-	-	-	0.005	0.138
334	Industrial Instruments	-	-	-	-	0.018
335	Ingot, Aluminium	-	0.814	1.252	0.417	0.425
336	Ingot, Stainless Steel	1.056	2.614	5.290	3.487	4.787
337	Insecticides	-	0.191	-0.128	0.003	-
338	Interchangeable Tools for Hand Tools	-	-	-	0.094	0.258
339	Iron & Steel Products	1,096.412	674.068	1,122.522	1,189.327	1,004.630
340	Iron Nails	0.573	0.738	0.569	0.862	0.934
341	Iron or Steel Billets	0.003	107.323	1.511	3.649	3.809
342	Iron or Steel Ingots	3.884	4.140	8.465	28.369	24.711
343	Jams & Jellies	13.767	21.336	17.381	10.124	8.623
344	Jute Products	133.311	182.040	165.223	170.203	288.573
345	Knitted Garments	-	-	-	23.053	34.755
346	Knitted or Crocheted Fabrics	-	-	-	0.124	0.873
347	Knitting Yarn	0.033	0.052	0.333	6.121	10.327
348	Labels, Badges of Textile	0.038	0.020	0.069	0.196	3.095
349	Lac, Gums, Resins (Natural)	2.088	1.631	1.973	0.450	0.724
350	Laces & Braids	1.628	2.646	2.750	1.759	2.649
351	Ladies Nightdresses of Cotton	-	-	-	5.296	8.921
352	Laminated Board	0.014	0.231	2.759	1.172	0.422
353	Laminated Wood	-	-	-0.064	0.287	1.047
354	Lamination	-	0.056	0.584	0.705	0.422
355	Lamps & Light Fittings	-	-	0.224	1.325	5.489
356	Lathes, Numerically Controlled	-	0.143	0.161	0.014	-
357	Laundry Soap	-	-	-	5.016	24.259
358	Lead Oxide	-	0.027	0.018	-	-
359	Leather Articles	-	-	-	0.076	1.009
360	Leather Garments	-	-	0.001	0.005	0.028
361	Leather Tanned of Other Animals	-	-	-	0.367	8.589
362	Lift Components	-	0.023	0.075	0.054	0.052
363	Lime	0.393	0.376	0.249	0.285	0.693
364	Lime Waste	-	0.090	0.238	-	-
365	Linseed Oil	0.129	0.245	0.197	0.005	-
366	Liqueurs	2.359	-0.138	13.780	3.759	4.737
367	Liquid Glucose, Glucose	119.785	134.566	155.468	306.860	268.137
368	Locks of Base Metal	0.012	0.038	0.013	0.006	0.006
369	LPG Cylinders	0.591	1.667	0.198	0.519	1.026
370	Lubricating Oils & Oil Additives	904.201	665.225	584.005	471.052	504.045

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
371	Lubricating Preparations/ Anti Rust Oil	8.137	0.296	1.079	0.275	0.149
372	M.M.Yarn Hard Waste	-	0.021	-0.344	10.518	34.995
373	M.M.Yarn Soft Waste	-0.705	4.652	2.543	5.277	23.424
374	M.S. Product	201.179	550.481	358.431	255.041	337.179
375	M.S.Bars & Rods	0.034	1.097	0.409	1.298	8.370
376	M.S.Pipes	25.637	25.513	12.020	17.540	23.631
377	Mach. for Sugar Manuf. other than Crusher	-	0.060	0.284	1.359	0.438
378	Machine Parts, not Elsewhere Specified	-	1.294	1.337	3.709	0.301
379	Machinery for Bleaching, Washing, Drying	0.303	0.334	2.841	13.732	13.627
380	Machinery for Manuf. of Confectionery etc.	-	-	0.167	0.332	0.164
381	Machinery for Preparing Tanning	-	0.006	-	0.011	-
382	Machinery Parts & Agricultural Parts	-	0.003	0.003	4.209	5.284
383	Machinery Parts (Mechanical)	0.299	30.359	24.972	171.621	33.488
384	Macaroni	0.030	0.041	0.056	0.064	0.066
385	Maize Products	0.326	0.003	0.027	0.004	-
386	Maize Starches	88.214	105.441	120.831	62.203	40.110
387	Malt Extract	-	0.069	-	-	-
388	Man Made Fibres & Yarn	421.904	522.056	226.506	645.533	816.033
389	Mango Pulp	0.444	0.334	0.284	0.108	0.027
390	Marble Chips/Powder	-	-	-	-	0.114
391	Marble Tiles	10.280	15.867	18.915	21.023	31.249
392	Margarine	7.633	9.510	12.116	159.004	76.806
393	Match Boxes	0.766	12.002	18.238	23.952	14.391
394	Mathematical instruments	0.161	0.210	0.180	-	0.003
395	Mats & Rugs	-	-	-	0.037	0.013
396	Mattresses	0.005	-	-	-	-
397	Medical Diagnostic Kits	-	-	-	-	0.011
398	Medicines (Caps., injections, Syrups etc.)	-	-	-	9.821	1.790
399	Melamine	-	-	-	-	0.017
400	Metal Button	-	0.024	0.010	-	-
401	Metal Coating	-	0.246	0.125	-	-
402	Metal Containers	100.145	188.909	168.289	981.890	809.116
403	Metal Containers for Carriages	-	-	0.031	2.547	0.830
404	Metal Products Sheets	0.346	0.507	1.846	0.523	0.261
405	Metallised Products	1.595	3.231	1.852	4.258	3.021
406	Metallised Yarn	1.823	1.552	2.506	0.697	0.043

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
407	Mineral Water	2.593	4.215	4.227	6.501	8.046
408	Miscellaneous Chemical Products	-	0.193	0.056	0.006	0.161
409	Molasses	12.725	0.622	0.042	84.943	358.462
410	Monofilament Guts	0.465	0.419	0.130	0.238	0.673
411	Motor Cars	367.734	642.664	528.352	619.250	601.893
412	Motor Cars Seats	0.007	-	-	1.302	4.497
413	Motor Cycles	-	170.793	342.787	113.096	131.737
414	Moulds	0.101	0.074	0.184	0.820	0.984
415	Music instruments	-	-	0.005	0.002	-
416	Naphtha	1.840	4.013	7.297	-	-
417	Natural Polymers	-	-	-	-	0.023
418	Nitric Acid, Sulpho-Nitric Acid	0.023	0.018	0.046	0.005	0.002
419	Nylon Chips/Polyester Chips	7.194	22.390	2.858	1.772	-
420	Oil Cake	-	-	-	144.471	65.023
421	Oil Cookers & Pressure Stoves	0.066	0.236	0.011	0.588	0.014
422	Oil Cookers & Pressure Stoves of Copper	0.011	0.019	0.014	0.001	0.016
423	Oil Dirts	0.325	0.305	0.223	5.708	0.725
424	Oil Filters	3.364	0.190	-0.777	2.788	1.392
425	Opium	0.598	0.938	0.944	0.026	0.053
426	Optical Lenses (Mounted)	-	0.027	0.063	0.071	0.061
427	Optical Lenses (Unmounted)	-	-	-	-	0.004
428	Other Engines & Motors	-	36.026	46.338	12.000	4.600
429	Other Salts of inorganic Acids	-	-	-	25.200	17.602
430	Other Toys, Reduced Size/Recreation Model	-	0.292	0.006	0.255	0.958
431	Oxygen Gas	16.546	27.798	35.891	24.428	19.616
432	Package Type Watertube Boiler	-	-	-	0.246	-
433	Pads & Puffs (Cosmetic Use)	-	-	-	0.001	-
434	Paint & Varnishes	219.319	220.553	233.742	237.362	219.605
435	Paint Removers	0.026	0.017	0.024	-	-
436	Palm Oil	0.201	-	-	0.005	0.013
437	Paper	0.148	-	-	-	-
438	Paper & Paperboard	267.837	368.288	469.106	579.216	568.760
439	Paper & Paperboard Coated/Impregnated	0.006	-	0.003	0.045	0.013
440	Paper & Paperboard Converters	2.863	4.403	5.672	5.339	8.961
441	Paper Cones, Bobbins etc.	19.745	21.776	17.372	78.620	69.622
442	Paper Products	93.183	78.200	21.646	81.907	89.186
443	Paper Pulp/Waste & Scrap of Paper & P.Bd	0.853	1.485	1.365	-	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
444	Paper Roll/Sheet	0.568	2.127	0.909	1.008	0.526
445	Paper Sacks	58.008	67.788	18.189	123.509	96.694
446	Parts & Accessories of Meters	-	-	-	0.741	0.633
447	Parts of Arms and Ammunition	-	-	-	-	0.153
448	Parts of Balloons, Gliders, Aircrafts etc.	-	-	-	0.023	0.003
449	Parts of Electric Motor	-	-	-	-	0.002
450	Parts (Elec. Transformer, Static Converter)	-	-	-	0.192	0.031
451	Perfumery & Cosmetics	51.945	59.295	78.902	93.560	65.859
452	Pet Grease	5.973	19.428	29.958	25.817	16.514
453	Petroleum Oils & Lubricants (Nos)	10.832	6.991	4.352	0.488	0.181
454	Pharmaceutical Products	0.088	0.322	0.362	87.965	12.013
455	Phthalic Acid Esters	0.199	0.101	0.012	0.262	0.034
456	Photo Blanks	-	-	-	-	0.001
457	Photocopying Apparatus	-	-	-	-	1.420
458	Photographic Films in Rolls etc.	0.123	0.204	0.237	0.899	1.385
459	Photographic Plates or Films Developed	0.764	1.298	1.259	3.396	5.465
460	Pickle in Oil	0.151	0.567	1.139	20.287	24.765
461	Pickle in Vinegar	-	-	0.005	-	-
462	Pig Iron	122.159	9.489	65.470	-	0.522
463	Pile Fabrics	0.039	0.072	-	-	0.094
464	Pipe & Tube Fittings of Iron or Steel	0.060	0.482	0.240	4.404	1.108
465	Plain Shaft Bearings	-	-	-	0.251	0.338
466	Plaster of Paris	0.003	0.187	0.040	-	-
467	Plastic Crockery	7.392	9.484	6.437	6.949	8.635
468	Plastic in Primary form	-	-	-	-	0.003
469	Plastic Mats	0.194	0.110	0.039	0.131	0.028
470	Plastic Metal Film	2.016	5.299	2.641	0.685	0.738
471	Plastic Printing	1.384	0.824	0.931	0.968	1.345
472	Plastic Products (Others)	153.452	268.136	254.785	246.224	246.590
473	Plastic Re-Cycling	0.274	0.060	0.057	0.051	-
474	Plastic Ropes	0.624	1.145	0.465	0.095	0.317
475	Plastic Sheets & Other Articles	0.563	7.711	10.710	0.777	0.659
476	Plastic Shoes	-	0.011	0.010	11.465	16.427
477	Plastic Tabular Film	1.070	1.847	1.704	3.052	3.815
478	Plastic/Rubber Moulding	-	-	-	-	0.247
479	Plates, Sheets, Films etc. of Polyethylene	-	-	-	-	0.037
480	Plywood	11.894	9.805	12.352	20.489	25.314

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
481	POL Products	42.118	229.355	702.145	8.625	7.178
482	Polycarboxylic Acids	-	0.443	0.141	0.187	-
483	Polyester Filament Yarn	-	1.043	3.974	4.589	13.093
484	Polyester Staple Fibre	-	0.001	0.137	378.419	407.927
485	Polyester Yarn/Fibre	1.946	-	-	-	-
486	Polyester Zips	9.231	1.389	2.004	147.946	98.587
487	Polyethylene (Sp.Gravity less than 0.94)	0.020	0.034	0.074	0.111	0.297
488	Polyethylene Bags	33.492	28.193	20.205	56.238	88.624
489	Polypropylene Bags	51.663	55.066	22.762	30.609	49.529
490	Polystyrene	0.834	0.048	5.514	1.854	11.300
491	Polyvinyl Chloride	-	-	0.017	0.340	0.281
492	Polyvinyl Granules	-	1.663	0.415	0.940	1.435
493	Potassium (Other)	0.046	0.022	0.013	0.005	0.003
494	Potato Chips	3.607	0.613	6.226	-	1.174
495	Pottery	0.039	2.852	5.199	1.824	3.274
496	Poultry Feed	-	-	-	126.165	12.037
497	Poultry incubators & Brooders	-	-	-	4.520	2.058
498	Powder Coating (Plastic)	-	-	-	0.140	0.115
499	Power Looms (Grey/Ticken Cloth)	48.427	5.238	1.118	54.274	159.031
500	Power Transformers	-	52.683	81.197	5.445	3.776
501	Precious Stones	0.474	0.863	0.913	0.074	0.036
502	Prepared Additives for Mineral Oils	-	-	-	-	10.545
503	Prepared Pigments, Opacifiers & Colours	2.168	9.147	4.533	0.391	0.424
504	Preserved Food	9.260	2.151	0.376	0.402	0.062
505	Press Mud	1.683	0.244	0.021	0.001	-
506	Primary Cells & Batteries	12.874	11.172	12.336	20.035	20.613
507	Printed Circuits	-	-	-	2.222	0.824
508	Printing industries/Press	5.326	7.882	9.865	73.018	71.498
509	Printing inks	1.652	10.614	19.226	45.280	46.053
510	Process Oil	0.748	1.611	0.408	-	-
511	Processed Cotton Cloth	0.003	0.010	0.097	4.054	8.259
512	Processed Fabrics	495.549	730.512	651.920	377.844	777.261
513	Pumps for Liquids, Liquid Elevators	-	2.217	3.009	3.738	1.944
514	Putty, Resin Cements, Painter's Fillings	-	-	-	0.124	-
515	PVC and Allied Products	-	-	-	-	0.213
516	PVC Bottles	4.727	3.968	3.279	3.799	5.570
517	PVC Doors & Windows	0.165	0.267	0.294	0.050	-
518	PVC Pipes	23.369	24.297	14.141	21.179	20.549

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
519	PVC Tiles	-	-	0.016	-	-
520	Quartz and Quartzite	-	0.004	-	-	-
521	Quilt	0.010	0.111	0.217	0.071	0.115
522	Radio Sets	0.140	0.017	-	-	0.015
523	Railway Sleepers (Cross-Ties)	11.708	-	-	-	-
524	Railway Sleepers of Concrete	-	2.831	1.414	0.013	-
525	Railway Sleepers of Iron or Steel	-	4.482	2.456	4.612	5.708
526	RCC Pipes	6.553	7.362	8.011	3.983	5.773
527	Ready Made Garments	-	-	0.026	17.237	38.418
528	Refractory Cements, Mortars, Concrete etc.	0.001	0.055	4.508	0.739	-
529	Refractory Ceramic Goods (Crucibles etc.)	-	-	-	0.012	0.049
530	Refrigerator Parts	-	-	-	0.835	0.945
531	Refrigerators	347.479	318.865	244.591	160.683	151.755
532	Resin Material (Other)	28.613	34.462	29.701	23.784	16.049
533	Ribbons for Typewriters	-	0.006	0.227	0.033	0.042
534	Rice	-	0.010	0.008	0.005	0.116
535	Robin Softener Fabric Conditioner	-	0.020	0.025	-	-
536	Rock Salt/Sodium Chloride/Table Salt etc.	-	-	-	11.520	9.295
*537	Rolls for Rolling Mills	-	0.052	-	-	-
538	Rosins	1.447	0.021	0.052	0.039	0.771
539	Rough Board	0.013	0.608	0.587	-	0.686
540	Rubber Apparel	0.002	0.002	0.157	0.873	1.137
541	Rubber Compounds	-	-	-	0.054	0.279
542	Rubber Goods	24.685	30.450	41.475	160.064	207.143
543	Rubber Thread/Cord Tex. Covered (Elastic)	-	-	-	0.037	0.300
544	Sand (Silica Sand)	-	-	0.187	0.743	0.482
545	Sanitary Fittings	0.030	0.035	0.012	0.627	0.129
546	Sanitary Napkins	0.409	0.288	0.319	0.487	1.825
547	Sanitary Ware of Iron or Steel	0.092	0.264	0.312	0.034	0.088
548	Sanitary Ware of Plastic	0.126	-	-	-	-
549	Sanitary Wares of Ceramic	20.620	20.772	20.490	28.717	25.415
550	Saw Machine (Metal Working)	-	-	0.086	-	0.003
551	Saw Machine (Wood Working)	-	-	0.072	-	-
552	Scales	-0.174	1.800	1.789	2.376	1.817
553	Scraps	9.168	-	-	-	-
554	Scraps of Iron or Steel	25.284	40.932	57.790	175.218	340.395
555	Screw Jacks/Pully Tackle & Hoists	-	0.002	-	0.002	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
556	Screws, Bolts & Nuts of Iron or Steel	4.664	4.737	4.921	7.197	7.077
557	Second Hand Garments	-	-	-	-	0.020
558	Services on Board	11.129	1.081	-	0.116	-
559	Sewing Machines	-	16.224	23.655	15.682	2.581
560	Sewing Thread of Man Made Staple Fibre	3.356	0.437	0.911	2.252	17.987
561	Ships, Boats & Floating Structures	-	-	-	1.161	27.358
562	Ships, Boats, Barges for Persons/Goods	-	-	-	-	0.005
563	Shoe Uppers (Leather/Composition of Lthr)	-	-	0.012	5.057	2.607
564	Silk Yarn	-	-	-	-	0.138
565	Sisal Ropes	0.798	1.554	0.503	0.709	0.187
566	Slack Wax	5.462	2.151	0.059	-	-
567	Slag & Rock Wool & Similar Mineral Wool	4.386	0.062	0.646	1.608	1.952
568	Slide Fasteners	0.290	0.423	0.348	0.658	0.602
569	Slitting of Plastic Rolls into Size	2.126	4.690	1.745	1.520	0.731
570	Snapies	0.450	0.515	0.632	1.010	-
571	Soap Stocks	20.243	3.677	6.840	52.893	35.199
572	Socks	-	-	-	0.235	0.005
573	Soda Ash	209.717	225.993	278.975	283.587	298.219
574	Sodium Hypochlorite	8.228	10.488	15.895	1.479	-
575	Sodium Silicate	23.155	23.338	27.687	23.141	19.228
576	Sodium Sulphide	3.275	8.275	7.958	3.959	1.854
577	Sound Amplifier Sets	0.005	-	-	-	-
578	Sparking Plugs	0.229	-	-	0.139	0.255
579	Speaker Parts	1.289	0.071	0.463	0.394	0.459
580	Speakers Parts, Aerials, Aerial Reflectors	0.181	-	-	-	-
581	Special Purpose Vehicles (Cranes etc)	13.603	-	-	-	-
582	Spectacle Frames	0.187	0.180	0.102	0.294	0.211
583	Spices	7.803	8.054	10.025	111.367	37.569
584	Spinning Machines Textile	-	0.301	0.260	0.412	0.200
585	Spirits	4.657	2.983	9.988	7.651	46.811
586	Splints	-	0.339	0.060	-	-
587	Sports Footwear/Canvas Shoes etc	-	-	-	-	0.163
588	Sports Goods	-	-	0.385	0.068	1.108
589	Spring Mattresses	0.380	0.264	0.261	0.215	0.142
590	Springs & Leaves of Iron & Steel	-	-	-	-	0.002
591	Stainless Steel Utencils	0.260	0.480	1.365	0.017	0.722

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
592	Staple Pins	0.054	0.023	0.159	0.276	0.233
593	Stationery	0.191	0.106	0.052	6.540	6.657
594	Stearic Acid	6.667	-	2.207	-	-
595	Steel Fixtures	-	14.052	2.760	3.469	0.490
596	Steel Pipes	42.383	43.434	26.103	52.158	24.020
597	Steel Poles	-0.064	1.488	0.001	-	-
598	Steel Safe	-	1.922	1.641	0.297	-
599	Steel Slabs	-	-	1.470	0.256	0.308
600	Steel Structures	-	1.676	7.108	8.753	13.948
601	Steel Wire Stranded	8.198	11.267	16.915	1.960	1.018
602	Steel Wires	25.299	41.004	48.560	19.782	16.930
603	Steel Wools	0.902	0.951	0.531	0.762	0.588
604	Stencils	0.061	0.133	0.295	-	-
605	Sticker Labels	-	-	0.004	0.777	0.808
606	Stone Articles	0.002	0.056	0.043	0.088	0.374
607	Stone Crusher	-	-	-	-	0.939
608	Stone Powder	11.697	7.186	13.227	12.718	7.468
609	Storage Batteries	164.724	174.014	197.335	149.721	113.083
610	Storage Tanks of Iron or Steel	0.774	6.641	2.341	7.097	10.613
611	Stoves for Gas/Other Fuels	-	-	0.004	0.039	0.039
612	Straw Board	7.939	17.708	18.670	14.546	8.741
613	Sugar	-	-	-	1.085	120.396
614	Suitcases, Trunks, Brief Cases etc.	0.339	0.858	3.752	3.956	4.627
615	Sulphate/Clay/Gypsum	0.891	3.508	2.161	0.143	0.636
616	Sulphur	10.066	11.044	16.247	10.783	9.838
617	Sulphonic Acid	0.851	-	-	-	-
618	Sulphuric Acid	14.890	8.752	12.262	21.398	20.550
619	Surfacing of Chip Boards	-	1.531	1.242	0.059	0.053
620	Surfacing Preparations	0.556	-	-	-	-
621	Surgical Gloves	-	-	-	0.071	0.188
622	Surgical instruments & Appliances	-	-	-	0.753	3.197
623	Sweetened Supari	4.049	7.289	9.480	11.638	17.152
624	Sweetex	1.321	7.460	4.687	8.009	4.388
625	Sweets	1.595	3.142	6.153	22.110	11.216
626	Switch Gear.	3.562	24.582	29.843	0.186	-
627	Switches, Relays, Fuses etc.	-	2.584	0.017	0.931	4.024
628	Synthetic Filament Yarn	5.020	7.806	0.669	2.409	3.205
629	Synthetic organic Dyes	0.033	0.935	0.957	5.080	5.470
630	Syrups & Squashes	73.118	56.922	41.138	99.862	112.812

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
631	Table & Kitchen Ware, Household Articles	14.464	-	-	-	-
632	Table, Kitchen Ware of Aluminium	1.435	13.846	4.023	6.329	6.843
633	Table, Kitchen Ware of Copper	0.006	-	0.001	-	-
634	Table, Kitchen Ware of Plastic	1.887	5.124	0.074	0.066	0.030
635	Tableware, Kitchen Ware of Wood	-	6.603	20.505	22.284	0.124
636	Tanned Leather of Sheep/LambSkin	-	-	-	5.584	0.961
637	Tanning Subs. Based on Chromium Sulphate	-	-	-	-	4.812
638	Tape Recorders	3.664	0.189	5.120	6.816	5.745
639	Tea	-	-	-	57.106	51.228
640	Telephone Parts	-	75.968	204.376	93.289	124.374
641	Telephone Sets	-	51.698	0.049	0.465	3.038
642	Telephone Sets and Parts	5.705	-	-	-	-
643	Television Cameras	-	0.025	0.104	-	-
644	Television Parts, of Plastic	0.002	0.167	0.182	0.613	2.679
645	Television Sets	159.977	157.110	126.840	189.229	192.138
646	Tent & Tarpauline	3.056	0.566	8.783	13.492	3.553
647	Terry Fabrics	-	0.097	0.008	3.656	11.809
648	Textile Fabrics Otherwise Impregnated	-	-	2.066	0.942	7.662
649	Textured Yarn	-	-	-	10.931	9.068
650	Therma State	0.001	-	-	-	-
651	Thermo Pack	0.020	0.029	0.118	0.437	0.968
652	Thermosole Goods	0.188	0.410	0.255	0.202	0.167
653	Thermostats	-	-	0.058	0.099	0.168
654	Timber Wood	0.038	0.006	-	0.104	18.393
655	Time Recording Apparatus	0.040	-	-	-	-
656	Time Switches	0.012	0.020	0.002	-	-
657	Tin & Its Articles	0.008	0.002	-	0.002	0.005
658	Tin Cuttings	3.655	3.416	5.885	0.335	0.670
659	Tin Plate of Iron or Steel	0.301	0.003	0.103	0.471	0.575
660	Tin Sheet Printing	0.579	0.624	1.611	0.641	0.670
661	Tins/Tin Containers	0.370	0.815	0.421	2.998	6.246
662	Tissue Papers	4.022	18.607	24.387	1.329	0.742
663	Tobacco Extracts & Essences	0.004	9.527	14.490	1.825	0.017
664	Toilet Soap	173.772	257.902	244.123	53.567	73.058
665	Tomato Ketchup	3.616	4.641	4.905	-	-
666	Tonga Parts	-	-	-	0.001	0.051
667	Tools & Implements	-	0.026	0.021	0.024	0.025
668	Tooth Picks	0.082	0.218	0.167	0.334	0.175

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
669	Tooth Powder	0.272	7.179	8.719	10.204	7.002
670	Toothpaste	32.644	17.900	22.240	9.690	7.680
671	Toothpaste/Toothpowder	-	9.403	9.216	4.002	0.724
672	Torches	-	-	0.026	0.023	-
673	Towels & Bathrobes	-	-	-	0.005	0.570
674	Toys (Stuffed)	-	0.274	0.423	0.069	0.139
675	Tracing Paper	-	-	-	-	0.038
676	Tractor Parts	-	-	0.001	0.587	0.851
677	Traffic Control Equipment	-	-	-	-	0.006
678	Transformers (not Ballast/Liq.Dielectric)	-	-	0.017	-	-
679	Transmission Equipment	-	-	0.684	-	0.009
680	Turpentine Oil	-	-	-	0.129	0.081
681	TV Teletex Decoder	-	-	0.009	0.120	0.044
682	Typewriter Ribbons, ink Pads	0.013	-	-	-	-
683	Typewriters (Electric & Non-Electric)	0.962	0.070	0.094	0.008	0.080
684	Tyre inflators	-	0.025	-	-	-
685	Tyres & Tubes	65.158	105.288	140.164	102.899	92.025
686	Tyres & Tubes (Bicycles)	-	13.461	28.559	4.111	6.085
687	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	1.670	19.239	-	1.095
688	Tyres Retreading	-	0.034	0.073	0.001	-
689	Un-interruptable Power Supply	-	-	-	0.023	0.050
690	Urea formaldehyde	4.172	15.585	15.242	2.958	0.723
691	Utencils of Iron	0.162	-	-	-	-
692	Vacuum Cleaners	0.028	0.130	-	-	0.003
693	Vacuum Flasks	0.838	-	0.022	0.113	0.078
694	Varnishes & Lacquers, Distempers etc.	0.011	2.077	6.836	12.631	12.503
695	Vegetable Oil	0.086	0.377	-	0.157	1.061
696	Vegetable Ghee	-	-	-	-	0.310
697	Vegetable Oils other than Edible Oil	0.235	-	0.004	2.376	1.437
698	Vegetable Product	0.002	-	-	-	-
699	Vehicles (Others)	-	61.399	41.102	-	-
700	Velvet	0.438	2.411	2.474	0.137	0.188
701	Veneer	0.657	4.437	4.720	0.648	0.412
702	Veterinary Medicines	-	-	-	0.967	-
703	Video Cameras/VCR/VCP	-0.093	0.035	0.153	0.466	4.210
704	Vinegar	1.183	0.547	0.496	-	-
705	Vulcanised Rubber Thread and Cord	-	-	1.374	2.932	2.830
706	Wadding	1.165	2.934	4.521	1.320	1.901

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
707	Washing Machine Parts, of Plastic	0.009	0.003	10.563	2.075	0.682
708	Washing Machines	4.851	6.993	12.424	34.368	41.463
709	Waste & Scrap of Copper	-	0.025	0.017	-	-
710	Waste & Scrap of Plastic	-	0.074	0.012	-	0.014
711	Watches and Clocks	-	0.039	0.369	0.025	0.010
712	Water Bowzer	0.035	-	-	-	-
713	Water Coolers (Plastic)	-	-	0.028	0.010	0.009
714	Water Filters	-	-	-	0.044	0.087
715	Water Meters, Electric or Gas Meters	135.481	161.148	211.047	98.956	37.016
716	Water Proof Canvas Flocking Cloth	-	-	-	-	0.024
717	Water Proofing Compounds	1.211	1.035	1.738	1.518	1.383
718	Water Pumps	-	27.492	27.890	38.765	23.009
719	Wax	0.153	2.053	3.128	2.141	1.494
720	Wax Papers, Gummed Tape, Filter Paper	0.526	0.107	0.039	0.043	0.352
721	Weaving Machines (Power Looms)	-	0.123	0.071	1.482	2.712
722	Welding Fluxes/Electrodes	40.296	44.038	34.214	65.593	70.530
723	Wheat Straw	-	2.425	0.010	-	-
724	Wheat/Meslin Flour	-	-	-	-	0.192
725	Wire Netting Looms	0.351	0.958	2.701	1.544	2.332
726	Wireless Receiving Sets	0.507	0.024	-	0.052	-
727	Wires & Cables	305.224	351.592	408.829	209.925	92.975
728	Wood Free Writing Paper	109.063	185.511	161.797	159.222	73.584
729	Wood in the Rough	0.465	-	0.349	-	-
730	Wood Log	-	-	-	-	0.006
731	Wood Penal	0.197	0.135	0.051	0.208	0.053
732	Wooden, Metal and Plastic Furniture	0.415	-	-	-	-
733	Woollen Yarn	2.388	2.985	1.447	13.420	21.585
734	Woollen Fabrics	5.295	-	-	-	-
735	Woven Fabrics of Synthetic Filament Yarn	1.364	0.344	0.141	0.035	0.067
736	Woven Fabrics of Synthetic Staple Fibre	0.156	1.044	-	-	0.007
737	Woven Fabrics of Wool/Fine Animal Hair	42.014	17.773	12.581	13.934	18.500
738	Wrappers	15.689	0.067	-	0.034	-
739	X-Ray Machines	1.006	1.047	0.376	-	-
740	Yeast	0.836	-	3.730	-	0.019
741	Yogurt (Raita)	-	0.290	0.416	-	-
742	Zari	0.764	0.591	0.236	0.816	0.956
743	Zinc Articles (Other)	0.026	0.105	0.012	0.003	-

## ALL PAKISTAN

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
744	Zinc Drops	-	-	1.913	-	-
745	Zinc Oxide	0.479	0.386	0.466	0.993	0.946
746	Zinc Slug	2.374	1.136	0.307	0.020	-
747	Zinc Sulphate	0.454	0.148	0.157	-	-
748	_2% on Behalf of Retailers	15.068	-	-	-	-
749	_Additional Tax	20.028	7.001	8.871	0.139	-
750	_Arrears Recovered	432.962	261.152	329.215	96.094	1,146.504
751	_Commercial Importers	-	-	-20.267	152.656	301.341
752	_Fixed Tax at Source @ 2%	8.752	-	-	-	-
753	_Miscellaneous Collections	9.292	5.118	42.958	600.987	2,044.900
754	_Turnover Tax Payers	-	-	-	-	7.128
<b>Grand_Total</b>		<b>16,074.917</b>	<b>20,314.147</b>	<b>21,750.646</b>	<b>34,071.200</b>	<b>37,794.900</b>
<b>Refund Amount</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>14,292.200</b>	<b>13,557.300</b>
<b>Net Receipts</b>		<b>16,074.917</b>	<b>20,314.147</b>	<b>21,750.646</b>	<b>19,779.000</b>	<b>24,237.600</b>

**TABLE-33.1**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

S. No.	Commodity	(Rs. in Million)				
		1993-94	1994-95	1995-96	1996-97	1997-98
1	Abrasive Powder	-	0.842	0.990	2.539	2.970
2	Absorbent Cotton	-	-	0.444	0.262	0.240
3	Account Books & Registers	0.342	0.102	-0.273	0.472	2.527
4	Acetate Yarn	12.215	-	-	-	-
5	Acid Oil	2.543	4.215	4.998	5.761	15.463
6	Acid (Others)	0.187	0.212	0.290	-	1.942
7	Adhesive/Adhesive Tapes	0.032	-	0.583	0.639	3.527
8	Aerated Waters/Beverages	0.005	102.757	90.584	169.280	166.607
9	Aerials & Antennas	0.010	0.057	0.135	-	-
10	Agarbatti	0.912	1.464	2.004	2.389	3.390
11	Agricultural Sprayers	-	0.037	-	-	-
12	Agricultural Tractors	-	-	-	0.035	-
13	Air Compressor Fan etc	-	0.190	-	-	0.409
14	Air Conditioner Parts, of Plastic	-	0.037	0.047	0.962	0.080
15	Air Conditioners	16.233	18.550	17.128	45.990	39.550
16	Air Filter	2.043	0.245	0.073	-	-
17	Aluminium Containers, Drums, Cans, Boxes	-	-	0.010	0.171	0.252
18	Aluminium Doors & Windows	-0.300	0.191	0.352	0.590	0.536
19	Aluminium Foil	0.355	0.791	13.363	0.447	1.025
20	Aluminium Goods	8.957	10.841	13.187	11.540	8.020
21	Aluminium Plates, Sheets & Strips	-	0.150	-	-	0.387
22	Aluminium Rods	3.698	2.113	1.849	-	-
23	Aluminium Sulphate	-	0.277	0.552	-	-
24	Ammonia Gas	-0.727	1.772	1.700	-	-
25	Anodized Products	0.813	0.769	0.794	3.939	3.190
26	Anti-Freezing Preparations	0.100	0.085	0.231	0.390	-
27	Arms & Ammunition	14.483	13.246	4.418	2.061	0.417
28	Articles of Cloth. Accessories of Leather	-	-	-	6.054	27.271
29	Articles of Silver	-	-	-	0.105	0.031
30	Artificial Leather & Rexine	2.190	3.058	2.976	1.983	2.928
31	Artificial Marble Slab	-0.130	-	0.010	0.199	0.232
32	Asbestos Products	10.755	34.561	34.998	45.919	54.660
33	Asphalt	97.306	70.966	4.610	34.784	34.698

## Karachi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
34	Assembling of Boiler	-	-	-	-	0.034
35	Assembling of Motor Vehicle	58.938	-	-	-	-
36	Assembling of Motor Vehicles (Carriers)	-	19.477	30.882	54.263	44.463
37	Assembling of Motor Vehicles (Passenger)	-	76.226	123.461	10.535	32.183
38	Auto Parts	61.036	22.256	67.073	347.115	324.171
39	Autocycles including Rickshaw	0.726	0.415	1.360	3.054	4.768
40	Baby Foods (Farlac/Farex etc)	7.531	6.405	14.522	5.294	-
41	Bailing Hoops	1.983	2.464	0.998	-	-
42	Ball Point Pens	-	-	-	0.273	0.989
43	Ballast Chokes	0.610	0.138	0.735	0.043	0.007
44	Barbed Wire	0.024	-	-	-	-
45	Bed Spreads	-	-	0.205	0.017	0.522
46	Bed, Table, Kitchen, Toilet Linen	-	-	0.036	-	0.162
47	Benzene	15.570	-	-	-	-
48	Benzole, Tolule & Xylole	8.170	6.533	14.717	9.632	13.402
49	Betel Leave	-	-	-	-	0.020
50	Bicycle Chains	-	0.112	0.018	-	-
51	Bicycles & Other Cycles Not Motorised	-	1.074	2.497	1.303	1.384
52	Biscuits	38.977	58.954	63.105	55.505	49.287
53	Blades for Saws of all kind	-	-	0.409	-	-
54	Blades (Safety)	-	-	-	1.965	10.848
55	Blanket Synthetic	10.494	11.844	8.863	12.152	16.553
56	Blanket Woollen	0.776	0.875	2.206	10.484	8.435
57	Bleaching Liquid	-	0.295	0.110	0.716	1.753
58	Bolts & Nuts of Nickel	0.009	0.029	-	-	-
59	Bowl Clean	0.112	0.017	0.041	-	-
60	Brake Fluids	1.289	1.321	1.208	6.023	7.339
61	Brass Water Sanitary Fittings	0.010	0.032	0.051	0.481	0.552
62	Brass Wires	0.236	0.033	-	-	-
63	Bricks, Blocks, Tiles of Refractory Nature	0.029	13.643	33.588	12.161	1.964
64	Brushwares	1.836	5.262	5.165	11.437	12.949
65	Buckles	0.025	-	-	-	-
66	Buckrams	-	-	-	0.217	0.337
67	Building Components	-	0.319	0.242	0.523	0.347
68	Buildings (Pre-Fabricated)	-	-	-	-	0.005
69	Bungs	0.703	1.468	1.638	0.533	0.099
70	Bus, Tractor, Truck Bodies	30.100	54.459	26.787	133.553	85.225

## Karachi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Buttons	1.079	4.990	5.136	2.924	3.611
72	Cal. Paper and P.Board Calendar Blocks	1.156	-	-	-	-
73	Calendar of Paper & Paperboard	-	0.641	0.646	0.049	0.327
74	Calcium Carbide	-0.245	-	-	-	-
75	Carbon Black	7.343	15.772	12.061	10.311	5.393
76	Carbon Brushes	-	-	0.418	0.878	0.449
77	Carbon Dioxide Gas (CO2)	0.265	0.283	0.332	1.873	2.576
78	Carbon Oil	4.252	0.878	0.010	-	-
79	Carbon Paper	-	0.258	0.551	2.669	2.185
80	Carpet Underlay	-	0.028	0.420	-	-
81	Carpets Synthetic (Machine Made)	17.888	14.275	7.952	2.782	1.435
82	Carpets Tufted (Hand Knitted)	-0.068	-	0.506	1.936	1.332
83	Carpets Woollen (Machine Made)	1.789	2.159	4.397	2.817	2.870
84	Cassettes Recorded (Audio/Video)	28.023	19.673	6.786	9.767	8.756
85	Cassettes Unrecorded (Audio)	3.080	11.817	8.165	6.262	9.173
86	Cassettes Unrecorded (Video)	2.133	9.427	1.322	0.516	0.912
87	Cast Iron Elbows, Tank Covers & Fittings	1.048	-	-	-	-
88	Casting Machine/Metal Foundry	0.322	0.168	0.168	11.862	0.756
89	Castor Oil Seeds	-	-	-	0.296	0.320
90	Cement	328.453	409.717	330.653	324.294	3.617
91	Cement Construction Blocks	1.075	0.933	0.525	0.276	0.432
92	Centrifugal Pumps	-	0.071	0.772	1.308	0.899
93	Ceramic Tiles	54.949	72.719	81.056	98.213	72.720
94	Chemicals inorganic/industrial Gases	42.802	48.896	59.662	100.886	80.024
95	Chemicals organic	0.405	2.132	2.525	20.010	117.366
96	Chip Board	9.954	8.497	9.000	14.546	14.807
97	Cigarettes	186.522	229.339	241.362	305.835	261.610
98	Cigarette Filter Rods	0.443	2.063	1.847	2.984	2.702
99	Circuit Breaker, Electrical	-0.010	-	0.119	13.160	0.001
100	Clocks With Watch Movements	-	0.460	0.264	0.310	0.131
101	Coal Tar	4.014	1.187	4.977	-	-
102	Coat Hangers Iron or Steel	-	-	0.039	1.019	0.821
103	Colouring Material (Other)	0.005	-	-	0.001	-
104	Computer Casing	-	-	-	-	0.020
105	Computer Parts	-	-	-	-	0.018
106	Computer Stationery	1.713	3.257	3.275	1.872	4.026
107	Confectionery & Bakery Products	22.564	19.159	21.929	20.809	27.734
108	Convertor Paper Cheese	-	-	0.076	1.777	0.297

## Karachi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
109	Conveyors (Other)	0.003	-	0.041	-	0.104
110	Cooking Range (Gas)	-	-	-	0.230	0.101
111	Copper Rods	-	-	5.936	6.572	1.317
112	Copper Strips	-	-	-	0.182	0.106
113	Corn Oil	-	-	-	-	0.008
114	Corrugated & Solid Boards	0.047	1.459	1.533	0.651	0.971
115	Corrugated Packages, Cartons, Boxes etc	0.550	2.068	2.833	9.112	12.198
116	Cotton Carded or Combed	-	-	-	-	0.703
117	Cotton Dyeing	-	-	-	36.646	44.623
118	Cotton Fabrics	-	-	-	2.971	4.123
119	Cotton Linters	-	-	-	0.014	0.003
120	Cotton not Carded or Combed	-	-	-	0.037	0.075
121	Cotton Seed Oil	-	-	-	0.005	0.064
122	Cotton Sewing Thread	1.419	6.921	7.340	32.925	29.070
123	Cotton Yarn	11.015	11.151	5.647	257.239	586.486
124	Creams & Polishes for Footwear	18.208	22.588	23.739	45.775	84.130
125	Crockery (Ceramics)	0.742	0.801	-	-	-
126	Crown Corks	5.118	8.759	11.355	5.692	9.399
127	Custard Powder	-	-	0.004	-	-
128	Cutlery	-	-	0.005	0.028	0.035
129	Deep Freezers	2.675	24.918	30.308	23.912	23.297
130	Deep Fryers	0.044	-	-	-	-
131	Denim Fabrics	-	-	-	1.679	12.606
132	Detergents	49.978	58.224	61.631	17.519	9.963
133	Diaries	0.018	1.370	0.231	0.430	0.479
134	Diesel/Semi Diesel Engines	-	-	-	3.489	1.498
135	Digital Switching System	-	0.943	0.915	0.592	0.379
136	Dish Antenna	0.203	0.260	0.017	0.536	0.046
137	Drain Opener	0.032	0.178	0.158	0.022	0.005
138	Drawn Wire	0.098	0.173	0.164	-	-
139	Dyeing Extracts	-	-	0.148	2.432	5.245
140	Dyeing of Hosiery Cloth	-	-	0.004	3.070	7.668
141	Dyes & Colours	0.004	0.084	0.931	8.709	15.348
142	Earth Colours	0.003	-	-	-	-
143	Elec Generating Sets & Rotary Converters	-	-	-	0.002	-
144	Electric Bulbs & Tubes	-	70.195	65.895	16.171	0.459
145	Electric Coffee & Tea Kettles	-	-	-	-	0.005
146	Electric Fans	0.827	3.064	2.259	2.636	3.425

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
147	Electric Food Choppers	-	-	0.015	0.363	-
148	Electric Lighting & Signalling Eqpt	-	-	0.050	0.617	0.751
149	Electric Motors	-	17.853	22.038	4.848	0.129
150	Electric Toasters	-	0.012	-	-	-
151	Electric Water Coolers	4.458	2.985	3.658	0.184	0.155
152	Electric Welding Wires, Rods, Electrodes	1.089	4.080	19.240	8.909	10.072
153	Electrical Board	0.022	0.041	0.060	-	-
154	Electrical Goods & Parts (Nos)	87.297	158.527	133.012	76.271	84.968
155	Electro Plating	-	-	-	1.377	0.814
156	Embroidery	0.022	0.054	0.275	0.924	1.660
157	Enamelled Copper Wire	-	-	0.126	0.605	0.177
158	Envelopes	-	-	-	0.021	0.029
159	Essences/Essential Oils	3.066	5.579	7.090	6.690	6.451
160	Expanded Metal of Iron or Steel	-	-	-	0.046	0.068
161	Fabric Boards	0.162	0.153	0.008	-	-
162	Fabrications	2.138	0.655	3.367	15.437	4.378
163	Felt, Whether or not Impregnated	-	0.206	0.074	0.117	-
164	Fibre Glass	0.098	0.220	0.084	0.016	0.190
165	Finishing Material for Leather industry	-	0.019	0.180	1.400	-
166	Fire Fighting Instruments	-0.097	0.440	0.023	-	-
167	Flush Doors	0.590	0.360	0.645	1.915	1.502
168	Foam & Foam Products	9.832	10.373	-0.208	3.799	16.352
169	Food Colours	1.142	0.012	0.025	-	-
170	Food Products	19.181	23.833	30.523	31.525	26.162
171	Footwear	3.965	3.899	7.996	23.490	19.440
172	Formaldehyde & Paraformaldehyde	0.191	0.665	0.364	3.294	3.095
173	Formica	0.118	1.777	1.426	1.671	1.745
174	Fructose Syrups	-	-	-	24.101	32.948
175	Fruit or Vegetable Juices	3.863	6.737	3.332	6.990	17.512
176	Fruits & Vegetables Preserved	0.030	-	-	-	-
177	Fuel Filters	0.639	0.076	-	-	-
178	Furniture (Plastic)	-	-	0.005	-	-
179	Furniture (Steel)	0.270	0.004	0.096	0.071	0.195
180	Furniture (Wooden)	0.078	0.514	0.498	0.976	13.881
181	G.I.Pipes	14.885	7.930	21.071	27.408	65.107
182	G.I.Wires	0.059	0.015	0.015	0.196	0.056
183	Gas Appliances (Heaters, Mentals, Geysers)	11.368	20.918	20.093	18.228	7.633
184	Gem Clip Pins	0.242	0.224	0.261	0.390	0.137

## Karachi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
185	Gents Underpants & Briefs of Cotton	-	-	-	-	0.114
186	Geysers	0.004	-	-	-	-
187	Geysers (Electric)	-	0.387	-	-	-
188	Glass & Glasswares etc	13.448	16.622	15.070	11.875	9.824
189	Glass Bottles	0.722	0.042	1.209	2.248	0.260
190	Glass Fibres & Articles	0.458	-	0.007	-	-
191	Glass Sheet (Not Worked)	-	-	-4.261	9.202	3.566
192	Glass Sheet (Polished)	-	-	-	-	0.054
193	Glassware for Kitchen, office, Toilet etc	0.134	-	-	0.012	0.563
194	Gloves, Mittens & Mitts Knitted	-	-	-	0.006	-
195	Glue & Synthetic Resines All Sorts	65.502	55.801	40.210	45.300	50.553
196	Glycerine	3.249	3.455	3.998	2.812	9.190
197	Goldi Locks	-	-	0.016	-	-
198	Granulated Slags	11.430	28.601	20.913	-	-
199	Grills/Netting/Fencing/Wire Gauzes	0.085	-	-	0.016	0.027
200	Grinding Wheels without Framework	7.024	9.788	10.454	6.722	7.634
201	Guar Gums	12.951	16.157	22.691	61.096	20.065
202	Gum Tapes	-	-	0.005	-	0.126
203	Hand Saw	1.829	4.759	5.083	-	-
204	Hard Boards	6.506	6.033	6.313	7.708	12.067
205	Hard Cokes	36.854	43.352	44.675	-	-
206	Hard Wastes	-	0.895	0.927	0.483	6.147
207	Harness Wire	1.161	-	-	-	-
208	Heat Exchanger	0.116	0.024	0.651	-	-
209	Hena Mehandi	-	-	-	-	0.006
210	Hydrogen Gas	9.871	2.125	4.088	0.344	0.745
211	Ice Cream	25.140	33.988	45.505	47.098	30.879
212	Industrial Gloves	-	-	-	-	0.122
213	Insecticides	-	0.191	-0.128	0.003	-
214	Interchangeable Tools for Hand Tools	-	-	-	0.094	0.227
215	Iron & Steel Products	1,027.515	648.839	1,115.974	1,181.269	997.700
216	Iron Nails	-	0.059	0.140	-	-
217	Iron or Steel Billets	0.003	105.702	0.050	0.641	1.177
218	Jams & Jellies	2.933	3.081	2.952	5.747	6.039
219	Jute Products	20.233	25.479	6.737	2.691	15.567
220	Knitted Garments	-	-	-	22.830	34.586
221	Knitting Yarn	-	-	-	1.098	2.505
222	Labels, Badges of Textile	0.004	0.020	0.017	0.144	2.707

## Karachi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
223	Laces & Braids	1.628	2.646	2.737	1.744	2.616
224	Ladies Night-dresses of Cotton	-	-	-	5.296	8.921
225	Laminated Wood	-	-	-0.064	0.287	1.028
226	Lamps & Light Fittings	-	-	-	-	0.012
227	Laundry Soap	-	-	-	3.789	21.803
228	Lead Oxide	-	0.027	0.018	-	-
229	Leather Tanned of Other Animals	-	-	-	-	6.535
230	Lift Components	-	0.023	0.066	0.054	0.052
231	Lime	0.046	0.037	-	-	-
232	Lime Waste	-	0.090	0.238	-	-
233	Linseed Oil	0.129	0.245	0.197	0.005	-
234	Liqueurs	-	-	0.913	2.293	2.244
235	Liquid Glucose, Glucose	0.017	-	-	-	-
236	LPG Cylinders	-	0.221	-	0.424	0.224
237	Lubricating Oils & Oil Additives	800.147	548.526	393.925	343.753	395.834
238	Lubricating Preparations/ Anti Rust Oil	-	-	1.006	0.194	0.074
239	M.M.Yarn Hard Waste	-	0.021	-0.344	10.518	34.923
240	M.M.Yarn Soft Waste	-0.742	4.493	1.600	-	-
241	M.S. Product	129.063	427.495	145.777	135.890	240.931
242	M.S.Bars & Rods	-	1.097	-	0.049	2.011
243	M.S.Pipes	-	1.137	0.538	0.005	0.056
244	Mach. for Sugar Manuf. other than Crusher	-	0.060	-	-	-
245	Machine Parts, Not Elsewhere Specified	-	-	0.059	1.430	0.158
246	Machinery for Bleaching, Washing, Drying	-	-	-	0.424	0.378
247	Machinery Parts (Mechanical)	0.108	2.391	3.066	3.045	3.817
248	Macaroni	0.030	0.041	0.056	0.064	0.066
249	Man Made Fibres & Yarn	66.039	76.652	6.979	31.762	73.526
250	Marble Tiles	3.928	5.425	6.690	7.475	9.933
251	Margarine	7.633	9.510	12.116	159.004	76.806
252	Match Boxes	0.013	1.744	3.455	-	-
253	Mathematical instruments	0.161	0.210	0.180	-	0.003
254	Mats & Rugs	-	-	-	0.037	0.013
255	Medicines (Caps., injections, Syrups etc)	-	-	-	9.149	1.785
256	Metal Button	-	0.024	0.010	-	-
257	Metal Coating	-	0.246	0.125	-	-
258	Metal Containers	52.714	130.737	128.283	917.016	765.373
259	Metal Containers for Carriages	-	-	0.031	2.547	0.830

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
260	Metal Products Sheets	0.346	0.507	0.717	0.434	0.221
261	Metallised Products	-	-	0.008	0.148	0.135
262	Metallised Yarn	1.823	1.552	2.506	0.069	-
263	Mineral Water	2.593	4.209	4.205	6.156	7.861
264	Motor Cars	367.734	547.937	398.031	529.800	524.365
265	Motor Cars Seats	-	-	-	-	3.032
266	Motor Cycles	-	92.071	141.821	15.653	17.488
267	Moulds	-	-	0.043	0.320	0.277
268	Naphtha	1.840	4.013	7.297	-	-
269	Natural Polymers	-	-	-	-	0.023
270	Nitric Acid, Sulpho-Nitric Acid	-	-	0.009	-	-
271	Nylon Chips/Polyester Chips	-	-	0.011	1.772	-
272	Oil Cookers & Pressure Stoves	-	-	-	0.454	-
273	Oil Dirts	0.324	0.305	0.223	0.246	0.441
274	Oil Filters	1.441	0.149	-0.777	2.788	1.392
275	Optical Lenses (Mounted)	-	0.027	0.063	0.071	0.061
276	Other Salts of inorganic Acids	-	-	-	0.347	0.092
277	Other Toys, Reduced Size/Recreation Model	-	0.292	0.006	0.255	0.958
278	Oxygen Gas	6.217	16.113	19.219	3.176	3.763
279	Package Type Watertube Boiler	-	-	-	0.246	-
280	Pads & Puffs (Cosmetic Use)	-	-	-	0.001	-
281	Paint & Varnishes	133.295	120.770	134.431	141.869	102.007
282	Paint Removers	0.026	0.017	0.024	-	-
283	Palm Oil	0.201	-	-	0.005	0.013
284	Paper & Paperboard	66.350	54.520	61.337	46.739	46.640
285	Paper & Paperboard Coated/Impregnated	0.006	-	-	-	-
286	Paper & Paperboard Converters	2.863	4.403	5.519	4.138	8.163
287	Paper Cones, Bobbins etc	7.680	9.727	7.579	16.506	10.661
288	Paper Products	0.477	0.099	0.543	8.252	6.493
289	Paper Roll/Sheet	0.482	0.758	0.909	1.008	0.497
290	Paper Sacks	1.555	-	-	-	-
291	Parts (Elec. Transformer, Static Converter)	-	-	-	0.192	0.031
292	Perfumery & Cosmetics	24.015	25.931	38.033	72.570	48.941
293	Pet Grease	5.973	19.426	29.955	25.811	16.509
294	Petroleum Oils & Lubricants (Nos)	-	-	0.064	0.486	0.178
295	Pharmaceutical Products	-	-	-	62.279	11.126
296	Photocopying Apparatus	-	-	-	-	1.364
297	Photographic Films in Rolls etc	0.035	0.001	0.010	-	0.009

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
298	Photographic Plates or Films Developed	0.737	1.112	1.093	2.907	4.391
299	Pickle in Oil	-	-	0.599	20.287	24.765
300	Pig Iron	122.159	9.489	65.470	-	0.518
301	Pile Fabrics	0.003	0.067	-	-	-
302	Pipe & Tube fittings of Iron or Steel	-	0.270	0.166	0.476	0.485
303	Plastic Crockery	3.395	4.884	3.513	5.513	7.256
304	Plastic Mats	0.194	0.104	0.014	0.131	0.028
305	Plastic Metal Film	2.013	5.299	2.631	0.680	0.713
306	Plastic Printing	0.958	0.025	0.043	0.326	0.454
307	Plastic Products (Others)	50.323	62.271	66.517	98.096	111.797
308	Plastic Ropes	0.565	0.917	0.140	0.052	0.210
309	Plastic Sheets & Other Articles	0.556	7.711	10.710	0.463	0.251
310	Plastic Tabular Film	1.070	1.847	1.704	3.047	3.815
311	Plastic/Rubber Moulding	-	-	-	-	0.247
312	Plywood	5.231	2.535	5.324	4.526	8.435
313	POL Products	17.735	216.687	688.704	-	0.020
314	Polycarboxylic Acids	-	0.443	0.141	0.187	-
315	Polyester Filament Yarn	-	1.043	2.217	0.461	2.228
316	Polyester Staple Fibre	-	-	-	31.643	5.972
317	Polyester Zips	-	-	-	0.014	0.197
318	Polyethylene (Sp.Gravity less than 0.94)	-	-	0.023	-	0.090
319	Polyethylene Bags	19.417	9.751	6.921	8.727	11.974
320	Polypropylene Bags	6.450	10.318	2.900	2.306	2.760
321	Polystyrene	-	-	-0.560	0.852	3.423
322	Polyvinyl Granules	-	1.663	0.415	0.940	1.365
323	Pottery	-	0.017	-	-	-
324	Poultry Feed	-	-	-	51.028	2.401
325	Powder Coating (Plastic)	-	-	-	0.140	0.115
326	Power Looms (Grey/Ticken Cloth)	11.441	0.994	0.130	15.336	47.362
327	Prepared Additives for Mineral Oils	-	-	-	-	10.545
328	Prepared Pigments, Opacifiers & Colours	2.131	9.079	4.492	0.266	0.321
329	Primary Cells & Batteries	11.641	11.148	12.336	9.092	15.524
330	Printing industries/Press	3.514	5.024	6.352	61.064	54.017
331	Printing inks	-0.495	4.724	18.477	44.115	44.121
332	Process Oil	0.748	1.611	0.408	-	-
333	Processed Cotton Cloth	-	-	-	0.932	1.839
334	Processed Fabrics	210.515	349.917	312.278	165.752	379.197

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
335	Putty, Resin Cements, painter's Fillings	-	-	-	0.124	-
336	PVC Bottles	0.930	1.328	0.920	3.542	5.355
337	PVC Pipes	2.920	4.657	1.370	0.769	1.152
338	Quilt	-	0.044	0.126	0.053	0.031
339	Radio Sets	0.092	0.013	-	-	-
340	RCC Pipes	4.305	3.936	4.301	2.045	3.854
341	Ready Made Garments	-	-	-	6.586	13.625
342	Refractory Cements, Mortars, Concrete etc	-	0.053	0.226	-	-
343	Refrigerators	95.988	81.167	66.628	38.455	32.921
344	Resin Material (Other)	3.316	6.460	5.706	10.331	6.137
345	Ribbons for Typewriters	-	0.006	0.227	0.033	0.042
346	Rice	-	-	-	0.005	0.107
347	Robin Softener Fabric Conditioner	-	0.020	0.025	-	-
348	Rock Salt/Sodium Chloride/Table Salt etc	-	-	-	0.041	0.045
349	Rosins	1.415	-	-	-	-
350	Rubber Apparel	-	0.002	0.157	0.873	1.137
351	Rubber Goods	7.635	5.603	13.646	23.091	28.295
352	Rubber Thread/Cord Tex.Covered (Elastic)	-	-	-	0.037	0.299
353	Sanitary Fittings	-	0.009	-0.153	0.409	-
354	Sanitary Napkins	0.153	0.158	0.240	0.445	1.743
355	Sanitary Ware of Iron or Steel	-	0.012	-	-	0.013
356	Sanitary Ware of Plastic	0.126	-	-	-	-
357	Sanitary Wares of Ceramic	6.417	7.254	5.764	0.977	0.900
358	Scales	-0.174	1.800	1.789	2.376	1.817
359	Scraps of Iron or Steel	23.087	24.573	39.593	37.996	17.957
360	Screws, Bolts & Nuts of Iron or Steel	3.214	1.247	1.391	2.447	2.491
361	Second Hand Garments	-	-	-	-	0.020
362	Services on Board	4.239	0.222	-	0.116	-
363	Sewing Machines	-	13.487	17.079	9.572	0.177
364	Sewing Thread of Man Made Staple Fibre	3.265	0.206	0.042	-	0.133
365	Ships, Boats & Floating Structures	-	-	-	1.161	27.358
366	Ships, Boats, Barges for Persons/Goods	-	-	-	-	0.005
367	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	0.081	0.186
368	Sisal Ropes	0.798	1.554	0.503	0.709	0.187
369	Slack Wax	2.815	2.151	-	-	-

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
370	Slag & Rock Wool & Similar Mineral Wool	4.386	0.062	0.646	1.608	1.236
371	Slide Fasteners	0.289	0.423	0.348	0.658	0.602
372	Slitting of Plastic Rolls into Size	2.126	4.690	1.745	1.520	0.731
373	Soap Stocks	0.353	0.374	0.798	0.162	0.061
374	Socks	-	-	-	0.235	0.005
375	Soda Ash	45.852	46.916	58.919	49.478	80.602
376	Sodium Hypochlorite	-	-	1.059	-	-
377	Sodium Silicate	5.390	4.967	6.592	5.503	2.754
378	Sodium Sulphide	-	-	-	-	0.001
379	Sound Amplifier Sets	0.005	-	-	-	-
380	Speaker Parts	1.289	0.071	0.463	0.394	0.453
381	Speakers Parts, Aerials, Aerial Reflectors	0.166	-	-	-	-
382	Special Purpose Vehicles (Cranes etc)	13.131	-	-	-	-
383	Spectacle Frames	0.148	0.166	0.093	0.209	0.157
384	Spices	7.745	7.984	9.936	111.273	37.484
385	Spinning Machines Textile	-	0.014	-	-	-
386	Spring Mattresses	0.379	0.264	0.261	0.215	0.142
387	Stainless Steel Utencils	0.022	0.094	0.031	-	-
388	Staple Pins	-	0.023	0.082	-	-
389	Stationery	-	-	-	6.467	6.325
390	Steel Fixtures	-	2.194	2.445	0.632	0.478
391	Steel Pipes	22.875	37.102	13.807	0.238	0.314
392	Steel Poles	-0.064	1.470	0.001	-	-
393	Steel Structures	-	-	-	0.807	-
394	Steel Wire Stranded	4.920	4.729	9.828	1.311	0.626
395	Steel Wires	15.026	11.332	8.394	3.047	2.821
396	Steel Wools	0.234	0.362	-0.092	0.149	0.068
397	Stencils	0.061	0.132	0.290	-	-
398	Sticker Labels	-	-	0.004	0.199	0.118
399	Stone Articles	-	0.051	-	-	-
400	Stone Powder	1.673	1.285	1.182	2.251	2.208
401	Storage Batteries	133.576	136.980	157.904	123.919	92.381
402	Storage Tanks of Iron or Steel	0.335	1.440	0.208	0.318	5.031
403	Stoves for Gas/Other Fuels	-	-	0.004	0.039	0.039
404	Straw Board	-	-	0.007	0.010	0.016
405	Suitcases, Trunks, Brief Cases etc	-	-	-	0.036	-
406	Surfacing of Chip Boards	-	1.531	1.242	0.059	0.053
407	Surfacing Preparations	0.556	-	-	-	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
408	Surgical instruments & Appliances	-	-	-	0.023	0.069
409	Sweetened Supari	3.975	7.089	9.227	11.638	17.152
410	Sweetex	1.321	7.460	4.687	8.009	4.388
411	Sweets	1.583	3.140	6.137	21.396	11.100
412	Switch Gear	3.562	24.580	21.501	-	-
413	Switches, Relays, Fuses etc	-	2.584	0.017	0.847	3.830
414	Synthetic Filament Yarn	4.560	7.505	0.277	2.128	3.205
415	Synthetic organic Dyes	-	0.935	0.957	4.358	4.849
416	Syrups & Squashes	19.540	18.066	16.188	20.116	20.201
417	Table, Kitchen Ware of Aluminium	0.008	0.121	1.062	2.839	0.098
418	Table, Kitchen Ware of Plastic	1.887	5.047	0.005	0.066	0.030
419	Tableware, Kitchen Ware of Wood	-	1.383	6.639	1.222	0.077
420	Tanned Leather of Sheep/Lamb skin	-	-	-	5.584	0.961
421	Tape Recorders	3.664	0.189	5.120	6.318	5.745
422	Tea	-	-	-	57.106	51.172
423	Telephone Parts	-	-	-	1.510	0.289
424	Telephone Sets	-	-	-0.039	0.324	0.179
425	Telephone Sets and Parts	2.350	-	-	-	-
426	Television Cameras	-	0.025	0.104	-	-
427	Television Parts, of Plastic	0.002	0.167	0.182	0.613	2.679
428	Television Sets	156.882	146.358	116.841	186.114	182.702
429	Tent & Tarpauline	2.178	0.288	0.904	4.200	0.082
430	Terry Fabrics	-	0.097	-	3.656	11.779
431	Textile Fabrics Otherwise Impregnated	-	-	-	0.660	6.985
432	Thermosole Goods	0.188	0.401	0.255	0.202	0.167
433	Timber Wood	-	-	-	-	0.031
434	Tin & Its Articles	-	-	-	-	0.005
435	Tin Cuttings	3.558	3.292	5.765	0.329	0.670
436	Tin Plate of Iron or Steel	-	-	0.037	0.365	0.481
437	Tin Sheet Printing	0.579	0.624	1.611	0.641	0.670
438	Tins/Tin Containers	0.204	0.321	0.018	1.425	4.454
439	Tissue Papers	0.122	0.420	0.494	0.436	0.295
440	Tobacco Extracts & Essences	0.004	0.004	-	-	0.017
441	Toilet Soap	12.781	5.281	3.065	5.758	4.967
442	Tooth Picks	-	-	0.027	0.089	-
443	Tooth Powder	0.272	7.179	8.719	10.204	7.002
444	Toothpaste	19.963	17.900	22.240	9.690	7.680
445	Torches	-	-	0.026	0.023	-
446	Toys (Stuffed)	-	0.274	0.423	0.063	0.127

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
447	Tractor Parts	-	-	0.001	0.398	0.404
448	Traffic Control Equipment	-	-	-	-	0.006
449	Transmission Equipment	-	-	0.684	-	0.009
450	Turpentine Oil	-	-	-	0.129	0.081
451	T.V. Teletex Decoder	-	-	0.009	0.120	0.044
452	Typewriter Ribbons, ink Pads	0.013	-	-	-	-
453	Tyre inflators	-	0.025	-	-	-
454	Tyres & Tubes	62.367	76.516	106.986	78.465	74.761
455	Tyres & Tubes (Bicycles)	-	0.532	-	-	1.842
456	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	-	-	-	1.095
457	Un-interruptable Power Supply	-	-	-	0.023	0.050
458	Urea formaldehyde	0.055	1.879	2.096	0.626	0.034
459	Utencils of Iron	0.003	-	-	-	-
460	Vacuum Cleaners	0.028	0.130	-	-	0.003
461	Vacuum Flasks	0.838	-	-	0.113	0.078
462	Varnishes & Lacquers, Distempers, etc	0.011	-	-	-	-
463	Vegetable Oil	0.078	0.377	-	0.006	0.030
464	Vegetable Oils other than Edible Oil	0.235	-	0.004	1.021	0.372
465	Vehicles (Others)	-	61.399	41.102	-	-
466	Velvet	0.005	0.027	0.066	0.063	0.100
467	Veneer	0.391	0.005	0.010	-	-
468	Video Cameras/VCR/VCP	-0.093	-	0.130	-	3.713
469	Wadding	-	-	-	1.237	1.842
470	Washing Machine Parts, of Plastic	0.009	0.003	-	-	-
471	Washing Machines	0.056	-	1.567	27.049	30.111
472	Waste & Scrap of Copper	-	0.025	0.017	-	-
473	Waste & Scrap of Plastic	-	0.074	0.012	-	-
474	Watches and Clocks	-	0.034	0.367	-	0.010
475	Water Bowzer	0.035	-	-	-	-
476	Water Meters, Electric or Gas Meters	50.377	36.874	67.899	56.467	31.806
477	Water Proofing Compounds	0.031	-	0.296	0.064	0.638
478	Wax Papers, Gummed Tape, Filter Paper	0.374	-	0.004	-	-
479	Weaving Machines (Power Looms)	-	-	-	0.595	2.711
480	Welding Fluxes/Electrodes	34.718	40.310	31.910	65.533	70.530
481	Wire Netting Looms	0.119	0.378	0.469	0.486	0.830
482	Wireless Receiving Sets	0.507	0.024	-	0.015	-
483	Wires & Cables	106.808	96.675	108.260	107.010	42.495

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
484	Wood Log	-	-	-	-	0.006
485	Wood Penal	-	-	-	0.007	0.002
486	Woollen Yarn	0.038	-	0.002	2.061	5.619
487	Woollen Fabrics	0.019	-	-	-	-
488	Woven Fabrics of Synthetic Filament Yarn	0.911	-	-	-	-
489	Woven Fabrics of Wool/ Fine Animal Hair	40.906	2.456	0.230	0.515	1.017
490	X-Ray Machines	1.006	1.047	0.376	-	-
491	Zari	0.764	0.591	0.236	0.816	0.956
492	Zinc Articles (Other)	0.026	0.105	0.012	0.003	-
493	Zinc Drops	-	-	1.913	-	-
494	Zinc Oxide	0.139	0.062	0.132	0.602	0.356
495	Zinc Slug	2.374	1.136	0.307	0.020	-
496	Zinc Sulphate	0.350	-	-	-	-
497	_Arrears Recovered	254.461	35.980	146.454	0.420	91.954
498	_Commercial Importers	-	-	-20.291	76.322	127.302
499	_Miscellaneous Collections	6.887	2.517	7.142	200.621	465.162
<b>Grand Total</b>		<b>6,016.558</b>	<b>6,792.099</b>	<b>7,182.022</b>	<b>8,675.800</b>	<b>8,897.800</b>
<b>Refund Amount</b>		-	-	-	<b>6,070.800</b>	<b>5,699.400</b>
<b>Net Receipts</b>		<b>6,016.558</b>	<b>6,792.099</b>	<b>7,182.022</b>	<b>2,605.000</b>	<b>3,198.400</b>

TABLE-33.2  
COMMODITY-WISE COLLECTION OF SALES TAX  
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Acrylic Yarn	-	-	-	12.624	8.696
2	Adhesive/Adhesive Tapes	0.065	0.291	0.212	0.396	0.233
3	Aerated Waters/Beverages	6.233	28.172	29.988	24.849	24.502
4	Air Conditioners	1.773	0.692	-	19.088	25.749
5	Aluminium Doors & Windows	-	-	-	0.003	0.013
6	Aluminium Goods	0.328	0.361	0.226	0.391	0.477
7	Aluminium Sulphate	0.135	-	-	-	-
8	Ammonia Gas	3.669	3.675	3.363	2.994	0.683
9	Arms & Ammunition	5.987	6.061	3.570	5.604	4.124
10	Artificial Leather & Rexine	0.009	0.003	0.006	0.013	0.005
11	Artificial Marble Slab	-	-	-	0.040	0.118
12	Auto Parts	-	-	-	0.003	0.520
13	Autocycles including Rickshaw	-	-	-	-	0.151
14	Baggasse	3.309	5.201	0.243	3.755	5.069
15	Baryte Powder	0.061	0.430	0.139	0.370	0.134
16	Beet Pulp	0.390	0.558	0.287	-	0.018
17	Biscuits	0.072	0.082	0.152	0.510	1.466
18	Blanket Woollen	1.315	1.244	1.803	0.198	-
19	Building Bricks / Bricks of Fossil Meals	-	1.090	3.748	1.490	0.750
20	Carbon Dioxide Gas (CO <sub>2</sub> )	0.408	0.384	0.618	7.623	-
21	Carpets Woollen (Machine Made)	0.296	0.038	0.004	1.704	1.033
22	Cassettes Recorded (Audio/Video)	0.253	-	-	-	-
23	Casting Machine/Metal Foundry	-	-	-	2.169	0.966
24	Cement	421.816	542.937	658.794	695.769	25.281
25	Ceramic Tiles	19.694	12.807	23.867	5.214	6.312
26	Chemicals Inorganic/Industrial Gases	-	-	-	0.362	2.897
27	Chemicals organic	-	-	-22.292	-0.890	9.504
28	Chip Board	-	-	-	1.096	2.366
29	Cigarettes	433.439	478.921	475.040	479.835	680.526
30	Concrete Components	0.297	0.056	0.059	0.555	0.563
31	Confectionery & Bakery Products	-	-	-	0.020	0.018
32	Corrugated & Solid Boards	0.038	0.103	-	0.410	0.065

## Peshawar

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
33	Corrugated Packages, Cartons, Boxes etc	-	-	0.265	0.531	0.364
34	Cotton Seed Oil	-	-	-	-	0.026
35	Cotton Yarn	0.488	0.333	0.536	23.745	113.165
36	Crockery (Ceramics)	-	5.932	-	0.429	-
37	Crown Corks	0.392	0.636	2.912	0.445	0.427
38	Deep Freezers	0.891	0.003	-	3.496	1.949
39	Detergents	-	-	-	3.670	8.952
40	Detonators	-	-	-	0.407	1.961
41	Disposable injections	-	-	-	0.212	-
42	Dyes & Colours	-	-	-0.550	2.228	3.873
43	Egg Trays	0.179	0.266	0.301	0.176	0.082
44	Electric Accumulators & Parts thereof	0.214	-	-	-	-
45	Electric Bulbs & Tubes	-	9.140	20.768	22.177	24.386
46	Electric Welding Wires, Rods, Electrodes	-	-	0.005	-	-
47	Enamelled Copper Wire	-	-	-	0.340	-
48	Essences/Essential Oils	-	-	-	0.269	-
49	Fibre Glass	-	-	-	0.023	1.200
50	Flush Doors	0.325	0.131	0.191	0.012	-
51	Foam & Foam Products	0.300	-	0.663	2.843	11.254
52	Food Products	-	-	-	12.594	21.219
53	Footwear	-	-	-	0.041	0.005
54	Formica	1.529	2.160	2.920	1.265	1.199
55	Fruits & Vegetables Preserved	-	-	-	-	0.002
56	Furniture (Wooden)	0.209	0.310	0.255	0.860	1.511
57	Glass & Glasswares etc	21.617	23.834	19.486	22.060	23.647
58	Grinding Wheels Pedal or Hand Operated	-	-	-	0.111	0.112
59	Grinding Wheels without Framework	-	-	-	-	0.024
60	Gypsum Powder	-	-	-	0.010	0.031
61	Hard Wastes	-	0.072	0.070	0.025	-
62	Hydrogen Gas	0.045	0.042	0.191	0.020	-
63	Iron or Steel Billets	-	-	-	0.094	0.136
64	Iron or Steel ingots	-	-	-	2.570	1.989
65	Jute Products	10.412	11.102	12.897	9.027	17.618
66	Knitting Yarn	0.005	0.011	-	4.839	7.525
67	Lime	0.016	0.038	0.067	0.002	-
68	Liquid Glucose, Glucose	7.239	11.127	14.086	1.207	-
69	Lubricating Oils & Oil Additives	0.698	-	-	-	-

## Peshawar

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
70	M.S. Product	0.376	0.325	1.243	0.039	-
71	M.S.Bars & Rods	0.034	-	0.280	0.766	1.451
72	Machinery for Bleaching, Washing, Drying	-	-	0.406	0.043	-
73	Machinery Parts (Mechanical)	-	-	-	110.116	2.175
74	Maize Starches	20.559	25.728	28.049	50.445	40.110
75	Man Made Fibres & Yarn	-	-	1.944	43.229	151.447
76	Marble Tiles	0.887	1.219	1.534	1.822	6.399
77	Match Boxes	0.162	5.799	8.175	12.661	5.679
78	Medicines (Caps., injections, Syrups, etc)	-	-	-	0.586	-
79	Metal Containers	0.134	0.282	0.004	0.970	1.691
80	Metallised Yarn	-	-	-	0.627	0.043
81	Mineral Water	-	-	0.015	0.249	0.011
82	Molasses	0.258	0.016	-	8.882	14.845
83	Oxygen Gas	0.190	0.188	0.850	0.887	-
84	Paint & Varnishes	0.112	0.151	0.164	0.147	0.121
85	Paper & Paperboard	10.369	37.429	46.346	15.894	35.286
86	Paper Cones, Bobbins etc	-	-	-	-	1.145
87	Paper Products	0.095	2.652	-	-	0.001
88	Paper Pulp/Waste & Scrap of Paper & P.Bd	-	0.128	-	-	-
89	Paper Sacks	12.544	11.833	-14.527	61.866	56.072
90	Pet Grease	-	0.002	0.002	0.002	0.002
91	Petroleum Oils & Lubricants (Nos)	-	-	-	0.003	0.003
92	Pharmaceutical Products	-	-	-	0.089	-
93	Photo Blanks	-	-	-	-	0.001
94	Photographic Plates or Films Developed	0.018	0.064	0.080	0.334	0.703
95	Pipe & Tube fittings of Iron or Steel	-	-	-	0.005	0.009
96	Plastic Printing	0.026	-	-	0.457	0.423
97	Plastic Products (Others)	12.571	117.802	52.299	48.963	34.028
98	Plastic Ropes	-	-	-	0.026	0.031
99	Plywood	-0.137	-	-	0.492	0.643
100	POL Products	4.859	5.621	2.530	0.005	-
101	Polyester Staple Fibre	-	-	-	322.003	242.402
102	Polyester Zips	-	-	-	145.838	97.020
103	Polyethylene Bags	-	-	0.243	0.264	0.303
104	Polypropylene Bags	-	-	-	1.062	2.108
105	Polystyrene	-	-	-	0.374	-
106	Potato Chips	-	-	-	-	0.005

## Peshawar

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
107	Poultry Feed	-	-	-	0.046	-
108	Power Looms (Grey/Ticken Cloth)	0.456	0.294	-	3.888	23.073
109	Precious Stones	0.114	0.039	0.306	0.056	-
110	Press Mud	0.005	0.013	0.009	0.001	-
111	Primary Cells & Batteries	-	-	-	10.943	5.089
112	Printing Industries/Press	0.039	0.122	0.172	0.274	0.209
113	Printing inks	-	0.004	-	-	-
114	Processed Fabrics	0.999	0.971	-	3.538	6.428
115	PVC Pipes	0.089	0.044	0.046	9.844	1.998
116	Railway Sleepers (Cross-Ties)	1.460	-	-	-	-
117	Railway Sleepers of Concrete	-	2.831	1.414	0.013	-
118	Railway Sleepers of Iron or Steel	-	-	0.006	2.150	2.068
119	RCC Pipes	0.039	0.132	0.228	0.041	0.036
120	Refrigerators	0.020	-	-	-	-
121	Resin Material (Other)	0.015	0.002	0.011	-	-
122	Rosins	0.008	-	-	-	0.771
123	Sand (Salica Sand)	-	-	-	0.062	0.032
124	Sanitary Wares of Ceramic	2.316	0.695	0.469	11.764	11.339
125	Scraps	2.259	-	-	-	-
126	Scraps of Iron or Steel	0.460	2.931	0.600	0.078	-
127	Screw Jacks/Pully Tackle & Hoists	-	0.002	-	-	-
128	Screws, Bolts & Nuts of Iron or Steel	-	-	0.094	-	-
129	Slag & Rock Wool & Similar Mineral Wool	-	-	-	-	0.716
130	Soap Stocks	0.098	0.056	0.125	1.985	3.257
131	Sodium Silicate	0.013	0.038	0.082	0.158	0.135
132	Sodium Sulphide	-	-	-	-	0.040
133	Spices	-	-	-	0.056	0.054
134	Spirits	4.410	2.757	9.890	0.767	-
135	Splints	-	0.339	0.060	-	-
136	Staple Pins	-	-	-	0.035	0.060
137	Stone Powder	0.292	0.347	0.366	0.240	0.119
138	Sugar	-	-	-	-	11.011
139	Sulphate/Clay/Gypsum	-	-	-	0.140	0.636
140	Sulphonic Acid	0.851	-	-	-	-
141	Sulphuric Acid	1.454	2.312	2.616	4.069	3.707
142	Sweets	-	-	-	0.001	-
143	Syrups & Squashes	-	-	-	13.529	16.928
144	Table & Kitchen Ware, Household Articles	12.304	-	-	-	-

## Peshawar

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
145	Table, Kitchen Ware of Aluminium	-	-	0.184	-	-
146	Tableware, Kitchen Ware of Wood	-	-	9.402	1.787	-
147	Tape Recorders	-	-	-	0.498	-
148	Telephone Sets	-	51.636	-	-	-
149	Telephone Sets And Parts	2.077	-	-	-	-
150	Television Sets	0.569	0.047	-	-	0.001
151	Timber Wood	0.038	0.006	-	0.104	18.362
152	Tins/Tin Containers	-	-	-	0.016	0.030
153	Typewriters (Electric & Non-Electric)	0.962	0.070	0.094	0.008	-
154	Tyres & Tubes	0.501	0.999	-	0.008	0.090
155	Varnishes & Lacquers, Distempers etc	-	-	-	0.001	0.002
156	Vegetable Oil	-	-	-	-	0.700
157	Vegetable Ghee	-	-	-	-	0.038
158	Vegetable Product	0.002	-	-	-	-
159	Video Cameras/VCR/VCP	-	0.035	-	0.466	0.497
160	Water Filters	-	-	-	0.044	0.087
161	Water Meters, Electric or Gas Meters	-	-	4.126	-	-
162	Wheat Straw	-	2.425	0.010	-	-
163	Wireless Receiving Sets	-	-	-	0.037	-
164	Wires & Cables	18.117	19.687	21.884	2.962	2.845
165	Wood in the Rough	0.003	-	-	-	-
166	Woollen Yarn	0.661	0.234	-	0.912	-
167	Woollen Fabrics	5.277	-	-	-	-
168	Woven Fabrics of Wool/Fine Animal Hair	0.714	7.983	9.373	12.586	15.121
169	_Additional Tax	0.928	2.243	3.580	0.111	-
170	_Arrears Recovered	10.220	15.153	22.991	2.123	114.941
171	_Commercial Importers	-	-	-	0.190	0.028
172	_Miscellaneous Collections	0.689	0.642	10.191	-3.203	520.196
	<b>Grand_Total</b>	<b>1,075.662</b>	<b>1,472.571</b>	<b>1,482.856</b>	<b>2,293.400</b>	<b>2,499.700</b>
	<b>Refund Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218.200</b>	<b>38.200</b>
	<b>Net Receipts</b>	<b>1,075.662</b>	<b>1,472.571</b>	<b>1,482.856</b>	<b>2,075.200</b>	<b>2,461.500</b>

**TABLE-33.3**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Adhesive/Adhesive Tapes	-	-	-	-	0.002
2	Aerated Waters/Beverages	9.751	58.719	59.559	71.527	81.398
3	Aerials & Antennas	0.002	0.206	0.421	0.099	0.149
4	Agricultural Tractors	-	-	-	0.333	0.479
5	Air Compressor Fan etc	0.217	0.393	0.282	0.444	1.067
6	Air Conditioner Parts, of Plastic	-	0.016	0.046	0.029	0.043
7	Air Conditioners	29.385	28.949	19.888	23.048	13.537
8	Air Coolers/Dessert Coolers	0.004	0.005	-	-	-
9	Air Filter	0.001	-	-	-	-
10	Alcohol	27.906	34.196	35.597	55.361	56.192
11	Aluminium Doors & Windows	-	0.053	0.146	0.350	0.134
12	Aluminium Foil	-	-	-	-	0.006
13	Aluminium Goods	0.441	0.175	0.090	0.079	0.259
14	Arms & Ammunition	16.371	15.591	16.058	8.417	12.252
15	Artificial Marble Slab	0.003	-	-	-	-
16	Auto Parts	0.077	1.430	3.655	1.158	0.897
17	Autocycles including Rickshaw	-	45.637	92.672	48.701	24.387
18	Bags (Packing, Goods, of Woven Textile)	-	-	-	-	0.005
19	Ball Point Pens	-	-	-	-	0.007
20	Biscuits	4.765	6.598	2.508	0.129	0.333
21	Bitumen	41.649	-	-	-	-
22	Bitumen Natural	3.936	51.142	61.665	133.187	123.518
23	Black Board	-	0.212	0.167	0.001	-
24	Blades Machine, for Cutting	-	-	-	-	0.020
25	Blanket Synthetic	0.709	-	-	-	-
26	Blanket Woollen	0.790	0.939	0.875	1.508	0.021
27	Boxes, Wood	-	0.058	-	0.198	1.271
28	Building Bricks / Bricks of Fossil Meals	-	2.632	5.170	2.680	3.093
29	Building Components	0.059	0.922	0.974	0.738	1.213
30	Carbon Dioxide Gas (CO2)	1.232	3.429	3.582	1.236	0.175
31	Carpets Woollen (Machine Made)	-	-	-	0.530	0.676
32	Cassettes Recorded (Audio/Video)	1.597	0.944	1.395	0.690	0.549
33	Caustic Soda	-	-	-	-	0.005

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
34	Cement	632.845	784.741	824.030	1,093.243	43.594
35	Cement Construction Blocks	0.656	-	-	-	-
36	Cereal Products	4.966	5.355	5.371	5.899	5.525
37	Chemicals Inorganic/Industrial Gases	0.629	-	-	-	0.033
38	Chemicals organic	0.002	0.049	-	-	0.044
39	Children's Tri-Cycles, Scooters, Pedal Car	-	0.014	0.001	-	-
40	Chip Board	12.210	8.509	8.230	9.090	5.569
41	Cigarettes	898.130	908.370	1,088.183	1,352.140	939.056
42	Cigarette Filter Rods	-	-	-	0.265	0.175
43	Coal/ Briquettes	-	8.895	16.638	18.746	10.957
44	Computer Parts	-	-	-	-	0.002
45	Concrete Components	2.730	2.439	3.126	0.768	0.948
46	Confectionery & Bakery Products	1.119	1.193	0.336	0.338	0.292
47	Corrugated Packages, Cartons, Boxes etc	0.047	0.335	0.688	1.470	2.274
48	Cotton Carded or Combed	-	0.001	-	-	-
49	Cotton Fabrics	-	-	-	1.405	2.137
50	Cotton Yarn	4.998	4.428	7.203	41.879	100.276
51	Crockery (Ceramics)	-	0.005	-	-	-
52	Dairy Produce, Eggs, Natural Honey etc	-	-	-	0.114	0.003
53	Decoration Pieces	-	-	-	-	0.001
54	Defence Store	0.010	-	-	-	-
55	Detergents	-	0.001	0.003	0.409	0.226
56	Distilled Water	0.046	-	-	-	-
57	Distilled Water/Distillery Products	0.013	0.370	0.005	-	-
58	Dyes & Colours	-	-	-	-	0.077
59	Electric Accumulators & Parts thereof	-	0.101	0.303	0.121	-
60	Electric Coffee & Tea Makers	-	-	-	0.479	1.014
61	Electric Iron	-	0.017	0.035	0.032	0.004
62	Electric Lighting & Signalling Eqpt	-	-	-	-	0.018
63	Electric Motors	-	-	-	-	0.012
64	Electrical Board	-	0.018	-	-	-
65	Electrical Goods & Parts (Nos)	0.146	0.192	0.104	0.104	0.165
66	Explosives	53.767	44.727	45.519	52.139	32.663
67	Fabrications	0.196	0.118	-	-	-
68	Fibre Glass	0.028	-	-	-	-
69	Fix Fabric Fabrication	0.060	-	-	-	-
70	Flush Doors	0.260	0.377	0.250	0.133	0.052

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Foam & Foam Products	-	-	-	-	0.130
72	Food Products	0.119	0.278	0.508	0.444	0.216
73	Furniture (Plastic)	-	0.008	0.029	0.145	-
74	Furniture (Wooden)	0.194	0.269	0.169	1.449	2.887
75	G.I.Pipes	0.921	0.377	0.003	0.466	0.230
76	Gas Appliances (Heaters, Mentals, Geysers)	0.072	0.158	0.040	0.106	0.084
77	Glass & Glasswares etc	59.429	55.111	65.598	83.192	65.940
78	Glass Fibres & Articles	0.029	0.029	0.005	0.002	0.003
79	Glass Sheet (Not Worked)	-	-	-	-	0.026
80	Glue & Synthetic Resines All Sorts	12.808	9.647	11.309	10.937	10.348
81	Gypsum Powder	-	0.003	-	-	-
82	HPVC Doors and Windows	-	-	-	-	0.052
83	industrial instruments	-	-	-	-	0.018
84	ingot, Stainless Steel	-	-	-	0.292	0.322
85	Iron & Steel Products	-	0.036	0.308	3.811	5.008
86	Iron or Steel Billets	-	-	-	0.166	-
87	Iron or Steel ingots	-	1.816	-	3.856	5.984
88	Jams & Jellies	1.139	0.718	0.835	1.716	2.130
89	Knitting Yarn	-	-	-	0.032	0.127
90	Laminated Wood	-	-	-	-	0.019
91	Lamps & Light Fittings	-	-	-	0.076	0.054
92	Laundry Soap	-	-	-	0.649	1.179
93	Leather Garments	-	-	-	-	0.008
94	Lime	-	-	-	0.197	0.622
95	Lubricating Oils & Oil Additives	17.223	17.054	23.074	16.133	11.311
96	M.S. Product	11.508	12.433	18.757	16.916	12.582
97	M.S.Bars & Rods	-	-	0.129	0.035	1.596
98	Machinery Parts & Agricultural Parts	-	-	-	-	0.001
99	Machinery Parts (Mechanical)	0.115	8.862	8.004	25.340	15.894
100	Malt Extract	-	0.069	-	-	-
101	Marble Chips/Powder	-	-	-	-	0.114
102	Marble Tiles	2.535	4.223	5.397	5.944	8.145
103	Medical Diagnostic Kits	-	-	-	-	0.011
104	Metal Containers	4.845	5.121	4.782	5.155	2.673
105	Motor Cars Seats	0.002	-	-	-	-
106	Oil Cookers & Pressure Stoves	0.017	-	-	-	-
107	Oil Cookers & Pressure Stoves of Copper	0.002	0.016	0.014	0.001	0.016
108	Optical Lenses (Unmounted)	-	-	-	-	0.004

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
109	Other Salts of inorganic Acids	-	-	-	24.853	17.511
110	Oxygen Gas	1.151	0.594	0.487	0.933	0.007
111	Paint & Varnishes	0.326	0.479	0.428	0.453	1.417
112	Paper & Paperboard	0.010	0.017	0.025	0.090	0.118
113	Paper & Paperboard Converters	-	-	0.154	1.141	0.663
114	Paper Cones, Bobbins etc	0.023	0.013	0.054	0.010	0.355
115	Paper Products	0.190	0.831	0.957	0.519	0.831
116	Paper Sacks	8.122	4.406	4.838	7.683	2.569
117	Perfumery & Cosmetics	0.299	0.001	-	-	0.030
118	Pharmaceutical Products	-	-	-	10.371	0.070
119	Photocopying Apparatus	-	-	-	-	0.056
120	Photographic Films in Rolls etc	0.031	0.102	0.111	0.578	0.971
121	Photographic Plates or Films Developed	-	0.001	-	-	-
122	Plaster of Paris	-	0.025	0.013	-	-
123	Plastic Crockery	0.339	0.459	0.401	0.379	0.516
124	Plastic in Primary form	-	-	-	-	0.003
125	Plastic Products (Others)	3.437	1.805	1.745	3.109	3.739
126	Plastic Ropes	-	-	0.007	0.005	-
127	Plywood	3.801	4.268	4.070	9.783	10.681
128	Polyethylene Bags	0.332	0.532	0.531	5.601	4.558
129	Polyvinyl Chloride	-	-	0.017	0.340	0.281
130	Pottery	-	0.034	0.051	0.034	0.029
131	Poultry Feed	-	-	-	8.339	5.735
132	Poultry incubators & Brooders	-	-	-	4.520	2.058
133	Power Looms (Grey/Ticken Cloth)	0.185	0.055	0.218	0.053	8.557
134	Preserved Food	3.111	1.878	-	-	-
135	Printed Circuits	-	-	-	2.222	0.824
136	Printing Industries/Press	0.015	0.093	0.111	3.953	10.376
137	Processed Fabrics	10.368	8.657	16.860	1.975	9.991
138	PVC Pipes	13.073	9.869	3.572	5.030	10.191
139	RCC Pipes	0.379	0.417	0.321	0.051	0.004
140	Rubber Goods	0.619	0.533	0.606	0.113	0.552
141	Sanitary Fittings	-	0.010	0.119	0.210	0.119
142	Sanitary Napkins	0.201	-	-	-	-
143	Sanitary Wares of Ceramic	0.332	0.045	0.022	0.110	0.013
144	Scraps	0.060	-	-	-	-
145	Scraps of Iron or Steel	0.212	0.068	0.003	-	-
146	Screws, Bolts & Nuts of Iron or Steel	0.019	0.160	0.158	0.012	0.015

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(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
147	Slack Wax	-	-	0.059	-	-
148	Snapies	0.450	0.515	0.632	1.010	-
149	Soap Stocks	0.234	0.218	0.174	1.348	2.151
150	Soda Ash	163.865	179.077	220.056	234.109	216.872
151	Sodium Silicate	0.729	0.813	0.930	0.842	1.316
152	Sparking Plugs	0.229	-	-	0.139	0.255
153	Speakers Parts, Aerials, Aerial Reflectors	0.016	-	-	-	-
154	Spices	0.046	0.070	0.088	0.037	0.031
155	Sports Goods	-	-	-	-	0.005
156	Stationery	-	-	-	-	0.162
157	Steel Structures	-	-	-	-	0.202
158	Steel Wire Stranded	0.004	0.008	0.008	0.004	0.004
159	Storage Tanks of Iron or Steel	0.014	0.004	-	-	-
160	Sulphur	9.924	10.993	16.113	10.728	9.817
161	Surgical instruments & Appliances	-	-	-	0.070	0.310
162	Syrups & Squashes	3.810	4.855	3.118	0.182	-
163	Tanning Subs. Based on Chromium Sulphate	-	-	-	-	4.812
164	Tea	-	-	-	-	0.017
165	Telephone Parts	-	75.968	204.376	91.779	124.085
166	Telephone Sets	-	-	-	-	0.197
167	Telephone Sets and Parts	0.324	-	-	-	-
168	Television Sets	0.340	5.756	6.507	2.099	4.445
169	Ttherma State	0.001	-	-	-	-
170	Thermostats	-	-	0.058	0.099	0.168
171	Tins/Tin Containers	0.011	-	-	-	-
172	Tobacco Extracts & Essences	-	9.523	14.490	1.825	-
173	Tools & Implements	-	0.026	0.015	0.024	0.019
174	Tracing Paper	-	-	-	-	0.038
175	Typewriters (Electric & Non-Electric)	-	-	-	-	0.080
176	Tyres Retreading	-	0.034	0.004	-	-
177	Vacuum Flasks	-	-	0.017	-	-
178	Veneer	0.266	4.431	4.710	0.648	0.412
179	Vinegar	0.673	0.009	-	-	-
180	Washing Machines	0.040	0.059	0.059	0.023	0.014
181	Water Coolers (Plastic)	-	-	0.024	0.010	0.009
182	Water Meters, Electric or Gas Meters	-	-	-	-	0.079
183	Water Pumps	-	27.485	27.597	38.635	22.462
184	Wires & Cables	0.769	1.554	1.911	1.053	0.827

## Rawalpindi

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
185	Wood in the Rough	0.001	-	0.349	-	-
186	Woollen Yarn	0.843	1.752	1.445	1.767	2.255
187	Woven Fabrics of Wool/Fine Animal Hair	-	5.923	0.437	0.031	-
188	_Arrears Recovered	11.985	85.752	88.754	0.047	-
189	_Commercial Importers	-	-	-	-	1.757
190	_Fixed Tax At Source @ 2%	3.200	-	-	-	-
191	_Miscellaneous Collections	0.342	0.058	0.813	22.141	67.228
<b>Grand_Total</b>		<b>2,107.462</b>	<b>2,588.964</b>	<b>3,072.359</b>	<b>3,607.400</b>	<b>2,167.400</b>
<b>Refund Amount</b>		-	-	-	<b>223.000</b>	<b>144.500</b>
<b>Net Receipts</b>		<b>2,107.462</b>	<b>2,588.964</b>	<b>3,072.359</b>	<b>3,384.400</b>	<b>2,022.900</b>

**TABLE-33.4**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Absorbent Cotton	0.564	0.896	1.130	0.809	1.347
2	Account Books & Registers	0.207	0.146	0.081	8.732	0.222
3	Acetate Yarn	10.948	5.594	0.855	16.355	1.392
4	Acid (Others)	8.968	3.615	2.706	-	-
5	Adhesive/Adhesive Tapes	0.510	1.372	0.961	0.230	0.917
6	Aerated Waters/Beverages	77.288	171.182	137.017	74.373	61.941
7	Air Compressor Fan etc	6.108	0.004	11.900	0.024	0.007
8	Air Conditioners	28.592	17.170	19.557	20.688	15.558
9	Air Coolers/Dessert Coolers	0.353	0.088	0.128	0.032	0.037
10	Air Filter	0.068	-	-	-	-
11	Aluminium Containers, Drums, Cans, Boxes	0.617	0.191	0.006	-	0.059
12	Aluminium Doors & Windows	0.004	0.012	0.008	0.002	0.002
13	Aluminium Foil	0.513	11.446	45.826	-	-
14	Aluminium Goods	4.546	2.347	3.177	3.066	3.587
15	Aluminium Oxide	0.157	-	-	-	-
16	Aluminium Plates, Sheets & Strips	-	-	-	-	0.039
17	Aluminium Reservoirs, Tanks etc	-	-	0.010	0.053	0.075
18	Aluminium Sulphate	0.006	-	0.038	0.251	0.100
19	Ammonia Gas	4.354	5.390	5.595	-	-
20	Ammonium Chloride	-	4.568	16.786	133.429	115.858
21	Ammunition Belt	3.357	3.920	3.100	1.951	0.117
22	Arms & Ammunition	1.965	4.151	0.383	0.335	0.007
23	Articles of Cloth. Accessories of Leather	0.262	0.085	0.075	4.098	2.909
24	Artificial Leather & Rexine	9.727	11.059	12.859	19.030	30.209
25	Artificial Marble Slab	0.002	-	0.002	-	-
26	Asbestos Products	0.077	-	0.037	-	-
27	Auto Parts	32.519	6.383	5.505	74.973	72.415
28	Autocycles including Rickshaw	-	-	-	1.616	3.331
29	Automatic Door Closer	0.309	-	-	-	-
30	Baggage	0.685	0.123	-	3.648	28.091
31	Ball & Roller Bearing Complete	0.019	-	-	0.001	0.007
32	Ball Point Pens	-	-	-	4.545	6.555

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
33	Ballast Chokes	0.016	-	-	-	-
34	Barbed Wire	0.066	0.089	0.146	0.235	0.340
35	Baryte Powder	0.426	-	-	-	-
36	Battery Separators	-	-	0.653	0.098	0.128
37	Bicycle Parts	-	52.972	74.351	41.677	44.694
38	Biscuits	31.471	8.093	7.909	1.836	3.760
39	Bitumen	0.025	-	-	-	-
40	Blades for Saws of All Kind	1.031	0.444	0.848	0.365	0.623
41	Blades (Safety)	17.083	21.316	36.300	23.645	26.739
42	Bleaching Powder	1.261	1.802	1.557	0.070	0.738
43	Bleaching Washing, Cleaning, Drying, Iron	0.328	-	-	-	-
44	Blister Packing	-	-	-	0.171	0.083
45	Bobbins of Iron & Steel	-	0.031	-	-	0.021
46	Bobbins of Wood	0.074	-	-	-	-
47	Bone Crushing	2.806	-	-	0.177	0.296
48	Boxes, Wood	0.191	0.075	-	-	-
49	Brake Fluids	0.290	0.532	0.365	1.032	0.892
50	Brake Lining & Pads	-	-	-	0.232	0.196
51	Brass Rods	0.588	1.301	1.445	1.412	0.660
52	Brass Water Sanitary Fittings	5.594	0.429	0.766	1.247	1.376
53	Brass Wires	0.226	-	0.002	-	-
54	Bricks, Blocks, Tiles of Refractory Nature	-	0.040	0.064	-	0.066
55	Bubble Gum	-	-	0.002	0.001	-
56	Buckles	-	-	0.013	0.830	0.559
57	Buckrams	0.024	0.017	0.123	0.865	1.349
58	Building Bricks / Bricks of Fossil Meals	-	-	5.860	3.245	3.013
59	Building Components	-	0.009	1.067	0.066	0.075
60	Bus, Tractor, Truck Bodies	-	3.146	3.716	105.750	109.480
61	Buttons	0.458	0.855	0.621	0.216	0.351
62	Calendar of Paper & Paperboard	-	-	-	0.001	0.006
63	Calcium Carbide	1.854	0.990	0.641	-	-
64	Calcium Carbonate	2.183	1.881	2.114	3.420	3.408
65	Calcium Phosphate	0.483	0.042	1.765	-	-
66	Capacitors	-	2.041	-	2.811	3.066
67	Carbon Black	0.404	-	-	-	-
68	Carbon Dioxide Gas (CO2)	1.998	2.724	11.415	70.756	97.611
69	Carpets Synthetic (Machine Made)	10.464	16.352	5.678	19.442	16.750
70	Carpets Tufted (Hand Knitted)	13.811	-	0.210	4.080	5.981

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Carpets Woollen (Machine Made)	10.944	18.128	25.149	7.569	1.707
72	Carton Machine	-	-	0.001	-	-
73	Cassettes Recorded (Audio/Video)	0.342	-	-	-	-
74	Cassettes Unrecorded (Audio)	-	-	0.030	0.106	0.098
75	Cassettes Unrecorded (Video)	-	0.058	0.033	-	0.001
76	Cast Iron Elbows, Tank Covers & Fittings	0.003	-	-	-	-
77	Caustic Soda	89.194	86.881	97.225	0.176	0.139
78	Cement Construction Blocks	0.610	-	-	-	-
79	Cement Pipes	-	0.032	0.048	0.027	-
80	Ceramic Tiles	39.972	42.327	54.612	56.416	29.350
81	Cereal Products	30.390	43.449	49.062	-	-
82	Ceramics for Electric Switches	0.152	-	-	-	-
83	Cheese	1.265	0.080	0.018	0.257	-
84	Chemicals Inorganic/Industrial Gases	6.808	4.160	1.589	0.116	0.051
85	Chemicals organic	15.199	25.764	41.661	62.119	53.627
86	Chip Board	8.193	8.934	11.827	20.052	16.468
87	Chlorine	2.845	2.471	2.642	-	-
88	Choline & Its Salts; Lecithins	-	-	-	0.042	0.038
89	Cigarettes	145.452	-	-	-	-
90	Circuit Breaker, Electrical	1.657	-	-	-	-
91	Clock Movements, Complete & Assembled	0.049	0.068	0.057	0.020	0.291
92	Clocks (Alarmed)	0.009	-	-	-	-
93	Coat Hangers Plastic	0.036	0.046	0.032	0.062	0.034
94	Colour Lakes	-	-	0.005	-	-
95	Colouring Material (Other)	0.026	0.122	0.082	-	7.344
96	Combs	0.361	0.533	0.159	-	-
97	Computer Stationery	0.142	0.146	0.190	0.127	0.262
98	Concentrates used in Beverages/Foods	20.563	75.330	92.555	54.547	60.391
99	Concrete Components	2.421	2.258	2.143	1.482	1.928
100	Confectionery & Bakery Products	17.875	19.228	24.907	7.992	7.881
101	Control Panels	0.983	0.262	0.077	0.862	0.055
102	Conveyor Belts of Textile Materials	-	0.099	0.104	-	-
103	Conveyor Belts of Vulcanised Rubber	1.272	2.514	2.352	3.986	3.280
104	Copper Rods	2.060	2.190	2.249	0.178	0.065
105	Copper Strips	6.179	14.154	6.577	5.435	7.368
106	Corn Syrups	0.289	-	0.215	-	-
107	Corrugated & Solid Boards	46.354	64.223	7.312	5.807	7.674

## Lahore

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
108	Corrugated Packages, Cartons, Boxes etc	59.081	30.455	4.993	5.707	7.576
109	Cotton Carded or Combed	-	-	2.742	153.098	132.117
110	Cotton Dyeing	-	-	-	0.041	2.222
111	Cotton Fabrics	3.793	9.037	2.607	0.020	-
112	Cotton Linters	0.043	0.197	1.393	5.719	-
113	Cotton Not Carded or Combed	-	0.002	-	-	0.613
114	Cotton Seed Oil	-	-	-	0.286	0.118
115	Cotton Sewing Thread	0.172	0.405	0.401	0.579	0.915
116	Cotton Yarn	44.202	54.656	63.987	455.372	941.208
117	Cream	-	-	-	0.136	1.135
118	Crockery (Ceramics)	26.700	0.105	0.003	-	-
119	Crown Corks	4.093	6.648	5.783	0.947	0.584
120	Cutlery	0.532	-	-	-	-
121	Deep Freezers	81.125	97.881	116.402	90.229	138.709
122	Detergents	1.213	-	-	-	-
123	Diaries	0.254	0.339	0.386	0.217	0.025
124	Dish Antenna	0.005	0.002	-	-	-
125	Drawn Wire	0.016	-	-	-	-
126	Dyes & Colours	0.177	0.285	0.514	2.302	2.760
127	Earth Colours	2.299	0.056	0.150	0.013	0.038
128	Elec Generating Sets & Rotary Converters	-	-	-	0.027	0.104
129	Electric Accumulators & Parts thereof	8.478	12.105	0.012	-	-
130	Electric Bulbs & Tubes	0.155	6.532	6.109	11.317	9.079
131	Electric Control Equipment	1.946	0.237	0.071	-	-
132	Electric Cooking Range/Ovens & Grills	0.005	-	-	-	-
133	Electric Fans	9.475	0.638	0.527	0.283	0.416
134	Electric Iron	0.004	-	-	-	-
135	Electric Motors	0.130	2.071	7.855	0.761	0.442
136	Electric Water Coolers	0.015	0.030	0.018	0.024	0.065
137	Electric Welding Wires, Rods, Electrodes	0.289	1.400	2.007	0.803	-
138	Electrical Board	0.006	-	0.001	-	-
139	Electrical Goods & Parts (Nos)	18.303	34.452	26.110	15.799	7.995
140	Electrical insulators of Any Material	11.833	20.629	26.775	0.083	0.311
141	Embroidery	-	0.004	0.884	1.429	3.138
142	Emery Papers (Regmal)	0.021	-	-	-	-
143	Enamelled Copper Wire	15.505	6.271	3.751	0.531	0.609
144	Essences/Essential Oils	4.703	5.726	4.870	0.406	0.475

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
145	Expanded Metal of Iron or Steel	-	-	-	0.008	-
146	Fabric Boards	-	0.400	0.217	-	-
147	Fabric Others	0.521	-	-	-	-
148	Fabrications	0.005	0.050	0.991	1.743	0.950
149	Felt, Whether or Not Impregnated	0.525	0.208	0.413	-	-
150	Fibre Glass	0.189	0.432	2.187	1.799	0.326
151	Finishing Material for Leather industry	-	-	-	0.147	0.987
152	Fire Fighting instruments	0.006	0.945	1.072	0.829	1.175
153	Flat-Rolled products of Iron or Steel	-	-	-	-	0.005
154	Flush Doors.	0.064	0.052	0.035	0.009	0.116
155	Foam & Foam Products	12.405	8.761	1.514	4.150	5.652
156	Food Colours	0.137	0.337	0.292	-	0.149
157	Food Products	5.809	13.509	15.288	38.467	43.392
158	Footwear	58.333	37.663	56.416	28.711	25.522
159	Formaldehyde & Paraformaldehyde	1.974	0.445	-	-	-
160	Formica	1.631	0.810	1.188	0.016	0.128
161	Fruit or Vegetable Juices	86.968	73.980	63.653	84.746	109.628
162	Fruit, Nuts, Peel of Fruit or Melon (Edible)	-	0.144	0.006	-	-
163	Fruits & Vegetables Preserved	0.010	-	-	-	0.042
164	Fuel Filters	0.257	-	-	-	-
165	Furniture (Steel)	1.251	0.146	0.032	0.002	0.814
166	Furniture (Wooden)	0.426	0.348	0.371	0.595	0.443
167	G.I.Pipes	0.874	-	-	-	-
168	G.I.Wires	0.062	3.829	0.203	0.192	0.212
169	Gas Appliances (Heaters, Mentals, Geysers)	1.959	3.416	1.687	6.097	5.496
170	Gases & Acids	7.853	20.983	23.467	2.374	0.024
171	Gasoline Dispensing Pumps	2.289	2.384	3.884	2.011	1.130
172	Gelatins	0.600	0.867	3.535	8.637	1.434
173	Geysers	0.151	-	-	-	-
174	Glass & Glasswares etc	22.567	39.758	36.635	12.780	15.047
175	Glass Bottle/Bulb Making Machinery	-	-	0.001	-	-
176	Glass Bottles	1.243	-	0.001	0.005	0.007
177	Glass Fibres & Articles	0.559	0.093	0.157	0.232	0.140
178	Glass Sheet (Not Worked)	0.030	0.004	-	-	-
179	Glassware for Kitchen, office, Toilet etc	0.012	-	0.001	-	-
180	Glue & Synthetic Resines All Sorts	15.048	8.782	6.145	12.893	17.998
181	Glycerine	3.469	1.471	1.471	5.325	8.620

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
182	Grills/Netting/Fencing/Wire Gauzes	1.269	1.337	0.857	1.391	2.000
183	Grinding of Glass/Chemicals	-	-	-	-	0.020
184	Grinding Wheels Pedal or Hand Operated	1.222	-	0.761	0.248	-
185	Grinding Wheels without Framework	0.231	0.443	0.340	0.285	0.390
186	Gum Tapes	0.023	0.059	0.050	0.013	0.009
187	Gypsum Powder	0.003	0.007	0.009	-	-
188	Hard Boards	0.607	2.150	2.679	1.080	-
189	Headgear & Parts	-	-	0.006	0.007	-
190	Hydrochloric Acid	0.886	2.560	3.302	-	-
191	Hydrogen Gas	0.237	0.162	0.644	0.048	0.053
192	Hydrogen Peroxide	0.025	-	-	0.032	0.324
193	Ice Cream	44.997	67.395	130.639	115.852	120.899
194	Industrial Gloves	-	-	-	0.005	0.015
195	Ingot, Stainless Steel	1.056	0.382	3.678	1.200	-
196	Iron & Steel Products	66.893	20.830	0.211	0.921	1.166
197	Iron Nails	0.573	0.671	0.428	0.862	0.934
198	Iron or Steel Billets	-	1.621	1.461	2.748	2.496
199	Iron or Steel ingots	3.873	1.976	6.529	19.817	13.188
200	Jams & Jellies	9.666	16.972	13.593	-	-
201	Jute Products	17.925	26.872	29.411	24.597	52.361
202	Knitted Garments	-	-	-	0.060	0.168
203	Knitted or Crocheted Fabrics	-	-	-	0.124	0.873
204	Knitting Yarn	0.028	0.041	0.333	0.066	-
205	Labels, Badges of Textile	0.034	-	-	-	0.207
206	Lac, Gums, Resins (Natural)	0.041	0.824	0.239	0.450	0.724
207	Laces & Braids	-	-	0.013	0.015	0.033
208	Laminated Board	0.014	0.200	2.759	1.172	0.422
209	Lamps & Light Fittings	-	-	0.224	1.249	5.424
210	Lathes, Numerically Controlled	-	0.143	0.161	0.014	-
211	Leather Articles	-	-	-	-	0.118
212	Leather Tanned of Other Animals	-	-	-	0.367	2.053
213	Lift Components	-	-	0.009	-	-
214	Lime	0.055	0.083	0.069	0.086	0.071
215	Liquid Glucose, Glucose	34.570	32.109	38.512	1.269	-
216	Locks of Base Metal	0.012	0.008	0.010	0.006	0.006
217	LPG Cylinders	0.591	0.333	0.138	0.094	0.087
218	Lubricating Oils & Oil Additives	30.731	36.972	78.343	37.385	36.837
219	Lubricating Preparations/ Anti Rust Oil	8.137	0.296	0.073	0.081	0.074

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
220	M.M.Yarn Soft Waste	0.021	0.100	0.919	1.759	7.196
221	M.S. Product	60.187	108.626	189.797	101.454	82.293
222	M.S.Bars & Rods	-	-	-	0.035	0.012
223	M.S.Pipes	25.637	23.987	10.938	16.771	22.160
224	Mach.for Sugar Manuf. other than Crusher	-	-	0.284	1.028	0.413
225	Machine Parts, Not Elsewhere Specified	-	0.023	-	-	-
226	Machinery for Bleaching, Washing, Drying	-	-	0.011	-	-
227	Machinery for Manuf. of Confectionery etc	-	-	0.167	0.332	0.099
228	Machinery for Preparing Tanning	-	0.006	-	0.011	-
229	Machinery Parts & Agricultural Parts	-	-	0.002	1.258	2.522
230	Machinery Parts (Mechanical)	0.061	17.337	12.498	23.307	7.476
231	Maize Products	0.326	0.003	0.027	0.004	-
232	Maize Starches	0.634	-	-	-	-
233	Man Made Fibres & Yarn	203.739	281.842	126.502	273.521	306.142
234	Mango Pulp	-	0.050	-	-	-
235	Marble Tiles	2.171	2.673	2.814	3.880	3.860
236	Match Boxes	0.591	2.673	3.721	7.467	5.859
237	Mattresses	0.005	-	-	-	-
238	Metal Containers	17.542	18.505	15.726	33.181	17.451
239	Metallised Products	1.595	-	-	0.155	0.085
240	Mineral Water	-	-	-	-	0.074
241	Molasses	8.006	0.162	-	20.364	86.279
242	Motor Cars	-	94.727	130.321	88.929	76.996
243	Motor Cars Seats	0.005	-	-	1.302	1.465
244	Motor Cycles	-	65.383	147.313	93.790	87.427
245	Moulds	0.084	-	0.133	0.501	0.693
246	Nitric Acid, Sulpho-Nitric Acid	0.023	0.018	0.007	0.005	0.002
247	Nylon Chips/Polyester Chips	7.164	22.390	2.847	-	-
248	Oil Cookers & Pressure Stoves	0.046	0.002	0.002	0.134	0.014
249	Oil Cookers & Pressure Stoves of Copper	0.009	-	-	-	-
250	Oil Dirts	-	-	-	2.912	0.240
251	Oil Filters	1.923	0.042	-	-	-
252	Opium	0.598	0.938	0.944	0.026	0.053
253	Other Engines & Motors	-	35.249	45.979	11.617	3.520
254	Oxygen Gas	7.619	8.266	12.225	13.275	12.720
255	Paint & Varnishes	83.034	95.851	94.946	91.913	111.864
256	Paper	0.148	-	-	-	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
257	Paper & Paperboard	166.620	249.048	327.338	483.231	450.632
258	Paper Cones, Bobbins etc	2.722	2.640	2.181	9.434	4.764
259	Paper Products	89.996	72.264	18.800	70.343	79.548
260	Paper Pulp/Waste & Scrap of Paper & P.Bd	0.837	1.357	1.365	-	-
261	Paper Roll/Sheet	0.086	1.368	-	-	-
262	Paper Sacks	13.752	30.589	11.806	2.648	2.514
263	Parts & Accessories of Meters	-	-	-	0.741	0.633
264	Parts of Arms and Ammunition	-	-	-	-	0.153
265	Parts of Balloons, Gliders, Aircrafts etc	-	-	-	0.023	0.003
266	Parts of Electric Motor	-	-	-	-	0.002
267	Perfumery & Cosmetics	9.886	13.736	13.454	18.183	16.818
268	Petroleum Oils & Lubricants (Nos)	10.832	6.991	4.288	-	-
269	Pharmaceutical Products	0.088	0.322	0.358	13.625	0.806
270	Phthalic Acid Esters	0.199	0.101	0.012	0.262	0.034
271	Photographic Films in Rolls etc	0.053	0.062	0.060	0.273	0.328
272	Photographic Plates or Films Developed	0.004	0.014	0.012	0.036	0.078
273	Pickle in Oil	0.151	0.567	0.540	-	-
274	Pickle in Vinegar	-	-	0.005	-	-
275	Pile Fabrics	0.036	0.005	-	-	0.094
276	Pipe & Tube fittings of Iron or Steel	0.060	0.117	-	3.923	0.592
277	Plaster of Paris	-	0.156	0.021	-	-
278	Plastic Crockery	3.095	0.696	0.483	0.214	0.170
279	Plastic Metal Film	0.003	-	-	-	-
280	Plastic Printing	0.042	-	0.022	0.104	0.049
281	Plastic Products (Others)	26.267	24.887	108.389	22.356	24.616
282	Plastic Ropes	0.059	0.096	0.145	-	0.076
283	Plastic Shoes	-	0.008	0.010	11.465	16.427
284	Plates, Sheets, Films etc of Polyethylene	-	-	-	-	0.037
285	Plywood	1.818	1.214	1.356	3.888	3.254
286	POL Products	12.364	0.385	0.139	-	-
287	Polyester Filament Yarn	-	-	1.757	4.122	6.917
288	Polyester Staple Fibre	-	0.001	0.137	5.086	45.593
289	Polyester Yarn/Fibre	1.946	-	-	-	-
290	Polyester Zips	9.231	1.389	2.004	2.094	1.370
291	Polyethylene (Sp.Gravity less than 0.94)	0.020	-	-	-	-
292	Polyethylene Bags	6.133	9.882	6.323	10.821	19.994
293	Polypropylene Bags	12.439	16.524	6.988	19.311	36.803

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
294	Polystyrene	0.834	-	-	0.628	0.229
295	Polyvinyl Granules	-	-	-	-	0.069
296	Potassium (Other)	0.046	0.022	0.013	0.005	0.003
297	Potato Chips	3.594	0.613	6.226	-	1.169
298	Pottery	0.007	-	0.049	0.002	-
299	Poultry Feed	-	-	-	62.029	3.334
300	Power Looms (Grey/Ticken Cloth)	10.030	2.289	0.767	34.070	72.865
301	Power Transformers	-	37.466	60.650	4.187	0.405
302	Precious Stones	0.359	0.824	0.606	0.018	0.036
303	Prepared Pigments, Opacifiers & Colours	0.037	0.068	0.032	0.124	0.103
304	Preserved Food	6.134	0.272	0.376	0.402	0.053
305	Press Mud	0.421	0.042	-	-	-
306	Primary Cells & Batteries	1.233	-	-	-	-
307	Printing Industries/Press	1.269	1.259	2.318	7.058	5.643
308	Printing inks	2.147	5.886	0.749	1.164	1.932
309	Processed Cotton Cloth	0.003	0.010	0.097	1.071	3.254
310	Processed Fabrics	91.186	81.027	84.904	66.167	109.984
311	Pumps for Liquids, Liquid Elevators	-	-	0.016	-	-
312	PVC and Allied Products	-	-	-	-	0.213
313	PVC Bottles	-	-	0.009	0.257	0.215
314	PVC Doors & Windows	0.017	0.005	-	-	-
315	PVC Pipes	4.518	6.983	6.422	3.573	4.224
316	Quartz and Quartzite	-	0.004	-	-	-
317	Quilt	0.010	0.066	0.092	0.018	0.084
318	Radio Sets	0.048	0.004	-	-	0.015
319	RCC Pipes	0.843	0.605	0.613	0.667	0.588
320	Ready Made Garments	-	-	0.026	10.252	22.362
321	Refractory Cements, Mortars, Concrete etc	0.001	0.002	0.009	0.001	-
322	Refractory Ceramic Goods (Crusibles etc)	-	-	-	-	0.049
323	Refrigerators	75.314	52.945	41.948	0.255	0.192
324	Resin Material (Other)	24.988	27.805	23.813	13.213	9.889
325	Rice	-	0.010	0.008	-	0.004
326	Rosins	0.024	-	0.019	-	-
327	Rough Board	0.013	0.608	0.587	-	-
328	Rubber Apparel	0.002	-	-	-	-
329	Rubber Compounds	-	-	-	0.054	0.279
330	Rubber Goods	16.278	12.358	18.063	101.222	120.758
331	Sanitary Fittings	0.011	0.016	0.046	0.002	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
332	Sanitary Ware of Iron or Steel	0.092	-	-	-	-
333	Sanitary Wares of Ceramic	11.412	6.983	6.716	8.709	6.337
334	Scraps	2.722	-	-	-	-
335	Scraps of Iron or Steel	0.212	3.379	5.395	4.435	3.668
336	Screw Jacks/Pully Tackle & Hoists	-	-	-	0.002	-
337	Screws, Bolts & Nuts of Iron or Steel	0.996	1.523	1.892	2.857	2.751
338	Services on Board	6.890	0.859	-	-	-
339	Sewing Machines	-	2.737	6.576	6.110	2.404
340	Sewing Thread of Man Made Staple Fibre	0.068	0.146	0.731	0.121	0.188
341	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	0.980	0.018
342	Slide Fasteners	0.001	-	-	-	-
343	Soap Stocks	2.319	0.790	2.448	3.554	2.625
344	Soda Ash	-	-	-	-	0.027
345	Sodium Silicate	1.680	1.312	1.339	1.155	0.806
346	Sodium Sulphide	3.275	8.275	7.958	3.959	1.790
347	Speaker Parts	-	-	-	-	0.007
348	Special Purpose Vehicles (Cranes etc)	0.472	-	-	-	-
349	Spectacle Frames	0.039	0.014	0.009	0.085	0.054
350	Spices	0.011	-	-	-	-
351	Spinning Machines Textile	-	-	-	-	0.200
352	Spirits	-	-	-	0.033	0.026
353	Sports Footwear/Canvas shoes etc.	-	-	-	-	0.163
354	Sports Goods	-	-	-	0.005	-
355	Spring Mattresses	0.001	-	-	-	-
356	Springs & Leaves of Iron & Steel	-	-	-	-	0.002
357	Stainless Steel Utencils	0.238	-	-	-	-
358	Staple Pins	0.054	-	0.077	0.241	0.174
359	Stationery	0.173	0.106	0.052	0.074	0.171
360	Stearic Acid	6.667	-	2.207	-	-
361	Steel Fixtures	-	11.725	0.273	2.836	-
362	Steel Pipes	3.485	0.268	0.326	2.898	1.429
363	Steel Structures	-	1.676	7.108	7.945	13.644
364	Steel Wire Stranded	3.273	4.007	6.798	0.330	-
365	Steel Wires	0.878	17.306	26.773	11.086	6.435
366	Steel Wools	0.021	-	-	-	-
367	Stencils	-	0.001	0.005	-	-
368	Sticker Labels	-	-	-	0.578	0.690

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
369	Stone Articles	0.002	-	-	-	-
370	Stone Powder	9.379	3.079	8.958	8.729	4.007
371	Storage Batteries	0.996	1.710	1.504	0.667	1.037
372	Storage Tanks of Iron or Steel	0.416	5.142	2.062	6.774	5.574
373	Straw Board	6.389	1.973	0.081	0.003	-
374	Suitcases, Trunks, Brief Cases etc	0.339	0.858	0.642	0.006	0.013
375	Sulphate/Clay/Gypsum	0.891	3.508	2.161	0.002	-
376	Sulphur	0.143	0.051	0.134	0.055	0.021
377	Sulphuric Acid	3.712	4.900	4.905	8.038	5.305
378	Surgical Gloves	-	-	-	0.071	0.188
379	Surgical instruments & Appliances	-	-	-	0.260	1.562
380	Sweetened Supari	0.005	-	-	-	-
381	Sweets	0.012	0.002	0.016	0.001	-
382	Switch Gear	-	-	8.342	0.186	-
383	Switches, Relays, Fuses etc	-	-	-	-	0.022
384	Synthetic Filament Yarn	0.460	-	-	-	-
385	Synthetic organic Dyes	0.033	-	-	-	-
386	Syrups & Squashes	48.829	33.345	21.672	65.589	74.999
387	Table & Kitchen Ware, Household Articles	2.160	-	-	-	-
388	Table, Kitchen Ware of Aluminium	1.388	0.008	0.004	0.011	0.019
389	Table, Kitchen Ware of Copper	0.006	-	0.001	-	-
390	Tableware, Kitchen Ware of Wood	-	0.075	0.471	0.036	0.046
391	Telephone Sets	-	0.063	0.088	0.141	2.662
392	Telephone Sets and Parts	0.954	-	-	-	-
393	Television Sets	2.187	4.949	3.492	1.015	3.053
394	Tent & Tarpauline	0.878	0.277	7.880	9.291	3.471
395	Terry Fabrics	-	-	0.008	-	-
396	thermo Pack	0.020	-	0.081	0.435	0.956
397	Time Recording Apparatus	0.040	-	-	-	-
398	Time Switches	0.012	-	-	-	-
399	Tin Plate of Iron or Steel	0.301	-	0.059	-	0.071
400	Tins/Tin Containers	0.101	0.113	0.095	0.005	-
401	Tissue Papers	2.303	18.116	23.804	-	-
402	Toilet Soap	15.595	0.926	0.800	0.250	0.424
403	Tomato Ketchup	3.616	4.641	4.905	-	-
404	Tonga Parts	-	-	-	0.001	0.051
405	Tooth Picks	0.082	0.218	0.140	0.245	0.175
406	Toothpaste	0.554	-	-	-	-
407	Toothpaste/Toothpowder	-	0.182	0.173	3.338	0.724

## Lahore

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
408	Towels & Bathrobes	-	-	-	0.005	0.570
409	Toys (Stuffed)	-	-	-	0.006	0.012
410	Transformers (Not Ballast/ Liq. Dielectric)	-	-	0.017	-	-
411	Tyres & Tubes	2.290	10.534	26.271	21.904	16.484
412	Tyres & Tubes (Bicycles)	-	0.019	0.187	1.987	1.627
413	Urea formaldehyde	4.117	3.780	2.864	1.306	0.689
414	Utencils of Iron	0.158	-	-	-	-
415	Varnishes & Lacquers, Distempers etc	-	2.077	6.836	12.630	12.500
416	Vegetable Oil	0.008	-	-	-	-
417	Vegetable Oils Other than Edible Oil	-	-	-	-	0.030
418	Velvet	0.424	2.381	2.405	-	-
419	Veterenary Medicines	-	-	-	0.965	-
420	Video Cameras/VCR/VCP	-	-	0.023	-	-
421	Vinegar	0.510	0.538	0.496	-	-
422	Wadding	1.165	2.924	4.521	0.064	-
423	Washing Machines	4.648	0.459	1.729	1.973	1.999
424	Water Coolers (Plastic)	-	-	0.004	-	-
425	Water Meters, Electric or Gas Meters	84.815	120.027	137.745	42.083	4.890
426	Water Proof Canvas Flocking Cloth	-	-	-	-	0.024
427	Wax Papers, Gummed Tape, Filter Paper	0.152	0.011	0.012	0.013	0.352
428	Welding Fluxes/Electrodes	5.578	3.728	2.304	0.060	-
429	Wire Netting Looms	0.232	0.580	2.232	1.058	1.503
430	Wires & Cables	124.908	172.896	179.582	63.533	38.677
431	Wood Free Writing Paper	109.063	185.511	161.797	158.174	73.382
432	Wooden, Metal and Plastic Furniture	0.415	-	-	-	-
433	Woollen Yarn	0.745	0.940	-	2.677	5.335
434	Woven Fabrics of Synthetic Filament Yarn	0.159	-	-	-	-
435	Woven Fabrics of Wool/Fine Animal Hair	0.394	0.623	2.361	-	-
436	Wrappers	15.689	0.067	-	0.034	-
437	Yeast	0.836	-	3.730	-	0.019
438	Yogurt (Raita)	-	0.290	0.416	-	-
439	Zinc Oxide	0.020	-	0.086	0.379	0.484
440	Zinc Sulphate	0.103	0.148	0.157	-	-
441	_Additional Tax	17.992	0.455	4.316	-	-
442	_Arrears Recovered	75.472	15.312	43.137	1.307	637.018
443	_Commercial Importers	-	-	0.024	53.868	133.336

## Lahore

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
444	_Miscellaneous Collections	-	-	3.986	38.335	0.044
445	_Turnover Tax Payers	-	-	-	-	7.128
	<b>Grand_Total</b>	<b>3,108.968</b>	<b>3,615.810</b>	<b>3,973.953</b>	<b>4,391.800</b>	<b>5,587.400</b>
	<b>Refund Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,723.700</b>	<b>3,328.000</b>
	<b>Net Receipts</b>	<b>3,108.968</b>	<b>3,615.810</b>	<b>3,973.953</b>	<b>668.100</b>	<b>2,259.400</b>

**TABLE-33.5**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

S. No.	Commodity	(Rs. in Million)				
		1993-94	1994-95	1995-96	1996-97	1997-98
1	Acrylic Tops	-	-	-	-	0.298
2	Acrylic Yarn	-	-	-	0.401	1.244
3	Aerated Waters/Beverages	-	154.355	105.267	127.681	159.503
4	Air Compressor Fan etc	-	-	-	-	0.078
5	Air Conditioners	-	6.198	4.209	8.577	4.967
6	Air Coolers/Dessert Coolers	-	0.891	1.235	0.886	0.815
7	Aluminium Containers, Drums, Cans, Boxes	-	-	4.223	0.574	0.308
8	Aluminium Goods	-	2.903	3.399	1.595	1.211
9	Aluminium Oxide	-	-	-	-	0.004
10	Aluminium Plates, Sheets & Strips	-	0.009	0.076	0.007	-
11	Amini/ Phenolic Resins	-	-	0.149	0.031	0.056
12	Arms & Ammunition	-	1.864	0.976	0.018	0.115
13	Articles of Cloth. Accessories of Leather	-	-	0.036	0.020	0.001
14	Artificial Leather & Rexine	-	-	-	7.522	9.442
15	Asbestos Products	-	0.003	0.030	-	-
16	Auto Parts	-	0.263	0.452	8.451	11.357
17	Automatic Door Closer	-	0.151	0.020	-	0.073
18	Baggasse	-	0.007	-	-	-
19	Bags (Packing, Goods, of Woven Textile)	-	0.008	-	-	-
20	Ball Point Pens	-	-	-	0.029	0.003
21	Ballast Chokes	-	0.037	0.174	0.044	-
22	Baryte Powder	-	-	0.048	-	-
23	Bea Wire Rings	-	-	-	0.464	0.551
24	Bed, Table, Kitchen, Toilet Linen	-	-	-	0.005	0.005
25	Bicycle Parts	-	-	-	-	0.005
26	Blades for Saws of all kind	-	0.016	0.012	0.149	-
27	Bobbins of Iron & Steel	-	-	0.002	-	-
28	Bone Crushing	-	3.742	5.464	5.232	5.859
29	Boxes, Wood	-	0.288	0.642	1.320	1.278
30	Brass Water Sanitary Fittings	-	7.646	9.584	8.865	10.314
31	Brass Wires	-	0.933	3.055	1.567	0.887
32	Bricks, Blocks, Tiles of Refractory Nature	-	5.561	4.530	7.755	3.684

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
33	Brushwares	-	-	-	-	0.106
34	Building Bricks / Bricks of Fossil Meals	-	1.199	11.316	3.062	6.076
35	Building Components	-	0.906	1.448	0.585	0.927
36	Canvas Cloth/Cover for Canvas Hose	-	-	-	0.265	0.348
37	Capacitors	-	-	-	0.580	0.570
38	Carbon Dioxide Gas (CO2)	-	0.251	0.605	1.666	2.044
39	Carpets Synthetic (Machine Made)	-	0.247	0.324	0.582	1.036
40	Carpets Tufted (Hand Knitted)	-	0.739	1.077	1.195	1.965
41	Casting Machine/Metal Foundry	-	-	-	0.906	0.548
42	Cement Construction Blocks	-	0.001	-	-	-
43	Cement-Making Machinery	-	-	-	0.475	0.056
44	Ceramic Tiles	-	2.032	7.281	13.662	14.276
45	Chemicals Inorganic/Industrial Gases	-	0.085	0.181	0.022	-
46	Chemicals Organic	-	0.138	0.053	0.215	0.089
47	Chip Board	-	1.108	1.005	1.855	1.775
48	Circuit Breaker, Electrical	-	1.523	1.722	0.835	0.482
49	Clock Movements, Complete & Assembled	-	0.002	-	-	-
50	Clocks (Alarmed)	-	0.006	0.008	0.001	-
51	Coat Hangers Iron or Steel	-	-	-	-	0.007
52	Colouring Material (Other)	-	0.042	0.102	0.016	0.018
53	Concrete Components	-	0.190	0.205	0.034	0.013
54	Confectionery & Bakery Products	-	1.704	2.442	2.074	2.218
55	Control Panels	-	-	0.223	-	-
56	Cooking Range (Gas)	-	0.023	0.084	-	-
57	Copper Rods	-	-	0.462	0.070	-
58	Copper Strips	-	0.025	0.537	0.063	0.027
59	Corn Syrups	-	0.063	-	2.449	3.516
60	Corrugated & Solid Boards	-	0.404	0.029	0.001	0.012
61	Corrugated Packages, Cartons, Boxes etc	-	1.021	1.896	1.505	2.696
62	Cotton Fabrics	-	-	-	-	0.011
63	Cotton Sewing Thread	-	0.018	-	-	-
64	Cotton Yarn	-	1.726	2.394	7.279	27.233
65	Crockery (Ceramics)	-	10.673	29.571	9.971	27.038
66	Cutlery	-	0.181	0.694	0.287	0.650
67	Decoration Pieces	-	-	0.061	0.042	0.060
68	Detergents	-	2.933	3.619	0.604	-
69	Diesel/Semi Diesel Engines	-	-	0.712	0.193	-

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
70	Diesel/Semi-Diesel Engine Parts	-	-	-	0.055	0.018
71	Drawn Wire	-	-	-	0.205	0.135
72	Drill Machines	-	-	-	-	0.010
73	Dusters/Cleaning Cloths	-	0.005	-	-	-
74	Dyes & Colours	-	0.002	-	-	-
75	Elec Generating Sets & Rotary Converters	-	-	-	0.780	0.838
76	Electric Fans	-	21.711	22.797	16.110	26.975
77	Electric Lighting & Signalling Eqpt	-	-	0.004	-	-
78	Electric Motors	-	0.997	1.065	0.714	1.981
79	Electric Skimmer	-	-	0.047	0.011	-
80	Electric Welding Wires, Rods, Electrodes	-	0.059	-	-	-
81	Electrical Goods & Parts (Nos)	-	9.115	10.617	13.761	5.274
82	Electrical Machinery	-	0.466	-	-	-
83	Electro-Mechanical Hand Tools	-	-	0.009	0.001	0.497
84	Embroidery	-	-	-	-	0.200
85	Emery Papers (Regmal)	-	0.047	0.708	0.086	1.216
86	Enamelled Copper Wire	-	11.069	10.110	19.622	28.223
87	Fabrications	-	-	-	0.074	0.011
88	Fan Parts	-	-	-	2.012	2.085
89	Fibre Glass	-	0.002	-	-	-
90	Fire Extinguisher Parts	-	-	-	0.180	0.098
91	Flat-Rolled products of Iron or Steel	-	0.257	0.029	0.025	-
92	Flat-Rolled Products of Stainless Steel	-	-	-	-	0.011
93	Foam & Foam Products	-	1.031	0.052	4.908	3.491
94	Food Colours	-	0.004	0.056	0.113	0.300
95	Food Products	-	0.100	0.105	0.082	0.754
96	Footwear	-	27.100	28.133	2.653	0.743
97	Formaldehyde & Paraformaldehyde	-	0.785	0.810	0.466	0.425
98	Furniture (Steel)	-	0.172	0.533	1.093	0.822
99	Furniture (Wooden)	-	0.526	0.314	2.331	9.755
100	G.I.Pipes	-	1.563	0.761	6.658	7.677
101	G.I.Wires	-	-	0.085	-	-
102	Gas Appliances (Heaters, Mentals, Geysers)	-	0.763	1.419	0.958	1.548
103	Gasoline Dispensing Pumps	-	-	-	-	0.049
104	Geysers (Electric)	-	0.034	0.009	-	-
105	Glass inners of Vacuum Flasks	-	-	0.008	-	-
106	Glue & Synthetic Resines All Sorts	-	0.043	0.039	-	-

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
107	Glycerine	-	1.258	1.530	49.366	7.234
108	Grinding Wheels Pedal or Hand Operated	-	1.459	1.419	0.636	-
109	Grinding Wheels without Framework	-	0.453	0.304	-	1.025
110	Gypsum Powder	-	0.165	0.289	0.902	0.612
111	Hand Saw	-	0.002	-	-	-
112	Hard Wastes	-	0.030	0.312	5.633	15.259
113	Hides & Skins	-	-	-	0.040	0.082
114	Hinges	-	0.019	0.256	0.126	0.174
115	Hydrogen Gas	-	0.046	0.723	0.111	0.018
116	Ice Cream	-	0.135	0.210	0.089	0.014
117	Ingot, Aluminium	-	0.814	1.252	0.417	0.425
118	Ingot, Stainless Steel	-	2.232	1.613	1.995	4.465
119	Interchangeable Tools for Hand Tools	-	-	-	-	0.031
120	Iron & Steel Products	-	1.212	0.597	0.450	0.605
121	Iron or Steel ingots	-	0.348	1.936	1.154	3.382
122	Knitted Garments	-	-	-	0.162	-
123	Knitting Yarn	-	-	-	0.066	0.167
124	Laminated Board	-	0.031	-	-	-
125	Lamination	-	0.056	0.584	0.705	0.422
126	Laundry Soap	-	-	-	0.517	1.237
127	Leather Articles	-	-	-	0.076	0.891
128	Leather Garments	-	-	0.001	0.005	0.020
129	Liquid Glucose, Glucose	-	0.631	0.178	-	-
130	Locks of Base Metal	-	0.030	0.003	-	-
131	LPG Cylinders	-	1.113	0.060	0.001	0.715
132	Lubricating Oils & Oil Additives	-	10.737	18.301	15.609	10.997
133	M.M.Yarn Soft Waste	-	0.043	0.024	3.518	16.229
134	M.S. Product	-	1.380	2.538	0.719	1.371
135	M.S.Pipes	-	-	0.014	0.012	0.020
136	Mach.for Sugar Manuf. other than Crusher	-	-	-	0.331	0.026
137	Machine Parts, Not Elsewhere Specified	-	0.110	0.228	1.844	0.063
138	Machinery for Bleaching, Washing, Drying	-	0.070	0.060	0.640	0.013
139	Machinery for Manuf. of Confectionery etc	-	-	-	-	0.066
140	Machinery Parts & Agricultural Parts	-	0.003	0.002	0.505	0.015
141	Machinery Parts (Mechanical)	-	0.588	0.189	9.071	4.094
142	Maize Starches	-	1.600	0.365	-	-

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
143	Marble Tiles	-	0.721	0.724	0.449	0.691
144	Metal Containers	-	1.903	1.402	0.563	1.142
145	Metal Products Sheets	-	-	1.130	0.089	0.039
146	Metallised Products	-	3.231	1.843	3.955	2.801
147	Miscellaneous Chemical Products	-	0.193	0.056	0.006	0.116
148	Molasses	-	0.267	0.031	7.073	37.561
149	Monofilament Guts	-	0.152	0.059	0.025	0.039
150	Moulds	-	-	-	-	0.014
151	Music instruments	-	-	0.005	0.002	-
152	Nitric Acid, Sulpho-Nitric Acid	-	-	0.031	-	-
153	Oil Cookers & Pressure Stoves	-	0.228	-	-	-
154	Oil Cookers & Pressure Stoves of Copper	-	0.003	-	-	-
155	Other Engines & Motors	-	0.777	0.359	0.384	1.080
156	Oxygen Gas	-	0.671	0.406	0.687	0.333
157	Paint & Varnishes	-	0.124	0.104	0.050	0.053
158	Paper & Paperboard	-	5.573	6.586	11.751	14.258
159	Paper Cones, Bobbins etc	-	0.057	0.064	1.516	1.469
160	Paper Products	-	-	-	-	0.256
161	Paper Roll/Sheet	-	-	-	-	0.029
162	Paper Sacks	-	-	0.012	-	-
163	Perfumery & Cosmetics	-	0.034	-	-	-
164	Photographic Films in Rolls etc	-	0.002	0.005	0.001	-
165	Photographic Plates or Films Developed	-	0.019	0.030	0.030	0.052
166	Pig Iron	-	-	-	-	0.004
167	Pipe & Tube fittings of Iron or Steel	-	0.096	0.074	0.001	0.023
168	Plastic Crockery	-	2.734	1.698	0.562	0.530
169	Plastic Mats	-	0.005	0.025	-	-
170	Plastic Metal Film	-	-	0.010	0.005	0.025
171	Plastic Printing	-	0.150	0.239	0.044	0.227
172	Plastic Products (Others)	-	6.547	6.732	4.870	4.722
173	Plastic Ropes	-	0.132	0.173	0.013	-
174	Plastic Sheets & Other Articles	-	-	-	-	0.003
175	Plywood	-	0.959	1.301	1.214	1.554
176	Polyethylene (Sp.Gravity less than 0.94)	-	0.034	0.051	0.111	0.207
177	Polyethylene Bags	-	1.311	1.043	0.467	1.155
178	Polypropylene Bags	-	0.016	0.004	0.112	0.345
179	Polystyrene	-	0.048	-	-	-
180	Pottery	-	2.800	5.099	1.788	3.244

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
181	Poultry Feed	-	-	-	0.178	0.002
182	Power Looms (Grey/Ticken Cloth)	-	0.001	-	0.243	4.290
183	Power Transformers	-	15.217	20.547	1.258	3.371
184	Prepared Pigments, Opacifiers & Colours	-	-	0.009	0.001	-
185	Press Mud	-	0.001	-	-	-
186	Primary Cells & Batteries	-	0.024	-	-	-
187	Printing Industries/Press	-	0.207	0.159	0.147	0.301
188	Processed Cotton Cloth	-	-	-	0.059	-
189	Processed Fabrics	-	36.053	27.472	13.785	25.535
190	PVC Pipes	-	0.227	0.213	0.121	0.200
191	RCC Pipes	-	0.186	0.200	0.015	0.006
192	Ready Made Garments	-	-	-	-	0.091
193	Refractory Cements, Mortars, Concrete etc	-	-	4.274	0.738	-
194	Refractory Ceramic Goods (Crusibles etc)	-	-	-	0.012	-
195	Resin Material (Other)	-	0.038	0.016	0.037	0.023
196	Rice	-	-	-	-	0.005
197	Rosins	-	0.021	0.033	0.039	-
198	Rough Board	-	-	-	-	0.070
199	Rubber Goods	-	11.927	9.157	35.613	57.539
200	Sanitary Fittings	-	-	-	-	0.005
201	Sanitary Ware of Iron or Steel	-	0.252	0.312	0.034	0.076
202	Sanitary Wares of Ceramic	-	5.262	7.083	6.811	6.671
203	Saw Machine (Metal Working)	-	-	0.086	-	0.003
204	Saw Machine (Wood Working)	-	-	0.072	-	-
205	Scraps of Iron or Steel	-	0.817	0.591	-	0.311
206	Screws, Bolts & Nuts of Iron or Steel	-	0.886	0.576	0.579	0.349
207	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	1.216	1.487
208	Silk Yarn	-	-	-	-	0.138
209	Soap Stocks	-	0.367	0.492	0.410	1.006
210	Sports Goods	-	-	0.385	0.063	1.103
211	Stainless Steel Utencils	-	0.385	1.334	0.017	0.722
212	Steel Fixtures	-	0.001	-	-	0.011
213	Steel Pipes	-	-	-	-	0.022
214	Steel Safe	-	1.922	1.641	0.297	-
215	Steel Slabs	-	-	1.470	0.256	0.308
216	Steel Wire Stranded	-	2.514	0.281	0.315	0.387
217	Steel Wools	-	0.012	-	-	-

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
218	Stone Articles	-	0.005	0.043	0.061	0.317
219	Stone Powder	-	1.902	2.344	1.340	1.134
220	Straw Board	-	13.588	15.828	6.458	4.190
221	Surgical instruments & Appliances	-	-	-	0.359	1.227
222	Sweets	-	-	-	-	0.009
223	Switch Gear	-	0.002	-	-	-
224	Synthetic Filament Yarn	-	0.301	0.392	0.281	-
225	Table, Kitchen Ware of Aluminium	-	13.681	2.740	3.476	6.727
226	Table, Kitchen Ware of Plastic	-	0.077	0.070	-	-
227	Tableware, Kitchen Ware of Wood	-	5.144	3.992	19.239	-
228	Terry Fabrics	-	-	-	-	0.030
229	Textile Fabrics Otherwise Impregnated	-	-	2.066	0.283	0.677
230	Thermo Pack	-	0.029	0.037	0.003	0.012
231	Thermosole Goods	-	0.009	-	-	-
232	Time Switches	-	0.020	0.002	-	-
233	Tin Cuttings	-	-	0.003	-	-
234	Tins/Tin Containers	-	0.060	0.037	1.417	1.758
235	Toilet Soap	-	11.745	18.669	2.577	26.432
236	Tools & Implements	-	-	0.006	-	0.007
237	Toothpaste/Toothpowder	-	0.003	-	-	-
238	Tyres & Tubes	-	17.228	6.898	2.508	0.681
239	Tyres & Tubes (Bicycles)	-	12.909	28.372	2.124	2.617
240	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	1.670	19.239	-	-
241	Tyres Retreading	-	-	0.069	0.001	-
242	Vacuum Flasks	-	-	0.005	-	-
243	Wadding	-	0.010	-	0.019	0.059
244	Washing Machine Parts, of Plastic	-	-	10.563	2.075	0.682
245	Washing Machines	-	5.989	8.620	5.281	9.332
246	Waste & Scrap of Plastic	-	-	-	-	0.014
247	Watches and Clocks	-	0.005	0.002	0.025	-
248	Water Meters, Electric or Gas Meters	-	4.118	1.224	0.389	0.204
249	Water Proofing Compounds	-	0.049	-	-	-
250	Water Pumps	-	0.007	0.281	0.034	0.113
251	Wax Papers, Gummed Tape, Filter Paper	-	0.096	0.023	-	-
252	Weaving Machines (Power Looms)	-	-	-	-	0.002
253	Wires & Cables	-	0.555	2.016	0.369	-
254	Woollen Yarn	-	-	-	0.783	1.465

## Gujranwala

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
255	Woven Fabrics of Synthetic Filament Yarn	-	0.007	-	0.035	0.067
256	Woven Fabrics of Wool/Fine Animal Hair	-	-	0.004	0.731	2.311
257	Zinc Oxide	-	0.040	0.026	-	0.106
258	_Arrears Recovered	-	25.548	6.600	0.093	-
259	_Commercial Importers	-	-	-	16.184	26.968
260	_Miscellaneous Collections	-	0.020	0.109	44.358	28.193
	<b>Grand Total</b>	-	<b>532.455</b>	<b>558.377</b>	<b>607.800</b>	<b>760.000</b>
	<b>Refund Amount</b>	-	-	-	<b>301.100</b>	<b>275.300</b>
	<b>Net Receipts</b>	-	<b>532.455</b>	<b>558.377</b>	<b>306.700</b>	<b>484.700</b>

**TABLE-33.6**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Acid Oil	-	0.084	0.143	3.020	2.060
2	Aerated Waters/Beverages	-	116.822	89.512	65.434	92.400
3	Agricultural Sprayers	-	-	-	-	0.016
4	Agricultural Tractor Engines	-	-	-	-	0.010
5	Air Compressor Fan etc	-	-	-	0.021	0.005
6	Air Coolers/Dessert Coolers	-	0.063	0.020	-	0.004
7	Amini/ Phenolic Resins	-	-	-	-	0.052
8	Ammonium Chloride	-	1.400	1.853	0.156	-
9	Arms & Ammunition	-	0.229	0.501	0.719	0.067
10	Asbestos Products	-	2.256	-	-	0.236
11	Asphalt	-	0.019	-	-	-
12	Auto Parts	-	0.014	0.002	0.408	0.718
13	Baggasse	-	0.165	-	7.010	0.765
14	Bags (Packing, Goods, of Woven Textile)	-	0.004	-	0.127	0.191
15	Ball & Roller Bearing Complete	-	-	-	0.005	-
16	Beet Pulp	-	0.005	-	-	-
17	Biscuits	-	0.014	0.031	0.180	0.216
18	Bleaching Liquid	-	-	-	0.156	0.205
19	Bleaching Powder	-	4.221	5.118	0.494	-
20	Bolts & Nuts of Nickel	-	-	-	-	0.006
21	Bricks, Blocks, Tiles of Refractory Nature	-	0.111	0.223	0.067	0.160
22	Building Bricks / Bricks of Fossil Meals	-	1.375	9.238	7.407	8.016
23	Building Components	-	-	0.005	-	-
24	Buildings (Pre-Fabricated)	-	0.012	0.004	-	-
25	Bus, Tractor, Truck Bodies	-	0.143	0.449	0.192	0.051
26	Carbon Dioxide Gas (CO <sub>2</sub> )	-	0.201	0.179	54.974	2.884
27	Carbon Oil	-	0.008	0.010	0.001	-
28	Carpets Tufted (Hand Knitted)	-	-	-	-	0.008
29	Carpets Woollen (Machine Made)	-	7.541	8.245	11.872	4.938
30	Caustic Soda	-	111.614	148.747	176.837	175.087
31	Cement	-	386.092	503.074	340.337	13.634
32	Cement Construction Blocks	-	-	-	0.006	0.001

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
33	Ceramic Tiles	-	0.058	0.025	-	-
34	Cheese	-	-	-	3.499	7.989
35	Chemicals Inorganic/Industrial Gases	-	2.018	1.772	5.271	7.078
36	Chemicals organic	-	-	-	3.790	2.368
37	Chip Board	-	26.528	32.094	15.694	9.087
38	Chlorine	-	2.314	3.135	0.271	-
39	Clocks With Watch Movements	-	0.676	0.643	0.874	0.550
40	Coal Tar	-	14.962	19.561	17.205	7.204
41	Coal/ Briquettes	-	-	-	1.290	10.456
42	Concrete Components	-	0.236	0.252	0.213	0.194
43	Confectionery & Bakery Products	-	1.425	1.738	2.152	2.172
44	Control Panels	-	-	-	-	0.032
45	Convertor Paper Cheese	-	-	-	-	0.003
46	Corrugated & Solid Boards	-	0.086	0.150	-	0.103
47	Corrugated Packages, Cartons, Boxes etc	-	1.282	1.630	0.703	1.825
48	Cotton Carded or Combed	-	-	-	-	0.030
49	Cotton Fabrics	-	-	-	17.478	9.971
50	Cotton Linters	-	0.594	1.533	8.212	-
51	Cotton not Carded or Combed	-	-	-	413.758	474.654
52	Cotton Seed Oil	-	-	-	10.537	0.002
53	Cotton Sewing Thread	-	0.059	0.024	4.787	14.166
54	Cotton Yarn	-	34.684	33.345	187.025	484.087
55	Crough Coal	-	-	-	1.731	0.587
56	Crown Corks	-	1.191	0.862	0.533	-
57	Curtains	-	-	0.272	0.017	-
58	Custard Powder	-	18.612	22.084	1.965	-
59	Detergents	-	0.117	0.139	0.303	0.400
60	Distilled Water/Distillery Products	-	21.004	32.850	6.489	-
61	Dyes & Colours	-	0.363	2.454	4.204	10.898
62	Elec Generating Sets & Rotary Converters	-	-	-	12.158	-
63	Electric Fans	-	0.103	0.194	-	-
64	Electric Motors	-	-	-	0.022	0.013
65	Electric Water Coolers	-	-	-	-	0.070
66	Electrical Goods & Parts (Nos)	-	0.264	0.293	0.014	0.064
67	Embroidery	-	-	1.472	1.591	3.424
68	Fabrications	-	-	-	0.247	0.670
69	Fibre Glass	-	0.002	-	-	-
70	Fire Fighting instruments	-	-	-	0.005	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Flush Doors	-	0.038	-	-	-
72	Foam & Foam Products	-	-	-	-	0.011
73	Food Colours	-	-	-	0.021	0.007
74	Food Products	-	0.580	0.591	0.371	0.496
75	Footwear	-	-	-	2.273	2.779
76	Formica	-	-	0.395	-	-
77	Fruit or Vegetable Juices	-	3.821	3.095	2.671	1.797
78	Fruits & Vegetables Preserved	-	0.101	0.137	0.019	-
79	Furniture (Steel)	-	-	-	0.005	0.066
80	Furniture (Wooden)	-	0.044	0.194	-	-
81	Gas Appliances (Heaters, Mentals, Geysers)	-	0.102	0.108	0.068	0.060
82	Gases & Acids	-	-	0.007	-	-
83	Gents Vests etc of Cotton	-	-	-	0.001	-
84	Glass & Glasswares etc	-	1.528	1.557	1.874	1.298
85	Glass Fibres & Articles	-	0.022	-	-	-
86	Glue & Synthetic Resines All Sorts	-	-	-	-	0.008
87	Grills/Netting/Fencing/Wire Gauzes	-	0.184	0.235	0.245	0.374
88	Guar Gums	-	3.056	3.684	0.427	-
89	Gypsum Powder	-	0.009	0.005	-	-
90	Hard Boards	-	0.014	1.489	-	-
91	Hard Wastes	-	2.364	3.128	0.229	-
92	Hydrochloric Acid	-	2.091	3.073	0.299	-
93	Hydrogen Gas	-	0.268	2.008	0.054	-
94	Ice Cream	-	-	0.007	0.011	0.017
95	Iron & Steel Products	-	0.008	-	0.038	0.055
96	Iron Nails	-	0.008	-	-	-
97	Iron or Steel ingots	-	-	-	0.968	0.091
98	Jute Products	-	49.902	43.013	47.282	77.129
99	Knitting Yarn	-	-	-	0.020	0.004
100	Labels, Badges of Textile	-	-	0.052	0.053	0.181
101	Lime	-	0.218	0.112	0.001	-
102	Liquid Glucose, Glucose	-	65.098	75.403	263.949	243.980
103	Lubricating Oils & Oil Additives	-	3.998	2.190	0.488	-
104	M.M. Yarn Hard Waste	-	-	-	-	0.071
105	M.S. Product	-	-	0.110	-	0.002
106	M.S. Pipes	-	0.389	0.529	0.752	1.395
107	Machine Parts, Not Elsewhere Specified	-	1.161	1.049	0.435	0.080
108	Machinery for Bleaching, Washing, Drying	-	0.264	0.039	0.170	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
109	Machinery Parts & Agricultural Parts	-	-	-	1.028	2.137
110	Machinery Parts (Mechanical)	-	1.181	1.215	0.742	0.017
111	Maize Starches	-	78.113	92.417	11.758	-
112	Man Made Fibres & Yarn	-	0.685	0.822	9.000	11.787
113	Mango Pulp	-	-	-	0.108	0.027
114	Marble Tiles	-	0.569	0.718	0.635	0.809
115	Medicines (Caps., injections, Syrups, etc)	-	-	-	0.083	-
116	Melamine	-	-	-	-	0.017
117	Metal Containers	-	11.616	8.243	12.174	8.943
118	Molasses	-	0.136	0.011	35.124	194.520
119	Oil Cake	-	-	-	2.875	31.077
120	Oil Cookers & Pressure Stoves	-	0.006	0.009	0.001	-
121	Oil Dirts	-	-	-	2.336	-
122	Oxygen Gas	-	0.667	0.580	1.431	0.355
123	Paint & Varnishes	-	1.733	1.903	2.058	3.135
124	Paper & Paperboard	-	6.012	6.174	8.288	7.060
125	Paper & Paperboard Coated/Impregnated	-	-	0.003	0.045	0.013
126	Paper & Paperboard Converters	-	-	-	0.060	0.135
127	Paper Cones, Bobbins etc	-	4.663	4.272	31.630	34.518
128	Paper Products	-	-	0.004	-	0.249
129	Paper Sacks	-	0.441	0.174	10.761	9.802
130	Perfumery & Cosmetics	-	0.046	0.020	0.021	0.070
131	Pharmaceutical Products	-	-	0.003	0.549	0.011
132	Photographic Films in Rolls etc	-	0.013	0.031	0.029	0.058
133	Photographic Plates or Films Developed	-	0.004	-	0.006	0.030
134	Plastic Crockery	-	0.162	0.079	0.031	0.161
135	Plastic Printing	-	0.553	0.603	0.036	0.192
136	Plastic Products (Others)	-	0.234	0.182	0.229	0.354
137	Plastic Sheets & Other Articles	-	-	-	0.130	-
138	Plastic Shoes	-	0.003	-	-	-
139	Plastic Tabular Film	-	-	-	0.005	-
140	Plywood	-	0.520	0.091	0.050	0.100
141	Polyester Filament Yarn	-	-	-	0.006	0.209
142	Polyester Staple Fibre	-	-	-	19.687	113.961
143	Polyethylene Bags	-	2.775	2.254	1.538	2.773
144	Polypropylene Bags	-	0.059	0.051	0.206	0.273
145	Poultry Feed	-	-	-	1.376	0.043
146	Power Looms (Grey/Ticken Cloth)	-	1.333	0.004	-	0.007

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
147	Preserved Food	-	0.001	-	-	0.009
148	Press Mud	-	0.139	-	-	-
149	Printing Industries/Press	-	0.991	0.589	0.482	0.802
150	Processed Cotton Cloth	-	-	-	1.993	3.166
151	Processed Fabrics	-	246.116	205.461	117.795	219.299
152	PVC Pipes	-	1.186	0.867	0.809	1.163
153	Railway Sleepers of Iron or Steel	-	1.708	1.002	0.903	-
154	RCC Pipes	-	0.680	0.565	0.091	0.273
155	Ready Made Garments	-	-	-	0.160	1.996
156	Rock Salt/Sodium Chloride/Table Salt etc	-	-	-	5.493	4.518
157	Rough Board	-	-	-	-	0.616
158	Rubber Goods	-	-	-	0.025	-
159	Rubber Thread/Cord Tex. Covered (Elastic)	-	-	-	-	0.002
160	Sand (Salica Sand)	-	-	0.187	0.681	0.449
161	Sanitary Fittings	-	-	-	0.005	0.005
162	Sanitary Wares of Ceramic	-	0.534	0.437	0.346	0.155
163	Scraps of Iron or Steel	-	0.913	2.964	0.126	-
164	Screws, Bolts & Nuts of Iron or Steel	-	0.800	0.630	0.041	0.116
165	Sewing Thread of Man Made Staple Fibre	-	0.001	0.002	0.001	0.001
166	Shoe Uppers (Leather/Composition of Lthr)	-	-	0.012	2.383	0.806
167	Soap Stocks	-	0.729	1.152	3.954	14.782
168	Sodium Hypochlorite	-	10.488	14.836	1.479	-
169	Sodium Silicate	-	12.825	14.976	12.905	10.558
170	Spinning Machines Textile	-	0.287	0.260	0.412	-
171	Spirits	-	-	-	-	40.046
172	Steel Fixtures	-	0.131	0.042	0.001	-
173	Steel Structures	-	-	-	-	0.103
174	Stone Crusher	-	-	-	-	0.939
175	Storage Tanks of Iron or Steel	-	0.020	0.042	0.002	-
176	Straw Board	-	1.313	1.504	3.482	2.612
177	Sugar	-	-	-	1.085	20.372
178	Sulphuric Acid	-	1.121	1.217	0.602	0.016
179	Sweets	-	-	-	-	0.008
180	Switches, Relays, Fuses etc	-	-	-	0.084	0.171
181	Synthetic organic Dyes	-	-	-	0.721	0.620
182	Table, Kitchen Ware of Aluminium	-	0.036	0.033	0.003	-
183	Tin Cuttings	-	0.125	0.116	0.006	-

## Faisalabad

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
184	Tin Plate of Iron or Steel	-	0.002	-	0.011	0.010
185	Tins/Tin Containers	-	0.006	-	-	-
186	Toilet Soap	-	0.116	0.116	0.525	-
187	Tyres & Tubes	-	0.002	-	-	-
188	Vegetable Ghee	-	-	-	-	0.001
189	Velvet	-	0.002	0.003	0.074	0.088
190	Washing Machines	-	0.081	-	-	-
191	Water Pumps	-	-	0.011	0.086	0.077
192	Wax Papers, Gummed Tape, Filter Paper	-	-	-	0.030	-
193	Weaving Machines (Power Looms)	-	0.123	0.071	0.887	-
194	Wheat/Meslin Flour	-	-	-	-	0.192
195	Wood Penal	-	0.135	0.051	0.201	0.051
196	Woollen Yarn	-	0.058	-	0.269	0.050
197	Woven Fabrics of Synthetic Filament Yarn	-	0.337	0.141	-	-
198	Woven Fabrics of Synthetic Staple Fibre	-	0.105	-	-	0.007
199	Woven Fabrics of Wool/Fine Animal Hair	-	-	0.176	0.071	0.051
200	Zinc Oxide	-	0.105	0.008	0.012	-
201	_Additional Tax	-	4.254	0.967	0.028	-
202	_Arrears Recovered	-	8.180	2.506	27.711	83.110
203	_Commercial Importers	-	-	-	0.282	9.685
204	_Miscellaneous Collections	-	0.245	15.604	132.724	730.106
	<b>Grand Total</b>	-	<b>1,299.658</b>	<b>1,452.496</b>	<b>2,187.200</b>	<b>3,249.600</b>
	<b>Refund Amount</b>	-	-	-	<b>2,111.400</b>	<b>2,816.300</b>
	<b>Net Receipts</b>	-	<b>1,299.658</b>	<b>1,452.496</b>	<b>75.800</b>	<b>433.300</b>

**TABLE-33.7**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Acid Oil	0.261	-	-	-	-
2	Acid (Others)	0.080	-	-	-	-
3	Aerated Waters/Beverages	-	163.440	143.980	124.252	156.500
4	Aerials & Antennas	-	-	-	-	0.002
5	Agricultural Sprayers	-	-	0.075	-	0.013
6	Agricultural Tractors	-	-	-	54.936	127.391
7	Air Coolers/Dessert Coolers	0.508	0.240	0.293	0.256	0.267
8	Alcohol	0.089	-	-	-	-
9	Aluminium Goods	0.210	0.454	0.596	0.731	1.117
10	Ammonia Gas	-	-	0.001	-	-
11	Ammonium Chloride	1.496	-	-	-	-
12	Arms & Ammunition	0.275	-	-	-	-
13	Articles of Cloth. Accessories of Leather	0.003	0.032	0.029	1.561	1.087
14	Artificial Marble Slab	0.001	-	-	-	-
15	Asbestos Products	2.783	0.229	0.284	0.376	0.074
16	Auto Parts	7.230	1.541	9.272	32.202	24.020
17	Automatic Door Closer	0.018	-	-	-	-
18	Bag & Envelope Making Machinery	0.013	-	-	-	-
19	Baggasse	2.319	0.472	0.007	-	0.251
20	Bags (Packing, Goods, of Woven Textile)	-	-	-	0.042	0.003
21	Bed Spreads	-	-	-	0.018	-
22	Bed, Table, Kitchen, Toilet Linen	-	0.018	0.020	0.002	-
23	Beet Pulp	0.185	-	-	-	-
24	Biscuits	7.653	40.905	29.601	28.551	18.707
25	Blanket Woollen	-	-	1.310	4.768	3.586
26	Bleaching Powder	1.351	-	-	-	-
27	Bleaching Washing, Cleaning, Drying, Iron	0.227	-	-	-	-
28	Bricks, Blocks, Tiles of Refractory Nature	0.011	-	-	-	-
29	Building Bricks / Bricks of Fossil Meals	-	1.273	8.983	1.179	2.469
30	Building Components	-	0.007	-	-	-
31	Carbon Dioxide Gas(CO2)	2.658	4.051	3.378	2.388	2.429

## Multan

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
32	Carbon Oil	0.013	-	-	-	-
33	Carpets Synthetic (Machine Made)	-	-	-	-	0.002
34	Carpets Tufted (Hand Knitted)	0.069	-	-	-	-
35	Carpets Woollen (Machine Made)	9.420	-	4.160	-	-
36	Carton Machine	-	0.051	0.002	0.036	0.068
37	Caustic Soda	77.103	0.046	-	-	-
38	Cement	400.241	306.665	321.315	263.037	8.451
39	Cement Construction Blocks	0.106	-	-	-	-
40	Ceramic Tiles	0.027	-	-	-	-
41	Cereal Products	-	-	-	1.738	0.300
42	Cheese	0.456	0.130	-	0.245	0.400
43	Chemicals Inorganic/Industrial Gases	1.994	-	0.008	0.002	0.032
44	Chip Board	17.764	0.385	0.476	0.460	0.161
45	Chlorine	1.188	-	-	-	-
46	Cigarettes	60.769	254.209	313.036	360.436	392.387
47	Clock Movements, Complete & Assembled	0.202	-	-	-	-
48	Clocks (Alarmed)	0.260	-	-	-	-
49	Concentrates Used in Beverages/Foods	55.571	-	-	-	-
50	Concrete Components	0.905	1.550	0.902	0.492	0.489
51	Confectionery & Bakery Products	4.426	7.813	7.157	2.405	2.335
52	Corrugated Packages, Cartons, Boxes etc	0.029	0.071	0.236	0.327	0.576
53	Cotton Fabrics	0.027	-	-	4.019	1.725
54	Cotton Handkerchief	-	-	-	-	0.036
55	Cotton Linters	3.153	8.862	9.467	2.942	0.535
56	Cotton not Carded or Combed	-	-	-	5,230.686	6,928.936
57	Cotton Seed Oil	-	-	-	100.306	-
58	Cotton Seeds	-	-	-	-	0.301
59	Cotton Sewing Thread	0.005	0.001	-	-	-
60	Cotton Yarn	43.815	20.920	19.668	96.781	182.777
61	Creams & Polishes for Footwear	0.002	0.007	0.005	0.003	0.005
62	Crown Corks	1.036	-	-	-	-
63	Custard Powder	19.924	-	-	-	-
64	Defence Store	0.001	-	-	-	-
65	Detergents	48.692	20.107	25.431	4.063	-
66	Dish Antenna	0.003	0.090	0.021	0.004	0.018
67	Distilled Water/Distillery Products	11.211	-	-	-	-
68	Ducts & Slabs	0.146	-	-	-	-

## Multan

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
69	Dyes & Colours	1.505	-	-	0.009	0.036
70	Electric Control Equipment	-	-	-	-	0.017
71	Electric Fans	0.019	0.361	0.272	0.105	0.164
72	Electric Iron	0.002	0.010	-	-	-
73	Electric Water Coolers	0.003	-	-	-	-
74	Electric Welding Wires, Rods, Electrodes	0.035	0.220	0.115	0.236	0.218
75	Electrical Board	0.508	-	-	-	-
76	Electrical Goods & Parts (Nos)	0.210	0.034	0.068	0.012	-
77	Electro-Mechanical Hand Tools	0.052	-	-	-	-
78	Embroidery	-	-	0.261	0.160	0.243
79	Engines of 8407 Other than-1000 to -3400	-	8.453	6.467	0.555	0.070
80	Fabrics of Staple Fibre and Yarn	0.027	-	-	-	-
81	Fibre Glass	0.014	0.061	0.072	0.062	0.047
82	Flocking Cloth Materials	-	-	-	-	0.040
83	Flush Doors	0.100	0.137	0.044	0.043	0.143
84	Food Products	0.500	0.030	0.017	0.329	0.239
85	Footwear	0.020	-	-	-	-
86	Fruit or Vegetable Juices	33.925	32.142	19.920	12.373	16.457
87	Furniture (Steel)	0.007	-	0.048	-	-
88	Furniture (Wooden)	0.251	0.177	0.486	0.001	-
89	Gas Appliances (Heaters, Mentals, Geysers)	0.100	0.012	0.019	-	-
90	Gases & Acids	1.354	2.199	2.467	3.591	3.118
91	Geysers	0.013	-	-	-	-
92	Geysers (Electric)	-	-	0.091	-	-
93	Glass & Glasswares etc	1.432	0.001	0.004	0.936	0.795
94	Glass Bottle/Bulb Making Machinery	0.042	-	-	-	-
95	Glass Fibres & Articles	0.024	0.046	0.065	0.003	0.006
96	Glass Sheet (Not Worked)	0.630	1.804	1.355	0.172	-
97	Glassware for Kitchen, office, Toilet etc	-	-	-	0.966	1.179
98	Glue & Synthetic Resines all sorts	0.240	0.255	0.416	0.099	0.251
99	Glycerine	0.893	6.280	9.701	298.170	293.005
100	Grills/Netting/Fencing/Wire Gauzes	0.019	-	-	-	-
101	Guar Gums	2.621	-	-	-	-
102	Gypsum Powder	0.043	-	0.080	0.025	0.024
103	Hard Boards	0.110	-	-	-	-
104	Hard Wastes	0.572	0.228	0.259	0.036	-
105	Hydrochloric Acid	1.914	-	-	-	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
106	Hydrogen Gas	0.977	0.407	0.864	0.061	-
107	Ice Cream	-	-	-	0.006	0.020
108	Iron & Steel Products	0.364	0.045	0.073	0.264	0.066
109	Iron or Steel ingots	0.011	-	-	0.005	0.077
110	Jams & Jellies	0.029	0.565	-	2.661	0.455
111	Jute Products	57.132	26.219	31.996	47.489	71.729
112	Lime	0.276	-	-	-	-
113	Liquid Glucose, Glucose	51.183	-	-	-	-
114	Lubricating Oils & Oil Additives	37.182	32.588	47.502	36.826	29.392
115	M.S. Product	0.045	0.193	0.210	0.022	-
116	Machinery for Bleaching, Washing, Drying	0.303	-	-	-	-
117	Machinery Parts & Agricultural Parts	-	-	-	1.396	0.549
118	Machinery Parts (Mechanical)	0.014	-	-	-	0.014
119	Maize Starches	67.020	-	-	-	-
120	Man Made Fibres & Yarn	0.336	-	-	5.870	29.840
121	Mango Pulp	0.444	0.284	0.284	-	-
122	Marble Tiles	0.638	0.811	0.707	0.476	0.715
123	Metal Containers	19.058	16.392	5.664	4.842	4.991
124	Mineral Water	-	0.006	0.001	-	-
125	Miscellaneous Chemical Products	-	-	-	-	0.045
126	Molasses	4.266	0.036	-	12.136	23.081
127	Moulds	0.017	0.074	0.007	-	-
128	Oil Cake	-	-	-	141.596	33.946
129	Oil Cookers & Pressure Stoves	0.003	-	-	-	-
130	Oil Dirts	0.001	-	-	-	-
131	Oxygen Gas	1.205	1.147	1.929	3.213	2.357
132	Paint & Varnishes	2.209	0.987	1.298	0.426	0.438
133	Paper & Paperboard	8.753	4.107	3.892	3.946	3.812
134	Paper Cones, Bobbins etc	8.142	3.634	2.528	17.493	15.606
135	Paper Products	0.529	-	-	0.294	0.181
136	Paper Pulp/Waste & Scrap of Paper & P.Bd	0.016	-	-	-	-
137	Paper Sacks	4.689	0.362	0.545	0.017	0.013
138	Perfumery & Cosmetics	12.992	13.708	20.312	1.908	-
139	Pharmaceutical Products	-	-	0.001	0.166	-
140	Photographic Films in Rolls etc	0.005	0.024	0.019	0.018	0.019
141	Photographic Plates or Films Developed	0.005	0.075	0.026	0.025	0.034
142	Plain Shaft Bearings	-	-	-	0.251	0.338
143	Plaster of Paris	0.003	0.006	0.006	-	-

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
144	Plastic Crockery	0.456	0.423	0.123	0.124	-
145	Plastic Printing	0.358	0.096	0.024	-	-
146	Plastic Products (Others)	0.816	1.317	0.029	4.951	9.222
147	Plastic Sheets & Other Articles	0.007	-	-	-	-
148	Plywood	0.789	0.257	0.189	0.536	0.646
149	Polyester Filament Yarn	-	-	-	-	3.739
150	Polyethylene Bags	2.245	1.196	0.912	1.255	1.218
151	Polypropylene Bags	7.079	5.044	2.218	0.194	0.027
152	Potato Chips	0.013	-	-	-	-
153	Pottery	0.032	-	-	-	-
154	Poultry Feed	-	-	-	3.071	0.470
155	Power Looms (Grey/Ticken Cloth)	24.845	0.057	-	0.573	1.447
156	Preserved Food	0.014	-	-	-	-
157	Press Mud	1.257	0.049	0.012	-	-
158	Printing Industries/Press	0.489	0.186	0.121	-	0.011
159	Processed Fabrics	178.518	3.578	1.944	7.655	26.202
160	PVC Pipes	1.193	1.146	1.280	1.033	1.623
161	Railway Sleepers (Cross-Ties)	8.011	-	-	-	-
162	Railway Sleepers of Iron or Steel	-	1.624	0.881	-	1.926
163	RCC Pipes	0.724	0.949	0.833	0.225	0.238
164	Ready Made Garments	-	-	-	0.239	0.344
165	Sanitary Napkins	0.011	-	-	0.027	0.043
166	Sanitary Wares of Ceramic	0.144	-	-	-	-
167	Scraps	1.247	-	-	-	-
168	Scraps of Iron or Steel	0.342	2.009	1.182	2.834	2.501
169	Screws, Bolts & Nuts of Iron or Steel	0.327	-	-	-	-
170	Sewing Thread of Man Made Staple Fibre	0.011	0.005	0.011	0.031	0.010
171	Shoe Uppers (Leather/Composition of Lthr)	-	-	-	0.397	0.111
172	Soap Stocks	16.966	0.735	1.259	41.415	11.318
173	Soda Ash	-	-	-	-	0.718
174	Sodium Hypochlorite	8.228	-	-	-	-
175	Sodium Silicate	15.342	3.383	3.768	2.579	3.659
176	Spirits	0.232	0.217	-	-	-
177	Steel Pipes	0.277	-	-	0.198	7.314
178	Stone Powder	-	0.001	-	-	-
179	Storage Tanks of Iron or Steel	0.009	0.036	0.030	0.004	0.009
180	Straw Board	1.549	0.834	1.249	4.561	1.905
181	Sugar	-	-	-	-	89.013

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
182	Sulphuric Acid	9.206	-	2.712	7.859	10.838
183	Surgical instruments & Appliances	-	-	-	0.041	0.029
184	Sweetened Supari	0.069	0.200	0.253	-	-
185	Sweets	-	-	-	0.017	0.019
186	Syrups & Squashes	0.301	-	-	-	-
187	Table, Kitchen Ware of Aluminium	0.040	-	-	-	-
188	Tea	-	-	-	-	0.040
189	Tin & Its Articles	0.008	0.002	-	0.002	-
190	Tin Cuttings	0.097	-	-	-	-
191	Tin Plate of Iron or Steel	-	-	-	0.093	0.014
192	Tins/Tin Containers	0.054	0.316	0.271	0.135	0.004
193	Tissue Papers	1.598	0.071	0.089	0.894	0.447
194	Toilet Soap	108.068	189.403	171.617	25.325	-
195	Toothpaste	6.799	-	-	-	-
196	Toothpaste/Toothpowder	-	2.358	1.286	0.664	-
197	Tractor Parts	-	-	-	0.189	0.447
198	Tyres & Tubes	-	0.011	0.009	0.014	0.009
199	Vegetable Oil	-	-	-	0.151	0.330
200	Vegetable Ghee	-	-	-	-	0.271
201	Vegetable Oils Other than Edible Oil	-	-	-	1.356	1.035
202	Velvet	0.009	-	-	-	-
203	Veterenary Medicines	-	-	-	0.001	-
204	Washing Machines	0.102	0.406	0.449	0.041	0.007
205	Wires & Cables	0.009	0.023	0.018	0.023	0.017
206	Wood Free Writing Paper	-	-	-	0.161	0.201
207	Wood in the Rough	0.462	-	-	-	-
208	Wood Penal	0.197	-	-	-	-
209	Woollen Yarn	0.101	-	-	2.622	3.658
210	Woven Fabrics of Synthetic Filament Yarn	0.294	-	-	-	-
211	Woven Fabrics of Synthetic Staple Fibre	0.156	0.939	-	-	-
212	Zinc Oxide	0.208	-	-	-	-
213	_Additional Tax	1.108	0.049	0.008	-	-
214	_Arrears Recovered	14.363	5.810	0.434	-	-
215	_Commercial Importers	-	-	-	-	1.694
216	_Miscellaneous Collections	0.476	0.053	1.835	26.974	227.605
<b>Grand Total</b>		<b>1,526.216</b>	<b>1,210.472</b>	<b>1,254.850</b>	<b>7,057.000</b>	<b>8,801.600</b>
<b>Refund Amount</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>697.400</b>	<b>891.100</b>
<b>Net Receipts</b>		<b>1,526.216</b>	<b>1,210.472</b>	<b>1,254.850</b>	<b>6,359.600</b>	<b>7,910.500</b>

**TABLE-33.8**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

S. No.	Commodity	(Rs. in Million)				
		1993-94	1994-95	1995-96	1996-97	1997-98
1	Account Books & Registers	-	-	-	-	0.019
2	Aerated Waters/Beverages	-	45.957	48.999	49.648	65.539
3	Agarbatti	0.004	0.008	0.010	-	-
4	Air Compressor Fan etc	-	0.001	-	-	-
5	Air Conditioners	3.334	2.096	1.241	0.028	-
6	Air Coolers/Dessert Coolers	0.052	0.001	0.002	-	-
7	Alcohol	2.991	5.754	10.565	1.522	-
8	Aluminium Rods	1.954	5.316	3.173	38.150	-
9	Ammonia Gas	2.481	2.314	2.054	2.172	1.556
10	Arms & Ammunition	1.602	1.711	1.646	0.890	0.473
11	Asbestos Products	7.320	11.615	13.280	-	-
12	Auto Parts	1.828	1.413	1.525	6.754	4.574
13	Autocycles including Rickshaw	0.218	0.411	0.910	0.973	3.676
14	Baggasse	1.909	1.112	0.089	64.427	314.085
15	Biscuits	37.753	67.586	94.849	116.594	116.172
16	Blades (Safety)	4.339	15.441	26.727	21.367	18.445
17	Brass Wires	4.787	-	-	-	-
18	Building Bricks / Bricks of Fossil Meals	-	0.047	1.821	2.038	1.399
19	Building Components	-	0.008	0.028	-	-
20	Carbon Dioxide Gas (CO2)	0.049	0.067	0.105	0.573	0.287
21	Carpets Synthetic (Machine Made)	-	-	-	0.870	0.167
22	Cassettes Recorded (Audio/Video)	0.004	-	-	-	-
23	Cassettes Unrecorded (Audio)	-	0.008	0.003	-	-
24	Caustic Soda	1.556	0.136	-	0.018	-
25	Cement	710.648	828.436	759.483	563.055	10.266
26	Cement Construction Blocks	0.001	-	-	-	-
27	Ceramic Tiles	11.640	10.434	17.145	11.838	10.466
28	Chemicals Inorganic/Industrial Gases	2.646	-	-	8.488	3.450
29	Chemicals organic	11.825	36.042	28.843	0.062	0.024
30	Chip Board	3.882	3.505	3.133	4.058	2.811
31	Cigarettes	88.752	120.775	152.214	181.475	162.150
32	Circuit Breaker, Electrical	0.185	0.001	0.031	-	-
33	Coal/ Briquettes	-	75.243	95.466	79.275	71.584

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
34	Concentrates Used in Beverages/Foods	-	-	-	0.002	-
35	Concrete Components	-	-	-	0.376	3.301
36	Confectionery & Bakery Products	0.668	1.880	3.384	1.907	9.415
37	Copper Rods	0.202	0.249	0.375	0.158	-
38	Corrugated & Solid Boards	0.043	-	-	-	-
39	Corrugated Packages, Cartons, Boxes etc	0.213	0.360	0.368	0.552	1.455
40	Cotton Fabrics	0.145	0.165	-	-	-
41	Cotton Linters	0.088	0.031	-	-	-
42	Cotton not Carded or Combed	-	-	-	1,969.583	3,068.348
43	Cotton Seed Oil	-	-	-	13.151	16.930
44	Cotton Yarn	10.849	15.105	14.788	54.453	111.905
45	Deep Freezers	10.298	0.131	-	-	-
46	Detergents	44.555	53.322	65.916	61.501	58.226
47	Disposable injections	-	-	-	-	0.095
48	Dyes & Colours	26.310	51.490	39.828	1.178	0.945
49	Electric Fans	-	0.008	-	0.018	0.032
50	Electric Food Choppers	0.929	0.764	0.684	0.772	-
51	Electric Water Coolers	-	0.010	0.031	-	-
52	Electrical Goods & Parts (Nos)	0.110	0.299	0.222	0.119	0.109
53	Embroidery	-	-	-	0.007	0.061
54	Emery Papers (Regmal)	0.381	0.036	0.100	0.144	0.131
55	Enamelled Copper Wire	-	3.802	3.013	1.574	3.907
56	Fabric Boards	12.130	16.660	18.877	19.655	21.029
57	Food Products	-	-	-	0.108	0.098
58	Footwear	0.500	0.194	-	-	-
59	Fruit or Vegetable Juices	2.414	5.410	4.855	3.165	4.746
60	G.I.Pipes	0.089	-	0.046	15.199	19.210
61	Gas Appliances (Heaters, Mentals, Geysers)	-	0.357	-	-	0.007
62	Glass & Glasswares etc	0.812	0.003	0.004	0.201	0.272
63	Glass Bangles	7.783	7.718	9.962	12.924	12.771
64	Glass Bottles	2.697	0.785	0.640	0.296	0.199
65	Glass Riffles	0.108	0.069	0.092	1.145	0.856
66	Glue & Synthetic Resines all sorts	-	-	-	-	0.028
67	Glycerine	0.763	1.301	2.717	31.851	27.616
68	Granite	0.050	0.093	0.055	0.109	0.051
69	Grinding Wheels Pedal or Hand Operated	0.011	-	-	-	-
70	Grinding Wheels Without Framework	0.058	0.114	0.080	0.047	-

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
71	Hard Boards	9.990	10.982	12.795	18.205	15.733
72	Hard Cokes	0.108	-	-	-	-
73	Hard Wastes	0.030	-	-	-	-
74	Hydrogen Gas	-	0.025	0.208	0.031	0.002
75	Ice Cream	0.064	0.001	-	-	0.027
76	Iron & Steel Products	1.640	3.099	5.360	2.575	0.004
77	Jute Products	21.303	29.216	37.531	37.283	54.169
78	Laundry Soap	-	-	-	0.061	0.041
79	Lubricating Oils & Oil Additives	1.307	-	-	0.693	-
80	M.M.Yarn Soft Waste	0.016	0.016	-	-	-
81	M.S.Bars & Rods	-	-	-	0.413	3.299
82	Machinery Parts & Agricultural Parts	-	-	-	0.023	0.060
83	Man Made Fibres & Yarn	0.032	-	-	-	-
84	Marble Tiles	0.119	0.225	0.333	0.342	0.697
85	Match Boxes	-	1.787	2.887	3.824	2.853
86	Metal Containers	5.791	4.353	4.185	7.912	6.690
87	Mineral Water	-	-	0.006	0.096	0.100
88	Molasses	0.195	0.006	-	1.363	2.175
89	Monofilament Guts	0.465	0.267	0.071	0.213	0.634
90	Motor Cycles	-	-	-	-	3.849
91	Oil Dirts	-	-	-	0.214	0.044
92	Oxygen Gas	0.163	0.153	0.195	0.827	0.080
93	Paint & Varnishes	0.344	0.458	0.470	0.445	0.570
94	Paper & Paperboard	13.001	9.746	13.333	7.550	9.417
95	Paper Cones, Bobbins etc	0.792	0.790	0.683	2.031	1.104
96	Paper Products	1.662	1.321	1.082	0.870	-
97	Paper Sacks	3.347	2.960	3.179	2.376	6.217
98	Perfumery & Cosmetics	4.754	5.838	7.083	0.877	-
99	Pet Grease	-	-	-	0.004	0.002
100	Pharmaceutical Products	-	-	-	0.011	-
101	Photographic Films in Rolls etc	-	-	0.001	-	-
102	Photographic Plates or Films Developed	-	0.010	0.018	0.023	0.038
103	Plastic Crockery	0.106	0.126	0.139	0.125	0.002
104	Plastic Products (Others)	4.773	5.346	5.087	18.082	15.007
105	Plastic Re-Cycling	0.274	0.060	0.057	0.051	-
106	Plywood	0.392	0.051	0.020	-	-
107	POL Products	7.160	6.662	10.771	8.620	7.158
108	Polyethylene Bags	-	-	-	2.673	3.253
109	Polypropylene Bags	8.799	7.311	1.667	6.144	7.212

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
110	Poultry Feed	-	-	-	0.096	0.053
111	Power Looms (Grey/Ticken Cloth)	0.733	0.072	-	0.010	0.126
112	Printing Industries/Press	-	-	0.042	0.040	0.139
113	Processed Fabrics	1.059	1.898	2.618	0.961	0.625
114	PVC Bottles	3.797	2.640	2.350	-	-
115	PVC Doors & Windows	0.148	0.262	0.294	0.050	-
116	PVC Pipes	1.506	0.074	0.309	-	-
117	PVC Tiles	-	-	0.016	-	-
118	Railway Sleepers (Cross-Ties)	2.238	-	-	-	-
119	Railway Sleepers of Iron or Steel	-	1.150	0.567	1.558	1.714
120	RCC Pipes	0.239	0.433	0.933	0.847	0.773
121	Refrigerator Parts	-	-	-	0.835	0.945
122	Refrigerators	176.156	184.753	136.015	121.973	118.642
123	Resin Material (Other)	0.293	0.158	0.154	0.202	-
124	Rock Salt/Sodium Chloride/Table Salt etc	-	-	-	5.293	3.121
125	Rubber Goods	0.013	0.006	0.003	0.001	-
126	Scraps	2.880	-	-	-	-
127	Scraps of Iron or Steel	0.971	6.242	7.463	1.825	15.369
128	Screws, Bolts & Nuts of Iron or Steel	0.056	0.012	0.015	0.104	0.057
129	Sewing Thread of Man Made Staple Fibre	0.013	0.079	0.125	0.096	0.143
130	Soap Stocks	0.271	0.408	0.393	0.066	-
131	Sodium Sulphide	-	-	-	-	0.023
132	Stationery	0.018	-	-	-	-
133	Steel Pipes	15.746	6.063	11.969	48.824	14.941
134	Steel Poles	-	0.019	-	-	-
135	Steel Wire Stranded	-	0.010	-	-	-
136	Steel Wires	0.516	0.691	0.001	-	-
137	Stone Articles	-	-	-	0.026	0.057
138	Straw Board	-	-	-	0.031	0.018
139	Sulphuric Acid	0.517	0.419	0.813	0.829	0.684
140	Sweets	-	-	-	0.696	0.081
141	Syrups & Squashes	0.638	0.656	0.156	0.417	0.662
142	Textured Yarn	-	-	-	10.931	9.068
143	Tin Plate of Iron or Steel	-	-	0.006	0.001	-
144	Toilet Soap	16.913	36.230	42.724	3.071	-
145	Toothpaste	5.328	-	-	-	-
146	Toothpaste/Toothpowder	-	6.859	7.757	-	-
147	Washing Machines	0.005	-	-	-	-

## Hyderabad

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
148	Water Pumps	-	-	-	0.010	0.358
149	Wires & Cables	14.086	20.920	31.694	3.678	0.388
150	Wood Free Writing Paper	-	-	-	0.887	-
151	Woollen Yarn	-	-	-	2.328	3.203
152	Zinc Oxide	0.113	0.178	0.214	-	-
153	_Arrears Recovered	62.789	68.106	16.384	64.392	219.480
154	_Commercial Importers	-	-	-	5.809	0.515
155	_Fixed Tax at Source @ 2%	5.552	-	-	-	-
156	_Miscellaneous Collections	0.304	0.877	0.744	141.681	4.491
<b>Grand_Total</b>		<b>1,423.491</b>	<b>1,825.818</b>	<b>1,800.264</b>	<b>3,886.000</b>	<b>4,685.000</b>
<b>Refund Amount</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>333.200</b>	<b>338.100</b>
<b>Net Receipts</b>		<b>1,423.491</b>	<b>1,825.818</b>	<b>1,800.264</b>	<b>3,552.800</b>	<b>4,346.900</b>

**TABLE-33.9**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
1	Activated Carbon	3.739	4.210	7.065	9.042	6.997
2	Air Conditioners	14.524	0.910	-	-	-
3	Alcohol	-	2.491	6.010	3.008	1.265
4	Aluminium Rods	-	-	-	1.495	-
5	Amini/ Phenolic Resins	-	-	9.049	0.503	-
6	Artificial Leather & Rexine	0.956	0.811	0.256	0.576	0.467
7	Artificial Marble Slab	1.308	0.304	-	-	0.010
8	Asbestos Products	-	0.014	0.025	-	-
9	Auto Parts	22.262	16.055	8.583	101.447	94.434
10	Autocycles including Rickshaw	-	4.447	-	-	-
11	Baryte Powder	0.343	1.406	4.980	8.365	7.655
12	Biscuits	4.903	6.590	7.831	5.791	5.572
13	Blades (Safety)	10.438	14.702	20.426	5.026	2.192
14	Building Components	-	0.590	0.041	0.841	0.224
15	Carton Graphics	-	-	-	0.123	0.060
16	Cassettes Recorded (Audio/Video)	7.575	-	-	-	-
17	Cassettes Unrecorded (Audio)	-	9.481	1.150	4.366	5.849
18	Cassettes Unrecorded (Video)	-	0.340	0.407	-	-
19	Caustic Soda	1.090	0.220	-	0.239	-
20	Cement	149.753	280.225	243.477	385.586	18.108
21	Cement Clinkers	-	-	21.539	0.750	-
22	Cement Construction Blocks	0.002	-	-	-	-
23	Ceramic Tiles	2.575	-	-	-	-
24	Chemicals Inorganic/Industrial Gases	1.943	16.858	15.897	14.487	16.895
25	Chemicals organic	-	-	-	1.568	0.865
26	Chip Board	10.549	6.725	7.929	7.978	2.929
27	Cigarette Filter Rods	5.632	3.627	8.340	12.106	12.561
28	Clock Movements, Complete & Assembled	-	-	0.081	0.058	0.023
29	Concentrates Used in Beverages/Foods	-	-	0.379	0.250	0.646
30	Concrete Components	0.277	-	-	-	-
31	Confectionery & Bakery Products	16.724	16.681	26.584	34.305	32.165
32	Copper Rods	50.747	89.829	127.176	14.531	16.915

## Quetta

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
33	Cotton Yarn	0.534	0.329	0.291	2.830	25.290
34	Crockery (Ceramics)	-	0.191	-	-	-
35	Diesel/Semi Diesel Engines	-	0.520	1.180	-	0.070
36	Dyes & Colours	5.264	4.506	3.339	5.021	5.817
37	Electric Welding Wires, Rods, Electrodes	0.367	0.050	-	-	-
38	Flush Doors	0.368	0.515	0.521	0.556	0.444
39	Formaldehyde & Paraformaldehyde	15.329	-	-	-	-
40	Fruit or Vegetable Juices	1.600	3.205	4.074	3.799	3.638
41	Furniture (Steel)	-	-	-	-	0.009
42	Furniture (Wooden)	-	-	0.014	0.116	0.175
43	Gases & Acids	8.479	-	-	-	-
44	Gelatins	0.747	0.724	0.893	2.927	0.148
45	Glass & Glasswares etc	33.925	-	-	-	-
46	Glass Beads	-	-	0.098	0.136	0.633
47	Glass Bottles	5.712	33.001	14.917	11.504	3.562
48	Glycerine	0.529	0.399	0.928	0.734	0.683
49	Hydrogen Gas	-	-	0.004	-	-
50	Ice Cream	8.656	15.803	19.655	17.255	14.722
51	Iron & Steel Products	-	-	-	-	0.025
52	Jute Products	6.306	13.252	3.637	1.834	-
53	Lac, Gums, Resins (Natural)	2.047	0.807	1.735	-	-
54	Liqueurs	2.359	-0.138	12.867	1.466	2.493
55	Liquid Glucose, Glucose	26.775	25.601	27.288	40.434	24.157
56	Lubricating Oils & Oil Additives	16.912	15.350	20.669	20.164	19.674
57	M.S. Product	-	0.029	-	-	-
58	Machinery for Bleaching, Washing, Drying	-	-	2.325	12.456	13.236
59	Man Made Fibres & Yarn	151.758	162.877	90.259	282.151	243.290
60	Medicines (Caps., injections, Syrups, etc)	-	-	-	0.003	0.005
61	Metal Containers	0.060	-	-	0.077	0.163
62	Motor Cars	-	-	-	0.521	0.532
63	Motor Cycles	-	13.339	53.653	3.652	22.973
64	Nylon Chips/Polyester Chips	0.030	-	-	-	-
65	Paper & Paperboard	2.734	1.835	4.075	1.727	1.539
66	Paper Cones, Bobbins etc	0.387	0.252	0.011	-	-
67	Paper Products	0.234	1.033	0.260	1.628	1.628
68	Paper Sacks	14.000	17.196	12.161	38.159	19.507
69	Pharmaceutical Products	-	-	-	0.876	-

## Quetta

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
70	Photographic Plates or Films Developed	-	-	-	0.037	0.139
71	Plastic Products (Others)	55.264	47.927	13.805	45.570	43.106
72	Plastic Sheets & Other Articles	-	-	-	0.184	0.405
73	Polyethylene Bags	5.365	2.746	1.977	24.892	43.395
74	Polypropylene Bags	16.896	15.793	8.936	1.275	-
75	Polystyrene	-	-	6.074	-	7.648
76	Power Looms (Grey/Ticken Cloth)	0.738	0.143	-	0.101	1.305
77	Processed Fabrics	2.905	2.295	0.383	0.217	-
78	Pumps for Liquids, Liquid Elevators	-	2.217	2.993	3.738	1.944
79	PVC Pipes	0.070	0.111	0.062	0.001	-
80	RCC Pipes	0.024	0.024	0.017	-	-
81	Rock Salt/Sodium Chloride/Table Salt etc	-	-	-	0.693	1.611
82	Rolls for Rolling Mills	-	0.052	-	-	-
83	Rubber Goods	0.141	0.025	-	-	-
84	Sanitary Fittings	0.019	-	-	-	-
85	Sanitary Napkins	0.045	0.131	0.079	0.014	0.039
86	Scraps of Iron or Steel	-	-	-	127.923	300.589
87	Screws, Bolts & Nuts of Iron or Steel	0.051	0.109	0.165	1.156	1.298
88	Sewing Thread of Man Made Staple Fibre	-	-	-	2.003	17.511
89	Slack Wax	2.647	-	-	-	-
90	Soap Stocks	0.002	0.001	-	-	-
91	Spirits	0.014	0.009	0.098	6.851	6.739
92	Steel Wires	8.879	11.675	13.392	5.649	7.673
93	Steel Wools	0.647	0.577	0.623	0.613	0.519
94	Stone Powder	0.353	0.572	0.378	0.157	-
95	Storage Batteries	30.152	35.323	37.927	25.136	19.664
96	Suitcases, Trunks, Brief Cases etc	-	-	3.110	3.915	4.614
97	Syrups & Squashes	0.001	0.001	0.006	0.029	0.023
98	Television Sets	-	-	-	-	1.937
99	Toilet Soap	20.415	14.200	7.132	16.061	41.235
100	Urea formaldehyde	-	9.927	10.282	1.026	-
101	Vulcanised Rubber Thread and Cord	-	-	1.374	2.932	2.830
102	Water Meters, Electric or Gas Meters	0.288	0.128	0.053	0.017	0.038
103	Water Proofing Compounds	1.180	0.986	1.442	1.455	0.745
104	Wax	0.153	2.053	3.128	2.141	1.494
105	Wires & Cables	40.526	39.282	63.464	31.298	7.725

## Quetta

(Rs. in Million)

S. No.	Commodity	1993-94	1994-95	1995-96	1996-97	1997-98
106	Woven Fabrics of Wool/Fine Animal Hair	-	0.788	-	-	-
107	_2% on Behalf of Retailers	15.068	-	-	-	-
108	_Arrears Recovered	3.671	1.308	1.955	-	-
109	_Commercial Importers	-	-	-	-	0.055
110	_Miscellaneous Collections	0.594	0.705	2.535	-2.645	1.876
	<b>Grand Total</b>	<b>816.560</b>	<b>976.300</b>	<b>973.469</b>	<b>1,364.900</b>	<b>1,146.400</b>
	<b>Refund Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>613.400</b>	<b>26.400</b>
	<b>Net Receipts</b>	<b>816.560</b>	<b>976.300</b>	<b>973.469</b>	<b>751.500</b>	<b>1,120.000</b>

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