

# **CBR YEAR BOOK**

**1998-1999 AND 1999-2000**

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

# FOR YEAR BOOK

1905-06

THE BOARD OF RESEARCH AND INVESTIGATION  
OF THE BOARD OF REVENUE  
WASHINGTON  
1905-06

## FOREWORD

*It is my pleasure to present the CBR Year Book for the financial years 1998-1999 and 1999-2000. It covers the fiscal policies pursued during these years alongwith analysis thereof. Moreover, it gives detailed statistical information on Direct and Indirect Taxes. The general public as well as the research scholars will find it useful.*

*I acknowledge the hard work of the officers and the staff of CBR's Directorate of Research and Statistics in compilation of this document. I also appreciate the efforts of CBR members Mr. Naseer Ahmad and Mr. Vakil Ahmad Khan for the completion of this work.*

**Date: December, 2001.**

**( Riaz Ahmad Malik )**  
Chairman, CBR

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## P R E F A C E

This is the 10<sup>th</sup> edition of the CBR Year Book. It contains statistical data of federal taxes collected during the Financial Years 1998-1999 and 1999-2000 respectively, alongwith indepth analysis of revenue receipts patterns and their relation with various economic activities. These are also shown in graphic form. The data is based on the statistical information received from the field formations of the Central Board of Revenue (Board), i.e. Collectorates in the case of Indirect taxes and Commissionerates in the case of Direct taxes.

Every effort has been made to make this publication comprehensive and meaningful. It is expected that the policy-makers, research scholars, taxpayers and public at large shall find it useful in understanding the functions of the Board and its field departments as well as the pattern of the federal taxes during the last 5 years i.e. from financial year 1995-1996 to 1999-2000.

This Book has two parts. Part-I gives a brief description of the organizational structure of the Board and its field formations and their performance. It also spells out, briefly, the Direct and Indirect policies persued and the efforts made to expand the tax net. Separate chapters on Survey and Automation have also been added for the first time to bring out the progress made in these important areas. Its Annexure contains the Central Board of Revenue Act, 1924 through which the Board was created and some important Notifications issued during the last 80 years.

Part-II of the Book consists of Tables of detailed statistical information of the federal taxes.

This edition has been compiled by the **DIRECTORATE OF RESEARCH AND STATISTICS**, CBR House, Islamabad under the guidance of Mr. Naseer Ahmad, Member (CE) and Mr. Vakil Ahmad Khan, former Member (Tax Policy).

All the officers and staff of the DR&S have contributed towards the preparation of this edition. However, the untiring efforts of Mr. Abrar Nabi Qureshi my Personal Assistant and Mr. Nisar Ahmed, Superintendent are specifically acknowledged.

Suggestions and comments for improvement of the next edition of CBR Year Book shall be gratefully appreciated.

( **Muhammad Arshad Parwaiz** )  
Director (R&S)

Date: **December, 2001.**

Central Board of Revenue

# **PART-I**

PART-1

**CENTRAL BOARD OF REVENUE**

CENTRAL BOARD OF REVENUE

# CENTRAL BOARD OF REVENUE

## HISTORY

The Central Board of Revenue (CBR) was created on April 01, 1924 through 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 when on the recommendations of the Administrative Re-organisation Committee, CBR (Board) was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline the organization and its functions. Consequently the post of Chairman CBR, was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the Board.

2. In order to remove impediments in the exercise of administrative powers of a Secretary to the Government and effective formulation and implementation of fiscal policy measures, it was decided to restore the status of the CBR as a Division under the Ministry of Finance. Thus Revenue Division was re-created on October 22, 1991. This experiment continued for a short period. In January, 1995, Revenue Division was abolished and CBR reverted back to the pre-1991 position. However, from December 01, 1998 Revenue Division was once again re-created and it continues to exist as such.

## FUNCTIONS OF CBR/REVENUE DIVISION

3. In the existing setup, the Chairman, CBR, being the executive head of the Board as well as Secretary of the Revenue Division has the responsibility for (i) formulation and administration of fiscal policies, (ii) levy and collection of federal taxes (iii) and 'quasi judicial functions' of hearing of appeals. His responsibilities also involve interaction with the offices of the President, the Prime Minister, all economic Ministries as well as trade and industry.

4. The names of Secretaries/Ex-officio Chairmen, full time Chairmen; Secretary, Revenue Division/Chairman and Vice Chairman, who headed the CBR/ Revenue Division from August 14, 1947 onwards are given at the end of this chapter.

## ORGANISATION

5. Chairman, CBR/Secretary, Revenue Division, is assisted by the following six Members (who are also ex-officio Additional Secretaries of the Federal Government):-

- 1) Member (Administration & Tax Policy)
- 2) Member (Direct Taxes)
- 3) Member (Customs)
- 4) Member (Sales Tax)
- 5) Member (Central Excise)
- 6) Member (Exports)
- 7) Member (Co-ordination)

6. Organisational Chart of the CBR/Revenue Division is given on page 3.

7. **Member (Administration)** is responsible for the overall administration of Central Board of Revenue, including appraisal, processing and monitoring of all development projects of CBR and its sub-ordinate offices. He also coordinates response to audit objections and presentations before the public accounts committee. He deals with audit paras/objections and for this purpose keeps liaison with the Audit Officers.

8.(i) **Member (Tax Policy)** examines, analyses and provides options and recommendations to the Chairman and other wings of the CBR for maximization of revenue generation and effective tax administration. He also coordinates and consolidates the taxation proposals for the Annual Finance Bills prepared by various wings of the CBR. He also looks after the Tax Education Wing, publishing of booklets and brochures on different taxes levied by the CBR for creating awareness and motivation of taxpayers for tax compliance.

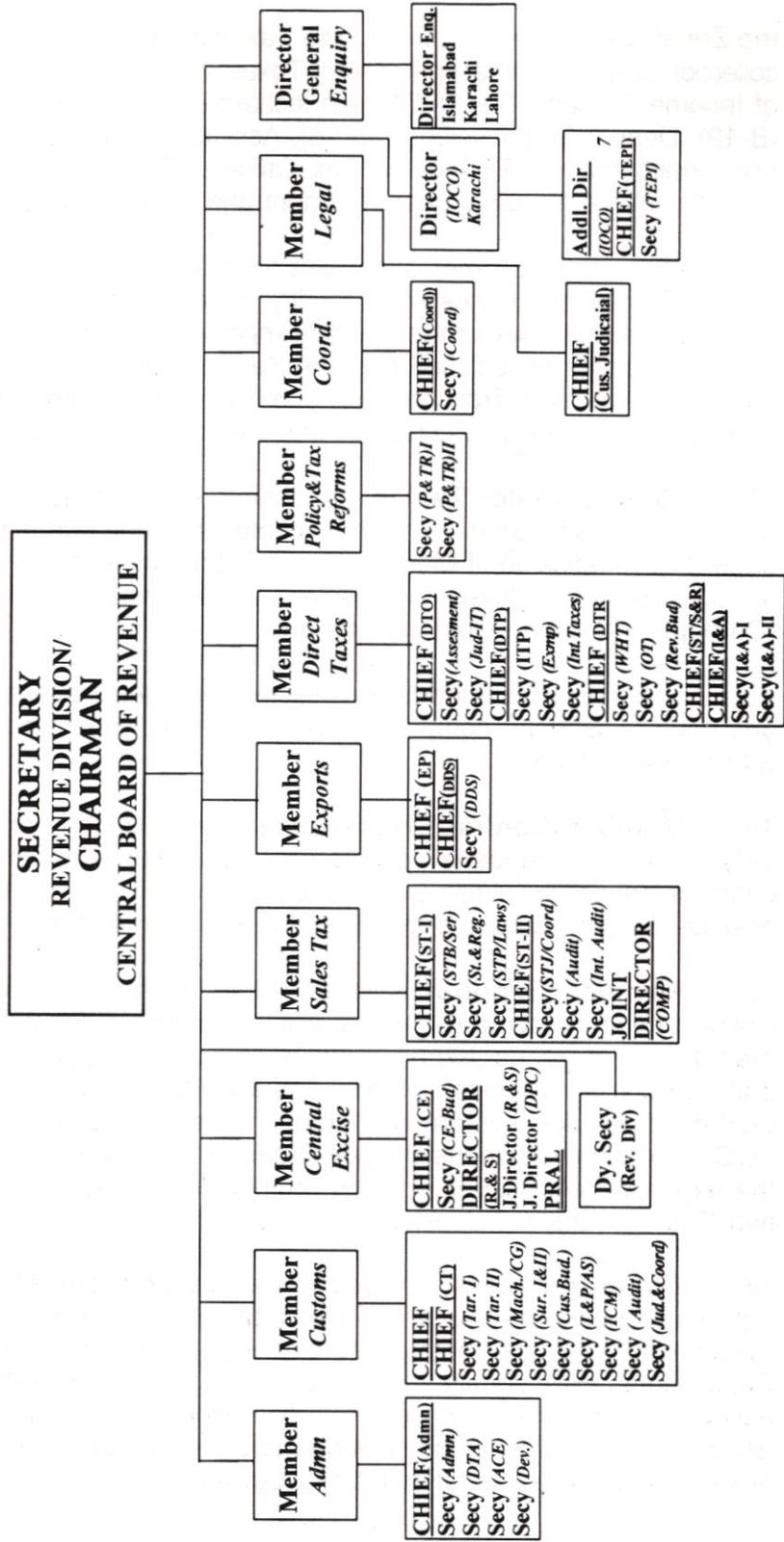
8.(ii) **Director, Research and Statistics** (website:www.drscbr.gov.pk, e-mail:info@drscbr.gov.pk) working under the Member (Tax Policy) assists the Board in fiscal policy analysis and compilation of statistical information. Pakistan Revenue Automation (Private) Limited (PRAL), is also under the administrative control of Member(TP).

9. **Member (Direct Taxes)** is responsible for formulation of Direct Taxes related policies and administration of Income Tax, Wealth Tax and Capital Value Tax. He is assisted by three Chiefs (B-20) and nine Secretaries (B-19).

10. Direct Taxes are administered through five Regional Commissioners of Income Tax. Two of them are based at Karachi and one each at Lahore, Multan and Islamabad. The Regional Commissioners supervise

**FIGURE - 1**

**ORGANIZATIONAL CHART OF CENTRAL BOARD OF REVENUE/REVENUE DIVISION**  
 (As on 1<sup>st</sup> December 2001)



the Zonal Commissioners of Income Tax, who are directly responsible for collection and administration of Direct Taxes in the field. The Commissioners of Income Tax and Wealth Tax are in charge 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 authority of assessment and collection of these taxes.

11. **Member (Customs)**, supervises the collection of customs duties of the eight customs Collectorates in the country. He also supervises similar functions of four composite collectorates handling imports 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. In the Board, he is assisted by three Chiefs and twelve Secretaries in the discharge of his duties.

12. **Member (Sales Tax)** is responsible for the collection of Sales tax on domestic and imports. The documentation of the economy also started under the supervision of Member (Sales Tax). In the Board, the Member is assisted by two Chiefs and seven Secretaries, one Joint Director (Computer) and one Cost Accountant.

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

14. **Member (Central Excise)** supervises collection of central excise duty from ten composite collectorates responsible for the collection of customs duties and sales tax besides central excise. In the Board, he is assisted by one Chief and two Secretaries in the discharge of his duties.

15. **Member (Exports)** is responsible for implementation of Export Policy and its procedure. He is also responsible for administration of manufacturing goods, export processing zones, special industrial zones and no duty no drawback system. He also looks after the administration of duty drawback system and Input, Output Co-efficient Organization (I/O) AND duty Suspension audit Organization (DSAO). He is overseeing the export related issues of TEPI project. In the CBR, he is assisted by two Chiefs and four Secretaries.

16. **Director General (Inspection and Audit) Direct Taxes** carries out inspections, audits and investigations of taxes/offices involving evasion of taxes and malpractice by the functionaries of the Income Tax Department. He submits recommendations to the Board regarding tax policy, tax administration and tax operations. The Director General is assisted by one Chief at the Headquarters and three Directors, each posted at Karachi, Lahore and Islamabad respectively.

17. **Director General (Training and Research), Direct Taxes** is responsible for imparting in-service training to the officers of income tax department and to conduct refresher courses, workshops, seminars at national as well as international level.

18. **Director General (Intelligence and Investigation) Customs and Excise** collects, processes and disseminates information regarding tax evasion. It also undertakes enforcement duties to prevent and check tax evasion and smuggling of contrabands including drugs. The Director General is assisted by three Directors each posted at Karachi Lahore and Peshawar (1998-1999) and two Directors (in 1999-2000) one each at Karachi and Lahore, respectively.

19. **Director General (Training and Research) Indirect Taxes**, based at Islamabad with Regional National Institutes at Karachi, Lahore and Islamabad is engaged in imparting training to the personnel of Customs, Central Excise and Sales Tax Departments, respectively.

20. **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.

21. **Controller General of Customs and Excise Valuation** placed at Islamabad and assisted by one Controller at Karachi and one Additional Director at Lahore is responsible for the centralized valuation of commodities liable to customs and central excise duties in the country.

22. The names of the Chairmen from 14.08.1947 onwards are as under :-

**Finance Secretaries/Ex-Officio Chairman, CBR**

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, CBR**

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
16) Mian Iqbal Farid	01.12.1998	06.11.1999
17) Mr. Riaz Hussain Naqvi	27.11.1999	02.07.2001
18) Mr. Riaz Ahmad Malik	03.07.2001	To-date

### **Chairman, CBR**

1) Mr. A.R.Siddiqui	12.01.1995	12.07.1995
2) Alvi Abdul Rahim	13.07.1995	28.08.1996
3) Mr. Shamim Ahmed	28.08.1996	11.11.1996
4) Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
5) Mr. Moinuddin Khan	02.01.1998	06.11.1998
6) Mian Iqbal Farid	07.11.1998	06.11.1999
7) Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
8) Mr. Riaz Ahmad Malik	03.07.2001	To-date

### **OTHER IMPORTANT INFORMATION**

#### **Postal Address**

Revenue Division  
Central Board of Revenue  
Constitution Avenue  
Islamabad

#### **Telephone Numbers**

CBR Telephone Exchange	9207540-41 9207545 9207548-54
Help Line:	
Survey Sales Tax	111-227-227
Survey Direct Taxes	111-227-228

Website: [www.CBR.Gov.Pk](http://www.CBR.Gov.Pk)

**FEDERAL TAX RECEIPTS**

FEDERAL TAX RECEIPTS

## CHAPTER 2

# FEDERAL TAX RECEIPTS

Quantum of tax revenues and achievement of budget targets depend mainly on the growth of the national economy. Increased economic activity means greater volume of trading, manufacturing and services, which translates into higher income levels. All these factors have a direct impact on the generation of tax revenues in a given period of time.

2. The primary responsibility of the CBR is resource mobilization by collecting all the federal taxes through its field formations. Resultantly, the CBR collect 90% of the federal tax revenues. The remaining 10% are surcharges on Gas and Petroleum products etc. which are also collected by Customs and Central Excise departments as agents of the Government.

2.1 Throughout in this Book the year means the Financial Year i.e. from 1st July to 30th June.

### TREND OF COLLECTION

3. Despite a host of adverse factors, the federal tax receipts grew at an average of 9% from 1995-96 to 1999-2000. However, in 1999-2000 the growth has been substantially higher by 12.5%. The overall trend is depicted in Table 2.1 below :-

TABLE 2.1

### TREND OF FEDERAL TAX RECEIPTS

( Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	268,037	18.3%
1996-97	282,087	5.2%
1997-98	293,631	4.1%
1998-99	308,509	5.1%
1999-2000	347,104	12.5%

4. In absolute figures the federal tax receipts jumped from Rs. 268,037 million in 1995-96 to Rs. 347,104 million in 1999-2000 or up by 29.5% over this five year 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 are different in respect of their nature, tax base and method of collection. A brief overview of each tax is given in this Chapter. Table 2.2 and Figure 2.1 give the figures of total Federal receipts from both Direct and Indirect Taxes :-

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

(Rs. in million)

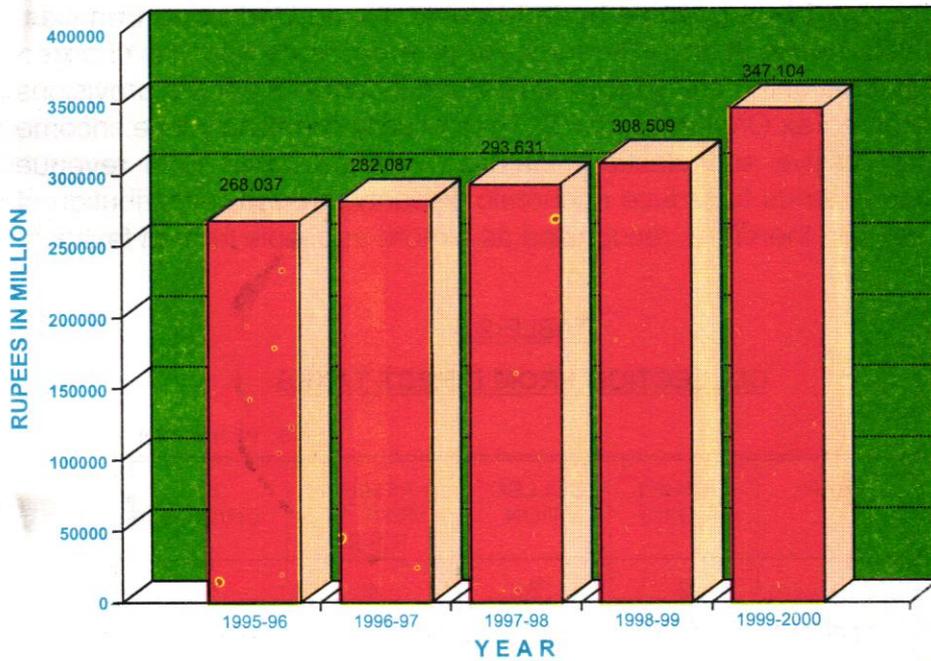
YEAR	O.B.E.*	R.B.E.**	COLLECTION	% ACHIEVEMENT OF R.B.E.
1	2	3	4	5
1995-96	270,525	264,835	268,037	101.2%
1996-97	328,999	286,000	282,087	98.6%
1997-98	324,000	297,617	293,631	98.7%
1998-99	354,031	307,950	308,509	100.2%
1999-2000	362,500	351,700	347,104	98.7%

\* O.B.E : Original Budget Estimates.

\*\* R.B.E : Revised Estimates.

**FIGURE - 2.1**

**COLLECTION OF TOTAL FEDERAL TAXES**



7. It is evident from Table 2.2 that except for 1995-96 and 1998-99, the revised budget estimate (R.B.E.) targets in the remaining three years were not achieved. The highest downward revision of 13.1% was in 1996-97 and the lowest in 1995-96 by 2.1%. The original budget target in 1999-2000 was fixed at Rs. 362,500 million which was later revised downwards to Rs. 351,700 million i.e. by 3%.

### COLLECTION AND ACHIEVEMENT OF TARGETS BY DIRECT TAXES

8. In Pakistan, Direct taxes consist of income tax, wealth tax, capital value tax (CVT), corporate assets tax (CAT)(see page 13) and worker's welfare fund (WWF).

### INCOME TAX

9. Income tax is payable by Individuals, Hindu Undivided Families, Companies, Association of Persons, 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. Theoretically speaking, since, income tax is progressive and elastic in nature, therefore, apart from revenue generation, it tends to reduce economic disparity through redistribution of resources. It is, therefore, recognized as a more equitable form of taxation.

TABLE 2.3

### COLLECTION FROM DIRECT TAXES

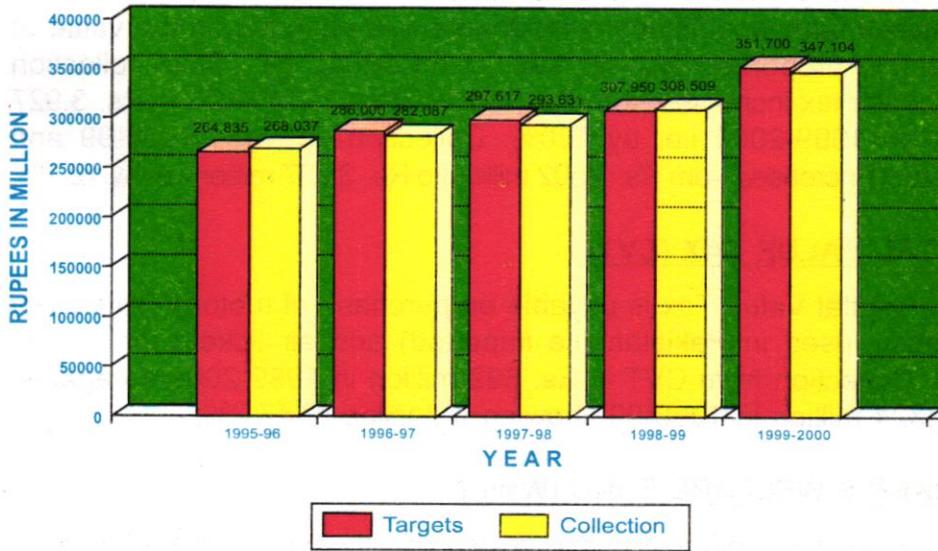
(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLECTION	% ACHIEVEMENT OF R.B.E.	% CHANGE
1	2	3	4	5
1995-96	76,245	78,165	102.5%	26.8%
1996-97	88,000	85,060	96.7%	8.8%
1997-98	101,793	103,182	101.4%	21.3%
1998-99	112,000	110,207	98.4%	6.8%
1999-2000	109,900	112,950	102.8%	2.5%

10. Table 2.3 shows that Direct taxes fared well during the last five years. These jumped from Rs. 78,165 million in 1995-96 to Rs. 112,950 million in 1999-2000, which is an increase of 44.5%. Revised budget

**FIGURE - 2.2**

**TOTAL FEDERAL TAX RECEIPTS  
VIZ-A-VIZ TARGETS**



estimates (targets) were exceeded in three years i.e. 1995-96, 1997-98 and 1999-2000, whereas these were missed in 1996-97 and 1998-99 by 3.3% and 1.6% respectively.

11. In 1999-2000, Income tax contributed 93.3% of Direct taxes while the remaining 6.7% is from other direct taxes as listed in para 8 above. Income tax receipts of Rs. 105,337 million in 1999-2000 is an increase of 2.1% over the receipts of Rs. 103,189 million in 1998-99. Over the five year period it is an increase of 40.4% when Rs. 75,036 million only were collected in 1995-96.

### **WEALTH TAX**

12. Wealth tax is payable on the net wealth of the individuals, Hindu undivided families, firms, companies and association of persons computed on the basis of the valuation of assets held on the valuation date i.e. 30th June. It is leviable on the net wealth in excess of Rs. 1.0 million. Registered firms and limited companies pay wealth tax on the value of immovable properties built for sale or for letting out. Total collection from wealth tax increased from Rs. 1,785 million in 1995-96 to Rs. 3,927 million in 1999-2000 i.e. by 120%. Collection between 1998-99 and 1999-2000 increased from Rs. 3,502 million to Rs. 3,927 million i.e. by 12.1%.

### **CAPITAL VALUE TAX (CVT)**

13. Capital Value Tax is payable on purchase of motor vehicles not previously used in Pakistan (i.e imported) and air tickets for foreign travel. Collection from CVT is Rs. 692 million in 1999-2000 as against Rs. 1,324 million in 1998-99 showing a decline of 47.7%.

### **WORKER'S WELFARE FUND (WWF)**

14. Worker's Welfare Fund is levied @ 2% on the manufacturers having income of Rs. 100,000 and above. Collection from Worker's Welfare Fund increased from Rs. 634 million in 1995-96 to Rs. 2,964 million in 1999-2000 i.e. by 367.5%. If compared with the collection of Rs. 2,169 million in 1998-99 the increase in 1999-2000 is 36.7%.

### **CORPORATE ASSETS TAX (CAT)**

15. Corporate Assets Tax was levied under section 12 of the Finance Act, 1991 in 1991-92. This was a one time levy payable by a Company (as defined in the Companies Ordinance, 1984) on the value of fixed assets held by it during the period 01.07.1991 and 30.06.1992 for which

the Balance Sheet was prepared and if the value of Net assets exceeded Rs. 50 million. Tax receipts from this source continue to trickle in and are Rs. 30 million in 1999-2000.

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

16. Table 2.4 shows that the share of Direct taxes has continuously improved over the last five years which is an indication of growth in the economy as well as widening of the tax base.

TABLE 2.4

### **% SHARE OF DIRECT TAXES IN TOTAL TAX COLLECTION**

YEAR	% SHARE
1995-96	29.2%
1996-97	30.2%
1997-98	35.1%
1998-99	35.7%
1999-2000	32.5%

17. It is evident from the above Table that the share of Direct taxes in total tax collection increased from 29.2% in 1995-96 to 35.7% in 1998-99. It however, declined to 32.5% in 1999-2000, apparently due to increase in the sales tax revenue and slowdown in economic activity for different reasons.

### **COLLECTION AND ACHIEVEMENT OF TARGET BY INDIRECT TAXES**

#### **INDIRECT TAXES**

18. Indirect taxes are those taxes whose incidence can be passed on to other persons. In Pakistan Indirect taxes include: Customs duties, Central Excise duties and Sales Tax even though Sales tax levied at the manufacturing and wholesale stages can be called an Indirect Tax since its incidence is passed on, but at the retail and services levels, it takes the form of a Direct Tax because at these stages its incidence cannot be passed on and the burden is on the ultimate consumer. Because Sales tax is generally easy to levy and collect, it is the major source of revenue of the government and comprise 67% of total tax

collected by the CBR in 1999-2000. In addition, 14.2% of the Direct Taxes are also collected at source by Customs field formations.

19. Total collection from indirect taxes during the period 1995-96 to 1999-2000 is shown in Table 2.5 below. It increased from Rs. 189,872 million in 1995-96 to Rs. 234,154 million in 1999-2000 i.e. by 23.3%. Collection in 1999-2000 increased by 18.1% over the preceding year, but target to the extent of 96.8% only has been achieved.

**TABLE 2.5**  
**COLLECTION FROM INDIRECT TAXES**

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLEC- TION	COLL. AS % OF (R.B.E.)	% CHANGE
1	2	3	4	5
1995-96	188,590	189,872	100.7%	15.1%
1996-97	198,000	197,027	99.5%	3.8%
1997-98	195,824	190,449	97.3%	-3.3%
1998-99	195,950	198,302	101.2%	4.1%
1999-2000	241,800	234,154	96.8%	18.1%

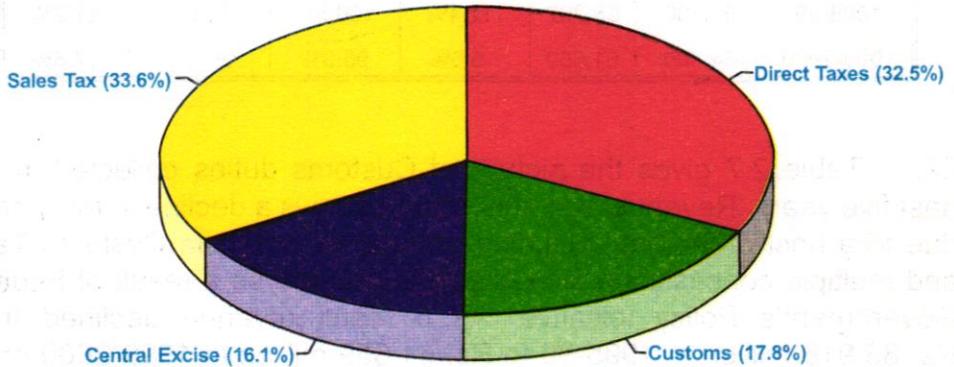
20. Table 2.6 shows a declining trend in the percentage share of Indirect taxes in the total tax receipts of the country, although this trend reversed in 1999-2000. The share dropped from 70.8% in 1995-96 to 67.5% in 1999-2000.

**TABLE 2.6**  
**% SHARE OF INDIRECT TAXES IN  
TOTAL TAX RECEIPTS**

YEAR	% SHARE
1995-96	70.8%
1996-97	69.8%
1997-98	64.9%
1998-99	64.3%
1999-2000	67.5%

**FIGURE - 2.3**

**SHARE OF DIRECT AND INDIRECT TAXES IN  
TOTAL FEDERAL TAX RECEIPTS 1999-2000**



## CUSTOMS DUTIES

21. Customs duties are levied on the import and export of goods and are classified into import and export duties. In addition, advance Income Tax, Central Excise duty and Sales Tax on imports and surcharges are also collected at import stage.

TABLE 2.7

### COLLECTION FROM CUSTOMS DUTIES

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLL.	% CHANGE	% ACHIEVE- MENT OF R.B.E.	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX
1	2	3	4	5	6	7
1995-96	87,130	88,916	14.5%	102.0%	46.8%	33.2%
1996-97	83,000	86,094	-3.2%	103.7%	43.7%	30.5%
1997-98	78,710	74,496	-13.5%	94.6%	38.1%	25.4%
1998-99	61,300	65,292	-12.4%	106.5%	32.9%	21.2%
1999-2000	64,800	61,659	-5.6%	95.3%	26.3%	17.8%

22. Table 2.7 gives the picture of Customs duties collected in the past five years. Revenue from this source shows a decline in this period due to a host of factors, including gradual reduction in Customs Tariff and multiple concessions & exemptions granted as a result of Federal Government's Policy initiative. As a result revenue declined from Rs. 88,916 million in 1995-96 to Rs. 61,659 million in 1999-2000 or by 31%. It has come down by 5.6% in 1999-2000 as compared to the preceding year and the annual target is achieved to the extent of 95.3% only.

## CENTRAL EXCISE

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

TABLE 2.8

**COLLECTION FROM CENTRAL EXCISE DUTIES**

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLL.	% CHANGE	% ACHIEVE- MENT OF R.B.E.	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX
1	2	3	4	5	6	7
1995-96	50,795	51,115	17.0%	100.6%	26.9%	19.1%
1996-97	59,000	55,265	8.1%	93.7%	28.0%	19.6%
1997-98	63,028	62,011	12.2%	98.4%	32.6%	21.1%
1998-99	62,000	60,905	-1.8%	98.2%	30.7%	19.7%
1999-2000	57,000	55,784	-8.4%	97.9%	23.8%	16.1%

24. Table 2.8 gives the picture of collection of Central Excise duties from 1995-96 to 1999-2000. During this period revenue from this source increased from Rs. 51,115 million in 1995-96 to Rs. 55,784 million in 1999-2000 i.e. by 9.1%, even though it declined by 8.4% when compared to the immediately preceding year 1998-99. In 1999-2000, only 97.7% of the target has been achieved.

**SALES TAX**

25. Sales Tax is collected at two stages:- It is charged on all goods imported into Pakistan (import stage) and on goods manufactured in the country (domestic) except those specifically exempted by the government.

TABLE 2.9

**COLLECTION FROM SALES TAX**

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLL.	% CHANGE	% ACHIEVE- MENT OF R.B.E.	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX
1	2	3	4	5	6	7
1995-96	50,665	49,841	14.4%	98.4%	26.2%	18.6%
1996-97	56,000	55,668	11.7%	99.4%	28.3%	19.7%
1997-98	54,086	53,942	-3.1%	99.7%	28.3%	18.4%
1998-99	72,650	72,105	33.7%	99.2%	36.4%	23.4%
1999-2000	120,000	116,711	61.9%	97.3%	49.8%	33.6%

26. Table 2.9 gives a picture of collection of Sales Tax during the period 1995-96 to 1999-2000. Collection during this period increased from Rs. 49,841 million in 1995-96 to Rs. 116,711 million in 1999-2000 i.e. by 134.17%. Although share of Sales Tax increased from 18.6% in 1995-96 to 33.6% in 1999-2000, annual target is achieved to the extent of 97.3% only in the later year. During 1999-2000, 57.6% of Sales Tax is collected at the import stage and the rest i.e. 42.4% on domestic goods. As the tax bases of the Sales Tax on imports and domestic are different in some cases, therefore, these are analysed separately, in the following paras 27 and 28 respectively.

### **SALES TAX ON (IMPORTS)**

27. Sales Tax at the import stage is collected by the eight Customs and four composite Collectorates. Table 2.10 shows that collection from Sales Tax on imports, increased from Rs. 28,090 million in 1995-96 to Rs. 67,261 million in 1999-2000 i.e. by 139%. The annual target assigned was achieved only in 1995-96 during these five years. Collection from this source reflects a notable change because its share in the total collection of Indirect Taxes increased from 14.8% in 1995-96 to 28.7% in 1999-2000. Similarly, its share in total collection of federal taxes increased from 10.5% in 1995-96 to 19.4% in 1999-2000. This quantum jump indicates not only greater emphasis on tax generation from Sales Tax as such but also the convenience of levying it on the imports.

TABLE 2.10

### **COLLECTION FROM SALES TAX ON (IMPORTS)**

(Rs in million)

YEAR	TARGET (R.B.E.)	COLL.	% CHANGE	% ACHIEVE- MENT OF R.B.E.	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX
1	2	3	4	5	6	7
1995-96	27,280	28,090	20.8%	103.0%	14.8%	10.5%
1996-97	36,332	35,889	27.8%	98.8%	18.2%	12.7%
1997-98	30,110	29,705	-17.2%	98.7%	15.6%	10.1%
1998-99	43,078	43,010	44.8%	99.8%	21.7%	13.9%
1999-2000	69,360	67,261	56.4%	97.0%	28.7%	19.4%

## SALES TAX (DOMESTIC)

28. The sales tax on domestic goods is collected by one Sales Tax and nine composite Collectorates in the country. Table 2.11 shows that collection from Sales Tax (domestic) which was Rs. 21,751 million in 1995-96, increased to Rs. 49,450 million in 1999-2000 showing a growth of 129.7% over the five years period. The share of Sales Tax (domestic) in total Indirect Taxes, increased from 11.5% in 1995-96 to 21.1% in 1999-2000. Its share in total tax receipts (Direct and Indirect) increased from 8.1% in 1995-96 to 14.2% in 1999-2000. On the other hand, increase in collection in 1999-2000 over the preceding year is 69.9%, but the target is missed by 2.7%.

TABLE 2.11

### COLLECTION FROM SALES TAX (DOMESTIC)

(Rs in million)

YEAR	TARGET (R.B.E.)	COLL.	% CHANGE	% ACHIEVE- MENT OF R.B.E.	% SHARE IN INDIRECT TAXES	% SHARE IN TOTAL TAX
1	2	3	4	5	6	7
1995-96	23,385	21,751	7.1%	93.0%	11.5%	8.1%
1996-97	19,668	19,779	-9.1%	100.6%	10.0%	7.0%
1997-98	23,976	24,237	22.5%	101.1%	12.7%	8.3%
1998-99	29,572	29,095	20.0%	98.4%	14.7%	9.4%
1999-2000	50,400	49,450	69.9%	97.7%	21.1%	14.2%

## TAX/GDP RATIO

29. Tax/GDP ratio is one of the most important economic indicators to judge the performance of the tax collection with respect to resource mobilization in the country. The collection performance is dependent on the in-built flexibility of the tax system i.e. whether it is elastic or not. Whereas this is important to generate sufficient resources to meet the increasing current and development expenditure, the tax/GDP ratio in Pakistan has remained stagnant around 12-13 percent. This is inspite of new budgetary and post budgetary measures, on continuous basis. Low elasticity necessitates reforms in the tax system with emphasis on better tax enforcement, bringing more taxpayers into the tax net,

reducing the number of taxes, strengthening of tax administration and streamlining of tax laws to make it taxpayer friendly.

### **TAX/GDP RATIO (TOTAL TAXES)**

30. Table 2.12 shows the Total Taxes to GDP ratio of Pakistan during the last five years. The ratio declined from 13.73% in 1995-96 to 11.88% in 1999-2000. If surcharges are added to the total taxes, then the Tax/GDP is 13.13% in 1999-2000. The stagnant level, in fact the decline in Tax/GDP ratio calls for a great deal of effort to widen the tax base so as to mobilize additional domestic resources to bring this ratio at par with other countries which are more or less at the same levels of economic development stage.

TABLE - 2.12

### **TAX / GDP RATIO IN PAKISTAN**

YEAR	TAX / GDP RATIO (%)		
	TOTAL DIRECT TAXES	TOTAL INDIRECT TAXES	TOTAL TAXES
1	2	3	4
1995-96	4.01%	9.73%	13.73%
1996-97	3.77%	8.73%	12.51%
1997-98	4.16%	7.68%	11.84%
1998-99	4.07%	7.31%	11.38%
1999-2000	3.86%	8.01%	11.88%

### **TAX/GDP RATIO (DIRECT TAXES)**

31. The ratio of Total Direct Taxes to GDP remained in the range of 3.77% to 4.16% during the five years period (1995-96 to 1999-2000) as is shown in Table 2.13.

TABLE - 2.13

**TAX / GDP RATIO DIRECT TAXES**

YEAR	TAX / GDP RATIO (%)		
	INCOME TAX	OTHER DIRECT TAXES	TOTAL DIRECT TAXES
1	2	3	4
1995-96	3.84%	0.16%	4.01%
1996-97	3.56%	0.21%	3.77%
1997-98	3.92%	0.24%	4.16%
1998-99	3.81%	0.26%	3.07%
1999-2000	3.60%	0.26%	3.86%

**TAX/GDP RATIO (INCOME TAX)**

32. Tax/GDP ratio for Income Tax came down from 3.84% in 1995-96 to 3.60% in 1999-2000. On the other hand the Tax-GDP ratio of Other Direct Taxes increased from 0.16% in 1995-96 to 0.26% in 1999-2000.

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

33. Indirect Taxes to GDP ratio declined from 9.73% in 1995-96 to 8.01% in 1999-2000 as shown in Table 2.14. The main reasons of this phenomena was tariff rationalization in Customs duties and narrow base of Indirect Taxes.

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
1995-96	4.56%	2.62%	2.55%	9.73%
1996-97	3.82%	2.45%	2.47%	8.73%
1997-98	3.00%	2.50%	2.17%	7.68%
1998-99	2.41%	2.25%	2.66%	7.31%
1999-2000	2.11%	1.91%	3.99%	8.01%

### **TAX/GDP RATIO OF CUSTOMS DUTIES**

34. The Tax/GDP ratio of Customs duties shows a declining trend during the last five years when it fell from 4.56% in 1995-96 to 2.11% in 1999-2000.

### **TAX/GDP RATIO OF CENTRAL EXCISE DUTIES**

35. Central Excise Duty to GDP ratio dropped from 2.62% in 1995-96 to 1.91% in 1999-2000. This was due to curtailment of number of goods and services which are subjected to Central Excise duties.

### **TAX/GDP RATIO OF SALES TAX**

36. Sales Tax to GDP ratio increased from 2.55% in 1995-96 to 3.99% in 1999-2000 due to greater emphasis being placed on this tax.

# INCOME TAX

INCOME TAX

## CHAPTER 3

# INCOME TAX

Income tax is chargeable under the Income Tax Ordinance, 1979 in 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 an "income year" at the rates laid down in the Ordinance. "Total income" means the sum total of income of a tax-payer from all sources and the "income year" normally means the financial year (1st July to 30th June) immediately preceding the assessment year. Income year can be different for certain special type of businesses or industries e.g. of companies manufacturing sugar or cotton textiles, it is from 1st October to 30th September; for rice industry and oil milling businesses it is 1st September to 31st August. Similarly for Insurance companies it is from 1st January to 31st December. This is due to the seasonal nature of such businesses. All of these variations are prescribed in the law. In certain circumstances the income year can be shorter than the twelve months period.

### CLASSIFICATION OF INCOME

2. Computation of income for tax purposes is classified into the following six categories under the Ordinance :-

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

3. The allowances and deductions admissible for each of these categories may vary according to the nature of income as laid down in the Ordinance.

### SALARY

4. Income from salary includes 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. This is an omni-bus provision of law. All such income not classified under any category of income mentioned in para 2 above is included under this head. Generally speaking, 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 the 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 which are entitled to depreciation allowance, is chargeable under this head.

### **ADMINISTRATION OF DIRECT TAXES**

10. 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 (BPS-21) :-

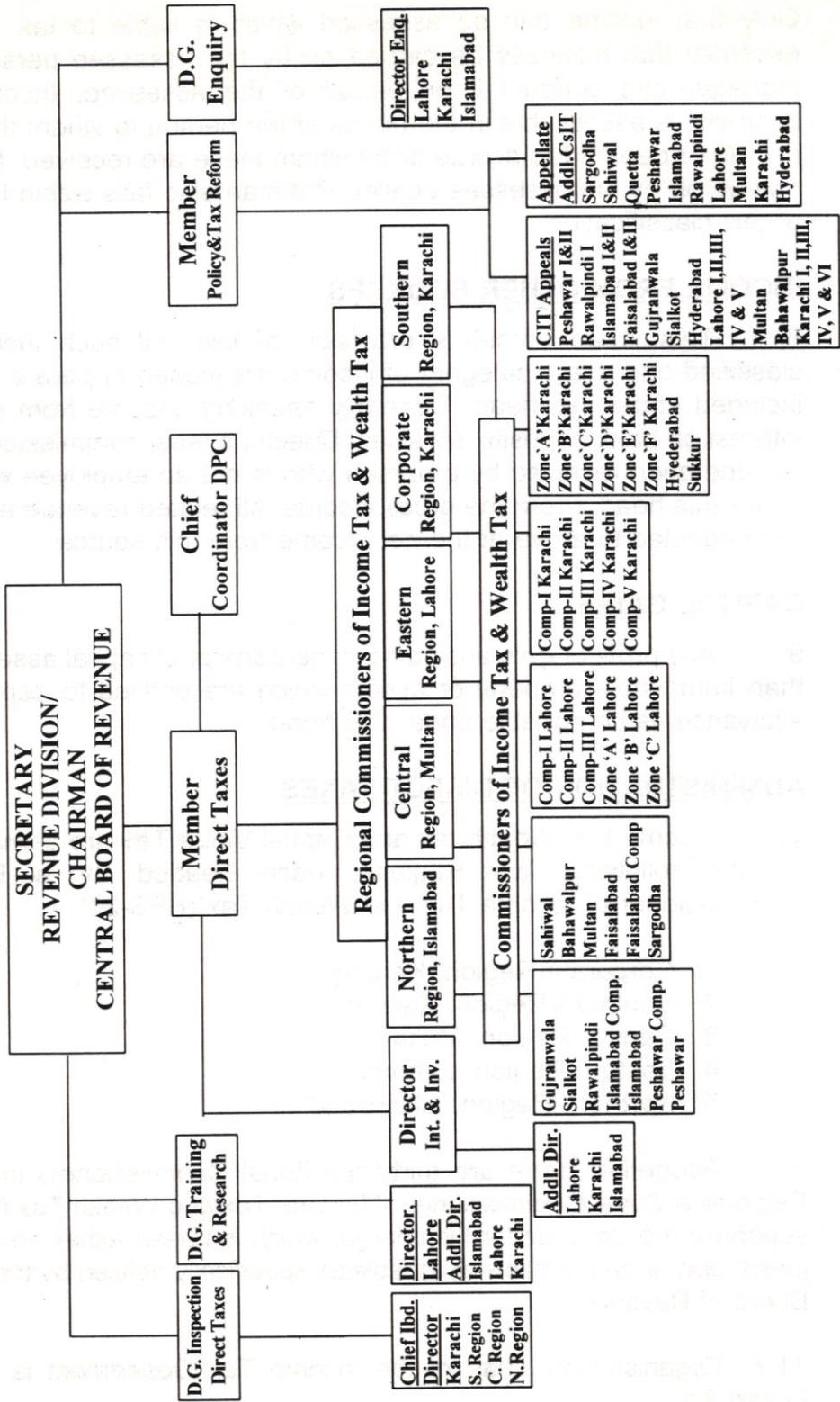
1. Corporate Region, Karachi.
2. Southern Region, Karachi.
3. Central Region, Multan.
4. Eastern Region, Lahore.
5. Northern Region, Islamabad.

11.1 Altogether there are thirty-two Zonal Commissioners in the five Regions. A Zonal Commissioner of Income Tax and Wealth Tax (BPS-20) supervise the Zone under his charge, which is based either on territorial jurisdiction or on the basis of assessee's specifically notified by the Central Board of Revenue.

11.2 Organisational chart of the Income Tax Department is given in Figure 3.1.

**FIGURE - 3.1**

**ORGANIZATIONAL CHART OF INCOME TAX DEPARTMENT**



## COLLECTION OF INCOME TAX

12. Collection of Income tax increased from Rs. 75,036 million in 1995-96 to Rs. 105,337 million in 1999-2000 i.e. by 40% during the five year period as is evident from Table 3.1 as well as Figure 3.2. However, the increase from Rs. 103,189 million in 1998-99 to Rs. 105,337 million in 1999-2000 shows an improvement of 2.1% only.

TABLE - 3.1

### PATTERN OF INCOME-TAX RECEIPTS COLLECTION

( Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	75,036	27.0%
1996-97	80,400	7.1%
1997-98	97,135	20.8%
1998-99	103,189	6.2%
1999-2000	105,337	2.1%

13. Another feature during this five year period has been the overwhelming growth in Other Direct Taxes, reducing the share of Income-tax in the total collection of Direct Taxes from 96.0% in 1995-96 to 93.3% in 1999-2000.

### ACHIEVEMENT OF THE TARGET

14. Annual targets of income tax were fixed at higher figures in each of the past five years, as compared to other direct and indirect taxes. The assigned targets were exceeded except in 1996-97 and 1998-99 as is evident from Table 3.2.

**FIGURE - 3.2**

**COLLECTION OF INCOME-TAX**

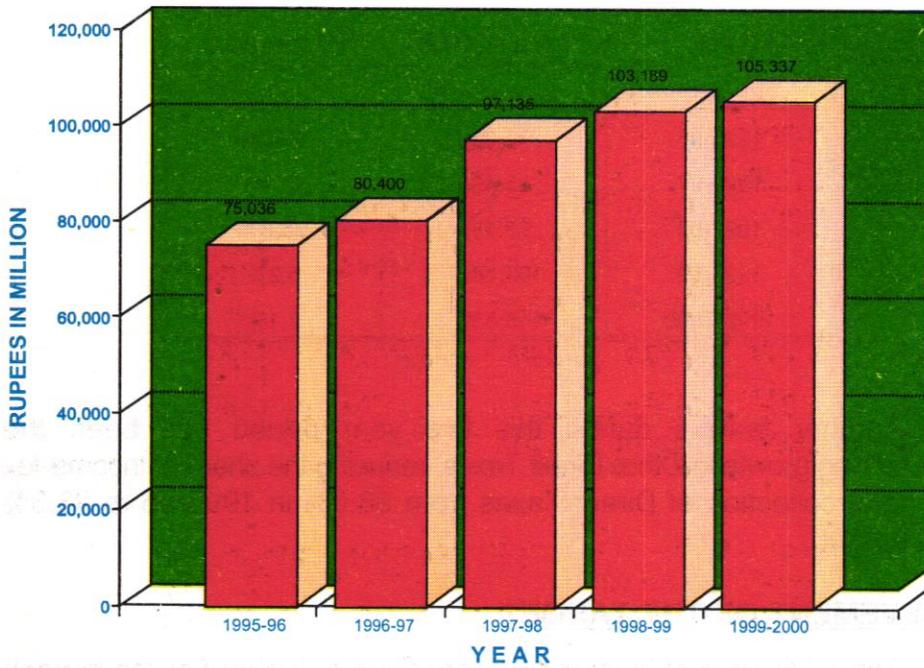


TABLE - 3.2

**ACHIEVEMENT OF TARGET (INCOME TAX)**

(Rs. in million)

YEAR	TARGET/ (R.B.E.)	COLLECTION	% ACHIEVE- MENT
1	2	3	4
1995-96	73,909	75,036	101.5%
1996-97	83,899	80,400	95.8%
1997-98	95,598	97,135	101.6%
1998-99	104,996	103,189	98.3%
1999-2000	102,500	105,337	103.0%

15. The slippages in the targets in 1996-97 and 1998-99 are by and large attributed to the sluggish state of economy.

**SHARE OF INCOME TAX IN DIRECT TAXES  
AND TOTAL TAX RECEIPTS**

16. Table 3.3 shows that in 1999-2000, Income tax accounted for 93.3% of receipts from Direct Taxes. The share of Income tax in total tax receipt kept on increasing from a meagre 28% in 1995-96 to 30.3% in 1999-2000. Gradual decline in share of indirect taxes and corresponding increase of direct taxes in total tax receipts demonstrated that income tax can be relied upon as a dependable source of tax 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
1995-96	75,036	96.0%	28.0%
1996-97	80,400	94.5%	28.5%
1997-98	97,135	94.1%	33.1%
1998-99	103,189	93.6%	33.4%
1999-2000	105,337	93.3%	30.3%

17. The gradual increase in the share of Income-tax in total taxes from 28% in 1995-96 to 30.3% in 1999-2000, has been possible due to the better performance of the income-tax department as well as a shift in Government policy towards direct taxation through withholding tax regime.

### **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)

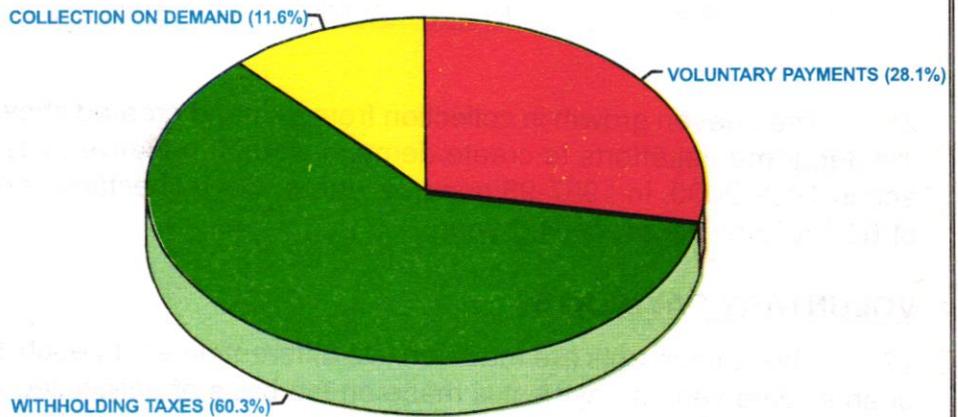
TAXES	1995-96	1996-97	1997-98	1998-99	1999-2000
1	2	3	4	5	6
A. TAX ON DEMAND (% OF GROSS COLL.)	10,076 12.9%	10,339 12.2%	16,902 15.6%	18,487 16.3%	14,507 11.6%
B. VOLUNTARY PAYMENTS (% OF GROSS COLL.)	17,785 22.8%	13,366 15.7%	22,646 21.0%	20,462 18.0%	34,878 28.1%
C. WITHHOLDING TAX (% OF GROSS COLL.)	49,948 64.2%	61,255 72.1%	68,589 63.4%	74,517 65.7%	75,189 60.3%
GROSS COLLECTION	77,809	84,960	108,137	113,466	124,574
REFUNDS	2,773	4,560	11,002	10,277	19,237
NET COLLECTION	75,036	80,400	97,135	103,189	105,337

### **COLLECTION ON DEMAND**

19. This component refers to the collection made from the tax demand created by the Deputy/Assistant Commissioners/Income Tax Officers. It includes the amount of tax on undeclared or unreported income and penalties levied for not complying with the provisions of tax laws as well as additional taxes levied for failure to deposit tax within the prescribed period of time. This component also includes composition fees recovered in lieu of prosecution proceedings initiated against tax evaders, which reflects the anti-tax evasion activities of the income-tax department.

**FIGURE - 3.3**

**COMPONENTS OF INCOME TAX COLLECTION  
SHARE IN GROSS COLLECTION - 1999-2000**



20. Table 3.5 shows that collection from this component which was Rs. 10,076 million in 1995-96, increased to Rs. 14,507 million in 1999-2000 or by 43.9%. In total gross income tax collection its share, however, decreased from 12.9% in 1995-96 to 11.6% in 1999-2000.

TABLE - 3.5  
INCOME TAX COLLECTION ON DEMAND

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1995-96	10,076	-3,126	-23.7%
1996-97	10,339	263	2.6%
1997-98	16,902	6,563	63.5%
1998-99	18,487	1,585	9.4%
1999-2000	14,507	-3,980	-21.5%

21. The uneven growth in collection from demand created shows that the departmental efforts to create demand were in negative in 1995-96 and in 1999-2000. In 1997-98 however, there was a spectacular growth of 63.5% over the preceding year.

### VOLUNTARY PAYMENTS

22. These payments are made on five different dates. In each quarter of an income year, a 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. Table 3.6 shows that the collection from *voluntary payments* increased from Rs. 17,785 million in 1995-96 to Rs. 34,878 million in 1999-2000 i.e by 96.1%. In 1999-2000 the percentage share of this source in the total collection is 28.1%, as compared to 18% in 1998-99.

TABLE - 3.6

**GROWTH OF COLLECTION FROM  
VOLUNTARY PAYMENTS**

(Rs. in million)

YEAR	COLLECTION	INC/DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1995-96	17,785	8,448	90.5%
1996-97	13,366	-4,419	-24.8%
1997-98	22,646	9,280	69.4%
1998-99	20,462	-2,184	-9.6%
1999-2000	34,878	14,416	70.5%

23. Table 3.6 shows that collection from Voluntary payments fluctuated wildly during the last five years. It was 90.5% higher in the year 1995-96 over the preceding year but declined by 24.8% in 1996-97. Similarly, it declined by 9.6% in 1998-99 over the preceding year. The enormous growth in 1995-96 was due to the one time income-tax adjustment out of deposits u/s 53, which was not available in 1996-97. The increase of 69.4% in 1997-98 over the preceding year was due to lowering of tax rates and compulsory filing of returns by those individuals having 250 square yards immovable urban property; owner of a motor vehicle, and foreign travels etc announced in Economic Revival Package of 1997-98. However, in 1999-2000, the substantial increase of 70.5% is because of Amnesty Scheme deposits and the impact of door-to-door Survey.

**WITHHOLDING TAXES**

24. Withholding taxes are essentially in the nature of advance tax payments and considered to be an effective mechanism of income tax collection. Traditionally, they represent 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, withholding taxes have the obvious advantage of preventing leakages of income tax. These were first introduced in the late sixties. Since then there has been a growing emphasis on this method of income tax generation. In 1979, there were only four kinds of payments/transactions subject to withholding taxes which increased to twenty five in 1999-2000.

## COLLECTION FROM WITHHOLDING TAXES

25. Due to greater reliance on withholding taxes, collection under this regime increased from Rs. 49,948 million in 1995-96 to Rs. 75,189 million in 1999-2000 i.e. by 50%. However, its share in total collection which was 64.2% in 1995-96, declined to 60.3% in 1999-2000 over this period. Five years growth figures are given below in Table 3.8 :-

TABLE 3.7

### COLLECTION FROM WITHHOLDING TAXES

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1995-96	49,948	9,697	24.1%
1996-97	61,255	11,307	22.6%
1997-98	68,589	7,334	12.0%
1998-99	74,517	5,928	8.6%
1999-2000	75,189	672	0.9%

26. To avoid evasion through collusion between the taxpayer and the withholding-tax person, these tax deductions are mostly restricted to government agencies, local authorities and the corporate sector. However, the withholding tax regime created the problem of refunds payment, after finalization of assessment, making it prone to misuse and corruption. To overcome this problem, a fundamental shift in policy was made and from 1991-92, sections 80(B), 80(C) and 80(CC) were inserted in the Income Tax Ordinance, converting withholding taxes into presumptive tax, 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 or to undergo any assessment process. The primary objective has been to simplify the tax collection procedure and to reduce the compliance cost of the taxpayer.

27. As mentioned earlier twenty four types of activities are subjected to deduction at source in 1999-2000 as per the following details :-

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).

28. Section-wise collection in 1999-2000 is shown in Table 3.8 below :-

TABLE - 3.8

**COLLECTION FROM WITHHOLDING TAXES IN 1999-2000**

(Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 1999-2000	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	4
1) U/s 50(1) Salary	7,925	10.5%	6.4%
2) U/s 50(2) Securities	11,636	• 15.5%	9.3%
3) U/s 50(2A) Interest	6,161	8.2%	4.9%
4) U/s 50(2B) Bank Transactions/Financial institutions	819	1.1%	0.7%
5) U/s 50(3) Non-residents	902	1.2%	0.7%

( Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 1999-2000	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	4
6) U/s 50(3A) Tec. Fee	515	0.7%	0.4%
7) U/s 50(4) Contractors/suppliers	20,152	26.8%	16.2%
8) U/s 50(4A) Brokerage Fee	542	0.7%	0.4%
9) U/s 50(5) Imports	14,699	19.5%	11.8%
10) U/s 50(6A) Exports	2,965	3.9%	2.4%
11) U/s 50(5B) Auth. dealers (F.Exchange)	15	-	-
12) U/s 50(6) Transport	873	1.2%	0.7%
13) U/s 50(6A) Dividends	753	1.0%	0.6%
14) U/s 50(7) Bonus & Bonus Shares	12	-	-
15) U/s 50(7A) Auctions	171	0.2%	0.1%
16) U/s 50(7B) House Rentals	204	0.3%	0.2%
17) U/s 50(7BB) Building Plan App.	38	0.1%	-
18) U/s 50(7C) Prizes & Winnings	755	1.0%	0.6%
19) U/s 50(7D) Interest on Bonds	693	0.9%	0.6%
20) U/s 50(7E) Elec. Bills	2,583	3.4%	2.1%
21) U/s 50(7F) Mobile Telephone	1,164	1.5%	0.9%
22) U/s 50(7G) Gas Bill	181	0.2%	0.1%
23) U/s 50(7H) Petroleum	239	0.3%	0.2%
24) Un-classified	1,192	1.6%	1.0%
Sub-Total	75,189	100.0%	60.4%
Gross Collection	124,574	-	-

29. Table 3.9 shows that in 1995-96, ten activities contributed 96.0% of total collection from withholding taxes, which however, decreased to 92.4% in 1999-2000.

TABLE - 3.9

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

(Rs. in million)

ACTIVITY	1995-96	1996-97	1997-98	1998-99	1999-2000
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	12,702	15,539	17,823	22,414	20,152
2. INTEREST ON GOVERNMENT BORROWING	11,425	12,630	16,234	13,314	11,636
3. IMPORTERS/EXPORTERS	12,211	14,380	14,391	16,677	17,664
4. SALARY INCOME	5,188	6,064	6,177	6,295	7,925
5. BANK INTEREST	2,956	3,534	4,136	5,304	6,161
6. ELECTRICITY BILLING	1,120	1,846	2,010	2,345	2,583
7. NON-RESIDENTS	979	903	1,076	613	902
8. DIVIDENDS	302	471	867	672	753
9. BANK TRANSACTIONS	492	685	689	711	819
10. TRANSPORT	618	615	573	784	873
SUB-TOTAL(1-10) % of Total	47,993 96.0%	56,657 92.5%	63,976 93.3%	69,129 92.8%	69,468 92.4%
OTHER ACTIVITIES	1,955	4,598	4,613	5,388	5,721
TOTAL	49,948	61,255	68,589	74,517	75,189

30. Some of the salient features emerging from the analysis of five years data of withholding taxes are as under:

- Withholding taxes collected from contractors/suppliers u/s 50(4) gradually increased from Rs. 12,702 million in 1995-96 to Rs. 20,152 million in 1999-2000, which is 26.8% share in the total withholding taxes, making it a major revenue spinner.

- Collection from Importers/Exporters u/s 50(5) and 50(5A) is the second major revenue spinner contributing Rs. 12,211 million in 1995-96 and increasing to Rs. 17,664 million in 1999-2000. However, its percentage share in total withholding taxes decreased from 24.4% in 1995-96 to 23.5% in 1999-2000.
- Collection from tax on interest on Govt. securities u/s 50(2) stood third in 1999-2000 at Rs. 11,636 million as against Rs. 11,425 million in 1995-96.
- Collection from salary income u/s 50(1) is the fourth major revenue spinner contributing Rs. 5,188 million in 1995-96 and then Rs. 7,925 million in 1999-2000 with a share of 10.5% in total collection from withholding taxes.
- Collection from bank interest/profit etc u/s 50(2A) increased from Rs. 2,956 million in 1995-96 to Rs. 6,161 million in 1999-2000 with its share in total withholding taxes collection increasing from 5.9% in 1995-96 to 8.2% in 1999-2000.
- Collection from electricity billing u/s 50(7E) increased from Rs. 1,120 million in 1995-96 to Rs. 2,583 million in 1999-2000 i.e. by 130.6%. Its share in total withholding taxes in 1999-2000 is 3.4%.
- Withholding taxes u/s 50(3) from payments made to non-residents decreased from Rs. 979 million in 1995-96 to Rs. 902 million in 1999-2000.
- Collection of withholding taxes from dividends u/s 50(6A) and bank transactions almost doubled from Rs. 794 million in 1995-96 to Rs. 1,572 million in 1999-2000.

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

31. Overall performance of the Income Tax department depends on the collective performance of its five Regions (see para 10). The Corporate Region and Southern Region cover the entire provinces of Sindh and Baluchistan. The Eastern Region and Central Region have jurisdiction on the province of Punjab, except those areas covered by

the Northern Region. The Northern Region has jurisdiction over the entire province of NWFP and some areas of the province of Punjab.

32. Table 3.10 shows the performance of each Regional Commissioner of Income Tax in 1998-99 and 1999-2000 based on their share in total collection.

TABLE - 3.10  
INCOME TAX COLLECTION BY REGIONS

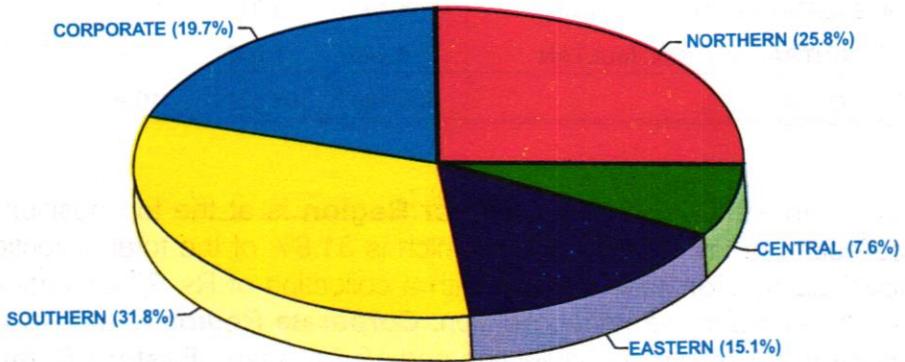
(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COLLECTION OF 1999-2000	% CHANGE
	1998-99	1999-2000		
1	2	3	4	5
1. SOUTHERN REGION, KARACHI	29,092	33,466	31.8%	15.0%
2. NORTHERN REGION, ISLAMABAD	20,351	27,218	25.8%	33.7%
3. CORPORATE REGION, KARACHI	31,815	20,742	19.7%	-34.8%
4. EASTERN REGION, LAHORE	15,491	15,913	15.1%	2.7%
5. CENTRAL REGION, MULTAN	6,440	7,998	7.6%	24.2%
TOTAL	103,189	105,337	100%	2.1%

33. In 1999-2000, the **Souther Region** is at the top position with a collection of Rs. 33,466 million which is 31.8% of the total collection. It is followed by **Northern Region** with a collection of Rs. 27,218 million with 25.8% share in the total collection. **Corporate Region** is at third position with Rs. 20,742 million collection and 19.7% share. **Eastern Region** is at fourth position with a collection of Rs. 15,913 million and 15.1% share. **Central Region** is the tail-ender with a collection of Rs. 7,998 million and 7.6% share. Since the performance of a Region is based on the sum total of the performance of the Zones of that Region, the performance of each Zone is analysed in the following paras. For this purpose the gross collection figures of the three components of Income tax is mentioned throughout this analysis as against the net total collection figure of the Zone.

**FIGURE - 3.4**

**PERCENTAGE SHARE OF REGIONS IN TOTAL  
INCOME TAX COLLECTION 1999-2000**



## CORPORATE REGION, KARACHI

34. The Corporate Region, in 1999-2000, comprised of the following Zonal Commissioners of Income tax & Wealth tax:-

- 1) Companies-I, Karachi.
- 2) Companies-II, Karachi.
- 3) Companies-III, Karachi.
- 4) Companies-IV Karachi.
- 5) Special Zone, Karachi.

35. Collection of this Region in 1999-2000 of Rs. 20,742 million is a 34.8% decline over 1998-99 when Rs. 31,815 million were collected. The breakup of collection from the three sources mentioned in para 18, in 1998-99 and 1999-2000 is given in the Table 3.11 below :-

TABLE - 3.11

### CORPORATE REGION, KARACHI

(Rs. in million)

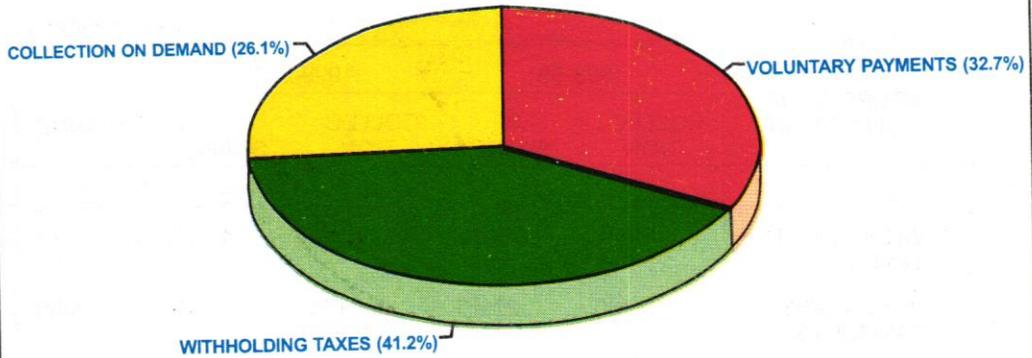
SOURCES OF COLLECTION	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITH HOLDING TAXES	16,944	43.3%	14,049	41.2%	-17.1%
2. VOLUNTARY PAYMENTS	10,700	27.4%	11,176	32.7%	4.5%
3. COLLECTION ON DEMAND	11,443	29.3%	8,913	26.1%	-22.1%
GROSS	39,087	100%	34,148	100%	-12.7%

36. Collection from withholding taxes of the Corporate Region decreased from Rs. 16,944 million in 1998-99 to Rs. 14,049 million in 1999-2000. Its share in the total collection also decreased from 43.3% to 41.2% in this period. However, collection from voluntary payments

the following

**FIGURE - 3.5**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CORPORATE REGION 1999-2000**



increased from Rs. 10,700 million in 1998-99 to Rs. 11,176 million in 1999-2000 i.e. by 4.5%. Collection from demand created decreased from Rs. 11,443 million in 1998-99 to Rs. 8,913 million in 1999-2000. The Region issued refunds of Rs. 13,396 million in 1990-2000 as against amount of Rs. 7,272 million, showing an increase of 84.2%.

### **PERFORMANCE OF ZONES OF THE CORPORATE REGION**

37. The performance of each Zone in the Region in 1998-99 and 1999-2000 is shown in Table 3.12 below :-

TABLE 3.12

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

(Rs. in million)

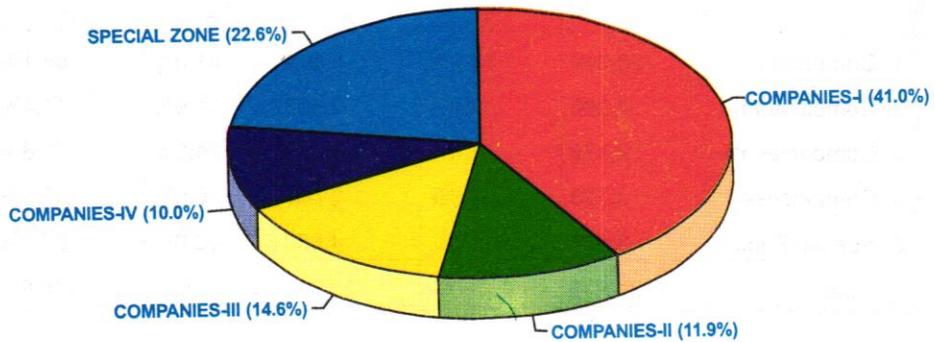
ZONES	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. Companies.- I	20,340	63.9%	8,514	41.0%	-58.1%
2. Companies-II	2,206	7.0%	2,458	11.9%	11.4%
3. Companies-III	2,479	7.8%	3,019	14.6%	21.8%
4. Companies-IV	3,126	9.8%	2,068	10.0%	-33.8%
5. Special Zone	3,664	11.5%	4,683	22.6%	27.8%
Total	31,815	100%	20,742	100%	-34.8%

### **COMPANIES ZONE-I, KARACHI**

38. This zone collected highest amount of Rs. 8,514 million and contributed 41% of the Region's total collection in 1999-2000. Its gross collections from withholding taxes, collection on demand and payment with returns are Rs. 14,049 million, Rs. 8,913 million and Rs. 11,176 million respectively. Major portion of withholding taxes i.e. 80% is collected from securities. Its share in the total collection of the Region, however, dropped from 64% in 1998-99 to 41% in 1999-2000 decreasing from Rs. 20,340 million in 1998-99 to Rs. 8,541 million in 1999-2000.

**FIGURE - 3.6**

**ZONE-WISE PERFORMANCE OF CORPORATE REGION 1999-2000**



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

39. Companies II, contributed Rs. 2,458 million or 11.9% of the Region's total collection in 1999-2000 as compared to Rs. 2,206 million in 1998-99, showing a growth of 11.4%. Its share in the total collection also increased from 7.0% in 1998-99 to 11.9% in 1999-2000. The tax paid with returns is the major source of revenue of this Zone contributing Rs. 2,622 million in 1999-2000 as against Rs. 836 million in 1998-99. Collection from withholding taxes contributed Rs. 856 million in 1999-2000, i.e. a decrease of 14.2% as compared to the collection of Rs. 998 million in 1998-99. Collection from tax on demand increased from Rs. 1,017 million in 1998-99 to Rs. 1,063 million in 1999-2000 i.e. by 4.5%.

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

40. Companies Zone-III contributed Rs. 3,019 million in 1999-2000 as compared to Rs. 2,479 million in 1998-99. The main feature of collection of this Zone is that the highest collection is from withholding taxes i.e. Rs. 2,163 million in 1999-2000, the payments with returns is Rs. 1,401 million and the collection on demand is Rs. 1,332 million.

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

41. In 1999-2000 this zone collected Rs. 2,068 million showing a decrease of 33.8% as compared to Rs. 3,126 million collected in 1998-99. It shared 10% of total collection of the Region. Collection from tax on demand is Rs. 1,301 million in 1999-2000 which is a decrease from Rs. 1,517 million in 1998-99 by 14.2%. Payment with returns increased from Rs. 588 million in 1998-99 to Rs. 845 million in 1999-2000. Collection from withholding taxes decreased from Rs. 1,521 million in 1998-99 to Rs. 1,018 million in 1999-2000.

### **SPECIAL ZONE, KARACHI**

42. Collection of this Zone in 1999-2000 is Rs. 4,683 million as compared to Rs. 3,664 million in 1998-99 i.e. an increase of 28%. Gross collection is Rs. 3,093 million. Rs. 1,208 million are from collection on demand and Rs. 1,138 million from withholding taxes. The share of special Zone in total collection of the Region increased from 11.5% in 1998-99 to 23% in 1999-2000.

## SOUTHERN REGION, KARACHI

43. In 1999-2000, Southern Region, consists of following eight Zones:-

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

44. Southern Region is the largest revenue yielding Region of the country. It collected Rs. 33,466 million in 1999-2000 or 31.8% of total collection made by the department as against Rs. 29,092 million collected in 1998-99 showing an increase by 15%. Breakup of its collection in 1998-99 and 1999-2000 respectively is given in Table 3.13 below :-

TABLE - 3.13

### SOUTHERN REGION, KARACHI

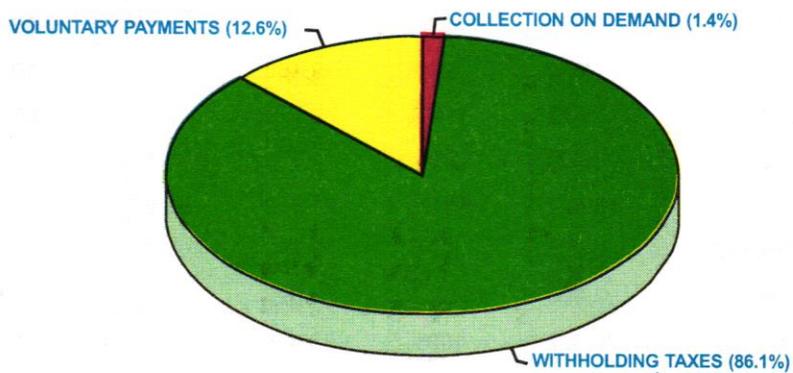
(Rs. in million)

SOURCES OF COLLECTION	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	28,115	95.9%	29,270	86.1%	4.1%
2. VOLUNTARY PAYMENTS	766	2.6%	4,272	12.6%	457.7%
3. COLLECTION ON DEMAND	450	1.5%	470	1.4%	4.4%
GROSS	29,331	100%	34,012	100%	16.0%

45. The above Table shows that collection from withholding taxes in the Region increased from Rs. 28,115 million in 1998-99 to Rs. 29,270 million in 1999-2000 i.e. 4.1%. Its share in gross collection, however, declined from 95.9% in 1998-99 to 86.1% in 1999-2000. Collection on

**FIGURE - 3.7**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF SOUTHERN REGION - 1999-2000**



demand increased from Rs. 450 million in 1998-99 to Rs. 470 million in 1999-2000 i.e. by 4.4%. Collection from voluntary payments increased from Rs. 766 million in 1998-99 to Rs. 4,272 million in 1999-2000 i.e. by 457.7%.

## ZONE WISE PERFORMANCE OF THE SOUTHERN REGION

46. Performance of each Zone in the Southern Region is shown in Table 3.14 :-

TABLE - 3.14

### ZONE-WISE PERFORMANCE OF SOUTHERN REGION

(Rs. in million)

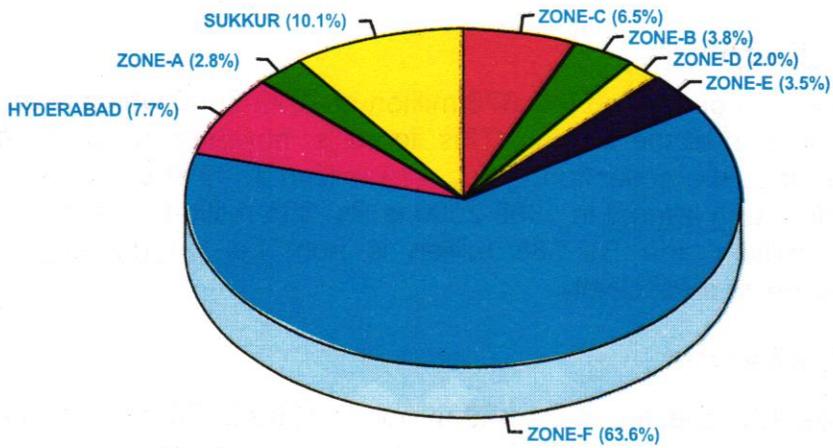
ZONES	1998-99		1999-2000		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. ZONE 'A'	799	2.8%	944	2.8%	18.5%
2. ZONE 'B'	774	2.7%	1,282	3.8%	65.5%
3. ZONE 'C'	1,812	6.2%	2,160	6.5%	19.2%
4. ZONE 'D'	413	1.4%	675	2.0%	63.4%
5. ZONE 'E'	738	2.5%	1,179	3.5%	59.8%
6. ZONE 'F'	18,884	64.9%	21,272	63.6%	12.6%
7. HYDERABAD	2,582	8.9%	2,558	7.7%	-0.9%
8. SUKKUR	3,090	10.6%	3,396	10.1%	9.9%
T O T A L	29,092	100%	33,466	100%	15.0%

### ZONE 'A', KARACHI

47. This Zone contributed, Rs. 944 million in 1999-2000 which is 2.8% of the total collection of the Region. As the Zone consists of small business assesseees, the major source of collection is payment with returns amounting to Rs. 551 million i.e. 56.4% of the total collection of the Zone, Rs. 30 million or 3% from demand created by the department and 40.5% or Rs. 395 million from withholding taxes.

**FIGURE - 3.8**

**ZONE-WISE PERFORMANCE OF SOUTHERN REGION - 1999-2000**



### **ZONE 'B', KARACHI**

48. Zone 'B' collected Rs. 1,282 million in 1999-2000, as against Rs. 774 million in 1998-99, increasing its share from 2.7% in 1998-99 to 3.8% of total collection of the Region. The major source of collection of this Zone i.e., Rs. 465 million or 34.7% is from withholding taxes as compared to Rs. 636 million in 1998-99. The payments with returns yielded Rs. 811 million in 1999-2000 as compared to Rs. 114 million in 1998-99. Collection on demand increased from Rs. 53 million in 1998-99 to Rs. 63 million in 1999-2000.

### **ZONE 'C', KARACHI**

49. Zone 'C' contributed Rs. 2,160 million in 1999-2000 as against i.e. Rs. 1,812 million in 1998-99, an increase of 19.2%. Its share in total collection of the Region increased marginally from 6.2% in 1998-99 to 6.5% in 1999-2000. Collection on demand and payment with returns yielded Rs. 120 million and Rs. 771 million respectively. Contribution from withholding taxes is Rs. 1,307 million in 1999-2000, as compared to Rs. 1,661 million in 1998-99 showing a decline of 21.3%.

### **ZONE 'D', KARACHI**

50. Zone 'D' contributed Rs. 676 million in 1999-2000 which is 2.0% of total collection of the Region. This figure is, however, up by 63.4% as compared to the collection of Rs. 413 million in 1998-99. Collection from payment with returns in 1999-2000 is Rs. 355 million. The balance of Rs. 15 million and Rs. 338 million is from tax on demand and withholding taxes respectively.

### **ZONE 'E', KARACHI**

51. Zone 'E', collected Rs. 1,179 million in 1999-2000, as compared to Rs. 738 million in 1998-99 i.e. up by 59.8%. Its major source in 1999-2000 is payment with returns of Rs. 696 million with a share of 57.5% of total collection of the Zone. Collection on demand is Rs. 36 million in 1999-2000, as compared to Rs. 53 million in 1998-99. Withholding taxes contributed Rs. 478 million in 1999-2000, which is 22.2% less as compared to 1998-99.

### **ZONE 'F', KARACHI**

52. Zone, 'F' collected Rs. 21,272 million in 1999-2000 as compared to Rs. 18,884 million in 1998-99. Its 97.9% collection is from withholding taxes which increased from Rs. 18,664 million in 1998-99 to Rs. 20,954

million in 1999-2000, or up by 12.3%. The other two sources i.e. tax on demand and payment with returns contributed Rs. 17 million and Rs. 441 million respectively.

### **HYDERABAD ZONE, HYDERABAD**

53. In 1999-2000 Hyderabad Zone collected Rs. 2,558 million or 7.7% of total collection of the Region showing a decline of 0.9% over the preceding year. In 1999-2000 withholding taxes contributed Rs. 2,306 million which is 88% of total collection of the Zone as compared to Rs. 2,503 million in 1998-99 showing a decline of 8%. Collection from tax on demand decreased from Rs. 67 million in 1998-99 to Rs. 63 million in 1999-2000. Payment with returns contributed Rs. 256 million in 1999-2000, as compared to Rs. 58 million in 1998-99.

### **SUKKUR ZONE, SUKKUR**

54. Sukkur Zone collected Rs. 3,396 million in 1999-2000 as compared to Rs. 3,090 million in 1998-99, an increase of 9.9%. Withholding taxes contributed 85% of total collection of Rs. 3,027 million in 1999-2000 as compared to Rs. 2,951 million in 1998-99 i.e. an increase of 3%. Collection from demand is Rs. 125 million. Payment with returns is Rs. 391 million in 1999-2000 as compared to Rs. 101 million in 1998-99.

## EASTERN REGION, LAHORE

55. Eastern Region, Lahore consists of the following six Zones 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) Special Zone, Lahore

56. Income Tax collection of the Region from the three sources of collection during 1998-99 and 1999-2000 is given in Table 3.15 and Figure 3.9 :-

TABLE - 3.15

### INCOME TAX COLLECTION OF EASTERN REGION

(Rs. in million)

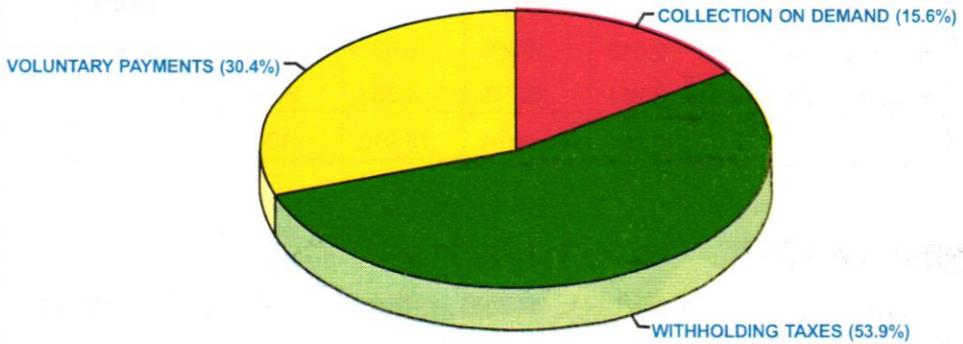
SOURCE OF COLLECTION	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	10,871	63.5%	10,479	53.9%	-3.6%
2. VOLUNTARY PAYMENTS	3,278	19.2%	5,912	30.4%	80.4%
3. COLLECTION ON DEMAND	2,957	17.3%	3,040	15.6%	2.8%
GROSS	17,106	100%	19,431	100%	13.6%

57. The Region collected Rs. 15,913 million in 1999-2000 as compared to Rs. 15,491 million in 1998-99. In 1999-2000 its share in total collection of income-tax in the country is 15.1%.

58. Collection from the *withholding taxes* in 1999-2000 is Rs. 10,479 million as compared to the last year's collection of Rs. 10,871 million showing a decline of 3.6%. Collection from *voluntary payment* is Rs. 5,912 million during 1999-2000 which increased from Rs. 3,278 million in

**FIGURE - 3.9**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF EASTERN REGION - 1999-2000**



1998-99 by 80.4%. Collection out of demand increased marginally by 2.8% i.e. from Rs. 2,957 million in 1998-99 to Rs. 3,040 million in 1999-2000.

59. A brief analysis of collection of each Zone is given in Table 3.16, Figure 3.10 and the following paragraphs :-

TABLE - 3.16

**PERFORMANCE OF EASTERN REGION, LAHORE**

(Rs. in million)

Zones	1998-99		1999-2000		% Change
	Collection	% Share	Collection	% Share	
1	2	3	4	5	6
1. Zone 'A'	634	4.1%	1,336	8.4%	110.7%
2. Zone 'B'	1,567	10.1%	2,464	15.5%	57.2%
3. Zone 'C'	1,076	6.9%	1,178	7.4%	9.5%
4. Companies-I	5,817	37.6%	3,495	22.0%	-39.9%
5. Companies-II	2,513	16.2%	3,087	19.4%	22.8%
6. Special Zone	3,884	25.1%	4,353	27.3%	12.1%
Total	15,491	100%	15,913	100%	2.7%

**ZONE-A, LAHORE**

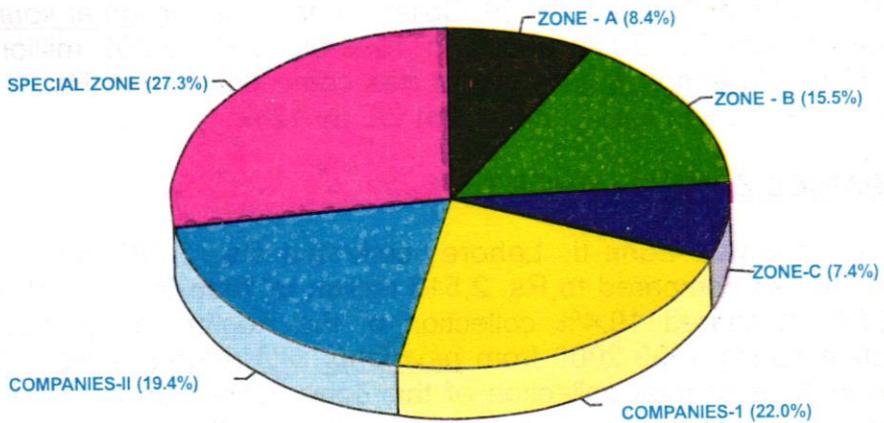
60. This Zone collected Rs. 1,336 million in 1999-2000, showing an increase of 110.7% over last year's collection of Rs. 634 million. In 1999-2000 its share is 8.4% of the total collection of the Region during 1999-2000 as against 4.1% share in 1998-99. Collection from withholding taxes is Rs. 643 million in 1999-2000, as compared to Rs. 496 million in 1998-99. The collection on demand increased from Rs. 65 million in 1998-99 to Rs. 88 million in 1999-2000. Payment with return increased from Rs. 84 million in 1998-99 to Rs. 616 million in 1999-2000.

**ZONE-B, LAHORE**

61. This Zone collected Rs. 2,464 million in 1999-2000, an increase by 57.2% as compared to last year's collection of Rs. 1,567 million. In 1999-2000 its share in the total collection of the Region is 15.5% as against 10.1% in 1998-99. The major source of collection of the Zone is

**FIGURE - 3.10**

**ZONE-WISE PERFORMANCE OF  
EASTERN REGION - 1999-2000**



withholding taxes at Rs. 1,565 million or 63% of total collection, an increase of 17.2% from Rs. 1,335 million collected in the preceding year. Collection from demand of Rs. 125 million decreased from Rs. 135 million in 1998-99 i.e. by 7.4%. Payment with returns increased from Rs. 120 million in 1998-99 to Rs. 792 million in 1999-2000.

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

62. Zone 'C', collected Rs. 1,178 million in 1999-2000, as compared to Rs. 1,076 million in 1998-99 i.e. up by 9.5%. Collection from withholding taxes of Rs. 722 million decreased from Rs. 1,018 million in 1998-99, i.e. a decline of 41%. Collection from tax on demand is Rs. 40 million and payment with returns is Rs. 453 million in 1999-2000.

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

63. Companies Zone-I, Lahore collected Rs. 3,495 million in 1999-2000, as compared to Rs. 5,817 million in 1998-99, i.e. a decline of 39.9%. Its share in total collection of the Region also declined from 37.6% in 1998-99 to 22% in 1999-2000. The highest collection of Rs. 2,233 million is from payment with returns which shows an increase of 24% from Rs. 1,808 million in 1998-99. Collection from deduction at source, decreased from Rs. 3,120 million in 1998-99 to Rs. 2,099 million in 1999-2000. Collection from demand has come down from Rs. 1,460 million in 1998-99 to Rs. 1,284 million i.e. by 12%.

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

64. Companies Zone-II, Lahore, collected Rs. 3,087 million in 1999-2000, as compared to Rs. 2,513 million in 1998-99, an increase of 22.8%. It shared 19.4% collection of the Region in 1999-2000. Collection during 1999-2000 from payments with returns is Rs. 1,625 million or 39% of total collection of the Zone. Collection from tax on demand increased by 45% from Rs. 945 million in 1998-99 to Rs. 1,225 million in 1999-2000. Collection from withholding taxes increased to Rs. 1,269 million in 1999-2000 from Rs. 1,233 million in 1998-99.

### **SPECIAL ZONE, LAHORE**

65. Special Zone, Lahore collected Rs. 4,353 million in 1999-2000, as compared to Rs. 3,884 million in 1998-99 showing a growth of 12.1%. Rs. 4,181 million are from withholding taxes which increased from Rs. 3,669 million in 1998-99. Collection on demand declined from Rs. 317 million in 1998-99 to Rs. 277 million in 1999-2000, or by 12%. Collection from payment with returns increased from Rs. 96 million in 1998-99 to Rs. 193 million in 1999-2000.

## CENTRAL REGION, MULTAN

66. In 1999-2000 the Central Region consists of the following six Zones :-

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

67. Income Tax collection of the Region from the three sources of collection in 1998-99 and 1999-2000 is given in the following Table 3.17 and Figure 3.11 :-

TABLE - 3.17

### CENTRAL REGION, MULTAN

(Rs. in million)

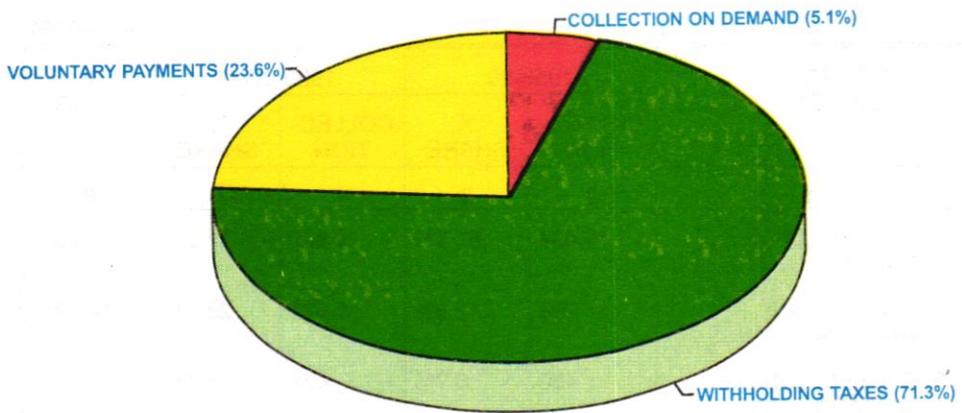
SOURCES OF COLLECTION	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	5,434	81.3%	5,939	71.3%	9.3%
2. VOLUNTARY PAYMENTS	798	12.0%	1,971	23.6%	147.0%
3. COLLECTION ON DEMAND	450	6.7%	422	5.1%	-6.2%
GROSS	6,682	100%	8,332	100%	24.7%

68. In 1999-2000 collection is Rs. 7,998 million as against Rs. 6,440 million in 1998-99 showing a growth of 24.2%. The Region has 7.6% share in the total collection of the Income Tax Department in 1999-2000 which is slightly up from 6.2% in 1998-99.

69. Collection from withholding taxes amounts to Rs. 5,939 million in 1999-2000, an increase of 9.3% over last year's collection of Rs. 5,434 million. Share of withholding taxes in the total tax collection of the Region

**FIGURE - 3.11**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF CENTRAL REGION-1999-2000**



which was 81.3% in 1998-99 however, decreased to 71.3% in 1999-2000. Collection from voluntary payments of Rs. 1,971 million during 1999-2000 is up by 147%, as compared to Rs. 798 million in the preceding year. Collection on demand decreased from Rs. 450 million in 1998-99 to Rs. 422 million or by 6.2%.

70. A brief analysis of collection of each Zone of Central Region is given in Table 3.18 and the following paragraphs :-

TABLE - 3.18

**ZONE-WISE PERFORMANCE OF CENTRAL REGION, MULTAN**

(Rs. in million)

ZONES	1998-99		1999-2000		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. Sahiwal	395	6.1%	410	5.1%	3.8%
2. Bahawalpur	847	13.2%	973	12.1%	14.9%
3. Multan Zone	2,347	36.5%	2,876	36.0%	22.5%
4. Faisalabad Zone	1,115	17.3%	1,789	22.4%	60.4%
5. Faisalabad Companies	859	13.3%	994	12.4%	15.7%
6. Sargodha	877	13.6%	956	12.0%	9.0%
Total	6,440	100%	7,998	100%	24.2%

**SAHIWAL ZONE, SAHIWAL**

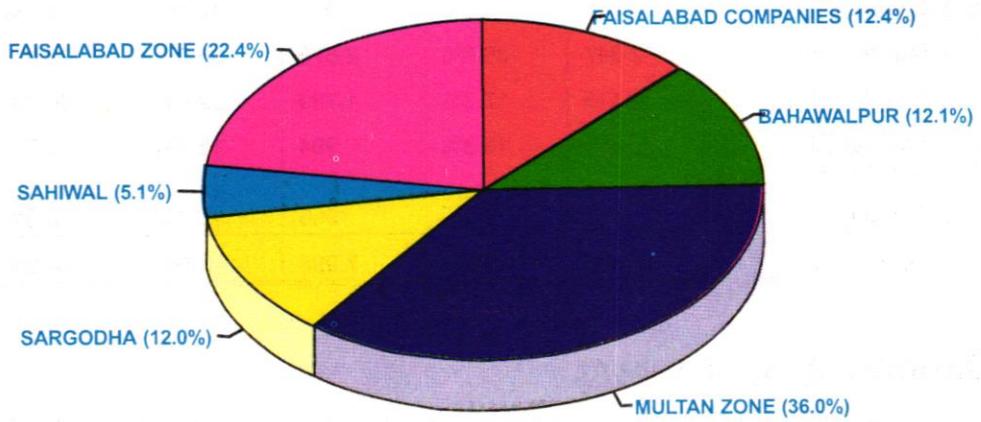
71. In 1999-2000 this Zone collected Rs. 410 million, an increase of 3.8% over last year's collection of Rs. 395 million. Withholding taxes of Rs. 330 million are 80% of the total collection of the Zone, even though this a decrease from Rs. 354 million in 1998-99. The collection from the other two sources i.e. collection on demand and payments with returns is Rs. 17 million and Rs. 97 million respectively.

**BAHAWALPUR ZONE, BAHAWALPUR**

72. Bahawalpur Zone collected Rs. 973 million during 1999-2000, as compared to Rs. 847 million in 1998-99 i.e. up by 14.9%. It has 12.1% share in the total collection of the Region. Withholding taxes contributed Rs. 758

**FIGURE - 3.12**

**ZONE-WISE PERFORMANCE OF  
CENTRAL REGION-1999-2000**



million or 77% of total collection of the Zone. Collection on demand is Rs. 62 million and payment with return is Rs. 169 million in 1999-2000.

### **MULTAN ZONE, MULTAN**

73. Collection of Multan Zone in 1999-2000 is Rs. 2,876 million which is 36% of total collection of the Region. It increased by 23% as compared to the collection of Rs. 2,347 million in 1998-99. Withholding taxes amounted to Rs. 2,309 million or 77% of total collection of the Zone. Collection from tax on demand declined from Rs. 173 million in 1998-99 to Rs. 93 million in 1999-2000. Collection from payments with returns have contributed Rs. 581 million in 1999-2000 as compared to Rs. 406 million in 1998-99.

### **FAISALABAD ZONE, FAISALABAD**

74. Faisalabad Zone, collected Rs. 1,789 million in 1999-2000. Its share in the total collection of the Region is 22.4%. Rs. 1,093 million or 60% of total collection of the Zone is from withholding taxes. Collection from other two sources i.e. collection on demand and payments with returns is Rs. 34 million and Rs. 683 million respectively.

### **COMPANIES ZONE, FAISALABAD**

75. Companies Zone, Faisalabad collected Rs. 994 million in 1999-2000 as compared to Rs. 859 million in 1998-99 reflecting a growth of 15.7%. Its share in the total collection of the Region is 12.4% which has decreased from 13.3% in 1998-99. The Zone collected Rs. 659 million from withholding taxes, an increase over Rs. 620 million collected in 1998-99. Collection on demand and payments with returns yielded Rs. 171 million and Rs. 277 million respectively in 1999-2000.

### **SARGODHA ZONE, SARGODHA**

76. Sargodha Zone collected Rs. 956 million in 1999-2000 as compared to Rs. 877 million in 1998-99. Its share in the total collection of the Region is 12%. Withholding taxes contributed 79% of the total collection of the Zone. Collection on demand is Rs. 45 million in 1999-2000 which has decreased from Rs. 57 million in 1998-99. Payments with returns is Rs. 164 million in 1999-2000.

## NORTHERN REGION, ISLAMABAD

77. In 1999-2000 the Northern Region, Islamabad comprised of following seven Zones :-

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

78. Income Tax collection of the Region from the three sources during 1998-99 and 1999-2000 is given in Table 3.19 and Figure 3.13 :-

TABLE - 3.19

### NORTHERN REGION, ISLAMABAD

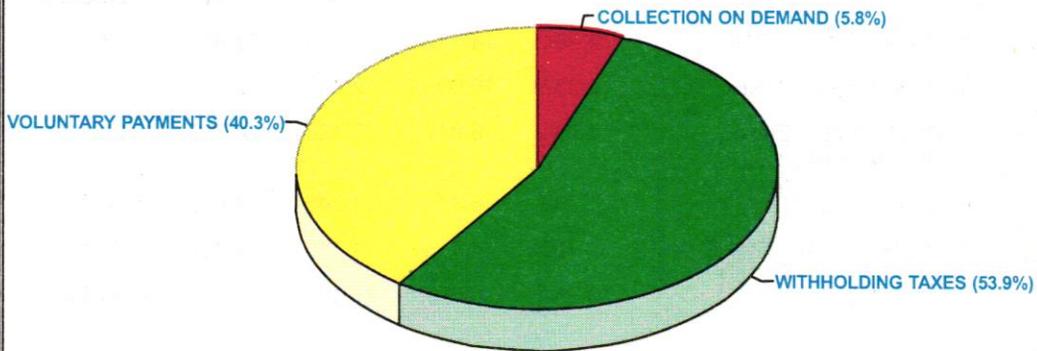
(Rs. in million)

SOURCES OF COLLECTION	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	13,153	61.9%	15,452	53.9%	17.5%
2. VOLUNTARY PAYMENTS	4,920	23.1%	11,547	40.3%	134.7%
3. COLLEC. ON DEMAND	3,187	15.0%	1,662	5.8%	-47.9%
GROSS	21,260	100%	28,661	100%	34.8%

79. Northern Region collected Rs. 27,218 million during 1999-2000, showing an increase of 33.7%, as compared to the collection of Rs. 20,351 million in 1998-99. The percentage share of collection of the Region in the total collection in the country increased from 19.7% in 1998-99 to 25.8% in 1999-2000. Collection from *withholding taxes* in the year 1999-2000 is Rs. 15,452 million which increased from Rs. 13,153 million in 1998-99 or up by 17.5% and are 54% of the total collection of

**FIGURE - 3.13**

**% SHARE OF MAJOR SOURCES OF INCOME TAX  
COLLECTION OF NORTHERN REGION-1999-2000**



the Region. *Payments with returns* at Rs. 11,547 million in 1999-2000 are up by 134.7% as compared to the last year and shared 40.3% of total collection. Collection from *tax on demand* is Rs. 1,662 million in 1999-2000, or down by 47.8%, as compared to the preceding year.

80. A brief analysis of collection made by each Zone of this Region is given in Table 3.20, Figure 3.14 and the following paragraphs :-

TABLE - 3.20

**ZONE-WISE PERFORMANCE OF NORTHERN REGION, ISLAMABAD**

(Rs. in million)

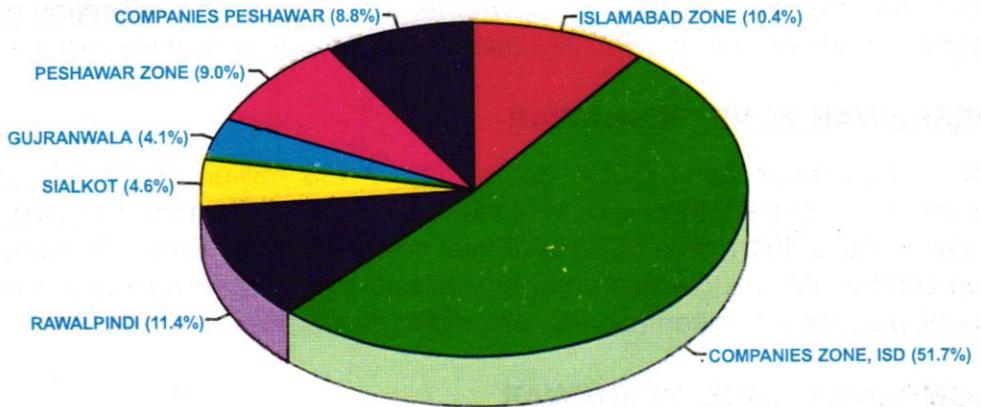
ZONES	1998-99		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. COMPANIES ZONE, ISLAMABAD	9,392	46.1%	14,072	51.7%	49.8%
2. ISLAMABAD ZONE	2,219	10.9%	2,852	10.4%	28.5%
3. RAWALPINDI ZONE	2,984	14.7%	3,100	11.4%	3.9%
4. PESHAWAR ZONE	2,037	10.0%	2,438	9.0%	19.7%
5. COMPANIES ZONE, PESHAWAR	1,794	8.8%	2,400	8.8%	33.8%
6. SIALKOT ZONE	1,093	5.4%	1,246	4.6%	14.0%
7. GUJRANWALA ZONE	832	4.1%	1,110	4.1%	33.4%
T O T A L	20,351	100%	27,218	100%	33.7%

**COMPANIES ZONE, ISLAMABAD**

81 Companies Zone, Islamabad collected Rs. 14,072 million during 1999-2000 as against Rs. 9,392 million in 1998-99 i.e. up by 49.8%. Its share in the total collection of the Region increased from 46.1% in 1998-99 to 51.7% in 1999-2000. This Zone contributed Rs. 4,657 or 31% of the total collection from *withholding taxes* which increased from Rs. 3,349 million in 1998-99, i.e. by 39%. Collection from *payments with returns* contributed Rs. 9,606 million, as compared to Rs. 4,351 million in 1998-99 an increase of 120.8%. *Collection from demand* decreased from Rs. 2,422 million in 1998-99 to Rs. 812 million in 1999-2000, or down by 198%.

**FIGURE - 3.14**

**ZONE-WISE PERFORMANCE OF  
NORTHERN REGION-1999-2000**



### **ISLAMABAD ZONE, ISLAMABAD**

82. Islamabad Zone collected Rs. 2,852 million in 1999-2000, an increase of 28.5% as compared to the collection of Rs. 2,219 million in 1998-99. Its share in total collection of the Region dropped from 10.9% in 1998-99 to 10.4% in 1999-2000. Withholding taxes of Rs. 2,447 million are 85% of the total collection of the Zone in 1999-2000, which is up by 18%, as compared to the collection of Rs. 2,075 million in 1998-99. The share of the other two sources i.e. collection on demand and payments with returns is Rs. 92 million and Rs. 334 million respectively in 1999-2000.

### **RAWALPINDI ZONE, RAWALPINDI**

83. Rawalpindi Zone collected Rs. 3,100 million in 1999-2000, as compared to Rs. 2,984 million in 1998-99. Its share in the Region dropped from 14.7% in 1998-99 to 11.4% in 1999-2000. Collections from withholding taxes, voluntary payments and collection on demand are Rs. 2,600 million, Rs. 393 million and Rs. 125 million respectively in 1999-2000. Withholding taxes contributed 83% of total collection of the Zone which is a decline from Rs. 2,712 million in 1998-99 i.e. by 4%. The other two sources i.e. payments with returns and collection on demand have contributed Rs. 393 million and Rs. 126 million respectively.

### **PESHAWAR ZONE, PESHAWAR**

84. Peshawar Zone has collected Rs. 2,438 million in 1999-2000 which is 9% of the total collection of the Region. Collection from withholding taxes is Rs. 2,161 million or 88% of total collection of the Zone. The other two components i.e. collection on demand and payments with returns have contributed Rs. 61 million and Rs. 231 million respectively in 1999-2000.

### **COMPANIES ZONE, PESHAWAR**

85. Companies Zone, Peshawar has collected Rs. 2,400 million in 1999-2000, as compared to Rs. 1,794 million in 1998-99 i.e. up by 33.8% with a share of 8.8% in the total collection of the Region in 1999-2000. Withholding taxes of Rs. 2,029 million share 77% of total collection of the Zone, or down by 38%, as compared to the collection of Rs. 1,473 million in 1998-99. Collection on demand has increased by 62% from Rs. 245 million in 1998-99 to Rs. 398 million in 1999-2000. Collection from payments with returns is up from Rs. 172 million in 1998-99 to Rs. 223 million in 1999-2000.

### **SIALKOT ZONE, SIALKOT**

86. Sialkot Zone has collected Rs. 1,246 million in 1999-2000 which is 5% to the total collection of the Region which is up by 14%, as compared to the collection of Rs. 1,093 million in 1998-99. Rs. 771 million or 60% is from withholding taxes which has decreased by 16.6%, as compared to the collection of Rs. 295 million in 1998-99. The rest i.e. Rs. 127 million and Rs. 395 million is from collected by the tax on demand and payments with returns respectively.

### **GUJRANWALA ZONE, GUJRANWALA**

87. Gujranwala Zone has collected Rs. 1,110 million in 1999-2000, as compared to Rs. 832 million in 1998-99, or up by 33.4%. Its share in the total collection of the Region is 4.1%. Withholding taxes contributed Rs. 787 million or 66% of total collection of the Zone. Collection from Withholding taxes of Rs. 787 million in 1999-2000 shows 14% increase over Rs. 688 million collected in 1998-99. Collection on demand and payments with returns have yielded Rs. 46 million and Rs. 365 million respectively.

# **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 1999-2000, Other Direct Taxes yielded Rs. 7,613 million which is 6.7% of the total collection from Direct Taxes. These taxes contributed 2.2% in the total tax receipts (Direct and Indirect) in 1999-2000 showing a growth of 8.5% over the collection of Rs. 7,018 million in 1998-99.

### ADMINISTRATION OF OTHER DIRECT TAXES

3. As in the case of Income Tax, Other Direct taxes are also administered by the same Regional Commissioners and Zonal Commissioners of Income and Wealth Tax, assisted by the Additional Commissioners, Deputy Commissioners and Assistant Commissioners.

### WEALTH TAX

4. Wealth Tax Act, 1963, was promulgated with the objectives of discouraging concentration of wealth in un-productive assets and to tax the wealthy.

### COLLECTION OF WEALTH TAX

5. Barring 1998-99, collection of wealth tax has shown positive growth during the last five years, increasing from Rs. 1,785 million in 1995-96 to Rs. 3,927 million in 1999-2000 i.e. by 120%. The year to year change during this period is shown in Table 4.1 :-

TABLE - 4.1

COLLECTION OF WEALTH TAX

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	1,785	8.6%
1996-97	2,411	35.1%
1997-98	3,536	46.7%
1998-99	3,502	-1.0%
1999-2000	3,927	12.1%

ACHIEVEMENT OF TARGETS

6. Table 4.2 shows that the annual collection targets assigned during 1995-96 to 1999-2000 were exceeded only during the first two years whereas in the last three years, these could not be achieved, probably due to unrealistically ambitious target figures :-

TABLE - 4.2

ACHIEVEMENT OF TARGET OF WEALTH TAX

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1995-96	1,406	1,791	127.0%
1996-97	2,002	2,411	120.4%
1997-98	3,600	3,536	98.2%
1998-99	3,954	3,502	88.6%
1999-2000	4,300	3,927	91.3%

7. In 1995-96 and 1996-97 the assigned targets were exceeded by 27.0% and 20.4%, respectively, whereas in 1997-98, 1998-99 and 1999-2000 there was a shortfall of 1.8%, 11.4% and 8.7% respectively.

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

8. Wealth tax has a very small share in the total direct taxes collection as well as the total tax revenues (Direct and Indirect). As is evident from Table 4.3 its percentage share in total tax revenues increased from 1995-96 to 1997-98, whereafter it declined or remained static. Its percentage share in direct taxes receipts showed a growth during 1995-96 to 1999-2000 except in 1998-99 when it declined marginally.

TABLE - 4.3

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1995-96	0.7%	2.3%
1996-97	0.9%	2.8%
1997-98	1.2%	3.4%
1998-99	1.1%	3.2%
1999-2000	1.1%	3.5%

## **REGION-WISE PERFORMANCE OF WEALTH TAX**

9. Comparative Region-wise collection of wealth tax during the last five years is given in Table 4.4 below, which also reflects the performance of the two Zonal Commissioners and five Regional Commissioners :-

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
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
1998-99	596	17.0%	1,142	32.6%	696	19.9%	292	8.3%	776	22.2%	3,502
1999-2000	631	16.1%	1,382	35.2%	782	19.9%	342	8.7%	790	20.1%	3,927

11. The highest collection of Rs. 1,382 million in 1999-2000 is by the Southern Region. The Northern Region is at second position with Rs. 790 million in 1999-2000. The other three Regions i.e. Eastern, Corporate and Central have collected Rs. 782, Rs. 631 and Rs. 342 million, respectively in 1999-2000.

**CAPITAL VALUE TAX**

12. Capital Value Tax (CVT) was introduced through the Finance Act, 1989, primarily with the objective to tax those persons who were otherwise not borne on the National Tax Register of the Income Tax Department. Originally, it was applicable to certain capital assets acquired by individuals only, but 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. At present CVT is payable on purchase of only imported motor vehicles and air tickets for foreign travel. Diplomats and aircraft crew are exempt.

**COLLECTION OF CVT**

13. The collection of CVT from 1995-96 to 1999-2000 is shown in Table 4.5 :-

**TABLE - 4.5**  
**COLLECTION OF CVT**

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	667	34.2%
1996-97	1,487	122.9%
1997-98	1,486	0.1%
1998-99	1,324	-10.9%
1999-2000	692	-47.7%

14. Collection of Rs. 667 million in 1995-96 increased to Rs. 1,487 million in 1996-97 registering a growth of 122.9%. Thereafter, it remained almost static in 1997-98 and then declining by 10.9% in 1998-99 and further decreasing by 47.7% in 1999-2000.

**ACHIEVEMENT OF THE TARGET**

**TABLE - 4.6**  
**ACHIEVEMENT OF TARGET OF CVT**

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1995-96	530	667	125.8%
1996-97	1,354	1,487	109.8%
1997-98	1,695	1,486	87.7%
1998-99	2,000	1,324	66.2%
1999-2000	500	692	138.4%

15. Table 4.6 above shows that the targets assigned in 1995-96 and 1996-97 were exceeded by 25.8% and 9.8% respectively. However, there was shortfall of 12.3% and 34.8% in 1997-98 and 1998-99 respectively. In 1999-2000 the target is once again exceeded by 38.4%.

## SHARE OF CVT IN TOTAL TAXES & DIRECT TAXES

16. Despite the impressive performance of achieving the assigned targets during 1995-96 to 1999-2000, share of CVT in direct taxes and hence total tax revenues has been very small as is indicated in Table 4.7 :-

TABLE - 4.7

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1995-96	0.2%	0.9%
1996-97	0.5%	1.7%
1997-98	0.5%	1.4%
1998-99	0.4%	1.2%
1999-2000	0.2%	0.6%

17. The share of CVT in total national tax receipts is 0.2% during 1999-2000. Its share in direct taxes fluctuated in the range of 0.6% to 1.7% during the said five years period.

18. Region-wise collection and its percentage share in total direct taxes collection during the last five years is given in 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
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
1998-99	368	27.6%	280	21.1%	180	13.6%	151	11.4%	347	26.2%	1,324
1999-2000	425	61.4%	155	22.4%	18	2.6%	13	1.9%	81	11.7%	692

19. Corporate Region collected the highest amount of Rs. 425 million in 1999-2000 which is 61.4%, of the total collection of CVT. Southern Region is second with a figure of Rs. 155 million and a share of 22.4% of the total collection. The other three Regions i.e., Northern, Eastern and Central collected Rs. 81, Rs. 18 and Rs. 13 million respectively in 1999-2000.

**CORPORATE ASSETS TAX (CAT)**

20. Corporate Assets Tax was introduced in 1991-92. It was a one time levy payable by a company on the value of fixed assets held by it during the period between 30th June, 1991 and 30th June, 1992 for which the balance sheet was prepared. Although, it was a one time levy, revenue from this source continues to trickle in because of techno-legal reasons. Its collection during 1995-96 to 1999-2000 is shown in Table 4.9 below :-

TABLE - 4.9

**COLLECTION OF CORPORATE ASSETS TAX**

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	43	-12.2%
1996-97	10	-76.7%
1997-98	7	-30.0%
1998-99	23	228.6%
1999-2000	30	30.4%

21. Collection of CAT which started from October, 1992 has been fluctuating a lot. In 1999-2000 an amount of Rs. 30 million has been collected from this source.

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
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
1998-99	2	8.7%	-	-	21	91.3%	-	-	-	-	23
1999-2000	1	3.3%	-	-	27	90.0%	2	6.7%	-	-	30

22. Table 4.10 shows that in 1999-2000 Eastern Region collected 90% of the total CAT collection. The next higher collection is by Central Region which is 6.7%. Corporate Region is next with 3.3% collection. There is no collection from this source by the remaining two Regions.

## WORKER'S WELFARE FUND

TABLE - 4.11

### COLLECTION OF WORKER'S WELFARE FUND

(Rs. in million)

YEAR	TARGET	COLLEC-TION	% ACHIEVE-MENT	% CHANGE	% SHARE IN	
					TOTAL TAXES	DIRECT TAXES
1	2	3	4	5	6	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%
1998-99	1,050	2,169	206.6%	113.1%	0.7%	2.0%
1999-2000	4,300	2,964	92.2%	36.7%	0.9%	2.7%

23. Table 4.11 shows the collection of worker's welfare fund (WWF) which increased from Rs. 634 million in 1995-96 to Rs. 2,964 million in 1999-2000, or up by 367% during this period. The share of WWF in total tax collection is very small and is 0.9% in 1999-2000. Its share in Direct Taxes ranged between 0.8% to 2.7% during these 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 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
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
1998-99	860	39.6%	76	3.5%	373	17.2%	223	10.3%	637	29.4%	2,169
1999-2000	1,484	50.1%	135	4.6%	362	12.2%	259	8.7%	724	24.4%	2,964

24. Table 4.12 shows the Region-wise breakup of WWF. Corporate Region collected maximum amount of Rs. 1,484 million in 1999-2000 with 50% share. Northern Region collected Rs. 724 million and contributed 24.4% in the total collection. Central Region collected Rs. 259 million with 8.7% share in total collection. The other two Regions namely Eastern and Southern Region collected Rs. 36 (12.2%) million and Rs. 14 million (4.6%) respectively.

# **CENTRAL EXCISE**

## CHAPTER 5

# 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 Gas and POL Products. Presently only four services are subjected to CED which includes, insurance, advertising agents, travel agents and shipping agents. Rest of the services have been shifted to CED on VAT collection of mode and is being collected by the Sales Tax department. 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 Composite Collectorates and Sales Tax & Central Excise Collectorates are responsible for collection of Central Excise Duty. All the Customs Collectorates are also engaged in Central Excise collection at import stage. The following eighteen Collectorates are thus engaged in the gross collection of CED and refunds thereof, whereas the central excise export rebate is paid by the Exports Collectorate at Karachi and by the Composite Collectorates and are sanctioned by the customs side of the Collectorates.

### COLLECTORATES OF CUSTOMS, SALES TAX AND CENTRAL EXCISE

- 1) Hyderabad
- 2) Quetta
- 3) Multan

**COLLECTORATES OF SALES TAX AND  
CENTRAL EXCISE**

- 1) Karachi East
- 2) Karachi West
- 3) Lahore
- 4) Gujranwala
- 5) Rawalpindi
- 6) Peshawar

**COLLECTORATES OF CUSTOMS**

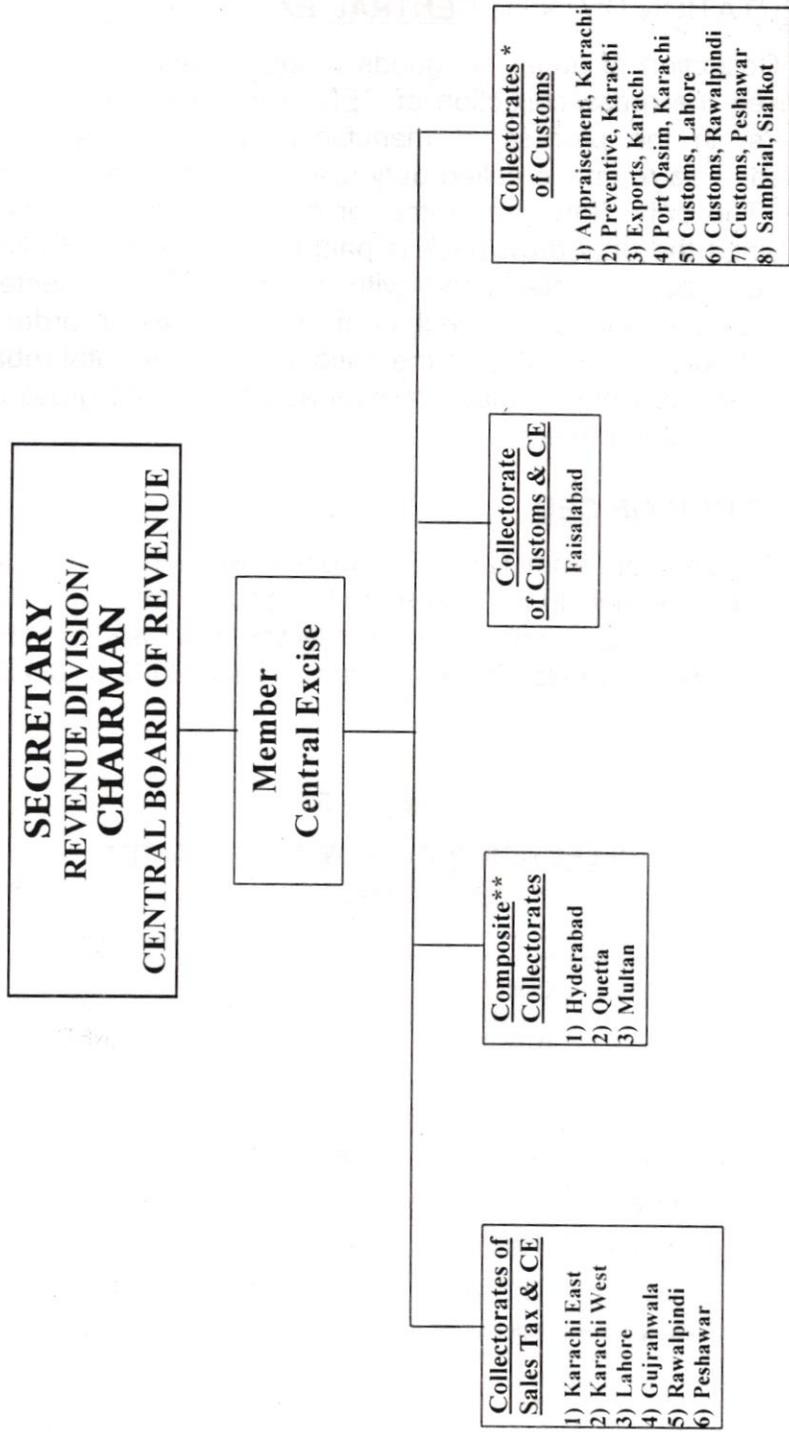
- 1) Appraisalment, Karachi
- 2) Preventive, Karachi
- 3) Exports, Karachi
- 4) Port Qasim, Karachi
- 5) Customs, Lahore
- 6) Peshawar
- 7) Rawalpindi
- 8) Sialkot/Sambrial

**COLLECTORATES OF CUSTOMS AND CENTRAL EXCISE**

- 1) Faisalabad

**FIGURE - 5.1**

**ORGANIZATIONAL CHART OF CENTRAL EXCISE DEPARTMENT**



\* These Collectorates collect C.E. duty at import stage, as agency function.

\*\* The composite Collectorates collect Customs, Sales Tax and Central Excise Duties.

## COMPUTATION OF (NET) CENTRAL EXCISE DUTIES

3. Collection of duties on goods produced and services rendered comprises the gross collection of CED. The excise duties paid by the exporters, in the process of manufacturing the items exported, is refunded. This 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.

## COLLECTION OF CED

4. As is evident from Table 5.1, gross Collection of CED decreased from Rs. 61,194 million in 1998-99 to Rs. 55,931 million in 1999-2000, reflecting a decrease of 8.6%. The net collection decreased from Rs. 60,904 million in 1998-99 to Rs. 55,784 million in 1999-2000 or 8.4%.

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)	% CHANGE (NET)
1	2	3	4	5
1995-96	52,695	1,580	51,115	17.0%
1996-97	56,628	1,363	55,265	8.1%
1997-98	62,108	97	62,011	12.2%
1998-99	61,194	289	60,904	-1.8%
1999-2000	55,931	147	55,784	-8.4%

5. Collection of central excise duty has shown an uneven trend during 1995-96 to 1999-2000, ranging between 17.0% to -8.4%.

## **COLLECTION OF CED AND ACHIEVEMENT OF TARGET DURING 1999-2000**

6. The target of CED for 1999-2000, was fixed at Rs. 57,000 million as against the collection of CED of Rs. 60,904 million in 1998-99, the estimated decrease in revenue target being 6.4%. The actual collection of CED during 1999-2000 is however, Rs. 55,784 million which resulted in shortfall of Rs. 1,216 million from the target or 2.1%.

TABLE - 5.2

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

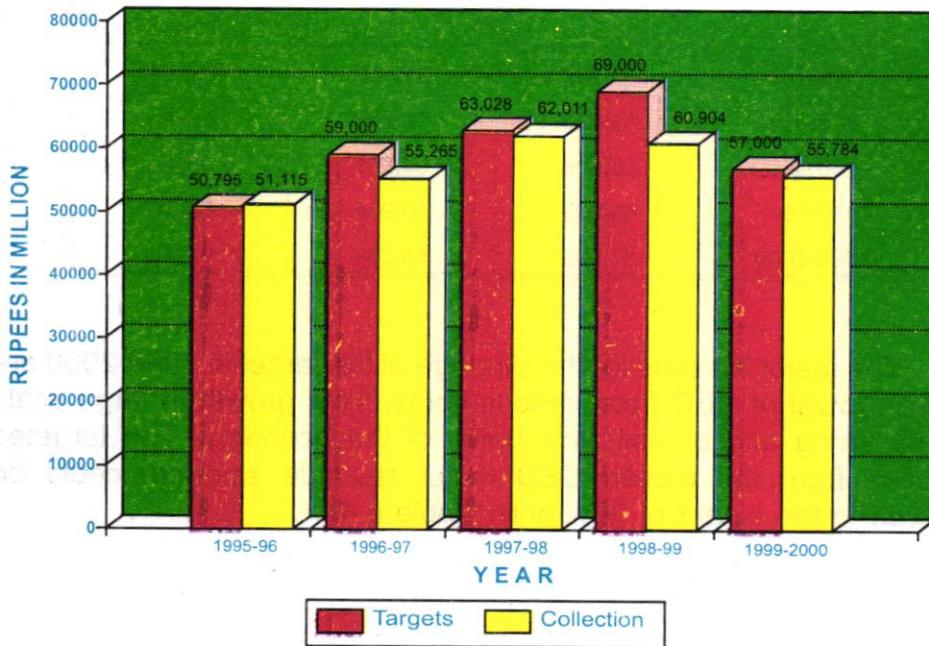
(Rs. in million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
1995-96	50,795	51,115	100.6%
1996-97	59,000	55,265	93.7%
1997-98	63,028	62,011	98.4%
1998-99	69,000	60,904	88.3%
1999-2000	57,000	55,784	97.9%

7. The major reasons for the slippage of the target in 1999-2000 are the withdrawal of CED from various items, slow growth in large scale manufacturing and overall slow down of the economy. The targeted collection from the eleven CED major revenue spinners could be achieved to the extent of 99% only (Table 5.4).

**FIGURE - 5.2**

**CENTRAL EXCISE DUTIES (NET)  
VIZ-A-VIZ TARGETS**



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

8. It is evident from the Table 5.3 below that despite continuous transfer of CED items to Sales tax, the CED continued to contribute substantially to the collection of total tax receipts and Indirect Taxes inspite of showing a declining trend in 1998-99 and 1999-2000, with shares of 19.7% & 30.7% and 16.1% & 23.8% respectively.

TABLE - 5.3

**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
1995-96	26.9%	19.1%
1996-97	28.0%	19.6%
1997-98	32.6%	21.1%
1998-99	30.7%	19.7%
1999-2000	23.8%	16.1%

**PERFORMANCE OF THE MAJOR CED  
REVENUE SPINNERS IN 1999-2000**

9. During 1998-99 and 1999-2000 collection of CED from eleven major revenue spinners is shown in Table 5.4 below :-

TABLE - 5.4

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

(Rs. in million)

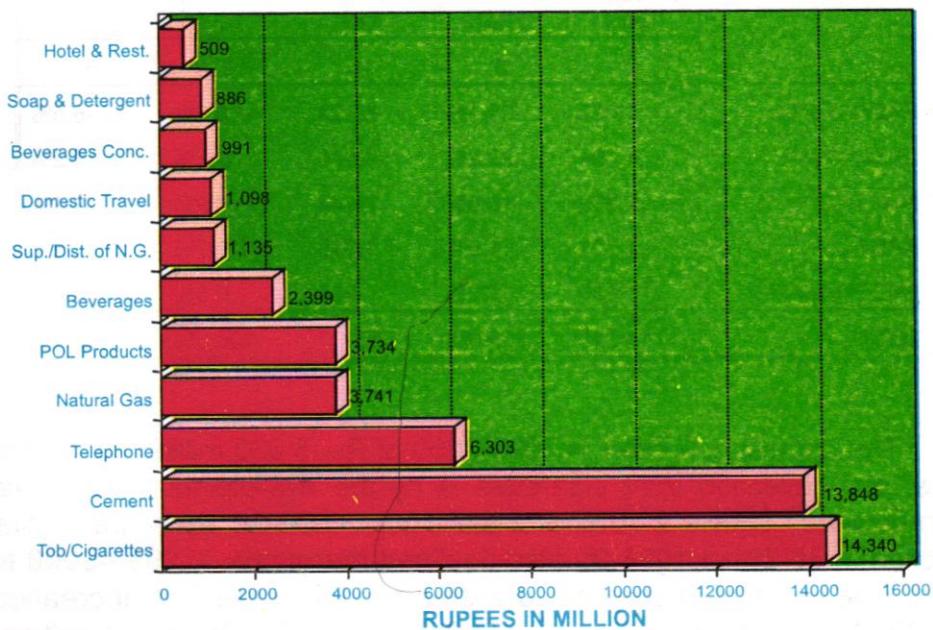
COMMODITIES/ SERVICES	COLLECTION		% INC./ DEC. OVER LAST YEAR	% SHARE OF TOTAL COLL. 1999-2000	TARGET	TARGET ACHIEVED
	1999-2000	1998-99				
1	2	3	4	5	6	7
1. Tob/Cigarettes	14,340	15,117	-5.1%	25.7%	14,270	100.5%
2. Cement	13,848	14,821	-6.6%	24.7%	14,000	98.9%
3. Telephone	6,303	8,406	-25.0%	11.3%	5,889	107.0%
4. Natural Gas	3,741	3,241	15.4%	6.7%	3,954	94.6%
5. POL. Products	3,734	3,821	-2.3%	6.7%	4,265	87.5%
6. Beverages	2,399	2,050	17.0%	4.3%	2,473	97.0%
7. Sup./Dist of Natural Gas	1,136	3,314	-65.7%	2.0%	1,133	100.2%
8. Domestic Travels	1,098	1,095	0.3%	1.9%	1,097	100.1%
9. Beverages Conc.	991	876	13.1%	1.8%	1,023	96.9%
10. Soaps & Detergents	886	856	3.5%	1.6%	909	97.5%
11. Hotel & Restaurants	509	852	-40.3%	0.9%	456	111.6%
Sub Total	48,985	54,449	-10.0%	87.6%	49,469	99.0%
Others	6,946	6,745	3.0%	12.4%	7,701	90.2%
T O T A L	55,931	61,194	-8.6%	100.0%	57,170	97.8%

\* Gross target and collection.

10. Because 87.6% collection of CED in 1999-2000 is from eleven major revenue spinners, contribution of each is analysed in the following paragraphs :-

**FIGURE - 5.3**

**COLL. FROM MAJOR REVENUE SPINNERS  
OF CENTRAL EXCISE DUTIES - 1999-2000**



## TOBACCO/CIGARETTES

11. CED collection from cigarettes in 1999-2000 stands at the top at Rs. 14,340 million although it decreased from Rs. 15,117 million in 1998-99 i.e. a decline of 5.1%. Its share in total collection of CED increased to 25.7% in 1999-2000 from 24.7% in 1998-99, surpassing the commodity target by Rs. 70 million or 0.5% in 1999-2000.

TABLE - 5.5

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

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	5,033	35.1%	5,324	35.2%	-5.5%
2. PESHAWAR	4,194	29.2%	4,945	32.7%	-15.2%
3. MULTAN	2,382	16.6%	2,244	14.9%	6.1%
4. KARACHI	1,701	11.9%	1,616	10.7%	5.3%
5. HYDERABAD	1,030	7.2%	988	6.5%	4.3%
TOTAL	14,340	100.0%	15,117	100.0%	-5.1%

12. The highest collection in 1999-2000 of Rs. 5,033 million i.e. 35.1% of the total collection from cigarettes is by the Rawalpindi Collectorate which however, shows a decline of 5.5% from 1998-99. Its share in total collection of 35.2% in 1998-99 also declined marginally in 1999-2000 to 35.1%. The share of Peshawar Collectorate in total collection decreased from 32.7% (Rs. 4,945 million) in 1998-99 to 29.2% (Rs. 4,194 million) in 1999-2000 i.e. decline of 15.2% between the two years. Collection of the Multan Collectorate improved from Rs. 2,244 million in 1998-99 to Rs. 2,382 million in 1999-2000, or up by 6.1%. Collection from Karachi Collectorate is Rs. 1,701 million in 1999-2000 which is up by 5.3% as compared to last year's collection of Rs. 1,616 million. Hyderabad Collectorate has also shown a positive growth of 4.3% (Rs. 1,030 million) in 1999-2000 as compared to Rs. 988 million collected in 1998-99. Its share in total collection also improved from 6.5% to 7.2% in 1999-2000.

## CEMENT

13. Cement is an important industry of the country and has the second position amongst the major revenue spinners of CED. Collectorate-wise collection break-up in 1998-99 and 1999-2000 is given in Table 5.6, which shows that collection from this item decreased from Rs. 14,821 million in 1998-99 to Rs. 13,848 million in 1999-2000. Main reason for this is the reduction of CED rate i.e. Rs. 1,840 per M.T. to Rs. 1,400 per M.T. Even then 98.9% of the assigned target has been achieved in 1999-2000.

TABLE - 5.6

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

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	3,960	28.6%	4,116	27.8%	-3.8%
2. RAWALPINDI	2,983	21.5%	3,175	21.4%	-6.0%
3. FAISALABAD	2,100	15.2%	2,135	14.4%	-1.6%
4. HYDERABAD	1,631	11.8%	1,845	12.5%	-11.6%
5. MULTAN	1,494	10.8%	1,707	11.5%	-12.5%
6. KARACHI	1,024	7.4%	1,096	7.4%	-6.6%
7. QUETTA	656	4.7%	747	5.0%	-12.2%
TOTAL	13,848	100.0%	14,821	100.0%	-6.6%

14. As is evident from the above Table, Peshawar Collectorate contributed the highest amount of Rs. 3,960 million in 1999-2000 even though it is less than Rs. 4,116 million collected in 1998-99 reflecting a decline of 3.8%. Rawalpindi Collectorate collected the second highest amount of Rs. 2,983 million in 1999-2000 as against Rs. 3,175 million in 1998-99 with a marginal improvement in share from 21.4% in 1998-99 to 21.5% in 1999-2000. Faisalabad Collectorate collection declined by 1.6% in 1999-2000 as compared to last year. Its share in total collection, however, increased from 14.4% in 1998-99 to 15.2% in 1999-2000. Hyderabad Collectorate is at fourth position even though its collection decreased from Rs.1,845 million in 1998-99 to Rs. 1,631

million in 1999-2000 or by 11.6%. Its share also declined from 12.5% in 1998-99 to 11.8% in 1999-2000.

15. Collection of Karachi Collectorate decreased from Rs. 1,096 million in 1998-99 to Rs. 1,024 million in 1999-2000 i.e. by 6.6%. Multan Collectorate collection of Rs. 1,494 million showed a decrease of 12.5% over last year's collection of Rs. 1,707 million. Collection of Quetta Collectorate declined by 12.2% from Rs. 747 million in 1998-99 to Rs. 656 million in 1999-2000.

### **TELEPHONE SERVICES**

16. Central excise collection from telephone services remained at third position amongst the top eleven major revenue spinners 1999-2000. It is mainly collected by the Rawalpindi Collectorate from PTCL, Paktel and Pakcom. Its collection declined sharply i.e. from Rs. 8,391 million in 1998-99 to Rs. 6,287 million in 1999-2000 or by 25%. The main reason for this drop is the reduction in CED rate from 40% to 25% in 1999-2000. However, the assigned target of Rs. 5,889 million is exceeded by 107%. Collectorate-wise collection from this item is given in Table 5.7 below :-

TABLE - 5.7

#### **COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM TELEPHONE/FAX/TELEX SERVICES**

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	6,287	99.8%	8,391	99.7%	-25.1%
2. KARACHI	16	0.2%	15	0.3%	6.6%
TOTAL	6,303	100.0%	8,406	100.0%	-25.0%

### **NATURAL GAS**

17. Collection from natural gas is the fourth major revenue spinner in 1999-2000 as against its 6th position in 1998-99 in the top 11 major revenue spinners. Table 5.8 shows that collection from natural gas increased to Rs. 3,741 million in 1999-2000 from Rs. 3,241 million in

1998-99 or by 15.4%. However, only 94.6% of the assigned target is achieved in 1999-2000.

**TABLE - 5.8**

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

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	1,841	49.2%	1,460	45.0%	26.0%
2. QUETTA	1,653	44.2%	1,577	48.7%	4.8%
3. RAWALPINDI	152	4.1%	135	4.2%	12.6%
4. MULTAN	95	2.5%	69	2.1%	37.7%
TOTAL	3,741	100.0%	3,241	100.0%	15.4%

18. The CED on natural gas is collected by four Collectorates, of which Hyderabad and Quetta Collectorates contributed 93.4% of total collection in 1999-2000. Hyderabad Collectorate collected Rs. 1,841 million in 1999-2000 as compared to Rs. 1,460 million in 1998-99 showing an increase of 26.0%. Its share in total collection also increased from 45.0% in 1998-99 to 49.2% in 1999-2000. Collection from Quetta Collectorate, increased from Rs. 1,577 million in 1998-99 to Rs. 1,653 million in 1999-2000 or by 4.8%. Its share in total collection from natural gas however, decreased from 48.7% in 1998-99 to 44.2% in 1999-2000. Rawalpindi Collectorate contributed 4.1% in the total collection from this item in 1999-2000 and its collection increased from Rs. 135 million in 1998-99 to Rs. 152 million in 1999-2000. Collection from Multan Collectorate was Rs. 69 million in 1998-99 which increased to Rs. 95 million in 1999-2000. Its share in total collection is 2.5% in 1999-2000.

**P.O.L.PRODUCTS**

19. P.O.L. products is the fifth major revenue spinner of CED in 1999-2000 at Rs. 3,734 million in 1999-2000 as against Rs. 3,821 million in 1998-99 showing a decline of 2.3% as shown in Table 5.9. POL products have 6.7% share in the total CED collection in 1999-2000 and achieved only 87.5% of the assigned target of Rs. 4,265 million.

TABLE - 5.9

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

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI	2,432	65.1%	2,484	65.0%	-2.0%
2. RAWALPINDI	693	18.6%	597	15.6%	16.3%
4. LAHORE	192	5.1%	151	4.0%	27.2%
3. MULTAN	181	4.9%	393	10.3%	-53.9%
6. HYDERABAD	109	2.9%	53	1.4%	105.7%
5. QUETTA	77	2.1%	98	2.6%	-21.4%
8. FAISALABAD	26	0.7%	13	0.3%	92.3%
7. GUJRANWALA	19	0.5%	28	0.7%	-32.1%
9. PESHAWAR	5	-	4	0.1%	25.0%
TOTAL	3,734	100.0%	3,821	100.0%	-2.3%

20. Two oil refineries at Karachi and one at Rawalpindi are the major source of revenue from this product. Karachi Collectorate's collection from this item declined slightly from Rs. 2,484 million in 1998-99 to Rs. 2,432 million in 1999-2000. However, its share in total collection increased marginally from 65% in 1998-99 to 65.1% in 1999-2000. Rawalpindi Collectorate collected the second highest amount of Rs. 693 million in 1999-2000 as compared to Rs. 597 million in 1998-99, showing a growth of 16.3%. Its share in total collection also increased from 15.6% in 1998-99 to 18.6% in 1999-2000. Collection of Lahore Collectorate, increased from Rs. 151 million in 1998-99 to Rs. 192 million in 1999-2000. Multan Collectorate collected Rs. 181 million in 1999-2000, a sharp decline of 53.9% over the last year. Hyderabad Collectorate, contributed Rs. 109 million in 1999-2000 as compared to Rs. 53 million in 1998-99 reflecting a growth of 105.7%. Quetta Collectorate yielded Rs. 77 million in 1999-2000 as compared to Rs. 98 million in 1998-99. The other three Collectorates viz; Faisalabad, Gujranwala and Peshawar with small shares in total collection contributed Rs. 25 million, Rs. 19 million and Rs. 5 million respectively in 1999-2000.

## **BEVERAGES**

21. The Beverages industry has the 6th position amongst the eleven major revenue spinners of CED in 1999-2000 with a collection of Rs. 2,399 million against Rs. 2,050 million in 1998-99, i.e an increase of 17% as is shown in Table 5.10. However, the assigned target of Rs. 2,473 million in 1999-2000 has been achieved to the extent of 97.0%. Except for Quetta Collectorate, all the Collectorates in the country demonstrated an increase in collection ranging from 8.7% to 26.4% over 1998-99.

TABLE - 5.10

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

(Rs. in Million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	477	19.9%	418	20.4%	14.1%
2. KARACHI	372	15.5%	329	16.0%	13.0%
3. MULTAN	351	14.6%	281	13.7%	24.9%
4. GUJRANWALA	378	15.8%	313	15.3%	20.8%
5. FAISALABAD	301	12.5%	277	13.5%	8.7%
6. PESHAWAR	222	9.3%	178	8.7%	24.7%
7. RAWALPINDI	172	7.2%	136	6.6%	26.4%
8. HYDERABAD	126	5.3%	114	5.6%	10.5%
9. QUETTA	-	-	4	0.2%	-
TOTAL	2,399	100.0%	2,050	100.0%	17.0%

22. Lahore Collectorate collected the highest amount of Rs. 477 million in 1999-2000 with a share of 19.9% of the total collection as against Rs. 418 million in 1998-99 showing an increase of 14.1% over the last year. Karachi Collectorate, yielded Rs. 372 million in 1999-2000 an increase of 13% over last year. Multan Collectorate collected Rs. 351 million in 1999-2000 as against Rs. 281 million in 1998-99, i.e. an increase of 24.9%. Collection of Gujranwala Collectorate at Rs. 378 million is up by 20.8% as compared to last year. Faisalabad Collectorate

collected Rs. 301 million in 1999-2000, an increase of 8.7% over 1998-99. Peshawar Collectorate collected Rs. 222 million in 1999-2000 which is up by 24.7% as compared to last year. Rawalpindi Collectorate, collected Rs. 172 million in 1999-2000, an increase of 26.4% over 1998-99. Hyderabad Collectorate collected Rs. 126 million, an increase of 10.5% over last year's collection.

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

23. CED on supply and distribution of natural gas was levied through an Ordinance in October, 1996. In 1999-2000 it is at 7th position amongst the top 11 major revenue spinners with collection of Rs. 1,136 million as compared to Rs. 3,314 million in 1998-99 showing a decline of 65.7%. However, the assigned target of Rs. 1,133 million has been achieved by 100.2% in 1999-2000 as is shown in Table 5.11.

**TABLE - 5.11**

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

(Rs. in Million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	526	46.3%	1,582	47.7%	-66.7%
2. KARACHI	520	45.8%	1,571	47.4%	-66.9%
3. HYDERABAD	90	7.9%	161	4.9%	-44.1%
TOTAL	1,136	100.0%	3,314	100.0%	-65.7%

24. Collection from this item is from three Collectorates only, of which Karachi and Lahore shared 46.3% and 45.8% respectively. Hyderabad Collectorate with collection of Rs. 90 million shared only 7.9% of the total collection from this item. The main reason of decline from this source is its shifting from the C.E to Sales Tax on 16th August, 1999.

## DOMESTIC TRAVELS

25. Domestic travels is the 8th major revenue spinner of CED during 1999-2000. Collection from this item is Rs. 1,098 million in 1999-2000 as against Rs. 1095 million in 1998-99 reflecting a nominal growth of 0.3%. The share of domestic travels in total CED is 1.9% and the target achievement is 100.1% in 1999-2000.

TABLE - 5.12

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

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI	1,049	95.5%	1,044	95.3	0.5%
2. LAHORE	40	3.7%	41	3.8	-2.4%
3. RAWALPINDI	7	0.6%	8	0.7	-12.5%
4. PESHAWAR	2	0.2%	1	0.1	100.0%
5. FAISALABAD	-	-	1	0.1	-100.0%
TOTAL	1,098	100.0%	1,095	100.0	0.3%

26. Table 5.12 shows that only two Collectorates i.e. Karachi and Lahore contributed 99.2% of the total collection of central excise duty from this item as CED is collected from the Collectorate where head office of an Airline is situated. Karachi Collectorate, receives collection from PIA and other private airlines operating within the country. Collection in 1999-2000 is Rs. 1,049 million registering a growth of 0.5% over the last year. Lahore Collectorate, collected Rs. 40 million with 3.7% share in 1999-2000.

## BEVERAGES CONCENTRATES

27. Beverages concentrates became ninth major revenue spinner of CED in 1999-2000 with Rs. 991 million, an increase of 13% over the last year as shown in Table 5.13. It is for the first time that CED collection

from this commodity got its place in the top eleven major revenue spinners. The major share of collection from this commodity is by Peshawar Collectorate, i.e. at 74.6%.

TABLE - 5.13

**COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE  
DUTY FROM BEVERAGES CONCENTRATES**

(Rs. in million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	739	74.6%	631	72.0%	17.1%
2. LAHORE	248	25.0%	245	28.0%	1.2%
3. QUETTA	4	0.4%	-	-	100.0%
TOTAL	991	100.0%	876	100.0%	13.1%

**SOAPS AND DETERGENTS**

28. Soaps and detergents is the tenth major revenue spinner of CED during 1999-2000. Collection from this item is Rs. 886 million in 1999-2000 as compared to Rs. 856 million in 1998-99, showing a growth of 3.5%. However, the assigned target is achieved by 97.5%.

TABLE - 5.14

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

(Rs. in Million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. MULTAN	368	41.5%	402	47.0%	-8.5%
2. HYDERABAD	184	20.8%	153	17.8%	20.3%
3. QUETTA	130	14.7%	89	10.4%	46.1%
4. KARACHI	89	10.0%	106	12.3%	-16.0%
5. GUJRANWALA	81	9.1	83	9.7%	-2.4%
6. PESHAWAR	28	3.2%	21	2.5%	-33.3%
7. LAHORE	5	0.6%	1	0.1%	400.0%
8. FAISALABAD	1	0.1%	1	0.1%	-
TOTAL	886	100.0%	856	100.0%	3.5%

29. Table 5.14 shows that although Multan Collectorate, provided bulk of the CED revenues from Soaps & Detergents its share in total collection from this item decreased from 47% in 1998-99 to 41.5% in 1999-2000. Its collection also decreased from Rs. 402 million in 1998-99 to Rs. 368 million in 1999-2000 or by 8.5%. Hyderabad Collectorate, collected Rs. 184 million or 20.8% of the total collection from Soaps & Detergents. Its collection increased from Rs. 153 million in 1998-99 to Rs. 184 million in 1999-2000 or by 20.3%. Quetta Collectorate collected 46.1% more during 1999-2000 at Rs. 130 million as compared to last year's collection of Rs. 89 million. Collection by the Karachi Collectorate declined by 16%. Its share also decreased from 12.3% in 1998-99 to 10% in 1999-2000. The share of other Collectorates has been small, as per details in the above Table.

### **HOTELS AND RESTAURANTS**

30. Collection from hotels and restaurants is the 11th major revenue spinner of CED in 1999-2000. It contributed Rs. 509 million in 1999-2000 as compared to Rs. 852 million in 1998-99 i.e a decline of 40.3%.

However, assigned target of Rs. 456 million in 1999-2000 has been achieved by 111.6%. The major reason of the sharp decline is shifting of restaurants from C.E. net to Sales Tax in August, 1999.

TABLE - 5.15

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

(Rs. in Million)

COLLECTORATES	1999-2000		1998-99		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI	195	38.3%	342	40.1%	-43.3%
2. RAWALPINDI	132	25.9%	199	23.4%	-33.7%
3. LAHORE	127	25.0%	229	26.9%	-44.5%
4. PESHAWAR	20	3.9%	30	3.5%	-33.3%
5. FAISALABAD	11	2.2%	16	1.9%	-31.3%
6. MULTAN	9	1.8%	13	1.5%	-30.8%
7. QUETTA	8	1.5%	12	1.4%	-33.3%
8. HYDERABAD	5	1.0%	7	0.8%	-28.6%
9. GUJRANWALA	2	0.4%	4	0.5%	-50.0%
TOTAL	509	100.0%	852	100.0%	-40.3%

31. Table 5.15 shows that Karachi Collectorate remained at the top in revenue collection from this item. Its share, however, decreased from 40.1% in 1998-99 to 38.3% in 1999-2000. Rawalpindi Collectorate is second, contributing 25.9% in 1999-2000. Collection from Lahore Collectorate, declined by 44.5% as compared to last year. The remaining six Collectorates i.e. Peshawar, Faisalabad, Multan, Quetta, Hyderabad and Gujranwala contributed 10.8% of the total collection in 1999-2000.

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

32. Table 5.16 gives a brief analysis of collection, achievement of targets and percentage share in total collection, which helps gauge the performance of the Collectorates.

Gross collection of CED declined by 8.6% in 1999-2000 over 9. The major Collectorates viz; Rawalpindi, Karachi, Peshawar, and Hyderabad contributed 82.1% of revenue. Five Collectorates exceeded the target. Collectorate-wise collection, percentage share, growth achievement of target of each Collectorate is also given in Table 5.16.

Gross collection is also shown in Figure 5.4.

TABLE - 5.16

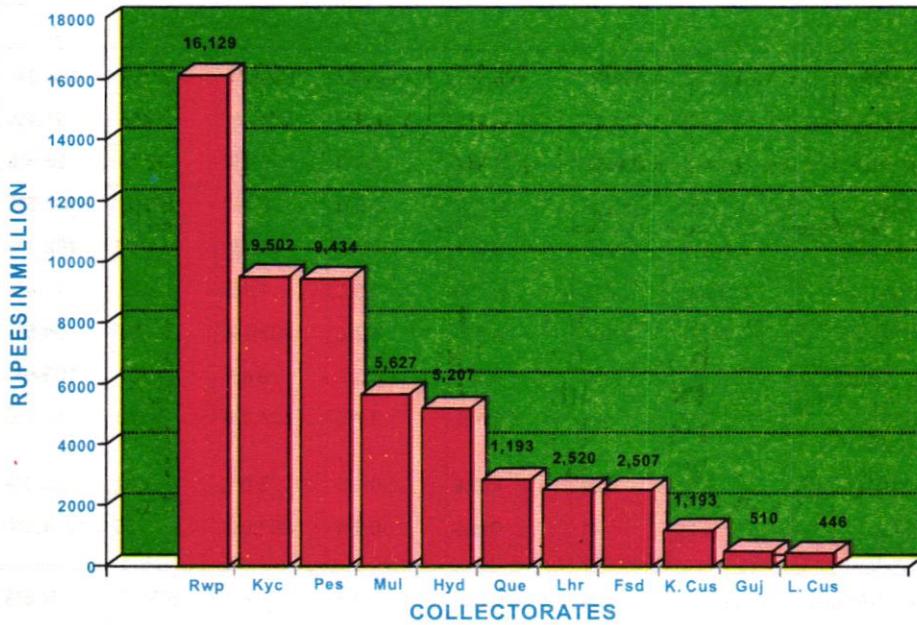
**COLLECTORATE-WISE COLLECTION OF  
CENTRAL EXCISE DUTY (GROSS)**

(Rs. in million)

COLLECTORATE	COLLECTION		% SHARE IN TOTAL COLLEC- TION IN 1999-2000	% SHARE IN TOTAL COLLEC- TION IN 1998-99	% CHANGE	REVISED ESTI- MATES 1999-2000	% ACHIV. OF TARGET 2/7
	1999-2000	1998-99					
1	2	3	4	5	6	7	8
1.RAWALPINDI	16,129	18,501	28.9%	30.2%	-12.8%	15,607	103.3%
2.KARACHI(E&W)	9,502	11,489	17.0%	18.8%	-17.3%	10,393	91.4%
3.PESHAWAR	9,434	10,186	16.9%	16.6%	-7.4%	9,773	96.5%
4.MULTAN	5,627	5,355	10.1%	8.8%	5.1%	5,187	108.5%
5.HYDERABAD	5,207	5,266	9.2%	8.6%	-1.1%	5,087	102.4%
6.QUETTA	2,856	2,825	5.1%	4.6%	1.1%	3,126	91.4%
7.LAHORE	2,520	3,801	4.5%	6.2%	-33.7%	2,667	94.5%
8.FAISALABAD	2,507	2,769	4.5%	4.5%	-9.4%	2,421	103.6%
9.KARACHI, CUSTOMS	1,193	435	2.1%	0.7%	174.3%	2313	51.6%
10.GUJRANWALA	510	526	0.9%	0.9%	-3.0%	561	90.9%
11.LAHORE, CUSTOMS	446	41	0.8%	0.1%	987.8%	35	1274.3%
TOTAL GROSS	55,931	61,194	100.0%	100.0%	-8.6%	57,170	97.8%
REB.& REFUND	147	289			-49.1%	170	-86.5%
TOTAL NET	55,784	60,905			-8.4%	57,000	97.9%

**FIGURE - 5.4**

**COLLECTORATE-WISE COLLECTION OF CENTRAL  
EXCISE DUTIES (GROSS) - 1999-2000**



## **PERFORMANCE OF THE COLLECTORATES**

34. The performance of a Collectorate is judged from the revenue growth over the preceding year and achievement of the assigned target. This criterion depends, to some extent, on the major revenue spinners of the Collectorate. It shall therefore, be worthwhile to analyse the performance of the Collectorates in the light of these factors, in the following paragraphs :-

### **RAWALPINDI COLLECTORATE**

35. Rawalpindi Collectorate collected the highest amount of excise duty in 1999-2000, with a share of 28.9% of the total collection in the country, even though its share declined from 30.2% in 1998-99 to 28.9% in 1999-2000. Total collection of the Collectorate at Rs. 16,129 million in 1999-2000, showed a decline by 12.8% as compared to last year. However, the Collectorate exceeded the assigned target by 3.3% in 1999-2000.

36. Table 5.17 shows that eleven major revenue spinners of Rawalpindi Collectorate contributed 99.5% of revenue from central excise duties in 1999-2000. Its four major revenue items i.e. telephone services, tob./cigarettes, cement, and POL products accounted for 93% of the total collection.

TABLE - 5.17

**MAJOR REVENUE SPINNERS OF  
RAWALPINDI COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Telephone/Fax/Telex Services	6,287	8,391	-25.1%	39.0%
2. Tobacco/Cigarettes	5,033	5,325	-5.5%	31.2%
3. Cement	2,983	3,175	-6.1%	18.5%
4. POL Products	693	596	16.3%	4.3%
5. Advertisements	266	169	58.0%	1.6%
6. Beverages	172	136	26.9%	1.1%
7. Natural Gas	152	135	12.9%	0.9%
8. Goods NOS	141	142	-0.4%	0.9%
9. Hotels & Restaurants	132	199	-33.7%	0.8%
10. Perfumery & Cosmetics	130	130	-	0.8%
11. Total on Arrears	59	20	196.1%	0.4%
Sub-Total	16,048	18,418	-12.9%	99.5%
Others	81	83	-2.4%	0.5%
<b>TOTAL</b>	<b>16,129</b>	<b>18,501</b>	<b>-12.8%</b>	<b>100.0%</b>

37. Altogether Rawalpindi Collectorate, collected CED from forty eight items, out of which thirteen showed increase and thirteen reflected decline in 1999-2000. Twenty two items have been added in the CE at import stage. Collection from telephone services alone share 39% in total collection of the Collectorate, even though it declined from Rs. 8,391 million in 1998-99 to Rs. 6,287 million in 1999-2000 or by 25.1% due to reduction in CED from 40% to 25%. Collection from tobacco/ cigarettes as a second major revenue spinner shared 31.2% in total collection at Rs. 5,033 million in 1999-2000 as against Rs. 5,325 million in 1998-99 or down by 5.5%. The reasons being 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 a fall in collection as compared to

the preceding year. The Collectorate could collect only Rs. 2,983 million from cement in 1999-2000 due to dispute with the mill owners showing a decline of 6.1% as compared to the preceding year. The rest of eight revenue spinners shared 11.3% revenue of the Collectorate.

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

38. The Karachi Collectorate was divided into two Collectorates, i.e. Karachi East and Karachi West on 29th January, 2000. As it remained a single Collectorate for 7 months in the FY 1999-2000, it shall be treated as single Collectorate for comparison purposes. Karachi Collectorate ( E & W ) is at second position in revenue collection in the country by collecting Rs. 9,502 million in 1999-2000 as compared to Rs. 11,489 million in 1998-99 reflecting a decrease of 17.3%. Its share in total collection also declined from 18.8% in 1998-99 to 17% in 1999-2000. The Collectorate achieved the target to the extent of 91.4%.

TABLE - 5.18

### **MAJOR REVENUE SPINNERS OF KARACHI ( E & W ) COLLECTORATE**

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. POL Products	2,432	2,484	-2.1%	25.6%
2. Tobacco/Cigarettes	1,702	1,616	5.3%	17.9%
3. Domestic Travels	1,049	1,044	0.5%	11.0%
4. Cement	1,024	1,096	-6.6%	10.8%
5. Sup./Dist. of Natural Gas	520	1,571	-66.9%	5.5%
6. Beverages	372	329	13.1%	3.9%
7. Courier Service	294	177	66.1%	3.1%
8. Bank Cheques	246	253	-2.8%	2.6%
9. Insurance	236	230	2.6%	2.5%
10. Stevedores	215	178	20.7%	2.3%
11. Hotels & Restaurants	194	341	-43.1%	2.0%
Sub-Total	8,284	9,319	-11.1%	87.2%
Others	1,218	2,170	-43.8%	12.8%
<b>TOTAL</b>	<b>9,502</b>	<b>11,489</b>	<b>-17.3%</b>	<b>100.0%</b>

39. CED collection from the Karachi Collectorates (E & W), is thinly spreaded over thirty seven items of goods and services. Sixteen commodities and services of the Collectorate showed positive trend and twenty items have shown negative growth. One item of Credit Card is included in the tax net during 1999-2000.

40. Table 5.18 shows that eleven major revenue spinners contributed 87.2% of the total collection of the Collectorates (E & W) in 1999-2000. POL Products are at the top of the list with 25.6% share, even though collection from this item declined slightly from Rs. 2,484 million in 1998-99 to Rs. 2,432 million in 1999-2000. Tobacco/cigarettes are the second largest revenue spinner sharing 17.9% and demonstrating a significant growth of 5.3% over the preceding year. The third major revenue spinner remained domestic travels yielding 11% of the total collection and a growth of 0.5% over last year. Collection from cement showed a negative growth of 6.6% over the last year with a share of 10.8% of the total collection of Collectorate. Collection from services/ supply distribution of natural gas is the fifth major revenue spinner but decreased by 66.9% over last year due to its exemption from C.E. tax net. Collection of CED from beverages increased by 13.1% in 1999-2000 over the preceding year with a share of 3.9% in the collection of the Collectorates. The rest five revenue spinners viz; courier services, bank cheques, insurance, stevedores and hotel & restaurants share 12.5% of the Collectorate's collection.

#### **PESHAWAR COLLECTORATE**

41. Collection by the Peshawar Collectorate decreased from Rs. 10,186 million in 1998-99 to Rs. 9,434 million in 1999-2000 or by 7.4%. Its share in total collection is 16.9% in 1999-2000. The Collectorate achieved 96.5% of the assigned target.

42. CED collection of the Collectorate is from 32 commodities and services, out of which 12 showed improvement and 9 reflected decline as compared to last year. About 11 commodities are included in CE net. Its eleven major revenue spinners contributed 98.4% in total collection of the Collectorate as shown in Table 5.19 :-

TABLE - 5.19

**MAJOR REVENUE SPINNERS OF  
PESHAWAR COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Tobacco/Cigarettes	4,194	4,944	-15.2%	44.5%
2. Cement	3,960	4,115	-3.8%	42.0%
3. Beverages Concentrates	739	630	17.3%	7.8%
4. Beverages	222	177	25.4%	2.4%
5. Metal Container	31	31	-	0.3%
6. Soap & Detergent	27	22	22.7%	0.3%
7. Yarn M.M.(Cont)	24	7	242.9%	0.3%
8. Paper & Paper Board	23	19	21.1%	0.2%
9. Wire & Cables	22	17	29.4%	0.2%
10. Hotels & Restaurants	20	30	-33.3%	0.2%
11. Plastic Goods NOS	19	52	-63.5%	0.2%
Sub-Total	9,281	10,044	-7.6%	98.4%
Others	153	142	7.7%	1.6%
TOTAL	9,434	10,186	-7.4	100.0%

43. Table 5.19 shows that bulk of the CED in 1999-2000 i.e. 44.5% of the Collectorate is from the tobacco / cigarettes, even though collection from this item declined from Rs. 4,944 million in 1998-99 to Rs. 4,194 million in 1999-2000 or by 15.2%. Collection from the next major revenue spinner i.e. cement with a share of 42% of the total revenues, decreased from Rs. 4,115 million in 1998-99 to Rs. 3,960 million in 1999-2000 or by 3.8%. The collection from beverages concentrates, being the third major revenue item contributed 7.8% in the total revenues, showing a growth of 17.3% in 1999-2000 over last year. Collection from beverages increased by 25.4% over last year, from Rs. 177 million in 1998-99 to Rs. 222 million in 1999-2000. The other seven revenue spinners of the Collectorate yielded Rs. 166 million and shared 1.7% of total collection of the Collectorate in 1999-2000.

## MULTAN COLLECTORATE

44. Multan Collectorate is at fourth position by collecting Rs. 5,627 million in 1999-2000 as compared to Rs. 5,355 million in the preceding year. Its share in total collection is 10.1% and assigned target has been achieved by 108.5% in 1999-2000.

TABLE - 5.20

### MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Tobacco/Cigarettes	2,382	2,244	6.1%	42.3%
2. Cement	1,494	1,707	-12.5%	26.6%
3. High Speed Diesel Oil (Imp)	591	-	-	10.5%
4. Soaps & Detergents	368	402	-8.5%	6.5%
5. Beverages	351	281	24.9%	6.2%
6. POL Products	181	393	-53.9%	3.2%
7. Perfumery & Cosmetics	119	86	38.4%	2.1%
8. Natural Gas	95	69	37.7%	1.7%
9. Metal Containers	11	13	-15.4%	0.2%
10. Hotels & Restaurants	9	13	-30.8%	0.2%
11. Petroleum Gases	5	5	-	0.1%
Sub-Total	5,606	5,213	7.5%	99.6%
Others	21	142	-85.2%	0.4%
TOTAL	5,627	5,355	5.1%	100.0%

45. Multan Collectorate collected CED from twenty four goods and services. Its thirteen items had shown positive growth, whereas eight exhibited negative trend in the collection. Three new items have been included in the C.E. tax net during 1999-2000. The eleven major revenue spinners of the Collectorate accounted for 99.6% revenue of the Collectorate.

46. Table 5.20 shows that tobacco/cigarettes contributed 42.3% collection of the Collectorate which increased from Rs. 2,244 million in 1998-99 to Rs. 2,382 million in 1999-2000 or by 6.1%. Cement occupied the second position yielding 26.6% revenue of the Collectorate. However, its collection decreased by 12.5% i.e. from Rs. 1,707 million in 1998-99 to Rs. 1,494 million in 1999-2000. Collection from High Speed Diesel Oil in 1999-2000 is Rs. 591 million whereas in 1998-99 nil collection was realised. Collection from soaps and detergents decreased from Rs. 402 million in 1998-99 to Rs. 368 million in 1999-2000 or by 8.5%. Collection from beverages increased by 24.9% as compared to last year. Collection from POL Products decreased by 53.9% as compared to last year. The other revenue spinners contributed Rs. 239 million or 4.3% of total collection of the Collectorate in 1999-2000.

### **HYDERABAD COLLECTORATE**

47. Hyderabad Collectorate is at fifth position in 1999-2000 by collecting Rs. 5,207 million but with a negative growth of 1.1% over the preceding year. Its share in total collection in 1999-2000 is 9.2% and the assigned target is achieved by 102.4% in 1999-2000.

TABLE - 5.21

**MAJOR REVENUE SPINNERS OF  
HYDERABAD COLLECTORATE**

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Natural Gas	1,841	1,460	26.1%	35.4%
2. Cement	1,631	1,845	-11.6%	31.3%
3. Tobacco/Cigarette	1,030	988	4.3%	19.8%
4. Soaps & Detergents	184	153	20.3%	3.5%
5. Beverages	126	114	10.5%	2.4%
6. POL Products	109	53	105.7%	2.1%
7. High Speed Diesel Oil	97	-	-	1.9%
8. Sup./Dist.of Natural Gas	90	161	-44.1%	1.7%
9. Wire & Cables	26	18	44.4%	0.5%
10. Metal Containers	9	8	12.5%	0.2%
11. Hotel & Restaurants	5	7	-28.6%	0.1%
Sub-Total	5,148	4,807	7.1%	98.9%
Others	59	459	-87.1%	1.1%
TOTAL	5,207	5,266	-1.1%	100.0%

48. In 1999-2000 Hyderabad Collectorate collected CED from twenty-nine items of goods and services. Collection from ten items has shown positive growth, whereas nine are on the negative side. Ten new items have been included in the C.E. tax net during 1999-2000.

49 Eleven revenue spinners of the Collectorate contributed 98.9% of total collection. The top four revenue spinners have 90% share in the total central excise collection. The highest revenue collection is from natural gas with 35.4% share of the total collection of the Collectorate increasing from Rs. 1,460 million in 1998-99 to Rs. 1,841 million in 1999-2000 i.e. by 26.1%. Collection from cement reflects a negative growth of 11.6% by decreasing from Rs. 1,845 million in 1998-99 to Rs. 1,631 million in 1999-2000. Collection from tobacco/ cigarettes is 19.8% revenue of the Collectorate with a positive growth of 4.3% over

last year. Soaps & detergents contributed 3.5% in total collection with a 20.3% increase in 1999-2000 over 1998-99. Collection from beverages increased from Rs. 114 million in 1998-99 to Rs. 126 million in 1999-2000. POL Products shared 2.1% collection of the Collectorate at Rs. 109 million which is up by 105.7% as compared to 1998-99. The remaining five items yielded Rs. 227 million or 4.4% in 1999-2000.

### QUETTA COLLECTORATE

50. In 1999-2000 Quetta Collectorate is at sixth position by collecting Rs. 2,856 million which is up by 1.1% as compared to Rs. 2,825 million collected in 1998-99. Its share in total collection is 5.1% with 91.4% achievement of the assigned target in 1999-2000.

TABLE - 5.22

### MAJOR REVENUE SPINNERS OF QUETTA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Natural Gas	1,653	1,577	4.8%	57.9%
2. Cement	656	747	-12.2%	22.9%
3. Soaps & Detergents	130	89	46.1%	4.5%
4. M.M.Yarn (Continuous)	98	102	-3.9%	3.4%
5. Wire and Cables	86	36	138.8%	3.0%
6. POL Products	77	98	-21.4%	2.7%
7. Cigarettes (Filter Rod)	49	34	44.1%	1.7%
8. Electric Batteries	31	33	-6.1%	1.1%
9. Cement (Imported)	19	-	-	0.7%
10. Customs Agents	10	19	-47.4%	0.4%
11. Plastic Goods (Nos)	10	39	-74.4%	0.4%
Sub-Total	2,819	2,774	1.6%	98.7%
Others	37	51	-27.5%	1.3%
<b>TOTAL</b>	<b>2,856</b>	<b>2,825</b>	<b>1.1%</b>	<b>100.0%</b>

51. Table 5.22 shows that in 1999-2000 Quetta Collectorate collected central excise duties from thirty one items. Its five items are on the positive side whereas thirteen reflected a negative growth. About 13 items have been included in the C.E. tax net during 1999-2000. At import stage, thirteen items contributed to the collection.

52. Eleven major revenue yielding items contributed 98.7% of the total collection in 1999-2000. Its two major revenue spinners i.e. natural gas and cement yielded 80.8% of total collection of the Collectorate. Collection from Natural Gas increased from Rs. 1,577 million in 1998-99 to Rs. 1,653 million in 1999-2000 or by 4.8%, with 57.9% share in the total collection. CED from cement has 22.9% collection of the Collectorate and contributed Rs. 656 million in 1999-2000, even though, it has declined from Rs. 747 million in 1998-99. Collection from soaps & detergents at Rs. 130 million in 1999-2000 has 4.5% share in the collection. Collection from M.M. Yarn, the fourth major revenue yielding item of the Collectorate, contributed 3.4% collection with a negative growth of 3.9% over the preceding year. Collection from Wire & Cables with a share of 3% in total collection increased by 138.8%. The other six revenue spinners of the Collectorate yielded Rs. 196 million or 7.0% of total collection in 1999-2000.

### **LAHORE COLLECTORATE**

53. Central Excise Collectorate, Lahore yielded Rs. 2,520 million in 1999-2000 as compared to Rs. 3,801 million in 1998-99 reflecting a decrease of 33.7%. Its share in total collection of central excise duties in 1999-2000 is 4.5% and it achieved 94.5% of the assigned target.

54. The Collectorate derived revenue from twenty nine goods and services, out of which fourteen showed a positive growth and fifteen reflected decline. One new item has been included in the C.E. tax net during 1999-2000. 94.4% of the total collection is contributed by the eleven revenue spinners shown in Table 5.23 below :-

TABLE - 5.23

**MAJOR REVENUE SPINNERS OF  
LAHORE COLLECTORATE**

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Sup./Dist. of Natural Gas	526	1582	-66.8%	20.9%
2. Beverages	477	418	14.1%	18.9%
3. Paper & Paper Board	362	352	2.8%	14.4%
4. Beverages Concentrates	248	245	1.2%	9.8%
5. POL Products	192	151	27.2%	7.6%
6. Paints & Varnishes	189	189	-	7.5%
7. Hotels & Restaurants	127	229	-44.5%	5.0%
8. Wire & Cables	111	65	70.8%	4.4%
9. Yarns, M.M.(Continuous)	65	59	10.2%	2.6%
10. Metal Container	43	53	-18.9%	1.7%
11. Domestic Travel	40	41	-2.4%	1.6%
Sub-total	2,380	3,384	-29.7%	94.4%
Others	140	417	-66.4%	5.5%
TOTAL	2,520	3,801	-33.7%	100.0%

55. Highest revenue amounting to Rs. 526 million is yielded from supply of natural gas which is 20.9% of the total collection of the Collectorate in 1999-2000. The sharp decline in collection from this item as compared to 1998-99 is due to its exclusion from Central Excise net and shifting to Sales Tax. Beverages being second major spinner of the Collectorate contributed 18.9% i.e. Rs. 477 million in 1999-2000 as compared to Rs. 418 million in 1998-99. Collection from paper & paper boards also showed a positive growth of 2.8% over the preceding year when it increased from Rs. 352 million in 1998-99 to Rs. 362 million in 1999-2000. Collection from beverages concentrates as fourth revenue yielding item of the Collectorate contributed 9.8% collection of the Collectorate and a growth of 1.2% over the preceding year. Collection from POL products increased from Rs. 151 million in 1998-99 to Rs. 192 million in 1999-2000. The other six items yielded Rs. 575 million or 22.8% collection of the Collectorate in 1999-2000.

## FAISALABAD COLLECTORATE

56. Faisalabad Collectorate yielded Rs. 2,507 million in 1999-2000 as compared to Rs. 2,769 million in 1998-99 yielding a decline of 9.4%. Its collection is spread over 19 items, of which 13 reflected positive growth and 6 showed negative trend. The Collectorate achieved the assigned target to the extent of 103.6%.

TABLE - 5.24

### MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Cement	2,100	2,135	-1.6%	83.7%
2. Beverages	300	277	8.3%	12.0%
3. POL Products	26	13	100.0%	1.0%
4. Paper & Paper Board	14	9	55.5%	0.6%
5. Hotels & Restaurants	11	16	-31.3%	0.4%
6. M.M.Yarns	7	4	75.0%	0.3%
7. Metal Containers	6	10	-40.0%	0.2%
8. Paints & Varnishes	4	3	33.3%	0.2%
9. Customs Agent	2	3	-33.3%	0.1%
10. Goods (Nos)	1	-	-	-
11. Soap & Detergents	1	1	-	-
Sub-Total	2,472	2,471	-	98.5%
Others	35	298	-88.3%	1.4%
TOTAL	2,507	2,769	-9.4%	100.0%

57. Table 5.24 shows that eleven major revenue spinners of Faisalabad Collectorate contributed 98.5% of revenue. Its two major items i.e., cement and beverages shared 95.7% of the total collection of the Collectorate.

58. Collection from cement remained number one major revenue spinner yielding Rs. 2,100 million in 1999-2000 as compared to

Rs. 2,135 million in 1998-99 with a share of 83.7% in the total collection. Collection from beverages increased by 8.3% or from Rs. 277 million in 1998-99 to Rs. 300 million in 1999-2000. Collection from POL Products increased from Rs. 13 million to Rs. 26 million in 1999-2000 or by 100%. Other items contributed Rs. 46 million in 1999-2000.

### GUJRANWALA COLLECTORATE

59. Gujranwala Collectorate collected central excise duties from twenty-one items. Its 10 items showed positive growth, whereas 11 reflected declining trend. Its share, however, is 0.9% in the total collection in 1999-2000 showing a decline of 3% over the preceding year i.e. from Rs. 526 million in 1998-99 to Rs. 510 million in 1999-2000. The assigned target is achieved by 90.9%.

TABLE - 5.25

#### MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	1998-99		
1	2	3	4	5
1. Beverages	378	313	20.8%	74.1%
2. Soaps/Detergents	82	83	-1.2%	16.1%
3. POL Products	19	28	-32.1%	3.7%
4. Paper & Paper Board	10	7	42.9%	2.0%
5. Wire & Cable	7	8	-12.5%	1.4%
6. Metal Containers	6	5	20.0%	1.2%
7. Customs Agent	3	3	-	0.5%
8. Hotels & Restaurants	2	4	-50.0%	0.4%
9. BOPP Film	1	-	-	0.2%
10.Total Licence Fee	1	1	-	0.2%
Sub-Total	509	452	13.0%	99.8%
Others	1	74	-99.0%	0.2%
TOTAL	510	526	-3.0%	100.0%

60. Table 5.25 shows that in 1999-2000 ten major revenue spinners yielded 99.8% collection of the Collectorate. Bulk of the collection i.e. 74.1% is from beverages which increased from Rs. 313 million in 1998-99 to Rs. 378 million in 1999-2000 or by 20.8%. Soaps & Detergents is at number two position contributing 16.1% of total collection at Rs. 82 million in 1999-2000 as against Rs. 83 million in 1998-99 i.e. a decline of 1.2%. POL Products shared 3.7% of collection of the Collectorate. The other seven items yielded Rs. 30 million and shared 5.9% revenue in 1999-2000.

# **SALES TAX**

SALES TAX

## CHAPTER 6

# SALES TAX

In order to remove the distortions in Sales Tax and to facilitate the taxpayers, 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. Sales tax is chargeable from a registered person at import and manufacturing stages (goods) upto 1998-99. From 1999-2000 Sales tax was also levied on two services i.e. supply/distribution of gas and restaurants. 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. Nineteen Collectorates are engaged in the collection/refund of Sales Tax out of which 8 Customs Collectorate and one Customs & Central Excise Collectorate at Faisalabad handles collection of Sales Tax at import stage, seven Collectorates of Sales Tax & Central Excise and one Collectorate of Sales Tax, Faisalabad are collecting Sales Tax on domestic goods & supplies, whereas three composite Collectorates are collecting both i.e. Sales Tax domestic & at import stage. Their details are as under :-

### COLLECTORATES OF SALES TAX AND CENTRAL EXCISE (DOMESTIC GOODS)

- 1) Karachi (East)
- 2) Karachi (West)
- 3) Peshawar
- 4) Rawalpindi
- 5) Lahore
- 6) Gujranwala

## COLLECTORATE OF CUSTOMS AND EXCISE

- 7) Faisalabad

## COLLECTORATE OF SALES TAX (DOMESTIC GOODS)

- 8) Faisalabad

## COLLECTORATES OF CUSTOMS, SALES TAX AND CENTRAL EXCISE

- 9) Multan
- 10) Hyderabad
- 11) Quetta

## COLLECTORATES OF CUSTOMS

- 12) Appraisement, Karachi
- 13) Preventive, Karachi
- 14) Port Qasim, Karachi
- 15) Exports, Karachi
- 16) Lahore Customs
- 17) Peshawar
- 18) Rawalpindi
- 19) Gujranwala

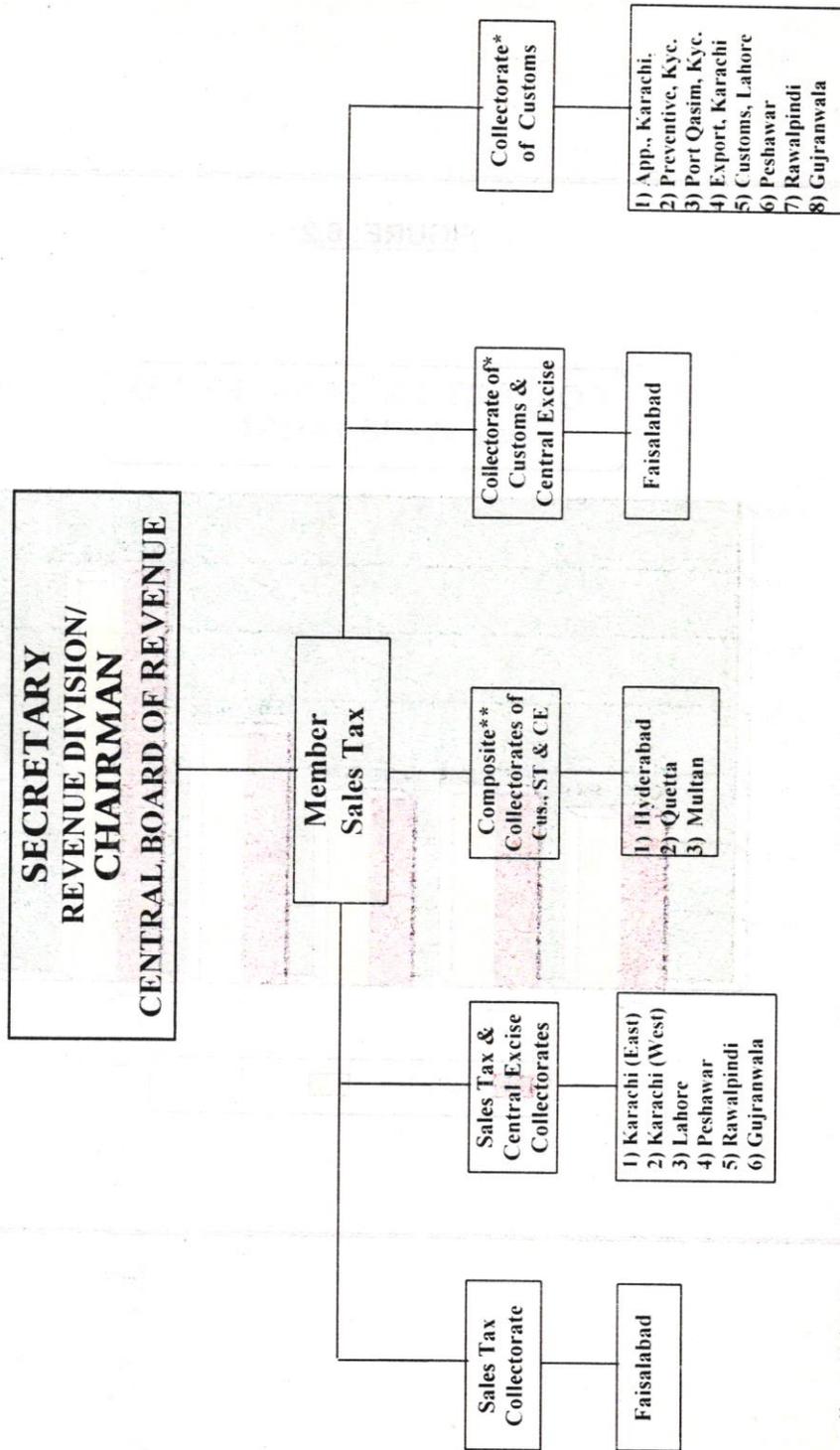
3. Customs' Collectorates collect Sales tax on Imports whereas other Collectorates collect it on domestic goods and services. These Collectorates are headed by Collectors and assisted by Additional Collectors, Deputy Collectors, Assistant Collectors, Senior Auditors, Auditors, Superintendent and Deputy Superintendent.

## GROWTH & ACHIEVEMENT OF ASSIGNED TARGETS

4. Table 6.1 gives the figures of the targets assigned and collections achieved during the period 1995-96 to 1999-2000 :-

FIGURE - 6.1

**ORGANIZATIONAL CHART OF SALES TAX DEPARTMENT**



\* These collect Sales Tax on imports as agency function.

\*\* The composite Collectorates collect Sales Tax domestic as well as Sales Tax on imports.

**FIGURE: 6.2**

**COLLECTION OF SALES TAX  
VIZ-A-VIZ TARGET**

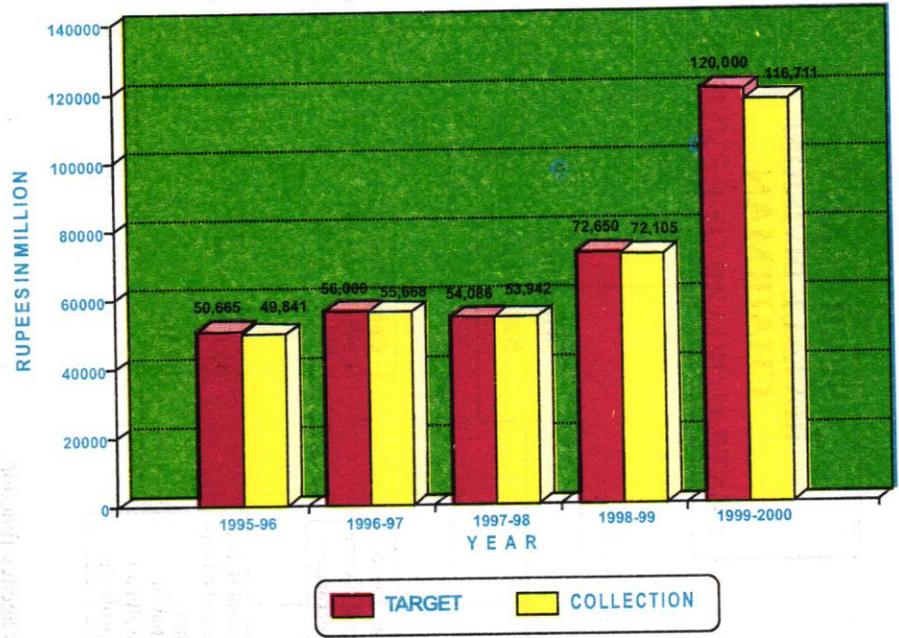


TABLE - 6.1

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

(Rs.in million)

YEAR	Target (R.B.E)	Collection	Achievement of Target	% Change
1	2	3	4	5
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%
1998-99	72,650	72,105	99.2%	33.7%
1999-2000	120,000	116,711	97.3%	61.9%

5. Sales tax collection increased from Rs. 49,841 million in 1995-96 to Rs. 116,711 million in 1999-2000, reflecting an increase of 134% during the five year period. The collection however, dropped from Rs. 55,668 million in 1996-97 to Rs. 53,942 million or by 3.1% in 1997-98 whereafter it has been showing appreciable increase even though the assigned targets were missed marginally. In 1995-96, the target was achieved to the extent of 98.4%. In 1997-98, the target was achieved by 99.7%. The targets in 1998-99 and 1999-2000 were missed by 0.8% and 2.7% respectively.

6. Since the targets assigned and achieved are based on the collection at the import stage and on domestic goods and services, these components are analysed in the following paragraphs :-

**SALES TAX ON IMPORTS**

7. Assigned target for sales tax on imports is based on the past collections, expected current year's performance, tax measures and expected growth in imports as well as dutiable imports.

TABLE - 6.2

**GROWTH AND PERCENTAGE ACHIEVEMENT OF  
TARGET OF SALES TAX ON IMPORTS**

(Rs.in million)

YEAR	Target (R.B.E)	Collection	% Ach. of Target	% Change
1	2	3	4	5
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%
1998-99	41,410	43,010	103.9%	44.8%
1999-2000	69,360	67,261	96.9%	56.4%

8. Table 6.2 shows that Collectorates levying Sales tax on imports collected Rs. 28,090 million in 1995-96 and Rs. 67,261 million in 1999-2000. This increase of 139.5% during the five year period is due to the gradual withdrawal of exemptions. With the exception of 1997-98 in which collection declined by 17.2% as compared to 1996-97, it increased by 44.8% and 56.4% in 1998-99 and 1999-2000 respectively.

**SALES TAX ON DOMESTIC**

9. The target for Sales tax on domestic goods and services is based on the past performance, trend of current year's collection, tax measures and the trend in industrial growth. Therefore, the attainment of the target by and large, depends on the state of the economy and industrial production. It is evident from Table 6.3 that the assigned sales tax targets could not be achieved in 1995-96, 1998-99 and 1999-2000, even though overall collection from this source increased from Rs. 28,090 million in 1995-96 to Rs. 67,261 million in 1999-2000 i.e by 127% over this period. The highest jump of 70% is in 1999-2000 over the preceding year.

TABLE - 6.3

**GROWTH AND PERCENTAGE ACHIEVEMENT OF TARGET  
OF SALES TAX ON DOMESTIC GOODS AND SERVICES  
(FROM 1999-2000)**

(Rs.in million)

YEAR	Target (R.B.E)	Collection	% Ach. of Target	% Change
1	2	3	4	5
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%
1998-99	54,041	29,095	53.8%	20.0%
1999-2000	50,640	49,450	97.7%	70.0%

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

10. Table 6.4 shows that in 1995-96, the share of Sales tax in total tax receipts was 18.6%, which rose to 33.6% in 1999-2000 due to a greater emphasis by the government to make Sales tax as a major source of revenues. For the same reason the share of Sales tax in Indirect taxes increased from 26.3% in 1995-96 to 49.8% in 1999-2000.

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
1995-96	49,841	26.3%	18.6%
1996-97	55,668	28.3%	19.7%
1997-98	53,942	28.3%	18.4%
1998-99	72,105	36.4%	23.4%
1999-2000	116,711	49.8%	33.6%

## COLLECTION FROM REGISTERED PERSONS

11. Collectorate-wise analysis of number of registered persons and Sales Tax collection from them is given in Table 6.5. As is evident the number of registered persons increased from 60,211 in 1998-99 to 75,538 in 1999-2000 i.e. by 25.5%. This was due to the vigorous drive by the Sales Tax Department to bring new persons in the sales tax net. Collection during this period increased from Rs. 29,095 million in 1998-99 to Rs. 49,450 million in 1999-2000 i.e. by 70%.

TABLE - 6.5

### COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION AND REGISTERED PERSONS DURING 1998-99 AND 1999-2000

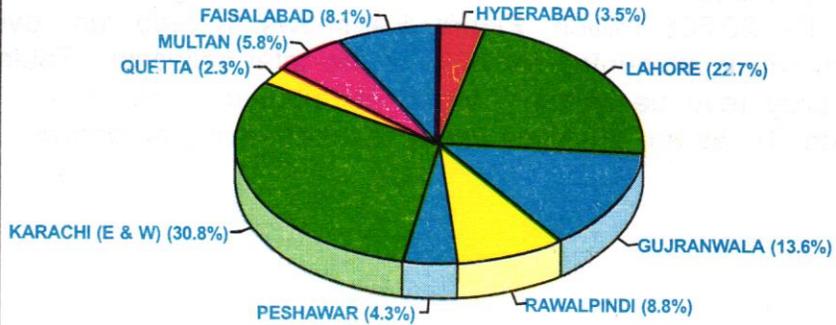
(Rs. in million)

COLLECTORATES	NO. OF REGISTERED PERSONS			COLLECTION		
	1998-99	1999-2000	% Change	1998-99	1999-2000	% Change
1	2	3	4	5	6	7
1. KARACHI (East & West)	17,669	23,274	31.7%	3,400	11,896	249.9%
2. MULTAN	4,739	4,371	-7.7%	7,991	9,828	23.0%
3. RAWALPINDI	4,900	6,660	35.9%	2,514	7,670	205.0%
4. LAHORE	12,506	17,171	37.3%	1,812	6,983	285.4%
5. HYDERABAD	1,998	2,659	33.1%	5,509	6,525	18.4%
6. PESHAWAR	2,490	3,226	29.6%	3,389	3,394	0.1%
7. QUETTA	1,264	1,767	39.7%	1,356	1,205	-11.1%
8. FAISALABAD	4,928	6,116	24.2%	2,327	1,024	-56.0%
9. GUJRANWALA	9,717	10,294	5.9%	797	925	16.1%
TOTAL	60,211	75,538	25.5%	29,095	49,450	70.0%

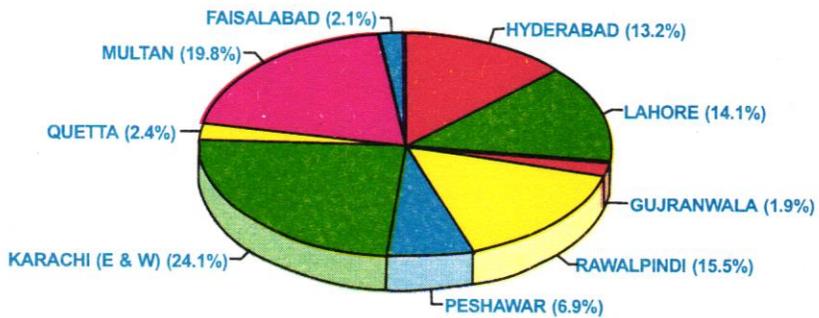
12. Karachi (East & West) Collectorates has collected the highest amount of Rs. 11,896 million in 1999-2000 which is 24.1% of the total collection. This is followed by Multan Collectorate which collected Rs. 9,828 million with 19.8% share of total collection. Rawalpindi Collectorate at third position has collected Rs. 7,670 million in 1999-2000. Lahore Collectorate collected Rs. 6,983 million with 14.1% share. Hyderabad

**FIGURE - 6.3**

**%AGE SHARE OF SALES TAX REPORTING PERSONS IN COLLECTORATES (1999-2000)**



**%AGE SHARE OF COLLECTORATES IN SALES TAX COLLECTION (1999-2000)**



Collectorate yielded Rs. 6,525 million with 13.2% share. Quetta Collectorate at seventh position yielded Rs. 1,205 million in 1999-2000 with 2.4% share. Gujranwala and Faisalabad Collectorates have collected Rs. 925 million and Rs. 1,024 million respectively in 1999-2000.

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

13. Although Sales Tax covers 868 different types of registered persons, sixty major revenue spinners have yielded Rs. 51,660 million of total collection in 1999-2000. The remaining registered persons yielded Rs. 20,565 million. Figure 6.4 shows the top ten revenue spinners which accounted for 52% of the total collection. Table 6.6 shows sixty revenue spinners which contributed 71.5% of the total collection. These are analysed briefly in the following paragraphs.

TABLE - 6.6

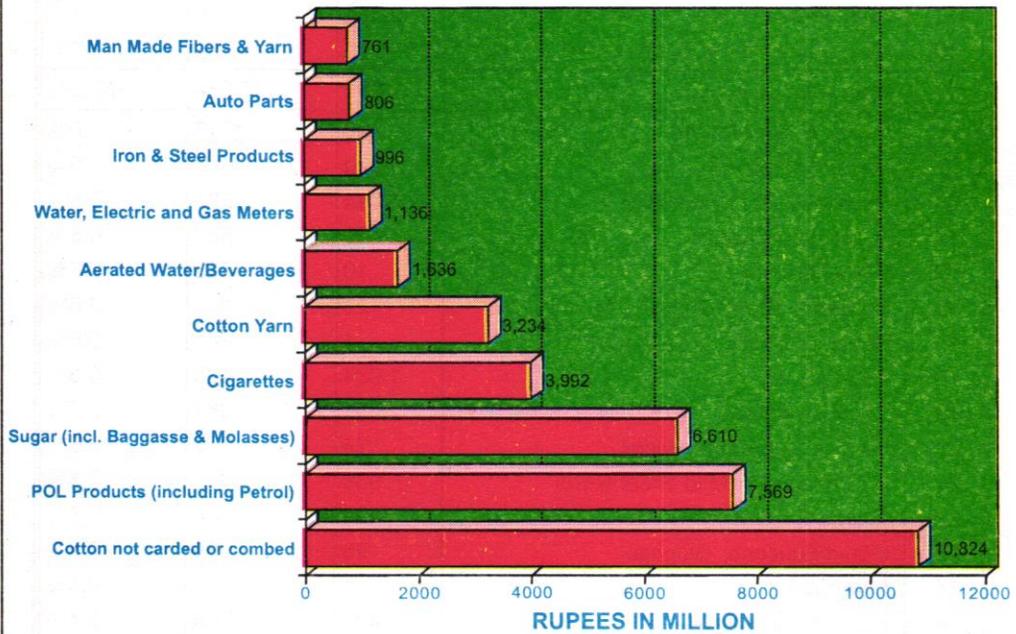
**MAJOR REVENUE SPINNERS OF SALES TAX COLLECTION  
FROM DOMESTIC GOODS/SUPPLIES**

(Rs. in million)

S.No.	COMMODITIES	No. of Persons	1999-2000	
			Collection	% Share
1	Cotton not Carded or Combed	1,573	10,824	15.0%
2	POL Products (Including Petrol)	26	7,569	10.5%
3	Sugar(including Baggasse and Molasses)	105	6,610	9.2%
4	Cigarettes	953	3,992	5.5%
5	Cotton Yarn	1,021	3,234	4.5%
6	Aerated Waters/Beverages	1,109	1,636	2.3%
7	Water Meters, Electric or Gas	16	1,136	1.6%
8	Iron & Steel Products	692	996	1.4%
9	Auto Parts	2,331	806	1.1%
10	Man Made Fibers & Yarn	65	761	1.1%
	Sub Total (1 to 10)	7,891	37,564	52.0%
11	Paper & Paperboard	290	713	1.0%
12	Metal Containers	320	643	0.9%
13	Plastic Products (Others)	1,044	581	0.8%
14	Processed Fabrics	663	567	0.8%
15	Glycerine	10	525	0.7%
16	Polyester Staple Fibre	23	461	0.6%
17	Benzole, Tolule & Xylole	1	441	0.6%
18	Tea	1,034	433	0.6%
19	Food Products	591	381	0.5%
20	Fruit or Vegetable Juices	74	373	0.5%
21	M.S.Products (Mild Steel Rerol	939	350	0.5%
22	Gases & Acids	122	344	0.5%
23	Liquid Glucose, Glucose	26	339	0.5%
24	Margarine	1	333	0.5%
25	Paint & Varnishes	401	305	0.4%
	Sub Total (1 to 25)	13,430	44,353	61.4%
26	Bitumen Natural	9	301	0.4%
27	Rubber Goods	312	298	0.4%
28	Soda Ash	28	286	0.4%
29	Liquified Petroleum Gas (LPG)	147	274	0.4%
30	Electrical Good & Parts (Nos)	1,936	273	0.4%
31	Chemicals Organic	437	272	0.4%
32	Wires & Cables	97	267	0.4%
33	Toilet Soap	201	260	0.4%
34	Ice Cream	59	258	0.4%

**FIGURE: 6.4**

**TOP TEN MAJOR REVENUE SPINNERS OF SALES TAX (DOMESTIC) 1999-2000**



(Rs. in million)

S.No.	COMMODITIES	No. of Persons	1999-2000	
			Collection	% Share
35	Biscuits	230	257	0.4%
36	Jute Products	40	254	0.4%
37	Refrigerators	60	252	0.3%
38	Deep Freezers	14	239	0.3%
39	Tyres & Tubes	143	232	0.3%
40	Detergent	170	215	0.3%
41	Motor Cars	105	214	0.3%
42	Spirits	11	211	0.3%
43	Television Sets	58	206	0.3%
44	Glass & Glasswares Etc	114	194	0.3%
45	Ceramic Tiles	72	182	0.3%
46	Power Looms (Grey/Ticken Cloth)	2,358	178	0.2%
47	Soap Stocks	345	174	0.2%
48	Bus,Tractor,Truck Bodies	153	174	0.2%
49	Storage Batteries	35	172	0.2%
50	Caustic Soda	24	170	0.2%
51	Paper Products	182	167	0.2%
52	Scraps of Iron or Steel (Ship)	233	160	0.2%
53	Carbon Dioxide Gas (CO <sub>2</sub> )	28	159	0.2%
54	Sulphur	14	157	0.2%
55	Syrups & Squashes	25	150	0.2%
56	Acid (Others)	1	149	0.2%
57	Chemicals Inorganic/Industrial	840	141	0.2%
58	Air Conditioners	75	141	0.2%
59	Coal Mines	192	138	0.2%
60	G.I.Pipes	29	132	0.2%
	Sub Total (11 to 60)	14,316	14,096	19.5%
	<b>Gross (Major items)(1 to 60)</b>	22,207	51,660	71.5%
	Refund (Major items)		9,799	13.6%
	<b>Net (Major items)</b>		41,861	58.0%
	<b>Gross (Other items)</b>	53,331	20,565	28.5%
	Refund (Other items)		12,976	18.0%
	<b>Net (Other items)</b>		7,589	10.5%
	<b>Total Gross (A + B)</b>	75,538	72,225	100.0%
	Refund (A + B)		22,775	31.5%
	<b>Net (A + B)</b>		49,450	68.5%

## COTTON (NOT CARDED OR COMBED)

14. This item is the top revenue spinner of Sales tax on domestic goods and yielded Rs. 10,824.5 million or 15.0% of total collection from 1,573 persons in 1999-2000. The collection is up by 18.1% as compared to the preceding year.

TABLE - 6.7

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

(Rs.in million)

COLLECTORATE	NO.OF REGIST- ERED PERSONS	1998-99		1999-2000		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. MULTAN	1,240	6,388	69.7%	7,630	70.5%	19.4%
2. HYDERABAD	201	2,322	25.3%	2,525	23.3%	8.7%
3. FAISALABAD	117	446	4.9%	669	6.2%	50.0%
4. KARACHI (East & West)	8	1	-	0.3	-	-70.0%
5. RAWALPINDI	6	-	-	0.2	-	-
6. LAHORE	1	8	0.1%	-	-	-
TOTAL	1,573	9,165	100.0%	10,824.5	100.0%	18.1%

15. Table 6.7 shows that the highest collection of Rs. 7,630 million in 1999-2000 is yielded by the Multan Collectorate, which is 70.5% of total collection from its 1,240 registered persons. This is followed by Hyderabad and Faisalabad Collectorates which have collected Rs. 2,525 and Rs. 669 million respectively.

## POL PRODUCTS (INCLUDING PETROL)

16. Twenty-six Sales tax registered persons of POL Products yielded Rs. 7,569 million in 1999-2000 as compared to Rs. 1,075 million in 1998-99 showing a growth of 604%.

TABLE - 6.8

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM POL PRODUCTS (INCLUDING PETROL)

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1998-99		1999-2000		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Karachi (East & West)	7	829	77.1%	3,893	51.4%	369.6%
2. Rawalpindi	5	44	4.1%	3,491	46.1%	7834.2%
3. Lahore	3	59	5.5%	77	1.0%	30.5%
4. Quetta	2	71	6.6%	53	0.7%	-25.1%
5. Multan	1	38	3.5%	20	0.3%	-47.4%
6. Hyderabad	2	13	1.2%	16	0.2%	24.5%
7. Gujranwala	1	17	1.6%	13	0.2%	-22.3%
8. Faisalabad	3	4	0.4%	6	0.1%	55.5%
9. Peshawar	2	-	-	-	-	-
Total	26	1,075	100.0%	7,569	100.0%	604.0%

17. Table 6.8 shows that Karachi Collectorates (East & West) have collected Rs. 3,893 million in 1999-2000 or 51.4% of total collection from this item as compared to Rs. 829 million collected in 1998-99. Rawalpindi Collectorate has collected Rs. 3,491 million in 1999-2000 as against Rs. 44 million in 1998-99, an increase of 7,834.2%. The other Collectorates contributed only 2.5% of the total collection or Rs. 185 million in 1999-2000.

## SUGAR

18. Collection of Rs. 6,610 million from this item is from 105 registered persons in 1999-2000 which is 9.2% of the total Sales tax revenues.

TABLE - 6.9

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

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1998-99		1999-2000		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Hyderabad	31	1,783	38.4%	2,605	39.4%	46.1%
2. Faisalabad	20	960	20.7%	1,529	23.1%	59.4%
3. Multan	12	765	16.5%	963	14.6%	25.8%
4. Lahore	17	529	11.4%	729	11.0%	37.7%
5. Gujranwala	5	304	6.6%	408	6.2%	34.3%
6. Peshawar	8	297	6.4%	376	5.7%	26.5%
7. Karachi(E & W)	10	2	-	-	-	-
8. Rawalpindi	2	-	-	-	-	-
Total	105	4,640	100.0%	6,610	100.0%	42.5%

19. Table 6.9 shows that Hyderabad Collectorate has collected highest amount of Rs. 2,605 million with 39.4% share of total collection from this item in 1999-2000. Faisalabad Collectorate is second with Rs. 1,529 million. Multan Collectorate have collected Rs. 963 million with 14.6% share. Lahore, Gujranwala and Peshawar Collectorates have yielded Rs. 729 million, Rs. 408 million and Rs. 376 million respectively.

## CIGARETTES

20. Collection of Sales Tax on this item from the 953 registered persons is the fourth highest source of revenue in 1999-2000 with Rs. 3,992 million as compared to Rs. 3,259 million in 1998-99. This item has a share of 5.5% in total Sales tax collection in 1999-2000.

TABLE - 6.10

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

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	1998-99		1999-2000		% Change (5/3)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. Karachi (East & West)	17	348	11%	1,678	42.0%	382.2%
2. Peshawar	83	1,020	31%	1,040	26.0%	1.9%
3. Rawalpindi	70	1,092	34%	838	21.0%	-23.3%
4. Multan	195	489	15%	128	3.2%	-73.8%
5. Hyderabad	224	264	8%	122	3.1%	-53.7%
6. Lahore	96	15	-	61	1.5%	306.6%
7. Gujranwala	87	13	-	58	1.4%	346.2%
8. Faisalabad	139	14	-	56	1.4%	300.0%
9. Quetta (Hub)	42	4	-	11	0.3%	175.0%
Total	953	3,259	100%	3,992	100.0%	22.5%

21. Table 6.10 shows that Karachi (E & W) Collectorates have yielded the highest collection of Rs. 1,678 million during 1999-2000 as compared to Rs. 348 million in 1998-99 an increase of 382.2%. This is followed by Peshawar Collectorate which collected Rs. 1,040 million as compared to Rs. 1,020 million in last year, showing a growth of 1.9%. Rawalpindi Collectorate collected Rs. 838 million or 21% of total collection showing a negative growth of 23.3% over the last year. Hyderabad and Lahore Collectorates yielded Rs. 122 million and Rs. 61 million respectively. Gujranwala, Faisalabad and Quetta Collectorate realized Rs. 58 million, Rs. 56 million and Rs. 11 million during 1999-2000 respectively.

## COTTON YARN

22. There are 1,021 registered persons of cotton yarn in 1999-2000 who yielded Rs. 3,234 million as compared to Rs. 2,944 million in 1998-99, an increase of 9.9%.

TABLE - 6.11

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM COTTON YARN

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1998-99		1999-2000		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Lahore	310	983	33.4%	1,105	34.2%	12.4%
2. Karachi (East & West)	249	700	23.8%	777	24.0%	11.0%
3. Faisalabad	298	508	17.3%	537	16.6%	5.7%
4. Multan	68	378	12.8%	368	11.4%	-2.6%
5. Hyderabad	37	99	3.4%	153	4.7%	54.5%
6. Peshawar	12	114	3.9%	133	4.1%	16.7%
7. Rawalpindi	24	112	3.8%	92	2.8%	-17.8%
8. Gujranwala	20	40	1.4%	65	2.0%	62.5%
9. Quetta	3	10	0.3%	4	0.1%	-60.0%
Total	1,021	2,944	100.0%	3,234	100.0%	9.9%

23. Table 6.11 shows that Lahore Collectorate with 310 registered persons contributed Rs. 1,105 million in 1999-2000 i.e. 34.2% of total revenues from this item as against Rs. 983 million in 1998-99. The other eight Collectorates i.e. Karachi (East & West), Faisalabad, Multan, Hyderabad, Peshawar, Rawalpindi, Gujranwala and Quetta contributed Rs. 777 million, Rs. 537 million, Rs. 368 million, Rs. 153 million, Rs. 133 million, Rs. 92 million, Rs. 65 million and Rs. 4 million respectively.

## AERATED WATERS/BEVERAGES

24. There are 1,109 registered persons of aerated waters and beverages in 1999-2000 who have contributed Rs. 1,636 million showing a growth of 33.2% over last year's collection of Rs. 1,288 million.

TABLE - 6.12

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS TERED PERSONS	1998-99		1999-2000		% Change
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Peshawar	125	198	16.0%	385	23.5%	94.4%
2. Gujranwala	259	174	14.2%	260	15.9%	49.4%
3. Karachi(E & W)	30	189	15.3%	232	14.2%	22.8%
4. Multan	133	153	12.4%	208	12.7%	35.9%
5. Lahore	215	182	14.8	192	11.7%	5.5%
6. Faisalabad	205	170	13.8%	177	10.8%	4.1%
7. Hyderabad	7	75	6.1%	96	5.9%	28.0%
8. Rawalpindi	135	87	7.1%	86	5.3%	-1.1%
Total	1,109	1,228	100%	1,636	100%	33.2%

25. Table 6.12 shows that Peshawar Collectorate has contributed highest collection from this item at Rs. 385 million in 1999-2000 with 23.5% share of the total collection. Gujranwala Collectorate, at the second position has yielded Rs. 260 million or 15.9% of the total collection. The Karachi (E & W) Collectorates have contributed 14.2% in total collection with Rs. 232 million. Multan Collectorate has collected Rs. 208 million in 1999-2000. Lahore Collectorate with collection of Rs. 192 million has 11.7% share in the total collection. The other Collectorates i.e., Faisalabad, Hyderabad and Rawalpindi have yielded Rs. 177 million, Rs. 96 million and Rs. 86 million, respectively.

## WATER, ELECTRIC AND GAS METERS

26. The 16 Sales tax registered persons of water, electric and gas metres paid Rs. 1,136 million in 1999-2000 against Rs. 49.5 million in the preceding year, an increase of 2,194.9%.

TABLE - 6.13

### COLLECTORATE-WISE COLLECTION OF SALES TAX FROM WATER, ELECTRIC AND GAS METERS

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1998-99		1999-2000		% Change
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Karachi(E & W)	3	40.0	80.8%	1,119	98.5%	2,697.5%
2. Lahore	7	9.0	18.2%	16	1.4%	77.8%
3. Gujranwala	2	0.5	1.0%	1	0.1%	100.0%
4. Rawalpindi	2	-	-	-	-	-
5. Faisalabad	1	-	-	-	-	-
6. Quetta	1	-	-	-	-	-
TOTAL	16	49.5	100.0%	1,136	100.0%	2,194.9%

27. Table 6.13 shows that Karachi Collectorates (E & W) have yielded Rs. 1,119 million in 1999-2000 with 98.5% share in the total collection from this item. Lahore Collectorate has collected Rs. 16 million or 1.4% of total collection. Gujranwala Collectorate has contributed Rs. 1 million or 1% of the total collection.

## IRON AND STEEL PRODUCTS

28. There are 692 registered persons in 1999-2000 who have contributed Rs. 996 million in 1999-2000 as compared to Rs. 1,053 million in 1998-99 showing a decline of 5.4%.

TABLE - 6.14

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1998-99		1999-2000		% Change
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Karachi(E & W)	466	1,034	98.2%	973	97.7%	-5.9%
2. Lahore	84	6	0.6%	11	1.1%	83.3%
3. Rawalpindi	33	6	0.6%	6	0.6%	-
4. Gujranwala	65	3	0.3%	5	0.5%	66.7%
5. Hyderabad	5	3	0.3%	0.4	-	-86.6%
6. Faisalabad	19	1	0.1%	0.4	-	-60.0%
7. Quetta	8	-	-	0.2	-	-
8. Peshawar	4	-	-	-	-	-
9. Multan	8	-	-	-	-	-
Total	692	1,053	100.0%	996	100.0%	-5.4%

29. Table 6.14 shows that Karachi (E & W) Collectorates with 466 registered persons have collected Rs. 973 million in 1999-2000 i.e. 97.7% of the total collection as compared to Rs. 1,034 million in 1998-99 showing a decline of 5.9%. Lahore, Rawalpindi and Gujranwala Collectorates have contributed Rs. 11 million, Rs. 6 million and Rs. 5 million respectively. Share of some other Collectorates is negligible.

## AUTO PARTS

30. There are 2,331 registered persons of auto parts who have contributed Rs. 806 million in 1999-2000 as compared to last year's collection of Rs. 724 million showing a growth of 11.3%.

TABLE - 6.15

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1998-99		1999-2000		% Change
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
Karachi(E & W)	667	388	53.6%	376	46.7%	-3.1%
Lahore	420	122	16.8%	165	20.5%	35.3%
Quetta	77	139	19.2%	154	19.1%	10.6%
Rawalpindi	696	14	1.9%	47	5.9%	235.7%
Gujranwala	192	19	2.6%	29	3.6%	52.6%
Multan	49	35	4.8%	26	3.2%	-25.7%
Hyderabad	33	4	0.6%	4	0.5%	7.5%
Peshawar	174	3	0.4%	4	0.5%	33.3%
Faisalabad	23	-	0.0%	1	0.1%	-
Total	2,331	724	100.0%	806	100.0%	11.3%

31. Table 6.15 shows that the highest collection of Rs. 376 million is made by the two Collectorates of Karachi (E & W) with a share of 46.7% in total collection in 1999-2000. The collection is, however, down by 3.1% as compared to the last year. Lahore Collectorate has yielded Rs. 165 million, which is 20.5% of the total collection in 1999-2000. Quetta Collectorate has collected Rs. 154 million in 1999-2000 i.e. 19.1% of the total collection. The other six Collectorates have contributed only Rs. 111 million from this item.

## MAN MADE FIBRES AND YARN

32. In 1999-2000 collection of Rs. 761 million from Man Made Fibres is from the sixty five registered persons as against Rs. 799 million collected in 1998-99 showing a decline of 4.8%.

TABLE - 6.16

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

(Rs.in million)

COLLECTORATE	NO. OF REGIS- TERED PERSONS	1998-99		1999-2000		% Change
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. Lahore	15	262	32.8%	286	37.6%	9.2%
2. Peshawar	6	145	18.1%	185	24.3%	27.6%
3. Quetta	13	238	29.8%	158	20.8%	-33.6%
4. Karachi(E & W)	15	125	15.6%	94	12.4%	-24.8%
5. Multan	1	24	3.0%	35	4.5%	45.8%
6. Faisalabad	13	5	0.6%	3	0.4%	-40.0%
7. Gujranwala	2	-	-	-	-	-
TOTAL	65	799	100.0%	761	100.0%	-4.8%

33. Lahore has Collectorate collected has Rs. 286 million in 1999-2000 with 37.6% share of total collection. Peshawar Collectorate at second position has yielded Rs. 185 million in 1999-2000. Quetta Collectorate has contributed Rs. 158 million with 20.8% share in total collection. The other four Collectorates at Karachi (E & W), Multan and Faisalabad have a combined share of 17.3% of the total collection and have yielded Rs. 94 million, Rs. 35 million and Rs. 3 million respectively.

## PERFORMANCE OF THE COLLECTORATES

34. In 1999-2000, 57.6% of the total Sales tax has been collected at the Import stage. This is a decline from 59.6% in 1998-99, due to higher collection at the domestic stage. Conversely, the share of Sales tax from domestic goods has increased from 40.4% in 1998-99 to 42.4% in 1999-2000. It would, thus be appropriate to make an analysis of Customs, Composite and Sales Tax Collectorates on this matter.

### SALES TAX ON IMPORTS

35. In 1999-2000 collection at the import stage is Rs. 67,261 million as compared to Rs. 43,010 million in 1998-99 showing a growth of 56.4%. The target achievement is 96.9%.

36. The combined collection of nine Collectorates at Karachi and upcountry is Rs. 60,536 million in 1999-2000 as compared to Rs. 41,064 million in 1998-99.

37. The three inland Composite Collectorates collected Rs. 6,725 million in 1999-2000 as compared to Rs. 1,946 million in 1998-99 i.e. an increase of 245%. The collection at the import stage is 51.9% from Customs Collectorates and 5.8% by the composite Collectorates.

### SALES TAX ON DOMESTIC

38. At present, ten Sales tax Collectorates are engaged in collection from 75,538 registered units. The collection made by these Collectorates increased from Rs. 29,095 million in 1998-99 to Rs. 49,450 million in 1999-2000 or by 70%.

TABLE - 6.17

**COLLECTORATE-WISE COLLECTION OF SALES TAX  
FOR 1998-99 & 1999-2000**

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% Change	%SHARE IN IMPORTS/ DOMESTIC		%SHARE IN TOTAL COLLECTION	
		1998-99	1999-2000		1998-99	1999-2000	1998-99	1999-2000
1	2	3	4	5	6	7	8	9
A.	<b>Sales Tax on Imports (1 to 12)</b>	<b>43,010</b>	<b>67,261</b>	<b>56.4%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>59.6%</b>	<b>57.6%</b>
	<b>Customs Collectorates (1 to 9)</b>	<b>41,064</b>	<b>60,536</b>	<b>47.4%</b>	<b>95.5%</b>	<b>90.0%</b>	<b>56.9%</b>	<b>51.9%</b>
1.	Karachi-App.	22,274	24,891	11.7%	51.8%	37.0%	30.9%	21.3%
2.	Karachi-Prev.	3,982	11,989	201.1%	9.2%	17.8%	5.5%	10.3%
3.	Karachi-Port Qasim	8,538	14,084	65.0%	19.9%	20.9%	11.9%	12.1%
4.	Karachi-Exports	-60	-3	-95.0%	-0.1%	-	-0.1%	-
	<b>Customs House, Karachi (1 to 4)</b>	<b>34,734</b>	<b>50,961</b>	<b>46.7%</b>	<b>80.8%</b>	<b>75.7%</b>	<b>48.2%</b>	<b>43.7%</b>
5.	Lahore-Customs	2,701	5,661	109.6%	6.3%	8.4%	3.7%	4.9%
6.	Peshawar	2,060	2,162	5.0%	4.8%	3.2%	2.9%	1.9%
7.	Rawalpindi	901	977	8.4%	2.1%	1.5%	1.2%	0.8%
8.	Gujranwala	271	369	36.2%	0.6%	0.5%	0.4%	0.3%
9.	Faisalabad	397	406	2.3%	0.9%	0.6%	0.5%	0.4%
	<b>Composite Collectorates (10 to 12)</b>	<b>1,946</b>	<b>6,725</b>	<b>245.6%</b>	<b>4.5%</b>	<b>10.0%</b>	<b>2.7%</b>	<b>5.8%</b>
10.	Multan	204	4,343	2,028.9%	0.5%	6.5%	0.3%	3.7%
11.	Hyderabad	295	976	230.8%	0.7%	1.5%	0.4%	0.8%
12.	Quetta	1,447	1,406	-2.8%	3.4%	2.1%	2.0%	1.2%
B.	<b>Sales Tax on Domestic (13 to 22)</b>	<b>29,095</b>	<b>49,450</b>	<b>70.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>40.4%</b>	<b>42.4%</b>
	<b>Sales Tax Collectorates</b>							
13.	Karachi-East	3,400	11,896	249.9%	11.7%	24.1%	4.7%	10.2%
14.	Karachi-West							
15.	Peshawar	3,389	3,394	0.1%	11.7%	6.8%	4.7%	2.9%
16.	Rawalpindi	2,514	7,670	205.0%	8.6%	15.5%	3.5%	6.5%
17.	Lahore	1,812	6,983	285.4%	6.2%	14.1%	2.5%	6.0%
18.	Gujranwala	797	925	16.1%	2.7%	1.9%	1.1%	0.8%
19.	Faisalabad	2,327	1,024	-56.0%	8.0%	2.1%	3.2%	0.9%
20.	Multan	7,991	9,828	23.0%	27.5%	19.9%	11.1%	8.4%
21.	Hyderabad	5,509	6,525	18.4%	18.9%	13.2%	7.7%	5.6%
22.	Quetta (at Hub)	1,356	1,205	-11.1%	4.7%	2.4%	1.9%	1.0%
	<b>TOTAL (A + B)</b>	<b>72,105</b>	<b>116,711</b>	<b>61.9%</b>			<b>100.0%</b>	<b>100.0%</b>

## **CUSTOMS COLLECTORATES**

### **APPRAISEMENT COLLECTORATE, KARACHI**

39. Sales tax collection of Rs. 24,891 million in 1999-2000 as against Rs. 22,274 million in 1998-99 by the Appraisal Collectorate is the highest in the country. Its share is 21.3% in the total collection and 37.0% in the sales tax on imports, which is an increase of 11.7% over last year's collection.

### **PREVENTIVE COLLECTORATE, KARACHI**

40. Preventive Collectorate has collected Rs. 11,989 million in 1999-2000 which is up by 201.1% as compared to Rs. 3,982 million collected in 1998-99. Due to upward trend in collection its share in total collection as well as in Sales tax on imports also increased from 5.5% in 1998-99 to 10.3% in 1999-2000 and from 9.2% in 1998-99 to 17.8% in 1999-2000, respectively.

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

41. Collectorate of Port Qasim collected Rs. 14,084 million in 1999-2000 as compared to Rs. 8,538 in million 1998-99 i.e. an increase of 65.0%. The share of Sales tax from Port Qasim Collectorate in total collection increased from 11.9% in 1998-99 to 12.1% in 1999-2000. Similarly, its share in Sales tax on imports also increased from 19.9% in 1998-99 to 20.9% in 1999-2000.

### **EXPORTS COLLECTORATE, KARACHI**

42. Exports Collectorate is engaged in collection of Export duties and payment of export rebates. Since, the Sales tax rebates are being issued by the Sales tax Collectorates from 1997-98, the payment of Sales tax rebates was Rs. 60 million in 1998-99 and Rs. 3 million in 1999-2000.

### **CUSTOMS COLLECTORATE, LAHORE**

43. Customs Collectorate, Lahore has collected Rs. 5,661 million in 1999-2000 as compared to Rs. 2,701 million in 1998-99 or up by 109.6%. The share of the Collectorate in Sales tax on Imports increased from 6.3% in 1998-99 to 8.4% in 1999-2000. Its share in total collection increased from 3.7% in 1998-99 to 4.9% in 1999-2000.

## **COMPOSITE COLLECTORATES**

44. The three composite Collectorates have yielded Rs. 6,725 million in 1999-2000 as compared to Rs. 1,946 million in 1998-99, showing an increase of 246%. Their share in Sales tax collection on imports has gone up from 4.5% in 1998-99 to 10.0% in 1999-2000. In total sales tax collection their share has also increased from 2.7% in 1998-99 to 5.8% in 1999-2000.

## **SALES TAX COLLECTORATES**

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

45. Collection from Karachi (E & W) in 1999-2000 is Rs. 11,896 million as compared to Rs. 3,400 million in 1998-99, showing an increase of 249.9%. These Collectorates have 10.2% share in the total collection of Sales tax and 24.1% in the collection from Sales tax on domestic.

### **PESHAWAR**

46. In 1999-2000, Rs. 3,394 million has been collected as against Rs. 3,389 million in 1998-99, showing an increase of 0.1%. The Collectorate's share in total collection is 1.9% and 3.2% in Sales tax on domestic in 1999-2000.

### **RAWALPINDI**

47. In 1999-2000, Rawalpindi Collectorate has collected Rs. 7,670 million as against Rs. 2,514 million in 1998-99 showing 205.0% growth. The Collectorate has 6.5% share in total collection and 15.5% in Sales tax collection from domestic.

### **LAHORE**

48. Lahore Collectorate has collected Rs. 6,983 million in 1999-2000 as compared to Rs. 1,812 million in 1998-99, showing a growth of 285.4%. Its share in total collection and sales tax on domestic is 6.0% and 14.1% respectively.

### **GUJRANWALA**

49. In 1999-2000, Gujranwala Collectorate collected Rs. 925 million which is 16.1% up as compared to the last year's collection of Rs. 797 million. Its share in total collection is 0.8% and 1.9% in Sales tax on domestic.

## **FAISALABAD**

50. Faisalabad Collectorate has collected Rs. 1,024 million in 1999-2000 as against Rs. 2,327 million in 1998-99 showing a decrease of 56.0%. Its share in total collection and Sales tax on domestic is 0.9% and 2.1% respectively.

## **MULTAN**

51. Multan Collectorate has collected Rs. 9,828 million in 1999-2000, as against Rs. 7,991 million in the preceding year. Its share in total collection is 8.4% and in Sales tax on domestic stands at 19.9%.

## **HYDERABAD**

52. Hyderabad Collectorate has yielded Rs. 6,525 million in 1999-2000 as compared to Rs. 5,509 million in 1998-99, showing a growth of 18.4%. Its share in total collection and in Sales tax on domestic is 5.6% and 13.2% respectively.

## **QUETTA (AT HUB)**

53. Collection of Sales tax from Quetta (at Hub) Collectorate has decreased from Rs. 1,356 million in 1998-99 to Rs. 1,206 million in 1999-2000 or by 11.1%. The share of Quetta Collectorate in total Sales tax collection and Sales tax on domestic is 1.0% and 2.4% respectively in 1999-2000.

# CUSTOMS

CUSTOMS

## CHAPTER 7

# C U S T O M S

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, and to curb speculative and unnecessary imports. The tariff rates are also applied as countervailing duties to provide protection to domestic industry for the items manufactured locally. It has been given an industrial bias by keeping duties on industrial equipment and machinery lower than those on consumer goods. As the Federal Government is consciously shifting the revenue generating function of the customs duty to the Direct Taxes and the sales tax, therefore, the share of customs duty in total tax collection is decreasing day by day.

### 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 collected by the eight Collectorates of Customs, out of which four are located at Karachi and the remaining four at Lahore, Peshawar, Rawalpindi and Sambrial. The Exports Collectorate at Karachi also handles the payments of duty drawbacks. This is, in addition to three up country composite Collectorates and a collectorate of Customs & Central Excise which are also engaged in the collection of customs duties together with sales tax on imports and central excise. As such, the following twelve Collectorates are either exclusively engaged in collection of customs duties or collecting it in addition to central excise duties, sales tax on imports, and sales tax on domestic supplies.

#### Customs Collectorates

- 1) Appraisement, Karachi
- 2) Preventive, Karachi
- 3) Port Qasim, Karachi
- 4) Exports, Karachi

- 5) Customs, Lahore
- 6) Sambrial/Sialkot
- 7) Rawalpindi
- 8) Peshawar

**Collectorate of Customs and Central Excise**

- 1) Faisalabad

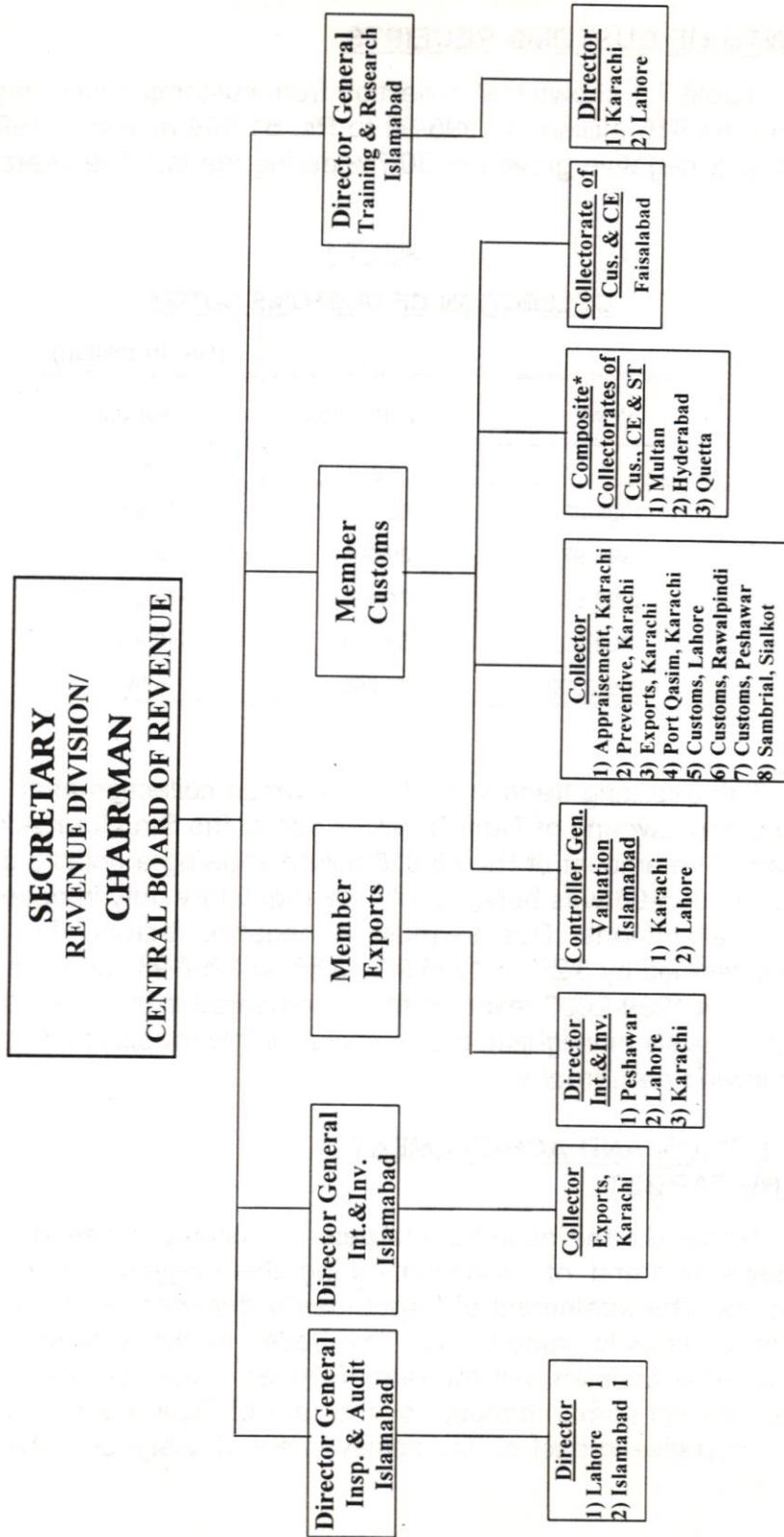
**Collectorate of Customs, Central Excise & Sales Tax**

- 1) Hyderabad
- 2) Quetta
- 3) Multan

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 49.8% of total sales tax collection during the year 1999-2000. The Customs Collectorates since 1994-95 are also collecting central excise duties on quite a few items at the import stage.

**FIGURE - 7.1**

**ORGANIZATIONAL CHART OF CUSTOMS DEPARTMENT**



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

## **GROWTH OF CUSTOMS RECEIPTS**

4. Table 7.1 shows that collection from customs duties decreased from Rs. 88,916 million in 1995-96 to Rs. 61,659 million in 1999-2000 reflecting a negative growth of 30.7% during the last five years.

Table 7.1

### **COLLECTION OF CUSTOMS DUTIES**

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1995-96	88,916	14.5%
1996-97	86,094	-3.2%
1997-98	74,496	-13.5%
1998-99	65,292	-12.4%
1999-2000	61,659	-5.6%

5. The declining trend in customs revenue collection after 1995-96 is due to the lowering of Tariff Rates as part of the Structural Adjustment Program. The amount of Rs. 88,916 million showing a notable growth of 14.5% in 1995-96 was because of 10% regulatory duty imposed in this year on all imports. Due to multiple negative factors, the customs receipts declined by 3.2% in 1996-97, 13.5% in 1997-98, 12.4% in 1998-99 and 5.6% in 1999-2000 respectively 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 mostly depends on the value and volume of taxable imports (i.e. tax base) in the country during a financial year coupled with the rate of Duties. If the tax base is eroded due to any economic reasons, or the rate of Duties is reduced it will have a negative impact on the achievement of assigned target.

7. The major reason for shortfall in the targets is a continuous downward revision of customs duties as already mentioned in para 5 above. The highest duty rates of 65% in 1995-96 and 1996-97 were reduced to 45% in 1997-98 and 1998-99 and thereafter to 35% in 1999-2000.

**Table 7.2**

**ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES**

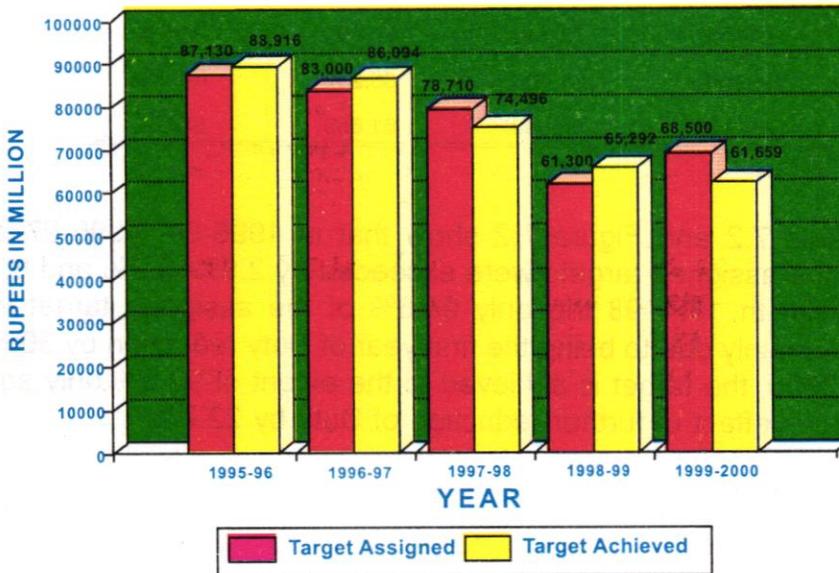
(Rs. in million)

YEAR	TARGET ASSIGNED	TARGET ACHIEVED (COLLECTION)	% ACHIEVEMENT
1	2	3	4
1995-96	87,130	88,916	102.0%
1996-97	83,000	86,094	103.7%
1997-98	78,710	74,496	94.6%
1998-99	61,300	65,292	106.5%
1999-2000	68,500	61,659	90.0%

8. Table 7.2 and Figure 7.2 show that in 1995-96, 1996-97 and 1998-99 the assigned targets were exceeded by 2.0%, 3.7% and 6.5% respectively. In 1997-98 the only 94.6% of the assigned target was achieved, mainly due to being the first year of Duty reduction by 30.8%. In 1999-2000, the target is achieved to the extent of 90.0% only again to the shock effect of further reduction of Duty by 22.2%.

**FIGURE - 7.2**

**CUSTOMS DUTIES TARGET ASSIGNED  
VIS-A-VIS ACHIEVED**



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

Table - 7.3

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

YEAR	INDIRECT TAXES	TOTAL TAXES
1	2	3
1995-96	46.8%	33.2%
1996-97	43.7%	30.5%
1997-98	39.1%	25.4%
1998-99	33.0%	21.2%
1999-2000	26.3%	17.8%

9. Table 7.3 shows that as a result of gradual decline in collection of Customs Duties during the last five years, its share in total tax receipts fell from 33.2% in 1995-96 to 17.8% in 1999-2000. Its share in Indirect Taxes also declined from 46.8% in 1995-96 to 26.3% in 1999-2000. As mentioned earlier, this is due to a shift in the policy from reliance on Customs Duties to other segments of tax regimes.

## **ANALYSIS OF CUSTOMS RECEIPTS**

10. Total customs duties collection in 1999-2000 is Rs. 80,316 million, as against Rs. 81,936 million in 1998-99, showing a negative growth of 2%. Out of this 99.99% are contributable in 1999-2000 to the import duties including receipts from Iqra surcharge, flood relief surcharge and miscellaneous receipts. A small amount of Rs. 12 million is from export duties.

11. Table 7.4 shows that in 1999-2000, thirty-one major revenue spinners of the customs duties yielded 72.8% of the total collection of import duties and the rest are from the other items.

TABLE - 7.4

## ANALYSIS OF MAJOR REVENUE SPINNERS OF IMPORT DUTIES

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	1998-99		1999-2000		% Inc./Dec.
		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)	6,979	8.8%	12,332	15.9%	76.7
2.	Chemicals and chemical products(28,29,38)	6,360	8.0%	6,193	8.0%	-2.6
3.	Motor and other vehicles(87)	4,677	5.9%	5,105	6.6%	9.2
4.	Iron and steel and manufactures thereof(73)	4,424	5.6%	4,147	5.4%	6.3
5.	Machinery and mechanical appliances(84)	3,727	4.7%	3,912	5.1%	5.0
6.	Electric machinery and equipment(85)	2,799	3.5%	2,990	3.9%	6.8
7.	Coffee, tea and spices(9)	3,098	3.9%	2,950	3.8%	-4.8
8.	Mineral fuel oils and products thereof(27)	5,796	7.3%	2,726	3.5%	-53.0
9.	Yarn and fabrics of man made fibre(51,56)	1,791	2.3%	2,052	2.7%	14.6
10.	Wood, paper and stationery(47,48)	1,581	2.0%	1,793	2.3%	13.4
11.	Dyes,colours,paints and varnishes (32)	1,559	2.0%	1,610	2.1%	3.3
12.	Rubber and articles thereof(40)	1,381	1.7%	1,329	1.7%	-3.8
13.	Ships,boats and aircrafts(38,89)	1,877	2.4%	1,186	1.5%	-36.8
14.	Fruit,nuts and vegetables(7,8)	914	1.2%	1,142	1.5%	24.9
15.	Photographic and cinematographic goods(37,90)	1,046	1.3%	960	1.2%	-8.2
16.	Perfumery soap and toilet preparations(33,34)	843	1.0%	876	1.1%	3.9
17.	Metals other than gold,silver iron and steel(74,81)	696	0.9%	831	1.1%	19.4
18.	Pharmaceutical products(30)	666	0.8%	757	1.0%	13.5
19.	Glass and earthenware(69,70)	662	0.8%	737	1.0%	11.3
20.	Edible preparations or cereals and vegetables(18 to 21)	565	0.7%	524	0.7%	-7.3
21.	Cutlery tools articles of base metals(82,83)	342	0.4%	381	0.5%	11.4
22.	Tobacco (24)	410	0.5%	340	0.4%	-17.1
23.	Sugar and confectionery(17)	68	0.1%	310	0.4%	355.9
24.	Cotton yarn and fabrics(55)	220	0.3%	246	0.3%	11.4
25.	Textile articles including knitted and crocheted goods	193	0.2%	210	0.3%	8.8
26.	Milk butter cheese and honey(4)	160	0.2%	160	0.2%	-
27.	Oil seeds and miscellaneous fruits(12)	151	0.2%	142	0.2%	-6.0
28.	Precious metal,stones,pearls and imitation jewellery(71)	128	0.2%	141	-	-89.1
29.	Fabrics of wool,flax,ramie-metal, vegetable(52,53,54,57)	173	0.2%	102	1.4%	537.0
30.	Railway and tramway plant and rolling stook(86)	285	0.3%	95	0.1%	-66.7
31.	Clocks,watches and part thereof(91)	55	0.1%	50	0.1%	-9.1
	<b>Sub-Total</b>	<b>53,626</b>	<b>67.5%</b>	<b>56,329</b>	<b>72.8%</b>	<b>5.0</b>
	All other articles	25,850	32.5%	21,010	27.2%	-18.7
	<b>Total Import Duties</b>	<b>79,476</b>	<b>100.0%</b>	<b>77,339</b>	<b>100.0%</b>	<b>-2.7</b>
B	Iqra Surcharge	19		2		-89.5
C	1% F.R.Surcharge	1		1		-
D	2% Service Charges	14		-		-
E	Miscellaneous	2,318		2,962		27.8
F	Export Duties	108		12		-88.9
	<b>Gross Collection (A to F)</b>	<b>81,936</b>		<b>80,316</b>		<b>-2.0</b>
	Rebate	15,457		18,130		17.3
	Refund	1,187		527		-55.6
	<b>Refunds and Rebates</b>	<b>16,644</b>		<b>18,657</b>		<b>12.1</b>
	<b>NET COLLECTION</b>	<b>65,292</b>		<b>61,659</b>		<b>-5.6</b>

12. Collection figures from the two sources of Customs duties, i.e. from Import and Exports are shown in Table 7.5. As is evident, collection from Import Duties have decreased gradually during the period 1995-96 to 1999-2000. Collection from Export Duties has been erratic.

**TABLE - 7.5**  
**COLLECTION FROM IMPORT &**  
**EXPORT DUTIES (NET)**

(Rs. in million)

YEAR	IMPORT DUTIES	EXPORT DUTIES	TOTAL
1	2	3	5
1995-96	88,870	46	88,916
1996-97	86,015	79	86,094
1997-98	74,465	31	74,496
1998-99	65,184	108	65,292
1999-2000	61,647	12	61,659

### **IMPORT DUTIES**

13. Import duties are levied at the rates prescribed in the Pakistan Customs Tariff. Table 7.6 gives the break-up of the gross and net Import duties and Refunds/ Rebates issued during 1995-96 to 1999-2000. Net Import Duties are calculated after deduction of duty drawbacks and refunds from the gross amount.

Table 7.6

**COLLECTION FROM IMPORT DUTIES**

(Rs. in million)

YEAR	1995-96	1996-97	1997-98	1998-99	1999-2000
1	3	4	5	6	7
1) Import duty	94,190	94,209	85,040	79,476	77,339
2) Iqra Surcharge	19	16	8	19	2
3) F.R.Surcharge/PMR	1,429	73	4	1	2
4) Miscellaneous receipts	2,599	2,548	2,238	2,318	2,961
5) 2% Service charges	-	1,786	84	14	-
Gross Collection	98,237	98,632	87,374	81,828	80,304
Refunds/Rebates	9,367	12,617	12,909	16,644	18,657
Net collection	88,870	86,015	74,465	65,184	61,647

14. Gross collection of import duties decreased from Rs. 98,237 million in 1995-96 to Rs. 80,304 million in 1999-2000, a decline of 18.3% during the period. In the same period net import duties also decreased from Rs. 88,870 million in 1995-96 to Rs. 61,647 million in 1999-2000 i.e. by 30.6%.

**REFUNDS & DUTY DRAWBACK**

15. Payments of higher refunds and duty drawbacks affected the net collection of customs duties as is evident from Table 7.7, which gives the break-up of these two.

TABLE - 7.7

**REFUNDS AND DUTY DRAWBACK**

(Rs.in million)

YEAR	REFUNDS	DUTY DRAWBACK	TOTAL
1	2	3	4
1995-96	1,706	7,661	9,367
1996-97	329	12,288	12,617
1997-98	1,165	11,744	12,909
1998-99	1,187	15,457	16,644
1999-2000	527	18,130	18,657

**REFUNDS**

16. The refund of the excess amount of customs duty paid is processed under a prescribed procedure. Refunds are also paid as a result of decisions by the appellate authorities or Courts. In 1999-2000 an amount of Rs. 527 million has been refunded.

**DUTY DRAWBACK/EXPORT REBATE**

17. The Duty Drawback/Export Rebate scheme has been devised to encourage exports by making them competitive in the international market. Under this regime, the burden of indirect taxes levied on raw materials used in the manufacturing of goods for export is eliminated. This also allows the exporters to compete with the manufacturing warehouses or tax-free zones where duty-free raw materials are used for manufacturing and export of finished goods.

18. In 1999-2000 an amount of Rs. 18,130 million has been paid as duty drawback. It may be mentioned that refunds and duty drawbacks depend on the nature of items imported into the country, therefore, there is fluctuation in the amount paid. Collectorate-wise breakup of customs duty drawback and refund paid in 1998-99 & 1999-2000 is given in the Table 7.8.

TABLE - 7.8

**COLLECTORATE-WISE DUTY DRAWBACK AND REFUNDS**

(Rs. in million)

COLLECTORATES	1998-99				1999-2000				% INC./DEC. OVER LAST YEAR		
	DUTY DRAWBACK	REFUNDS	TOTAL (2 + 3)	% SHARE IN TOTAL	DUTY DRAWBACK	REFUNDS	TOTAL (6 + 7)	% SHARE IN TOTAL	DUTY DRAWBACK	REFUNDS	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
<b>Customs Collectories (1 to 8)</b>	<b>15,048</b>	<b>1,153</b>	<b>16,201</b>	<b>97.3%</b>	<b>17,799</b>	<b>500</b>	<b>18,299</b>	<b>98.1%</b>	<b>18.3%</b>	<b>-56.6%</b>	<b>12.9%</b>
1. Appraisalment	-	349	349	2.1%	-	327	327	1.8%	-	-6.3%	-6.3%
2. Preventive	-	7	7	-	-	23	23	0.1%	-	228.6	228.6%
3. Exports	8,589	11	8,600	51.7%	11,601	52	11,653	62.5%	35.1%	372.7%	35.5%
4. Port Qasim	695	637	1,332	8.0%	-	15	15	-	-	-97.6%	-98.9%
5. Lahore	2,174	103	2,277	13.7%	1,831	60	1,891	10.1%	-15.7%	-41.7%	-16.9%
6. Rawalpindi	59	8	67	0.4%	57	9	66	0.4%	-3.4%	12.5%	-1.5%
7. Peshawar	67	33	100	0.6%	232	12	244	1.3%	246.3%	-63.6%	144.0%
8. Sambrial	1,652	5	1,657	10.0%	2,067	2	2,069	11.1%	25.1%	-60.0%	24.9%
9. Faisalabad (Cus&CE)	1,812	-	1,812	10.9%	2,010	-	2,010	10.8%	10.9%	-	10.9%
<b>Composite Collectorate (9 to 12)</b>	<b>409</b>	<b>34</b>	<b>443</b>	<b>2.7%</b>	<b>331</b>	<b>27</b>	<b>358</b>	<b>1.9%</b>	<b>-19.1%</b>	<b>-20.6%</b>	<b>-19.2%</b>
10. Hyderabad	160	27	187	1.1%	213	5	218	1.2%	33.1%	-81.5%	16.6%
11. Quetta	19	-	19	0.1%	2	14	16	-	-89.5%	-	-15.8%
12. Multan	230	7	237	1.4%	116	8	124	0.7%	-49.6%	14.3%	-47.7%
<b>Total</b>	<b>15,457</b>	<b>1,187</b>	<b>16,644</b>	<b>100.0%</b>	<b>18,130</b>	<b>527</b>	<b>18,656</b>	<b>100.0%</b>	<b>17.3%</b>	<b>-55.6%</b>	<b>12.1%</b>

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

19. In order to arrive at net collection from customs duties, refunds and rebates are subtracted from the gross collection. In 1999-2000 refunds of Rs. 527 million are 2.8% whereas rebates of Rs. 18,130 million account for the rest. Moreover, this amount of rebates shows an increase of 17.3% over Rs. 15,457 million paid in 1998-99.

20. As bulk of the exports takes place from Karachi, therefore, majority of the claims of the country are filed, sanctioned and paid by the Exports Collectorate, Karachi. In 1999-2000, this Collectorate has paid export rebates of Rs. 11,601 million as compared to Rs. 8,589 million in 1998-99, i.e. an increase of 35.1%. Its share the in total rebate payment jumped from 55.6% in 1998-99 to 64% in 1999-2000. The payment of rebate of Rs. 1,832 million in 1999-2000 by the Customs Collectorate, Lahore has however, declined from Rs. 2,174 million paid in 1998-99. The Faisalabad Collectorate paid Rs. 2,010 million rebate in 1999-2000.

21. Other Composite collectorates i.e. Hyderabad, Quetta and Multan have paid refunds/rebates of Rs. 218 million, Rs. 16 million and Rs. 124 million respectively in 1999-2000.

## PERFORMANCE OF THE COLLECTORATES

22. Some Collectorates are big and therefore, generate bulk of the revenues, whereas the others are small and their share is less than one percent of the total collection. Therefore, performance of a Collectorate can neither be judged from the percentage increase over the preceding year nor it can be tagged with the achievement of the target by other Collectorates. For example, the share of Appraisal Collectorate, Karachi is 61.8% in 1999-2000 and on the other hand, the Sambrial Collectorate has a negative trend. It would, therefore, be appropriate to analyse the performance of the Customs Collectorates at Karachi and Lahore and the upcountry Collectorates separately. Table 7.9 gives the collection figures of all the Collectorates in 1998-99 and 1999-2000 respectively.

TABLE - 7.9

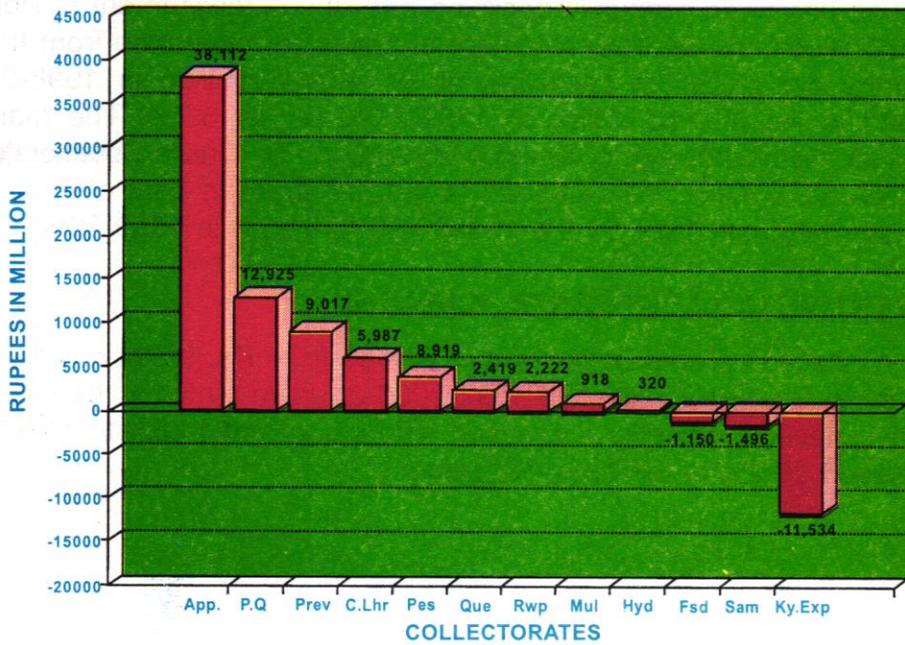
### PERFORMANCE OF THE COLLECTORATES

(Rs. in Million)

COLLECTORATES	COLLEC TION 1998-99	%SHARE IN TOTAL	COLLEC TION 1999-2000	%SHARE IN TOTAL	% INC. /DEC. (4-2)	BUDGET TARGET 1999-2000	% ACH.OF TARGET
1	2	3	4	5	6	7	8
<b>Customs Collectorates Sub-Total (1 to 8)</b>	<b>60,661</b>	<b>92.9%</b>	<b>58,002</b>	<b>94.1%</b>	<b>-4.4%</b>	<b>60,743</b>	<b>95.5%</b>
1) Appraisal, Kyc	40,421	61.9%	38,112	61.8%	-5.7%	41,569	91.7%
2) Preventive, Kyc	9,504	14.5%	9,017	14.6%	-5.1%	9,371	96.2%
3) Exports, Kyc	-8,440	-12.9%	-11,534	-18.7%	36.7%	-11,662	98.9%
4) Port Qasim	11,551	17.7%	12,925	21.0%	11.9%	12,983	99.6%
<b>Sub Total C.H.Kyc (1 to 4)</b>	<b>53,036</b>	<b>81.2%</b>	<b>48,520</b>	<b>78.7%</b>	<b>-8.5%</b>	<b>52,261</b>	<b>92.8%</b>
5) Lahore	4,501	6.9%	5,987	9.7%	33.0%	4,826	124.1%
6) Rawalpindi	2,182	3.3%	2,222	3.6%	1.8%	2,022	109.9%
7) Peshawar	3,172	4.9%	3,919	6.4%	23.5%	3,945	99.3%
8) Sambrial	-1,203	-1.8%	-1,496	-2.4%	24.4%	-1,174	127.4%
9) Faisalabad (Cus.&CE)	-1,027	-1.6%	-1,150	-1.9%	12.0%	-1,137	101.1%
<b>Composite- Collectorates</b>	<b>3,604</b>	<b>5.5%</b>	<b>2,507</b>	<b>4.1%</b>	<b>-30.4%</b>	<b>2,920</b>	<b>85.9%</b>
10) Hyderabad	451	0.7%	320	0.4%	-29.0%	384	83.3%
11) Quetta	2,831	4.3%	2,419	3.9%	-14.6%	2,623	92.2%
12) Multan	1,349	2.1%	918	1.5%	-31.9%	1,050	87.4%
<b>Total</b>	<b>65,292</b>	<b>100.0%</b>	<b>61,659</b>	<b>100.0%</b>	<b>-5.6%</b>	<b>64,800</b>	<b>95.2%</b>

**FIGURE - 7.3**

**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES - 1999-2000**



## **CUSTOMS COLLECTORATES**

23. Custom House, Karachi consists of four Collectorates, namely, Appraisalment, Preventive, Exports and Port Qasim. These Collectorates have collected Rs. 48,520 million in 1999-2000 as against Rs. 53,036 million in 1998-99 i.e. a negative growth of 8.5%. Their share has declined from 81.2% in 1998-99 to 78.7% in 1999-2000. The collection of five Customs Collectorates (i.e. four mentioned above plus Lahore) has also gone down from Rs. 57,537 million in 1998-99 to Rs. 54,507 million in 1999-2000. These Customs Collectorates have 95.9% share in the total collection of customs duty in 1999-2000 which is marginally up from 94.5% in 1998-99.

### **APPRAISEMENT COLLECTORATE, KARACHI**

24. The percentage share of Appraisalment Collectorate in total collection has been gradually declining after the establishment of Port Qasim Collectorate and transshipment of goods for clearance from the upcountry dry ports. Its collection of Rs. 40,421 million in 1998-99 declined to Rs. 38,112 million in 1999-2000 i.e. by 5.7%. The main reason for this phenomena is diversion of cargo to Port Qasim Collectorate. It achieved 91.7% of the assigned target. Its share in total collection declined marginally from 61.9% in 1998-99 to 61.8% in 1999-2000.

### **PREVENTIVE COLLECTORATE, KARACHI**

25. Collection of this Collectorate declined from Rs. 9,504 million in 1998-99 to Rs. 9,017 million in 1999-2000 or down by 5.1%. Its share in total collection, however, increased marginally from 14.5% to 14.6%. It achieved 96.2% of the assigned target.

### **EXPORTS COLLECTORATE, KARACHI**

26. The Exports Collectorate is responsible for collection of export duties and payment of duty drawbacks to the exporters who file their duty drawback claims at Karachi. Bulk of such claims are filed in this Collectorate. In 1999-2000, out of Rs. 18,130 million paid as rebates in the country, Rs. 11,601 million or 64% of the total rebate has been paid by this Collectorate.

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

27. In 1999-2000 Port Qasim Collectorate is the second biggest revenue yielding Collectorate of the country. It collected Rs. 12,925 million in 1999-2000, as compared to Rs. 11,551 million in 1998-99 i.e. an increase of 11.9%. Its share in total collection also increased from 17.7% in 1998-99 to 21% in 1999-2000. The Collectorate achieved the assigned target by 99.6%

### **CUSTOMS COLLECTORATE, LAHORE**

28. The Lahore Collectorate, stood third in terms of collection of customs duties. Its net collection increased from Rs. 4,501 million in 1998-99 to Rs. 5,987 million in 1999-2000. Its share in total collection of customs duties also increased from 6.9% in 1998-99 to 9.7% in 1999-2000.

### **QUETTA COLLECTORATE**

29. Collection of Quetta Collectorate declined from Rs. 2,831 million in 1998-99 to Rs. 2,419 million in the year 1999-2000 or down by 14.6%. Its percentage share in total customs collection also declined from 4.3% in 1998-99 to 3.9% in 1999-2000. It achieved 92.2% of the assigned target of customs duties collection.

### **PESHAWAR COLLECTORATE**

30. Collection made by Peshawar Collectorate, increased from Rs. 3,172 million in 1998-99 to Rs. 3,919 million in 1999-2000 which is up by 23.5%. Its share in total customs collection increased from 4.9% in 1998-99 to 6.4% in 1999-2000. It achieved 99.3% of the assigned target.

### **RAWALPINDI COLLECTORATE**

31. The collection made by Rawalpindi Collectorate, increased from Rs. 2,182 million in 1998-99 to Rs. 2,222 million in 1999-2000 which is

up by 1.8%. Its share in total collection also increased from 3.3% to 3.6% during this period. The annual target of Rs. 2,022 million is surpassed by 9.9%.

### **MULTAN COLLECTORATE**

32. The major source of revenue of the Multan Collectorate is import of machinery by WAPDA, POL products by (PARCO) and Polyester fibre. Due to the 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 this Collectorate in 1999-2000 decreased to Rs. 918 million as compared to Rs. 1,349 million in 1998-99 or down by 31.9%. The annual target of Rs. 1,050 million is achieved to the extent of 87.4% only.

### **HYDERABAD COLLECTORATE**

33. Hyderabad Collectorate, collected Rs. 320 million in 1999-2000 as compared to the collection of Rs. 451 million in 1998-99 i.e. a decline of 29%. Its share in total collection remained very small and declined from 0.7% to 0.4%. The assigned target is achieved by 83.3%.

### **FAISALABAD COLLECTORATE**

34. Faisalabad Collectorate, collected total of Rs. 860 million in 1999-2000 as compared to Rs. 785 million in 1998-99. The net collection, however, is negative in 1999-2000 because duty drawback payments increased from Rs. 1,812 million in 1998-99 to Rs. 2,011 million in 1999-2000.

### **SAMBRIAL COLLECTORATE**

35. Gross collection of Sambrial Collectorate is Rs. 573 million in 1999-2000 as against Rs. 454 million in 1998-99. Heavy refunds of Rs. 2,066 million were paid in 1999-2000 resulting in negative net collection of Rs. 1,496 million.

**SURVEY AND REGISTRATION**

SURVEY AND REGISTRATION

## SURVEY AND REGISTRATION

### INTRODUCTION

Pakistan has abundant resources of all types. It has mineral resources, fertile land and enough manpower to gainfully exploit these resources. The economy has grown over the years but unfortunately it has grown more in the undocumented sector resulting in inadequate tax revenues. For lack of tax culture people generally prefer to remain outside the tax net thereby evading the due tax payments. On the other hand there is increasing demand on Government expenditure for providing even the minimal social services like education, health, civic amenities, etc.

2. In order to expand the tax base for increasing tax revenue, Government, in early 2000 decided to conduct Tax survey in major cities. It was also necessary to enroll all those businesses liable to pay sales tax. Also it was envisaged that by documenting economy the element of fear on the part of the citizens and corruption on the part of the department would be reduced to a bare minimum. Accordingly, the sources and assets generating income would resultantly be recorded. The survey was also aimed to bring transparency, fairness and equity in taxation matters and its management. It was also envisaged that ultimately the country would come out of its huge debt burden thereby will prosper by achieving the welfare objectives for its people.

### OBJECTIVES

3. In the light of aforementioned background the CBR decided to conduct door to door survey of properties and commercial enterprises. The Survey actually started from 27, May 2000 with the following objectives :-

- Documentation of National Economy.
- Broadening the Tax Base.
- Enhancement in Revenue.

## PHASES OF THE SURVEY SCHEME

4. The scheme consists of three phases :-

**First Phase** included selected areas in 13 largest cities.

**Second Phase** included remaining areas of the 13 cities in addition to 13 more cities.

**Third Phase** to extend survey to cover all other cities of the country.

## PROGRESS OF SURVEY

5. Upto 30th June, 2000 the position regarding distribution and retrieval of survey forms is as under: -

### FORMS DISTRIBUTED UPTO 30TH JUNE, 2000:

(A)	Residential	157,792
(B)	Business	226,578
	<b>Total:</b>	<b>384,370</b>

### FORMS COLLECTED UPTO 30TH JUNE, 2000:

(A)	Residential	51,260
(B)	Business	19,387
	<b>Total:</b>	<b>70,647</b>

NOTE: The above is the position of the first phase of Survey Scheme 2000, as on 30th June, 2000. Since the Survey Scheme continued even after this date, the problems faced, modification made during the period after 01-07-2000 shall be reported in the relevant Yearbook. The overall impact, on documentation of economy, achievement in term of revenue increase and expansion of tax base shall be analyzed at completion of all phases of the Survey Scheme 2000.

**PROMOTION OF INFORMATION  
TECHNOLOGY IN CBR**

PROMOTION OF REFORMATION  
TECHNOLOGY IN CBR

## PROMOTION OF INFORMATION TECHNOLOGY IN CENTRAL BOARD OF REVENUE

Keeping in view the importance of computerization and the recommendations of the Tax Reforms Commission, the Central Board of Revenue introduced computerization of the Federal Taxes in late seventies, initially at Customs, House Karachi in 1979. To speed up the automation process, Computer Wings were created for Direct & Indirect Taxes in 1983. Being new, these Computer Wings suffered from handicaps and it was realised that automation could not be meaningfully carried out within a traditional framework, being a highly specialised field, which needs professional competence and expertise, besides understanding the complexities of tax administration. To overcome these difficulties, the Government of Pakistan constituted a Resources Mobilisation and Tax Reforms Commission (RM&TRC) in 1991.

2. The RM&TRC in its short span of three years (1991-94) speeded up the process of automation and facilitated the needs of the CBR in terms of hardware, software and hiring of professionals. In 1994 when the RM&TRC had completed its three years tenure, the Central Board of Revenue decided that it should have its own set up in the private sector to provide continuity to the process initiated by the RM&TRC. Thus in June 1994, CBR established a private limited company by the name of "Pakistan Revenue Automation (Pvt.) Ltd" ([www.PRAL.com.pk](http://www.PRAL.com.pk)). The main objectives of this Company are to automate Federal Taxes, cater to the needs of tax professionals by proper analysis of the system, its design and development, preparation of technical documentation, software quality assurance and devising standards and procedures for implementing automated systems. It is also entrusted with the job of providing field support services relating to installation, configuration and maintenance of applications, network planning and conducting on-the-job training of its clients. Figure 8.1 shows the organisational structure of the CBR's Automation structure.

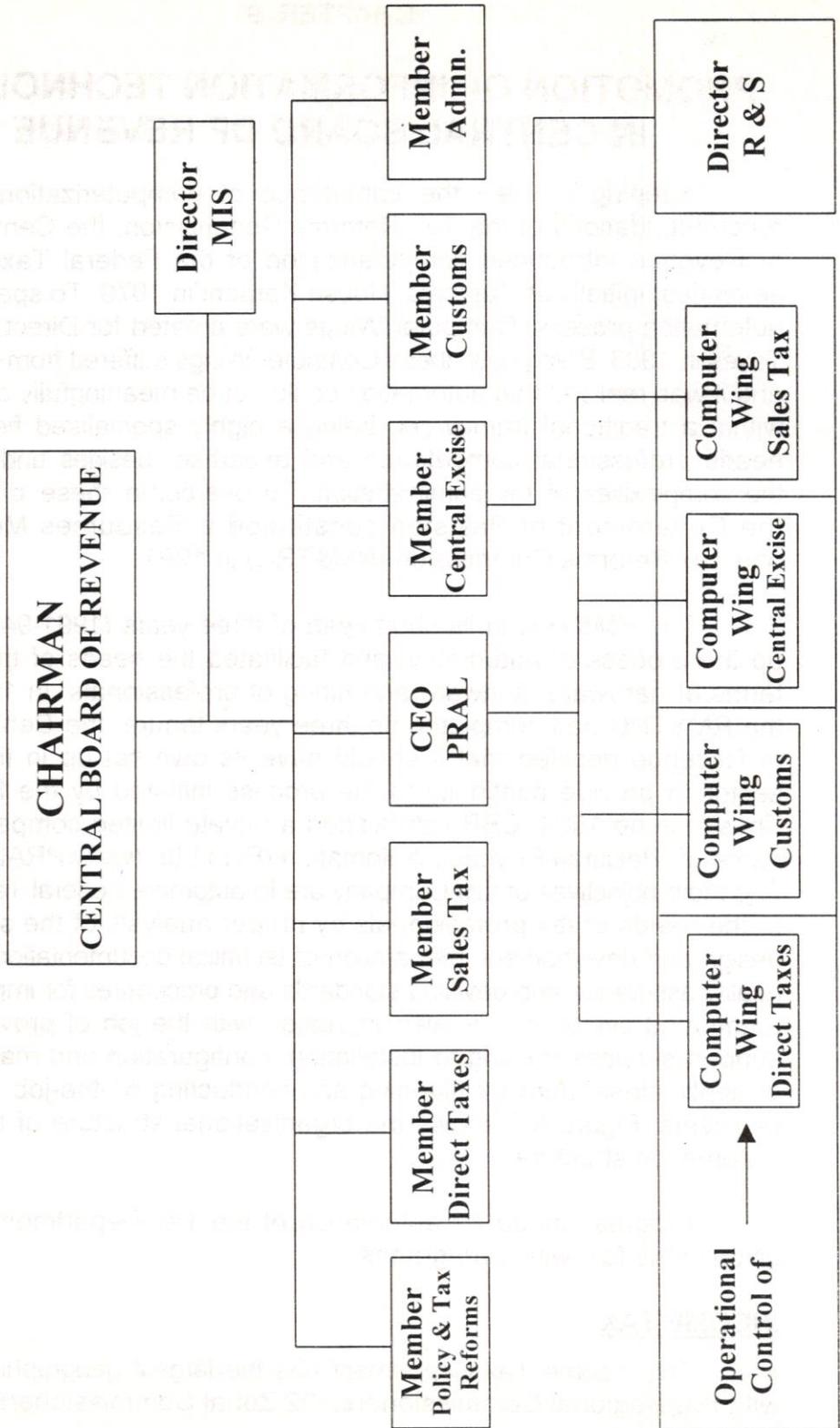
3. Progress made for automation of the Tax Department is briefly given in the following paragraphs:-

### INCOME TAX

4. The Income Tax Department has the largest geographical spread with five Regional Commissioners, 32 Zonal Commissioners and over

**FIGURE - 9.1**

**ORGANIZATIONAL CHART OF CBR'S AUTOMATION**



650 circles throughout the country. Data processing of these circles is being managed through the Data Processing Centres / Units based at Karachi, Quetta, Hyderabad, Lahore, Faisalabad, Gujranwala, Sahiwal, Bahawalpur, Sargodha, Multan, Sukkur, Rawalpindi, Islamabad and Peshawar. The main handicap has been that the Income Tax Officers do not have direct access to the computing facilities due to lack of computer hardware and communication links. The scheme to provide access to each tax officer envisaged in 1998-99 could not be implemented, due to lack of funds. A comprehensive applications software has been developed for Direct Taxes which covers all the basic requirements.

### **CUSTOMS**

5. As mentioned earlier computerisation in Customs Department was introduced in late seventies in the Customs House, Karachi where it remained restricted for a long time. However, in the nineties its scope has been extended to other cities i.e. Lahore, Multan, Sambrial, Faisalabad, Rawalpindi and Peshawar. The initial software developed by the consultants of RM&TRC was deficient in many aspects including Y2K compliance. The entire software was therefore, re-engineered with the introduction of new concepts comprising of tax facilitation, electronic filing and reduced human interaction.

### **SALES TAX**

6. The Sales Tax Wing of the CBR and all the Sales Tax Collectorates are fully equipped with recently upgraded RISC-based servers with over 350 personal computers in a networked environment. The input document is the Sales Tax Return, which is deposited periodically by the registered Sales Tax payers. Sales Tax Management System has been developed which is operational in all the Collectorates and perform the following functions:-

- i) Registration.
- ii) Processing of Returns.
- iii) Automatic detection of non-filers / late-filers / short-filers and their follow up.
- iv) Random selection based on Risk Assessment Criteria for detailed audit.
- v) Monitoring of Arrears and performance of the Collectorate.

### **CENTRAL EXCISE**

7. Central Excise Department's automation started with a different concept of providing computing facilities directly to the Circles and

Collectorates. A comprehensive application was designed, which developed and is operational at Peshawar, Rawalpindi, Multan and Faisalabad whereas due to the recent reorganization of Central Excise, Customs and Sales Tax Departments, a revised strategy for Central Excise is being worked out to share the resources of Customs and Sales Tax, wherever feasible. The software could not be replicated at other Central Excise Collectorates due to resource limitations.

8. The application software developed for Central Excise for use at the Collectorates is aimed at facilitating the management in making effective policy decisions. The system also generates vital statistics and management information reports for the use of Collectorates and onward submission to the Central Board of Revenue.

### **OTHER AREAS**

9. Besides the automation activities listed above, the following are other areas where automation has been introduced recently :-

### **CENTRALIZED NTN ISSUANCE FOR ALL TAXES**

10. The processing of applications for the issuance of NTN certificates was taking considerable time, therefore, in April, 1998 it was decided to streamline the procedure for processing of NTN applications and generation of NTN certificates. The new facility is housed in the CBR building and functioning to the entire satisfaction of its Users. This system ensures that the taxpayer receives his / her NTN certificate within 72 hours after the fax is received at NTN Cell. Lately the scope has been enhanced and apart from the Income Tax Department, all other taxes shall also register their taxpayers with the NTN Centre at CBR. The new number is trade, tax and jurisdiction neutral. A comprehensive software is operational at the NTN Centre and its main features are as under: -

- i) Processing of applications for Issuance of National Tax Number.
- ii) Maintenance of Master file for registered taxpayers for all the taxes.
- iii) Management reporting.
- iv) Prompt delivery of NTN certificates to the taxpayer through courier within 72 hours.

### **CBR ON INTERNET – (www.CBR.Gov.Pk)**

11. CBR has created its own website on Internet (www.CBR.Gov.Pk). This contains vital information for the use of taxpayers as well as tax

officers. The information is constantly updated with respect to SRO's, Notifications, Circulars and other changes in the Rules and procedures.

12. The following information is readily available on the CBR Internet : -

- i) CBR History.
- ii) Introduction to different CBR Departments.
- iii) Tax Calendar.
- iv) Direct Taxes Tariff.
- v) Sales Tax Act.
- vi) Customs Tariff.
- vii) Income Tax / Wealth Tax Returns forms.
- viii) Finance Act.
- ix) Customs Valuation Information.
- x) SROs / Circulars / Notifications.

### **TAX SURVEY 2000**

13. The Central Board of Revenue started door-to-door survey in May, 2000 for documentation of economy with the objective to broaden the tax base and enhance revenue collection. For this purpose three different types of questionnaires were designed and distributed to the businesses, property owners and tenants. The Training Centres of the CBR have been converted into Data Entry Centres for computerization of survey related information. In this respect, software to capture the data from these forms has been developed. Newly inducted staff has been trained to cater to the needs of this gigantic task.

### **Hardware maintenance of CBR and its field offices**

14. Personal computers and allied equipment need replacement of faulty parts, cards and components etc. Apart from this, it also needs constant preventive maintenance. In the CBR and its field organisations there are hundreds of PCs, printers, UPSs and stabilisers, which were not covered by any maintenance contract. To save this investment PRAL has established Hardware Maintenance Units at CBR, Islamabad, Rawalpindi, Lahore and Karachi. Besides carrying out preventive maintenance of the computer equipment, these Hardware Engineers also help in the rectification of common software related problems faced by the users.

## Hardware and Software Platforms

15. The computing facility of the Central Board of Revenue and its Tax Administration comprises of a variety of hardware, acquired over the past decade. Its description is as under : -

- a) Customs: AS/400
- b) Income Tax: AS/400, UNIX Based Bull and Intel based PCs.
- c) Central Excise: Intel based PCs.
- d) Sales Tax: UNIX based Bull and Intel based PCs.

16. The application development platforms are:

Department	Operating Environment	Application Development Tools	Relational Database Management System
Income Tax	<ul style="list-style-type: none"> <li>i) OS/400</li> <li>ii) AIX</li> <li>iii) MS Window</li> </ul>	<ul style="list-style-type: none"> <li>i) RPG 400</li> <li>ii) ORACLE Developer 2000</li> </ul>	<ul style="list-style-type: none"> <li>i) DB2</li> <li>ii) ORACLE</li> <li>iii) Web DB</li> </ul>
Sales Tax	<ul style="list-style-type: none"> <li>i) Aix</li> <li>ii) MS Windows NT</li> </ul>	<ul style="list-style-type: none"> <li>i) ORACLE Developer 2000</li> </ul>	<ul style="list-style-type: none"> <li>i) ORACLE</li> </ul>
Central Excise	<ul style="list-style-type: none"> <li>i) MS Windows NT</li> </ul>	<ul style="list-style-type: none"> <li>i) Visual Basic</li> <li>ii) MS Access</li> <li>iii) MS SQL Servers</li> </ul>	<ul style="list-style-type: none"> <li>i) MS Access</li> <li>ii) MS SQL Servers</li> </ul>
Customs	OS/400	<ul style="list-style-type: none"> <li>i) COBOL</li> <li>ii) Interactive facilities and Tools</li> </ul>	<ul style="list-style-type: none"> <li>i) DB2</li> </ul>

17. It is obvious from the above that the operating environment, application development tools and the relational database management systems although are different for different taxes yet they all follow international industry standards and there is non-compatibility problem for exchange of data from one system to the other. This experimentation has been successfully carried out during identification of new taxpayers wherein data of Sales Tax, Customs, Central Excise and Income Tax was processed together yielding fruitful results. As regards the online activity within Tax Administration and across the Board, this needs a proper infrastructure. The resource constraint right from the very beginning has restricted the provision of this facility to the dial up telephone lines only and information is exchanged on the basis of as and when required. However, when all the nodes are fully automated there will be a need to create network backbone from Karachi to Peshawar which should be cost effective.

# APPENDICES

APPENDICES

**THE CENTRAL BOARD OF REVENUE ACT, 1924**  
**<sup>1</sup>ACT NO.IV OF 1924**

[13th March, 1924]

An Act to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board.

WHEREAS it is expedient to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board; It is hereby enacted as follows:-

1.— (1) This Act may be called the Central Board of Revenue Act, 1924. Short title and commencement

— (2) It shall come into force on the first day of April, 1924.

2. As soon as may be after the commencement of this Act, the <sup>2</sup>[Federal Government] shall constitute<sup>3</sup> a Central Board of Revenue, consisting of one or more persons appointed by <sup>4</sup>[it], which shall be subject to the control of the <sup>2</sup>[Federal Government] in the exercise of such powers and the performance of such duties as may be entrusted to it by the <sup>2</sup>[Federal Government] or by or under any law. Constitution of Central Board of Revenue.

3. <sup>5</sup>[(1)] the <sup>2</sup>[Federal Government] may make rules for the purpose of regulating the transaction of business by the Central Board of Revenue, and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the Central Board of Revenue. Procedure of the Board.

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<sup>1</sup>For Statement of Objects and Reasons, see Gaz. of India, 1924. Pt.V, p. 30; and for Report of Select Committee, see *ibid*, p. 37.

<sup>2</sup>Subs. by P.O. No. 4 of 1975, Art. 2 and Table.

<sup>3</sup>For Notifn, constituting a Central Board of Revenue, see Gen. R & O.

<sup>4</sup>Subs. by A. O., 1937, for "him".

<sup>5</sup>Re-numbered & added by Act No. XII of 1967, s. 13 & 6th Sch.

<sup>1</sup>[(2) Any rules under sub-section (1) may be made so as to be retrospective from any date not earlier than the commencement of this Act and such rules may also validate any acts done or orders made by, or any proceedings of, the Central Board of Revenue or any of its Members or officers before the making of such rules which, if done, made or taken after the commencement of those rules, would not be inconsistent therewith.

(3) No act, order or proceeding validated under sub-section (2) shall be called in question merely on the ground that such act, order or proceeding was not valid at the time when it was done, made or taken.]

2\* \* \* \* \*

<sup>3</sup>*THE SCHEDULE. — [ENACTMENTS AMENDED.] Rep. by the Repealing and Amending Act, 1927 (XII of 1927). s.2 and Schedule.*

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<sup>1</sup>Re-numbered and added by Act No. XII of 1967, s. 13 & 6th Sch.

<sup>2</sup>S. 4 omitted by the Repealing and Amending Act, 1939 (34 of 1939), s. 3 and 2nd Sch.

<sup>3</sup>The Schedule amended the Sea Customs Act, 1878 (8 of 1878), the Cotton Duties Act, 1896 (2 of 1896), the Indian Salt Duties Act, 1908 (10 of 1908), the Copyright Act, 1914 (3 of 1914) and the Income-tax Act, 1922 (11 of 1922). The entry relating to Act 2 of 1896 was omitted by the Repealing Act, 1927 (12 of 1927). The amendments made in the other Acts are shown in their proper places under those Acts.

**THE CENTRAL BOARD OF REVENUE ACT, 1924**  
**Constitution of a Central Board of Revenue.**

No.755, dated the 29th March, 1924.- In pursuance of section 2 of the Central Board of Revenue Act, 1924 (IV of 1924), and section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to constitute a Central Board of Revenue consisting of the following persons, namely :-

Mr. Alexander Robert Loftus Tottenham, I.C.S.  
and  
Mr. Alan Hubert Lloyd, I.C.S.

(See Gazette of India, 1924, Pt.I, p.256)

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Rules to regulate the transaction of business by the Central Board of Revenue.

No.756, dated the 29th March, 1924.- In exercise of the powers conferred by section 3 of the Central Board of Revenue Act, 1924 (IV of 1924), and section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to make the following rules for the purpose of regulating the transaction of business by the Central Board of Revenue, namely :-

1. Save in so far as may be otherwise provided in pursuance of the power conferred by these rules, the business of the Central Board of Revenue, hereinafter referred to as the Board, shall be transacted jointly by the Members of the Board.
2. The Members of the Board may, with the previous approval of the Governor General in Council, distribute among themselves the business of the Board; provided that a Member to whom any business has been allotted under such distribution may refer any such business, other than an appeal made in accordance with the provisions of any law, for the opinion of the other member of the Board, and that if, upon such reference being made, the opinions of the Members differ, the subject shall be referred for the decision of the Governor General in Council.
3. The orders and decisions of the Board may be issued or notified over the signature of a Member of the Board or of the Secretary to Board.

(See Gazette of India, 1924, Pt.I, p.256)

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE

*[Islamabad, the 21st September, 1967]*

S.R.O.178(R)/67.— In exercise of the powers conferred by section 3 of the Central Board of Revenue Act, 1924 (IV of 1924), and in supersession of the Rules to regulate the transaction of business by the Central Board of Revenue published with the late Government of India (Finance Department) Notification No. 756, dated the 29<sup>th</sup> March, 1924, the Central Government is pleased to make the following rules for the purpose of regulating the transaction of business by the Central Board of Revenue namely :-

Central Board of Revenue, Rules, for the purpose of regulating the transaction of business by the Central Board of Revenue.

1.— (1) These rules may be called the Central Board of Revenue Rules, 1967.

Short title and commencement.

(2) They shall come into force at once and shall be deemed to have taken effect on the 15<sup>th</sup> day of August, 1947.

2. In these rules, unless there is anything repugnant in the subject or context,—

- (a) "Act" means the Central Board of Revenue Act, 1924 (IV of 1924);
- (b) "Board" means the Central Board of Revenue constituted under section 2 of the Act;
- <sup>1</sup>[(bb) "Chairman" means a person appointed to be the Chairman of the Board];
- (c) "Member" means a person appointed to be a Member of the Board;

<sup>1</sup>Inserted by S.R.O.25(I)75, dated 3.1.1975.

- (d) "Secretary" means the person appointed by the Central Government to perform the functions of Secretary to the Board and includes any other officer of the Board authorised by the Central Government to perform all or any of the functions of the Secretary.

Provided that a Member to whom any business of the Board has been allocated may if he think fit refer such business to the Board.

(2) Any business of the Board which is not distributed under sub-rule (1) or which is referred to it under the proviso to that sub-rule shall be transacted by the [Board].

(3) Until a distribution of the business of the Board is made under sub-rule (1), any business transacted by a Member shall be deemed to have been allocated to him under such distribution and shall have and be deemed always to have had effect as if it had been transacted in pursuance of such distribution.

Procedure regarding issue of orders or notifications.

4.- (1) The orders and decisions of the Board may be issued or notified over the signature of a Member or the Secretary.

(2) Any order or decision of the Board issued or notified before the making of these rules over the signature of any officer of the Board other than the Secretary shall be deemed to have been issued or notified over the signature of the Secretary and shall have and be deemed always to have had effected accordingly.

Validation

5. All acts done or orders made by, and proceedings of the Board or any of its Members or officers before the making of these rules which, if done, made or taken after the commencement of these rules, would not be inconsistent therewith, shall be, and shall be deemed always to have been, valid and shall have and shall be deemed always to have had effect accordingly.

ABDUL HAMID

*Joint Secretary*

# **PART-II**

II-T-11A9

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# ALL TAXES

ALL TAXES

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

(Rs. in Million)

YEARS	DIRECT TAXES						Total Direct Taxes	INDIRECT TAXES				Total Indirect Taxes	Total Federal Taxes
	Income Tax	CAT	Wealth Tax	CVT	WWF	Customs		Central Excise	Sales Tax	Total			
1	2	3	4	5	6	7	8	9	10	11	12		
1990-91	19,079	-	496	106	190	19,871	50,528	23,087	17,008	90,623	110,494		
1991-92	27,913	-	632	140	166	28,851	61,821	28,305	20,799	110,925	139,776		
1992-93	35,018	-	1,196	313	244	36,771	61,400	31,546	23,521	116,467	153,238		
1993-94	41,467	-	1,216	420	349	43,452	64,240	34,520	30,379	129,139	172,591		
1994-95	59,064	49	1,644	497	406	61,660	77,653	43,691	43,574	164,918	226,578		
1995-96	75,036	43	1,785	667	634	78,165	88,916	51,115	49,841	189,872	268,037		
1996-97	80,400	10	2,411	1,487	752	85,060	86,094	55,265	55,668	197,027	282,087		
1997-98	97,135	7	3,536	1,486	1,018	103,182	74,496	62,011	53,942	190,449	293,631		
1998-99	103,189	23	3,502	1,324	2,169	110,207	65,292	60,905	72,105	198,302	308,509		
1999-2000	105,337	30	3,927	692	2,964	112,950	61,659	55,784	116,711	234,154	347,104		

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
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%
1998-99	110,207	35.7%	6.8%	198,302	64.3%	4.1%	308,509	5.1%	5.1%
1999-2000	112,950	32.5%	2.5%	234,154	67.5%	18.1%	347,104	12.5%	12.5%

**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
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%
1998-99	103,189	93.6%	33.4%	6.2%	7,018	6.4%	2.3%	16.1%
1999-2000	105,337	93.3%	30.3%	2.1%	7,613	6.7%	2.2%	8.5%

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

(Rs.in Million)

YEARS	CUSTOMS			CENTRAL EXCISE		SALES TAX					
	Collec- tion	Annual Growth (%)		Collec- tion	Annual Growth (%)	6	7	8	9	10	11
1	2	3	4	5							
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%	
1998-99	65,292	-12.4%	60,905	-1.8%	43,010	44.8%	29,095	20.0%	72,105	33.7%	
1999-2000	61,659	-5.6%	55,784	-8.4%	67,261	56.4%	49,450	70.0%	116,711	61.9%	

**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
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%
1998-99	65,292	32.9%	21.2%	60,905	30.7%	19.7%	72,105	36.4%	23.4%
1999-2000	61,659	26.3%	17.8%	55,784	23.8%	16.1%	116,711	49.8%	33.6%

TABLE-6  
TAX - GDP RATIO

(Rs. in Million)

YEARS	GDP * (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
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	2,255,649	85,060	3.77%	197,027	8.73%	27,317	1.21%	282,087	12.51%	309,404	13.72%
1997-98	2,480,884	103,182	4.16%	190,449	7.68%	42,911	1.73%	293,631	11.84%	336,542	13.57%
1998-99	2,711,078	110,207	4.07%	198,302	7.31%	78,337	2.89%	308,509	11.38%	386,846	14.27%
1999-2000	2,922,924	112,950	3.86%	234,154	8.01%	36,682	1.25%	347,104	11.88%	383,786	13.13%

\* Source: Pakistan Economic Survey 1999-2000.

**TABLE-7**  
**TAX - GDP RATIO OF DIRECT TAXES**

(Rs. in Million)

YEARS	GDP * (fc)	INCOME TAX		OTHER DIRECT TAXES		TOTAL DIRECT TAXES	
		Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)
1	2	3	4	5	6	7	8
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	2,255,649	80,400	3.56%	4,660	0.21%	85,060	3.77%
1997-98	2,480,884	97,135	3.92%	6,047	0.24%	103,182	4.16%
1998-99	2,711,078	103,189	3.81%	7,018	0.26%	110,207	4.07%
1999-2000	2,922,924	105,337	3.60%	7,613	0.26%	112,950	3.86%

\* Source: Pakistan Economic Survey 1999-2000.

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

(Rs. in Million)

YEARS	GDP * (fc)	CUSTOMS		CENTRAL EXCISE		SALES TAX		TOTAL INDIRECT TAXES	
		Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)
1	2	3	4	5	6	7	8	11	12
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	2,255,649	86,094	3.82%	55,265	2.45%	55,668	2.47%	197,027	8.73%
1997-98	2,480,884	74,496	3.00%	62,011	2.50%	53,942	2.17%	190,449	7.68%
1998-99	2,711,078	65,292	2.41%	60,905	2.25%	72,105	2.66%	198,302	7.31%
1999-2000	2,922,924	61,659	2.11%	55,784	1.91%	116,711	3.99%	234,154	8.01%

\* Source: Pakistan Economic Survey 1999-2000.

# **DIRECT TAXES**

DIRECT TAXES

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

(Rs. in Million)

S.No.	Regions/zones	1995-96	1996-97	1997-98	1998-99	1999-2000
	<b>CORPORATE REGION</b>	<b>27,780</b>	<b>26,885</b>	<b>35,139</b>	<b>31,815</b>	<b>20,742</b>
1.	CIT, Companies-I, Karachi	16,268	17,701	21,493	20,340	8,514
2.	CIT, Companies-II, Karachi	2,586	1,767	2,598	2,206	2,458
3.	CIT, Companies-III, Karachi	3,523	2,410	2,318	2,479	3,019
4.	CIT, Companies-IV, Karachi	2,202	2,308	2,718	3,126	2,068
5.	CIT, Companies-V, Karachi	3,201	2,699	6,012	3,664	4,683
	<b>SOUTHERN REGION</b>	<b>20,211</b>	<b>23,799</b>	<b>24,675</b>	<b>29,092</b>	<b>33,466</b>
6.	CIT, 'A' Zone, Karachi	280	465	591	799	944
7.	CIT, 'B' Zone, Karachi	397	426	544	774	1,282
8.	CIT, 'C' Zone, Karachi	869	1,117	1,382	1,812	2,160
9.	CIT, 'D' Zone, Karachi	171	234	311	413	675
10.	CIT, 'E' Zone, Karachi	263	402	567	738	1,179
11.	CIT, 'F' Zone, Karachi	15,018	17,422	16,717	18,884	21,272
12.	CIT, Hyderabad Zone	1,283	1,762	2,187	2,582	2,558
13.	CIT, Sukkur Zone	1,930	1,971	2,376	3,090	3,396
	<b>EASTERN REGION</b>	<b>11,792</b>	<b>11,735</b>	<b>13,610</b>	<b>15,491</b>	<b>15,913</b>
14.	CIT, 'A' Zone, Lahore	386	530	505	634	1,336
15.	CIT, 'B' Zone, Lahore	1,092	1,385	1,629	1,567	2,464
16.	CIT, 'C' Zone, Lahore	296	443	617	1,076	1,178
17.	CIT, Companies-I, Lahore	3,922	4,178	4,476	5,817	3,495
18.	CIT, Companies-II, Lahore	1,849	1,936	2,921	2,513	3,087
19.	CIT, Companies-III, Lahore	4,247	3,263	3,462	3,884	4,353
	<b>CENTRAL REGION</b>	<b>4,158</b>	<b>5,044</b>	<b>5,452</b>	<b>6,440</b>	<b>7,998</b>
20.	CIT, Sahiwal Zone	254	285	283	395	410
21.	CIT, Bahawalpur Zone	472	623	732	847	973
22.	CIT, Multan Zone	1,404	1,930	1,794	2,347	2,876
23.	CIT, Faisalabad Zone	858	1,033	1,051	1,115	1,789
24.	CIT, Companies Zone, Faisalabad	559	488	743	859	994
25.	CIT, Sargodha Zone	611	685	849	877	956
	<b>NORTHERN REGION</b>	<b>11,095</b>	<b>12,937</b>	<b>18,259</b>	<b>20,351</b>	<b>27,218</b>
26.	CIT, Gujranwala Zone	467	545	638	832	1,110
27.	CIT, Sialkot Zone	676	791	914	1,093	1,246
28.	CIT, Rawalpindi Zone	1,885	2,201	2,706	2,984	3,100
29.	CIT, Islamabad Zone	2,043	1,998	2,202	2,219	2,852
30.	CIT, Companies Zone, Islamabad	3,650	4,781	8,752	9,392	14,072
31.	CIT, Peshawar Zone	1,402	1,402	1,696	2,037	2,438
32.	CIT, Companies Zone, Peshawar	972	1,219	1,351	1,794	2,400
	<b>Grand Total</b>	<b>75,036</b>	<b>80,400</b>	<b>97,135</b>	<b>103,189</b>	<b>105,337</b>

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

S.No.	Regions/zones	1995-96	1996-97	1997-98	1998-99	1999-2000
	<b>CORPORATE REGION</b>	<b>37.0%</b>	<b>33.4%</b>	<b>36.2%</b>	<b>30.8%</b>	<b>19.7%</b>
1.	CIT, Companies-I, Karachi	21.7%	22.0%	22.1%	19.7%	8.1%
2.	CIT, Companies-II, Karachi	3.4%	2.2%	2.7%	2.1%	2.3%
3.	CIT, Companies-III, Karachi	4.7%	3.0%	2.4%	2.4%	2.9%
4.	CIT, Companies-IV, Karachi	2.9%	2.9%	2.8%	3.0%	2.0%
5.	CIT, Companies-V, Karachi	4.3%	3.4%	6.2%	3.6%	4.4%
	<b>SOUTHERN REGION</b>	<b>26.9%</b>	<b>29.6%</b>	<b>25.4%</b>	<b>28.2%</b>	<b>31.8%</b>
6.	CIT, 'A' Zone, Karachi	0.4%	0.6%	0.6%	0.8%	0.9%
7.	CIT, 'B' Zone, Karachi	0.5%	0.5%	0.6%	0.8%	1.2%
8.	CIT, 'C' Zone, Karachi	1.2%	1.4%	1.4%	1.8%	2.1%
9.	CIT, 'D' Zone, Karachi	0.2%	0.3%	0.3%	0.4%	0.6%
10.	CIT, 'E' Zone, Karachi	0.4%	0.5%	0.6%	0.7%	1.1%
11.	CIT, 'F' Zone, Karachi	20.0%	21.7%	17.2%	18.3%	20.2%
12.	CIT, Hyderabad Zone	1.7%	2.2%	2.3%	2.5%	2.4%
13.	CIT, Sukkur Zone	2.6%	2.5%	2.4%	3.0%	3.2%
	<b>EASTERN REGION</b>	<b>15.7%</b>	<b>14.6%</b>	<b>14.0%</b>	<b>15.0%</b>	<b>15.1%</b>
14.	CIT, 'A' Zone, Lahore	0.5%	0.7%	0.5%	0.6%	1.3%
15.	CIT, 'B' Zone, Lahore	1.5%	1.7%	1.7%	1.5%	2.3%
16.	CIT, 'C' Zone, Lahore	0.4%	0.6%	0.6%	1.0%	1.1%
17.	CIT, Companies-I, Lahore	5.2%	5.2%	4.6%	5.6%	3.3%
18.	CIT, Companies-II, Lahore	2.5%	2.4%	3.0%	2.4%	2.9%
19.	CIT, Companies-III, Lahore	5.7%	4.1%	3.6%	3.8%	4.1%
	<b>CENTRAL REGION</b>	<b>5.5%</b>	<b>6.3%</b>	<b>5.6%</b>	<b>6.2%</b>	<b>7.6%</b>
20.	CIT, Sahiwal Zone	0.3%	0.4%	0.3%	0.4%	0.4%
21.	CIT, Bahawalpur Zone	0.6%	0.8%	0.8%	0.8%	0.9%
22.	CIT, Multan Zone	1.9%	2.4%	1.8%	2.3%	2.7%
23.	CIT, Faisalabad Zone	1.1%	1.3%	1.1%	1.1%	1.7%
24.	CIT, Companies Zone, Faisalabad	0.7%	0.6%	0.8%	0.8%	0.9%
25.	CIT, Sargodha Zone	0.8%	0.9%	0.9%	0.8%	0.9%
	<b>NORTHERN REGION</b>	<b>14.8%</b>	<b>16.1%</b>	<b>18.8%</b>	<b>19.7%</b>	<b>25.8%</b>
26.	CIT, Gujranwala Zone	0.6%	0.7%	0.7%	0.8%	1.1%
27.	CIT, Sialkot Zone	0.9%	1.0%	0.9%	1.1%	1.2%
28.	CIT, Rawalpindi Zone	2.5%	2.7%	2.8%	2.9%	2.9%
29.	CIT, Islamabad Zone	2.7%	2.5%	2.3%	2.2%	2.7%
30.	CIT, Companies Zone, Islamabad	4.9%	5.9%	9.0%	9.1%	13.4%
31.	CIT, Peshawar Zone	1.9%	1.7%	1.7%	2.0%	2.3%
32.	CIT, Companies Zone, Peshawar	1.3%	1.5%	1.4%	1.7%	2.3%
	<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**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b>10,076</b>	<b>10,339</b>	<b>16,902</b>	<b>18,487</b>	<b>14,507</b>
a) Arrear demand	2,878	3,061	4,156	7,901	4,875
b) Current demand	7,198	7,278	12,746	10,586	9,632
<b>2. Payments with returns</b>	<b>17,785</b>	<b>13,366</b>	<b>22,646</b>	<b>20,462</b>	<b>34,878</b>
a) Adjustments out of deposits u/s 53	4,219	3	1	54	2
b) Adjustments out of deposits u/s 53 current	6,865	7,582	16,645	16,683	21,611
c) U/s 59-D Amnesty	-	-	-	-	7,308
d) U/s 80-D	249	344	239	99	121
e) Cash/cheque	6,452	5,437	5,761	3,626	5,836
<b>3. Deduction at source</b>	<b>49,948</b>	<b>61,255</b>	<b>68,589</b>	<b>74,517</b>	<b>75,189</b>
a) U/s 50(1) Salary	5,188	6,064	6,177	6,295	7,925
b) U/s 50(2) Securities	11,425	12,630	16,234	13,314	11,636
c) U/s 50(2A) Interest	2,956	3,534	4,136	5,304	6,161
d) U/s 50(2B) Bank Trans.	492	685	689	711	819
e) U/s 50(3) Non Residents	979	903	1,076	613	902
f) U/s 50(3A) Tec. Fee	226	688	556	443	515
g) U/s 50(4) Contracts	12,702	15,529	17,823	22,414	20,152
h) U/s 50(4A) Brokrage Fee	109	144	187	191	542
i) U/s 50(5) Imports	10,859	12,574	12,000	14,094	14,699
j) U/s 50(5A) Exports	1,352	1,806	2,391	2,583	2,965
k) U/s 50(5B) Auth.dealers (F.Exchange)	47	103	115	24	15
l) U/s 50(6) Transport	618	615	573	784	873
m) U/s 50(6A) Dividends	302	471	867	672	753
n) U/s 50(7) Bonus & Bonus Shares	102	74	68	10	12

**National**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	300	433	386	462	171
p) U/s 50(7B) House Rental	111	92	109	158	204
q) U/s 50(7BB) Building Plan App.	32	39	31	36	38
r) U/s 50(7C) Prizes & Winning	88	178	281	606	755
s) U/s 50(7D) Interest on Bonds	259	317	289	463	693
t) U/s 50(7E) Elec. Bills	1,120	1,846	2,010	2,345	2,583
u) U/s 50(7F) Mobile Phone	-	137	171	788	1,164
v) U/s 50(7G) Gas Bills	-	-	-	-	181
w) U/s 50(7H) Petroleum	-	-	-	-	239
x) Miscellaneous	681	2,393	2,420	2,207	1,192
<b>4. Total (Gross)</b>	<b>77,809</b>	<b>84,960</b>	<b>108,137</b>	<b>113,466</b>	<b>124,574</b>
Less Refunds	2,773	4,560	11,002	10,277	19,237
<b>5. Total (Net)</b>	<b>75,036</b>	<b>80,400</b>	<b>97,135</b>	<b>103,189</b>	<b>105,337</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	15,201	14,492	11,587	15,853	12,190
b) Collections	2,878	3,061	4,156	7,901	4,875
c) Percentage	18.9	21.1	35.9	49.8	40.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	22,068	15,859	27,142	26,658	25,938
b) Collections	7,198	7,278	12,746	10,586	9,632
c) Percentage	32.6	45.9	47.0	39.7	37.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	5,224	126	238	565	391
b) Adjustments	5,224	126	238	565	391
i) With returns	5,224	126	238	565	391
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>5,958</b>	<b>6,276</b>	<b>11,337</b>	<b>11,443</b>	<b>8,913</b>
a) Arrear demand	1,168	1,525	2,046	4,637	2,002
b) Current demand	4,790	4,751	9,291	6,806	6,911
2. <b>Payments with returns</b>	<b>10,712</b>	<b>7,182</b>	<b>12,613</b>	<b>10,700</b>	<b>11,176</b>
a) Adjustments out of deposits u/s 53	2,918	-	-	53	-
b) Adjustments out of deposits u/s 53 current	4,392	4,834	10,280	9,930	8,731
c) U/s 59-D Amnesty	-	-	-	-	845
d) U/s 80-D	176	192	157	47	59
e) Cash/cheque	3,226	2,156	2,176	670	1,541
3. <b>Deduction at source</b>	<b>13,069</b>	<b>16,736</b>	<b>19,839</b>	<b>16,944</b>	<b>14,049</b>
a) U/s 50(1) Salary	173	194	203	253	265
b) U/s 50(2) Securities	10,081	11,124	14,079	11,092	8,486
c) U/s 50(2A) Interest	80	8	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	894	771	944	378	552
f) U/s 50(3A) Tec. Fee	161	521	353	325	355
g) U/s 50(4) Contracts	1,265	2,679	2,706	3,703	3,250
h) U/s 50(4A) Brokrage Fee	8	51	83	79	320
i) U/s 50(5) Imports	38	-	1	-	-
j) U/s 50(5A) Exports	187	28	-	1	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	7	-	-	-	-
l) U/s 50(6) Transport	5	6	7	4	4
m) U/s 50(6A) Dividends	25	275	324	333	348
n) U/s 50(7) Bonus & Bonus Shares	31	51	59	7	8

**Corporate Region, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	29	8	8	4	4
p) U/s 50(7B) House Rental	7	19	20	53	65
q) U/s 50(7BB) Building Plan App.	2	13	4	5	4
r) U/s 50(7C) Prizes & Winnings	-	-	1	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) U/s 50(7G) Gas Bills	-	-	-	-	10
w) U/s 50(7H) Petroleum	-	-	-	-	239
x) Miscellaneous	62	983	1,047	706	139
<b>4. Total (Gross)</b>	<b>29,739</b>	<b>30,194</b>	<b>43,789</b>	<b>39,087</b>	<b>34,138</b>
Less Refunds	1,959	3,309	8,650	7,272	13,396
<b>5. Total (Net)</b>	<b>27,780</b>	<b>26,885</b>	<b>35,139</b>	<b>31,815</b>	<b>20,742</b>

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

a) Recoverable arrears	7,569	5,305	4,283	8,736	6,535
b) Collections	1,168	1,525	2,046	4,637	2,002
c) Percentage	15.4	28.7	47.8	53.1	30.6

**7. Collection out of current demand**

a) Recoverable demand	11,373	8,136	16,391	12,444	13,986
b) Collections	4,790	4,751	9,291	6,806	6,911
c) Percentage	42.1	58.4	56.7	54.7	49.4

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

a) Deposits	3,688	-	-	-	-
b) Adjustments	3,688	-	-	-	-
i) With returns	3,688	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b>3,626</b>	<b>3,576</b>	<b>7,301</b>	<b>7,014</b>	<b>4,009</b>
a) Arrear demand	386	625	890	3,430	1,009
b) Current demand	3,240	2,951	6,411	3,584	3,000
<b>2. Payments with returns</b>	<b>2,542</b>	<b>2,480</b>	<b>4,092</b>	<b>5,151</b>	<b>3,215</b>
a) Adjustments out of deposits u/s 53	419	-	-	-	-
b) Adjustments out of deposits u/s 53 current	870	1,567	3,528	4,881	2,665
c) U/s 59-D Amnesty	-	-	-	-	185
d) U/s 80-D	21	32	34	13	9
e) Cash/cheque	1,232	881	530	257	356
<b>3. Deduction at source</b>	<b>11,193</b>	<b>13,290</b>	<b>15,601</b>	<b>12,309</b>	<b>8,874</b>
a) U/s 50(1) Salary	82	115	120	125	126
b) U/s 50(2) Securities	9,697	10,699	13,122	10,438	7,061
c) U/s 50(2A) Interest	78	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	826	761	885	302	398
f) U/s 50(3A) Tec. Fee	121	512	351	320	330
g) U/s 50(4) Contracts	161	507	630	824	640
h) U/s 50(4A) Brokrage Fee	3	35	50	49	51
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	-	1
m) U/s 50(6A) Dividends	7	162	216	220	233
n) U/s 50(7) Bonus & Bonus Shares	5	6	37	4	4

## Companies-I, Karachi

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	24	3	-	-	2
p) U/s 50(7B) House Rental	4	3	2	21	22
q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	1
x) Miscellaneous	28	461	183	6	4
<b>4. Total (Gross)</b>	<b>17,361</b>	<b>19,346</b>	<b>26,994</b>	<b>24,474</b>	<b>16,098</b>
Less Refunds	1,093	1,645	5,501	4,134	7,584
<b>5. Total (Net)</b>	<b>16,268</b>	<b>17,701</b>	<b>21,493</b>	<b>20,340</b>	<b>8,514</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,546	1,608	1,837	5,313	2,620
b) Collections	386	625	890	3,430	1,009
c) Percentage	25.0	38.9	48.4	64.6	38.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	5,102	4,108	11,415	6,396	5,109
b) Collections	3,240	2,951	6,411	3,584	3,000
c) Percentage	63.5	71.8	56.2	56.0	58.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	418	-	-	-	-
b) Adjustments	418	-	-	-	-
i) With returns	418	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>258</b>	<b>612</b>	<b>821</b>	<b>1,017</b>	<b>1,062</b>
a) Arrear demand	181	287	356	458	404
b) Current demand	77	325	465	559	658
<b>2. Payments with returns</b>	<b>1,939</b>	<b>733</b>	<b>1,587</b>	<b>837</b>	<b>2,622</b>
a) Adjustments out of deposits u/s 53	795	-	-	-	-
b) Adjustments out of deposits u/s 53 current	629	466	1265	738	1855
c) U/s 59-D Amnesty	-	-	-	-	199
d) U/s 80-D	105	24	21	19	23
e) Cash/cheque	410	243	301	80	545
<b>3. Deduction at source</b>	<b>616</b>	<b>707</b>	<b>789</b>	<b>998</b>	<b>856</b>
a) U/s 50(1) Salary	34	22	18	29	38
b) U/s 50(2) Securities	78	53	2	2	1
c) U/s 50(2A) Interest	2	2	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	55	4	-	-	-
f) U/s 50(3A) Tec. Fee	29	2	1	4	11
g) U/s 50(4) Contracts	333	544	645	752	726
h) U/s 50(4A) Brokrage Fee	5	6	7	6	14
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	-	-	-	-	1
m) U/s 50(6A) Dividends	17	48	41	55	55
n) U/s 50(7) Bonus & Bonus Shares	4	7	21	-	-

## Companies-II, Karachi

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	-	-	1	-	-
p) U/s 50(7B) House Rental	1	2	4	8	9
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	17	13	49	142	1
<b>4. Total (Gross)</b>	<b>2,813</b>	<b>2,052</b>	<b>3,197</b>	<b>2,852</b>	<b>4,540</b>
Less Refunds	227	285	599	646	2082
<b>5. Total (Net)</b>	<b>2,586</b>	<b>1,767</b>	<b>2,598</b>	<b>2,206</b>	<b>2,458</b>

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

a) Recoverable arrears	1,674	622	661	997	1034
b) Collections	181	287	356	458	404
c) Percentage	10.8	46.1	53.9	45.9	39.1

**7. Collection out of current demand**

a) Recoverable demand	1,022	927	1320	1548	2047
b) Collections	77	325	465	559	658
c) Percentage	7.5	35.1	35.2	36.1	32.1

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

a) Deposits	1,368	-	-	-	-
b) Adjustments	1,368	-	-	-	-
i) With returns	1,368	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>1,203</b>	<b>702</b>	<b>712</b>	<b>815</b>	<b>1,333</b>
a) Arrear demand	340	226	96	143	162
b) Current demand	863	476	616	672	1171
<b>2. Payments with returns</b>	<b>2,061</b>	<b>1,131</b>	<b>1,454</b>	<b>1,265</b>	<b>1,401</b>
a) Adjustments out of deposits u/s 53	520	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,018	856	1342	1154	1186
c) U/s 59-D Amnesty	-	-	-	-	135
d) U/s 80-D	3	-	4	2	2
e) Cash/cheque	520	275	108	109	78
<b>3. Deduction at source</b>	<b>723</b>	<b>1,345</b>	<b>1,723</b>	<b>1,482</b>	<b>2,163</b>
a) U/s 50(1) Salary	32	24	20	26	30
b) U/s 50(2) Securities	296	367	945	641	1,410
c) U/s 50(2A) Interest	-	6	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	4	1	-	-	-
f) U/s 50(3A) Tec. Fee	-	1	1	-	1
g) U/s 50(4) Contracts	342	698	502	569	596
h) U/s 50(4A) Brokrage Fee	-	9	20	10	17
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	2	2	-	1	1
m) U/s 50(6A) Dividends	-	35	27	30	30
n) U/s 50(7) Bonus & Bonus Shares	6	1	-	-	1

## Companies-III, Karachi

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	2	5	1	-	1
p) U/s 50(7B) House Rental	-	9	8	11	28
q) U/s 50(7BB) Building Plan App.	-	2	1	-	-
r) U/s 50(7C) Prizes & Winning	-	-	-	-	-
s) U/s 50(7D) Interest on Bonds	-	1	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	179	198	194	48
<b>4. Total (Gross)</b>	<b>3,987</b>	<b>3,178</b>	<b>3,889</b>	<b>3,562</b>	<b>4,897</b>
Less Refunds	464	768	1571	1083	1878
<b>5. Total (Net)</b>	<b>3,523</b>	<b>2,410</b>	<b>2,318</b>	<b>2,479</b>	<b>3,019</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	732	1264	187	1141	1115
b) Collections	340	226	96	143	162
c) Percentage	46.4	17.9	51.3	12.5	14.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	2,839	885	1456	855	2855
b) Collections	863	476	616	672	1,171
c) Percentage	30.4	53.8	42.3	78.6	41.0
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	736	-	-	-	-
b) Adjustments	736	-	-	-	-
i) With returns	736	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.1.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>597</b>	<b>925</b>	<b>1,097</b>	<b>1,517</b>	<b>1,301</b>
a) Arrear demand	202	282	396	469	288
b) Current demand	395	643	701	1048	1013
2. <b>Payments with returns</b>	<b>1,264</b>	<b>902</b>	<b>879</b>	<b>588</b>	<b>845</b>
a) Adjustments out of deposits u/s 53	314	-	-	53	-
b) Adjustments out of deposits u/s 53 current	538	567	735	445	591
c) U/s 59-D Amnesty	-	-	-	-	241
d) U/s 80-D	36	100	46	2	2
e) Cash/cheque	376	235	98	88	11
3. <b>Deduction at source</b>	<b>427</b>	<b>951</b>	<b>1,308</b>	<b>1,521</b>	<b>1,018</b>
a) U/s 50(1) Salary	20	23	36	62	52
b) U/s 50(2) Securities	6	3	9	9	13
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	4	3	59	7	60
f) U/s 50(3A) Tec. Fee	-	5	-	1	10
g) U/s 50(4) Contracts	347	756	757	1078	786
h) U/s 50(4A) Brokrage Fee	-	-	2	8	64
i) U/s 50(5) Imports	-	-	1	-	-
j) U/s 50(5A) Exports	13	1	-	1	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	2	2	-
m) U/s 50(6A) Dividends	1	10	5	10	24
n) U/s 50(7) Bonus & Bonus Shares	16	1	1	2	3

## Companies-IV, Karachi

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	2	-	-	3	-
p) U/s 50(7B) House Rental	2	5	4	6	2
q) U/s 50(7BB) Building Plan App.	-	3	2	4	2
r) U/s 50(7C) Prizes & Winnings	-	-	1	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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	15	141	429	327	2
<b>4. Total (Gross)</b>	<b>2,288</b>	<b>2,778</b>	<b>3,284</b>	<b>3,626</b>	<b>3,164</b>
Less Refunds	86	470	566	500	1096
<b>5. Total (Net)</b>	<b>2,202</b>	<b>2,308</b>	<b>2,718</b>	<b>3,126</b>	<b>2,068</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	3,399	1,894	1,052	1,061	1,582
b) Collections	202	282	396	469	288
c) Percentage	5.9	14.9	37.6	44.2	18.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,942	2,008	1,070	2,557	2,141
b) Collections	395	643	701	1,048	1,013
c) Percentage	20.3	32.0	65.5	41.0	47.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	296	-	-	-	-
b) Adjustments	296	-	-	-	-
i) With returns	296	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.5  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>274</b>	<b>461</b>	<b>1,406</b>	<b>1,080</b>	<b>1,208</b>
a) Arrear demand	59	105	308	137	139
b) Current demand	215	356	1098	943	1069
2. <b>Payments with returns</b>	<b>2,906</b>	<b>1,936</b>	<b>4,601</b>	<b>2,859</b>	<b>3,093</b>
a) Adjustments out of deposits u/s 53	870	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,337	1378	3410	2712	2434
c) U/s 59-D Amnesty	-	-	-	-	85
d) U/s 80-D	11	36	52	11	23
e) Cash/cheque	688	522	1139	136	551
3. <b>Deduction at source</b>	<b>110</b>	<b>443</b>	<b>418</b>	<b>634</b>	<b>1,138</b>
a) U/s 50(1) Salary	5	10	9	11	19
b) U/s 50(2) Securities	4	2	1	2	1
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	5	2	-	69	94
f) U/s 50(3A) Tec. Fee	11	1	-	-	3
g) U/s 50(4) Contracts	82	174	172	480	502
h) U/s 50(4A) Brokrage Fee	-	1	4	6	174
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	-	1	1
m) U/s 50(6A) Dividends	-	20	35	18	6
n) U/s 50(7) Bonus & Bonus Shares	-	36	-	1	-

**Special Zone (Companies-V), Karachi**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	1	-	6	1	1
p) U/s 50(7B) House Rental	-	-	2	7	4
q) U/s 50(7BB) Building Plan App.	-	7	1	1	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) U/s 50(7G) Gas Bills	-	-	-	-	10
w) U/s 50(7H) Petroleum	-	-	-	-	238
x) Miscellaneous	1	189	188	37	84
<b>4. Total (Gross)</b>	<b>3,290</b>	<b>2,840</b>	<b>6,425</b>	<b>4,573</b>	<b>5,439</b>
Less Refunds	89	141	413	909	756
<b>5. Total (Net)</b>	<b>3,201</b>	<b>2,699</b>	<b>6,012</b>	<b>3,664</b>	<b>4,683</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	218	-83	546	224	184
b) Collections	59	105	308	137	139
c) Percentage	27.1	-126.5	56.4	61.2	75.5
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	468	208	1130	1088	1834
b) Collections	215	356	1,098	943	1,069
c) Percentage	45.9	171.2	97.2	86.7	58.3
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	870	-	-	-	-
b) Adjustments	870	-	-	-	-
i) With returns	870	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>518</b>	<b>418</b>	<b>547</b>	<b>450</b>	<b>470</b>
a) Arrear demand	237	205	269	192	194
b) Current demand	281	213	278	258	276
2. <b>Payments with returns</b>	<b>720</b>	<b>783</b>	<b>973</b>	<b>766</b>	<b>4,272</b>
a) Adjustments out of deposits u/s 53	102	1	1	1	2
b) Adjustments out of deposits u/s 53 current	133	219	327	284	327
c) U/s 59-D Amnesty	-	-	-	-	3,297
d) U/s 80-D	13	3	4	4	4
e) Cash/cheque	472	560	641	477	642
3. <b>Deduction at source</b>	<b>19,109</b>	<b>22,822</b>	<b>23,447</b>	<b>28,115</b>	<b>29,270</b>
a) U/s 50(1) Salary	2,671	3,228	3,252	3,285	4,372
b) U/s 50(2) Securities	35	36	36	62	51
c) U/s 50(2A) Interest	1,005	1,322	1,346	1,699	2,014
d) U/s 50(2B) Bank Trans.	172	261	257	277	355
e) U/s 50(3) Non Residents	34	30	28	29	1
f) U/s 50(3A) Tec. Fee	17	13	9	8	10
g) U/s 50(4) Contracts	3,908	3,701	4,755	6,119	5,142
h) U/s 50(4A) Brokrage Fee	58	41	48	49	118
i) U/s 50(5) Imports	9,108	10,616	10,221	12,219	12,664
j) U/s 50(5A) Exports	512	999	1,301	1,367	1,627
k) U/s 50(5B) Auth.dealers (F.Exchange)	26	70	81	3	1
l) U/s 50(6) Transport	338	230	235	332	359
m) U/s 50(6A) Dividends	163	14	28	36	21
n) U/s 50(7) Bonus & Bonus Shares	1	3	2	-	1

## Southern Region, Karachi

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	69	132	137	135	27
p) U/s 50(7B) House Rental	23	21	25	30	35
q) U/s 50(7BB) Building Plan App.	13	9	12	13	10
r) U/s 50(7C) Prizes & Winnings	29	69	116	276	370
s) U/s 50(7D) Interest on Bonds	201	224	116	194	411
t) U/s 50(7E) Elec. Bills	282	461	534	598	654
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	62
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	444	1,342	908	1,384	965
<b>4. Total (Gross)</b>	<b>20,347</b>	<b>24,023</b>	<b>24,967</b>	<b>29,331</b>	<b>34,012</b>
Less Refunds	136	224	292	239	546
<b>5. Total (Net)</b>	<b>20,211</b>	<b>23,799</b>	<b>24,675</b>	<b>29,092</b>	<b>33,466</b>

### PART.II. ANALYSIS:

#### 6. Collection out of arrear demand

a) Recoverable arrears	1,009	794	542	557	651
b) Collections	237	205	269	192	194
c) Percentage	23.5	25.8	49.6	34.5	29.8

#### 7. Collection out of current demand

a) Recoverable demand	818	519	822	1,021	1,205
b) Collections	281	213	278	258	276
c) Percentage	34.4	41.0	33.8	25.3	22.9

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

a) Deposits	69	1	1	1	-
b) Adjustments	69	1	1	1	-
i) With returns	69	1	1	1	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.2.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>61</b>	<b>43</b>	<b>51</b>	<b>38</b>	<b>30</b>
a) Arrear demand	31	19	21	18	18
b) Current demand	30	24	30	20	12
<b>2. Payments with returns</b>	<b>55</b>	<b>69</b>	<b>71</b>	<b>58</b>	<b>551</b>
a) Adjustments out of deposits u/s 53	3	-	-	-	2
b) Adjustments out of deposits u/s 53 current	11	17	18	19	22
c) U/s 59-D Amnesty	-	-	-	-	453
d) U/s 80-D	-	-	1	1	1
e) Cash/cheque	41	52	52	38	73
<b>3. Deduction at source</b>	<b>174</b>	<b>368</b>	<b>490</b>	<b>728</b>	<b>395</b>
a) U/s 50(1) Salary	1	1	1	1	3
b) U/s 50(2) Securities	-	-	1	1	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	427	324
h) U/s 50(4A) Brokrage Fee	6	8	16	13	18
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	1	-
n) U/s 50(7) Bonus & Bonus Shares	-	3	-	-	-

**'A' Zone, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	6	-	2	3	2
p) U/s 50(7B) House Rental	-	1	2	3	4
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	2	30	1	279	43
<b>4. Total (Gross)</b>	<b>290</b>	<b>480</b>	<b>612</b>	<b>824</b>	<b>976</b>
Less Refunds	10	15	21	25	32
<b>5. Total (Net)</b>	<b>280</b>	<b>465</b>	<b>591</b>	<b>799</b>	<b>944</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	48	32	17	22	39
b) Collections	31	19	21	18	18
c) Percentage	64.6	59.4	123.5	81.8	46.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	79	59	53	56	37
b) Collections	30	24	30	20	12
c) Percentage	38.0	40.7	56.6	35.7	32.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	4	-	-	-	-
b) Adjustments	4	-	-	-	-
i) With returns	4	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.2  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>72</b>	<b>48</b>	<b>51</b>	<b>54</b>	<b>63</b>
a) Arrear demand	40	24	26	28	32
b) Current demand	32	24	25	26	31
2. <b>Payments with returns</b>	<b>99</b>	<b>95</b>	<b>87</b>	<b>114</b>	<b>811</b>
a) Adjustments out of deposits u/s 53	7	-	-	-	-
b) Adjustments out of deposits u/s 53 current	17	23	27	33	37
c) U/s 59-D Amnesty	-	-	-	-	680
d) U/s 80-D	2	-	-	-	-
e) Cash/cheque	73	72	60	81	94
3. <b>Deduction at source</b>	<b>236</b>	<b>324</b>	<b>467</b>	<b>636</b>	<b>465</b>
a) U/s 50(1) Salary	1	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	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	220	298	454	616	449
h) U/s 50(4A) Brokrage Fee	1	3	4	5	10
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	9	1
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'B' Zone, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	2	3	2	2	1
p) U/s 50(7B) House Rental	-	1	2	2	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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	11	1	1	1
<b>4. Total (Gross)</b>	<b>407</b>	<b>467</b>	<b>605</b>	<b>804</b>	<b>1,339</b>
Less Refunds	10	41	61	30	57
<b>5. Total (Net)</b>	<b>397</b>	<b>426</b>	<b>544</b>	<b>774</b>	<b>1,282</b>

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

a) Recoverable arrears	131	76	52	72	161
b) Collections	40	24	26	28	32
c) Percentage	30.5	31.6	50.0	38.9	19.9

**7. Collection out of current demand**

a) Recoverable demand	93	58	154	171	258
b) Collections	32	24	25	26	31
c) Percentage	34.4	41.4	16.2	15.2	12.0

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

a) Deposits	9	-	-	-	-
b) Adjustments	9	-	-	-	-
i) With returns	9	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.2.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>86</b>	<b>64</b>	<b>74</b>	<b>85</b>	<b>120</b>
a) Arrear demand	42	31	41	42	21
b) Current demand	44	33	33	43	99
<b>2. Payments with returns</b>	<b>118</b>	<b>108</b>	<b>133</b>	<b>108</b>	<b>771</b>
a) Adjustments out of deposits u/s 53	11	-	-	-	-
b) Adjustments out of deposits u/s 53 current	22	33	39	39	41
c) U/s 59-D Amnesty	-	-	-	-	632
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	85	75	94	69	98
<b>3. Deduction at source</b>	<b>720</b>	<b>982</b>	<b>1,233</b>	<b>1,661</b>	<b>1,307</b>
a) U/s 50(1) Salary	2	-	4	5	5
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	1	-
g) U/s 50(4) Contracts	592	755	978	1106	911
h) U/s 50(4A) Brokrage Fee	10	17	18	20	67
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	132	143
m) U/s 50(6A) Dividends	2	4	10	10	3
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'C' Zone, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	19	53	53	55	7
p) U/s 50(7B) House Rental	7	13	14	16	12
q) U/s 50(7BB) Building Plan App.	7	6	7	11	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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	42	66	305	152
<b>4. Total (Gross)</b>	<b>924</b>	<b>1,154</b>	<b>1,440</b>	<b>1,854</b>	<b>2,198</b>
Less Refunds	55	37	58	42	38
<b>5. Total (Net)</b>	<b>869</b>	<b>1,117</b>	<b>1,382</b>	<b>1,812</b>	<b>2,160</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	111	82	92	75	63
b) Collections	42	31	41	42	21
c) Percentage	37.8	37.8	44.6	56.0	33.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	115	120	98	84	310
b) Collections	44	33	33	43	99
c) Percentage	38.3	27.5	33.7	51.2	31.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	20	-	-	-	-
b) Adjustments	20	-	-	-	-
i) With returns	20	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.2.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>27</u></b>	<b><u>20</u></b>	<b><u>24</u></b>	<b><u>25</u></b>	<b><u>15</u></b>
a) Arrear demand	12	10	12	13	8
b) Current demand	15	10	12	12	7
2. <b><u>Payments with returns</u></b>	<b><u>30</u></b>	<b><u>44</u></b>	<b><u>56</u></b>	<b><u>50</u></b>	<b><u>355</u></b>
a) Adjustments out of deposits u/s 53	2	-	1	1	-
b) Adjustments out of deposits u/s 53 current	5	16	17	17	18
c) U/s 59-D Amnesty	-	-	-	-	289
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	23	28	38	32	48
3. <b><u>Deduction at source</u></b>	<b><u>129</u></b>	<b><u>180</u></b>	<b><u>254</u></b>	<b><u>357</u></b>	<b><u>338</u></b>
a) U/s 50(1) Salary	-	-	-	-	-
b) U/s 50(2) Securities	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	295	312
h) U/s 50(4A) Brokrage Fee	1	3	3	3	6
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**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	-	1	3	1	-
p) U/s 50(7B) House Rental	-	1	1	-	2
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	54	5	1	58	18
<b>4. Total (Gross)</b>	<b>186</b>	<b>244</b>	<b>334</b>	<b>432</b>	<b>708</b>
Less Refunds	15	10	23	19	33
<b>5. Total (Net)</b>	<b>171</b>	<b>234</b>	<b>311</b>	<b>413</b>	<b>675</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	34	45	28	19	21
b) Collections	12	10	12	13	8
c) Percentage	35.3	22.2	42.9	68.4	38.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	48	18	32	32	22
b) Collections	15	10	12	12	7
c) Percentage	31.3	55.6	37.5	37.5	31.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	2	-	1	1	-
b) Adjustments	2	-	1	1	-
i) With returns	2	-	1	1	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.5  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>53</b>	<b>48</b>	<b>78</b>	<b>53</b>	<b>36</b>
a) Arrear demand	25	25	45	17	19
b) Current demand	28	23	33	36	17
2. <b>Payments with returns</b>	<b>69</b>	<b>92</b>	<b>112</b>	<b>85</b>	<b>696</b>
a) Adjustments out of deposits u/s 53	7	1	-	-	-
b) Adjustments out of deposits u/s 53 current	13	29	36	29	36
c) U/s 59-D Amnesty	-	-	-	-	580
d) U/s 80-D	1	1	-	1	-
e) Cash/cheque	48	61	76	55	80
3. <b>Deduction at source</b>	<b>146</b>	<b>272</b>	<b>389</b>	<b>615</b>	<b>478</b>
a) U/s 50(1) Salary	1	1	1	11	6
b) U/s 50(2) Securities	-	-	-	1	-
c) U/s 50(2A) Interest	1	-	-	1	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	-	1
f) U/s 50(3A) Tec. Fee	-	-	-	-	2
g) U/s 50(4) Contracts	129	249	375	584	442
h) U/s 50(4A) Brokage Fee	2	5	3	5	8
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	3	4
n) U/s 50(7) Bonus & Bonus Shares	-	-	1	-	1

**'E' Zone, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	1	5	2	1	-
p) U/s 50(7B) House Rental	1	2	3	4	10
q) U/s 50(7BB) Building Plan App.	-	1	-	1	2
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	4	3	4	2
<b>4. Total (Gross)</b>	<b>268</b>	<b>412</b>	<b>579</b>	<b>753</b>	<b>1,210</b>
Less Refunds	5	10	12	15	31
<b>5. Total (Net)</b>	<b>263</b>	<b>402</b>	<b>567</b>	<b>738</b>	<b>1,179</b>

**PART.II. ANALYSIS:**

<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	70	52	56	58	44
b) Collections	25	25	45	17	19
c) Percentage	35.7	48.1	80.4	29.3	43.2
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	75	61	94	116	37
b) Collections	28	23	33	36	17
c) Percentage	37.3	37.7	35.1	31.0	45.9
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	7	1	-	-	-
b) Adjustments	7	1	-	-	-
i) With returns	7	1	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.2.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

Description	(Rs. in Million)				
	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>12</b>	<b>24</b>	<b>102</b>	<b>46</b>	<b>17</b>
a) Arrear demand	8	22	40	17	14
b) Current demand	4	2	62	29	3
<b>2. Payments with returns</b>	<b>134</b>	<b>216</b>	<b>199</b>	<b>192</b>	<b>441</b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	23	50	60	65	84
c) U/s 59-D Amnesty	-	-	-	-	202
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	111	166	139	127	155
<b>3. Deduction at source</b>	<b>14,874</b>	<b>17,183</b>	<b>16,422</b>	<b>18,664</b>	<b>20,954</b>
a) U/s 50(1) Salary	2,426	3,001	2,907	2,865	3,910
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	863	1,097	1,056	1,315	1,614
d) U/s 50(2B) Bank Trans.	79	148	141	142	215
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	1,429	-	-	-	-
h) U/s 50(4A) Brokrage Fee	36	-	-	-	-
i) U/s 50(5) Imports	8,587	10,101	9,613	11,554	11,995
j) U/s 50(5A) Exports	469	960	1,275	1,341	1,603
k) U/s 50(5B) Auth.dealers (F.Exchange)	26	69	81	3	1
l) U/s 50(6) Transport	19	-	-	-	-
m) U/s 50(6A) Dividends	151	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'F' Zone, Karachi**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	5	1	-	-	-
p) U/s 50(7B) House Rental	11	-	-	-	-
q) U/s 50(7BB) Building Plan App.	4	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	9	46	96	233	310
s) U/s 50(7D) Interest on Bonds	198	224	115	178	374
t) U/s 50(7E) Elec. Bills	183	302	362	359	386
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	62
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	379	1,234	776	674	484
4. <b>Total (Gross)</b>	<b>15,020</b>	<b>17,423</b>	<b>16,723</b>	<b>18,902</b>	<b>21,412</b>
Less Refunds	2	1	6	18	140
5. <b>Total (Net)</b>	<b>15,018</b>	<b>17,422</b>	<b>16,717</b>	<b>18,884</b>	<b>21,272</b>

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

a) Recoverable arrears	187	113	54	18	47
b) Collections	8	22	40	17	14
c) Percentage	4.3	19.5	74.0	94.4	29.8

7. **Collection out of current  
demand**

a) Recoverable demand	26	13	99	118	61
b) Collections	4	2	62	29	3
c) Percentage	15.4	15.0	62.2	24.6	4.9

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

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

**TABLE-11.2.7**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>100</b>	<b>63</b>	<b>79</b>	<b>67</b>	<b>63</b>
a) Arrear demand	46	34	42	32	42
b) Current demand	54	29	37	35	21
<b>2. Payments with returns</b>	<b>68</b>	<b>63</b>	<b>71</b>	<b>58</b>	<b>256</b>
a) Adjustments out of deposits u/s 53	45	-	-	-	-
b) Adjustments out of deposits u/s 53 current	11	20	17	16	24
c) U/s 59-D Amnesty	-	-	-	-	185
d) U/s 80-D	5	2	3	2	3
e) Cash/cheque	7	41	51	40	44
<b>3. Deduction at source</b>	<b>1,143</b>	<b>1,688</b>	<b>2,063</b>	<b>2,503</b>	<b>2,306</b>
a) U/s 50(1) Salary	131	111	163	249	272
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	74	119	153	196	194
d) U/s 50(2B) Bank Trans.	37	46	42	47	44
e) U/s 50(3) Non Residents	-	-	3	4	-
f) U/s 50(3A) Tec. Fee	2	-	3	2	-
g) U/s 50(4) Contracts	675	1090	1385	1651	1439
h) U/s 50(4A) Brokrage Fee	-	3	3	2	5
i) U/s 50(5) Imports	92	114	85	74	63
j) U/s 50(5A) Exports	13	19	19	21	16
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	13	7	6	11	12
m) U/s 50(6A) Dividends	1	1	2	-	1
n) U/s 50(7) Bonus & Bonus Shares	1	-	1	-	-

## Hyderabad Zone

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	19	37	40	34	7
p) U/s 50(7B) House Rental	1	1	1	1	1
q) U/s 50(7BB) Building Plan App.	1	-	3	1	1
r) U/s 50(7C) Prizes & Winnings	4	7	12	24	35
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	76	132	137	185	214
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	3	1	5	1	2
<b>4. Total (Gross)</b>	<b>1,311</b>	<b>1,814</b>	<b>2,213</b>	<b>2,628</b>	<b>2,625</b>
Less Refunds	28	52	26	46	67
<b>5. Total (Net)</b>	<b>1,283</b>	<b>1,762</b>	<b>2,187</b>	<b>2,582</b>	<b>2,558</b>

### PART.II. ANALYSIS:

#### **6. Collection out of arrear demand**

a) Recoverable arrears	300	262	155	143	189
b) Collections	46	34	42	32	42
c) Percentage	15.3	13.0	27.1	22.4	22.2

#### **7. Collection out of current demand**

a) Recoverable demand	177	143	155	305	185
b) Collections	54	29	37	35	21
c) Percentage	30.5	20.3	23.9	11.5	11.4

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

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

**TABLE-11.2.8**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>107</b>	<b>108</b>	<b>88</b>	<b>82</b>	<b>126</b>
a) Arrear demand	33	40	42	25	40
b) Current demand	74	68	46	57	86
<b>2. Payments with returns</b>	<b>147</b>	<b>96</b>	<b>244</b>	<b>101</b>	<b>391</b>
a) Adjustments out of deposits u/s 53	27	-	-	-	-
b) Adjustments out of deposits u/s 53 current	31	31	113	66	65
c) U/s 59-D Amnesty	-	-	-	-	276
d) U/s 80-D	5	-	-	-	-
e) Cash/cheque	84	65	131	35	50
<b>3. Deduction at source</b>	<b>1,687</b>	<b>1,825</b>	<b>2,129</b>	<b>2,951</b>	<b>3,027</b>
a) U/s 50(1) Salary	109	113	175	153	175
b) U/s 50(2) Securities	32	35	35	60	50
c) U/s 50(2A) Interest	62	106	137	187	206
d) U/s 50(2B) Bank Trans.	55	67	74	88	96
e) U/s 50(3) Non Residents	32	29	25	25	-
f) U/s 50(3A) Tec. Fee	8	5	5	5	8
g) U/s 50(4) Contracts	652	827	852	1440	1265
h) U/s 50(4A) Brokrage Fee	2	2	1	1	4
i) U/s 50(5) Imports	429	401	523	591	606
j) U/s 50(5A) Exports	4	6	7	5	8
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	249	144	147	189	204
m) U/s 50(6A) Dividends	7	7	10	13	12
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Sukkur Zone**

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	17	32	35	39	10
p) U/s 50(7B) House Rental	3	2	2	4	4
q) U/s 50(7BB) Building Plan App.	1	1	2		-
r) U/s 50(7C) Prizes & Winnings	3	6	8	19	25
s) U/s 50(7D) Interest on Bonds	-	-	1	16	37
t) U/s 50(7E) Elec. Bills	19	27	35	54	54
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	3	15	55	62	263
<b>4. Total (Gross)</b>	<b>1,941</b>	<b>2,029</b>	<b>2,461</b>	<b>3,134</b>	<b>3,544</b>
Less Refunds	11	58	85	44	148
<b>5. Total (Net)</b>	<b>1,930</b>	<b>1,971</b>	<b>2,376</b>	<b>3,090</b>	<b>3,396</b>

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

a) Recoverable arrears	128	132	88	150	87
b) Collections	33	40	42	25	40
c) Percentage	25.8	30.3	47.7	16.7	46.0

**7. Collection out of current demand**

a) Recoverable demand	205	47	137	139	295
b) Collections	74	68	46	57	86
c) Percentage	36.1	144.7	33.6	41.0	29.2

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

a) Deposits	27	-	-	-	-
b) Adjustments	27	-	-	-	-
i) With returns	27	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>1,676</b>	<b>1,956</b>	<b>2,024</b>	<b>2,957</b>	<b>3,040</b>
a) Arrear demand	801	722	841	1,921	1,740
b) Current demand	875	1,234	1,183	1,036	1,300
2. <b>Payments with returns</b>	<b>3,540</b>	<b>2,433</b>	<b>3,244</b>	<b>3,278</b>	<b>5,912</b>
a) Adjustments out of deposits u/s 53	874	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,289	1,375	2,577	2,722	2,794
c) U/s 59-D Amnesty	-	-	-	-	1,566
d) U/s 80-D	-	49	42	24	39
e) Cash/cheque	1,377	1,009	625	532	1,513
3. <b>Deduction at source</b>	<b>6,896</b>	<b>7,836</b>	<b>9,228</b>	<b>10,871</b>	<b>10,479</b>
a) U/s 50(1) Salary	897	1,104	1,128	990	1,268
b) U/s 50(2) Securities	1,015	1,070	1,528	1,643	1,515
c) U/s 50(2A) Interest	454	472	619	949	1,144
d) U/s 50(2B) Bank Trans.	5	88	91	107	110
e) U/s 50(3) Non Residents	2	31	14	72	58
f) U/s 50(3A) Tec. Fee	-	65	128	35	26
g) U/s 50(4) Contracts	2,562	2,671	2,847	4,232	3,031
h) U/s 50(4A) Brokrage Fee	12	14	8	15	16
i) U/s 50(5) Imports	1,194	1,284	1,195	1,179	1,212
j) U/s 50(5A) Exports	259	330	512	604	670
k) U/s 50(5B) Auth.dealers (F.Exchange)	13	24	24	14	1
l) U/s 50(6) Transport	53	78	83	112	122
m) U/s 50(6A) Dividends	35	58	22	24	143
n) U/s 50(7) Bonus & Bonus Shares	60	18	5	1	3

## Eastern Region, Lahore

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	30	13	14	29	4
p) U/s 50(7B) House Rental	20	15	13	14	36
q) U/s 50(7BB) Building Plan App.	8	11	7	5	6
r) U/s 50(7C) Prizes & Winnings	24	53	86	170	197
s) U/s 50(7D) Interest on Bonds	24	44	79	55	108
t) U/s 50(7E) Elec. Bills	189	351	379	454	513
u) U/s 50(7F) Mobile Phone	-	6	28	143	162
v) U/s 50(7G) Gas Bills	-	-	-	-	109
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	40	36	418	24	25
<b>4. Total (Gross)</b>	<b>12,112</b>	<b>12,225</b>	<b>14,496</b>	<b>17,106</b>	<b>19,431</b>
Less Refunds	320	490	886	1,615	3,518
<b>5. Total (Net)</b>	<b>11,792</b>	<b>11,735</b>	<b>13,610</b>	<b>15,491</b>	<b>15,913</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	3,700	4,232	3,621	3,069	2,239
b) Collections	801	722	841	1,921	1,740
c) Percentage	21.6	17.1	23.2	62.6	77.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	4,609	4,491	4,099	3,817	5,432
b) Collections	875	1,234	1,183	1,036	1,300
c) Percentage	19.0	27.5	28.9	27.1	23.9
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	1,011	-	-	-	-
b) Adjustments	1,011	-	-	-	-
i) With returns	1,011	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.1  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>94</b>	<b>92</b>	<b>112</b>	<b>65</b>	<b>88</b>
a) Arrear demand	41	40	48	29	35
b) Current demand	53	52	64	36	53
2. <b>Payments with returns</b>	<b>95</b>	<b>80</b>	<b>86</b>	<b>84</b>	<b>616</b>
a) Adjustments out of deposits u/s 53	10	-	-	-	-
b) Adjustments out of deposits u/s 53 current	19	19	21	20	27
c) U/s 59-D Amnesty	-	-	-	-	500
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	66	61	65	64	89
3. <b>Deduction at source</b>	<b>205</b>	<b>365</b>	<b>321</b>	<b>496</b>	<b>643</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	496	625
h) U/s 50(4A) Brokrage Fee	-	-	-	-	2
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	-	-	-	-	11
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**'A' Zone, Lahore**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	-	-	-	-	2
p) U/s 50(7B) House Rental	-	-	-	-	2
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	1	1	-	1
<b>4. Total (Gross)</b>	<b>394</b>	<b>537</b>	<b>519</b>	<b>645</b>	<b>1,347</b>
Less Refunds	8	7	14	11	11
<b>5. Total (Net)</b>	<b>386</b>	<b>530</b>	<b>505</b>	<b>634</b>	<b>1,336</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	159	172	122	85	50
b) Collections	41	40	48	29	35
c) Percentage	25.8	23.3	39.3	34.1	70.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	224	152	171	137	178
b) Collections	53	52	64	36	53
c) Percentage	23.7	34.2	37.4	26.3	29.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	10	-	-	-	-
b) Adjustments	10	-	-	-	-
i) With returns	10	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>61</b>	<b>94</b>	<b>133</b>	<b>135</b>	<b>125</b>
a) Arrear demand	38	42	75	87	76
b) Current demand	23	52	58	48	49
2. <b>Payments with returns</b>	<b>130</b>	<b>122</b>	<b>138</b>	<b>120</b>	<b>792</b>
a) Adjustments out of deposits u/s 53	7	-	-	-	-
b) Adjustments out of deposits u/s 53 current	13	13	22	25	31
c) U/s 59-D Amnesty	-	-	-	-	680
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	110	109	116	95	81
3. <b>Deduction at source</b>	<b>914</b>	<b>1,181</b>	<b>1,398</b>	<b>1,335</b>	<b>1,565</b>
a) U/s 50(1) Salary	809	1025	1044	889	1106
b) U/s 50(2) Securities	13	2	1	2	-
c) U/s 50(2A) Interest	-	7	7	8	8
d) U/s 50(2B) Bank Trans.	-	1	1	3	6
e) U/s 50(3) Non Residents	2	1	2	3	-
f) U/s 50(3A) Tec. Fee	-	2	1	8	1
g) U/s 50(4) Contracts	70	111	247	292	292
h) U/s 50(4A) Brokrag Fee	-	1	1	3	3
i) U/s 50(5) Imports	10	-	-	-	-
j) U/s 50(5A) Exports	-	1	1	1	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	1	-	-
l) U/s 50(6) Transport	2	20	77	106	115
m) U/s 50(6A) Dividends	-	2	2	2	2
n) U/s 50(7) Bonus & Bonus Shares	2	-	-	-	1

**'B' Zone, Lahore**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	2	2	3	3	1
p) U/s 50(7B) House Rental	-	4	7	12	18
q) U/s 50(7BB) Building Plan App.	-	-	-	-	1
r) U/s 50(7C) Prizes & Winnings	-	-	-	1	-
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	4	1	3	2	11
<b>4. Total (Gross)</b>	<b>1,105</b>	<b>1,397</b>	<b>1,669</b>	<b>1,590</b>	<b>2,482</b>
Less Refunds	13	12	40	23	18
<b>5. Total (Net)</b>	<b>1,092</b>	<b>1,385</b>	<b>1,629</b>	<b>1,567</b>	<b>2,464</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	266	219	202	290	298
b) Collections	38	42	75	87	76
c) Percentage	14.3	19.2	37.1	30.0	25.5
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	127	137	223	208	203
b) Collections	23	52	58	48	49
c) Percentage	18.1	38.0	26.0	23.1	24.1
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	7	-	-	-	-
b) Adjustments	7	-	-	-	-
i) With returns	7	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.3  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION

(Million Rupees)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>29</b>	<b>28</b>	<b>32</b>	<b>35</b>	<b>40</b>
a) Arrear demand	16	15	16	19	25
b) Current demand	13	13	16	16	15
2. <b>Payments with returns</b>	<b>67</b>	<b>45</b>	<b>47</b>	<b>47</b>	<b>453</b>
a) Adjustments out of deposits u/s 53	3	-	-	-	-
b) Adjustments out of deposits u/s 53 current	5	14	12	16	10
c) U/s 59-D Amnesty	-	-	-	-	386
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	59	31	35	31	57
3. <b>Deduction at source</b>	<b>221</b>	<b>379</b>	<b>550</b>	<b>1,018</b>	<b>722</b>
a) U/s 50(1) Salary	21	19	19	18	30
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	27	27	24	25	25
d) U/s 50(2B) Bank Trans.	5	4	4	5	6
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	155	319	494	951	647
h) U/s 50(4A) Brokrage Fee	-	1	-	-	-
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	3	-	-	3	4
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	3	1	5	5	7
m) U/s 50(6A) Dividends	3	4	-	5	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## 'C' Zone, Lahore

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	-	4	4	6	-
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	3	-	-	-	3
<b>4. Total (Gross)</b>	<b>317</b>	<b>452</b>	<b>629</b>	<b>1,100</b>	<b>1,215</b>
Less Refunds	21	9	12	24	37
<b>5. Total (Net)</b>	<b>296</b>	<b>443</b>	<b>617</b>	<b>1,076</b>	<b>1,178</b>

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

a) Recoverable arrears	116	121	-10	85	87
b) Collections	16	15	16	19	25
c) Percentage	13.8	12.4	-160.0	22.4	28.7

**7. Collection out of current demand**

a) Recoverable demand	36	47	60	81	153
b) Collections	13	13	16	16	15
c) Percentage	36.1	27.7	26.7	19.8	9.8

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

a) Deposits	5	-	-	-	-
b) Adjustments	5	-	-	-	-
i) With returns	5	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTIONS**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>1,049</u></b>	<b><u>1,153</u></b>	<b><u>1,206</u></b>	<b><u>1,460</u></b>	<b><u>1,284</u></b>
a) Arrear demand	539	399	451	876	838
b) Current demand	510	754	755	584	446
2. <b><u>Payments with returns</u></b>	<b><u>1,797</u></b>	<b><u>1,344</u></b>	<b><u>1,631</u></b>	<b><u>1,808</u></b>	<b><u>2,233</u></b>
a) Adjustments out of deposits u/s 53	293	-	-	-	-
b) Adjustments out of deposits u/s 53 current	658	753	1356	1596	1527
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	42	36	18	32
e) Cash/cheque	846	549	239	194	674
3. <b><u>Deduction at source</u></b>	<b><u>1,250</u></b>	<b><u>1,962</u></b>	<b><u>2,278</u></b>	<b><u>3,120</u></b>	<b><u>2,099</u></b>
a) U/s 50(1) Salary	39	34	29	29	40
b) U/s 50(2) Securities	1,001	1068	1526	1641	1515
c) U/s 50(2A) Interest	76	6	1	-	5
d) U/s 50(2B) Bank Trans.	-	28	-	-	-
e) U/s 50(3) Non Residents	-	30	11	69	58
f) U/s 50(3A) Tec. Fee	-	63	127	27	18
g) U/s 50(4) Contracts	65	642	534	1296	296
h) U/s 50(4A) Brokrage Fee	-	3	5	11	9
i) U/s 50(5) Imports	18	-	-	-	-
j) U/s 50(5A) Exports	-	11	-	-	28
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	1	1	-
m) U/s 50(6A) Dividends	5	35	18	16	125
n) U/s 50(7) Bonus & Bonus Shares	-	3	5	1	2

**Companies-I, Lahore**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	16	4	7	19	-
p) U/s 50(7B) House Rental	6	3	4	-	2
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	24	32	10	10	1
<b>4. Total (Gross)</b>	<b>4,096</b>	<b>4,459</b>	<b>5,115</b>	<b>6,388</b>	<b>5,616</b>
Less Refunds	174	281	639	571	2121
<b>5. Total (Net)</b>	<b>3,922</b>	<b>4,178</b>	<b>4,476</b>	<b>5,817</b>	<b>3,495</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,212	2231	3168	1634	1099
b) Collections	539	399	451	876	838
c) Percentage	44.5	17.9	14.2	53.6	76.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	2,240	2939	2255	2185	2921
b) Collections	510	754	755	584	446
c) Percentage	22.8	25.7	33.5	26.7	15.3
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	293	-	-	-	-
b) Adjustments	293	-	-	-	-
i) With returns	293	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>319</b>	<b>403</b>	<b>272</b>	<b>945</b>	<b>1,225</b>
a) Arrear demand	108	147	146	739	578
b) Current demand	211	256	126	206	647
<b>2. Payments with returns</b>	<b>1,423</b>	<b>793</b>	<b>1,187</b>	<b>1,122</b>	<b>1,625</b>
a) Adjustments out of deposits u/s 53	539	-	-	-	-
b) Adjustments out of deposits u/s 53 current	594	559	1055	1010	1134
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	1	4	6	2
e) Cash/cheque	290	233	128	106	489
<b>3. Deduction at source</b>	<b>193</b>	<b>826</b>	<b>1,603</b>	<b>1,233</b>	<b>1,269</b>
a) U/s 50(1) Salary	22	19	21	25	41
b) U/s 50(2) Securities	1	-	-	-	-
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	164	800	1154	1064	1063
h) U/s 50(4A) Brokrage Fee	-	-	-	-	-
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	-	-	-	-	-
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Companies-II, Lahore

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	-	-	-	-	-
p) U/s 50(7B) House Rental	-	-	-	-	2
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	-	6	28	143	162
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	6	1	400	1	1
<b>4. Total (Gross)</b>	<b>1,935</b>	<b>2,022</b>	<b>3,062</b>	<b>3,300</b>	<b>4,119</b>
Less Refunds	86	86	141	787	1032
<b>5. Total (Net)</b>	<b>1,849</b>	<b>1,936</b>	<b>2,921</b>	<b>2,513</b>	<b>3,087</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	995	793	-329	274	596
b) Collections	108	147	146	739	578
c) Percentage	10.9	18.5	-44.4	269.7	97.0
<b>7. Collection out of current demand</b>					
a) Recoverable demand	906	954	910	603	1774
b) Collections	211	256	126	206	647
c) Percentage	23.3	26.8	13.8	34.2	36.5
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	539	-	-	-	-
b) Adjustments	539	-	-	-	-
i) With returns	539	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.3.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>124</b>	<b>186</b>	<b>269</b>	<b>317</b>	<b>278</b>
a) Arrear demand	59	79	105	171	188
b) Current demand	65	107	164	146	90
2. <b>Payments with returns</b>	<b>28</b>	<b>49</b>	<b>155</b>	<b>97</b>	<b>193</b>
a) Adjustments out of deposits u/s 53	22	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	17	111	55	65
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	6	2	-	5
e) Cash/cheque	6	26	42	42	123
3. <b>Deduction at source</b>	<b>4,113</b>	<b>3,123</b>	<b>3,078</b>	<b>3,669</b>	<b>4,181</b>
a) U/s 50(1) Salary	6	7	15	29	51
b) U/s 50(2) Securities	-	-	1	-	-
c) U/s 50(2A) Interest	351	432	587	916	1106
d) U/s 50(2B) Bank Trans.	-	55	86	99	98
e) U/s 50(3) Non Residents	-	-	1	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	7
g) U/s 50(4) Contracts	1,904	435	98	133	108
h) U/s 50(4A) Brokrage Fee	12	9	2	1	2
i) U/s 50(5) Imports	1,166	1284	1195	1179	1212
j) U/s 50(5A) Exports	256	318	511	600	638
k) U/s 50(5B) Auth.dealers (F.Exchange)	13	23	23	14	1
l) U/s 50(6) Transport	48	57	-	-	-
m) U/s 50(6A) Dividends	27	17	2	1	5
n) U/s 50(7) Bonus & Bonus Shares	58	15	-	-	-

## Companies-III, Lahore

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	12	3	-	1	1
p) U/s 50(7B) House Rental	14	8	2	2	12
q) U/s 50(7BB) Building Plan App.	7	11	7	5	5
r) U/s 50(7C) Prizes & Winnings	24	53	86	169	197
s) U/s 50(7D) Interest on Bonds	24	44	79	55	108
t) U/s 50(7E) Elec. Bills	189	351	379	454	513
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	109
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	2	1	4	11	8
<b>4. Total (Gross)</b>	<b>4,265</b>	<b>3,358</b>	<b>3,502</b>	<b>4,083</b>	<b>4,652</b>
Less Refunds	18	95	40	199	299
<b>5. Total (Net)</b>	<b>4,247</b>	<b>3,263</b>	<b>3,462</b>	<b>3,884</b>	<b>4,353</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	952	696	467.7	701	109
b) Collections	59	79	105	171	188
c) Percentage	6.2	11.4	22.5	24.4	172.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	1,076	262	479.5	603	203
b) Collections	65	107	164	146	90
c) Percentage	6.0	40.8	34.2	24.2	44.3
<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	-	-	-	-	-

**TABLE-11.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>279</b>	<b>360</b>	<b>414</b>	<b>450</b>	<b>422</b>
a) Arrear demand	104	105	161	248	186
b) Current demand	175	255	253	202	236
2. <b>Payments with returns</b>	<b>538</b>	<b>439</b>	<b>502</b>	<b>798</b>	<b>1,971</b>
a) Adjustments out of deposits u/s 53	83	-	-	-	-
b) Adjustments out of deposits u/s 53 current	163	122	237	564	395
c) U/s 59-D Amnesty	-	-	-	-	151
d) U/s 80-D	19	35	22	14	6
e) Cash/cheque	273	282	243	220	1,419
3. <b>Deduction at source</b>	<b>3,382</b>	<b>4,355</b>	<b>4,707</b>	<b>5,434</b>	<b>5,939</b>
a) U/s 50(1) Salary	340	423	411	432	488
b) U/s 50(2) Securities	57	114	100	-	63
c) U/s 50(2A) Interest	444	570	711	915	957
d) U/s 50(2B) Bank Trans.	132	179	161	146	161
e) U/s 50(3) Non Residents	-	-	-	3	-
f) U/s 50(3A) Tec. Fee	1	-	2	2	-
g) U/s 50(4) Contracts	1,537	1,847	1,983	2,270	2,496
h) U/s 50(4A) Brokrage Fee	10	9	17	13	25
i) U/s 50(5) Imports	136	150	165	192	202
j) U/s 50(5A) Exports	238	278	381	394	440
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	1	1	-
l) U/s 50(6) Transport	75	69	58	79	90
m) U/s 50(6A) Dividends	8	6	12	8	39
n) U/s 50(7) Bonus & Bonus Shares	-	1	1	2	-

**Central Region, Multan**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	56	148	86	119	48
p) U/s 50(7B) House Rental	4	3	3	5	9
q) U/s 50(7BB) Building Plan App.	-	1	1	1	1
r) U/s 50(7C) Prizes & Winnings	12	17	38	77	83
s) U/s 50(7D) Interest on Bonds	1	6	19	78	100
t) U/s 50(7E) Elec. Bills	318	517	532	635	700
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	13	17	25	62	37
<b>4. Total (Gross)</b>	<b>4,199</b>	<b>5,154</b>	<b>5,623</b>	<b>6,682</b>	<b>8,332</b>
Less Refunds	41	110	171	242	334
<b>5. Total (Net)</b>	<b>4,158</b>	<b>5,044</b>	<b>5,452</b>	<b>6,440</b>	<b>7,998</b>

**PART.II. ANALYSIS:**

<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	560	806	1,059	1,010	996
b) Collections	104	105	161	248	186
c) Percentage	18.6	13.0	15.2	24.6	18.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	812	954	991	1,284	1,061
b) Collections	175	255	253	202	236
c) Percentage	21.6	26.7	25.5	15.7	22.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	232	122	237	564	391
b) Adjustments	232	122	237	564	391
i) With returns	232	122	237	564	391
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>20</u></b>	<b><u>17</u></b>	<b><u>23</u></b>	<b><u>15</u></b>	<b><u>17</u></b>
a) Arrear demand	9	8	11	7	10
b) Current demand	11	9	12	8	7
2. <b><u>Payments with returns</u></b>	<b><u>26</u></b>	<b><u>25</u></b>	<b><u>29</u></b>	<b><u>33</u></b>	<b><u>97</u></b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	4	4	8	14	7
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	3	1	-	-	-
e) Cash/cheque	19	20	21	19	90
3. <b><u>Deduction at source</u></b>	<b><u>211</u></b>	<b><u>249</u></b>	<b><u>241</u></b>	<b><u>354</u></b>	<b><u>330</u></b>
a) U/s 50(1) Salary	21	21	25	32	29
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	47	64	67	110	112
d) U/s 50(2B) Bank Trans.	10	11	12	12	11
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	112	127	121	176	161
h) U/s 50(4A) Brokrage Fee	1	-	-	-	2
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	3	4	2	3	2
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	7	6	5	6	6
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sahiwal Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	8	15	8	13	6
p) U/s 50(7B) House Rental	1	-	-	-	1
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	-	1	-
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	1	1	1	-
<b>4. Total (Gross)</b>	<b>257</b>	<b>291</b>	<b>293</b>	<b>402</b>	<b>444</b>
Less Refunds	3	6	10	7	34
<b>5. Total (Net)</b>	<b>254</b>	<b>285</b>	<b>283</b>	<b>395</b>	<b>410</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	35	59	75	67	74
b) Collections	9	8	11	7	10
c) Percentage	25.7	13.6	14.7	10.4	13.5
<b>7. Collection out of current demand</b>					
a) Recoverable demand	55	52	44	63	35
b) Collections	11	9	12	8	7
c) Percentage	20.0	17.3	27.3	12.7	20.0
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	4	4	8	14	7
b) Adjustments	4	4	8	14	7
i) With returns	4	4	8	14	7
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>44</b>	<b>46</b>	<b>35</b>	<b>42</b>	<b>62</b>
a) Arrear demand	17	14	14	17	26
b) Current demand	27	32	21	25	36
2. <b>Payments with returns</b>	<b>47</b>	<b>48</b>	<b>41</b>	<b>47</b>	<b>169</b>
a) Adjustments out of deposits u/s 53	4	-	-	-	-
b) Adjustments out of deposits u/s 53 current	6	8	10	13	13
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	1	-	-	-	-
e) Cash/cheque	36	40	31	34	156
3. <b>Deduction at source</b>	<b>384</b>	<b>543</b>	<b>666</b>	<b>778</b>	<b>758</b>
a) U/s 50(1) Salary	49	75	70	86	101
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	51	74	98	127	135
d) U/s 50(2B) Bank Trans.	41	40	33	37	35
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	1	2	-
g) U/s 50(4) Contracts	227	328	436	493	462
h) U/s 50(4A) Brokrage Fee	-	-	6	1	2
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	7	6	6	10	11
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Bahawalpur Zone**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
1 o) U/s 50(7A) Auctions	8	14	14	15	6
p) U/s 50(7B) House Rental	-	1	-	1	1
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	1	1	3	4
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	4	1	3	1
<b>4. Total (Gross)</b>	<b>475</b>	<b>637</b>	<b>742</b>	<b>867</b>	<b>989</b>
Less Refunds	3	14	10	20	16
<b>5. Total (Net)</b>	<b>472</b>	<b>623</b>	<b>732</b>	<b>847</b>	<b>973</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	62	82	107	146	172
b) Collections	17	14	14	17	26
c) Percentage	27.4	17.1	13.1	11.6	15.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	94	100	115	113	128
b) Collections	27	32	21	25	36
c) Percentage	28.7	32.0	18.3	22.1	28.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	4	7	10	13	10
b) Adjustments	4	7	10	13	10
i) With returns	4	7	10	13	10
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Million Rupees)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>84</b>	<b>163</b>	<b>87</b>	<b>173</b>	<b>93</b>
a) Arrear demand	25	20	32	130	36
b) Current demand	59	143	55	43	57
2. <b>Payments with returns</b>	<b>167</b>	<b>146</b>	<b>138</b>	<b>407</b>	<b>581</b>
a) Adjustments out of deposits u/s 53	4	-	-	-	-
b) Adjustments out of deposits u/s 53 current	50	19	72	353	239
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	21	-	1	1
e) Cash/cheque	113	106	66	53	341
3. <b>Deduction at source</b>	<b>1,169</b>	<b>1,659</b>	<b>1,597</b>	<b>1,873</b>	<b>2,309</b>
a) U/s 50(1) Salary	109	136	113	120	145
b) U/s 50(2) Securities	57	114	100	-	62
c) U/s 50(2A) Interest	102	144	191	255	271
d) U/s 50(2B) Bank Trans.	47	66	48	52	52
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	574	792	697	843	1132
h) U/s 50(4A) Brokrage Fee	2	1	1	3	6
i) U/s 50(5) Imports	60	48	64	82	105
j) U/s 50(5A) Exports	26	32	54	72	92
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	1	1	-
l) U/s 50(6) Transport	23	19	21	21	26
m) U/s 50(6A) Dividends	2	2	4	3	18
n) U/s 50(7) Bonus & Bonus Shares	-	1	1	2	-

**Multan Zone**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	13	56	27	39	11
p) U/s 50(7B) House Rental	1	1	1	1	2
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	3	3	7	15	20
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	147	243	256	324	354
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	3	1	11	40	13
<b>4. Total (Gross)</b>	<b>1,420</b>	<b>1,968</b>	<b>1,822</b>	<b>2,453</b>	<b>2,983</b>
Less Refunds	16	38	28	106	107
<b>5. Total (Net)</b>	<b>1,404</b>	<b>1,930</b>	<b>1,794</b>	<b>2,347</b>	<b>2,876</b>

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

a) Recoverable arrears	214	303	494	313	366
b) Collections	25	20	32	130	36
c) Percentage	12	6.6	6.5	41.5	9.8

**7. Collection out of current demand**

a) Recoverable demand	217	463	334	651	338
b) Collections	59	143	55	43	57
c) Percentage	27	30.9	16.5	6.6	16.9

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

a) Deposits	54	19	72	353	239
b) Adjustments	54	19	72	353	239
i) With returns	54	19	72	353	239
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>25</b>	<b>36</b>	<b>64</b>	<b>35</b>	<b>34</b>
a) Arrear demand	14	15	19	21	22
b) Current demand	11	21	45	14	12
2. <b>Payments with returns</b>	<b>79</b>	<b>82</b>	<b>94</b>	<b>96</b>	<b>683</b>
a) Adjustments out of deposits u/s 53	3	-	-	-	-
b) Adjustments out of deposits u/s 53 current	7	10	14	19	20
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	69	72	80	77	663
3. <b>Deduction at source</b>	<b>762</b>	<b>931</b>	<b>912</b>	<b>1,009</b>	<b>1,093</b>
a) U/s 50(1) Salary	102	109	105	98	113
b) U/s 50(2) Securities	-	-	-	-	1
c) U/s 50(2A) Interest	110	121	143	170	175
d) U/s 50(2B) Bank Trans.	16	37	41	14	35
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	1	-	-
g) U/s 50(4) Contracts	242	218	233	220	207
h) U/s 50(4A) Brokrage Fee	4	4	8	8	13
i) U/s 50(5) Imports	47	94	15	-	-
j) U/s 50(5A) Exports	26	3	14	5	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	19	22	15	25	25
m) U/s 50(6A) Dividends	2	1	5	3	2
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Faisalabad Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	6	23	5	15	5
p) U/s 50(7B) House Rental	2	1	1	2	4
q) U/s 50(7BB) Building Plan App.	-	1	1	1	1
r) U/s 50(7C) Prizes & Winnings	9	13	30	58	58
s) U/s 50(7D) Interest on Bonds	1	6	18	78	97
t) U/s 50(7E) Elec. Bills	171	274	276	311	346
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	5	4	1	1	11
<b>4. Total (Gross)</b>	<b>866</b>	<b>1,049</b>	<b>1,070</b>	<b>1,140</b>	<b>1,810</b>
Less Refunds	8	16	19	25	21
<b>5. Total (Net)</b>	<b>858</b>	<b>1,033</b>	<b>1,051</b>	<b>1,115</b>	<b>1,789</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	97	116	102	118	120
b) Collections	14	15	19	21	22
c) Percentage	14.4	12.9	18.6	17.8	18.3
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	126	60	123	79	129
b) Collections	11	21	45	14	12
c) Percentage	8.7	35.0	36.6	17.7	9.3
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	3	10	14	19	20
b) Adjustments	3	10	14	19	20
i) With returns	3	10	14	19	20
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b><u>73</u></b>	<b><u>68</u></b>	<b><u>155</u></b>	<b><u>128</u></b>	<b><u>171</u></b>
a) Arrear demand	25	33	66	51	72
b) Current demand	48	35	89	77	99
<b>2. <u>Payments with returns</u></b>	<b><u>188</u></b>	<b><u>102</u></b>	<b><u>165</u></b>	<b><u>179</u></b>	<b><u>277</u></b>
a) Adjustments out of deposits u/s 53	64	-	-	-	-
b) Adjustments out of deposits u/s 53 current	96	74	123	155	107
c) U/s 59-D Amnesty	-	-	-	-	151
d) U/s 80-D	15	12	22	13	5
e) Cash/cheque	13	16	20	11	14
<b>3. <u>Deduction at source</u></b>	<b><u>302</u></b>	<b><u>341</u></b>	<b><u>512</u></b>	<b><u>620</u></b>	<b><u>659</u></b>
a) U/s 50(1) Salary	8	12	12	17	19
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	1	2	-	1	1
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	3	-
f) U/s 50(3A) Tec. Fee	1	-	-	-	-
g) U/s 50(4) Contracts	70	71	95	166	171
h) U/s 50(4A) Brokrage Fee	3	4	2	-	2
i) U/s 50(5) Imports	29	8	85	109	97
j) U/s 50(5A) Exports	183	238	310	313	344
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	2	19
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

**Companies Zone, Faisalabad**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
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) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	2	3	4	9	6
<b>4. Total (Gross)</b>	<b>563</b>	<b>511</b>	<b>832</b>	<b>927</b>	<b>1,107</b>
Less Refunds	4	23	89	68	113
<b>5. Total (Net)</b>	<b>559</b>	<b>488</b>	<b>743</b>	<b>859</b>	<b>994</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	83	163	181	254	149
b) Collections	25	33	66	51	72
c) Percentage	30.1	20.2	36.5	20.1	48.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	245	211	299	202	293
b) Collections	48	35	89	77	99
c) Percentage	19.6	16.6	29.8	38.1	33.8
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	159	75	123	155	106
b) Adjustments	159	75	123	155	106
i) With returns	159	75	123	155	106
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.4.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>33</b>	<b>30</b>	<b>50</b>	<b>57</b>	<b>45</b>
a) Arrear demand	14	15	19	22	20
b) Current demand	19	15	31	35	25
2. <b>Payments with returns</b>	<b>31</b>	<b>36</b>	<b>35</b>	<b>36</b>	<b>164</b>
a) Adjustments out of deposits u/s 53	8	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	7	10	10	9
c) U/s 59-D Amnesty	-	-	-	-	-
d) U/s 80-D	-	1	-	-	-
e) Cash/cheque	23	28	25	26	155
3. <b>Deduction at source</b>	<b>554</b>	<b>632</b>	<b>779</b>	<b>800</b>	<b>790</b>
a) U/s 50(1) Salary	51	70	86	79	81
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	133	165	212	252	263
d) U/s 50(2B) Bank Trans.	18	25	27	31	28
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	312	311	401	372	363
h) U/s 50(4A) Brokrage Fee	-	-	-	1	-
i) U/s 50(5) Imports	-	-	1	1	-
j) U/s 50(5A) Exports	-	1	1	1	2
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	18	16	11	17	22
m) U/s 50(6A) Dividends	-	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sargodha Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	21	40	32	37	20
p) U/s 50(7B) House Rental	-	-	1	1	1
q) U/s 50(7BB) Building Plan App.	-	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	-	-	1
s) U/s 50(7D) Interest on Bonds	-	-	-	-	3
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	4	7	8	6
<b>4. Total (Gross)</b>	<b>618</b>	<b>698</b>	<b>864</b>	<b>893</b>	<b>999</b>
Less Refunds	7	13	15	16	43
<b>5. Total (Net)</b>	<b>611</b>	<b>685</b>	<b>849</b>	<b>877</b>	<b>956</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	69	83	100	112	115
b) Collections	14	15	19	22	20
c) Percentage	20.3	18.1	19.0	19.6	17.4
<b>7. Collection out of current demand</b>					
a) Recoverable demand	75	68	76	176	138
b) Collections	19	15	31	35	25
c) Percentage	25.3	22.1	40.8	19.9	18.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	8	7	10	10	9
b) Adjustments	8	7	10	10	9
i) With returns	8	7	10	10	9
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**NORTHERN REGION, ISLAMABAD**

**TABLE-11.5  
COMPARATIVE ANALYTICAL STATEMENT OF  
INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>1,645</u></b>	<b><u>1,329</u></b>	<b><u>2,580</u></b>	<b><u>3,187</u></b>	<b><u>1,662</u></b>
a) Arrear demand	568	504	839	903	753
b) Current demand	1,077	825	1,741	2,284	909
2. <b><u>Payments with returns</u></b>	<b><u>2,275</u></b>	<b><u>2,529</u></b>	<b><u>5,314</u></b>	<b><u>4,920</u></b>	<b><u>11,547</u></b>
a) Adjustments out of deposits u/s 53	242	2	-	-	-
b) Adjustments out of deposits u/s 53 current	888	1,032	3,224	3,183	9,364
c) U/s 59-D Amnesty	-	-	-	-	1,449
d) U/s 80-D	41	65	14	10	13
e) Cash/cheque	1,104	1,430	2,076	1,727	721
3. <b><u>Deduction at source</u></b>	<b><u>7,492</u></b>	<b><u>9,506</u></b>	<b><u>11,368</u></b>	<b><u>13,153</u></b>	<b><u>15,452</u></b>
a) U/s 50(1) Salary	1,107	1,115	1,183	1,335	1,532
b) U/s 50(2) Securities	237	286	491	517	1,521
c) U/s 50(2A) Interest	973	1,162	1,460	1,741	2,046
d) U/s 50(2B) Bank Trans.	183	157	180	181	193
e) U/s 50(3) Non Residents	49	71	90	131	291
f) U/s 50(3A) Tec. Fee	47	89	64	73	124
g) U/s 50(4) Contracts	3,430	4,631	5,532	6,090	6,233
h) U/s 50(4A) Brokrage Fee	21	29	31	35	63
i) U/s 50(5) Imports	383	524	418	504	621
j) U/s 50(5A) Exports	156	171	197	217	228
k) U/s 50(5B) Auth.dealers (F.Exchange)	1	9	9	6	13
l) U/s 50(6) Transport	147	232	190	257	298
m) U/s 50(6A) Dividends	71	118	481	271	202
n) U/s 50(7) Bonus & Bonus Shares	10	1	1	-	-

## Northern Region, Islamabad

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	116	132	141	175	88
p) U/s 50(7B) House Rental	57	34	48	56	59
q) U/s 50(7BB) Building Plan App.	9	5	7	12	17
r) U/s 50(7C) Prizes & Winnings	23	39	40	82	105
s) U/s 50(7D) Interest on Bonds	19	39	75	136	74
t) U/s 50(7E) Elec. Bills	331	516	565	658	716
u) U/s 50(7F) Mobile Phone	-	131	143	645	1,002
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	122	15	22	31	26
<b>4. Total (Gross)</b>	<b>11,412</b>	<b>13,364</b>	<b>19,262</b>	<b>21,260</b>	<b>28,661</b>
Less Refunds	317	427	1,003	909	1,443
<b>5. Total (Net)</b>	<b>11,095</b>	<b>12,937</b>	<b>18,259</b>	<b>20,351</b>	<b>27,218</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	2,363	3,355	2,082	2,481	1,769
b) Collections	568	504	839	903	753
c) Percentage	24.0	15.0	40.3	36.4	42.6
<b>7. Collection out of current demand</b>					
a) Recoverable demand	4,456	1,759	4,839	8,092	4,254
b) Collections	1,077	825	1,741	2,284	909
c) Percentage	24.2	46.9	36.0	28.2	21.4
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	224	3	-	-	-
b) Adjustments	224	3	-	-	-
i) With returns	224	3	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of demand</b>	<b>59</b>	<b>45</b>	<b>60</b>	<b>70</b>	<b>46</b>
a) Arrear demand	13	16	22	23	20
b) Current demand	46	29	38	47	26
<b>2. Payments with returns</b>	<b>62</b>	<b>56</b>	<b>76</b>	<b>90</b>	<b>365</b>
a) Adjustments out of deposits u/s 53	19	-	-	-	-
b) Adjustments out of deposits u/s 53 current	-	18	29	39	36
c) U/s 59-D Amnesty	-	-	-	-	265
d) U/s 80-D	8	1	-	-	-
e) Cash/cheque	35	37	47	51	64
<b>3. Deduction at source</b>	<b>358</b>	<b>463</b>	<b>535</b>	<b>688</b>	<b>787</b>
a) U/s 50(1) Salary	25	31	35	36	37
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	62	87	118	164	220
d) U/s 50(2B) Bank Trans.	14	15	17	18	16
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	113	125	111	155	147
h) U/s 50(4A) Brokrage Fee	2	1	2	4	4
i) U/s 50(5) Imports	6	4	15	4	4
j) U/s 50(5A) Exports	18	19	23	33	37
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	3	1	-	-
l) U/s 50(6) Transport	5	6	5	10	10
m) U/s 50(6A) Dividends	1	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Gujranwala Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	4	13	15	13	5
p) U/s 50(7B) House Rental	-	1	1	2	2
q) U/s 50(7BB) Building Plan App.	1	-	-	-	-
r) U/s 50(7C) Prizes & Winnings	-	-	-	8	10
s) U/s 50(7D) Interest on Bonds	-	-	1	-	-
t) U/s 50(7E) Elec. Bills	106	157	190	239	294
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	1	1	2	1
<b>4. Total (Gross)</b>	<b>479</b>	<b>564</b>	<b>671</b>	<b>848</b>	<b>1,198</b>
Less Refunds	12	19	33	16	88
<b>5. Total (Net)</b>	<b>467</b>	<b>545</b>	<b>638</b>	<b>832</b>	<b>1,110</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	102	98	86	92	117
b) Collections	13	16	22	23	20
c) Percentage	12.7	16.3	25.6	25.0	17.1
<b>7. Collection out of current demand</b>					
a) Recoverable demand	115	40	103	127	204
b) Collections	46	29	38	47	26
c) Percentage	40.0	72.5	36.9	37.0	12.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	7	-	-	-	-
b) Adjustments	7	-	-	-	-
i) With returns	7	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b>54</b>	<b>49</b>	<b>95</b>	<b>144</b>	<b>127</b>
a) Arrear demand	29	22	25	29	31
b) Current demand	25	27	70	115	96
2. <b><u>Payments with returns</u></b>	<b>41</b>	<b>43</b>	<b>45</b>	<b>46</b>	<b>395</b>
a) Adjustments out of deposits u/s 53	1	-	-	-	-
b) Adjustments out of deposits u/s 53 current	9	11	13	15	12
c) U/s 59-D Amnesty	-	-	-	-	332
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	31	32	32	31	51
3. <b><u>Deduction at source</u></b>	<b>589</b>	<b>711</b>	<b>786</b>	<b>925</b>	<b>771</b>
a) U/s 50(1) Salary	40	48	66	62	64
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	178	222	251	315	303
d) U/s 50(2B) Bank Trans.	18	20	22	25	25
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	120	115	129	146	114
h) U/s 50(4A) Brokrage Fee	3	4	-	3	8
i) U/s 50(5) Imports	98	130	132	170	53
j) U/s 50(5A) Exports	104	128	141	148	154
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	1	2	2
l) U/s 50(6) Transport	7	10	9	12	16
m) U/s 50(6A) Dividends	5	6	9	10	8
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Sialkot Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	13	22	20	18	9
p) U/s 50(7B) House Rental	1	1	1	1	1
q) U/s 50(7BB) Building Plan App.	-	1	-	1	1
r) U/s 50(7C) Prizes & Winnings	1	2	4	11	12
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	1	1	1	1	1
<b>4. Total (Gross)</b>	<b>684</b>	<b>803</b>	<b>926</b>	<b>1,115</b>	<b>1,293</b>
Less Refunds	8	12	12	22	47
<b>5. Total (Net)</b>	<b>676</b>	<b>791</b>	<b>914</b>	<b>1,093</b>	<b>1,246</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	96	104	94	96	93
b) Collections	29	22	25	29	31
c) Percentage	30.2	21.2	26.6	30.2	33.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	80	33	120	169	157
b) Collections	25	27	70	115	96
c) Percentage	31.3	81.8	58.3	68.0	61.1
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	2	-	-	-	-
b) Adjustments	2	-	-	-	-
i) With returns	2	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.3**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>96</b>	<b>110</b>	<b>173</b>	<b>174</b>	<b>126</b>
a) Arrear demand	51	64	82	83	68
b) Current demand	45	46	91	91	58
2. <b>Payments with returns</b>	<b>123</b>	<b>101</b>	<b>123</b>	<b>110</b>	<b>393</b>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	45	23	27	34	39
c) U/s 59-D Amnesty	-	-	-	-	248
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	78	78	96	76	106
3. <b>Deduction at source</b>	<b>1,675</b>	<b>1,997</b>	<b>2,428</b>	<b>2,712</b>	<b>2,600</b>
a) U/s 50(1) Salary	185	192	191	219	237
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	210	249	364	545	674
d) U/s 50(2B) Bank Trans.	48	49	61	62	70
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	1,053	1130	1530	1477	1152
h) U/s 50(4A) Brokrage Fee	6	6	6	5	7
i) U/s 50(5) Imports	79	263	149	220	264
j) U/s 50(5A) Exports	5	10	16	22	23
k) U/s 50(5B) Auth.dealers (F.Exchange)	1	2	3	4	4
l) U/s 50(6) Transport	49	48	49	52	55
m) U/s 50(6A) Dividends	1	2	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Rawalpindi Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	18	20	25	44	25
p) U/s 50(7B) House Rental	3	4	7	8	10
q) U/s 50(7BB) Building Plan App.	1	1	1	1	1
r) U/s 50(7C) Prizes & Winnings	9	11	18	38	51
s) U/s 50(7D) Interest on Bonds	3	6	6	12	24
t) U/s 50(7E) Elec. Bills	-	-	-	-	-
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	4	4	2	3	3
<b>4. Total (Gross)</b>	<b>1,894</b>	<b>2,208</b>	<b>2,724</b>	<b>2,996</b>	<b>3,119</b>
Less Refunds	9	7	18	12	19
<b>5. Total (Net)</b>	<b>1,885</b>	<b>2,201</b>	<b>2,706</b>	<b>2,984</b>	<b>3,100</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	188	291	322	254	205
b) Collections	51	64	82	83	68
c) Percentage	27.1	22.0	25.5	32.7	33.2
<b>7. Collection out of current demand</b>					
a) Recoverable demand	150	169	175	166	186
b) Collections	45	46	91	91	58
c) Percentage	30.0	27.2	52.0	54.8	31.2
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.4**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
<b>1. Collection of demand</b>	<b>55</b>	<b>43</b>	<b>56</b>	<b>64</b>	<b>92</b>
a) Arrear demand	37	35	34	38	45
b) Current demand	18	8	22	26	47
<b>2. Payments with returns</b>	<b>109</b>	<b>145</b>	<b>153</b>	<b>103</b>	<b>334</b>
a) Adjustments out of deposits u/s 53	8	-	-	-	-
b) Adjustments out of deposits u/s 53 current	13	31	34	34	39
c) U/s 59-D Amnesty	-	-	-	-	215
d) U/s 80-D	-	3	-	-	-
e) Cash/cheque	88	111	119	69	80
<b>3. Deduction at source</b>	<b>1,900</b>	<b>1,842</b>	<b>2,014</b>	<b>2,075</b>	<b>2,447</b>
a) U/s 50(1) Salary	594	503	516	620	722
b) U/s 50(2) Securities	-	-	-	-	3
c) U/s 50(2A) Interest	331	333	387	308	418
d) U/s 50(2B) Bank Trans.	29	29	40	34	36
e) U/s 50(3) Non Residents	14	18	36	12	2
f) U/s 50(3A) Tec. Fee	9	33	7	7	32
g) U/s 50(4) Contracts	689	597	667	689	758
h) U/s 50(4A) Brokrage Fee	1	2	3	1	13
i) U/s 50(5) Imports	29	3	-	5	-
j) U/s 50(5A) Exports	6	4	4	5	4
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	3	4	-	7
l) U/s 50(6) Transport	15	22	34	44	74
m) U/s 50(6A) Dividends	-	-	-	1	10
n) U/s 50(7) Bonus & Bonus Shares	1	-	1	-	-

## Islamabad Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	25	27	31	35	27
p) U/s 50(7B) House Rental	12	18	30	40	41
q) U/s 50(7BB) Building Plan App.	6	2	4	9	8
r) U/s 50(7C) Prizes & Winnings	5	10	12	19	25
s) U/s 50(7D) Interest on Bonds	2	1	4	3	3
t) U/s 50(7E) Elec. Bills	130	218	229	238	247
u) U/s 50(7F) Mobile Phone	-	17	-	-	8
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	2	2	5	5	9
<b>4. Total (Gross)</b>	<b>2,064</b>	<b>2,030</b>	<b>2,223</b>	<b>2,242</b>	<b>2,873</b>
Less Refunds	21	32	21	23	21
<b>5. Total (Net)</b>	<b>2,043</b>	<b>1,998</b>	<b>2,202</b>	<b>2,219</b>	<b>2,852</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	158	376	-381	185	328
b) Collections	37	35	34	38	45
c) Percentage	23.4	9.3	-8.9	20.5	13.7
<b>7. Collection out of current demand</b>					
a) Recoverable demand	433	113	353	366	342
b) Collections	18	8	22	26	47
c) Percentage	4.2	7.1	6.2	7.1	13.7
<b>8. Collection by adjustment out of advance tax deposits</b>					
a) Deposits	5	-	-	-	-
b) Adjustments	5	-	-	-	-
i) With returns	5	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.5**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of demand</b>	<b>1,057</b>	<b>851</b>	<b>1,913</b>	<b>2,422</b>	<b>812</b>
a) Arrear demand	237	294	553	575	445
b) Current demand	820	557	1360	1847	367
2. <b>Payments with returns</b>	<b>1,645</b>	<b>1,948</b>	<b>4,658</b>	<b>4,351</b>	<b>9,606</b>
a) Adjustments out of deposits u/s 53	146	-	-	-	-
b) Adjustments out of deposits u/s 53 current	781	885	2966	2918	9151
c) U/s 59-D Amnesty	-	-	-	-	89
d) U/s 80-D	5	7	8	7	10
e) Cash/cheque	713	1056	1684	1426	356
3. <b>Deduction at source</b>	<b>1,177</b>	<b>2,290</b>	<b>3,011</b>	<b>3,349</b>	<b>4,657</b>
a) U/s 50(1) Salary	11	15	19	22	27
b) U/s 50(2) Securities	175	243	412	426	1220
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	31	53	53	72	108
f) U/s 50(3A) Tec. Fee	32	55	56	60	85
g) U/s 50(4) Contracts	756	1720	1891	1973	2201
h) U/s 50(4A) Brokrage Fee	7	13	14	18	21
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	6	5
m) U/s 50(6A) Dividends	37	91	457	251	158
n) U/s 50(7) Bonus & Bonus Shares	7	-	-	-	-

## Companies Zone, Islamabad

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
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	518	828
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	103	3	5	3	4
<b>4. Total (Gross)</b>	<b>3,879</b>	<b>5,089</b>	<b>9,582</b>	<b>10,122</b>	<b>15,075</b>
Less Refunds	229	308	830	730	1003
<b>5. Total (Net)</b>	<b>3,650</b>	<b>4,781</b>	<b>8,752</b>	<b>9,392</b>	<b>14,072</b>
<b>PART.II. ANALYSIS:</b>					
<b>6. Collection out of arrear demand</b>					
a) Recoverable arrears	1,213	1754	1593	1162	472
b) Collections	237	294	553	575	445
c) Percentage	19.5	16.8	34.7	49.5	94.3
<b>7. Collection out of current demand</b>					
a) Recoverable demand	2,094	983	3293	6385	2395
b) Collections	820	557	1,360	1,847	367
c) Percentage	39.2	56.7	41.3	28.9	15.3
<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-11.5.6**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of demand</u></b>	<b><u>148</u></b>	<b><u>153</u></b>	<b><u>57</u></b>	<b><u>68</u></b>	<b><u>61</u></b>
a) Arrear demand	50	41	33	42	50
b) Current demand	98	112	24	26	11
2. <b><u>Payments with returns</u></b>	<b><u>219</u></b>	<b><u>148</u></b>	<b><u>54</u></b>	<b><u>48</u></b>	<b><u>231</u></b>
a) Adjustments out of deposits u/s 53	50	2	-	-	-
b) Adjustments out of deposits u/s 53 current	35	38	8	10	7
c) U/s 59-D Amnesty	-	-	-	-	177
d) U/s 80-D	28	54	-	-	-
e) Cash/cheque	106	54	46	38	47
3. <b><u>Deduction at source</u></b>	<b><u>1,062</u></b>	<b><u>1,140</u></b>	<b><u>1,625</u></b>	<b><u>1,931</u></b>	<b><u>2,161</u></b>
a) U/s 50(1) Salary	145	188	161	182	146
b) U/s 50(2) Securities	-	43	-	-	-
c) U/s 50(2A) Interest	104	134	246	307	336
d) U/s 50(2B) Bank Trans.	11	14	26	30	29
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	1	1	-	-	-
g) U/s 50(4) Contracts	562	594	771	906	992
h) U/s 50(4A) Brokrag Fee	1	1	2	2	1
i) U/s 50(5) Imports	148	115	122	104	300
j) U/s 50(5A) Exports	11	-	-	-	-
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	27	15	88	133	138
m) U/s 50(6A) Dividends	13	-	-	-	-
n) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

## Peshawar Zone

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	37	32	49	64	22
p) U/s 50(7B) House Rental	-	1	4	5	4
q) U/s 50(7BB) Building Plan App.	-	-	2	1	7
r) U/s 50(7C) Prizes & Winnings	-	-	6	6	7
s) U/s 50(7D) Interest on Bonds	-	-	-	-	-
t) U/s 50(7E) Elec. Bills	-	-	146	181	175
u) U/s 50(7F) Mobile Phone	-	-	-	-	-
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	2	2	2	10	4
<b>4. Total (Gross)</b>	<b>1,429</b>	<b>1,441</b>	<b>1,736</b>	<b>2,047</b>	<b>2,453</b>
Less Refunds	27	39	40	10	15
<b>5. Total (Net)</b>	<b>1,402</b>	<b>1,402</b>	<b>1,696</b>	<b>2,037</b>	<b>2,438</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>6. <u>Collection out of arrear demand</u></b>					
a) Recoverable arrears	157	290	161	171	176
b) Collections	50	41	33	42	50
c) Percentage	31.8	14.1	20.5	24.6	28.4
<b>7. <u>Collection out of current demand</u></b>					
a) Recoverable demand	1,208	313	181	169	116
b) Collections	98	112	24	26	11
c) Percentage	8.1	35.8	13.3	15.4	9.5
<b>8. <u>Collection by adjustment out of advance tax deposits</u></b>					
a) Deposits	50	3	-	-	-
b) Adjustments	50	3	-	-	-
i) With returns	50	3	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5.7**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. <u>Collection of demand</u></b>	<b>176</b>	<b>78</b>	<b>226</b>	<b>245</b>	<b>398</b>
a) Arrear demand	151	32	90	113	94
b) Current demand	25	46	136	132	304
<b>2. <u>Payments with returns</u></b>	<b>76</b>	<b>88</b>	<b>205</b>	<b>172</b>	<b>223</b>
a) Adjustments out of deposits u/s 53	18	-	-	-	-
b) Adjustments out of deposits u/s 53 current	5	26	147	133	80
c) U/s 59-D Amnesty	-	-	-	-	123
d) U/s 80-D	-	-	6	3	3
e) Cash/cheque	53	62	52	36	17
<b>3. <u>Deduction at source</u></b>	<b>731</b>	<b>1,063</b>	<b>969</b>	<b>1,473</b>	<b>2,029</b>
a) U/s 50(1) Salary	107	138	195	194	299
b) U/s 50(2) Securities	62	-	79	91	298
c) U/s 50(2A) Interest	88	137	94	102	95
d) U/s 50(2B) Bank Trans.	63	30	14	12	17
e) U/s 50(3) Non Residents	4	-	1	47	181
f) U/s 50(3A) Tec. Fee	5	-	1	6	7
g) U/s 50(4) Contracts	137	350	433	744	869
h) U/s 50(4A) Brokrage Fee	1	2	4	2	9
i) U/s 50(5) Imports	14	9	-	1	-
j) U/s 50(5A) Exports	7	10	13	9	10
k) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
l) U/s 50(6) Transport	44	128	-	-	-
m) U/s 50(6A) Dividends	14	19	15	9	26
n) U/s 50(7) Bonus & Bonus Shares	2	1	-	-	-

## Companies, Peshawar

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
o) U/s 50(7A) Auctions	19	18	-	1	-
p) U/s 50(7B) House Rental	37	3	-	-	1
q) U/s 50(7BB) Building Plan App.	1	1	-	-	-
r) U/s 50(7C) Prizes & Winnings	8	16	-	-	-
s) U/s 50(7D) Interest on Bonds	14	32	64	121	47
t) U/s 50(7E) Elec. Bills	95	140	-	-	-
u) U/s 50(7F) Mobile Phone	-	27	50	127	166
v) U/s 50(7G) Gas Bills	-	-	-	-	-
w) U/s 50(7H) Petroleum	-	-	-	-	-
x) Miscellaneous	9	2	6	7	4
4. <b>Total (Gross)</b>	<b>983</b>	<b>1,229</b>	<b>1,400</b>	<b>1,890</b>	<b>2,650</b>
Less Refunds	11	10	49	96	250
5. <b>Total (Net)</b>	<b>972</b>	<b>1,219</b>	<b>1,351</b>	<b>1,794</b>	<b>2,400</b>
<b>PART.II. ANALYSIS:</b>					
6. <b>Collection out of arrear demand</b>					
a) Recoverable arrears	449	442	207	521	378
b) Collections	151	32	90	113	94
c) Percentage	33.6	7.2	43.5	21.7	24.9
7. <b>Collection out of current demand</b>					
a) Recoverable demand	376	108	614	710	854
b) Collections	25	46	136	132	304
c) Percentage	6.6	42.6	22.1	18.6	35.6
8. <b>Collection by adjustment out of advance tax deposits</b>					
a) Deposits	14	-	-	-	-
b) Adjustments	14	-	-	-	-
i) With returns	14	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-12

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

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>I. Corporate Region</b>	<b>531</b>	<b>859</b>	<b>1,018</b>	<b>964</b>	<b>1,057</b>
1. Wealth Tax.	344	475	619	596	631
2. Capital Value Tax.	175	378	397	366	425
3. Corporate Assets Tax.	12	6	2	2	1
<b>II. Southern Region</b>	<b>507</b>	<b>1,237</b>	<b>1,536</b>	<b>1,422</b>	<b>1,537</b>
1. Wealth Tax.	480	767	1,192	1,142	1,382
2. Capital Value Tax.	25	470	344	280	155
3. Corporate Assets Tax.	2	-	-	-	-
<b>III. Eastern Region</b>	<b>686</b>	<b>763</b>	<b>945</b>	<b>897</b>	<b>827</b>
1. Wealth Tax.	501	543	721	696	782
2. Capital Value Tax.	164	216	219	180	18
3. Corporate Assets Tax.	21	4	5	21	27
<b>IV. Central Region</b>	<b>205</b>	<b>300</b>	<b>450</b>	<b>443</b>	<b>357</b>
1. Wealth Tax.	134	192	297	292	342
2. Capital Value Tax.	63	108	153	151	13
3. Corporate Assets Tax.	8	-	-	-	2
<b>V. Northern Region</b>	<b>566</b>	<b>749</b>	<b>1,080</b>	<b>1,123</b>	<b>871</b>
1. Wealth Tax.	326	434	707	776	790
2. Capital Value Tax.	240	315	373	347	81
3. Corporate Assets Tax.	-	-	-	-	-
<b>Grand Total (I TO V)</b>	<b>2,495</b>	<b>3,908</b>	<b>5,029</b>	<b>4,849</b>	<b>4,649</b>
1. Wealth Tax.	1,785	2,411	3,536	3,502	3,927
2. Capital Value Tax.	667	1,487	1,486	1,324	692
3. Corporate Assets Tax.	43	10	7	23	30

**TABLE-13  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b><u>Collection of Demand</u></b>	<b><u>467</u></b>	<b><u>709</u></b>	<b><u>962</u></b>	<b><u>1,073</u></b>	<b><u>1,232</u></b>
a) Arrears demand	208	346	405	497	656
b) Current demand	259	363	557	576	576
2. Payments with return u/s 14A	583	743	921	870	970
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	5	5
5. Payments with return u/s 14D	-	-	-	78	89
6. Collection u/s 13-D	682	958	1,313	1,532	1,659
7. Collection u/s 13-A	40	11	15	7	3
8. Additional W.T. u/s 31B	2	-	12	-	1
9. Additional W.T. u/s 31BB	1	-	177	1	-
10. Additional W.T. u/s 31BBB	-	-	1	1	-
11. W.T. on Agriculture Assets	-	-	1	-	1
12. Miscellaneous(including penalties etc)	18	11	43	40	113
13. Amnesty Declaration			130	-	-
14. <b><u>Total (Gross collection)</u></b>	<b><u>1,793</u></b>	<b><u>2,432</u></b>	<b><u>3,574</u></b>	<b><u>3,607</u></b>	<b><u>4,073</u></b>
15. Less refunds	8	21	38	105	146
16. <b><u>Total (Net)</u></b>	<b><u>1,785</u></b>	<b><u>2,411</u></b>	<b><u>3,536</u></b>	<b><u>3,502</u></b>	<b><u>3,927</u></b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	536	703	1,046	1,442	1,655
ii) Collections	208	346	405	497	656
iii) Percentage of ii to i above	38.8	49.2	38.7	34.5	39.6
<b>B. <u>Collection out of current Wealth Tax demand</u></b>					
i) Recoverable demands	1,491	1,745	1,714	1,985	1,949
ii) Collections	259	363	557	576	576
iii) Percentage of ii to i above	17.4	20.8	32.5	29.0	29.6

**TABLE-13.1**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <b>Collection of Demand</b>	<b>45</b>	<b>123</b>	<b>190</b>	<b>195</b>	<b>207</b>
a) Arrears demand	23	60	89	84	111
b) Current demand	22	63	101	111	96
2. Payments with return u/s 14A	130	108	88	85	124
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	-	-
5. Payments with return u/s 14D	-	-	-	7	-
6. Collection u/s 13-D	164	251	306	327	341
7. Collection u/s 13-A	6	1	3	1	2
8. Additional W.T. u/s 31B	-	-	-	-	-
9. Additional W.T. u/s 31BB	-	-	1	1	-
10. Additional W.T. u/s 31BBB	-	-	-	-	-
11. W.T. on Agriculture Assets	-	-	-	-	-
12. Miscellaneous(including penalties etc)	2	1	32	19	9
13. Amnesty Declaration			15	-	-
14. <b>Total (Gross collection)</b>	<b>347</b>	<b>484</b>	<b>635</b>	<b>635</b>	<b>683</b>
15. Less refunds	3	9	16	39	52
16. <b>Total (Net)</b>	<b>344</b>	<b>475</b>	<b>619</b>	<b>596</b>	<b>631</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	196	136	172	151	39
ii) Collections	23	60	89	84	111
iii) Percentage of ii to i above	11.7	44.1	51.6	55.6	284.6
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	187	153	125	598	214
ii) Collections	22	63	101	111	96
iii) Percentage of ii to i above	11.8	41.2	80.7	18.6	44.9

**TABLE-13.2**  
**COMPARATIVE ANALYTICAL STATEMENT OF**  
**WEALTH TAX COLLECTION**

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
<b>1. Collection of Demand</b>	<b>60</b>	<b>147</b>	<b>228</b>	<b>211</b>	<b>286</b>
a) Arrears demand	26	71	119	106	144
b) Current demand	34	76	109	105	142
<b>2. Payments with return u/s 14A</b>	<b>187</b>	<b>285</b>	<b>284</b>	<b>354</b>	<b>388</b>
<b>3. Payments with return u/s 14B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4. Payments with return u/s 14C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>5. Payments with return u/s 14D</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>
<b>6. Collection u/s 13-D</b>	<b>221</b>	<b>332</b>	<b>478</b>	<b>579</b>	<b>637</b>
<b>7. Collection u/s 13-A</b>	<b>14</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>8. Additional W.T. u/s 31B</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>9. Additional W.T. u/s 31BB</b>	<b>1</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>-</b>
<b>10 Additional W.T. u/s 31BBB</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11 W.T. on Agriculture Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>12 Miscellaneous (including penalties etc)</b>	<b>-</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>87</b>
<b>13 Amnesty Declaration</b>			<b>24</b>	<b>-</b>	<b>-</b>
<b>14 Total (Gross collection)</b>	<b>483</b>	<b>773</b>	<b>1,193</b>	<b>1,151</b>	<b>1,410</b>
<b>15 Less refunds</b>	<b>3</b>	<b>6</b>	<b>1</b>	<b>9</b>	<b>28</b>
<b>16 Total (Net)</b>	<b>480</b>	<b>767</b>	<b>1,192</b>	<b>1,142</b>	<b>1,382</b>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	80	92	188	169	199
ii) Collections	26	71	119	106	144
iii) Percentage of ii to i above	32.5	77.2	63.3	62.7	72.4
<b>B. Collection out of current</b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	108	166	266	256	329
ii) Collections	34	76	109	105	142
iii) Percentage of ii to i above	31.5	45.8	41.1	41.0	43.2

TABLE 13.3  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <u>Collection of Demand</u>	208	197	132	251	277
a) Arrears demand	99	104	-	129	161
b) Current demand	109	93	132	122	116
2. Payments with return u/s 14A	127	153	284	173	204
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	4	1
5. Payments with return u/s 14D	-	-	-	22	8
6. Collection u/s 13-D	161	192	249	265	325
7. Collection u/s 13-A	5	2	1	3	-
8. Additional W.T. u/s 31B	-	-	-	-	-
9. Additional W.T. u/s 31BB	-	-	-	-	-
10 Additional W.T. u/s 31BBB	-	-	-	1	-
11 W.T. on Agriculture Assets	-	-	-	-	-
12 Miscellaneous(including penalties etc)	1	3	1	1	3
13 Amnesty Declaration	-	-	61	-	-
14 <u>Total (Gross collection)</u>	<u>502</u>	<u>547</u>	<u>728</u>	<u>720</u>	<u>818</u>
15 Less refunds	1	4	7	24	36
16 <u>Total (Net)</u>	<u>501</u>	<u>543</u>	<u>721</u>	<u>696</u>	<u>782</u>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	149	242	549	588	668
ii) Collections	99	104	-	129	161
iii) Percentage of ii to i above	66.4	43.0	-	21.9	24.1
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	711	835	580	277	536
ii) Collections	109	93	132	122	116
iii) Percentage of ii to i above	15.3	11.1	22.7	44.0	21.6

TABLE-13.4  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

Description	(Rs. in Million)				
	1995-96	1996-97	1997-98	1998-99	1999-2000
<b><u>PART.I PERFORMANCE</u></b>					
1. <u>Collection of Demand</u>	47	71	127	117	170
a) Arrears demand	15	29	59	51	88
b) Current demand	32	42	68	66	82
2. Payments with return u/s 14A	30	57	65	67	51
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	-	1
5. Payments with return u/s 14D	-	-	-	-	26
6. Collection u/s 13-D	48	63	91	109	100
7. Collection u/s 13-A	-	-	1	-	-
8. Additional W.T. u/s 31B	2	-	-	-	-
9. Additional W.T. u/s 31BB	-	-	-	-	-
10 Additional W.T. u/s 31BBB	-	-	1	-	-
11 W.T. on Agriculture Assets	-	-	1	-	-
12 Miscellaneous(including penalties etc)	8	2	4	4	4
13 Amnesty Declaration			12	-	-
14 <u>Total (Gross collection)</u>	<u>135</u>	<u>193</u>	<u>302</u>	<u>297</u>	<u>352</u>
15 Less refunds	1	1	5	5	10
16 <u>Total (Net)</u>	<u>134</u>	<u>192</u>	<u>297</u>	<u>292</u>	<u>342</u>
<b><u>PART.II. ANALYSIS:</u></b>					
<b>A. <u>Collection out of arrears</u></b>					
i) Recoverable arrears	47	90	158	173	214
ii) Collections	15	29	59	51	88
iii) Percentage of ii to i above	31.9	32.2	37.4	29.5	41.1
<b>B. <u>Collection out of current</u></b>					
<b><u>Wealth Tax demand</u></b>					
i) Recoverable demands	130	148	229	210	302
ii) Collections	32	42	68	66	82
iii) Percentage of ii to i above	24.6	28.4	29.8	31.4	27.2

TABLE-13.5  
COMPARATIVE ANALYTICAL STATEMENT OF  
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>PART.I PERFORMANCE</b>					
1. <b>Collection of Demand</b>	<b>107</b>	<b>171</b>	<b>285</b>	<b>299</b>	<b>292</b>
a) Arrears demand	45	82	138	127	152
b) Current demand	62	89	147	172	140
2. Payments with return u/s 14A	109	140	200	191	203
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	1	1
5. Payments with return u/s 14D	-	-	-	49	48
6. Collection u/s 13-D	88	120	188	252	256
7. Collection u/s 13-A	15	2	9	2	-
8. Additional W.T. u/s 31B	-	-	11	-	-
9. Additional W.T. u/s 31BB	-	-	1	-	-
10 Additional W.T. u/s 31BBB	-	-	-	-	-
11 W.T. on Agriculture Assets	-	-	-	-	-
12 Miscellaneous(including penalties etc)	7	2	4	10	10
13 Amnesty Declaration			18	-	-
14 <b>Total (Gross collection)</b>	<b>326</b>	<b>435</b>	<b>716</b>	<b>804</b>	<b>810</b>
15 Less refunds	-	1	9	28	20
16 <b>Total (Net)</b>	<b>326</b>	<b>434</b>	<b>707</b>	<b>776</b>	<b>790</b>
<b>PART.II. ANALYSIS:</b>					
<b>A. Collection out of arrears</b>					
i) Recoverable arrears	64	143	-21	36	535
ii) Collections	45	82	138	127	152
iii) Percentage of ii to i above	70.3	57.3	-647.9	35.2	28.4
<b>B. Collection out of current</b>					
<b>Wealth Tax demand</b>					
i) Recoverable demands	355	443	514	644	568
ii) Collections	62	89	147	172	140
iii) Percentage of ii to i above	17.5	20.1	28.6	26.7	24.6

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

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>NATIONAL</b>	<b>667</b>	<b>1,487</b>	<b>1,486</b>	<b>1,324</b>	<b>692</b>
<b><u>REGION-WISE COLLECTONS</u></b>					
A. CORPORATE REGION	175	378	397	366	425
B. SOUTHERN REGION	25	470	344	280	155
C. EASTERN REGION	164	216	219	180	18
D. CENTRAL REGION	63	108	153	151	13
E. NORTHERN REGION	240	315	373	347	81

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

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>NATIONAL</b>	<b>43</b>	<b>10</b>	<b>7</b>	<b>23</b>	<b>30</b>
<b>REGION-WISE COLLECTIONS</b>					
1. CORPORATE REGION	12	6	2	2	1
2. SOUTHERN REGION	2	-	-	-	-
3. EASTERN REGION	21	4	5	21	27
4. CENTRAL REGION	8	-	-	-	2
5. NORTHERN REGION	-	-	-	-	-

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

(Rs. in Million)

Description	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>NATIONAL</b>	<b>634</b>	<b>752</b>	<b>1,018</b>	<b>2,169</b>	<b>2,964</b>
<b>REGION-WISE /ZONE-WISE COLLECTION</b>					
<b>A. CORPORATE REGION</b>	<b>233</b>	<b>241</b>	<b>379</b>	<b>860</b>	<b>1,484</b>
1) CIT, Companies-I, Karachi	42	19	9	120	159
2) CIT, Companies-II, Karachi	53	36	113	349	276
3) CIT, Companies-III, Karachi	30	31	93	154	166
4) CIT, Companies-IV, Karachi	32	63	48	40	122
5) CIT, Companies-V, Karachi	76	92	116	197	761
<b>B. SOUTHERN REGION</b>	<b>6</b>	<b>6</b>	<b>11</b>	<b>76</b>	<b>135</b>
6) CIT, 'A' Zone, Karachi	-	-	-	-	1
7) CIT, 'B' Zone, Karachi	-	-	1	1	-
8) CIT, 'C' Zone, Karachi	-	-	1	-	1
9) CIT, 'D' Zone, Karachi	-	-	-	-	-
10) CIT, 'E' Zone, Karachi	-	1	-	1	13
11) CIT, 'F' Zone, Karachi	-	-	-	-	-
12) CIT, Hyderabad Zone	2	1	-	-	1
13) CIT, Sukkur Zone	4	4	9	74	119
<b>C. EASTERN REGION</b>	<b>122</b>	<b>81</b>	<b>93</b>	<b>373</b>	<b>362</b>
14) CIT, 'A' Zone, Lahore	-	-	-	-	-
15) CIT, 'B' Zone, Lahore	-	-	-	-	1
16) CIT, 'C' Zone, Lahore	-	-	-	-	-
17) CIT, Companies-I, Lahore	49	28	30	185	201
18) CIT, Companies-II, Lahore	39	14	31	178	145
19) CIT, Companies-III, Lahore	34	39	32	10	15
<b>D. CENTRAL REGION</b>	<b>60</b>	<b>92</b>	<b>88</b>	<b>223</b>	<b>259</b>
20) CIT, Sahiwal Zone	-	1	-	-	-
21) CIT, Bahawalpur Zone	-	1	2	-	-
22) CIT, Multan Zone	46	75	63	201	232
23) CIT, Faisalabad Zone	1	1	1	3	1
24) CIT, Companies Zone, Faisalabad	11	13	21	18	25
25) CIT, Sargodha Zone	2	1	1	1	1
<b>E. NORTHERN REGION</b>	<b>213</b>	<b>332</b>	<b>447</b>	<b>637</b>	<b>724</b>
26) CIT, Gujranwala Zone	2	3	4	5	3
27) CIT, Sialkot Zone	13	15	19	13	5
28) CIT, Rawalpindi Zone	-	-	-	-	-
29) CIT, Islamabad Zone	-	-	-	-	10
30) CIT, Companies Zone, Islamabad	174	297	410	612	703
31) CIT, Peshawar Zone	23	17	-	-	-
32) CIT, Companies Zone, Peshawar	1	-	14	7	3

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

(Rs. in Million)

S. No.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	1999-2000
	<b>Customs House, Karachi</b> ( 1 to 4)	<b>71,561</b>	<b>70,076</b>	<b>62,485</b>	<b>53,036</b>	<b>48,520</b>
1.	Karachi-Appraisalment	57,610	61,705	51,834	40,421	38,112
2.	Karachi-Preventive	14,157	8,043	4,317	9,504	9,017
3.	Karachi-Exports	-4,876	-6,797	-5,862	-8,440	-11,534
4.	Port Qasim	4,670	7,125	12,196	11,551	12,925
5.	Lahore-Customs	7,642	7,124	5,114	4,501	5,987
6.	Rawalpindi	1,909	2,233	1,655	2,182	2,222
7.	Peshawar	2,786	3,104	2,770	3,172	3,919
8.	Hyderabad	502	636	607	451	320
9.	Quetta	3,419	2,345	2,221	2,831	2,419
10.	Multan	1,719	2,118	2,261	1,349	918
11.	Faisalabad	146	-35	-962	-1,027	-1,150
12.	Sambrial	-768	-1,507	-1,655	-1,203	-1,496
	<b>TOTAL</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</b>

\* Includes collection of Export Collectorate.

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

S. No.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	1999-2000
	<b>Customs House, Karachi</b> ( 1 to 4)	<b>80.5%</b>	<b>81.4%</b>	<b>83.9%</b>	<b>81.2%</b>	<b>78.7%</b>
1.	Karachi-Appraisalment	64.8%	71.7%	69.6%	61.9%	61.8%
2.	Karachi-Preventive	15.9%	9.3%	5.8%	14.6%	14.6%
3.	Karachi-Exports	-5.5%	-7.9%	-7.9%	-12.9%	-18.7%
4.	Port Qasim	5.3%	8.3%	16.4%	17.7%	21.0%
5.	Lahore-Customs	8.6%	8.3%	6.9%	6.9%	9.7%
6.	Rawalpindi	2.1%	2.6%	2.2%	3.3%	3.6%
7.	Peshawar	3.1%	3.6%	3.7%	4.9%	6.4%
8.	Hyderabad	0.6%	0.7%	0.8%	0.7%	0.5%
9.	Quetta	3.8%	2.7%	3.0%	4.3%	3.9%
10.	Multan	1.9%	2.5%	3.0%	2.1%	1.5%
11.	Faisalabad	0.2%	-0.0%	-1.3%	-1.6%	-1.9%
12.	Sambrial	-0.9%	-1.8%	-2.2%	-1.8%	-2.4%
	<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Includes collection of Export Collectorate.

**TABLE-19**  
**COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS**  
**(ALL PAKISTAN)**

(Rs.in Million)

S. No.	Description	1995-96	1996-97	1997-98	1998-99	999-2000
1.	<b>Import Duties (i to v)</b>	<b>98,237</b>	<b>96,846</b>	<b>87,290</b>	<b>81,814</b>	<b>80,304</b>
	i) Import Duty	94,190	94,209	85,040	79,476	77,339
	ii) Iqra Surcharge	19	16	8	19	2
	iii) 1% F.R/PMR Surcharge	1,429	73	4	1	2
	iv) Misc. Receipts	2,599	2,548	2,238	2,318	2,961
2.	<b>Export Duties</b>	<b>46</b>	<b>79</b>	<b>31</b>	<b>108</b>	<b>12</b>
	Other Export Duties	46	79	31	108	12
3.	<b>2% Service Charges</b>	<b>-</b>	<b>1,786</b>	<b>84</b>	<b>14</b>	<b>-</b>
	<b>Gross Collection (1 to 3)</b>	<b>98,283</b>	<b>98,711</b>	<b>87,405</b>	<b>81,936</b>	<b>80,316</b>
	Rebate & Refunds	9,367	12,617	12,909	16,644	18,657
	Rebate	7,661	12,288	11,744	15,457	18,129
	Refunds	1,706	329	1,165	1,187	528
	<b>Net Collections</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</b>

**TABLE - 20**  
**COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS**  
**1999-2000**

S. No.	Description	Customs House, Karachi						Lahore Customs/ Appraisement	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Sambrial	Total (7 to 15)
		Karachi Appraisement	Karachi Preventive	Karachi Exports	Port Qasim	Sub-Total (3 to 6)										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1	Import Duty	37,864	8,964	71	12,803	59,702	6,512	2,090	3,974	527	2,277	1,010	774	473	77,339	
2	Iqra Surcharge	1	-	-	-	1	-	-	-	-	1	-	-	-	2	
3	P.M.R Surcharge	-	1	-	-	1	-	-	-	-	-	-	-	-	1	
4	Miscellaneous	574	75	36	137	822	1,366	198	189	11	157	32	86	100	2,961	
5	Export Duty	-	-	12	-	12	-	-	-	-	-	-	-	-	12	
6	2% Service Surcharge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Gross Collections	38,439	9,040	119	12,940	60,538	7,878	2,288	4,163	538	2,435	1,042	860	573	80,315	
8	Rebate	-	-	11,601	-	11,601	1,831	57	232	213	2	116	2,010	2,067	18,129	
9	Refund	327	23	52	15	417	60	9	12	5	14	8	-	2	527	
10	Rebate & Refund (8+9)	327	23	11,653	15	12,018	1,891	66	244	218	16	124	2,010	2,069	18,656	
11	Net Collections (7-10)	38,112	9,017	-11,534	12,925	48,520	5,987	2,222	3,919	320	2,419	918	-1,150	-1,496	61,659	

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

S. No.	DESCRIPTION	(Rs. in Millions)				
		1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A. Import Duties</b>						
1.	Meat, fish and other preparations(2,3,16)	7	2	10	37	17
2.	Milk butter cheese and honey(4)	163	59	117	160	160
3.	Fruit, nuts and vegetables(7,8)	812	815	1,045	914	1,142
4.	Coffee, tea and spices(9)	3,046	2,705	4,093	3,098	2,950
5.	Oil seeds and miscellaneous fruits(12)	217	214	188	151	142
6.	Animal and vegetable fats and oil (15)	10,836	9,520	9,981	6,979	12,332
7.	Sugar and confectionery(17)	19	1,130	279	68	310
8.	Edible preparations or cereals and vegetables(18 to 21)	195	393	230	565	524
9.	Beverages, spirits and vinegar (22)	51	35	41	38	25
10.	Tobacco (24)	181	240	190	410	340
11.	Mineral fuel oils and products thereof(27)	3,085	5,590	6,848	5,796	2,726
12.	Chemicals and chemical products(28,29,38)	6,697	7,042	6,543	6,360	6,193
13.	Pharmaceutical products(30)	29	573	625	666	757
14.	Dyes, colours, paints and varnishes (32)	1,540	1,524	1,523	1,559	1,610
15.	Perfumery soap and toilet preparations(33,34)	761	819	895	843	876
16.	Matches and other explosives(36)	47	21	7	6	24
17.	Photographic and cinematographic goods(37,90)	1,048	1,027	905	1,046	960
18.	Rubber and articles thereof(40)	1,385	1,194	1,284	1,381	1,329
19.	Leather articles and footwear(42,64)	20	112	56	44	56
20.	Wood, paper and stationery(47,48)	2,292	1,901	1,469	1,581	1,793
21.	Silk yarn and fabrics(50)	28	8	10	40	39
22.	Yarn and fabrics of man made fibre(51,56)	1,494	1,237	1,535	1,791	2,052
23.	Cotton yarn and fabrics(55)	778	749	415	220	246
24.	Fabrics of wool, flax, ramie-metal, vegetable(52,53,54,57)	86	104	145	173	102
25.	Textile articles including knitted and crocheted goods	257	223	141	193	210
26.	Carpets matting, tapestries lace and other furnish fabric	12	13	6	26	47
27.	Glass and earthenware(69,70)	622	673	564	662	737
28.	Precious metal, stones, pearls and imitation jewellery(71)	66	133	186	128	141

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

(Rs. in Millions)

S. No.	DESCRIPTION	1995-96	1996-97	1997-98	1998-99	1999-2000
29.	Metals other than gold,silver iron and steel(74,81)	1,301	940	775	696	831
30.	Iron and steel and manufactures thereof(73)	7,381	5,134	4,156	4,424	4,147
31.	Cutlery tools articles of base metals(82,83)	533	418	385	342	381
32.	Machinery and mechanical appliances(84)	5,922	5,285	4,136	3,727	3,912
33.	Electric machinery and equipment(85)	4,322	4,135	2,800	2,799	2,990
34.	Railway and tramway plant and rolling stook(86)	51	66	276	285	95
35.	Motor and other vehicles(87)	4,776	5,170	5,328	4,677	5,105
36.	Ships,boats and aircrafts(38,89)	2,345	988	304	1,877	1,186
37.	Clocks,watches and part thereof(91)	72	40	302	55	50
38.	Arms and ammunitions(93)	11	27	57	47	80
39.	Toys,games and sports goods(97)	6	1	31	246	8
40.	All other articles	31,696	33,949	27,158	25,366	20,714
	<b>Total Import Duties</b>	<b>94,190</b>	<b>94,209</b>	<b>85,040</b>	<b>79,476</b>	<b>77,339</b>
<b>B.</b>	<b>Iqra Surcharge</b>	<b>19</b>	<b>16</b>	<b>8</b>	<b>19</b>	<b>2</b>
<b>C.</b>	<b>1% F.R.Surcharge</b>	<b>1,429</b>	<b>73</b>	<b>4</b>	<b>1</b>	<b>1</b>
<b>D.</b>	<b>2% Service Charges</b>	<b>-</b>	<b>1,786</b>	<b>84</b>	<b>14</b>	<b>-</b>
<b>E.</b>	<b>Miscellaneous</b>	<b>2,599</b>	<b>2,548</b>	<b>2,238</b>	<b>2,318</b>	<b>2,962</b>
<b>F.</b>	<b>Export Duties</b>	<b>46</b>	<b>79</b>	<b>31</b>	<b>108</b>	<b>12</b>
1.	Raw Cotton	-	-	-	-	-
2.	Crush Bone	36	46	-	-	-
3.	Cotton Yarn	-	-	-	-	-
4.	Molasses.	-	-	-	-	-
5.	Marble	-	-	-	-	-
6.	Live Animal	-	-	-	-	-
7.	Oil Cake	-	-	-	-	-
8.	Chillies	-	-	-	-	-
9.	Others	10	33	31	108	12
	<b>Gross Collection (A to F)</b>	<b>98,283</b>	<b>98,711</b>	<b>87,405</b>	<b>81,936</b>	<b>80,316</b>
	Rebate	7,661	12,288	11,744	15,457	18,130
	Refund	1,706	329	1,165	1,187	527
	Refunds and Rebates	9,367	12,617	12,909	16,644	18,657
	<b>NET COLLECTION</b>	<b>88,916</b>	<b>86,094</b>	<b>74,496</b>	<b>65,292</b>	<b>61,659</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>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>
<b>1998-99</b>					
(i) Value	36,911	183,709	54,478	20,982	296,080
(ii) Duty	6,801	29,108	11,285	4,940	52,134
<b>(iii) Incidence</b>	<b>18%</b>	<b>16%</b>	<b>21%</b>	<b>24%</b>	<b>18%</b>
<b>1999-2000</b>					
(i) Value	37,223	191,469	47,182	21,541	297,415
(ii) Duty	7,186	30,518	10,212	4,716	52,632
<b>(iii) Incidence</b>	<b>19%</b>	<b>16%</b>	<b>22%</b>	<b>22%</b>	<b>18%</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**  
**(1999-2000)**

STATUTORY RATE OF DUTY	(Rs. in Million)						
	1	2	3	4	5	6	7
	ASSESSED IMPORT VALUE	% SHARE	STATUTORY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE
10%	168,295	39.5%	16,829	19.4%	7,297	13.9%	4.3%
15%	42,309	9.9%	6,346	7.3%	2,941	5.6%	7.0%
25%	65,823	15.4%	16,456	19.0%	12,832	24.5%	19.5%
35%	58,386	13.7%	20,435	23.6%	15,140	28.9%	25.9%
40%	34	0.0%	14	0.0%	12	0.0%	35.3%
45%	107	0.0%	48	0.1%	14	0.0%	13.1%
55%	7	0.0%	4	0.0%	2	0.0%	28.6%
60%	2,203	0.5%	1,323	1.5%	577	1.1%	26.2%
90%	5	0.0%	4	0.0%	2	0.0%	40.0%
100%	2,454	0.6%	2,454	2.8%	827	1.6%	33.7%
105%	5,835	1.4%	6,127	7.1%	416	0.8%	7.1%
110%	2	0.0%	2	0.0%	-	-	-
120%	1,536	0.4%	1,842	2.1%	518	1.0%	33.7%
125%	5	0.0%	6	0.0%	2	0.0%	-
150%	484	0.1%	708	0.8%	127	0.2%	26.2%
225%	2,778	0.7%	5,970	6.9%	789	1.5%	28.4%
250%	146	0.0%	365	0.4%	53	0.1%	36.3%
500%	45	0.0%	223	0.3%	5	0.0%	11.1%
COMPOSITE	6,192	1.5%	2,969	3.4%	653	1.2%	10.5%
FULLY EXEMPTED	40,244	9.4%	-	-	14	0.0%	0.0%
SPECIFIC	28,444	6.7%	4,601	5.3%	9,986	19.1%	35.1%
OTHERS	1,040	0.2%	26	0.0%	156	0.3%	15.0%
<b>TOTAL</b>	<b>426,374</b>	<b>100.0%</b>	<b>86,752</b>	<b>100.0%</b>	<b>52,363</b>	<b>100.0%</b>	<b>12.3%</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**  
**(1999-2000 OVER 1998-99)**

(Rs. in Million)

S. No.	Description	1999-2000	1998-99	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	426,374	386,476	39,898	10.3%
2.	Value of Duty Free Imports.	128,959	91,237	37,722	41.3%
3.	Value of Dutiable Imports (HC+Ex-Bond)	297,415	295,239	2,176	0.7%
	(a) Goods Ex-Bond.	93,447	90,628	2,819	3.1%
	(b) Goods for H/C.	203,968	204,611	-643	-0.3%
4.	Import Duty.	52,632	52,136	496	1.0%
5.	Effective Rate with Total Imports	12.3%	13.5%		
6.	Effective Rate with Dutiable Imports	17.7%	17.7%		

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**

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
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	359,482	-4.6%	86,652	-5.8%	185,906	-10.9%	86,924	14.0%	272,830	-4.2%	56,486	-13.6%
1998-99	386,476	7.5%	91,237	5.3%	204,611	10.1%	90,628	4.3%	295,239	8.2%	52,136	-7.7%
1999-2000	426,374	10.3%	128,959	41.3%	203,968	-0.3%	93,447	3.1%	297,415	0.7%	52,632	1.0%

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

**TABLE - 26**  
**COLLECTION OF CENTRAL EXCISE DUTIES GROSS,**  
**REFUND / REBATE AND NET**

(Rs. in Million)

<b>Years</b>	<b>Gross</b>	<b>Refund</b>	<b>Rebate</b>	<b>Ref+Reb (3+4)</b>	<b>Net (2-5)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</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>
1998-99	61,193.7	236.8	52.2	289.0	<b>60,904.7</b>
1999-2000	55,931.0	131.9	15.8	147.0	<b>55,784.0</b>

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

(Rs. in Million)

S. No.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	1999-2000
1.	Karachi-CE	10,808.0	11,623.0	11,895.0	11,489.3	9,501.6
2.	Hyderabad	6,927.8	6,563.6	7,293.4	5,265.8	5,207.3
3.	Quetta	2,776.2	2,899.9	3,081.0	2,824.7	2,855.6
4.	Multan	4,223.7	4,031.6	5,215.1	5,354.7	5,626.6
5.	Faisalabad	3,427.5	2,778.5	3,234.5	2,769.0	2,507.6
6.	Gujranwala	771.4	611.8	636.8	526.0	509.9
7.	Lahore-CE	4,067.1	3,393.7	4,136.9	3,801.4	2,519.6
8.	Rawalpindi	13,886.0	18,639.4	18,194.8	18,500.6	16,128.8
9.	Peshawar	5,709.9	5,913.9	8,208.7	10,186.3	9,434.4
10.	Karachi-Customs	81.5	155.1	189.1	435.1	-
11.	Karachi-Appraisalment	-	-	-	-	508.4
12.	Karachi-Preventive	-	-	-	-	379.7
13.	Karachi-Port Qasim	-	-	-	-	281.9
14.	Karachi-Exports	-	-	-	-	23.5
15.	Lahore-Customs	15.4	17.4	22.9	40.8	446.5
	<b>T O T A L</b>	<b>52,694.5</b>	<b>56,627.9</b>	<b>62,108.2</b>	<b>61,193.7</b>	<b>55,931.4</b>

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

S. No.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	1999-2000
1.	Karachi-CE	20.5%	20.5%	19.2%	18.8%	17.0%
2.	Hyderabad	13.1%	11.6%	11.7%	8.6%	9.3%
3.	Quetta	5.3%	5.1%	5.0%	4.6%	5.1%
4.	Multan	8.0%	7.1%	8.4%	8.8%	10.1%
5.	Faisalabad	6.5%	4.9%	5.2%	4.5%	4.5%
6.	Gujranwala	1.5%	1.1%	1.0%	0.9%	0.9%
7.	Lahore-CE	7.7%	6.0%	6.7%	6.2%	4.5%
8.	Rawalpindi	26.4%	32.9%	29.3%	30.2%	28.8%
9.	Peshawar	10.8%	10.4%	13.2%	16.7%	16.9%
10.	Karachi-Customs	0.2%	0.3%	0.3%	0.7%	-
11.	Karachi-Appraisalment	-	-	-	-	0.9%
12.	Karachi-Preventive	-	-	-	-	0.7%
13.	Karachi-Port Qasim	-	-	-	-	0.5%
14.	Karachi-Exports	-	-	-	-	0.0%
15.	Lahore-Customs	-	-	-	-	0.8%
	<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	1995-96	1996-97	1997-98	1998-99	1999-2000
No.						
<b>A.</b>	<b>COMMODITY</b>	<b>42,751.762</b>	<b>41,218.556</b>	<b>45,785.340</b>	<b>44,543.158</b>	<b>42,656.605</b>
1	Arms and Ammunition	20.024	26.549	22.538	-	-
2	Air Conditioners	163.370	94.725	0.062	-	-
3	Beverages	1,751.612	1,487.295	1,619.167	2,049.764	2,398.728
	a. Aerated Water	1,506.443	1,310.299	1,378.333	1,769.794	2,123.400
	b. Non-Aerated Water, Syrups, Juices & sq	245.169	176.996	240.834	279.970	275.328
4	Beverages Concentrate	1,059.118	709.016	638.639	875.730	991.043
5	Bank Cheques & Traveller's Cheques	225.797	234.427	238.658	257.177	248.855
6	Cigarettes & Tobacco	11,593.920	11,710.719	13,122.728	15,117.474	14,339.952
	a. Un-manufactured Tobacco	247.709	257.266	269.861	324.175	281.279
	b. Cigarettes	11,336.296	11,407.909	12,801.716	14,793.299	14,058.673
	c. Others	9.915	45.544	51.151	-	-
7	Cassettes (Audio)	29.356	3.520	-	-	-
8	Cassettes (Video)	10.411	7.045	-	-	-
9	Cement	7,053.370	11,136.797	14,102.555	14,820.826	13,848.305
10	Crude Oil	22.985	-	-	-	-
11	Ceramic Sanitary wares	-	10.678	11.929	-	-
12	Ceramic Tiles	99.559	101.834	97.504	-	-
13	Cigarette Filter Rods	-	-	-	40.548	53.858
14	Deep Freezers	187.113	128.031	177.405	-	-
15	Electric Batteries & plates	161.363	169.221	174.343	206.471	206.335
	a. Fixed Tax Scheme	5.821	76.637	51.736	16.505	45.556
	b. Under Normal Procedure	-	-	-	138.324	110.877
	c. Others	155.542	92.584	122.607	51.642	49.902
16	Electric Bulbs	-	-	-	-	-
17	Electric Fluorescent Tubes	-	-	-	-	-
18	Foam and Foam Products	83.580	117.919	92.740	-	-
19	Glass & Glass-Ware	187.028	161.693	155.359	-	-
20	Goods N.O.S.	2.647	2.579	17.085	149.025	143.459
21	Matches, Match Boxes & Splints	32.068	1.262	-	-	-
22	Metal Containers	359.237	324.294	286.081	291.452	248.307
23	Natural Gases	3,097.677	3,272.520	3,420.293	3,240.827	3,741.379
24	Petroleum Gases	16.340	16.332	17.187	17.795	16.444
25	POL Products	3,900.519	4,066.080	4,014.961	3,820.598	3,733.902
	a. Asphalt	42.139	501.210	519.005	341.615	376.369
	b. Furnace Oil	23.354	51.201	50.110	57.826	58.340
	c. High Speed Diesel Oil	196.389	276.364	324.246	556.196	406.328
	d. Light Speed Diesel Oil	2.196	3.264	12.738	6.960	7.455
	e. Jet Fuels	15.988	29.590	26.725	33.572	52.419
	f. Lubricating Oil	1,359.042	1,642.674	1,646.591	1,218.659	1,584.785

## All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
g.	Motor Spirits	637.417	928.125	1,021.344	1,330.986	717.210
h.	Pet Grease	38.880	73.478	66.457	68.216	76.287
i.	Pet Wax	0.247	5.308	5.633	7.567	49.306
j.	Solvent Neptha	62.588	48.273	23.185	34.256	68.613
k.	Pet Products NOS	1,259.380	491.270	221.795	39.196	227.533
l.	MTT	262.029	12.730	8.406	10.908	16.805
m.	Benzene,Xylene,Toulene	0.870	2.593	88.726	114.641	92.452
26	Paint and Varnishes	276.260	291.718	293.169	324.988	320.351
a.	Under Normal Procedure	268.602	249.425	280.440	299.825	302.757
b.	Under Capacity Scheme/Fixed Tax sch	7.514	38.586	7.054	22.016	15.789
c.	Others	0.144	3.707	5.675	3.147	1.805
27	Perfumery & Cosmetics	141.907	178.352	212.339	285.826	325.240
a.	Under Normal Procedure	82.301	106.790	108.165	163.000	202.981
b.	Under Capacity/Fixed Tax	59.606	71.562	104.174	122.826	122.259
28	Paper and Paper Board	213.986	341.208	391.352	428.093	458.577
29	Paper Sacks	110.568	117.746	92.470	0.446	-
30	Plastic Goods N.O.S.	209.175	216.399	257.102	298.408	33.843
a.	Under Capacity/Fixed Tax scheme	128.732	82.063	94.126	122.328	2.956
b.	Under Normal Procedure Scheme	80.443	134.336	162.976	176.080	30.887
31	Refrigerators	326.743	287.053	295.198	-	-
32	Rock Wool/Slag Wool	9.730	1.358	-	-	-
33	Sugar	5,830.945	4,439.040	4,764.114	860.063	-
34	Synthetic & artificial fibres	532.050	258.005	3.811	-	0.012
35	Steel Ingots and Billets	740.299	-	-	-	-
36	Soap and Detergents	567.224	623.616	718.279	856.425	886.343
a.	Soap	398.094	414.721	469.652	569.144	567.103
b.	Detergent	138.898	185.328	195.938	231.721	243.973
c.	Detergent Bars	12.741	11.924	9.882	9.536	13.114
d.	Soap and Detergent NOS	17.491	11.643	42.807	46.024	62.153
37	Ship Scrap Plates etc	359.119	20.011	-	-	-
a.	Under Rule 96-zz	359.119	-	-	-	-
b.	Under Normal Procedure	-	20.011	-	-	-
38	Tyres and Tubes	94.281	46.467	38.871	-	0.008
39	Television Sets	100.970	51.377	-	-	-
40	Vegetable Ghee	-	-	-	-	-
41	Vehicle Bodies	9.219	6.595	-	-	-
42	Wire and Cables	360.998	227.234	177.493	263.650	422.678
a.	Non-enamelled wire & cables	330.374	213.763	159.941	233.535	399.719
i)	Under Normal procedure	263.106	181.130	143.847	204.280	359.595
ii)	Under Capacity/Fix Tax scheme	72.026	32.633	16.094	29.255	40.124
b.	Enamelled Copper Wire	30.624	13.471	17.552	30.117	22.959
43	Woven PP/PE Fabric Bags & Sacks	130.714	134.936	125.736	118.565	1.901
44	Yarn, Cotton	1,742.056	-	-	-	-
45	Yarns, M.M.(Continous)	324.040	192.339	206.070	217.934	237.014
46	Yarns, M.M.(Discontinuous)	606.189	-	-	-	-

## All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
47	Yarn M.M.	-	-	-	-	-
48	Yarn, N.O.S.	8.065	2.411	0.080	1.071	0.071
49	Yarns Filament	-	-	-	-	-
50	Yarns, Knitting	0.130	0.155	0.022	-	-
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>52.497</b>	<b>109.733</b>	<b>127.923</b>	<b>220.270</b>	<b>2,434.990</b>
51	Aerated water	-	3.367	4.618	6.659	4.963
52	Arms & Ammunition	-	0.243	0.914	-	0.063
53	Asphalt	-	0.741	0.019	0.395	1.369
54	Aviation Spirit	-	-	-	-	2.122
55	Beverages Concentrate	10.330	7.507	4.006	1.381	9.592
56	BOPP Film	-	-	-	-	22.203
57	Calcium Carbide	-	-	-	-	18.225
58	Canola Seeds	-	-	-	-	-
59	Cement	-	-	-	-	21.306
60	Cigarettes	-	10.243	0.936	0.278	3.554
61	Cotton not Carded or Combed	-	-	-	-	40.425
62	Cotton Seed Oil	-	-	-	-	-
63	Formic Acid	-	-	-	-	7.835
64	Furnace Oil	-	-	-	-	162.718
65	Goods NOS	-	35.021	62.811	49.328	97.031
66	High speed Diesel Oil	-	-	-	-	1,262.281
67	Jute Bags	-	-	-	-	1.496
68	Kraft Paper Sack	-	-	-	-	20.280
69	L.P.G Cylinders	-	-	-	-	1.972
70	Light Diesel Oil	-	-	-	-	0.072
71	Lubricating oil	-	15.572	10.356	23.689	58.027
72	Medium Density Fibre Board (MDF)	-	-	-	-	28.745
73	Mosquito Coils	-	-	-	-	10.365
74	Motor Spirit	-	-	-	-	27.162
75	News Print	-	-	-	-	28.007
76	Paper & Paper Board	-	-	-	91.491	149.349
77	Perfumery & Cosmetics	29.493	29.528	33.419	35.383	31.192
78	Polyester Filament Yarn	-	-	-	-	40.082
79	Polyester Chips	-	-	-	-	9.033
80	Rape. Cozla Seeds	-	-	-	-	20.310
81	Rape. Cozla or Mustard Oil	-	-	-	-	85.623
82	Self Adhesive Tape	-	-	-	-	0.709
83	Separator plates for batteries	-	0.044	0.224	0.057	0.057
84	Shampoo (upto 1000 ml)	-	-	-	-	72.993
85	Soap,Det & Washing Prep.	12.674	7.467	10.620	11.609	66.857
86	Sugar	-	-	-	-	35.264
87	Sunflower Seeds	-	-	-	-	-
88	Sunflower Seed Oil	-	-	-	-	13.893
89	Urea F.M. Compound	-	-	-	-	4.717
90	CED on Custom clearance document	-	-	-	-	75.098

## All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>C.</b>	<b>SERVICES (TOTAL)</b>	<b>8,250.662</b>	<b>15,068.239</b>	<b>13,433.441</b>	<b>14,772.731</b>	<b>10,339.637</b>
91	Advertisement	214.874	193.080	240.639	265.563	337.486
	a. Television	211.967	187.610	220.325	244.182	322.525
	b. Radio	2.907	5.470	20.314	21.381	14.961
92	Advertising Agent.	9.488	17.379	16.726	17.342	23.564
93	Accountants	0.076	0.032	-	-	-
94	Architects & Town Planner	0.199	0.165	-	-	-
95	Bank Loans/Advances	2,312.767	2,538.206	223.750	32.134	4.940
	a. By banks/financial institutions	-	2,464.124	215.571	30.412	0.249
	b. By leasing companies	-	65.849	5.873	0.260	-
	c. By musharaka companies	-	1.206	0.066	1.462	-
	d. By insurance companies	-	2.687	2.035	-	4.691
	e. By others	-	4.340	0.205	-	-
96	Beauty parlours/slimming	-	0.976	2.848	3.276	3.516
97	Courier Service	91.140	122.592	162.856	185.660	304.741
98	Customs Agents	22.592	49.512	46.556	133.571	52.504
99	Credit Cards(Banks)	-	-	-	-	39.221
100	Doctors	-	0.097	-	-	-
101	Domestic Travel	907.207	958.117	1,004.446	1,094.682	1,097.582
	a. By Air	877.906	924.802	962.847	1,054.196	1,057.980
	b. By Train	29.301	33.315	41.599	40.486	39.602
102	Hotels & Restaurants	631.585	781.310	786.605	851.698	508.776
	a. Hotel	496.264	583.832	572.379	587.780	422.974
	b. Resorts Hotels	30.284	15.721	17.293	18.408	14.578
	c. Restaurants	83.864	149.565	181.428	231.068	61.072
	d. Matrimonial Parties	11.186	15.633	7.068	2.331	2.633
	e. Marriage Halls & Lawns	6.480	9.843	0.814	0.210	0.051
	i) Under Fixed Tax scheme	5.376	9.674	0.199	0.004	0.006
	ii) Under Normal procedure	0.095	0.169	0.615	0.206	0.045
	f. Clubs	0.590	4.223	7.472	11.867	7.406
	g. Caterers	2.917	2.493	0.151	0.034	0.062
	i) Under Fixed Tax scheme	2.294	2.300	0.032	0.032	-
	ii) Under Normal procedure	0.623	0.193	0.119	0.002	0.062
103	Inland Carriage of goods by Air	8.372	21.034	28.784	28.628	24.288
104	Insurance	153.584	224.523	239.917	244.810	249.662
105	Launderers & dry cleaners	-	3.896	5.139	4.701	4.558
106	Ship Chandlers	-	0.940	6.577	5.535	2.960
107	Stevedores	89.193	179.853	221.672	178.130	215.260
108	Shipping Agents	0.493	1.237	-	0.194	-
109	Services of Supply/Dist. of Natural Gas	-	1,630.841	3,269.312	3,313.843	1,135.949
110	Services NOS	-	-	-	0.132	0.014
111	Telex	10.643	-	-	-	-
112	Telephone Fax & telex services	3,779.769	8,319.898	7,177.578	8,405.558	6,302.853
	a. Domestic	-	8,319.710	7,176.824	1,090.799	15.040
	d. Others	-	0.188	0.754	7,314.759	6,287.813

## All Pakistan

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
113	Travel Agent	-	-	-	7.274	31.763
	Licence Fee on goods	-	7.670	9.159	8.219	3.788
114	Licence Fee	18.680	16.881	11.102	19.794	17.667
a.	Advertising Agents	0.466	0.722	0.716	0.818	1.380
b.	Air Travel Companies	-	0.035	-	0.665	0.360
c.	Car Dealers	0.155	0.155	0.045	0.045	-
d.	Construction Contractors	0.070	-	-	-	-
e.	Courier Services	0.011	0.060	0.140	0.260	0.205
f.	Customs Agents	0.165	1.241	0.040	-	-
g.	Fright forwarding Agents	0.665	0.215	0.030	0.010	-
h.	Hotel & Restaurant	1.985	3.928	3.872	3.035	1.745
i.	Insurance Companies	0.181	0.575	0.360	0.310	0.375
j.	Marriage Halls	0.921	0.860	0.307	0.200	0.175
k.	Property Dealers	0.071	0.401	-	-	-
l.	Property Developers & Promoters	0.310	-	0.375	-	0.120
m.	Shipping Agents	0.021	0.628	0.312	-	0.012
n.	Stevedores	0.350	0.365	0.440	0.550	0.495
o.	Recruiting Agents	0.030	0.030	-	-	-
p.	Ship Chandlers	0.110	0.010	-	-	-
q.	Travel Agents	0.161	0.204	0.121	3.745	4.178
r.	Television Corporation/Firms	-	-	0.532	0.060	0.709
s.	Accountants	-	0.010	-	-	-
t.	Architects & Town Planner	1.110	0.064	-	-	-
u.	Travel by Air	-	-	-	-	-
v.	Licence Fee (NOS)	11.898	7.208	3.717	10.051	7.913
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	0.030	-
ab.	Launderers & dry cleaners	-	0.013	0.030	-	-
115	Applications/settlement applications	-	-	-	-	-
a.	By Excise Collectorate	1,498.926	176.204	2,634.700	1,380.614	406.673
116	Arrears	1,498.926	176.204	2,634.700	1,380.614	406.673
a.	By Excise Collectorate	104.732	26.657	52.182	80.113	56.130
b.	By Custom Collectorate	35.939	28.424	54.331	168.816	15.899
117	Miscellaneous	140.671	55.080	106.513	248.929	72.029
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>52,694.518</b>	<b>56,627.812</b>	<b>62,108.178</b>	<b>61,193.715</b>	<b>55,931.389</b>
a.	Refund	89.526	10.428	15.167	236.798	132.033
b.	CE Rebate	1,490.618	1,352.127	81.598	52.200	15.666
	<b>REFUND &amp; REBATE</b>	<b>1,580.144</b>	<b>1,362.555</b>	<b>96.765</b>	<b>288.998</b>	<b>147.699</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>51,114.374</b>	<b>55,265.257</b>	<b>62,011.413</b>	<b>60,904.717</b>	<b>55,783.690</b>

**TABLE - 29.1**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)						
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>6,771.110</b>	<b>6,772.056</b>	<b>6,985.143</b>	<b>6,726.286</b>	<b>6,607.127</b>
1	Arms and Ammunition	2.428	7.811	1.399	-	-
2	Air Conditioners	20.395	26.553	-	-	-
3	Beverages	226.775	280.526	291.323	328.996	371.821
	a. Aerated Water	197.407	248.441	245.764	287.099	331.218
	b. Non-Aerated Water, Syrups, Juices & sq	29.368	32.085	45.559	41.897	40.603
4	Bank Cheques & Traveller's Cheques	218.655	228.369	233.751	252.510	246.218
5	Cigarettes & Tobacco	1,178.206	1,303.751	1,485.724	1,616.390	1,701.720
	a. Un-manufactured Tobacco	19.294	27.489	29.594	30.539	31.079
	b. Cigarettes	1,149.006	1,259.236	1,440.009	1,585.790	1,670.641
	c. Others	9.906	17.026	16.121	-	-
6	Cassettes (Audio)	19.771	2.714	-	-	-
7	Cassettes (Video)	8.118	6.542	-	-	-
8	Cement	715.080	1,214.687	1,424.767	1,096.195	1,024.497
9	Ceramic Sanitary wares	-	4.064	3.862	-	-
10	Ceramic Tiles	46.270	46.932	48.972	-	-
11	Cigarette Filter Rods	-	-	-	6.185	5.203
12	Deep Freezers	46.737	32.937	44.666	-	-
13	Electric Batteries & plates	122.237	130.701	136.588	165.163	163.927
	a. Fixed Tax Scheme	-	75.087	50.149	14.889	42.417
	b. Others	122.237	55.614	86.439	150.274	121.510
14	Electric Bulbs	-	-	-	-	-
15	Electric Fluorescent Tubes	-	-	-	-	-
16	Foam and Foam Products	35.150	60.157	56.487	-	-
17	Glass & Glass-Ware	36.241	25.849	17.030	-	-
18	Goods N.O.S	2.464	1.876	0.544	0.049	0.283
19	Matches, Match Boxes & Splints	4.539	0.243	-	-	-
20	Metal Containers	227.472	214.690	171.309	168.465	137.899
21	Natural Gas	0.039	-	-	-	-
22	Petroleum Gases	5.247	5.810	6.249	5.965	4.432
23	POL Products	2,359.335	2,480.245	2,477.133	2,483.678	2,432.160
	a. Asphalt	10.473	288.597	297.627	330.146	345.403
	b. Furnace Oil	15.401	43.516	39.651	44.780	42.709
	c. High Speed Diesel Oil	57.523	134.933	163.611	285.603	202.066
	d. Light Speed Diesel Oil	0.904	2.188	3.829	6.000	6.495
	e. Jet Fuels	9.398	21.811	18.703	23.830	21.051
	f. Lubricating Oil	572.704	1,060.843	1,101.622	863.746	1,182.873
	g. Motor Spirits	154.102	364.975	563.607	815.778	541.960
	h. Pet Grease	38.712	73.292	66.271	67.988	61.785

## Karachi

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
i.	Pet Wax	0.247	0.816	1.016	0.454	0.242
j.	Solvent Nephtha	3.144	0.465	0.982	3.894	0.532
k.	Pet Products NOS	1,258.457	487.840	219.704	37.953	26.085
l.	MTT	237.400	-	-	-	-
m.	Benzen.Xylen.Toulene	0.870	0.969	0.510	3.506	0.959
24	Paint and Varnishes	136.923	134.545	116.887	129.745	123.976
a.	Under Normal Procedure	133.014	94.823	104.462	105.577	107.768
b.	Under Capacity Scheme/Fixed Tax sch	3.765	36.030	6.750	21.021	14.403
c.	Others	0.144	3.692	5.675	3.147	1.805
25	Perfumery & Cosmetics	50.574	49.878	44.502	44.613	49.043
a.	Under Normal Procedure	43.468	48.326	44.502	44.613	37.214
b.	Under Capacity/Fixed Tax	7.106	1.552	-	-	11.829
26	Paper and Paper Board.	20.795	20.673	23.717	34.341	41.179
27	Plastic Goods N.O.S.	76.435	84.190	101.050	117.050	2.953
a.	Under Capacity/Fixed Tax scheme	34.905	23.392	30.244	37.048	0.351
b.	Under Normal Procedure Scheme	41.530	60.798	70.806	80.002	2.602
28	Refrigerators	113.793	74.276	51.736	-	-
29	Rock Wool/Slag Wool	0.071	0.550	-	-	-
30	Synthetic & artificial fibres	5.101	4.350	0.242	-	-
31	Steel Ingots and Billets	449.622	-	-	-	-
32	Soap and Detergents	82.732	98.034	94.188	105.773	88.460
a.	Soap	14.575	10.748	2.266	1.925	3.309
b.	Detergent	50.459	86.081	91.631	103.160	83.520
c.	Detergent Bars	0.938	1.205	0.291	0.688	1.631
d.	Soap and Detergent N.O.S.	16.760	-	-	-	-
33	Tyres and Tubes	79.358	33.854	32.946	-	-
34	Television Sets	59.687	32.792	-	-	-
35	Vehicle Bodies	8.335	5.975	-	-	-
36	Wire and Cables	131.238	107.557	71.063	118.692	168.564
37	a. Non-enamelled wire & cables	127.579	105.322	70.135	117.643	167.603
	i) Under Normal procedure	127.115	77.592	55.734	943.581	127.516
	ii) Under Capacity/Fix Tax scheme	0.464	27.730	14.401	23.062	40.087
b.	Enamelled Copper Wire	3.659	2.235	0.928	1.049	0.961
38	WovenPP/PE Fabric Bags & Sacks	16.329	12.557	10.859	80.880	1.867
39	Yarn, Cotton	180.434	-	-	-	-
40	Yarns, M.M. (Continuous)	40.147	38.311	38.047	44.449	42.925
41	Yarns, M.M. (Discontinuous)	43.633	-	-	-	-
42	Yarn, M.M.	-	-	-	-	-
43	Yarn, N.O.S.	0.713	0.015	0.080	-	-
44	Yarns, Filament	-	-	-	-	-
45	Yarns, Knitting	0.031	0.042	0.022	-	-
	<b>B. SERVICES</b>	<b>3,460.900</b>	<b>4,754.724</b>	<b>3,847.808</b>	<b>3,696.837</b>	<b>2,704.724</b>
46	Advertisement	53.071	62.127	85.321	84.913	65.619
a.	Television	51.734	58.620	74.921	76.150	56.364

## Karachi

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
b.	Radio	1.337	3.507	10.400	8.763	9.255
47	Advertising Agent	9.488	17.215	16.644	16.934	23.059
48	Accountants	0.020	0.032	-	-	-
49	Architects & Town Planner	0.098	0.165	-	-	-
50	Bank Loans/Advances	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	-	-
51	Beauty parlours/slimming	-	0.900	1.065	1.433	1.654
52	Courier Service	86.307	117.722	151.632	177.028	293.802
53	Credit Cards (Banks)	-	-	-	-	38.659
54	Customs Agents	2.193	-	-	0.002	-
55	Doctors	-	0.095	-	-	-
56	Domestic Travel	877.844	924.779	962.323	1,043.735	1,048.594
a.	By Air	877.844	924.779	962.323	1,043.735	1,048.594
57	Hotels & Restaurants	213.826	310.442	325.249	341.487	194.475
a.	Hotel	183.204	243.194	242.248	230.799	160.977
b.	Resorts Hotels	0.001	-	-	-	-
c.	Restaurants	19.500	45.870	75.618	107.935	30.582
d.	Matrimonial Parties	9.097	15.583	7.063	2.331	2.630
e.	Marriage Halls & Lawns	1.084	3.520	0.109	-	-
i)	Under Fixed Tax scheme	0.753	3.520	-	-	-
ii)	Under Normal procedure	-	-	-	-	-
f.	Clubs	0.413	1.356	0.095	0.422	0.243
g.	Caterers	0.527	0.919	0.116	-	0.043
i)	Under Fixed Tax scheme	0.280	0.919	-	-	-
ii)	Under Normal procedure	0.247	-	0.116	-	0.043
58	Inland Carriage of goods by Air	7.392	21.034	28.142	27.776	24.288
59	Insurance	146.498	212.724	227.615	230.003	235.708
60	Launderers & dry cleaners	-	3.222	3.930	3.506	3.651
61	Ship Chandlers	-	0.940	6.577	5.535	2.960
62	Stevedores	89.193	179.853	221.672	178.130	215.260
63	Shipping Agents	0.493	-	-	-	-
64	Services of Supply/Dist of Natural Gas	-	805.756	1,625.558	1,570.643	520.003
65	Travel Agent	-	-	-	0.747	21.426
66	Telephone Fax & telex services	-	10.977	11.400	14.965	15.566
a.	Domestic	-	10.789	10.646	14.697	15.040
d.	Others	-	0.188	0.754	0.268	0.470
67	Licence fee on goods	-	1.819	4.786	4.637	3.069
68	Licence Fee	6.529	8.050	-	4.090	5.885
a.	Advertising Agents	0.335	0.545	0.695	0.625	0.680
b.	Air Travel Companies	-	0.025	-	0.090	0.135
c.	Car Dealers	0.060	0.120	0.045	0.045	-
d.	Construction Contractors	-	-	-	-	-
e.	Courier Services	-	0.060	0.130	0.245	0.205

## Karachi

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
f. Customs Agents	-	-	-	-	-
g. Freight Forwarding Agents	0.015	0.070	0.030	-	-
h. Hotel & Restaurant	0.665	1.128	1.570	1.601	0.640
i. Inland Carriage of Goods by Air	-	-	-	0.030	-
j. Insurance Companies	0.155	0.565	0.360	0.300	0.375
k. Marriage Halls	0.485	0.585	0.245	0.195	0.155
l. Property Dealers	0.002	0.370	-	-	-
m. Property Developers & Promoters	0.305	-	0.375	-	0.120
n. Shipping Agents	-	-	-	-	-
o. Stevedores	0.350	0.365	0.440	0.550	0.495
p. Recruiting Agents	0.020	0.025	-	-	-
q. Ship Chandlers	0.110	-	-	-	-
r. Supply of Natural Gas	-	-	-	0.015	-
s. Travel Agents	0.011	0.013	0.055	0.040	2.795
t. Television Corporation/Firms	-	-	0.532	0.060	0.185
u. Architects & Town Planner	0.100	0.010	-	-	-
v. Travel by Train	-	-	-	-	-
w. Licence Fee (N.O.S.)	3.916	4.064	0.152	0.294	0.100
x. Caterers	-	0.070	0.020	-	-
y. Clubs	-	0.025	0.015	-	-
<b>69 Arrears</b>	<b>494.904</b>	<b>95.259</b>	<b>1,051.169</b>	<b>1,055.347</b>	<b>179.772</b>
<b>70 Miscellaneous</b>	<b>81.104</b>	<b>0.915</b>	<b>1.351</b>	<b>2.140</b>	<b>1.044</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>10,808.018</b>	<b>11,622.954</b>	<b>11,894.966</b>	<b>11,489.337</b>	<b>9,501.621</b>
a. Refund	-	-	-	138.918	2.027
b. CE Rebate	-	-	-	-	-
<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138.918</b>	<b>2.027</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>10,808.018</b>	<b>11,622.954</b>	<b>11,894.966</b>	<b>11,350.419</b>	<b>9,499.594</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1998-99
<b>A.</b>	<b>COMMODITY</b>	<b>6,860.932</b>	<b>6,435.411</b>	<b>6,763.360</b>	<b>4,930.146</b>	<b>4,961.471</b>
1	Arms and Ammunition	0.738	1.367	0.752	-	-
2	Air Conditioners	0.785	0.026	-	-	-
3	Beverages	102.200	75.542	105.053	114.115	126.119
	a. Aerated Water	93.314	67.901	93.234	103.027	111.480
	b. Non-Aerated Water, Syrups, Juices & sq	8.886	7.641	11.819	11.088	14.639
4	Cigarettes & Tobacco	691.512	669.502	779.590	988.465	1,029.570
	a. Un-manufactured Tobacco	25.014	26.539	30.127	36.235	33.404
	b. Cigarettes	666.489	642.963	749.461	952.230	996.166
	c. Others	0.009	-	0.002	-	-
5	Cement	1,403.851	1,817.017	1,985.741	1,844.848	1,631.483
6	Crude Oil	11.086	-	-	-	-
7	Ceramic Tiles	8.370	8.553	8.176	-	-
8	Deep Freezers	-	0.010	0.017	-	-
9	Electric Batteries & plates	0.045	0.049	0.044	0.047	0.040
	a. Fixed Tax Scheme	-	0.009	0.016	0.005	0.004
	b. Others	0.045	0.040	0.028	0.042	0.036
10	Glass & Glass-Ware	0.133	0.220	0.202	-	-
11	Goods N.O.S.	0.167	0.044	0.321	-	0.399
12	Matches, Match Boxes & Splints	2.911	0.154	-	-	-
13	Metal Containers	6.790	8.163	7.801	7.705	9.275
14	Natural Gases	1,468.581	1,526.482	1,434.767	1,460.360	1,840.713
15	POL Products	168.093	148.221	139.036	53.025	109.105
	a. High Speed Diesel Oil	54.099	60.372	33.477	3.588	71.733
	b. Lubricating Oil	84.874	76.561	79.919	30.421	35.026
	c. Motor Spirits	28.730	11.105	20.662	18.551	2.023
	d. Pet Grease	-	0.007	0.004	0.004	0.001
	e. Pet Products N.O.S.	0.390	0.176	0.122	0.461	0.322
16	Paint and Varnishes	0.422	0.408	0.668	0.570	0.562
	a. Under Normal Procedure	-	0.095	0.536	0.460	0.337
	b. Under Capacity Scheme/Fixed Tax sch	0.422	0.313	0.132	0.110	0.225
17	Perfumery & Cosmetics	-	-	-	-	-
18	Paper and Paper Board	4.790	4.333	4.174	2.928	3.527
19	Paper Sacks	5.204	3.955	5.708	-	-
20	Plastic Goods N.O.S.	2.246	3.599	2.995	5.420	0.820
	a. Under Capacity/Fixed Tax scheme	0.768	0.370	0.199	0.318	0.002
	b. Under Normal Procedure Scheme	1.478	3.229	2.796	5.102	0.818
21	Refrigerators	160.248	164.831	147.978	-	-
22	Sugar	2,393.176	1,856.759	2,003.416	270.775	-
23	Synthetic and Artificial Fibres	-	-	-	-	0.012

## Hyderabad

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
24 Soap and Detergents	133.078	128.296	120.166	152.520	184.191
a. Soap	61.521	54.818	44.770	51.756	56.909
b. Detergent	71.557	73.478	75.396	100.764	127.282
25 Vehicle Bodies	-	0.070	-	-	-
26 Wire and Cables	25.617	3.486	6.690	17.826	25.589
a. Non-enamelled wire & cables	23.709	0.337	-	0.032	13.317
i) Under Normal procedure	23.451	0.337	-	0.032	13.317
ii) Under Capacity/Fix Tax scheme	0.258	-	-	-	-
b. Enamelled Copper Wire	1.908	3.149	6.690	17.794	12.272
27 Woven PP/PE Fabric Bags & Sacks	10.124	14.324	10.065	11.542	0.034
28 Yarn, Cotton	217.547	-	-	-	-
29 Yarns, M.M.(Continous)	3.355	-	-	-	0.032
30 Yarns, M.M.(Discontinous)	39.854	-	-	-	-
31 Yarn M.M.	-	-	-	-	-
32 Yarn, N.O.S.	0.009	-	-	-	-
<b>B. IMPORTED GOODS</b>	-	<u>0.008</u>	-	<u>2.218</u>	<u>104.712</u>
33 Asphalt	-	-	-	0.378	-
BOP Film	-	-	-	-	0.508
34 Cigarettes	-	-	-	0.033	-
35 Goods NOS	-	-	-	-	3.371
36 High speed Diesel Oil	-	-	-	-	97.367
37 Kraft Paper Sack	-	-	-	-	1.415
38 Paper & Paper Board	-	-	-	-	1.871
39 Perfumery & Cosmetics	-	0.008	-	1.807	-
40 CED on custom clearance documents	-	-	-	-	0.180
<b>C. SERVICES</b>	<u>5.011</u>	<u>88.750</u>	<u>152.728</u>	<u>167.510</u>	<u>95.687</u>
41 Advertisement	0.011	0.030	0.005	0.084	0.081
a. Television	-	-	-	-	-
b. Radio	0.011	0.030	0.005	0.084	0.081
42 Bank Loans/Advances	-	-	-	-	-
43 Beauty parlours/slimming	-	0.007	0.001	-	-
44 Customs Agents	0.499	0.150	0.088	-	0.479
45 Doctors	-	0.002	-	-	-
46 Hotels & Restaurants	4.278	5.362	5.197	6.671	4.739
a. Hotel	2.799	3.077	4.069	5.027	3.960
b. Resorts Hotels	0.105	0.131	0.020	-	0.235
c. Restaurants	0.431	0.892	0.840	1.085	0.538
d. Matrimonial Parties	-	-	-	-	0.003
e. Marriage Halls & Lawns	0.770	1.071	0.088	0.012	0.003
i) Under Fixed Tax scheme	0.709	0.986	0.051	-	0.003
ii) Under Normal procedure	0.061	0.085	0.037	0.012	-
g. Club	-	-	-	0.515	-
h. Caterers	0.173	0.191	0.029	0.032	-
i) Under Fixed Tax scheme	0.003	0.056	0.029	0.032	-
ii) Under Normal procedure	0.170	0.135	-	-	-
47 Services of Supply/Dist. of Natural Gas	-	82.478	147.384	160.755	90.388
48 Licence Fee on Goods	-	-	-	0.005	-

**Hyderabad**

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
49	Licence Fee	0.223	0.721	-	0.575	0.768
	a. Construction Contractors	-	-	-	-	-
	b. Hotel & Restaurant	0.085	0.065	0.070	0.075	0.085
	c. Insurance Companies	0.001	-	-	-	-
	d. Marriage Halls	0.036	0.095	0.052	-	0.020
	e. Travel Agents	-	-	-	-	0.009
	f. Licence Fee (N.O.S)	0.101	0.552	-	0.500	0.654
	g. Doctors	-	0.009	-	-	-
50	<b>Arrears</b>	<b>59.533</b>	<b>37.538</b>	<b>375.783</b>	<b>164.053</b>	<b>43.304</b>
51	<b>Miscellaneous</b>	<b>2.312</b>	<b>1.891</b>	<b>1.422</b>	<b>1.317</b>	<b>1.341</b>
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>6,927.788</b>	<b>6,563.598</b>	<b>7,293.415</b>	<b>5,265.824</b>	<b>5,207.283</b>
	a. Refund	0.024	-	0.492	0.130	125.587
	b. CE Rebate	-	-	1.002	1.450	-
	<b>REFUND &amp; REBATE</b>	<b>0.024</b>	<b>-</b>	<b>1.494</b>	<b>1.580</b>	<b>125.587</b>
	<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>6,927.764</b>	<b>6,563.598</b>	<b>7,291.921</b>	<b>5,264.244</b>	<b>5,081.696</b>

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

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>2,756.541</b>	<b>2,853.012</b>	<b>3,061.459</b>	<b>2,776.966</b>	<b>2,794.889</b>
1	Air Conditioners	-	-	-	-	-
2	Beverages	5.322	3.467	3.475	3.493	0.044
	a. Aerated Water	5.320	3.029	3.465	3.468	-
	b. Non-Aerated Water, Syrups, Juices & sq Beverages Concentrates	0.002	0.438	0.010	0.026	0.044
		-	-	-	-	4.371
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	458.585	893.140	872.606	746.754	655.854
7	Cigarette Filter Rods	-	-	-	33.638	48.655
8	Crude Oil	-	-	-	-	-
9	Electric Batteries & plates	28.758	28.830	30.054	33.197	31.002
	a. Others	28.758	28.830	30.054	33.197	31.002
10	Glass & Glass-Ware	17.361	15.793	3.043	-	-
11	Goods NOS	-	-	-	0.014	-
12	Matches, Match Boxes & Splints	0.034	0.006	-	-	-
13	Metal Containers	1.351	1.340	0.585	0.591	0.312
14	Natural Gases	1,389.613	1,529.848	1,788.501	1,576.917	1,653.314
15	Petroleum Gases	-	0.066	0.109	-	-
16	POL Products	90.222	63.168	68.970	98.454	76.911
	a. Asphalt	7.854	-	-	-	-
	b. Jet Fuels	-	-	-	-	-
	c. Lubricating Oil	82.368	57.624	64.383	91.795	69.982
	d. Pet Grease	-	-	-	-	-
	e. Pet Wax	-	4.492	4.587	6.659	6.929
	f. Pet Products N.O.S.	-	1.052	-	-	-
17	Paint and Varnishes	-	-	-	-	-
	a. Under Normal Procedure	-	-	-	-	-
18	Paper and Paper Board	0.345	0.512	0.528	0.459	0.005
19	Paper Sacks	34.624	35.458	20.095	-	-
20	Plastic Goods N.O.S.	31.733	33.252	36.329	39.080	9.583
	a. Under Capacity/Fixed Tax scheme	31.733	-	-	-	-
	b. Under Normal Procedure Scheme	-	33.252	36.329	39.080	9.583
21	Synthetic & artificial fibres	58.306	21.256	-	-	-

**Quetta**

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
22	Soap and Detergents	24.423	29.573	69.746	89.389	130.410
	a. Soap	24.423	13.904	25.789	40.792	63.186
	b. Detergent	-	5.121	3.005	2.080	7.191
	d. Soap and Detergent NOS	-	10.548	40.952	43.384	60.033
23	Ship Scrap Plates etc	359.119	20.011	-	-	-
	a. Under Rule 96-zz	359.119	-	-	-	-
	b. Under Normal Procedure	-	20.011	-	-	-
24	Television Sets	18.442	7.721	-	-	-
25	Wire and Cables	65.089	36.093	22.351	36.198	86.490
	a. Non-enamelled wire & cables	64.031	35.376	19.599	32.530	83.250
	i) Under Normal procedure	64.031	35.376	19.599	32.530	83.250
	ii) Under Capacity/Fix Tax scheme	4.758	-	-	-	-
	b. Enamelled Copper Wire	1.058	0.717	2.752	3.668	3.240
26	WovenPP/PE Fabric Bags & Sacks	23.512	19.711	18.826	16.891	-
27	Yarn, Cotton	35.066	-	-	-	-
28	Yarns, M.M.(Continuous)	91.986	82.807	91.213	101.890	97.867
29	Yarn M.M.	-	-	-	-	-
30	Yarn, N.O.S.	-	2.072	-	-	0.071
31	Yarns, Knitting	-	-	-	-	-
	<b>B. IMPORTED GOODS</b>	-	-	-	-	<b>30.949</b>
32	Asphalt	-	-	-	-	1.334
33	Cement	-	-	-	-	18.614
34	Cigarettes	-	-	-	-	0.058
35	Goods NOS	-	-	-	-	4.284
36	Kraft Paper Sack	-	-	-	-	4.983
37	Motor Spirit	-	-	-	-	0.239
38	Paper & Paper Board	-	-	-	-	1.339
39	Perfumery & Cosmetics	-	-	-	-	-
40	Shampoo (upto 1000 ml)	-	-	-	-	0.027
41	Soap,Det & Washing Prep.	-	-	-	-	0.071
	<b>C. SERVICES</b>	<b>18.593</b>	<b>29.969</b>	<b>18.266</b>	<b>31.905</b>	<b>18.459</b>
42	Advertisement	0.071	-	-	-	0.001
	a. Television	0.071	-	-	-	0.001
43	Bank Loans/Advances	6.394	13.103	1.209	-	-
	a. By banks/financial institutions	-	13.103	1.209	-	-
44	Courier Service	0.008	0.032	-	-	-
45	Customs Agents	0.928	3.150	4.360	19.275	10.329
46	Hotels & Restaurants	10.464	12.300	12.571	12.279	8.016
	a. Hotel	6.332	9.494	8.530	8.768	7.025
	b. Resorts Hotels	4.069	-	1.930	-	-
	c. Restuarants	-	2.728	2.111	3.509	0.991
	d. Marriage Halls & Lawns	0.063	0.078	-	-	-
	i) Under Fixed Tax scheme	0.039	0.033	-	-	-
	ii) Under Normal procedure	-	0.045	-	-	-

**Quetta**

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
e. Caterer	-	-	-	0.002	-
i) Under Fixed Tax scheme	-	-	-	-	-
ii) Under Normal procedure	-	-	-	0.002	-
47 Launderers & dry cleaners	-	0.099	0.126	0.157	0.113
48 Shipping Agents	-	0.030	-	0.194	-
49 Licence Fee	0.728	1.255	0.095	1.975	1.817
a. Advertising Agents	-	0.016	0.006	0.122	0.626
b. Courier Services	0.001	-	0.010	-	-
c. Customs Agents	0.060	0.994	-	-	-
d. Fright forwarding Agents	-	-	-	-	-
e. Hotel & Restaurant	-	-	-	-	-
f. Marriage Halls	-	-	-	-	-
g. Shipping Agents	0.021	0.060	0.312	-	-
h. Travel Agents	0.010	-	-	0.777	0.483
i. Licence Fee (N.O.S.)	0.636	0.185	0.387	1.070	0.708
<b>50 Arrears</b>	<b>0.161</b>	<b>15.419</b>	<b>0.200</b>	<b>0.773</b>	<b>3.082</b>
<b>51 Miscellaneous</b>	<b>0.895</b>	<b>1.466</b>	<b>0.312</b>	<b>13.104</b>	<b>6.402</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>2,776.190</b>	<b>2,899.866</b>	<b>3,081.047</b>	<b>2,824.723</b>	<b>2,855.598</b>
a. Refund	0.059	0.648	0.335	1.455	0.829
b. CE Rebate	-	-	0.275	-	-
<b>REFUND &amp; REBATE</b>	<b>0.059</b>	<b>0.648</b>	<b>0.610</b>	<b>1.455</b>	<b>0.829</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>2,776.131</b>	<b>2,899.218</b>	<b>3,080.437</b>	<b>2,823.268</b>	<b>2,854.769</b>

**TABLE - 29.4**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million )				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>4,167.722</b>	<b>3,987.019</b>	<b>5,190.253</b>	<b>5,337.758</b>	<b>5,010.564</b>
1	Arms and Ammunition	-	-	-	-	-
2	Beverages	331.600	234.333	239.919	281.447	350.841
a.	Aerated Water	296.804	213.419	223.694	263.982	327.905
b.	Non-Aerated Water, Syrups, Juices & sq	34.796	20.914	16.225	17.465	22.936
3	Bank Cheques & Traveller's Cheques	0.979	-	-	-	-
4	Cigarettes & Tobacco	1,497.408	1,530.124	2,164.830	2,243.542	2,381.971
a.	Un-manufactured Tobacco	36.356	35.145	44.226	48,445	51.528
b.	Cigarettes	1,461.052	1,494.979	2,120.604	2,195.097	2,330.443
5	Cement	578.210	802.136	1,403.973	1,707.285	1,493.665
6	Electric Fluorescent Tubes	-	-	-	-	-
7	Glass & Glass-Ware	0.053	0.090	0.076	-	-
8	Goods NOS	-	-	-	-	0.019
9	Metal Containers	16.882	12.834	11.970	12.509	11.332
10	Natural Gases	69.915	64.185	66.577	68.971	95.354
11	Petroleum Gases	4.742	4.708	4.764	4.836	4.849
12	POL Products	251.947	322.601	281.247	393.193	180.974
a.	High Speed Diesel Oil	25.664	24.797	65.345	162.543	46.695
b.	Light Speed Diesel Oil	0.435	0.066	3.208	0.012	0.009
c.	Jet Fuels	-	-	-	-	-
d.	Lubricating Oil	129.980	105.083	74.874	51.540	42.777
e.	Motor Spirits	95.868	192.655	49.795	67.963	-
f.	Pet Grease	-	-	-	-	-
g.	Benzen, Xylen, Toulene	-	-	88.025	111.135	91.493
13	Paint and Varnishes	1.068	0.744	0.354	0.319	0.341
a.	Under Normal Procedure	0.040	0.340	0.354	0.319	0.284
b.	Under Capacity Scheme/Fixed Tax sch	1.028	0.404	-	-	0.057
14	Perfumery & Consmetics	22.626	29.387	45.222	86.436	119.070
a.	Under Normal Procedure.	22.626	29.387	40.979	76.943	119.070
b.	Under Capacity/Fixed Tax	-	-	4.243	9.493	-
15	Paper and Paper Board	1.723	1.929	2.401	2.597	3.842
16	Plastic Goods N.O.S.	1.056	1.220	1.516	1.850	0.026
a.	Under Capacity/Fixed Tax scheme	0.669	1.209	1.515	1.838	0.023
b.	Under Normal Procedure Scheme	0.387	0.011	0.001	0.012	0.003
17	Sugar	793.525	674.813	607.291	126.715	-
18	Soap and Detergents	290.051	300.265	353.351	402.137	368.280
a.	Soap	274.506	286.891	341.124	395.753	357.649
b.	Detergent	3.901	2.833	2.817	1.275	-
c.	Detergent Bars	11.644	10.541	9.410	5.109	10.631
d.	Soap and Detergent N.O.S.	-	-	-	-	-

**Multan**

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
19 Vehicle Bodies	-	0.008	-	-	-
20 Wire and Cables	0.075	0.083	0.131	0.182	-
a. Non-enamelled wire & cables	0.075	0.083	0.131	0.182	-
i) Under Normal procedure	0.014	0.007	0.029	0.037	-
ii) Under Capacity/Fix Tax scheme	0.061	0.076	0.102	0.145	-
21 WovenPP/PE Fabric Bags & Sacks	9.564	7.559	6.631	5.739	-
22 Yarn,Cotton	209.834	-	-	-	-
23 Yarns, M.M.(Continuous)	-	-	-	-	-
24 Yarns, M.M.(Discontinuous)	86.464	-	-	-	-
25 Yarn M.M.	-	-	-	-	-
26 Yarns, Knitting	-	-	-	-	-
27 <b>IMPORTED GOODS</b>	-	-	-	<b>592.184</b>	<b>592.184</b>
28 Cotton not Carded or Combed	-	-	-	-	-
29 Goods NOS	-	-	-	1.160	1.160
30 High speed Diesel Oil	-	-	-	591.024	591.024
<b>C. SERVICES</b>	<b>35.731</b>	<b>43.756</b>	<b>16.420</b>	<b>14.507</b>	<b>11.925</b>
31 Advertisement	0.043	0.010	0.061	0.077	0.069
a. Radio	0.043	0.010	0.061	0.077	0.069
32 Architects & Town Planner	0.002	-	-	-	-
33 Bank Loans/Advances	25.806	29.851	2.842	-	-
a. By banks/financial institutions	-	29.851	2.842	-	-
34 Beauty parlours/sliming	-	0.008	0.035	0.057	0.081
35 Courier Service	-	0.036	-	-	-
36 Customs Agents	0.080	0.207	0.218	0.305	0.337
37 Domestic Travel	0.016	-	-	-	-
a. By Air	0.016	-	-	-	-
38 Hotels & Restaurants	9.426	12.909	12.920	13.492	9.431
a. Hotel	4.355	6.159	6.651	6.883	7.639
b. Restuarants	4.160	6.197	6.269	6.609	1.792
c. Matrimonial Parties	-	-	-	-	-
d. Marriage Halls & Lawns	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	-	-	-
39 Inland Carriage of goods by Air	-	-	-	-	-
40 Launderers & dry cleaners	-	0.503	0.328	0.235	0.272
41 Travel Agent	-	-	-	0.341	1.735
42 Licence Fee	0.358	0.232	0.020	1.528	1.328
a. Car Dealers	0.080	0.035	-	-	-
b. Construction Contractors	-	-	-	-	-
c. Courier Services	-	-	-	-	-
d. Customs Agents	0.002	0.003	0.040	-	-
e. Hotel & Restaurant	0.095	0.120	0.090	0.125	0.065
f. Marriage Halls	0.075	-	0.005	-	-
g. Property Dealers	0.046	0.029	-	-	-
h. Property Developers & Promoters	-	-	-	-	-

**Multan**

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
i. Recruiting Agents	0.010	0.005	-	-	-
j. Travel Agents	0.050	0.025	-	0.533	0.496
k. Travel by Train	-	-	-	-	-
l. Licence Fee (N.O.S.)	-	-	0.772	0.870	0.767
m. Beauty parlours/slimming	-	0.005	-	-	-
n. Launderers & dry cleaners	-	0.010	-	-	-
<b>43 Arrears</b>	<b>15.864</b>	<b>0.071</b>	<b>4.147</b>	<b>0.876</b>	<b>10.022</b>
<b>44 Miscellaneous</b>	<b>4.431</b>	<b>0.772</b>	<b>3.326</b>	<b>0.078</b>	<b>0.583</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>4,223.748</b>	<b>4,031.618</b>	<b>5,215.073</b>	<b>5,354.747</b>	<b>5,626.606</b>
a. Refund	-	-	-	91.211	0.093
b. CE Rebate	-	-	0.286	0.020	0.037
<b>REFUND &amp; REBATE</b>	<b>-</b>	<b>-</b>	<b>0.286</b>	<b>91.231</b>	<b>0.130</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>4,223.748</b>	<b>4,031.618</b>	<b>5,214.787</b>	<b>5,263.516</b>	<b>5,626.476</b>

**TABLE - 29.5**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>3,405.482</b>	<b>2,759.698</b>	<b>3,216.598</b>	<b>2,743.372</b>	<b>2,457.632</b>
1	Arms and Ammunition	0.199	0.316	0.053	-	-
2	Air Conditioners	-	-	-	-	-
3	Beverages	197.574	156.932	141.215	277.337	300.444
	a. Aerated Water	195.983	155.865	140.178	276.518	300.243
	b. Non-Aerated Water, Syrups, Juices & sq	1.591	1.067	1.037	0.819	0.201
4	Cement	1,016.317	1,395.876	1,722.783	2,135.271	2,099.639
5	Electric Batteries & plates	0.011	0.012	0.012	0.018	0.009
	a. Fixed Tax Scheme	0.011	0.012	-	0.018	0.006
	b. Under Normal Procedure	-	-	-	-	0.003
6	Foam and Foam Products	0.008	-	0.006	-	-
7	Glass & Glass-Ware	0.082	0.121	0.079	-	-
8	Matches, Match Boxes & Splints	0.004	-	-	-	-
9	Metal Containers	17.822	12.769	11.349	10.140	5.958
10	POL Products	25.994	6.294	7.286	13.406	25.519
	a. Asphalt	-	-	1.909	0.544	-
	b. Lubricating Oil	25.994	6.294	5.377	12.862	23.328
	c. POL Products (NOS)	-	-	-	-	2.191
11	Paint and Varnishes	1.880	2.128	2.475	3.353	3.892
	a. Under Normal Procedure	-	0.646	2.475	3.123	3.892
	b. Under Capacity Scheme/Fixed Tax sch	1.880	1.482	-	0.230	-
12	Perfumery & Cosmetics	0.118	0.140	0.183	0.223	0.288
	a. Under Normal Procedure	0.118	0.130	0.183	0.223	0.288
	b. Under Capacity/Fixed Tax	-	0.010	-	-	-
13	Paper and Paper Board	2.548	3.691	4.895	8.564	13.823
14	Paper Sacks	4.059	9.312	6.858	-	-
15	Plastic Goods N.O.S.	2.131	2.163	3.165	5.947	-
	a. Under Capacity/Fixed Tax scheme	2.131	2.005	-	-	-
	b. Under Normal Procedure Scheme	-	0.158	3.165	5.947	-
16	Sugar	1,606.966	1,166.921	1,311.960	282.340	-
17	Steel Ingots and Billets	1.486	-	-	-	-
18	Soap and Detergents	0.226	0.325	0.307	0.952	1.218
	a. Soap	0.087	0.117	0.099	0.323	0.311
	b. Detergent	0.031	0.042	0.040	0.054	0.072
	c. Detergent Bars	0.108	0.166	0.168	0.575	0.835
19	Vehicle Bodies	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	0.302	-
22	Yarn, Cotton	310.942	-	-	-	-

## Faisalabad

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
23	Yarns, M.M.(Continuous)	1.311	2.324	3.163	4.489	6.842
24	Yarns, M.M.(Discontinuous)	215.226	-	-	-	-
25	Yarn, N.O.S.	0.316	0.018	-	-	-
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>3.287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.345</b>
26	Beverages Concentrate	3.287	-	-	-	-
27	Cotton not Carded or Combed	-	-	-	-	-
28	Goods NOS	-	-	-	-	1.345
29	Kraft Paper Sack	-	-	-	-	-
30	Lubricating oil	-	-	-	-	-
31	Polyester Filament Yarn	-	-	-	-	-
32	Soap,Det & Washing Prep.	-	-	-	-	-
33	CED on Custom clearance document	-	-	-	-	-
<b>C.</b>	<b>SERVICES</b>	<b>16.701</b>	<b>17.609</b>	<b>15.201</b>	<b>19.210</b>	<b>14.078</b>
34	Advertisement	0.022	0.010	0.018	0.024	0.053
a.	Radio	0.022	0.010	0.015	0.024	0.053
35	Bank Loans/Advance	-	-	-	-	-
36	Beauty Parlours/Slimming	-	-	-	-	0.014
37	Customs Agents	0.501	2.321	1.841	2.914	2.178
38	Domestic Travel	0.042	0.023	0.024	0.551	-
a.	By Air	0.042	0.023	0.024	0.551	-
39	Hotels & Restaurants	15.411	14.919	13.318	15.721	11.215
a.	Hotel	6.280	4.921	4.831	5.100	8.289
b.	Resorts Hotels	6.826	-	-	-	-
c.	Restaurants	1.837	9.726	8.480	10.621	2.926
d.	Matrimonial Parties	-	-	-	-	-
e.	Marriage Halls & Lawns	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	-	-	-
40	Travel Agent	-	-	-	-	0.618
41	Licence fee on goods	-	0.335	-	-	-
42	Total Licence Fee	0.725	0.001	0.444	1.609	0.953
a.	Courier Services	0.010	-	-	-	-
b.	Customs Agents	-	-	-	-	-
c.	Hotel & Restaurant	0.105	-	-	-	-
d.	Marriage Halls	0.020	-	-	-	-
e.	Property Developers & Promoters	-	-	-	-	-
f.	Travel Agents	0.085	-	-	-	-
g.	Travel by Train	-	-	-	-	-
h.	Licence Fee (N.O.S.)	0.505	-	0.444	1.609	0.953
i.	Launderers & dry cleaners	-	0.001	-	-	-
<b>43</b>	<b>Arrears</b>	<b>0.874</b>	<b>0.396</b>	<b>1.182</b>	<b>3.886</b>	<b>32.395</b>
<b>44</b>	<b>Miscellaneous</b>	<b>1.199</b>	<b>0.803</b>	<b>1.064</b>	<b>0.966</b>	<b>1.164</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>		<b>3,427.543</b>	<b>2,778.506</b>	<b>3,234.489</b>	<b>2,769.013</b>	<b>2,507.567</b>
a.	Refund	-	-	-	0.059	0.113
b.	CE Rebate	-	-	7.786	0.541	-
<b>REFUND &amp; REBATE</b>		<b>-</b>	<b>-</b>	<b>7.786</b>	<b>0.600</b>	<b>0.113</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>		<b>3,427.543</b>	<b>2,778.506</b>	<b>3,226.703</b>	<b>2,768.413</b>	<b>2,507.454</b>

**TABLE - 29.6**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)						
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>3,652,251</b>	<b>2,175,206</b>	<b>2,321,029</b>	<b>1,774,099</b>	<b>1,725,356</b>
1	Arms and Ammunition	0.036	0.086	0.251	-	-
2	Air Conditioners	23.446	13.323	0.062	-	-
3	Beverages	394.720	332.827	359.396	417.964	477.046
	a. Aerated Water	296.731	259.661	254.376	289.576	353.684
	b. Non-Aerated Water, Syrups, Juices & sq	97.989	73.166	105.020	128.388	123.362
4	Beverages Concentrate	260.507	202.732	172.374	245.330	248.172
5	Bank Cheques & Traveller's Cheques	5.663	6.044	4.907	4.667	2.637
6	Cigarettes & Tobacco	-	-	-	-	-
7	Cassettes (Audio)	0.007	-	-	-	-
8	Cassettes (Video)	0.040	0.086	-	-	-
9	Ceramic Sanitary wares	-	3.108	3.482	-	-
10	Ceramic Tiles	29.407	28.875	21.460	-	-
11	Deep Freezers	124.677	84.235	118.980	-	-
12	Electric Batteries & plates	5.053	1.529	1.571	1.543	1.568
	a. Fixed Tax Scheme	2.199	1.529	1.571	1.543	1.424
	b. Others	2.854	-	-	-	0.144
13	Electric Bulbs	-	-	-	-	-
14	Electric Fluorescent Tubes	-	-	-	-	-
15	Foam and Foam Products	12.160	17.885	13.176	-	-
16	Glass & Glass-Ware	46.871	30.717	35.823	-	-
17	Goods N.O.S.	-	0.616	3.272	5.507	1.447
18	Matches, Match Boxes & Splints	7.421	0.087	-	-	-
19	Metal Containers	51.364	44.917	48.983	52.765	42.799
20	Natural Gases	-	0.214	-	-	-
21	Petroleum Gases	0.762	0.416	0.475	0.218	0.248
22	POL Products	356.380	259.181	260.018	150.614	191.776
	a. Furnace Oil	0.039	-	0.154	0.095	0.110
	b. High Speed Diesel Oil	-	-	-	3.098	9.127
	e. Jet Fuels	2.723	2.561	2.933	1.875	1.267
	f. Lubricating Oil	353.055	255.707	254.786	115.291	173.920
	g. Motor Spirits	-	-	-	-	-
	h. Pet Grease	0.165	0.171	0.182	0.197	0.226
	i. Pet Wax	-	-	0.019	-	-
	k. Pet Products N.O.S.	0.398	0.742	-	0.058	7.126
23	Paint and Varnishes	135.244	152.753	170.424	188.764	189.299
	a. Under Normal Procedure	135.244	152.753	170.424	188.764	188.802
	b. Under Capacity Scheme/Fixed Tax sch	-	-	-	-	0.497
24	Perfumery & Cosmetics	16.080	18.947	22.431	24.549	26.783
	a. Under Normal Procedure	16.080	18.947	22.431	24.549	24.683
	b. Under Capacity Scheme/Fixed Tax sch	-	-	-	-	2.100

## Lahore

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
25 Paper and Paper Board	162.093	275.381	318.262	351.858	361.570
26 Paper Sacks	8.110	10.953	8.259	0.602	-
27 Plastic Goods N.O.S.	28.984	33.308	46.083	62.982	1.173
a. Under Capacity/Fixed Tax scheme	28.978	33.308	46.083	62.982	1.064
b. Under Normal Procedure Scheme	0.006	-	-	-	0.109
28 Refrigerators	52.298	46.851	93.559	-	-
29 Rock Wool/Slag Wool	8.646	-	-	-	-
30 Sugar	574.873	381.796	450.456	93.076	-
31 Synthetic & artificial fibres	151.377	66.458	3.569	-	-
32 Steel Ingots and Billets	139.270	-	-	-	-
33 Soap and Detergents	1.562	2.627	0.791	1.178	5.119
a. Soap	1.342	2.554	0.791	1.178	1.200
b. Detergent	0.180	0.073	-	-	3.919
c. Detergent Bars	0.040	-	-	-	-
34 Tyres and Tubes	3.611	3.953	1.534	-	-
35 Television Sets	4.469	3.500	-	-	-
36 Vehicle Bodies	0.662	0.263	-	-	-
37 Wire and Cables	111.094	61.328	58.112	65.392	110.739
a. Non-enamelled wire & cables	95.613	61.328	58.112	65.392	110.648
i) Under Normal procedure	29.142	56.611	58.112	-	110.648
ii) Under Capacity/Fix Tax scheme	66.471	4.717	-	-	-
b. Enamelled Copper Wire	15.481	-	-	47.330	0.091
38 Woven PP/PE Fabric Bags & Sacks	32.406	36.124	41.206	-	-
39 Yarn, Cotton	664.503	-	-	-	-
40 Yarns, M.M.(Continuous).	53.211	54.062	62.113	59.289	64.980
41 Yarns, M.M.(Discontinuous)	184.157	-	-	-	-
42 Yarn M.M.	-	-	-	1.071	-
43 Yarn, N.O.S.	0.988	0.024	-	-	-
44 Yarns Filament	-	-	-	-	-
45 Yarns, Knitting	0.099	-	-	-	-
<b>B. IMPORTED GOODS</b>	<b>0.151</b>	<b>0.033</b>	<b>-</b>	<b>-</b>	<b>-</b>
46 Aerated water	-	0.033	-	-	-
47 Beverages Concentrate	0.151	-	-	-	-
<b>C. SERVICES</b>	<b>386.416</b>	<b>1,205.702</b>	<b>1,769.758</b>	<b>1,915.947</b>	<b>721.780</b>
48 Advertisement	1.256	1.794	8.907	11.889	5.395
a. Television	0.048	0.038	0.086	0.135	1.531
b. Radio	1.208	1.756	8.821	11.754	3.864
49 Accountants	0.056	-	-	-	-
50 Architects & Town Planner.	0.094	-	-	-	-
51 Bank Loans/Advances	166.862	217.511	11.692	30.486	0.244
a. By banks/financial institutions	-	202.090	10.907	30.412	0.244
b. By leasing companies	-	14.999	0.580	0.074	-
c. By others	-	0.422	0.205	-	-
52 Beauty parlours/slimming	-	0.001	1.568	1.247	1.104
53 Courier Service	0.056	-	-	-	-

## Lahore

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
54	Customs Agents	-	1,247	-	-	-
55	Domestic Travel	29,305	33,315	41,599	41,064	40,345
	a. By Air	0,004	-	-	0,578	0,743
	b. By Train	29,301	33,315	41,599	40,486	39,602
56	Hotels & Restaurants	177,558	193,167	196,183	229,050	126,894
	a. Hotel	139,749	151,479	143,440	150,452	106,448
	b. Resorts Hotels	2,604	-	-	-	16,511
	c. Restaurants	29,372	35,985	49,253	72,191	-
	d. Matrimonial Parties	2,089	-	-	-	-
	e. Marriage Halls & Lawns	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	6,407	3,935
	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	0,852	-
58	Insurance	6,490	11,115	12,095	11,925	13,720
59	Launderers & dry cleaners	-	0,072	0,702	0,803	0,522
60	Shipping Agents	-	0,013	-	-	-
61	Services of Supply/Dist. of Natural Gas	-	742,607	1,496,370	1,582,445	525,558
62	Services (N.O.S)	-	-	-	-	0,014
63	Travel Agent	-	-	-	6,186	7,984
64	Licence fee on goods	-	3,195	2,385	2,233	0,719
65	Licence Fee	3,759	1,665	-	2,965	2,203
	a. Advertising Agents	0,101	0,146	-	-	-
	c. Car Dealers	-	-	-	-	-
	d. Construction Contractors	-	-	-	-	-
	e. Courier Services	-	-	-	-	-
	f. Customs Agents	-	-	-	-	-
	h. Hotel & Restaurant	0,475	1,105	0,615	0,435	0,085
	j. Marriage Halls	0,270	0,140	0,005	-	-
	k. Property Dealers	-	-	-	-	-
	o. Recruiting Agents	-	-	-	-	-
	q. Travel Agents	-	-	-	-	-
	t. Architects & Town Planner	1,010	0,054	-	-	-
	v. Licence Fee (N.O.S.)	1,903	0,220	0,445	2,530	2,118
66	Arrears	27,616	8,982	25,656	105,186	54,878
67	Miscellaneous	0,660	3,775	16,981	0,932	14,686
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>4,067,094</b>	<b>3,393,698</b>	<b>4,136,874</b>	<b>3,801,362</b>	<b>2,519,622</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>4,067,094</b>	<b>3,393,698</b>	<b>4,136,874</b>	<b>3,801,362</b>	<b>2,519,622</b>

**TABLE - 29.7**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b>COMMODITY</b>	<b>8,726.659</b>	<b>9,801.826</b>	<b>9,497.893</b>	<b>9,660.316</b>	<b>9,322.019</b>
1	Arms and Ammunition	10.961	12.691	12.940	-	-
2	Air Conditioners	24.247	20.720	-	-	-
3	Beverages	124.497	104.595	109.336	135.648	172.182
	a. Aerated Water	122.758	103.424	102.347	118.146	170.119
	b. Non-Aerated Water, Syrups, Juices & sq	1.739	1.171	6.989	17.502	2.063
4	Cigarettes & Tobacco	5,897.978	5,888.584	5,005.950	5,324.667	5,033.116
	a. Un-manufactured Tobacco	89.721	88.716	81.602	124.344	90.002
	b. Cigarettes	5,808.257	5,799.868	4,924.348	5,200.323	4,943.114
5	Cassettes (Audio)	0.766	-	-	-	-
6	Cassettes (Video)	0.327	-	-	-	-
7	Cement	1,615.173	2,732.322	3,318.251	3,175.155	2,982.687
8	Crude Oil	11.899	-	-	-	-
9	Glass & Glass-Ware	56.090	57.388	59.098	-	-
10	Goods N.O.S.	0.016	0.042	0.915	141.908	141.311
11	Metal Containers	6.203	3.504	2.348	3.195	4.431
12	Natural Gases	169.529	151.791	130.448	134.579	151.998
13	Petroleum Gases	5.589	5.332	5.590	6.776	6.915
14	POL Products	589.960	726.857	736.240	596.423	693.374
	a. Asphalt	21.269	195.693	209.876	7.767	30.086
	b. Furnace Oil	7.914	7.685	10.305	12.951	15.521
	c. High Speed Diesel Oil	59.103	56.262	59.869	71.364	76.707
	d. Light Speed Diesel Oil	0.857	1.010	0.849	0.948	0.951
	e. Jet Fuels	3.867	5.218	5.089	7.867	30.101
	f. Lubricating Oil	54.025	37.977	30.192	24.363	33.681
	g. Motor Spirits	358.717	359.390	387.280	428.694	173.227
	h. Pet Grease	-	-	-	0.027	14.275
	i. Pet Wax	-	-	-	0.454	42.135
	j. Solvent Neptha	59.444	47.808	22.203	30.362	68.081
	k. Pet Products N.O.S.	0.135	1.460	1.969	0.718	191.804
	l. MTT	24.629	12.730	8.406	10.908	16.805
	m. Benzen, Xylen, Toulene	-	1.624	0.191	-	-
15	Paint and Varnishes	0.372	0.753	1.852	1.569	1.695
	a. Under Normal Procedure	0.029	0.538	1.786	1.366	1.453
	b. Under Capacity Scheme/Fixed Tax sch	0.343	0.215	0.066	0.203	0.242
16	Perfumery & Cosmetics	52.500	80.000	100.001	130.005	129.996
	a. Under Normal Procedure	-	10.000	0.070	16.672	21.666
	b. Under Capacity/Fixed Tax	52.500	70.000	99.931	113.333	108.330
17	Paper and Paper Board	0.114	0.718	1.456	1.792	1.591

## Rawalpindi

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
18 Paper Sacks	5.499	4.683	2.185	-	-
19 Plastic Goods N.O.S.	12.706	7.851	10.628	7.994	0.098
a. Under Capacity/Fixed Tax scheme	0.958	1.291	6.265	4.631	0.004
b. Under Normal Procedure Scheme	11.748	6.560	4.363	3.363	0.094
20 Steel Ingots and Billets	39.685	-	-	-	-
21 Television Sets	4.605	3.015	-	-	-
22 Wire and Cables	1.379	0.585	0.655	0.605	2.625
a. Non-enamelled wire & cables	1.379	0.529	0.655	0.564	2.580
i) Under Normal procedure	1.365	0.505	0.647	0.471	2.543
ii) Under Capacity/Fix Tax scheme	0.014	0.024	0.008	0.093	0.037
b. Enamelled Copper Wire	-	0.056	-	0.041	0.045
23 Yarn,Cotton	40.755	-	-	-	-
24 Yarns, M.M.(Continuous)	44.473	-	-	-	-
25 Yarns, M.M.(Discontinuous)	9.811	-	-	-	-
26 Yarn M.M.	-	-	-	-	-
27 Yarn, N.O.S.	1.525	0.282	-	-	-
28 Yarns, Knitting	-	0.113	-	-	-
<b>B. IMPORTED GOODS</b>	<b>0.019</b>	<b>1.070</b>	<b>-</b>	<b>-</b>	<b>15.681</b>
29 Aerated water	-	-	-	-	0.537
30 Arms & Ammunition	-	0.219	-	-	0.013
31 Aviation Spirit	-	-	-	-	0.026
32 Beverages Concentrate	-	-	-	-	0.081
33 BOPP Film	-	-	-	-	1.192
34 Cement	-	-	-	-	0.004
35 Cigarettes	-	0.561	-	-	3.496
36 Goods NOS	-	0.260	-	-	0.674
37 Kraft Paper Sack	-	-	-	-	0.678
38 L.P.G.Cylinders	-	-	-	-	1.972
39 Light Diesel Oil	-	-	-	-	0.072
40 Lubricating oil	-	-	-	-	1.037
41 Mosquito Coils	-	-	-	-	3.219
42 Paper & Paper Board	-	-	-	-	0.381
43 Perfumery & Cosmetics	0.019	0.030	-	-	0.807
44 Polyester filament Yarn	-	-	-	-	0.015
45 Self Adhesive Tape	-	-	-	-	0.709
46 Shampoo (upto 1000 ml)	-	-	-	-	0.170
47 Soap,Det & Washing Prep.	-	-	-	-	0.340
48 Sugar	-	-	-	-	0.119
49 CED on Custom clearance document	-	-	-	-	0.139
<b>C. SERVICES</b>	<b>4.260.407</b>	<b>8.822.531</b>	<b>7.543.184</b>	<b>8.793.295</b>	<b>6.722.425</b>
50 Advertisement	160.400	129.109	146.327	168.530	266.268
a. Television	160.114	128.952	145.315	167.851	264.629
b. Radio	0.286	0.157	1.012	0.679	1.639
51 Advertising Agent	-	0.164	0.082	0.408	0.505

## Rawalpindi

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
52 Architects & Town Planner	0.005	-	-	-	-
53 Bank Loans/Advances	130.534	173.707	24.011	1.648	4.696
a. By banks/financial institutions	-	160.394	21.038	-	0.005
b. By leasing companies	-	6.886	0.949	0.186	-
c. By insurance companies	-	2.509	2.024	-	4.691
d. By others	-	3.918	-	1.462	-
54 Beauty parlours/slimming	-	0.059	0.165	0.516	0.644
55 Courier Service	4.769	4.802	11.204	8.632	10.939
56 Credit Cards (Banks)	-	-	-	-	0.562
57 Customs Agents	1.387	3.440	4.261	13.540	12.220
58 Domestic Travel	-	-	0.500	8.220	7.180
a. By Air	-	-	0.500	8.220	7.180
59 Hotels & Restaurants	169.931	198.959	190.262	198.856	131.896
a. Hotel	130.595	140.595	137.052	153.835	108.388
b. Resorts Hotels	16.679	15.590	15.343	18.408	14.343
c. Restaurants	22.257	41.411	33.561	22.090	5.901
d. Matrimonial Parties	-	0.050	0.005	-	-
e. Marriage Halls & Lawns	0.266	0.428	0.467	-	0.017
i) Under Fixed Tax scheme	0.266	0.389	0.005	-	-
ii) Under Normal procedure	-	0.039	0.462	-	0.017
f. Clubs	-	0.634	3.834	4.523	3.228
g. Caterers	0.134	0.251	-	-	0.019
i) Under Fixed Tax scheme	0.092	0.251	-	-	-
ii) Under Normal procedure	0.042	-	-	-	0.019
60 Insurance	0.571	0.684	0.194	2.868	0.228
61 Shipping Agents	-	-	-	-	-
62 Telex	10.643	-	-	-	-
63 Telephone Fax & telex services	3,779.769	8,308.921	7,166.178	8,390.593	6,287.287
a. Domestic	-	-	-	1,076.102	-
b. Others	-	-	-	7,314.491	6,287.287
64 Services NOS	-	-	-	0.114	-
65 Licence Fee on goods	-	-	-	0.085	-
66 Licence Fee	2.398	2.686	-	3.646	1.888
a. Advertising Agents	0.010	-	-	-	0.027
b. Car Dealers	0.015	-	-	-	-
c. Construction Contractors	-	-	-	-	-
d. Customs Agents	-	0.244	-	-	-
e. Fright forwarding Agents	0.650	-	-	-	-
f. Hotel & Restaurant	0.290	1.255	1.117	0.389	0.585
g. Insurance Companies	0.025	-	-	0.010	-
h. Marriage Halls	0.025	0.025	-	-	-
i. Property Dealers	0.013	-	-	-	-
j. Property Developers & Promoters	0.005	-	-	-	-
k. Recruiting Agents	-	-	-	-	-
l. Travel Agents	0.005	-	-	1.625	0.115

**Rawalpindi**

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
m. Accountants	-	0.010	-	-	-
n. Licence Fee (N.O.S.)	1.360	1.142	1.025	1.622	1.161
o. Beauty parlours/slimming	-	0.010	0.015	-	-
<b>67 Arrears</b>	<b>898.932</b>	<b>13.485</b>	<b>1,151.357</b>	<b>19.981</b>	<b>59.165</b>
<b>68 Miscellaneous</b>	<b>0.013</b>	<b>0.438</b>	<b>0.217</b>	<b>22.620</b>	<b>7.578</b>
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>13,886.030</b>	<b>18,639.350</b>	<b>18,194.808</b>	<b>18,500.573</b>	<b>16,128.756</b>
a. Refund	5.475	3.377	2.160	2.743	2.024
b. CE Rebate	-	-	0.198	0.075	-
<b>REFUND &amp; REBATE</b>	<b>5.475</b>	<b>3.377</b>	<b>2.358</b>	<b>2.818</b>	<b>2.024</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>13,880.555</b>	<b>18,635.973</b>	<b>18,192.450</b>	<b>18,497.755</b>	<b>16,126.732</b>

**TABLE - 29.8**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. COMMODITIES		1995-96	1996-97	1997-98	1998-99	1999-2000
No.						
<b>A. COMMODITY</b>		<b>5,660.364</b>	<b>5,833.823</b>	<b>8,126.141</b>	<b>10,095.586</b>	<b>9,276.896</b>
1	Arms and Ammunition	5.481	4.245	7.058	-	-
2	Air Conditioners	91.644	33.692	-	-	-
3	Beverages	151.575	93.173	139.402	177.480	222.124
	a. Aerated Water	80.777	52.659	85.231	114.695	150.644
	b. Non-Aerated Water, Syrups, Juices & sq	70.798	40.514	54.171	62.785	71.480
4	Beverages Concentrate	798.611	506.284	466.265	630.400	738.500
5	Bank, Cheques & Traveller's Cheques	0.500	0.014	-	-	-
6	Cigarettes & Tobacco	2,315.830	2,290.240	3,651.606	4,944.471	4,193.575
	a. Un-manufactured Tobacco	74.335	79.377	84.312	84.612	75.266
	b. Cigarettes	2,241.495	2,210.863	3,567.294	4,859.859	4,118.309
7	Cassettes (Audio)	0.401	0.511	-	-	-
8	Cassettes (Video)	0.673	0.342	-	-	-
9	Cement	1,266.154	2,281.619	3,374.434	4,115.318	3,960.480
10	Ceramic Sanitary wares	-	2.421	1.900	-	-
11	Ceramic Tiles	10.776	9.527	8.757	-	-
12	Cigarette Filter Rods	-	-	-	0.725	-
13	Deep Freezers	15.699	10.849	13.742	-	-
14	Electric Batteries & plates	5.183	8.036	6.007	6.437	9.747
	a. Fixed Tax Scheme	3.556	-	-	-	1.663
	b. Others	1.627	8.036	6.007	6.437	8.084
15	Electric Bulbs	-	-	-	-	-
16	Foam and Foam Products	32.239	32.333	17.677	-	-
17	Glass & Glass-Ware	30.197	31.499	40.008	-	-
18	Goods N.O.S.	-	0.001	12.033	0.001	-
19	Matches, Match Boxes & Splints	17.159	0.772	-	-	-
20	Metal Containers	28.302	24.530	27.969	31.415	30.739
21	POL Products	5.696	16.928	9.593	3.858	5.055
	a. Asphalt	2.543	16.920	9.593	3.158	0.880
	b. Lubricating Oil	3.150	-	-	0.694	4.170
	c. Pet Grease	0.003	0.008	-	0.006	-
	d. POL Products NOS	-	-	-	-	0.005
22	Paint and Varnishes	0.275	0.230	0.344	0.495	0.434
	a. Under Normal Procedure	0.275	0.230	0.238	0.203	0.221
	b. Under Capacity Scheme/Fixed Tax Sch.	0.275	0.230	0.106	0.292	0.213
23	Perfumery & Cosmetics	0.009	-	-	-	0.060
	a. Under Normal Procedure.	0.009	-	-	-	0.060

**Peshawar**

(Rs.in Million)

S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
24	Paper and Paper Board	13.758	23.840	25.997	18.702	22.992
25	Paper Sacks	53.072	53.385	49.365	0.444	-
26	Plastic Goods N.O.S.	49.757	43.504	49.244	52.158	19.141
	a. Under Capacity/Fixed Tax scheme	24.463	13.176	9.820	9.584	1.483
	b. Under Normal Procedure Scheme	25.294	30.328	39.424	42.574	17.658
27	Refrigerators	0.404	1.095	1.925	-	-
28	Rock Wool/Slag Wool	1.013	0.808	-	-	-
29	Sugar	149.593	103.597	141.610	40.952	-
30	Synthetic & artificial fibres	317.266	165.941	-	-	-
31	Steellngots and Billets	71.233	-	-	-	-
32	Soap and Detergents	9.901	14.970	19.748	21.521	27.477
	a. Soap	-	-	-	-	9.240
	b. Detergent	9.159	13.863	17.880	18.850	16.100
	c. Detergent Bars	0.011	0.012	0.013	0.031	0.017
	d. Soap and Detergent N.O.S.	0.731	1.095	1.855	2.640	2.120
33	Tyres and Tubes	8.410	6.201	3.045	-	0.008
34	Television Sets	13.767	4.349	-	-	-
35	Vegetable Ghee	-	-	-	-	-
36	Vehicle Bodies	-	-	-	-	-
37	Wire and Cables	17.912	10.751	11.260	17.185	22.228
	a. Non-enamelled wire & cables	17.912	10.727	11.208	17.099	22.215
	i) Under Normal procedure	17.912	10.641	9.625	11.144	22.215
	ii) Under Capacity/Fix Tax scheme	-	0.086	1.583	5.955	-
	b. Enamelled Copper Wire	-	0.024	0.052	0.086	0.013
38	WovenPP/PE Fabric Bags & Sacks	38.764	43.539	36.250	26.779	-
39	Yarn,Cotton	34.195	-	-	-	-
40	Yarns, M.M.(Continuous)	86.974	14.597	10.902	7.245	24.336
41	Yarns, M.M.(Discontinuous)	13.427	-	-	-	-
42	Yarn M.M.	-	-	-	-	-
43	Yarn, N.O.S.	4.514	-	-	-	-
44	Yarns Filament	-	-	-	-	-
45	Yarns, Knitting	-	-	-	-	-
<b>B.</b>	<b>IMPORTED GOODS</b>	<b>2.637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53.027</b>
46	BOPP Film	-	-	-	-	0.602
47	Cotton, not carded or combed	-	-	-	-	18.194
48	Goods NOS	-	-	-	-	0.387
49	Kraft Paper Sack	-	-	-	-	13.204
50	Lubricating oil	-	-	-	-	0.072
51	Medium Density Fibre Board (MDF)	-	-	-	-	0.255
52	Paper & Paper Board	-	-	-	-	1.164
53	Polyester Filament Yarn	-	-	-	-	0.406
54	Soap,Det & Washing Prep.	2.637	-	-	-	-
55	CED on Custom clearance document	-	-	-	-	18.743

## Peshawar

(Rs.in Million)

S. COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
No.					
<b>C. SERVICES</b>	<b>42.864</b>	<b>58.900</b>	<b>34.427</b>	<b>36.849</b>	<b>40.513</b>
56 Advertisement on TV	-	-	-	0.046	-
57 Bank Loans/Advances	15.223	27.162	3.336	-	-
a. By banks/financial institutions	-	27.142	3.336	-	-
d. By insurance companies	-	0.020	-	-	-
58 Beauty Parlour/Slimming	-	-	-	0.023	0.019
59 Customs Agents	0.900	2.461	3.721	5.167	18.957
60 Domestic Travel	-	-	-	1.112	1.463
a. By Air	-	-	-	1.112	1.463
b. By Train	-	-	-	-	-
61 Hotels & Restaurants	23.925	26.780	27.357	30.487	20.068
a. Hotel	21.521	24.361	24.909	25.317	19.292
b. Restuarants	2.189	2.223	2.400	4.972	0.745
c. Marriage Halls & Lawns	0.189	0.166	0.048	0.198	0.031
i) Under Fixed Tax scheme	0.189	0.166	0.048	0.004	0.003
ii) Under Normal Procedure	-	-	-	0.194	0.028
d. Caterers	0.026	0.030	-	-	-
i) Under Fixed Tax scheme	0.026	0.030	-	-	-
62 Insurance	0.025	-	0.013	0.014	0.006
63 Licence fee on goods	-	1.775	1.013	0.168	-
64 Licence Fee	2.791	0.722	-	2.371	1.930
a. Advertising Agents	0.020	0.015	0.015	0.065	0.047
b. Air Travel Companies	-	0.010	-	0.575	0.225
c. Construction Contractors	0.070	-	-	-	-
d. Courier Services	-	-	-	0.015	-
e. Customs Agents	0.103	-	-	-	-
f. Fright forwarding Agents	-	0.005	-	-	-
g. Hotel & Restaurant	0.270	0.255	0.410	0.410	0.285
h. Insurance Companies	-	0.010	-	-	-
i. Marriage Halls	0.010	0.015	-	0.005	-
j. Property Dealers	0.010	-	-	-	-
k. Licence Fee (N.O.S.)	2.308	0.402	0.492	1.256	1.338
l. Beauty parlours/slimming	-	-	-	-	-
m. Caterers	-	0.010	-	-	-
n. Travel Agent	-	-	-	0.045	0.035
65 Arrears	0.298	4.931	21.244	14.191	22.813
66 Miscellaneous	3.739	16.243	24.968	37.161	39.228
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>5,709.902</b>	<b>5,913.897</b>	<b>8,208.710</b>	<b>10,186.326</b>	<b>9,434.407</b>
a. Refund	0.787	2.220	12.180	2.015	1.337
b. CE Rebate	-	-	-	-	-
<b>REFUND &amp; REBATE</b>	<b>0.787</b>	<b>2.220</b>	<b>12.180</b>	<b>2.015</b>	<b>1.337</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>5,709.115</b>	<b>5,911.677</b>	<b>8,196.530</b>	<b>10,184.311</b>	<b>9,433.070</b>

TABLE - 29.9  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

S. COMMODITIES No.	(Rs. in Million)				
	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A. COMMODITY</b>	<b>750.701</b>	<b>600.505</b>	<b>623.464</b>	<b>498.659</b>	<b>500.651</b>
1 Arms and Ammunition	0.181	0.033	0.085	-	-
2 Air Conditioners	2.853	0.411	-	-	-
3 Beverages	217.349	205.900	230.048	313.283	378.107
a. Aerated Water	217.349	205.900	230.044	313.283	378.107
4 Ceramic Sanitary wares	-	1.085	2.685	-	-
5 Ceramic Tiles	4.736	7.947	10.139	-	-
6 Electric Batteries & plates	0.076	0.064	0.067	0.066	0.042
a. Fixed Tax Scheme	0.055	-	-	0.066	0.042
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 Goods NOS	-	-	-	1.546	-
10 Metal Containers	3.051	1.547	3.767	4.667	5.562
11 POL Products	52.892	42.585	35.438	27.947	19.028
a. Lubricating Oil	52.892	42.585	35.438	27.947	19.028
12 Paint and Varnishes	0.076	0.157	0.165	0.173	0.152
a. Under Normal Procedure	-	-	0.165	0.013	-
b. Under Capacity Scheme/Fixed Tax sch	0.076	0.142	-	0.160	0.152
c. Others	-	0.015	-	-	-
13 Perfumery & Cosmetics	-	-	-	-	-
14 Paper and Paper Board	7.820	10.131	9.922	6.852	10.048
15 Plastic Goods N.O.S. (Chapter 39)	4.127	7.312	6.092	5.927	0.049
a. Under Normal Procedure	-	-	-	-	0.020
b. Under Capacity Scheme/Fixed Tax sch	4.127	7.312	-	5.927	0.029
16 Sugar	312.812	255.154	249.381	46.205	-
17 Steel Ingots and Billets	39.003	-	-	-	-
18 Soap and Detergents	25.251	49.526	59.982	82.955	81.188
a. Soap	21.640	45.689	54.813	77.417	75.299
b. Detergent	3.611	3.837	5.169	5.538	5.889
19 Tyres and Tubes	2.902	2.459	1.346	-	-
20 Vehicle Bodies	-	0.092	-	-	-
21 Wire and Cables	8.569	7.351	7.231	7.572	6.443
a. Non-enamelled wire & cables	0.051	0.061	0.101	0.093	0.106
i) Under Normal procedure	0.051	0.061	0.101	0.093	0.106
b. Enamelled Copper Wire	8.518	7.290	7.130	7.479	6.337
22 Woven PP/PE Fabric Bags & Sacks	-	0.953	1.090	0.894	-

## Gujranwala

(Rs.in Million)

S. No.	1995-96	1996-97	1997-98	1998-99	1998-99
<b>S. COMMODITIES</b>					
23 Yarn, Cotton	48.780	-	-	-	-
24 Yarns, M.M.(Continuous)	2.583	0.238	0.632	0.572	0.032
25 Yarns, M.M.(Discontinuous)	13.617	-	-	-	-
26 Yarn M.M.	-	-	-	-	-
27 Yarns Filament	-	-	-	-	-
28 Yarns, Knitting	-	-	-	-	-
<b>B. IMPORTED GOODS</b>	<b>9.590</b>	<b>10.770</b>	<b>-</b>	<b>-</b>	<b>1.650</b>
29 Aerated water	-	-	-	-	0.465
30 BOPP Film	-	-	-	-	0.641
31 Goods NOS	-	-	-	-	-0.025
32 Formic Acid	-	-	-	-	0.033
33 Paper & Paper Board	-	-	-	-	0.360
34 Polyester Filament Yarn	-	-	-	-	0.126
<b>C. SERVICE</b>	<b>9.600</b>	<b>-</b>	<b>5.928</b>	<b>7.079</b>	<b>5.455</b>
35 Bank Loans/Advances	-	-	-	-	-
36 Beauty parlours/slimming	-	0.001	0.014	-	-
37 Courier Service	-	-	0.020	-	-
38 Customs Agents	1.655	2.780	2.346	3.406	3.413
39 Hotels & Restaurants	6.766	6.472	3.548	3.655	2.042
a. Hotel	1.429	0.552	0.649	1.599	0.956
b. Restaurants	4.118	4.533	2.896	2.056	1.086
c. Marriage Halls & Lawns	0.957	1.059	-	-	-
i) Under Fixed Tax scheme	0.957	1.059	-	-	-
d. Caterers	0.262	0.328	0.003	-	-
i) Under Fixed Tax scheme	0.262	0.328	-	-	-
40 Licence fee on goods	-	0.546	0.860	1.091	-
41 Services NOS	-	-	-	0.018	-
42 Licence Fee	1.169	0.971	0.066	1.035	0.895
a. Customs Agents	-	-	-	-	-
b. Fright forwarding Agents	-	0.140	-	0.010	-
c. Property Dealers	-	0.002	-	-	-
d. Shipping Agents	-	-	-	-	0.012
e. Travel Agents	-	0.166	0.066	0.725	0.245
f. Television Corporation/Firms	-	-	-	-	0.524
g. Licence Fee (N.O.S.)	1.169	0.643	-	0.300	0.114
h. Beauty parlours/slimming	-	0.018	-	-	-
i. Launderers & dry cleaners	-	0.002	-	-	-
43 Arrears	0.744	0.123	3.962	16.321	1.242
44 Miscellaneous	10.379	0.353	2.541	1.795	0.003
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>771.414</b>	<b>611.751</b>	<b>636.821</b>	<b>525.980</b>	<b>509.896</b>
a. Refund	1.123	-	-	-	-
b. CE Rebate	-	-	3.638	2.100	0.210
<b>REFUND &amp; REBATE</b>	<b>1.123</b>	<b>-</b>	<b>3.638</b>	<b>2.100</b>	<b>0.210</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>770.291</b>	<b>611.751</b>	<b>633.183</b>	<b>523.880</b>	<b>509.686</b>

**TABLE - 29.10  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)					
S. COMMODITIES No.	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A. IMPORTED GOODS</b>	<b>5.388</b>	<b>7.603</b>	<b>6.102</b>	-	<b>446.461</b>
1 Beverages Concentrate	3.807	5.200	2.615	-	8.255
2 BOPP Film	-	-	-	-	0.241
3 Goods NOS	-	-	-	-	17.346
4 High speed Diesel Oil	-	-	-	-	382.383
5 Lubricating oil	-	-	-	-	7.141
6 News Print	-	-	-	-	0.939
7 Paper & Paper Board	-	-	-	-	8.082
8 Perfumery & Cosmetics	1.482	2.351	1.139	-	7.058
9 Polyester Filament Yarn	-	-	-	-	0.174
10 Shampoo (upto 1000 ml)	-	-	-	-	3.159
11 Soap, Det & Washing Prep.	0.099	0.052	0.467	-	6.103
12 CED on Custom clearance document	-	-	-	-	5.580
<b>B. SERVICES</b>	<b>3.800</b>	<b>4.222</b>	<b>0.834</b>	-	-
13 Customs Agents	3.800	4.222	0.834	-	-
14 Miscellaneous	<b>6.163</b>	<b>5.619</b>	<b>15.931</b>	<b>40.758</b>	-
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	<b>15.351</b>	<b>17.444</b>	<b>22.867</b>	<b>40.758</b>	<b>446.461</b>
a. Refund	-	-	-	0.184	0.067
b. CE Rebate	-	-	11.064	4.911	1.006
<b>REFUND &amp; REBATE</b>	-	-	<b>11.064</b>	<b>5.095</b>	<b>1.073</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>	<b>15.351</b>	<b>17.444</b>	<b>11.803</b>	<b>35.663</b>	<b>445.388</b>

**TABLE - 29.11  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

(Rs. in Million)

S. COMMODITIES No.	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A. IMPORTED GOODS</b>	-	-	-	-	<b>379.667</b>
1 Aviation Spirit	-	-	-	-	2.096
2 Furnace Oil	-	-	-	-	15.269
3 Goods NOS	-	-	-	-	55.540
4 HighSpeed Diesel Oil	-	-	-	-	191.507
5 Motor Spirit	-	-	-	-	26.924
6 Rape, Cozla or Mustard Oil	-	-	-	-	74.438
7 Sunflower Seed Oil	-	-	-	-	13.893
<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	-	-	<b>379.667</b>
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	-
<b>REFUND &amp; REBATE</b>	-	-	-	-	-
<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	-	-	<b>379.667</b>

TABLE - 29.12  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
A.	<b>IMPORTED GOODS</b>	-	-	-	-	<b>508.483</b>
1	Aerated water	-	-	-	-	3.961
2	Arms & Ammunition	-	-	-	-	0.050
3	Asphalt	-	-	-	-	0.035
4	Beverages Concentrate	-	-	-	-	0.889
5	BOPP Film	-	-	-	-	19.019
6	Calcium Carbide	-	-	-	-	18.225
7	Cement	-	-	-	-	2.688
8	Cotton not Carded or Combed	-	-	-	-	22.231
9	Formic Acid	-	-	-	-	7.802
10	Goods NOS	-	-	-	-	4.847
11	Jute Bags	-	-	-	-	1.496
12	Lubricating oil	-	-	-	-	49.777
13	Medium Density Fibre Board (MDF)	-	-	-	-	28.490
14	Mosquito Coils	-	-	-	-	7.031
15	News Print	-	-	-	-	27.068
16	Paper & Paper Board	-	-	-	-	102.958
17	Perfumery & Cosmetics	-	-	-	-	23.327
18	Polyester Filament Yarn	-	-	-	-	39.361
19	Polyester Chips	-	-	-	-	7.012
20	Separator plates for batteries	-	-	-	-	0.057
21	Shampoo (upto 1000 ml)	-	-	-	-	60.720
22	Soap, Det & Washing Prep.	-	-	-	-	13.924
23	Sugar	-	-	-	-	32.144
24	Urea F.M. Compound	-	-	-	-	4.716
25	CED on Custom clearance document	-	-	-	-	30.655
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	-	-	<b>508.483</b>
a.	Refund	-	-	-	-	-
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	-	-	-	-
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	-	-	<b>508.483</b>

**TABLE - 29.13**  
**COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. COMMODITIES		1995-96	1996-97	1997-98	1998-99	1999-2000
No.						
A. <b>IMPORTED GOODS</b>		-	-	-	-	<b>23.500</b>
1	CED on Custom clearance document	-	-	-	-	23.500
<b>CENTRAL EXCISE DUTIES (GROSS)</b>		-	-	-	-	<b>23.500</b>
a.	Refund	-	-	-	-	0.069
b.	CE Rebate	-	-	-	-	14.300
<b>REFUND &amp; REBATE</b>		-	-	-	-	<b>14.369</b>
<b>CENTRAL EXCISE DUTIES (NET)</b>		-	-	-	-	<b>9.131</b>

**PORT MUHAMMAD BIN QASIM, KARACHI**

**TABLE - 29.14  
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1995-96	1996-97	1997-98	1998-99	1999-2000
A.	<b>IMPORTED GOODS</b>	-	-	-	-	<b>281.922</b>
1	Beverages Concentrate	-	-	-	-	0.367
2	Furnace Oil	-	-	-	-	147.449
3	Goods NOS	-	-	-	-	8.052
4	Mosquito Coils	-	-	-	-	0.115
5	Paper & Paper Board	-	-	-	-	33.194
6	Polyester Chips	-	-	-	-	2.021
7	Rape, Cozla Seeds	-	-	-	-	20.310
8	Rape, Cozla or Mustard Oil	-	-	-	-	11.185
9	Shampoo (upto 1000 ml)	-	-	-	-	8.917
10	Soap, Det & Washing Prep.	-	-	-	-	46.419
11	Sugar	-	-	-	-	3.001
12	CED on Custom clearance document	-	-	-	-	0.892
	<b>CENTRAL EXCISE DUTIES (GROSS)</b>	-	-	-	-	<b>281.922</b>
a.	Refund	-	-	-	-	-
b.	CE Rebate	-	-	-	-	-
	<b>REFUND &amp; REBATE</b>	-	-	-	-	-
	<b>CENTRAL EXCISE DUTIES (NET)</b>	-	-	-	-	<b>281.922</b>

**TABLE - 30**  
**COLLECTORATE WISE COLLECTION OF SALES TAX**  
**(IMPORTS AND DOMESTIC)**

(Rs.in Millions)

S NO.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	1999-2000
<b>A.</b>	<b><u>Sales Tax on Imports</u></b>					
	<b><u>Customs Collectorates</u></b>					
1.	Karachi-Appraisalment	21,729	27,964	19,061	22,274	24,890
2.	Karachi-Preventive	2,042	2,651	1,269	3,982	11,989
3.	Karachi-Port Qasim	1,198	1,877	3,193	8,538	14,084
4.	Karachi-Exports	-3,288	-4,179	-171	-60	-2
	<b>Karachi-Custom House(1 to 4)</b>	<b>21,681</b>	<b>28,313</b>	<b>23,352</b>	<b>34,734</b>	<b>50,961</b>
5.	Lahore-Customs	3,097	3,860	2,619	2,701	5,661
6.	Peshawar	1,245	1,302	1,158	2,060	2,162
7.	Rawalpindi	689	1,008	642	901	977
8.	Gujranwala	-262	-297	246	271	369
9.	Faisalabad	-212	-414	241	397	406
10.	Multan	246	271	187	204	4,343
11.	Hyderabad	221	339	183	295	976
12.	Quetta	1,385	1,507	1,077	1,447	1,406
	<b>Sub Total (5 to 12)</b>	<b>6,409</b>	<b>7,576</b>	<b>6,353</b>	<b>8,276</b>	<b>16,300</b>
	<b>Sub Total (A)</b>	<b>28,090</b>	<b>35,889</b>	<b>29,705</b>	<b>43,010</b>	<b>67,261</b>
<b>B.</b>	<b><u>Sales Tax on Domestic</u></b>					
	<b><u>Sales Tax Collectorates</u></b>					
13.	Karachi - CE & ST	7,182	-	-	-	-
	<b>Total (East + West)</b>	<b>-</b>	<b>2,605</b>	<b>3,198</b>	<b>3,400</b>	<b>11,895</b>
14.	Karachi - East	-	974	1,721	2,368	10,595
15.	Karachi - West	-	1,631	1,477	1,032	1,300
16.	Peshawar	1,483	2,075	2,461	3,389	3,394
17.	Rawalpindi	3,072	3,384	2,023	2,514	7,670
18.	Lahore	3,974	668	2,259	1,812	6,983
19.	Gujranwala	558	307	485	797	925
20.	Faisalabad	1,453	76	433	2,327	1,024
21.	Multan	1,255	6,360	7,911	7,991	9,828
22.	Hyderabad	1,801	3,553	4,347	5,509	6,525
23.	Quetta	973	751	1,120	1,356	1,206
	<b>Sub Total (B)</b>	<b>21,751</b>	<b>19,779</b>	<b>24,237</b>	<b>29,095</b>	<b>49,450</b>
	<b>T O T A L ( A + B)</b>	<b>49,841</b>	<b>55,668</b>	<b>53,942</b>	<b>72,105</b>	<b>116,711</b>

\* Includes collection of Export Collectorate.

**TABLE - 31**  
**COLLECTORATE WISE PERCENTAGE SHARE OF SALES TAX**  
**(IMPORTS AND DOMESTIC)**

S NO.	COLLECTORATES	1995-96	1996-97	1997-98	1998-99	999-2000
<b>A.</b>	<b><u>Sales Tax on Imports</u></b>					
	<b><u>Customs Collectorates</u></b>					
1.	Karachi-Appraisalment	43.6%	50.2%	35.3%	30.9%	21.3%
2.	Karachi-Preventive	4.1%	4.8%	2.4%	5.5%	10.3%
3.	Karachi-Port Qasim	2.4%	3.4%	5.9%	11.8%	12.1%
4.	Karachi-Exports	-6.6%	-7.5%	-0.3%	-0.1%	-0.0%
	<b>Karachi-Custom House(1 to 4)</b>	<b>43.5%</b>	<b>50.9%</b>	<b>43.3%</b>	<b>48.2%</b>	<b>43.7%</b>
5.	Lahore-Customs	6.2%	6.9%	4.9%	3.7%	4.9%
6.	Peshawar	2.5%	2.3%	2.1%	2.9%	1.9%
7.	Rawalpindi	1.4%	1.8%	1.2%	1.2%	0.8%
8.	Gujranwala	-0.5%	-0.5%	0.5%	0.4%	0.3%
9.	Faisalabad	-0.4%	-0.7%	0.4%	0.6%	0.3%
10.	Multan	0.5%	0.5%	0.3%	0.3%	3.7%
11.	Hyderabad	0.4%	0.6%	0.3%	0.4%	0.8%
12.	Quetta	2.8%	2.7%	2.0%	2.0%	1.2%
	<b>Sub Total (7 to 12)</b>	<b>12.9%</b>	<b>13.6%</b>	<b>11.8%</b>	<b>11.5%</b>	<b>14.0%</b>
	<b>Sub Total (A)</b>	<b>56.4%</b>	<b>64.5%</b>	<b>55.1%</b>	<b>59.6%</b>	<b>57.6%</b>
<b>B.</b>	<b><u>Sales Tax on Domestic</u></b>					
	<b><u>Sales Tax Collectorates</u></b>					
13.	Karachi - CE & ST	14.4%	-	-	-	-
	<b>Total (East + West)</b>	<b>-</b>	<b>4.7%</b>	<b>5.9%</b>	<b>4.7%</b>	<b>10.2%</b>
14.	Karachi - East	-	1.7%	3.2%	3.3%	9.1%
15.	Karachi - West	-	2.9%	2.7%	1.4%	1.1%
16.	Peshawar	3.0%	3.7%	4.6%	4.7%	2.9%
17.	Rawalpindi	6.2%	6.1%	3.8%	3.5%	6.6%
18.	Lahore	8.0%	1.2%	4.2%	2.5%	6.0%
19.	Gujranwala	1.1%	0.6%	0.9%	1.1%	0.8%
20.	Faisalabad	2.9%	0.1%	0.8%	3.2%	0.9%
21.	Multan	2.5%	11.4%	14.7%	11.1%	8.4%
22.	Hyderabad	3.6%	6.4%	8.1%	7.6%	5.6%
23.	Quetta	2.0%	1.3%	2.1%	1.9%	1.0%
	<b>Sub Total (B)</b>	<b>43.6%</b>	<b>35.5%</b>	<b>44.9%</b>	<b>40.4%</b>	<b>42.4%</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>

\* Includes collection of Export Collectorate.

**TABLE - 32**  
**COLLECTORATE WISE COLLECTION OF SALES TAX**  
**IMPORTS AND DOMESTIC - 1999-2000**

(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.</b>	<b><u>Sales Tax on Imports</u></b>					
	<b><u>Customs Collectorates</u></b>					
1.	Karachi-Appraisalment	24,918	28	-	28	24,890
2.	Karachi-Preventive	11,989	-	-	-	11,989
3.	Karachi-Port Qasim	14,084	-	-	-	14,084
4.	Karachi-Exports	24	26	-	26	-2
	<b>Karachi-Custom House</b>	<b>51,015</b>	<b>54</b>	<b>-</b>	<b>54</b>	<b>50,961</b>
	<b>(1 to 4)</b>					
5.	Lahore-Customs	5,664	2	1	3	5,661
6.	Peshawar	2,163	-	1	1	2,162
7.	Rawalpindi	977	-	-	-	977
8.	Gujranwala	373	-	4	4	369
9.	Faisalabad	406	-	-	-	406
10.	Multan	4,343	-	-	-	4,343
11.	Hyderabad	976	-	-	-	976
12.	Quetta	1,410	-	4	4	1,406
	<b>Sub Total (5 to 12)</b>	<b>16,312</b>	<b>2</b>	<b>10</b>	<b>12</b>	<b>16,300</b>
	<b>Sub Total (A)</b>	<b>67,327</b>	<b>56</b>	<b>10</b>	<b>66</b>	<b>67,261</b>
<b>B.</b>	<b><u>Sales Tax on Domestic -</u></b>					
	<b><u>Sales Tax Collectorates</u></b>					
	<b>Total (East + West)</b>	<b>21,942</b>	<b>10,047</b>	<b>-</b>	<b>10,047</b>	<b>11,895</b>
13.	Karachi - East	16,369	5,774	-	5,774	10,595
14.	Karachi - West	5,573	4,273	-	4,273	1,300
15.	Peshawar	3,545	151	-	151	3,394
16.	Rawalpindi	7,823	153	-	153	7,670
17.	Lahore	12,266	5,283	-	5,283	6,983
18.	Gujranwala	1,464	539	-	539	925
19.	Faisalabad	5,381	4,357	-	4,357	1,024
20.	Multan	11,455	1,627	-	1,627	9,828
21.	Hyderabad	7,119	594	-	594	6,525
22.	Quetta	1,230	24	-	24	1,206
	<b>Sub Total (B)</b>	<b>72,225</b>	<b>22,775</b>	<b>-</b>	<b>22,775</b>	<b>49,450</b>
	<b>TOTAL (A + B)</b>	<b>139,552</b>	<b>22,831</b>	<b>10</b>	<b>22,841</b>	<b>116,711</b>

**TABLE-33**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Abrasive Powder	0.990	2.539	2.970	15.341	12.067
2	Absorbent Cotton	1.574	1.071	1.586	2.540	2.115
3	Account Books & Registers	-0.191	9.205	2.768	2.591	3.165
4	Acetate Yarn	0.855	16.355	1.392	-	0.728
5	Acetic Acid	-	-	-	0.056	8.397
6	Acid Oil	5.142	8.780	17.523	14.637	19.653
7	Acid(Others)	2.996	-	1.942	151.240	148.613
8	Acrylic Tops	-	-	0.298	-	-
9	Acrylic Yarn	-	13.025	9.940	27.548	24.733
10	Activated Carbon	7.065	9.042	6.997	7.162	5.399
11	Adhesive/Adhesive Tapes	1.756	1.265	4.679	13.500	19.277
12	Adhesive Tape of Rubberised Textile	-	-	-	1.589	1.654
13	Aerated Waters/Beverages	797.838	761.842	869.427	1,228.552	1,636.204
14	Aerials & Antenas	0.556	0.099	0.150	1.088	0.470
15	Agarbatti	2.014	2.389	3.390	4.766	4.380
16	Agricultural Sprayers	0.075	-	0.029	0.128	0.612
17	Agricultural Tractor Engines	-	-	0.010	-	-
18	Agricultural Tractors	-	55.305	127.870	5.940	2.049
19	Air Compressor Fan Etc	12.182	0.489	1.565	3.396	10.651
20	Air Conditioner Parts,of Plastic	0.093	0.991	0.123	2.386	3.750
21	Air Conditioners	62.022	117.418	99.361	105.821	140.929
22	Air Coolers/Desert Coolers	1.678	1.174	1.122	1.178	2.569
23	Air Filter	0.073	-	-	-	0.018
24	Air Guns	-	-	-	-	-
25	Aircraft Parts	-	-	-	0.005	0.468
26	Alcohol	52.172	59.891	57.458	59.296	50.436
27	Aluminium Billets	-	-	-	0.004	0.004
28	Aluminium Containers,Drums,Cans, Boxes	4.239	0.745	0.620	1.732	0.579
29	Aluminium Doors & Windows	0.506	0.945	0.686	0.761	3.034
30	Aluminium Foil	59.189	0.447	1.031	2.956	2.083
31	Aluminium Goods	20.675	17.401	14.670	16.595	26.611
32	Aluminium Oxide	-	-	0.004	0.028	0.108
33	Aluminium Plates,Sheets & Strips	0.077	0.007	0.426	0.970	3.199
34	Aluminium Reservoirs,Tanks Etc	0.010	0.053	0.075	0.124	0.045
35	Aluminium Rods	5.022	39.645	-	0.345	0.024
36	Aluminium Sulphate	0.591	0.251	0.100	0.085	-
37	Aluminium Tubes And Pipes	-	-	-	0.051	0.134

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Aluminum Alloy	-	-	-	-	-
39	Amini/ Phenolic Resins	9.198	0.533	0.108	0.336	0.528
40	Ammonia Gas	12.713	5.166	2.238	4.479	5.605
41	Ammonium Chloride	18.639	133.585	115.858	137.935	127.233
42	Ammunition Belt	3.100	1.951	0.117	0.089	0.137
43	Animal Feed (Other Than Poultry Feed)	-	-	-	-	-
44	Anodized Products	0.794	3.939	3.190	2.684	2.591
45	Anti-Freezing Preparations	0.231	0.390	-	-	-
46	Antiques	-	-	-	-	-
47	Arms & Ammunition	27.553	18.043	17.456	30.771	41.073
48	Army Uniform Equipment	-	-	-	0.279	1.540
49	Articles of Base Metal	-	-	-	-	-
50	Articles of Cloth.Accessories of Leather	0.141	11.732	31.267	32.845	39.463
51	Articles of Silver	-	0.105	0.031	-	-
52	Artificial Flowers	-	-	-	-	0.070
53	Artificial Joints	-	-	-	0.027	0.119
54	Artificial Leather & Rexine	16.098	29.124	43.051	45.497	56.258
55	Artificial Marble Slab	0.012	0.240	0.360	0.538	0.436
56	Artificial Teeth	-	-	-	0.013	0.114
57	Artists' Colour Material	-	-	-	1.045	2.076
58	Asbestos Products	48.654	46.295	54.969	69.577	70.791
59	Ash	-	-	-	0.005	0.036
60	Asphalt	4.610	34.784	34.698	80.750	21.522
61	Assembling of Boiler	-	-	0.034	0.123	0.309
62	Assembling of Motor Vehicles (Carriers)	30.882	54.263	44.463	13.871	16.231
63	Assembling of Motor Vehicles (Passenger)	123.461	10.535	32.183	35.096	4.842
64	Auto Parts	96.068	572.510	533.106	724.378	805.842
65	Autocycles Including Rickshaw	94.942	54.344	36.313	63.754	20.075
66	Automatic Door Closer	0.020	-	0.073	0.028	0.026
67	Baby Foods (Farlac/Farex Etc)	14.522	5.294	-	1.585	6.122
68	Bags (Packing, Goods, of Woven Textile)	-	0.169	0.198	0.390	0.962
69	Bailing Hoops	0.998	-	-	0.144	0.644
70	Ball & Roller Bearing Complete	-	0.006	0.007	0.939	6.159
71	Ball Point Pens	-	4.847	7.554	40.034	72.594
72	Ballast Chokes	0.909	0.087	0.007	-	-
73	Balls & Footballs	-	-	-	0.007	0.080
74	Barbed Wire	0.146	0.235	0.340	0.354	1.230
75	Barr (Wheat)	-	-	-	-	0.017
76	Baryte Powder	5.167	8.734	7.790	7.080	8.155
77	Battery Carbon	-	-	-	0.862	1.728
78	Battery Covers (of Metal/Plastic)	-	-	-	-	0.010
79	Battery Separators	0.653	0.098	0.128	0.132	0.375

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Bea Wire Rings	-	0.464	0.551	0.422	0.492
81	Bead Wire	-	-	-	0.153	0.896
82	Bed Spreads	0.205	0.035	0.522	0.525	0.845
83	Bed, Table, Kitchen, Toilet Linen	0.056	0.007	0.167	1.280	2.017
84	Beet Pulp	0.287	-	0.018	-	-
85	Benzole, Tolule & Xylole	14.717	9.632	13.402	3.999	440.559
86	Betel Leave	-	-	0.020	0.769	1.254
87	Bicycle Chains	0.018	-	-	0.005	-
88	Bicycle Parts	74.351	41.677	44.699	76.630	83.436
89	Bicycles & Other Cycles Not Motorised	2.497	1.303	1.384	1.616	1.412
90	Biscuits	205.986	209.095	195.514	182.444	257.419
91	Bitumen Natural	61.665	133.187	123.518	119.037	301.090
92	Bitumens/Cokes (Petroleum)	-	-	-	-	0.327
93	Black Board	0.167	0.001	-	-	0.011
94	Blades For Saws of All Kind	1.269	0.514	0.623	0.434	1.463
95	Blades Machine, For Cutting	-	-	0.020	0.051	0.055
96	Blades(Safety)	83.453	52.002	58.223	64.633	93.291
97	Blanket Synthetic	8.863	12.152	16.553	19.758	20.816
98	Blanket Woollen	6.195	16.958	12.042	10.974	15.723
99	Bleaching Liquid	0.110	0.873	1.957	0.326	0.187
100	Bleaching Powder	6.675	0.564	0.738	4.044	7.872
101	Blister Packing	-	0.171	0.083	0.386	0.496
102	Bobbins of Iron & Steel	0.002	-	0.021	0.780	4.180
103	Bobbins of Wood	-	-	-	-	0.038
104	Bolts & Nuts of Nickel	-	-	0.006	0.077	1.876
105	Bone Crushing	5.464	5.409	6.154	3.999	7.137
106	Book Binding	-	-	-	-	0.009
107	Books	-	-	-	0.014	0.307
108	Bowl Clean	0.041	-	-	-	-
109	Boxes, Wood	0.642	1.518	2.548	1.498	1.288
110	Brake Fluids	1.574	7.055	8.232	14.853	2.160
111	Brake Lining & Pads	-	0.232	0.196	0.518	0.355
112	Brass Hardware(Nails, Screws, Washers Etc)	-	-	-	0.068	0.519
113	Brass Rods	1.445	1.412	0.660	0.700	0.946
114	Brass Water Sanitary Fittings	10.401	10.593	12.242	13.814	10.780
115	Brass Wires	3.056	1.567	0.887	0.820	1.727
116	Brassieres	-	-	-	-	-
117	Bricks, Blocks, Tiles of Refractory Nature	38.405	19.984	5.873	12.580	14.020
118	Brushwares	5.165	11.437	13.055	20.102	27.673
119	Bubble Gum	0.002	0.001	-	0.007	0.046
120	Buckles	0.013	0.830	0.559	0.422	0.353
121	Buckrams	0.123	1.082	1.685	1.318	1.711

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
122	Building Bricks / Bricks of Fossil Meals	46.135	21.101	24.817	42.458	5.490
123	Building Components	3.804	2.753	2.785	3.411	4.352
124	Buildings(Pre-Fabricated)	0.004	-	0.005	0.038	0.077
125	Buldozers	-	-	-	-	-
126	Bungs	1.638	0.533	0.099	-	-
127	Bus, Tractor, Truck Bodies	30.953	239.495	194.756	106.046	173.804
128	Butter	-	-	-	1.168	2.467
129	Buttons	5.757	3.140	3.962	4.025	5.127
130	C.N.G. Kit	-	-	-	1.107	4.840
131	Calander of Paper & Paperboard	0.646	0.050	0.333	1.270	2.164
132	Calcium Carbide	0.641	-	-	3.547	8.078
133	Calcium Carbonate	2.114	3.420	3.408	3.852	3.919
134	Calcium Phosphate	1.765	-	-	-	0.014
135	Canvas Cloth/Cover For Canvas Hose	-	0.265	0.348	0.404	0.893
136	Capacitors	-	3.391	3.636	6.849	6.595
137	Carbon Black	12.061	10.311	5.393	3.293	5.949
138	Carbon Brushes	0.418	0.878	0.449	0.912	0.411
139	Carbon Dioxide Gas(Co2)	20.215	141.089	108.006	108.907	158.793
140	Carbon Oil	0.021	0.001	-	-	-
141	Carbon Paper	0.551	2.669	2.185	2.291	3.288
142	Carpet Underlay	0.420	-	-	-	0.075
143	Carpets Synthetic (Machine Made)	13.955	23.675	19.389	18.586	22.151
144	Carpets Tufted (Hand Knitted)	1.793	7.211	9.286	10.842	11.544
145	Carpets Woollen (Machine Made)	41.955	24.491	11.223	9.477	12.901
146	Carton Graphics	-	0.123	0.060	0.004	0.262
147	Carton Machine	0.003	0.036	0.068	0.071	0.032
148	Cassettes Recorded(Audio/Video)	8.181	10.457	9.305	16.547	19.932
149	Cassettes Unrecorded (Audio)	9.349	10.734	15.120	30.391	35.782
150	Cassettes Unrecorded (Video)	1.762	0.516	0.913	3.491	4.386
151	Cast Iron Elbows, Tank Covers & Fittings	-	-	-	-	-
152	Casting Machine/Metal Foundry	0.168	14.937	2.270	1.895	3.812
153	Castor Oil Seeds	-	0.296	0.320	0.486	0.530
154	Caustic Soda	245.972	177.269	175.232	221.009	170.063
155	Cement	3,640.825	3,665.321	122.951	58.270	51.682
156	Cement Clinkers	21.539	0.750	-	-	-
157	Cement Construction Blocks	0.525	0.283	0.433	7.830	1.511
158	Cement Pipes	0.048	0.027	-	0.007	0.011
159	Cement-Making Machinery	-	0.475	0.056	0.451	0.937
160	Centrifugal Pumps	0.772	1.308	0.899	0.847	1.676
161	Ceramic Tiles	183.985	185.344	133.125	193.556	181.772
162	Cereal Products	54.434	7.638	5.825	12.501	13.710
163	Cermics For Electric Switches	-	-	-	3.589	4.794

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
164	Cheese	0.018	4.000	8.389	11.100	12.555
165	Chemicals Inorganic/Industrial Gases	79.109	129.634	110.458	143.969	141.096
166	Chemicals Organic	50.791	86.875	183.886	222.851	272.549
167	Children'S Tri-Cycles, Scooters, Pedal Car	0.001	-	-	0.004	-
168	Chip Board	73.693	74.829	55.973	65.043	67.065
169	Chlorine	5.778	0.271	-	-	0.008
170	Choline & Its Salts; Lecithins	-	0.042	0.038	-	-
171	Chromium Cores And Concentrates	-	-	-	-	-
172	Cigarettes	2,269.835	2,679.721	2,435.728	3,259.173	3,991.933
173	Cigarette Filter Rods	10.187	15.356	15.437	9.707	14.544
174	Cinematographic Films	-	-	-	-	0.001
175	Circuit Breaker, Electrical	1.872	13.995	0.483	7.348	16.541
176	Clock Movements, Complete & Assembled	0.137	0.078	0.313	0.489	0.391
177	Clocks With Watch Movements	0.907	1.185	0.681	0.720	0.977
178	Clocks (Alarmed)	0.008	0.001	-	0.065	0.066
179	Coal Tar	24.538	17.205	7.204	0.416	0.228
180	Coal/ Briquettes	112.104	99.311	92.997	140.503	137.636
181	Coat Hangers Iron Or Steel	0.039	1.019	0.828	0.798	0.141
182	Coat Hangers Plastic	0.032	0.062	0.034	0.060	0.041
183	Coconut	-	-	-	0.047	-
184	Colour Lakes	0.005	-	-	-	-
185	Colouring Material (Other)	0.184	0.016	7.362	6.866	5.533
186	Combs	0.159	-	-	-	-
187	Computer (Laptop, Pc, Dp Machines Etc)	-	-	-	0.043	0.110
188	Computer Casing	-	-	0.020	0.403	1.448
189	Computer Gateways, Hubs, Switches Etc.	-	-	-	-	-
190	Computer Parts	-	-	0.021	1.859	26.996
191	Computer Stationery	3.465	2.000	4.288	2.994	7.067
192	Concrete Components	6.687	3.919	7.436	9.498	5.481
193	Confectionery & Bakery Products	88.476	72.002	84.231	89.069	128.248
194	Control Panels	0.299	0.862	0.087	0.163	1.376
195	Convertor Paper Cheese	0.076	1.777	0.299	0.334	0.430
196	Conveyor Belts of Textile Materials	0.104	-	-	-	-
197	Conveyor Belts of Vulcanised Rubber	2.352	3.986	3.280	2.625	3.988
198	Conveyors (Other)	0.041	-	0.104	0.075	0.252
199	Cooking Range (Gas)	0.084	0.230	0.101	0.136	0.326
200	Copper Rods	136.198	21.509	18.296	10.633	12.501
201	Copper Strips	7.114	5.680	7.502	7.580	7.752
202	Copper Tubes & Pipes	-	-	-	-	-
203	Corn Oil	-	-	0.008	0.068	0.726
204	Corn Syrups	0.215	2.449	3.516	2.858	1.627

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
205	Corrugated & Solid Boards	9.023	6.869	8.826	7.808	9.361
206	Corrugated Packages, Cartons, Boxes Etc	12.910	19.907	28.964	25.725	33.359
207	Cotton Carded Or Combed	2.742	153.098	132.850	94.303	96.251
208	Cotton Dyeing	-	36.687	46.846	14.780	12.600
209	Cotton Fabrics	2.607	25.894	17.968	27.733	39.304
210	Cotton Handkerchief	-	-	0.036	-	-
211	Cotton Linters	12.393	16.886	0.538	20.296	23.793
212	Cotton Not Carded Or Combed	-	7,614.063	10,472.626	9,165.447	10,824.257
213	Cotton Seed Oil	-	124.285	17.140	6.382	38.359
214	Cotton Seeds	-	-	0.301	7.666	6.716
215	Cotton Sewing Thread	7.765	38.291	44.152	39.346	70.197
216	Cotton Yarn	147.859	1,126.605	2,572.427	2,944.202	3,234.296
217	Cream	-	0.136	1.135	4.230	14.794
218	Creams & Polishes For Footwear	23.744	45.778	84.135	74.039	102.726
219	Crockery (Ceramics)	29.575	10.399	27.038	27.413	32.247
220	Crough Coal	-	1.731	0.587	-	-
221	Crown Corks	20.913	7.617	10.410	13.019	16.337
222	Curtains	0.272	0.017	-	0.145	0.027
223	Custard Powder	22.088	1.965	-	0.168	3.018
224	Cutlery	0.699	0.315	0.685	1.756	3.076
225	Dairy Produce, Eggs, Natural Honey Etc	-	0.114	0.003	0.806	4.071
226	Dates	-	-	-	0.383	2.034
227	Decolourising / Fuller'S Earths	-	-	-	-	0.052
228	Decoration Pieces	0.061	0.042	0.062	0.119	0.204
229	Deep Freezers	146.710	117.637	163.956	207.896	239.307
230	Denim Fabrics	-	1.679	12.606	3.614	10.616
231	Detergents	156.738	88.070	77.767	117.732	215.218
232	Detonators	-	0.407	1.961	3.518	3.686
233	Dextrose & Saline Infusion Bags	-	-	-	-	-
234	Diaries	0.616	0.647	0.504	0.530	0.606
235	Diesel Generating Sets	-	-	-	-	7.678
236	Diesel/Semi Diesel Engines	1.893	3.682	1.568	2.819	3.790
237	Diesel/Semi-Diesel Engine Parts	-	0.055	0.018	0.025	0.031
238	Digital Switching System	0.915	0.592	0.379	0.855	1.341
239	Diods	-	-	-	-	-
240	Dish Antena	0.038	0.540	0.064	0.093	0.065
241	Disposable Injections	-	0.212	0.095	0.636	0.631
242	Distilled Water/Distillery Products	32.854	6.489	-	0.017	0.044
243	Drain Opener	0.158	0.022	0.005	0.035	0.025
244	Drawn Wire	0.164	0.205	0.135	0.124	0.112
245	Drill Machines	-	-	0.010	0.016	0.006
246	Dry Milk (Milk Powder)	-	-	-	0.004	0.120

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
247	Ducts & Slabs	-	-	-	-	-
248	Dusters/Cleaning Cloths	-	-	-	0.001	-
249	Dyeing Extracts	0.148	2.432	5.245	5.749	3.048
250	Dyeing of Hoisery Cloth	0.004	3.070	7.668	10.329	11.856
251	Dyes & Colours	46.517	23.652	39.754	49.204	48.259
252	Earth Colours	0.150	0.013	0.038	0.058	0.062
253	Egg Trays	0.301	0.176	0.082	0.210	0.331
254	Elec Generating Sets & Rotary Converters	-	12.966	0.942	4.653	92.416
255	Electric Accumulators & Parts Thereof	0.315	0.121	-	1.961	9.541
256	Electric Bulbs & Tubes	92.772	49.666	33.925	36.508	45.182
257	Electric Coffee & Tea Kettles	-	-	0.005	0.002	0.013
258	Electric Coffee & Tea Makers	-	0.479	1.014	9.608	30.368
259	Electric Control Equipment	0.071	-	0.017	0.349	2.092
260	Electric Cooking Range/Ovens & Grills	-	-	-	0.001	-
261	Electric Fans	26.049	19.153	31.012	33.355	21.346
262	Electric Food Choppers	0.698	1.136	-	0.001	-
263	Electric Hair Dryers	-	-	-	2.073	0.076
264	Electric Iron	0.035	0.032	0.004	0.002	0.005
265	Electric Lighting & Signalling Eqpt	0.054	0.617	0.770	2.930	3.890
266	Electric Microwave Ovens	-	-	-	-	0.129
267	Electric Motors	30.957	6.346	2.577	2.492	3.283
268	Electric Skimmer	0.047	0.011	-	-	-
269	Electric Water Coolers	3.707	0.208	0.291	1.330	5.788
270	Electric Welding Machine	-	-	-	-	-
271	Electric Welding Wires,Rods,Electrodes	21.367	9.947	10.290	8.045	12.843
272	Electrical Board	0.060	-	-	0.028	-
273	Electrical Energy	-	-	-	-	1,880.079
274	Electrical Goods & Parts(Nos)	170.426	106.079	98.575	123.527	273.198
275	Electrical Insulators of Any Material	26.775	0.083	0.311	0.444	0.501
276	Electrical Machinery	-	-	-	0.003	0.082
277	Electro Medical Apparatus	-	-	-	0.196	1.033
278	Electro Plating	-	1.377	0.814	1.125	0.851
279	Electro-Mechanical Hand Tools	0.009	0.001	0.497	0.971	1.228
280	Embroidery	2.892	4.111	8.726	17.881	26.107
281	Emery Papers(Regmal)	0.808	0.229	1.347	1.170	0.908
282	Enamelled Copper Wire	17.000	22.673	32.916	30.999	38.679
283	Engines of 8407 Other Than-1000 To - 3400	6.467	0.555	0.070	0.072	0.048
284	Envelopes	-	0.021	0.029	0.096	0.218
285	Equip.For Exercise/Gymnastic/Athletics	-	-	-	-	0.002
286	Essences/Essential Oils	11.960	7.365	6.926	10.808	10.802
287	Expanded Metal of Copper	-	-	-	0.124	0.348

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
288	Expanded Metal of Iron Or Steel	-	0.054	0.068	0.086	0.086
289	Explosives	45.519	52.139	32.663	42.444	58.986
290	Extraction of Oil From Rice Bran(Powder )	-	-	-	-	-
291	Fabric Boards	19.103	19.655	21.029	36.060	50.213
292	Fabrications	4.358	17.501	6.009	13.411	12.840
293	Facsimile Machines	-	-	-	0.001	0.020
294	Fan Parts	-	2.012	2.085	2.552	2.399
295	Felt, Whether Or Not Impregnated	0.486	0.117	-	-	-
296	Ferro Silicon	-	-	-	-	0.013
297	Fertilizers (Ammonia Liquid)	-	-	-	-	-
298	Fibre Glass	2.343	1.900	1.763	1.752	1.768
299	Finishing Material For Leather Industry	0.180	1.546	0.987	0.256	1.105
300	Fire Extinguisher Parts	-	0.180	0.098	0.095	0.200
301	Fire Fighting Instruments	1.094	0.833	1.175	1.652	4.128
302	Fishing Boats/Vessels	-	-	-	-	-
303	Flat-Rolled Products of Iron Or Steel	0.029	0.025	0.005	1.230	0.928
304	Flat-Rolled Products of Stainless Steel	-	-	0.011	0.150	0.404
305	Flax Cloth	-	-	-	0.144	0.106
306	Flocking Cloth Materials	-	-	0.040	0.026	-
307	Flour Mills	-	-	-	0.265	0.117
308	Flower Seeds	-	-	-	0.128	0.029
309	Flush Doors	1.687	2.668	2.258	2.491	3.494
310	Foam & Foam Products	2.022	15.700	36.890	24.181	28.421
311	Food Colours	0.373	0.134	0.456	0.915	0.601
312	Food Products	47.031	83.920	92.577	150.956	380.883
313	Footwear	92.546	57.167	48.490	56.506	42.511
314	Formaldehyde & Paraformaldehyde	1.173	3.760	3.520	11.170	10.794
315	Formica	5.929	2.952	3.071	3.622	10.104
316	Fructose Syrups	-	24.101	32.948	6.191	-
317	Fruit Or Vegetable Juices	98.929	113.743	153.778	172.436	372.704
318	Fruit, Nuts, Peel of Fruit Or Melon (Edible)	0.006	-	-	0.457	1.774
319	Fruits & Vegetables Preserved	0.137	0.019	0.044	0.007	2.109
320	Fuel Filters	-	-	-	-	0.397
321	Furnace Oil	-	-	-	-	0.001
322	Furniture (Plastic)	0.034	0.145	-	-	-
323	Furniture (Steel)	0.710	1.172	1.906	2.392	6.492
324	Furniture (Wooden)	2.300	6.327	28.653	18.185	23.939
325	Furniture, Bases, Covers For Sewing Machin	-	-	-	-	0.030
326	G.I. Pipes	21.882	49.731	92.225	111.587	131.605
327	G.I. Wires	0.303	0.388	0.268	0.135	0.288

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
328	Gas Appliances (Heaters, Mentals, Geysers)	23.366	25.458	14.829	16.483	16.154
329	Gas Operated Machines And Apparatus	-	-	-	-	0.015
330	Gases & Acids	25.941	5.965	3.142	4.898	344.456
331	Gaskets, Washers & Other Seals	-	-	-	-	0.015
332	Gasoline Dispensing Pumps	3.884	2.011	1.179	1.173	3.578
333	Gelatins	4.428	11.563	1.582	2.304	13.210
334	Gem Clip Pins	0.261	0.390	0.137	0.096	-
335	General Order Suppliers	-	-	-	12.823	102.152
336	Gents Underpants & Briefs of Cotton	-	-	0.114	0.158	0.085
337	Gents Vests Etc of Cotton	-	0.001	-	0.016	0.027
338	Geysers (Electric)	0.100	-	-	-	-
339	Glass & Glasswares Etc	138.355	132.918	116.822	154.197	194.008
340	Glass Ampoules	-	-	-	-	7.181
341	Glass Bangles	9.962	12.924	12.771	14.086	13.547
342	Glass Beads	0.098	0.136	0.633	0.765	0.347
343	Glass Bottle/Bulb Making Machinery	0.001	-	-	0.037	-
344	Glass Bottles	16.766	14.053	4.027	1.047	23.728
345	Glass Fibres & Articles	0.234	0.238	0.149	0.043	0.015
346	Glass Inners of Vaccum Flasks	0.008	-	-	-	0.032
347	Glass Riffles	0.092	1.145	0.856	0.785	0.337
348	Glass Sheet(Not Worked)	-2.906	9.374	3.592	0.324	0.852
349	Glass Sheet(Polished)	-	-	0.054	0.305	0.428
350	Glassware For Kitchen, office, Toilet Etc	0.001	0.978	1.743	3.008	1.768
351	Glassware Used For In-Door Decoration	-	-	-	-	-
352	Glasswool Insulations	-	-	-	0.005	0.026
353	Gloves, Mittens & Mitts Knitted	-	0.006	-	1.770	2.892
354	Glue & Synthetic Resines All Sorts	58.120	69.230	79.185	85.795	105.445
355	Glycerine	20.345	388.258	346.348	360.400	525.026
356	Gold	-	-	-	0.015	0.043
357	Goldi Locks	0.016	-	-	0.001	0.011
358	Grain Sorghum / Wheat	-	-	-	-	0.005
359	Granite	0.055	0.109	0.051	0.037	0.048
360	Granulated Slags	20.913	-	-	-	-
361	Greeting/Post Cards	-	-	-	-	-
362	Grills/Netting/Fencing/Wire Gauzes	1.092	1.652	2.401	2.215	0.197
363	Grinding of Glass/Chemicals	-	-	0.020	0.020	0.017
364	Grinding Wheels Pedal Or Hand Operated	2.180	0.995	0.112	0.151	10.592
365	Grinding Wheels Without Framework	11.178	7.054	9.073	10.708	13.597
366	Guar Gums	26.375	61.523	20.065	26.758	23.023
367	Gum Tapes	0.056	0.013	0.135	0.172	0.306
368	Gypsum Powder	0.383	0.938	0.668	1.118	1.313

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
369	Hair Clippers,Electric	-	-	-	0.005	0.497
370	Hand Saw	5.083	-	-	-	-
371	Handicrafts	-	-	-	-	0.001
372	Hard Boards	23.277	26.994	27.800	33.815	38.316
373	Hard Cokes	44.675	-	-	0.004	0.015
374	Hard Wastes	4.695	6.406	21.406	4.226	5.380
375	Harness Wire	-	-	-	0.062	0.052
376	Harvesting & Threshing Machinery	-	-	-	-	-
377	Hatching Eggs	-	-	-	-	2.991
378	Headgear & Parts	0.006	0.007	-	-	0.946
379	Heat Exchanger	0.651	-	-	0.801	0.570
380	Hena Mehandi	-	-	0.006	0.007	0.029
381	Hides & Skins	-	0.040	0.082	0.271	0.743
382	Hinges	0.256	0.126	0.174	0.226	0.180
383	Homeopathic Medicines	-	-	-	-	-
384	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	245.362
385	Hpvc Doors And Windows	-	-	0.052	0.148	-
386	Human/Animal Blood Prep.For Therapeutic	-	-	-	-	0.047
387	Hydrochloric Acid	6.375	0.299	-	0.118	0.240
388	Hydrogen Gas	8.730	0.668	0.817	5.570	5.893
389	Hydrogen Peroxide	-	0.032	0.324	0.762	0.787
390	Ice	-	-	-	-	0.001
391	Ice Cream	196.015	180.311	166.579	213.367	258.133
392	Imitation Jewellery	-	-	-	0.041	0.285
393	In-Edible Tallow	-	-	-	-	-
394	Industrial Gloves	-	0.005	0.138	-	0.001
395	Industrial Instruments	-	-	0.018	0.012	0.047
396	Ingot,Aluminium	1.252	0.417	0.425	2.991	3.623
397	Ingot,Stainless Steel	5.290	3.487	4.787	5.024	5.863
398	Injection/Blow Moulding	-	-	-	-	-
399	Insecticides	-0.128	0.003	-	3.080	7.301
400	Instruments/Appl.Used In Dental Sciences	-	-	-	0.205	0.594
401	Interchangeable Tools For Hand Tools	-	0.094	0.258	0.944	2.276
402	Iron & Steel Products	1,122.522	1,189.327	1,004.630	1,049.793	995.664
403	Iron Nails	0.569	0.862	0.934	0.805	0.668
404	Iron Or Steel Billets	1.511	3.649	3.809	7.148	1.641
405	Iron Or Steel Ingots	8.465	28.369	24.711	26.255	20.494
406	Jams & Jellies	17.381	10.124	8.623	10.808	17.403
407	Jewellery of Precious Metal	-	-	-	-	-
408	Jute Products	165.223	170.203	288.573	267.060	253.844
409	Knitted Garments / Hosiery / Hosiery	-	23.053	34.755	54.112	75.497

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
410	Knitted Or Crocheted Fabrics	-	0.124	0.873	1.294	3.300
411	Knitting Yarn	0.333	6.121	10.327	13.113	13.318
412	Labels, Badges of Textile	0.069	0.196	3.095	6.073	7.373
413	Lac, Gums, Resins (Natural)	1.973	0.450	0.724	1.235	2.354
414	Laces & Braids	2.750	1.759	2.649	4.106	4.964
415	Ladies Nightdresses of Cotton	-	5.296	8.921	12.396	17.561
416	Ladies Panties, Vest Not of Cotton/Mm Fib	-	-	-	-	-
417	Laminated Board	2.759	1.172	0.422	2.257	3.979
418	Laminated Wood	-0.064	0.287	1.047	0.998	1.615
419	Lamination	0.584	0.705	0.422	0.253	0.398
420	Lamps & Light Fittings	0.224	1.325	5.489	1.973	0.912
421	Latex	-	-	-	-	0.014
422	Lathes, Numerically Controlled	0.161	0.014	-	-	-
423	Laundry Soap	-	5.016	24.259	32.894	41.188
424	Lead Oxide	0.018	-	-	2.623	5.835
425	Leather (Patent/Laminated/Metallized)	-	-	-	0.055	-
426	Leather Articles	-	0.076	1.009	1.177	2.153
427	Leather Garments	0.001	0.005	0.028	0.182	0.805
428	Leather Gloves	-	-	-	0.013	0.016
429	Leather Tanned of Other Animals	-	0.367	8.589	14.158	16.839
430	Lift Components	0.075	0.054	0.052	0.423	0.651
431	Lime	0.249	0.285	0.693	1.791	8.465
432	Lime Waste	0.238	-	-	-	-
433	Linseed Oil	0.197	0.005	-	-	-
434	Liqueurs	13.780	3.759	4.737	16.509	17.125
435	Liquid Glucose, Glucose	155.468	306.860	268.137	345.545	339.159
436	Liquified Petroleum Gas (Lpg)	-	-	-	0.667	274.468
437	Live Fish	-	-	-	-	-
438	Live Poultry	-	-	-	-	0.077
439	Locks of Base Metal	0.013	0.006	0.006	0.421	0.770
440	Lpg Cylinders	0.198	0.519	1.026	2.175	44.185
441	Lpg Regulators (Cylinder Valves)	-	-	-	0.006	0.117
442	Lubricating Preparations/Anti Rust Oil	1.079	0.275	0.149	1.648	0.993
443	M.M. Yarn Hard Waste	-0.344	10.518	34.995	60.741	64.896
444	M.M. Yarn Soft Waste	2.543	5.277	23.424	43.984	64.004
445	M.S. Product	358.431	255.041	337.179	329.546	349.769
446	M.S. Bars & Rods	0.409	1.298	8.370	7.109	13.500
447	M.S. Pipes	12.020	17.540	23.631	22.402	27.207
448	Mach. For Sugar Manuf. Other Than Crusher	0.284	1.359	0.438	4.909	6.617
449	Machine Parts, Not Elsewhere Specified	1.337	3.709	0.301	1.110	3.382

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
450	Machinery For Bleaching, Washing, Drying	2.841	13.732	13.627	8.808	9.486
451	Machinery For Manuf. of Confectionery Etc	0.167	0.332	0.164	1.840	1.715
452	Machinery For Preparing Tanning	-	0.011	-	-	-
453	Machinery Parts & Agricultural Parts	0.003	4.209	5.284	5.092	7.407
454	Machinery Parts (Mechanical)	24.972	171.621	33.488	61.961	121.050
455	Macaroni	0.056	0.064	0.066	0.075	0.105
456	Magnetic Cards	-	-	-	0.020	-
457	Magnetic Tape	-	-	-	-	-
458	Maize Products	0.027	0.004	-	0.493	1.748
459	Maize Starches	120.831	62.203	40.110	58.556	68.946
460	Man Made Fibres & Yarn	226.506	645.533	816.033	799.252	761.002
461	Mango Pulp	0.284	0.108	0.027	0.195	0.356
462	Marble Chips/Powder	-	-	0.114	0.046	0.089
463	Marble Handicrafts	-	-	-	-	-
464	Marble Tiles	18.915	21.023	31.249	33.201	18.277
465	Margarine	12.116	159.004	76.806	368.287	332.593
466	Match Boxes	18.238	23.952	14.391	11.004	15.545
467	Mathematical Instruments	0.180	-	0.003	0.370	1.314
468	Mats & Rugs	-	0.037	0.013	0.032	0.095
469	Mattresses	-	-	-	0.135	0.162
470	Meat of Sheep, Goat Fresh, Chilled, Frozen	-	-	-	-	0.171
471	Medical Diagnostic Kits	-	-	0.011	0.251	0.704
472	Medicines (Caps., Injections, Syrups Etc)	-	9.821	1.790	0.504	21.793
473	Melamine	-	-	0.017	0.040	0.029
474	Metal Button	0.010	-	-	-	0.009
475	Metal Coating	0.125	-	-	-	-
476	Metal Containers	168.289	981.890	809.116	875.448	642.769
477	Metal Containers For Carriages	0.031	2.547	0.830	2.337	2.121
478	Metal Products Sheets	1.846	0.523	0.261	1.390	1.557
479	Metallised Products	1.852	4.258	3.021	2.904	4.038
480	Metallised Yarn	2.506	0.697	0.043	2.848	3.401
481	Microscopes	-	-	-	0.123	-
482	Milk Cream	-	-	-	0.063	0.204
483	Mineral Water	4.227	6.501	8.046	12.462	15.632
484	Miscellaneous Chemical Products	0.056	0.006	0.161	1.053	2.192
485	Monofilament Guts	0.130	0.238	0.673	0.949	0.793
486	Monofilament Yarn	-	-	-	-	0.004
487	Motor Cars	528.352	619.250	601.893	441.916	214.044
488	Motor Cars Seats	-	1.302	4.497	0.219	0.013
489	Motor Cycles	342.787	113.096	131.737	109.851	121.520

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
490	Moulds	0.184	0.820	0.984	1.798	3.026
491	Music Instruments	0.005	0.002	-	0.005	0.002
492	Naphtha	7.297	-	-	-	-
493	Narrow Woven Fabrics	-	-	-	-	-
494	Natural Gas	-	-	-	-	2,062.291
495	Natural Polymers	-	-	0.023	0.199	0.379
496	News Print	-	-	-	-	-
497	Nitric Acid, Sulpho-Nitric Acid	0.046	0.005	0.002	0.004	0.001
498	Non Ferrous Metal Product(Ash & Residues)	-	-	-	-	0.108
499	Nylon Chips/Polyester Chips	2.858	1.772	-	86.826	69.349
500	Oil Cake	-	144.471	65.023	109.882	70.781
501	Oil Cookers & Pressure Stoves	0.011	0.588	0.014	0.064	0.242
502	Oil Cookers & Pressure Stoves of Copper	0.014	0.001	0.016	0.010	0.038
503	Oil Dirts	0.223	5.708	0.725	0.936	0.930
504	Oil Filters	-0.777	2.788	1.392	2.203	4.539
505	Olive Oil And Its Fractions	-	-	-	-	-
506	Opium	0.944	0.026	0.053	0.377	0.541
507	Optical Lenses (Mounted)	0.063	0.071	0.061	0.239	0.487
508	Optical Lenses (Unmounted)	-	-	0.004	0.029	0.248
509	Orthopaedic, Or Fracture Appliances	-	-	-	-	0.108
510	Other Engines & Motors	46.338	12.000	4.600	4.694	5.019
511	Other Rubber Goods	-	-	-	-	-
512	Other Salts of Inorganic Acids	-	25.200	17.602	19.484	22.836
513	Other Telephony/Telegraphy Apparatus	-	-	-	0.022	0.271
514	Other Toys, Reduced Size/Recreation Model	0.006	0.255	0.958	1.214	0.775
515	Oxygen Gas	35.891	24.428	19.616	23.726	23.955
516	Package Type Watertube Boiler	-	0.246	-	-	-
517	Pads & Puffs (Cosmetic Use)	-	0.001	-	-	0.005
518	Paint & Varnishes	233.742	237.362	219.605	263.300	305.145
519	Paint Removers	0.024	-	-	-	-
520	Palm Oil	-	0.005	0.013	0.097	0.211
521	Paper & Paperboard	469.106	579.216	568.760	669.432	712.782
522	Paper & Paperboard (Hand-Made)	-	-	-	0.870	2.036
523	Paper & Paperboard Coated/ Impregnated	0.003	0.045	0.013	0.377	1.085
524	Paper & Paperboard Converters	5.672	5.339	8.961	15.261	14.807
525	Paper & Paperboard Cutting Machines	-	-	-	0.016	0.187
526	Paper Cones, Bobbins Etc	17.372	78.620	69.622	57.868	49.378
527	Paper Products	21.646	81.907	89.186	138.923	166.823
528	Paper Pulp/Waste & Scrap of Paper & P.Bd	1.365	-	-	0.030	0.192

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
529	Paper Roll/Sheet	0.909	1.008	0.526	0.985	1.959
530	Paper Sacks	18.189	123.509	96.694	107.059	81.936
531	Parts & Accessories of Meters	-	0.741	0.633	0.504	1.708
532	Parts of Arms And Ammunition	-	-	0.153	-	-
533	Parts of Balloons, Gliders, Aircrafts Etc	-	0.023	0.003	0.085	2.980
534	Parts of Electric Motor	-	-	0.002	0.011	0.019
535	Parts(Elec. Transformer, Static Converter)	-	0.192	0.031	0.125	1.550
536	Pebbles, Gravel, Broken Or Crushed Stone	-	-	-	-	0.006
537	Perfumery & Cosmetics	78.902	93.560	65.859	104.253	129.154
538	Pesticides	-	-	-	0.022	1.547
539	Pet Grease	29.958	25.817	16.514	19.992	21.269
540	Pharmaceutical Products	0.362	87.965	12.013	44.314	48.843
541	Phathalic Acid Esters	0.012	0.262	0.034	-	0.154
542	Photo Blanks	-	-	0.001	-	-
543	Photocopying Apparatus	-	-	1.420	13.241	18.097
544	Photographic Cameras	-	-	-	-	-
545	Photographic Films In Rolls Etc	0.237	0.899	1.385	2.430	3.110
546	Photographic Plates Or Films Developed	1.259	3.396	5.465	15.434	55.221
547	Pickle In Oil	1.139	20.287	24.765	33.857	64.989
548	Pickle In Vinegar	0.005	-	-	-	-
549	Pig Iron	65.470	-	0.522	0.825	1.267
550	Pile Fabrics	-	-	0.094	0.180	0.320
551	Pipe & Tube Fittings of Iron Or Steel	0.240	4.404	1.108	2.238	2.965
552	Plain Shaft Bearings	-	0.251	0.338	0.757	0.554
553	Plaster of Paris	0.040	-	-	0.193	0.264
554	Plastic Carbon Film	-	-	-	-	-
555	Plastic Crockery	6.437	6.949	8.635	9.949	6.459
556	Plastic In Primary Form	-	-	0.003	0.011	-
557	Plastic Mats	0.039	0.131	0.028	0.030	0.100
558	Plastic Metal Film	2.641	0.685	0.738	1.252	1.479
559	Plastic Other Than Primary Form	-	-	-	0.047	0.004
560	Plastic Printing	0.931	0.968	1.345	2.514	3.179
561	Plastic Products(Others)	254.785	246.224	246.590	435.745	580.905
562	Plastic Re-Cycling	0.057	0.051	-	0.688	2.020
563	Plastic Ropes	0.465	0.095	0.317	0.451	0.292
564	Plastic Sheets & Other Articles	10.710	0.777	0.659	3.682	10.575
565	Plastic Shoes	0.010	11.465	16.427	17.421	21.754
566	Plastic Tabular Film	1.704	3.052	3.815	5.176	13.259
567	Plastic/Rubber Moulding	-	-	0.247	2.686	1.918
568	Plates, Sheets, Films Etc of Polyethylene	-	-	0.037	0.013	0.266
569	Plywood	12.352	20.489	25.314	35.090	35.699

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
570	Pol Products (Including Petroleum, Lubricating Oils)	1,290.502	480.165	511.404	1,074.894	7,568.574
571	Poly Vinyl Acetates	-	-	-	-	-
572	Polycarboxylic Acids	0.141	0.187	-	-	-
573	Polyester Filament Yarn	3.974	4.589	13.093	32.968	22.013
574	Polyester Staple Fibre	0.137	378.419	407.927	451.318	460.576
575	Polyester Zips	2.004	147.946	98.587	269.557	45.378
576	Polyethylene (Sp.Gravity Less Than 0.94)	0.074	0.111	0.297	2.016	1.762
577	Polyethylene Bags	20.205	56.238	88.624	56.246	48.201
578	Polypropylene Bags	22.762	30.609	49.529	116.698	87.188
579	Polystyrene	5.514	1.854	11.300	12.307	7.067
580	Polyvinyl Chloride	0.017	0.340	0.281	0.066	0.305
581	Polyvinyl Granules	0.415	0.940	1.435	0.240	0.275
582	Potassium(Other)	0.013	0.005	0.003	0.081	0.103
583	Potato Chips	6.226	-	1.174	11.421	15.115
584	Pottery	5.199	1.824	3.274	3.903	4.596
585	Poultry Feed	-	126.165	12.037	5.129	0.521
586	Poultry Incubators & Brooders	-	4.520	2.058	9.766	-
587	Powder Coating (Plastic)	-	0.140	0.115	0.157	0.186
588	Power Looms(Grey/Ticken Cloth)	1.118	54.274	159.031	147.743	178.332
589	Power Transformers	81.197	5.445	3.776	0.686	24.098
590	Precious Stones	0.913	0.074	0.036	0.044	0.053
591	Prepared Additives For Mineral Oils	-	-	10.545	-	-
592	Prepared Pigments,Opacifiers & Colours	4.533	0.391	0.424	0.560	2.300
593	Preserved Food	0.376	0.402	0.062	-	3.834
594	Press Mud	0.021	0.001	-	-	-
595	Primary Cells & Batteries	12.336	20.035	20.613	24.939	29.318
596	Printed Circuits	-	2.222	0.824	1.465	1.894
597	Printing Industries/Press	9.865	73.018	71.498	85.078	105.081
598	Printing Inks	19.226	45.280	46.053	77.955	76.305
599	Process Oil	0.408	-	-	-	0.028
600	Processed Cotton Cloth	0.097	4.054	8.259	14.548	8.445
601	Processed Fabrics	651.920	377.844	777.261	725.222	566.585
602	Projectors, Image/Overhead Etc.	-	-	-	-	0.370
603	Pulses Etc	-	-	-	-	-
604	Pumps For Liquids,Liquid Elevators	3.009	3.738	1.944	2.360	2.476
605	Putty,Resin Cements,Painter'S Fillings	-	0.124	-	-	-
606	Pvc And Allied Products	-	-	0.213	0.097	-
607	Pvc Bottles	3.279	3.799	5.570	7.779	11.153
608	Pvc Coated Fabrics	-	-	-	-	-
609	Pvc Doors & Windows	0.294	0.050	-	-	-
610	Pvc Pipes	14.141	21.179	20.549	27.968	46.950

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
611	Pvc Shoes	-	-	-	-	-
612	Pvc Tiles	0.016	-	-	-	0.002
613	Quilt	0.217	0.071	0.115	0.163	1.903
614	Radio Sets	-	-	0.015	0.601	1.279
615	Railway Sleepers of Concrete	1.414	0.013	-	-	-
616	Railway Sleepers of Iron Or Steel	2.456	4.612	5.708	9.186	6.570
617	Railway Track Clips	-	-	-	-	-
618	Raj Waste Powder	-	-	-	-	-
619	Raw Jute	-	-	-	-	-
620	Raw Rubber	-	-	-	0.002	0.065
621	Raw Wool	-	-	-	-	-
622	Rcc Pipes	8.011	3.983	5.773	6.188	2.852
623	Rcc Slabs & Girders	-	-	-	0.005	0.022
624	Ready Made Garments	0.026	17.237	38.418	63.293	76.142
625	Refractory Cements, Mortars, Concrete Etc	4.508	0.739	-	-	0.038
626	Refractory Ceramic Goods (Crucibles Etc)	-	0.012	0.049	0.130	0.292
627	Refrigerator Parts	-	0.835	0.945	1.063	1.370
628	Refrigerators	244.591	160.683	151.755	163.154	252.261
629	Resin Material(Other)	29.701	23.784	16.049	13.513	18.678
630	Ribbons For Typewriters	0.227	0.033	0.042	0.153	0.068
631	Rice	0.008	0.005	0.116	1.856	2.727
632	Rice Husking	-	-	-	-	-
633	Rickshaw Bodies	-	-	-	0.003	0.012
634	Robin Softner Fabric Conditioner	0.025	-	-	0.222	0.443
635	Rock Salt/Sodium Chloride/Table Salt Etc	-	11.520	9.295	11.134	14.509
636	Rosins	0.052	0.039	0.771	0.926	0.913
637	Rough Board	0.587	-	0.686	0.864	0.781
638	Rubber Apparel	0.157	0.873	1.137	3.476	4.609
639	Rubber Compounds	-	0.054	0.279	0.019	0.188
640	Rubber Goods	41.475	160.064	207.143	243.604	297.610
641	Rubber Hoses	-	-	-	-	-
642	Rubber Scrap	-	-	-	0.006	0.079
643	Rubber Strips For Tire Retreading	-	-	-	-	-
644	Rubber Thread/Cord Tex. Covered (Elastic)	-	0.037	0.300	0.537	0.446
645	Sacks & Bags of Cotton	-	-	-	0.122	0.722
646	Saddlery Goods	-	-	-	-	-
647	Sand (Salica Sand)	0.187	0.743	0.482	0.682	1.536
648	Sanitary Fittings	0.012	0.627	0.129	0.185	2.440
649	Sanitary Napkins	0.319	0.487	1.825	0.615	2.047
650	Sanitary Ware of Iron Or Steel	0.312	0.034	0.088	0.399	1.218

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
651	Sanitary Ware of Plastic	-	-	-	0.024	0.065
652	Sanitary Wares of Ceramic	20.490	28.717	25.415	27.446	18.403
653	Sausages	-	-	-	0.120	0.102
654	Saw Machine (Metal Working)	0.086	-	0.003	-	-
655	Saw Machine (Wood Working)	0.072	-	-	0.039	0.001
656	Scales	1.789	2.376	1.817	2.513	1.679
657	Scientific Items	-	-	-	-	0.004
658	Scraps of Iron Or Steel	57.790	175.218	340.395	213.002	160.035
659	Screw Jacks/Pully Tackle & Hoists	-	0.002	-	0.002	0.034
660	Screws,Bolts & Nuts of Iron Or Steel	4.921	7.197	7.077	7.041	8.320
661	Second Hand Garments	-	-	0.020	-	-
662	Security & Law	-	-	-	-	0.024
663	Seed Business	-	-	-	-	0.018
664	Services On Board	-	0.116	-	2.522	61.762
665	Sewing Machines	23.655	15.682	2.581	2.277	4.161
666	Sewing Thread of Man Made Staple Fibre	0.911	2.252	17.987	25.568	19.637
667	Sewing/Embriodary Needles	-	-	-	0.020	0.307
668	Shampoos	-	-	-	0.051	0.072
669	Ships,Boats & Floating Structures	-	1.161	27.358	0.233	0.063
670	Ships,Boats,Barges For Persons/Goods	-	-	0.005	-	0.032
671	Shoe Uppers(Leather/Composition of Lthr)	0.012	5.057	2.607	5.167	10.805
672	Sign Boards/Advertisements Etc.	-	-	-	0.381	3.121
673	Silk Yarn	-	-	0.138	1.070	0.094
674	Sisal Ropes	0.503	0.709	0.187	0.854	0.774
675	Slack Wax	0.059	-	-	-	-
676	Slag & Rock Wool & Similar Mineral Wool	0.646	1.608	1.952	1.529	2.431
677	Slide Fastners	0.348	0.658	0.602	1.391	1.223
678	Slitting of Plastic Rolls Into Size	1.745	1.520	0.731	0.195	0.058
679	Smoking Tobacco	-	-	-	-	0.926
680	Snapias	0.632	1.010	-	0.024	0.058
681	Soap Stocks	6.840	52.893	35.199	70.613	173.988
682	Socks	-	0.235	0.005	0.343	2.150
683	Soda Ash	278.975	283.587	298.219	321.962	286.342
684	Sodium Hydrosulphate	-	-	-	0.031	0.038
685	Sodium Hypochlorite	15.895	1.479	-	-	-
686	Sodium Silicate	27.687	23.141	19.228	23.153	32.404
687	Sodium Sulphide	7.958	3.959	1.854	1.016	1.142
688	Soups & Broths & Homogenised Food	-	-	-	-	-
689	Spares For All Type of Welding Machines	-	-	-	-	-
690	Sparking Plugs	-	0.139	0.255	0.231	0.164

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
691	Speaker Parts	0.463	0.394	0.459	0.497	0.669
692	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
693	Spectacle Frames	0.102	0.294	0.211	0.177	0.162
694	Spectacles, Sunglasses & Goggles	-	-	-	0.034	0.095
695	Spices	10.025	111.367	37.569	2.668	9.746
696	Spindles	-	-	-	-	-
697	Spinning Machines Textile	0.260	0.412	0.200	1.020	0.694
698	Spirits	9.988	7.651	46.811	300.817	211.268
699	Splints	0.060	-	-	-	-
700	Sports Footwear/Canvas Shoes Etc.	-	-	0.163	0.318	0.403
701	Sports Goods	0.385	0.068	1.108	1.279	10.578
702	Spring Mattresses	0.261	0.215	0.142	0.135	0.154
703	Springs & Leaves of Iron & Steel	-	-	0.002	0.008	0.052
704	Stainless Steel Utencils	1.365	0.017	0.722	1.365	1.828
705	Staple Pins	0.159	0.276	0.233	0.278	0.085
706	Stationery	0.052	6.540	6.657	29.300	101.960
707	Stearic Acid	2.207	-	-	-	-
708	Steel Fixtures	2.760	3.469	0.490	3.410	2.595
709	Steel Pipes	26.103	52.158	24.020	12.882	12.958
710	Steel Poles	0.001	-	-	0.011	0.005
711	Steel Safe	1.641	0.297	-	0.005	0.022
712	Steel Slabs	1.470	0.256	0.308	0.493	1.330
713	Steel Structures	7.108	8.753	13.948	6.303	8.923
714	Steel Wire Stranded	16.915	1.960	1.018	0.888	1.001
715	Steel Wires	48.560	19.782	16.930	9.116	15.275
716	Steel Wools	0.531	0.762	0.588	0.737	0.972
717	Stencils	0.295	-	-	-	-
718	Sticker Lables	0.004	0.777	0.808	1.069	1.012
719	Stone Articles	0.043	0.088	0.374	0.800	4.915
720	Stone Crusher	-	-	0.939	3.246	5.066
721	Stone Powder	13.227	12.718	7.468	10.556	9.683
722	Storage Batteries	197.335	149.721	113.083	141.279	172.358
723	Storage Tanks of Iron Or Steel	2.341	7.097	10.613	10.621	8.735
724	Stoves For Gas/Other Fuels	0.004	0.039	0.039	0.051	0.036
725	Straw Board	18.670	14.546	8.741	16.846	17.162
726	Sugar ( Including Baggasse And Molasses )	0.380	164.868	827.119	4,639.787	6,610.207
727	Suitcases, Trunks, Brief Cases Etc	3.752	3.956	4.627	5.024	1.942
728	Sulphate/Clay/Gypsum	2.161	0.143	0.636	2.214	1.038
729	Sulpher	16.247	10.783	9.838	79.687	157.450
730	Sulphuric Acid	12.262	21.398	20.550	20.910	22.803
731	Surfacing of Chip Boards	1.242	0.059	0.053	0.041	0.056
732	Surgical Gloves	-	0.071	0.188	0.271	0.641

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
733	Surgical Instruments & Appliances	-	0.753	3.197	3.683	13.849
734	Sweetened Supari	9.480	11.638	17.152	23.304	22.663
735	Sweetex	4.687	8.009	4.388	7.660	15.023
736	Sweets	6.153	22.110	11.216	12.418	27.569
737	Switch Gear	29.843	0.186	-	0.023	0.019
738	Switches, Relays, Fuses Etc	0.017	0.931	4.024	5.282	6.338
739	Synthetic Filment Yarn	0.669	2.409	3.205	6.350	6.194
740	Synthetic Organic Dyes	0.957	5.080	5.470	12.532	18.508
741	Syringes	-	-	-	-	0.185
742	Syrups & Squashes	41.138	99.862	112.812	127.414	150.251
743	Table, Kitchen Ware of Aluminium	4.023	6.329	6.843	7.557	6.321
744	Table, Kitchen Ware of Copper	0.001	-	-	-	-
745	Table, Kitchen Ware of Plastic	0.074	0.066	0.030	0.027	0.067
746	Tableware, Kitchen Ware of Wood	20.505	22.284	0.124	0.076	-
747	Tailoring Material	-	-	-	-	-
748	Tanned Leather of Goat/Kid Skin	-	-	-	0.006	-
749	Tanned Leather of Sheep/Lamb Skin	-	5.584	0.961	0.062	0.049
750	Tanning Subs. Based On Chromium Sulphate	-	-	4.812	5.742	0.748
751	Tape Recorders	5.120	6.816	5.745	7.577	11.563
752	Taps, Cocks, Valves & Pipe Appliances	-	-	-	-	0.113
753	Tea	-	57.106	51.228	193.706	433.522
754	Telephone Parts	204.376	93.289	124.374	135.026	94.686
755	Telephone Sets	0.049	0.465	3.038	9.588	9.276
756	Television Cameras	0.104	-	-	0.005	-
757	Television Parts, of Plastic	0.182	0.613	2.679	0.107	0.846
758	Television Sets	126.840	189.229	192.138	191.350	205.796
759	Tent & Tarpauline	8.783	13.492	3.553	4.672	4.078
760	Terry Fabrics	0.008	3.656	11.809	18.481	28.718
761	Textile Fabrics Otherwise Impregnated	2.066	0.942	7.662	9.008	5.895
762	Textured Yarn	-	10.931	9.068	9.138	20.747
763	Thermo Pack	0.118	0.437	0.968	1.809	3.268
764	Thermopore Goods	-	-	-	0.060	0.282
765	Thermosole Goods	0.255	0.202	0.167	0.309	0.592
766	Thermostats	0.058	0.099	0.168	0.269	0.300
767	Timber Wood	-	0.104	18.393	12.817	11.087
768	Time Switches	0.002	-	-	-	0.012
769	Tin & Its Articles	-	0.002	0.005	0.091	0.181
770	Tin Cuttings	5.885	0.335	0.670	2.424	1.778
771	Tin Plate of Iron Or Steel	0.103	0.471	0.575	0.804	0.805
772	Tin Sheet Printing	1.611	0.641	0.670	0.679	1.279
773	Tins/Tin Containers	0.421	2.998	6.246	5.446	7.323
774	Tissue Papers	24.387	1.329	0.742	1.024	2.765

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
775	Tobacco Extracts & Essences	14.490	1.825	0.017	0.211	0.323
776	Toilet Soap	244.123	53.567	73.058	201.651	259.696
777	Tomato Ketchup	4.905	-	-	0.009	-
778	Tonga Parts	-	0.001	0.051	0.040	0.043
779	Tools & Implements	0.021	0.024	0.025	2.308	7.350
780	Tooth Picks	0.167	0.334	0.175	0.156	0.198
781	Tooth Powder	8.719	10.204	7.002	5.977	8.042
782	Toothpaste	22.240	9.690	7.680	10.164	13.944
783	Toothpaste/Toothpowder	9.216	4.002	0.724	1.726	6.523
784	Torches	0.026	0.023	-	-	-
785	Towels & Bathrobes	-	0.005	0.570	0.843	1.057
786	Toys (Stuffed)	0.423	0.069	0.139	0.362	0.718
787	Tracing Cloth	-	-	-	0.005	-
788	Tracing Paper	-	-	0.038	0.007	0.006
789	Track Suits, Ski Suits, Swimwear	-	-	-	-	0.006
790	Tractor Parts	0.001	0.587	0.851	1.829	3.473
791	Traffic Control Equipment	-	-	0.006	0.036	0.048
792	Trailors	-	-	-	0.096	0.672
793	Transformers(Not Ballast/Liq. Dielectric)	0.017	-	-	-	1.678
794	Transister	-	-	-	-	-
795	Transmission Equipment	0.684	-	0.009	0.271	0.607
796	Turpentine Oil	-	0.129	0.081	0.061	0.207
797	Tv Teletex Decoder	0.009	0.120	0.044	0.207	0.897
798	Typewriters (Electric & Non-Electric)	0.094	0.008	0.080	0.919	4.200
799	Tyre Inflators	-	-	-	-	-
800	Tyres & Tubes	140.164	102.899	92.025	162.534	231.849
801	Tyres & Tubes (Bicycles)	28.559	4.111	6.085	20.659	11.538
802	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	0.118	1.066
803	Tyres & Tubes (Motor/Racing Car S/ Wagon)	19.239	-	1.095	2.976	4.402
804	Tyres Retreading	0.073	0.001	-	-	-
805	Umbrella	-	-	-	0.127	0.019
806	Un-Interruptable Power Supply	-	0.023	0.050	0.047	0.126
807	Unani Medicines	-	-	-	-	0.041
808	Underground Mining And Tunelling Eqpt.	-	-	-	-	-
809	Urea Formaldehyde	15.242	2.958	0.723	0.833	0.541
810	Vaccum Cleaners	-	-	0.003	0.032	0.054
811	Vaccum Flasks	0.022	0.113	0.078	0.159	0.068
812	Varnishes & Lacquers, Distempers Etc	6.836	12.631	12.503	12.765	20.928
813	Vegetabel Oil	-	0.157	1.061	6.358	13.932
814	Vegetable Ghee	-	-	0.310	1.779	9.428

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
815	Vegetable Oils Other Than Edible Oil	0.004	2.376	1.437	2.668	3.478
816	Vehicles(Others)	41.102	-	-	0.005	1.537
817	Velvet	2.474	0.137	0.188	0.230	0.394
818	Veneer	4.720	0.648	0.412	0.323	0.331
819	Veterenary Medicines	-	0.967	-	0.629	-
820	Video Cameras/Vcr/Vcp	0.153	0.466	4.210	5.396	4.878
821	Video Games	-	-	-	0.061	-
822	Vinegar	0.496	-	-	-	-
823	Viscose Yarn	-	-	-	-	-
824	Vulcanised Rubber Thread And Cord	1.374	2.932	2.830	1.465	2.230
825	Wadding	4.521	1.320	1.901	3.758	4.623
826	Washing Machine Parts,of Plastic	10.563	2.075	0.682	1.107	1.995
827	Washing Machines	12.424	34.368	41.463	46.393	53.899
828	Waste & Scrap of Aluminium	-	-	-	0.002	0.002
829	Waste & Scrap of Copper	0.017	-	-	-	0.005
830	Waste & Scrap of Plastic	0.012	-	0.014	0.608	0.362
831	Waste of Plastic	-	-	-	-	-
832	Watches And Clocks	0.369	0.025	0.010	0.374	1.293
833	Water Coolers (Plastic)	0.028	0.010	0.009	-	-
834	Water Filters	-	0.044	0.087	0.011	0.093
835	Water Meters,Electric Or Gas Meters	211.047	98.956	37.016	49.772	1,136.378
836	Water Proof Canvas Flocking Cloth	-	-	0.024	0.048	0.062
837	Water Proofing Compounds	1.738	1.518	1.383	0.877	0.520
838	Water Pumps	27.890	38.765	23.009	33.202	32.910
839	Wax	3.128	2.141	1.494	2.550	3.062
840	Wax Papers,Gummed Tape,Filter Paper	0.039	0.043	0.352	0.451	0.287
841	Weaving Machines (Power Looms)	0.071	1.482	2.712	0.798	3.827
842	Welding Fluxes/Electrodes	34.214	65.593	70.530	106.087	131.249
843	Wheat Straw	0.010	-	-	-	-
844	Wheat/Meslin Flour	-	-	0.192	0.001	0.039
845	Wire Netting Looms	2.701	1.544	2.332	2.299	0.936
846	Wireless Receiving Sets	-	0.052	-	1.365	7.885
847	Wires & Cables	408.829	209.925	92.975	144.564	266.848
848	Wood Charcoal	-	-	-	-	-
849	Wood Free Writing Paper	161.797	159.222	73.584	130.105	87.565
850	Wood In The Rough	0.349	-	-	0.015	2.050
851	Wood Log	-	-	0.006	0.112	0.234
852	Wood Penal	0.051	0.208	0.053	0.629	1.733
853	Woolen Yarn	1.447	13.420	21.585	25.321	34.499
854	Worn Clothing And Other Worn Articles	-	-	-	-	-
855	Woven Fabrics of Synthetic Filament Yarn	0.141	0.035	0.067	0.328	0.865
856	Woven Fabrics of Synthetic Staple Fibre	-	-	0.007	0.003	0.028

## All Pakistan

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
857	Woven Fabrics of Wool/ Fine Animal Hair	12.581	13.934	18.500	25.801	36.044
858	Wrappers	-	0.034	-	-	-
859	X-Ray Films	-	-	-	0.015	0.124
860	X-Ray Machines	0.376	-	-	0.010	0.706
861	Yeast	3.730	-	0.019	2.182	2.716
862	Yogurt(Raita)	0.416	-	-	-	-
863	Zari	0.236	0.816	0.956	1.144	1.241
864	Zinc Articles(Other)	0.012	0.003	-	-	-
865	Zinc Drops	1.913	-	-	-	-
866	Zinc Oxide	0.466	0.993	0.946	0.876	0.259
867	Zinc Slug	0.307	0.020	-	-	-
868	Zinc Sulphate	0.157	-	-	-	-
869	_Additional Tax	8.871	0.139	-	-	-
870	_Arrears Recovered	329.215	96.094	1,146.504	2,075.330	4,271.430
871	_Commercial Importers	-20.267	152.656	301.341	1,092.526	2,225.362
872	_Miscellaneous Collections	42.958	600.987	2,044.900	4,028.636	2,992.730
873	_Refunds/Adjustments(Not Specified)	-	-	-	103.941	31.015
874	_Turnover Tax Payers	-	-	7.128	6.966	10.111
	<b>Grand_Total</b>	<b>21,750.646</b>	<b>34,071.200</b>	<b>37,794.900</b>	<b>49,468.600</b>	<b>72,224.420</b>
	Refund Amount	-	14,292.200	13,557.300	20,373.200	22,774.950
	<b>Net Receipt</b>	<b>21,750.646</b>	<b>19,779.000</b>	<b>24,237.600</b>	<b>29,095.400</b>	<b>49,449.470</b>

**TABLE-33.1**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Abrasive Powder	0.990	2.539	2.970	15.341	12.067
2	Absorbent Cotton	0.444	0.262	0.240	0.415	0.617
3	Account Books & Registers	-0.273	0.472	2.527	1.863	2.638
4	Acid Oil	4.998	5.761	15.463	10.783	16.394
5	Acid(Others)	0.290	-	1.942	151.240	148.613
6	Activated Carbon	-	-	-	-	0.257
7	Adhesive/Adhesive Tapes	0.583	0.639	3.527	9.184	11.890
8	Adhesive Tape Of Rubberised Textile	-	-	-	1.589	1.654
9	Aerated Waters/Beverages	90.584	169.280	166.607	188.815	232.095
10	Aerials & Antenas	0.135	-	-	-	-
11	Agarbatti	2.004	2.389	3.390	4.766	4.380
12	Agricultural Sprayers	-	-	-	0.128	0.612
13	Agricultural Tractor Engines	-	-	-	-	-
14	Agricultural Tractors	-	0.035	-	0.265	0.005
15	Air Compressor Fan Etc	-	-	0.409	2.484	9.792
16	Air Conditioner Parts,Of Plastic	0.047	0.962	0.080	2.099	3.628
17	Air Conditioners	17.128	45.990	39.550	43.781	47.146
18	Air Filter	0.073	-	-	-	0.018
19	Alcohol	-	-	-	-	0.226
20	Aluminium Containers,Drums,Cans, Boxes	0.010	0.171	0.252	0.295	0.365
21	Aluminium Doors & Windows	0.352	0.590	0.536	0.557	2.702
22	Aluminium Foil	13.363	0.447	1.025	2.956	2.083
23	Aluminium Goods	13.187	11.540	8.020	9.709	16.229
24	Aluminium Plates,Sheets & Strips	-	-	0.387	0.920	3.149
25	Aluminium Rods	1.849	-	-	0.003	0.024
26	Aluminium Sulphate	0.552	-	-	-	-
27	Aluminium Tubes And Pipes	-	-	-	-	0.085
28	Ammonia Gas	1.700	-	-	-	-
29	Ammonium Chloride	-	-	-	-	-
30	Anodized Products	0.794	3.939	3.190	2.684	2.591
31	Anti-Freezing Preparations	0.231	0.390	-	-	-
32	Arms & Ammunition	4.418	2.061	0.417	2.348	1.241
33	Articles Of Cloth.Accessories Of Leather	-	6.054	27.271	30.640	32.217
34	Articles Of Silver	-	0.105	0.031	-	-
35	Artificial Leather & Rexine	2.976	1.983	2.928	3.651	4.186
36	Artificial Marble Slab	0.010	0.199	0.232	0.334	0.346
37	Artists' Colour Material	-	-	-	0.036	0.006

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Asbestos Products	34.998	45.919	54.660	69.473	70.753
39	Asphalt	4.610	34.784	34.698	80.585	19.354
40	Assembling Of Boiler	-	-	0.034	0.123	0.309
41	Assembling Of Motor Vehicles (Carriers)	30.882	54.263	44.463	13.870	16.229
42	Assembling Of Motor Vehicles (Passenger)	123.461	10.535	32.183	35.096	4.842
43	Auto Parts	67.073	347.115	324.171	388.335	376.480
44	Autocycles Including Rickshaw	1.360	3.054	4.768	8.114	5.510
45	Baby Foods (Farlac/Farex Etc)	14.522	5.294	-	1.530	5.865
46	Bags (Packing, Goods, Of Woven Textile)	-	-	-	0.195	0.714
47	Bailing Hoops	0.998	-	-	-	-
48	Ball & Roller Bearing Complete	-	-	-	0.561	5.644
49	Ball Point Pens	-	0.273	0.989	12.703	17.521
50	Ballast Chokes	0.735	0.043	0.007	-	-
51	Balls & Footballs	-	-	-	-	-
52	Barbed Wire	-	-	-	0.035	0.269
53	Battery Carbon	-	-	-	0.504	1.288
54	Battery Covers (Of Metal/Plastic)	-	-	-	-	-
55	Battery Separators	-	-	-	0.031	0.221
56	Bed Spreads	0.205	0.017	0.522	0.525	0.845
57	Bed, Table, Kitchen, Toilet Linen	0.036	-	0.162	1.241	1.958
58	Benzole, Tolule & Xylole	14.717	9.632	13.402	3.999	440.559
59	Betel Leave	-	-	0.020	0.769	1.254
60	Bicycle Chains	0.018	-	-	0.005	-
61	Bicycle Parts	-	-	-	-	-
62	Bicycles & Other Cycles Not Motorised	2.497	1.303	1.384	1.616	1.412
63	Biscuits	63.105	55.505	49.287	38.179	52.382
64	Bitumen Natural	-	-	-	0.039	1.776
65	Bitumens/Cokes (Petroleum)	-	-	-	-	0.001
66	Blades For Saws Of All Kind	0.409	-	-	-	-
67	Blades(Safety)	-	1.965	10.848	24.148	33.964
68	Blanket Synthetic	8.863	12.152	16.553	19.744	20.816
69	Blanket Woollen	2.206	10.484	8.435	9.582	13.563
70	Bleaching Liquid	0.110	0.716	1.753	0.326	0.178
71	Bleaching Powder	-	-	-	-	-
72	Bobbins Of Iron & Steel	-	-	-	0.093	3.319
73	Bobbins Of Wood	-	-	-	-	0.038
74	Bolts & Nuts Of Nickel	-	-	-	-	-
75	Bone Crushing	-	-	-	-	-
76	Bowl Clean	0.041	-	-	-	-
77	Boxes, Wood	-	-	-	0.826	0.954
78	Brake Fluids	1.208	6.023	7.339	13.934	0.818
79	Brass Water Sanitary Fittings	0.051	0.481	0.552	0.627	0.563

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Brass Wires	-	-	-	-	-
81	Bricks, Blocks, Tiles Of Refractory Nature	33.588	12.161	1.964	7.245	9.691
82	Brushwares	5.165	11.437	12.949	20.039	27.577
83	Buckles	-	-	-	-	-
84	Buckrams	-	0.217	0.337	0.502	0.629
85	Building Bricks / Bricks Of Fossil Meals	-	-	-	0.272	0.109
86	Building Components	0.242	0.523	0.347	0.421	0.458
87	Buildings (Pre-Fabricated)	-	-	0.005	0.038	0.077
88	Bungs	1.638	0.533	0.099	-	-
89	Bus, Tractor, Truck Bodies	26.787	133.553	85.225	54.703	115.579
90	Buttons	5.136	2.924	3.611	3.695	4.828
91	Calander Of Paper & Paperboard	0.646	0.049	0.327	1.270	2.164
92	Calcium Carbide	-	-	-	3.547	8.078
93	Carbon Black	12.061	10.311	5.393	3.248	5.949
94	Carbon Brushes	0.418	0.878	0.449	0.912	0.411
95	Carbon Dioxide Gas (Co2)	0.332	1.873	2.576	3.136	2.575
96	Carbon Oil	0.010	-	-	-	-
97	Carbon Paper	0.551	2.669	2.185	2.291	3.177
98	Carpet Underlay	0.420	-	-	-	0.075
99	Carpets Synthetic (Machine Made)	7.952	2.782	1.435	3.130	3.104
100	Carpets Tufted (Hand Knitted)	0.506	1.936	1.332	2.330	2.551
101	Carpets Woollen (Machine Made)	4.397	2.817	2.870	3.661	2.870
102	Carton Graphics	-	-	-	0.001	0.228
103	Carton Machine	-	-	-	0.011	-
104	Cassettes Recorded (Audio/Video)	6.786	9.767	8.756	16.423	19.905
105	Cassettes Unrecorded (Audio)	8.165	6.262	9.173	14.529	24.367
106	Cassettes Unrecorded (Video)	1.322	0.516	0.912	3.171	4.381
107	Casting Machine/Metal Foundry	0.168	11.862	0.756	0.644	0.764
108	Castor Oil Seeds	-	0.296	0.320	0.486	0.530
109	Caustic Soda	-	-	-	-	0.019
110	Cement	330.653	324.294	3.617	3.069	1.260
111	Cement Construction Blocks	0.525	0.276	0.432	7.818	1.352
112	Cement-Making Machinery	-	-	-	-	0.218
113	Centrifugal Pumps	0.772	1.308	0.899	0.847	1.676
114	Ceramic Tiles	81.056	98.213	72.720	103.730	107.933
115	Cereal Products	-	-	-	0.707	3.947
116	Cheese	-	-	-	0.480	0.744
117	Chemicals Inorganic/Industrial Gases	59.662	100.886	80.024	110.889	111.292
118	Chemicals Organic	2.525	20.010	117.366	143.961	166.787
119	Chip Board	9.000	14.546	14.807	18.296	15.015
120	Chromium Cores And Concentrates	-	-	-	-	-
121	Cigarettes	241.362	305.835	261.610	348.100	1,678.032

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
122	Cigarette Filter Rods	1.847	2.984	2.702	1.741	0.746
123	Cinematographic Films	-	-	-	-	0.001
124	Circuit Breaker, Electrical	0.119	13.160	0.001	5.189	14.043
125	Clocks With Watch Movements	0.264	0.310	0.131	0.058	-
126	Coal Tar	4.977	-	-	-	-
127	Coat Hangers Iron Or Steel	0.039	1.019	0.821	0.791	0.141
128	Colouring Material(Other)	-	0.001	-	0.002	0.002
129	Computer Casing	-	-	0.020	0.262	0.438
130	Computer Parts	-	-	0.018	0.570	5.958
131	Computer Stationery	3.275	1.872	4.026	2.498	5.713
132	Concrete Components	-	-	-	0.036	0.017
133	Confectionery & Bakery Products	21.929	20.809	27.734	27.025	44.008
134	Control Panels	-	-	-	-	-
135	Convertor Paper Cheese	0.076	1.777	0.297	0.334	0.429
136	Conveyors(Other)	0.041	-	0.104	0.075	0.252
137	Cooking Range (Gas)	-	0.230	0.101	0.136	0.326
138	Copper Rods	5.936	6.572	1.317	-	0.141
139	Copper Strips	-	0.182	0.106	0.131	0.177
140	Copper Tubes & Pipes	-	-	-	-	-
141	Corn Oil	-	-	0.008	0.042	0.520
142	Corrogated & Solid Boards	1.533	0.651	0.971	1.484	1.117
143	Corrugated Packages, Cartons, Boxes Etc	2.833	9.112	12.198	6.957	10.534
144	Cotton Carded Or Combed	-	-	0.703	-	0.001
145	Cotton Dyeing	-	36.646	44.623	12.616	8.488
146	Cotton Fabrics	-	2.971	4.123	7.403	6.214
147	Cotton Linters	-	0.014	0.003	0.350	6.453
148	Cotton Not Carded Or Combed	-	0.037	0.075	0.901	0.298
149	Cotton Seed Oil	-	0.005	0.064	0.004	0.035
150	Cotton Sewing Thread	7.340	32.925	29.070	38.218	46.186
151	Cotton Yarn	5.647	257.239	586.486	699.555	777.251
152	Creams & Polishes For Footwear	23.739	45.775	84.130	73.574	100.148
153	Crockery (Ceramics)	-	-	-	0.060	0.353
154	Crough Coal	-	-	-	-	-
155	Crown Corks	11.355	5.692	9.399	13.004	15.941
156	Curtains	-	-	-	0.004	-
157	Custard Powder	0.004	-	-	-	-
158	Cutlery	0.005	0.028	0.035	0.053	0.064
159	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	0.967
160	Deep Freezers	30.308	23.912	23.297	34.112	60.115
161	Denim Fabrics	-	1.679	12.606	3.614	10.616
162	Detergents	61.631	17.519	9.963	18.950	46.096
163	Diaries	0.231	0.430	0.479	0.483	0.560

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
164	Diesel/Semi Diesel Engines	-	3.489	1.498	2.452	2.484
165	Digital Switching System	0.915	0.592	0.379	0.855	1.334
166	Dish Antena	0.017	0.536	0.046	0.086	0.059
167	Distilled Water/Distillery Products	-	-	-	0.007	0.004
168	Drain Opener	0.158	0.022	0.005	0.035	0.025
169	Drawn Wire	0.164	-	-	-	-
170	Dyeing Extracts	0.148	2.432	5.245	4.759	1.922
171	Dyeing Of Hoisery Cloth	0.004	3.070	7.668	10.274	11.606
172	Dyes & Colours	0.931	8.709	15.348	22.195	17.665
173	Elec Generating Sets & Rotary Converters	-	0.002	-	2.090	3.977
174	Electric Accumulators & Parts Thereof	-	-	-	0.423	0.169
175	Electric Bulbs & Tubes	65.895	16.171	0.459	0.883	16.909
176	Electric Coffee & Tea Kettles	-	-	0.005	0.002	0.013
177	Electric Control Equipment	-	-	-	-	-
178	Electric Cooking Range/Ovens & Grills	-	-	-	-	-
179	Electric Fans	2.259	2.636	3.425	4.380	3.185
180	Electric Food Choppers	0.015	0.363	-	-	-
181	Electric Hair Dryers	-	-	-	2.073	0.076
182	Electric Iron	-	-	-	-	0.005
183	Electric Lighting & Signalling Eqpt	0.050	0.617	0.751	2.690	3.426
184	Electric Microwave Ovens	-	-	-	-	0.129
185	Electric Motors	22.038	4.848	0.129	0.161	0.222
186	Electric Water Coolers	3.658	0.184	0.155	0.318	0.251
187	Electric Welding Wires,Rods,Electrodes	19.240	8.909	10.072	6.301	9.055
188	Electrical Board	0.060	-	-	-	-
189	Electrical Energy	-	-	-	-	260.715
190	Electrical Goods & Parts(Nos)	133.012	76.271	84.968	87.665	88.938
191	Electrical Insulators Of Any Material	-	-	-	0.283	0.013
192	Electro Plating	-	1.377	0.814	1.125	0.851
193	Electro-Mechanical Hand Tools	-	-	-	-	0.218
194	Embroidery	0.275	0.924	1.660	2.418	3.304
195	Enamelled Copper Wire	0.126	0.605	0.177	0.005	0.111
196	Envelopes	-	0.021	0.029	0.026	0.017
197	Essences/Essential Oils	7.090	6.690	6.451	10.136	10.321
198	Expanded Metal Of Iron Or Steel	-	0.046	0.068	0.086	0.086
199	Fabric Boards	0.008	-	-	0.027	0.014
200	Fabrications	3.367	15.437	4.378	11.276	8.636
201	Felt,Whether Or Not Impregnated	0.074	0.117	-	-	-
202	Fibre Glass	0.084	0.016	0.190	0.329	0.269
203	Finishing Material For Leather Industry	0.180	1.400	-	-	-
204	Fire Fighting Instruments	0.023	-	-	0.168	1.264
205	Flax Cloth	-	-	-	0.003	0.048

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
206	Flush Doors	0.645	1.915	1.502	1.793	1.978
207	Foam & Foam Products	-0.208	3.799	16.352	14.985	9.364
208	Food Colours	0.025	-	-	-	-
209	Food Products	30.523	31.525	26.162	32.326	113.483
210	Footwear	7.996	23.490	19.440	19.952	19.548
211	Formaldehyde & Paraformaldehyde	0.364	3.294	3.095	10.567	10.327
212	Formica	1.426	1.671	1.745	2.710	3.857
213	Fructose Syrups	-	24.101	32.948	6.191	-
214	Fruit Or Vegetable Juices	3.332	6.990	17.512	12.587	9.479
215	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	-	0.452	0.966
216	Fruits & Vegetables Preserved	-	-	-	-	1.699
217	Fuel Filters	-	-	-	-	-
218	Furniture(Plastic)	0.005	-	-	-	-
219	Furniture(Steel)	0.096	0.071	0.195	0.499	2.368
220	Furniture(Wooden)	0.498	0.976	13.881	1.843	3.121
221	G.I.Pipes	21.071	27.408	65.107	95.402	108.237
222	G.I.Wires	0.015	0.196	0.056	0.087	0.178
223	Gas Appliances (Heaters,Mentals, Geysers)	20.093	18.228	7.633	9.512	10.323
224	Gases & Acids	-	-	-	0.238	30.980
225	Gasoline Dispensing Pumps	-	-	-	0.055	1.761
226	Gem Clip Pins	0.261	0.390	0.137	0.096	-
227	General Order Suppliers	-	-	-	9.634	82.606
228	Gents Underpants & Briefs Of Cotton	-	-	0.114	0.158	0.085
229	Gents Vests Etc Of Cotton	-	-	-	0.016	0.022
230	Geysers (Electric)	-	-	-	-	-
231	Glass & Glasswares Etc	15.070	11.875	9.824	7.360	19.806
232	Glass Bottle/Bulb Making Machinery	-	-	-	0.037	-
233	Glass Bottles	1.209	2.248	0.260	0.638	4.537
234	Glass Fibres & Articles	0.007	-	-	-	0.001
235	Glass Inners Of Vacuum Flasks	-	-	-	-	0.032
236	Glass Sheet(Not Worked)	-4.261	9.202	3.566	0.037	0.148
237	Glass Sheet(Polished)	-	-	0.054	0.150	0.178
238	Glassware For Kitchen,Office,Toilet Etc	-	0.012	0.563	1.276	0.428
239	Gloves,Mittens & Mitts Knitted	-	0.006	-	0.049	0.143
240	Glue & Synthetic Resines All Sorts	40.210	45.300	50.553	52.891	67.314
241	Glycerine	3.998	2.812	9.190	16.079	14.630
242	Gold	-	-	-	0.015	0.043
243	Goldi Locks	0.016	-	-	-	-
244	Granite	-	-	-	-	-
245	Granulated Slags	20.913	-	-	-	-
246	Greeting/Post Cards	-	-	-	-	-
247	Grills/Netting/Fencing/Wire Gauzes	-	0.016	0.027	0.035	0.041

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
248	Grinding Wheels Pedal Or Hand Operated	-	-	-	-	10.408
249	Grinding Wheels Without Framework	10.454	6.722	7.634	9.328	11.980
250	Guar Gums	22.691	61.096	20.065	26.758	22.984
251	Gum Tapes	0.005	-	0.126	0.172	0.281
252	Gypsum Powder	-	-	-	-	0.117
253	Hand Saw	5.083	-	-	-	-
254	Handicrafts	-	-	-	-	0.001
255	Hard Boards	6.313	7.708	12.067	14.825	15.276
256	Hard Cokes	44.675	-	-	0.004	0.010
257	Hard Wastes	0.927	0.483	6.147	2.833	5.320
258	Harness Wire	-	-	-	0.062	0.052
259	Harvesting & Threshing Machinery	-	-	-	-	-
260	Heat Exchanger	0.651	-	-	0.801	0.570
261	Hena Mehandi	-	-	0.006	0.007	0.024
262	Homeopathic Medicines	-	-	-	-	-
263	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	61.731
264	Human/Animal Blood Prep.For Therapeutic	-	-	-	-	0.047
265	Hydrogen Gas	4.088	0.344	0.745	5.467	5.702
266	Ice Cream	45.505	47.098	30.879	25.613	26.208
267	Imitation Jewellery	-	-	-	-	-
268	Industrial Gloves	-	-	0.122	-	0.001
269	Ingot,Aluminium	-	-	-	-	-
270	Insecticides	-0.128	0.003	-	2.813	6.363
271	Interchangeable Tools For Hand Tools	-	0.094	0.227	0.797	2.034
272	Iron & Steel Products	1,115.974	1,181.269	997.700	1,034.287	972.618
273	Iron Nails	0.140	-	-	0.055	0.175
274	Iron Or Steel Billets	0.050	0.641	1.177	1.204	0.260
275	Iron Or Steel Ingots	-	-	-	-	-
276	Jams & Jellies	2.952	5.747	6.039	4.132	11.112
277	Jute Products	6.737	2.691	15.567	0.497	0.923
278	Knitted Garments / Hosiery / Hosiery	-	22.830	34.586	53.299	73.895
279	Knitting Yarn	-	1.098	2.505	1.110	1.720
280	Labels,Badges Of Textile	0.017	0.144	2.707	4.042	5.506
281	Laces & Braids	2.737	1.744	2.616	4.028	4.684
282	Ladies Nightdresses Of Cotton	-	5.296	8.921	12.396	17.561
283	Laminated Board	-	-	-	0.463	0.379
284	Laminated Wood	-0.064	0.287	1.028	0.997	1.615
285	Lamps & Light Fittings	-	-	0.012	0.224	0.524
286	Laundry Soap	-	3.789	21.803	28.436	32.191
287	Lead Oxide	0.018	-	-	2.623	5.835
288	Leather Tanned Of Other Animals	-	-	6.535	9.565	9.006

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
289	Lift Components	0.066	0.054	0.052	0.423	0.651
290	Lime	-	-	-	0.042	3.550
291	Lime Waste	0.238	-	-	-	-
292	Linseed Oil	0.197	0.005	-	-	-
293	Liqueurs	0.913	2.293	2.244	5.862	4.967
294	Liquid Glucose,Glucose	-	-	-	0.059	0.146
295	Live Poultry	-	-	-	-	-
296	Locks Of Base Metal	-	-	-	0.413	0.760
297	Lpg Cylinders	-	0.424	0.224	0.593	13.063
298	Lubricating Preparations/Anti Rust Oil	1.006	0.194	0.074	1.563	0.875
299	M.M.Yarn Hard Waste	-0.344	10.518	34.923	50.165	35.357
300	M.M.Yarn Soft Waste	1.600	-	-	-	-
301	M.S. Product	145.777	135.890	240.931	153.227	227.144
302	M.S.Bars & Rods	-	0.049	2.011	0.942	-
303	M.S.Pipes	0.538	0.005	0.056	0.029	0.018
304	Mach.For Sugar Manuf.Other Than Crusher	-	-	-	-	-
305	Machine Parts,Not Elsewhere Specified	0.059	1.430	0.158	0.988	2.977
306	Machinery For Bleaching,Washing, Drying	-	0.424	0.378	1.110	1.676
307	Machinery Parts (Mechanical)	3.066	3.045	3.817	9.120	46.954
308	Macaroni	0.056	0.064	0.066	0.075	0.105
309	Magnetic Tape	-	-	-	-	-
310	Maize Products	-	-	-	-	-
311	Maize Starches	-	-	-	0.211	0.539
312	Man Made Fibres & Yarn	6.979	31.762	73.526	124.353	94.327
313	Marble Tiles	6.690	7.475	9.933	12.220	8.852
314	Margarine	12.116	159.004	76.806	368.287	332.593
315	Match Boxes	3.455	-	-	0.367	3.497
316	Mathematical Instruments	0.180	-	0.003	0.344	1.264
317	Mats & Rugs	-	0.037	0.013	0.032	0.011
318	Meat Of Sheep,Goat Fresh,Chilled, Frozen	-	-	-	-	-
319	Medicines (Caps.,Injections,Syrups Etc)	-	9.149	1.785	0.367	20.463
320	Metal Button	0.010	-	-	-	0.009
321	Metal Coating	0.125	-	-	-	-
322	Metal Containers	128.283	917.016	765.373	820.440	588.658
323	Metal Containers For Carriages	0.031	2.547	0.830	2.337	2.121
324	Metal Products Sheets	0.717	0.434	0.221	0.881	1.151
325	Metallised Products	0.008	0.148	0.135	0.097	0.163
326	Metallised Yarn	2.506	0.069	-	-	0.227
327	Mineral Water	4.205	6.156	7.861	10.916	11.624
328	Motor Cars	398.031	529.800	524.365	335.860	117.013

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
329	Motor Cars Seats	-	-	3.032	-	-
330	Motor Cycles	141.821	15.653	17.488	5.906	14.085
331	Moulds	0.043	0.320	0.277	0.485	1.002
332	Music Instruments	-	-	-	-	-
333	Naphtha	7.297	-	-	-	-
334	Natural Gas	-	-	-	-	1,930.710
335	Natural Polymers	-	-	0.023	0.162	0.234
336	News Print	-	-	-	-	-
337	Nitric Acid, Sulpho-Nitric Acid	0.009	-	-	-	-
338	Nylon Chips/Polyester Chips	0.011	1.772	-	86.826	69.349
339	Oil Cookers & Pressure Stoves	-	0.454	-	-	-
340	Oil Dirts	0.223	0.246	0.441	0.347	0.157
341	Oil Filters	-0.777	2.788	1.392	2.057	4.025
342	Optical Lenses (Mounted)	0.063	0.071	0.061	0.239	0.487
343	Optical Lenses (Unmounted)	-	-	-	0.025	0.248
344	Other Engines & Motors	-	-	-	-	-
345	Other Salts Of Inorganic Acids	-	0.347	0.092	0.775	0.847
346	Other Toys, Reduced Size/Recreation Model	0.006	0.255	0.958	1.213	0.775
347	Oxygen Gas	19.219	3.176	3.763	3.274	2.234
348	Package Type Watertube Boiler	-	0.246	-	-	-
349	Pads & Puffs (Cosmetic Use)	-	0.001	-	-	-
350	Paint & Varnishes	134.431	141.869	102.007	121.835	121.004
351	Paint Removers	0.024	-	-	-	-
352	Palm Oil	-	0.005	0.013	0.097	0.173
353	Paper & Paperboard	61.337	46.739	46.640	49.456	83.282
354	Paper & Paperboard (Hand-Made)	-	-	-	0.107	0.429
355	Paper & Paperboard Coated/ Impregnated	-	-	-	0.338	1.085
356	Paper & Paperboard Converters	5.519	4.138	8.163	13.494	13.048
357	Paper Cones, Bobbins Etc	7.579	16.506	10.661	9.000	10.671
358	Paper Products	0.543	8.252	6.493	13.272	12.328
359	Paper Pulp/Waste & Scrap Of Paper & P. Bd	-	-	-	-	0.065
360	Paper Roll/Sheet	0.909	1.008	0.497	0.469	1.658
361	Paper Sacks	-	-	-	0.006	0.055
362	Parts Of Balloons, Gliders, Aircrafts Etc	-	-	-	-	2.825
363	Parts (Elec. Transformer, Static Converter)	-	0.192	0.031	0.125	0.874
364	Perfumery & Cosmetics	38.033	72.570	48.941	85.939	101.451
365	Pet Grease	29.955	25.811	16.509	19.991	20.788
366	Pharmaceutical Products	-	62.279	11.126	27.611	25.351
367	Photocopying Apparatus	-	-	1.364	11.620	13.121
368	Photographic Cameras	-	-	-	-	-

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
369	Photographic Films In Rolls Etc	0.010	-	0.009	0.526	0.972
370	Photographic Plates Or Films Developed	1.093	2.907	4.391	11.160	14.026
371	Pickle In Oil	0.599	20.287	24.765	33.857	64.989
372	Pig Iron	65.470	-	0.518	0.736	0.586
373	Pile Fabrics	-	-	-	-	0.221
374	Pipe & Tube Fittings Of Iron Or Steel	0.166	0.476	0.485	0.589	0.443
375	Plaster Of Paris	-	-	-	-	0.010
376	Plastic Carbon Film	-	-	-	-	-
377	Plastic Crockery	3.513	5.513	7.256	8.461	5.676
378	Plastic Mats	0.014	0.131	0.028	0.030	0.100
379	Plastic Metal Film	2.631	0.680	0.713	1.211	1.434
380	Plastic Printing	0.043	0.326	0.454	1.480	1.503
381	Plastic Products(Others)	66.517	98.096	111.797	160.066	234.380
382	Plastic Re-Cycling	-	-	-	0.688	2.020
383	Plastic Ropes	0.140	0.052	0.210	0.036	-
384	Plastic Sheets & Other Articles	10.710	0.463	0.251	2.701	4.021
385	Plastic Tabular Film	1.704	3.047	3.815	5.103	13.095
386	Plastic/Rubber Moulding	-	-	0.247	2.686	1.918
387	Plywood	5.324	4.526	8.435	16.133	15.817
388	Pol Products (Including Petroleum, Lubricating Oils)	1,082.693	344.239	396.031	829.281	3,892.381
389	Poly Vinyl Acetates	-	-	-	-	-
390	Polycarboxylic Acids	0.141	0.187	-	-	-
391	Polyester Filament Yarn	2.217	0.461	2.228	14.405	9.766
392	Polyester Staple Fibre	-	31.643	5.972	13.882	9.149
393	Polyester Zips	-	0.014	0.197	0.008	-
394	Polyethylene (Sp.Gravity Less Than 0.94)	0.023	-	0.090	1.809	1.647
395	Polyethylene Bags	6.921	8.727	11.974	13.324	14.970
396	Polypropylene Bags	2.900	2.306	2.760	3.705	2.902
397	Polystyrene	-0.560	0.852	3.423	6.582	2.244
398	Polyvinyl Chloride	-	-	-	-	0.090
399	Polyvinyl Granules	0.415	0.940	1.365	-	-
400	Potato Chips	-	-	-	-	0.086
401	Poultry Feed	-	51.028	2.401	1.050	-
402	Powder Coating (Plastic)	-	0.140	0.115	0.157	0.186
403	Power Looms(Grey/Ticken Cloth)	0.130	15.336	47.362	47.133	56.863
404	Power Transformers	-	-	-	-	4.542
405	Precious Stones	-	-	-	-	-
406	Prepared Additives For Mineral Oils	-	-	10.545	-	-
407	Prepared Pigments,Opacifiers & Colours	4.492	0.266	0.321	0.362	2.140
408	Preserved Food	-	-	-	-	-
409	Primary Cells & Batteries	12.336	9.092	15.524	23.712	25.495

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
410	Printing Industries/Press	6.352	61.064	54.017	65.428	87.348
411	Printing Inks	18.477	44.115	44.121	74.889	73.514
412	Process Oil	0.408	-	-	-	-
413	Processed Cotton Cloth	-	0.932	1.839	2.354	1.289
414	Processed Fabrics	312.278	165.752	379.197	369.762	315.774
415	Putty, Resin Cements, Painter'S Fillings	-	0.124	-	-	-
416	Pvc Bottles	0.920	3.542	5.355	7.622	11.105
417	Pvc Doors & Windows	-	-	-	-	-
418	Pvc Pipes	1.370	0.769	1.152	1.339	1.868
419	Pvc Tiles	-	-	-	-	0.002
420	Quilt	0.126	0.053	0.031	0.021	0.096
421	Radio Sets	-	-	-	0.017	0.170
422	Raw Jute	-	-	-	-	-
423	Rcc Pipes	4.301	2.045	3.854	4.423	0.644
424	Ready Made Garments	-	6.586	13.625	23.640	20.499
425	Refractory Cements, Mortars, Concrete Etc	0.226	-	-	-	-
426	Refrigerators	66.628	38.455	32.921	31.115	49.856
427	Resin Material(Other)	5.706	10.331	6.137	8.610	9.002
428	Ribbons For Typewriters	0.227	0.033	0.042	0.153	0.068
429	Rice	-	0.005	0.107	1.750	2.373
430	Rickshaw Bodies	-	-	-	0.003	0.012
431	Robin Softner Fabric Conditioner	0.025	-	-	0.222	0.443
432	Rock Salt/Sodium Chloride/Table Salt Etc	-	0.041	0.045	0.064	0.078
433	Rubber Apparel	0.157	0.873	1.137	3.476	4.590
434	Rubber Goods	13.646	23.091	28.295	21.180	24.618
435	Rubber Thread/Cord Tex. Covered (Elastic)	-	0.037	0.299	0.534	0.425
436	Sacks & Bags Of Cotton	-	-	-	0.122	0.722
437	Saddlery Goods	-	-	-	-	-
438	Sanitary Fittings	-0.153	0.409	-	-	0.058
439	Sanitary Napkins	0.240	0.445	1.743	0.530	2.003
440	Sanitary Ware Of Iron Or Steel	-	-	0.013	0.272	0.595
441	Sanitary Ware Of Plastic	-	-	-	0.002	-
442	Sanitary Wares Of Ceramic	5.764	0.977	0.900	0.965	0.385
443	Scales	1.789	2.376	1.817	2.513	1.679
444	Scraps Of Iron Or Steel	39.593	37.996	17.957	11.860	9.336
445	Screw Jacks/Pully Tackle & Hoists	-	-	-	0.002	0.027
446	Screws, Bolts & Nuts Of Iron Or Steel	1.391	2.447	2.491	1.615	2.498
447	Second Hand Garments	-	-	0.020	-	-
448	Services On Board	-	0.116	-	-	54.662
449	Sewing Machines	17.079	9.572	0.177	0.831	1.455

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
450	Sewing Thread Of Man Made Stapple Fibre	0.042	-	0.133	2.993	0.400
451	Ships,Boats & Floating Structures	-	1.161	27.358	0.233	0.063
452	Ships,Boats,Barges For Persons/Goods	-	-	0.005	-	0.032
453	Shoe Uppers(Leather/Composition Of Lthr)	-	0.081	0.186	0.192	0.545
454	Silk Yarn	-	-	-	-	0.001
455	Sisal Ropes	0.503	0.709	0.187	0.854	0.724
456	Slag & Rock Wool & Similar Mineral Wool	0.646	1.608	1.236	1.309	1.111
457	Slide Fastners	0.348	0.658	0.602	1.391	1.207
458	Slitting Of Plastic Rolls Into Size	1.745	1.520	0.731	0.195	0.058
459	Snapias	-	-	-	-	-
460	Soap Stocks	0.798	0.162	0.061	0.264	0.517
461	Socks	-	0.235	0.005	-	-
462	Soda Ash	58.919	49.478	80.602	53.129	2.647
463	Sodium Hydrosulphate	-	-	-	0.031	0.038
464	Sodium Hypochlorite	1.059	-	-	-	-
465	Sodium Silicate	6.592	5.503	2.754	4.073	3.495
466	Sodium Sulphide	-	-	0.001	0.087	0.027
467	Soups & Broths & Homogenised Food	-	-	-	-	-
468	Speaker Parts	0.463	0.394	0.453	0.495	0.652
469	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
470	Spectacle Frames	0.093	0.209	0.157	0.177	0.162
471	Spices	9.936	111.273	37.484	2.159	7.481
472	Spinning Machines Textile	-	-	-	0.328	0.313
473	Spirits	-	-	-	0.288	0.435
474	Spring Mattresses	0.261	0.215	0.142	0.135	0.154
475	Stainless Steel Utencils	0.031	-	-	-	-
476	Staple Pins	0.082	-	-	-	-
477	Stationery	-	6.467	6.325	13.460	24.080
478	Steel Fixtures	2.445	0.632	0.478	3.410	2.552
479	Steel Pipes	13.807	0.238	0.314	0.895	0.636
480	Steel Poles	0.001	-	-	0.011	0.005
481	Steel Structures	-	0.807	-	0.579	1.016
482	Steel Wire Stranded	9.828	1.311	0.626	0.716	0.584
483	Steel Wires	8.394	3.047	2.821	4.872	10.102
484	Steel Wools	-0.092	0.149	0.068	0.010	0.038
485	Stencils	0.290	-	-	-	-
486	Sticker Lables	0.004	0.199	0.118	0.202	0.168
487	Stone Articles	-	-	-	0.076	2.613
488	Stone Powder	1.182	2.251	2.208	2.550	2.133
489	Storage Batteries	157.904	123.919	92.381	118.283	142.721

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
490	Storage Tanks Of Iron Or Steel	0.208	0.318	5.031	4.299	0.946
491	Stoves For Gas/Other Fuels	0.004	0.039	0.039	0.051	0.036
492	Straw Board	0.007	0.010	0.016	0.013	0.108
493	Sugar ( Including Baggasse And Molasses )	-	-	-	2.154	0.180
494	Suitcases, Trunks, Brief Cases Etc	-	0.036	-	0.187	0.188
495	Sulphate/Clay/Gypsum	-	-	-	-	-
496	Sulphuric Acid	-	-	-	0.520	1.539
497	Surfacing Of Chip Boards	1.242	0.059	0.053	0.041	0.056
498	Surgical Gloves	-	-	-	0.116	0.287
499	Surgical Instruments & Appliances	-	0.023	0.069	0.916	6.544
500	Sweetened Supari	9.227	11.638	17.152	23.304	22.660
501	Sweetex	4.687	8.009	4.388	7.660	15.023
502	Sweets	6.137	21.396	11.100	12.115	26.704
503	Switch Gear	21.501	-	-	-	-
504	Switches, Relays, Fuses Etc	0.017	0.847	3.830	4.483	4.865
505	Synthetic Filment Yarn	0.277	2.128	3.205	6.299	5.917
506	Synthetic Organic Dyes	0.957	4.358	4.849	10.302	13.580
507	Syrups & Squashes	16.188	20.116	20.201	20.408	20.215
508	Table, Kitchen Ware Of Aluminium	1.062	2.839	0.098	0.064	0.009
509	Table, Kitchen Ware Of Plastic	0.005	0.066	0.030	-	0.019
510	Tableware, Kitchen Ware Of Wood	6.639	1.222	0.077	-	-
511	Tanned Leather Of Sheep/Lamb Skin	-	5.584	0.961	-	-
512	Tape Recorders	5.120	6.318	5.745	7.577	11.563
513	Tea	-	57.106	51.172	127.017	187.064
514	Telephone Parts	-	1.510	0.289	2.371	0.969
515	Telephone Sets	-0.039	0.324	0.179	0.270	2.144
516	Television Cameras	0.104	-	-	-	-
517	Television Parts, Of Plastic	0.182	0.613	2.679	-	0.008
518	Television Sets	116.841	186.114	182.702	178.895	183.107
519	Tent & Tarpauline	0.904	4.200	0.082	1.823	1.217
520	Terry Fabrics	-	3.656	11.779	18.424	28.445
521	Textile Fabrics Otherwise Impregnated	-	0.660	6.985	4.055	5.888
522	Thermosole Goods	0.255	0.202	0.167	0.305	0.579
523	Timber Wood	-	-	0.031	0.970	1.128
524	Tin & Its Articles	-	-	0.005	0.091	0.171
525	Tin Cuttings	5.765	0.329	0.670	2.424	1.778
526	Tin Plate Of Iron Or Steel	0.037	0.365	0.481	0.680	0.758
527	Tin Sheet Printing	1.611	0.641	0.670	0.679	1.279
528	Tins/Tin Containers	0.018	1.425	4.454	5.327	6.782
529	Tissue Papers	0.494	0.436	0.295	0.259	0.856
530	Tobacco Extracts & Essences	-	-	0.017	0.211	0.323
531	Toilet Soap	3.065	5.758	4.967	5.605	14.981

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
532	Tomato Ketchup	-	-	-	0.009	-
533	Tooth Picks	0.027	0.089	-	-	0.057
534	Tooth Powder	8.719	10.204	7.002	5.976	8.040
535	Toothpaste	22.240	9.690	7.680	10.147	13.414
536	Torches	0.026	0.023	-	-	-
537	Toys (Stuffed)	0.423	0.063	0.127	0.184	0.328
538	Tractor Parts	0.001	0.398	0.404	0.847	2.612
539	Traffic Control Equipment	-	-	0.006	0.036	0.048
540	Trailors	-	-	-	0.096	0.666
541	Transmission Equipment	0.684	-	0.009	0.007	0.145
542	Turpentine Oil	-	0.129	0.081	0.061	0.197
543	Tv Teletex Decoder	0.009	0.120	0.044	0.207	0.897
544	Typewriters (Electric & Non-Electric)	-	-	-	0.756	3.293
545	Tyres & Tubes	106.986	78.465	74.761	131.576	190.132
546	Tyres & Tubes (Bicycles)	-	-	1.842	16.339	7.093
547	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	0.002	0.619
548	Tyres & Tubes (Motor/Racing Car S/ Wagon)	-	-	1.095	2.976	4.402
549	Umbrella	-	-	-	0.127	0.019
550	Un-Interruptable Power Supply	-	0.023	0.050	0.047	0.126
551	Urea Formaldehyde	2.096	0.626	0.034	0.525	0.541
552	Vaccum Cleaners	-	-	0.003	0.032	0.054
553	Vaccum Flasks	-	0.113	0.078	0.159	0.068
554	Varnishes & Lacquers, Distempers Etc	-	-	-	0.010	-
555	Vegetabel Oil	-	0.006	0.030	1.612	9.659
556	Vegetable Oils Other Than Edible Oil	0.004	1.021	0.372	0.426	0.853
557	Vehicles(Others)	41.102	-	-	0.005	1.113
558	Velvet	0.066	0.063	0.100	0.148	0.144
559	Veneer	0.010	-	-	-	-
560	Video Cameras/Vcr/Vcp	0.130	-	3.713	5.079	4.587
561	Video Games	-	-	-	0.061	-
562	Wadding	-	1.237	1.842	3.678	3.947
563	Washing Machine Parts, Of Plastic	-	-	-	-	-
564	Washing Machines	1.567	27.049	30.111	34.204	44.441
565	Waste & Scrap Of Copper	0.017	-	-	-	-
566	Waste & Scrap Of Plastic	0.012	-	-	0.004	0.056
567	Watches And Clocks	0.367	-	0.010	0.374	1.241
568	Water Meters, Electric Or Gas Meters	67.899	56.467	31.806	40.473	1,119.134
569	Water Proof Canvas Flocking Cloth	-	-	-	-	0.015
570	Water Proofing Compounds	0.296	0.064	0.638	0.332	0.117
571	Wax	-	-	-	0.006	-
572	Wax Papers, Gummed Tape, Filter Paper	0.004	-	-	-	-

## KARACHI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
573	Weaving Machines (Power Looms)	-	0.595	2.711	0.798	3.825
574	Welding Fluxes/Electrodes	31.910	65.533	70.530	105.841	130.204
575	Wire Netting Looms	0.469	0.486	0.830	0.986	0.363
576	Wireless Receiving Sets	-	0.015	-	0.376	4.782
577	Wires & Cables	108.260	107.010	42.495	74.545	118.156
578	Wood Free Writing Paper	-	-	-	-	0.009
579	Wood In The Rough	-	-	-	-	0.001
580	Wood Log	-	-	0.006	0.109	0.055
581	Wood Penal	-	0.007	0.002	0.098	0.590
582	Woolen Yarn	0.002	2.061	5.619	8.631	13.459
583	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	0.322	0.553
584	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	0.003	-
585	Woven Fabrics Of Wool/Fine Animal Hair	0.230	0.515	1.017	3.974	11.400
586	X-Ray Machines	0.376	-	-	-	-
587	Yeast	-	-	-	-	-
588	Zari	0.236	0.816	0.956	1.144	1.241
589	Zinc Articles(Other)	0.012	0.003	-	-	-
590	Zinc Drops	1.913	-	-	-	-
591	Zinc Oxide	0.132	0.602	0.356	0.431	0.184
592	Zinc Slug	0.307	0.020	-	-	-
593	_Arrears Recovered	146.454	0.420	91.954	0.006	0.015
594	_Commercial Importers	-20.291	76.322	127.302	584.494	998.932
595	_Miscellaneous Collections	7.142	200.621	465.162	1,856.621	1,998.758
596	_Refunds/Adjustments(Not Specified)	-	-	-	103.941	31.015
	<b>Grand_Total</b>	<b>7,182.022</b>	<b>8,675.800</b>	<b>8,897.800</b>	<b>12,619.900</b>	<b>21,941.690</b>
	Refund Amount	-	6,070.800	5,699.400	9,220.200	10,047.580
	<b>Net Receipt</b>	<b>7,182.022</b>	<b>2,605.000</b>	<b>3,198.400</b>	<b>3,399.700</b>	<b>11,894.110</b>

**TABLE-33.2**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Absorbent Cotton	-	-	-	0.037	0.039
2	Acetic Acid	-	-	-	0.056	8.397
3	Acrylic Yarn	-	12.624	8.696	22.774	16.867
4	Adhesive/Adhesive Tapes	0.212	0.396	0.233	0.301	2.393
5	Aerated Waters/Beverages	29.988	24.849	24.502	198.120	383.863
6	Agricultural Tractors	-	-	-	-	-
7	Air Conditioners	-	19.088	25.749	2.636	41.239
8	Aluminium Billets	-	-	-	0.004	0.004
9	Aluminium Doors & Windows	-	0.003	0.013	0.006	-
10	Aluminium Goods	0.226	0.391	0.477	0.394	0.436
11	Aluminium Sulphate	-	-	-	-	-
12	Aluminum Alloy	-	-	-	-	-
13	Ammonia Gas	3.363	2.994	0.683	2.714	2.440
14	Antiques	-	-	-	-	-
15	Arms & Ammunition	3.570	5.604	4.124	7.622	21.334
16	Articles Of Cloth.Accessories Of Leather	-	-	-	-	0.058
17	Artificial Leather & Rexine	0.006	0.013	0.005	-	-
18	Artificial Marble Slab	-	0.040	0.118	0.176	0.001
19	Auto Parts	-	0.003	0.520	2.422	3.949
20	Autocycles Including Rickshaw	-	-	0.151	0.594	0.324
21	Baryte Powder	0.139	0.370	0.134	0.308	0.113
22	Beet Pulp	0.287	-	0.018	-	-
23	Biscuits	0.152	0.510	1.466	3.355	15.470
24	Bitumen Natural	-	-	-	-	0.135
25	Blades(Safety)	-	-	-	0.022	0.044
26	Blanket Woollen	1.803	0.198	-	-	-
27	Bleaching Powder	-	-	-	-	-
28	Bobbins Of Iron & Steel	-	-	-	-	0.002
29	Building Bricks / Bricks Of Fossil Meals	3.748	1.490	0.750	1.529	0.369
30	Buldozers	-	-	-	-	-
31	C.N.G. Kit	-	-	-	0.189	1.597
32	Carbon Dioxide Gas(Co2)	0.618	7.623	-	-	0.808
33	Carpets Synthetic (Machine Made)	-	-	-	0.777	0.755
34	Carpets Woollen (Machine Made)	0.004	1.704	1.033	1.433	2.507
35	Cassettes Recorded(Audio/Video)	-	-	-	-	-
36	Casting Machine/Metal Foundry	-	2.169	0.966	0.593	0.620
37	Caustic Soda	-	-	-	-	0.514

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Cement	658.794	695.769	25.281	0.007	1.170
39	Ceramic Tiles	23.867	5.214	6.312	9.161	7.683
40	Chemicals Inorganic/Industrial Gases	-	0.362	2.897	6.412	6.583
41	Chemicals Organic	-22.292	-0.890	9.504	4.863	8.881
42	Chip Board	-	1.096	2.366	2.779	3.280
43	Cigarettes	475.040	479.835	680.526	1,020.485	1,039.673
44	Cigarette Filter Rods	-	-	-	0.009	0.263
45	Coal/ Briquettes	-	-	-	0.010	0.182
46	Coconut	-	-	-	0.047	-
47	Computer Parts	-	-	-	0.010	0.022
48	Concrete Components	0.059	0.555	0.563	0.646	0.628
49	Confectionery & Bakery Products	-	0.020	0.018	2.019	5.510
50	Convertor Paper Cheese	-	-	-	-	0.001
51	Corrugated & Solid Boards	-	0.410	0.065	0.117	0.124
52	Corrugated Packages, Cartons, Boxes Etc	0.265	0.531	0.364	0.520	0.876
53	Cotton Seed Oil	-	-	0.026	0.026	-
54	Cotton Yarn	0.536	23.745	113.165	114.256	132.662
55	Cream	-	-	-	0.012	0.173
56	Creams & Polishes For Footwear	-	-	-	0.017	0.171
57	Crockery (Ceramics)	-	0.429	-	0.013	0.104
58	Crown Corks	2.912	0.445	0.427	-	0.234
59	Custard Powder	-	-	-	-	0.020
60	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	0.163	0.558
61	Dates	-	-	-	-	-
62	Deep Freezers	-	3.496	1.949	0.380	-
63	Detergents	-	3.670	8.952	11.611	18.707
64	Detonators	-	0.407	1.961	3.518	3.686
65	Dextrose & Saline Infusion Bags	-	-	-	-	-
66	Diesel Generating Sets	-	-	-	-	7.678
67	Diesel/Semi Diesel Engines	-	-	-	-	0.170
68	Disposable Injections	-	0.212	-	-	0.028
69	Dry Milk (Milk Powder)	-	-	-	0.004	0.120
70	Dyeing Extracts	-	-	-	-	-
71	Dyeing Of Hoisery Cloth	-	-	-	-	-
72	Dyes & Colours	-0.550	2.228	3.873	4.303	2.393
73	Egg Trays	0.301	0.176	0.082	0.210	0.331
74	Electric Accumulators & Parts Thereof	-	-	-	0.836	7.617
75	Electric Bulbs & Tubes	20.768	22.177	24.386	26.150	19.602
76	Electric Fans	-	-	-	-	-
77	Electric Welding Wires, Rods, Electrodes	0.005	-	-	-	-
78	Electrical Goods & Parts(Nos)	-	-	-	0.667	0.625
79	Electrical Machinery	-	-	-	-	0.080

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Electro Plating	-	-	-	-	-
81	Enamelled Copper Wire	-	0.340	-	-	-
82	Essences/Essential Oils	-	0.269	-	-	-
83	Explosives	-	-	-	6.000	8.445
84	Fibre Glass	-	0.023	1.200	0.923	0.676
85	Fire Extinguisher Parts	-	-	-	-	0.009
86	Flat-Rolled Products Of Iron Or Steel	-	-	-	-	-
87	Flush Doors	0.191	0.012	-	-	-
88	Foam & Foam Products	0.663	2.843	11.254	3.258	5.813
89	Food Products	-	12.594	21.219	34.958	43.184
90	Footwear	-	0.041	0.005	-	-
91	Formica	2.920	1.265	1.199	0.913	6.166
92	Fruit Or Vegetable Juices	-	-	-	-	0.069
93	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	-	0.001	0.519
94	Fruits & Vegetables Preserved	-	-	0.002	-	-
95	Furnace Oil	-	-	-	-	0.001
96	Furniture(Plastic)	-	-	-	-	-
97	Furniture(Steel)	-	-	-	-	0.073
98	Furniture(Wooden)	0.255	0.860	1.511	3.256	3.978
99	Gas Appliances (Heaters,Mentals, Geysers)	-	-	-	-	0.353
100	General Order Suppliers	-	-	-	0.617	5.969
101	Glass & Glasswares Etc	19.486	22.060	23.647	22.273	34.651
102	Glass Ampoules	-	-	-	-	6.116
103	Glass Bottles	-	-	-	-	10.407
104	Gold	-	-	-	-	-
105	Grinding Wheels Pedal Or Hand Operated	-	0.111	0.112	0.096	0.124
106	Grinding Wheels Without Framework	-	-	0.024	0.026	0.184
107	Gypsum Powder	-	0.010	0.031	0.081	0.224
108	Hard Wastes	0.070	0.025	-	-	-
109	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	7.988
110	Hydrogen Gas	0.191	0.020	-	-	-
111	Ice Cream	-	-	-	-	-
112	Ingot,Stainless Steel	-	-	-	-	-
113	Instruments/Apl.Used In Dental Sciences	-	-	-	-	0.010
114	Iron & Steel Products	-	-	-	-	0.043
115	Iron Or Steel Billets	-	0.094	0.136	-	-
116	Iron Or Steel Ingots	-	2.570	1.989	1.247	1.108
117	Jams & Jellies	-	-	-	-	0.123
118	Jute Products	12.897	9.027	17.618	10.978	13.411
119	Knitting Yarn	-	4.839	7.525	11.688	10.922

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
120	Laundry Soap	-	-	-	0.236	5.311
121	Leather Garments	-	-	-	-	0.068
122	Lime	0.067	0.002	-	-	-
123	Liquid Glucose, Glucose	14.086	1.207	-	0.002	0.021
124	Lpg Cylinders	-	-	-	-	0.998
125	M.M. Yarn Soft Waste	-	-	-	-	-
126	M.S. Product	1.243	0.039	-	2.406	0.924
127	M.S. Bars & Rods	0.280	0.766	1.451	0.742	4.107
128	Machinery For Bleaching, Washing, Drying	0.406	0.043	-	-	-
129	Machinery Parts & Agricultural Parts	-	-	-	-	0.068
130	Machinery Parts (Mechanical)	-	110.116	2.175	0.556	0.559
131	Maize Starches	28.049	50.445	40.110	54.216	58.967
132	Man Made Fibres & Yarn	1.944	43.229	151.447	145.179	184.685
133	Marble Tiles	1.534	1.822	6.399	4.557	3.175
134	Match Boxes	8.175	12.661	5.679	4.615	6.193
135	Medical Diagnostic Kits	-	-	-	-	0.229
136	Medicines (Caps., Injections, Syrups Etc)	-	0.586	-	0.020	0.801
137	Melamine	-	-	-	-	0.012
138	Metal Containers	0.004	0.970	1.691	5.947	7.233
139	Metallised Yarn	-	0.627	0.043	2.848	3.174
140	Microscopes	-	-	-	0.123	-
141	Mineral Water	0.015	0.249	0.011	0.259	0.283
142	Miscellaneous Chemical Products	-	-	-	0.071	0.301
143	Motor Cars	-	-	-	-	0.001
144	Motor Cycles	-	-	-	0.036	0.031
145	Oil Filters	-	-	-	-	0.152
146	Orthopaedic Or Fracture Appliances	-	-	-	-	0.108
147	Other Rubber Goods	-	-	-	-	-
148	Oxygen Gas	0.850	0.887	-	-	-
149	Paint & Varnishes	0.164	0.147	0.121	0.434	1.579
150	Palm Oil	-	-	-	-	0.038
151	Paper & Paperboard	46.346	15.894	35.286	22.369	25.109
152	Paper Cones, Bobbins Etc	-	-	1.145	3.783	1.189
153	Paper Products	-	-	0.001	-	0.137
154	Paper Pulp/Waste & Scrap of Paper & P. Bd	-	-	-	-	-
155	Paper Sacks	-14.527	61.866	56.072	65.904	52.652
156	Perfumery & Cosmetics	-	-	-	-	-
157	Pesticides	-	-	-	0.014	0.019
158	Pet Grease	0.002	0.002	0.002	0.001	0.480
159	Pharmaceutical Products	-	0.089	-	-	0.018
160	Photo Blanks	-	-	0.001	-	-

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
161	Photocopying Apparatus	-	-	-	0.056	0.004
162	Photographic Plates Or Films Developed	0.080	0.334	0.703	3.792	40.505
163	Pipe & Tube Fittings Of Iron Or Steel	-	0.005	0.009	-	-
164	Plaster Of Paris	-	-	-	0.193	0.254
165	Plastic Crockery	-	-	-	0.005	0.002
166	Plastic Printing	-	0.457	0.423	0.426	0.627
167	Plastic Products(Others)	52.299	48.963	34.028	149.699	170.567
168	Plastic Ropes	-	0.026	0.031	0.083	0.037
169	Plastic Sheets & Other Articles	-	-	-	-	-
170	Plastic/Rubber Moulding	-	-	-	-	-
171	Plates, Sheets, Films Etc Of Polyethylene	-	-	-	-	-
172	Plywood	-	0.492	0.643	0.840	0.861
173	Pol Products (Including Petroleum, Lubricating Oils)	2.530	0.008	0.003	0.015	0.009
174	Polyester Staple Fibre	-	322.003	242.402	160.535	204.338
175	Polyester Zips	-	145.838	97.020	268.130	43.605
176	Polyethylene Bags	0.243	0.264	0.303	0.656	1.403
177	Polypropylene Bags	-	1.062	2.108	12.724	11.363
178	Polystyrene	-	0.374	-	0.055	0.096
179	Potato Chips	-	-	0.005	0.391	0.206
180	Poultry Feed	-	0.046	-	-	-
181	Power Looms(Grey/Ticken Cloth)	-	3.888	23.073	11.805	21.924
182	Power Transformers	-	-	-	-	-
183	Precious Stones	0.306	0.056	-	-	-
184	Press Mud	0.009	0.001	-	-	-
185	Primary Cells & Batteries	-	10.943	5.089	0.036	0.009
186	Printing Industries/Press	0.172	0.274	0.209	0.110	0.341
187	Printing Inks	-	-	-	0.458	0.554
188	Processed Fabrics	-	3.538	6.428	3.549	2.262
189	Pumps For Liquids, Liquid Elevators	-	-	-	0.001	0.008
190	Pvc Pipes	0.046	9.844	1.998	5.149	10.226
191	Pvc Shoes	-	-	-	-	-
192	Radio Sets	-	-	-	0.467	0.951
193	Railway Sleepers Of Concrete	1.414	0.013	-	-	-
194	Railway Sleepers Of Iron Or Steel	0.006	2.150	2.068	3.299	1.981
195	Raw Rubber	-	-	-	0.002	-
196	Rcc Pipes	0.228	0.041	0.036	0.024	0.024
197	Ready Made Garments	-	-	-	-	-
198	Refractory Cements, Mortars, Concrete Etc	-	-	-	-	0.004
199	Refrigerators	-	-	-	-	0.158
200	Resin Material(Other)	0.011	-	-	-	-
201	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	-
202	Rosins	-	-	0.771	0.926	0.913

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
203	Rubber Goods	-	-	-	-	0.029
204	Rubber Scrap	-	-	-	0.006	0.079
205	Sand (Salica Sand)	-	0.062	0.032	0.006	0.001
206	Sanitary Wares Of Ceramic	0.469	11.764	11.339	11.118	6.255
207	Sausages	-	-	-	0.120	0.102
208	Scraps Of Iron Or Steel	0.600	0.078	-	0.056	0.139
209	Screws,Bolts & Nuts Of Iron Or Steel	0.094	-	-	-	0.020
210	Sewing/Embriodary Needles	-	-	-	0.020	0.307
211	Shoe Uppers(Leather/Composition of Lthr)	-	-	-	-	0.405
212	Slag & Rock Wool & Similar Mineral Wool	-	-	0.716	0.220	1.320
213	Soap Stocks	0.125	1.985	3.257	4.345	18.052
214	Socks	-	-	-	-	-
215	Soda Ash	-	-	-	0.399	2.486
216	Sodium Silicate	0.082	0.158	0.135	0.161	0.098
217	Sodium Sulphide	-	-	0.040	-	-
218	Speaker Parts	-	-	-	-	-
219	Spices	-	0.056	0.054	0.029	0.009
220	Spirits	9.890	0.767	-	-	-
221	Splints	0.060	-	-	-	-
222	Stainless Steel Utencils	-	-	-	-	0.012
223	Staple Pins	-	0.035	0.060	0.071	0.009
224	Stationery	-	-	-	0.239	0.133
225	Steel Pipes	-	-	-	-	-
226	Steel Structures	-	-	-	-	-
227	Stone Crusher	-	-	-	0.018	0.069
228	Stone Powder	0.366	0.240	0.119	0.815	1.436
229	Storage Batteries	-	-	-	0.401	0.401
230	Straw Board	-	-	-	0.002	0.004
231	Sugar ( Including Baggasse And Molasses )	0.243	12.637	30.925	296.741	375.722
232	Sulphate/Clay/Gypsum	-	0.140	0.636	2.214	1.038
233	Sulphuric Acid	2.616	4.069	3.707	3.277	2.942
234	Surgical Instruments & Appliances	-	-	-	-	0.003
235	Sweets	-	0.001	-	-	-
236	Syringes	-	-	-	-	0.185
237	Syrups & Squashes	-	13.529	16.928	16.054	31.297
238	Table,Kitchen Ware Of Aluminium	0.184	-	-	-	-
239	Table,Kitchen Ware Of Plastic	-	-	-	-	0.016
240	Tableware,Kitchen Ware Of Wood	9.402	1,787	-	-	-
241	Tailoring Material	-	-	-	-	-
242	Tape Recorders	-	0.498	-	-	-
243	Tea	-	-	-	10.928	12.322

## PESHAWAR

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
244	Telephone Sets	-	-	-	-	-
245	Television Sets	-	-	0.001	2.042	4.411
246	Tent & Tarpauline	-	-	-	-	-
247	Terry Fabrics	-	-	-	-	-
248	Textured Yarn	-	-	-	0.010	1.337
249	Timber Wood	-	0.104	18.362	11.609	1.345
250	Tin Plate Of Iron Or Steel	-	-	-	-	-
251	Tins/Tin Containers	-	0.016	0.030	0.037	0.114
252	Toilet Soap	-	-	-	0.038	0.105
253	Transister	-	-	-	-	-
254	Turpentine Oil	-	-	-	-	-
255	Typewriters (Electric & Non-Electric)	0.094	0.008	-	-	0.145
256	Tyres & Tubes	-	0.008	0.090	4.249	4.490
257	Tyres Retreading	-	-	-	-	-
258	Underground Mining And Tunelling Eqpt.	-	-	-	-	-
259	Varnishes & Lacquers,Distempers Etc	-	0.001	0.002	0.006	0.003
260	Vegetabel Oil	-	-	0.700	1.978	2.228
261	Vegetable Ghee	-	-	0.038	0.485	2.844
262	Video Cameras/Vcr/Vcp	-	0.466	0.497	0.316	0.291
263	Viscose Yarn	-	-	-	-	-
264	Washing Machines	-	-	-	-	-
265	Waste & Scrap Of Plastic	-	-	-	0.003	-
266	Water Filters	-	0.044	0.087	-	-
267	Water Meters,Electric Or Gas Meters	4.126	-	-	-	-
268	Water Pumps	-	-	-	0.018	0.051
269	Welding Fluxes/Electrodes	-	-	-	-	-
270	Wheat Straw	0.010	-	-	-	-
271	Wireless Receiving Sets	-	0.037	-	0.903	1.901
272	Wires & Cables	21.884	2.962	2.845	3.017	12.881
273	Wood Penal	-	-	-	-	0.189
274	Woolen Yarn	-	0.912	-	-	0.008
275	Woven Fabrics Of Wool/Fine Animal Hair	9.373	12.586	15.121	18.979	21.688
276	X-Ray Films	-	-	-	-	0.087
277	X-Ray Machines	-	-	-	0.005	0.704
278	_Additional Tax	3.580	0.111	-	-	-
279	_Arrears Recovered	22.991	2.123	114.941	528.605	175.845
280	_Commercial Importers	-	0.190	0.028	0.604	1.109
281	_Miscellaneous Collections	10.191	-3.203	520.196	26.786	51.738
<b>Grand_Total</b>		<b>1,482.856</b>	<b>2,293.400</b>	<b>2,499.700</b>	<b>3,436.300</b>	<b>3,544.940</b>
Refund Amount		-	218.200	38.200	47.200	150.600
<b>Net Receipt</b>		<b>1,482.856</b>	<b>2,075.200</b>	<b>2,461.500</b>	<b>3,389.100</b>	<b>3,394.340</b>

**TABLE-33.3**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Account Books & Registers	-	-	-	-	0.007
2	Acrylic Yarn	-	-	-	-	-
3	Adhesive/Adhesive Tapes	-	-	0.002	0.005	-
4	Aerated Waters/Beverages	59.559	71.527	81.398	87.488	86.313
5	Aerials & Antenas	0.421	0.099	0.149	1.032	0.445
6	Agricultural Tractors	-	0.333	0.479	1.142	0.992
7	Air Compressor Fan Etc	0.282	0.444	1.067	0.444	0.526
8	Air Conditioner Parts,Of Plastic	0.046	0.029	0.043	0.287	0.122
9	Air Conditioners	19.888	23.048	13.537	19.878	21.566
10	Aircraft Parts	-	-	-	0.005	0.468
11	Alcohol	35.597	55.361	56.192	58.503	49.995
12	Aluminium Containers,Drums,Cans, Boxes	-	-	-	0.031	0.038
13	Aluminium Doors & Windows	0.146	0.350	0.134	0.190	0.328
14	Aluminium Foil	-	-	0.006	-	-
15	Aluminium Goods	0.090	0.079	0.259	0.038	2.459
16	Aluminium Plates,Sheets & Strips	-	-	-	-	-
17	Arms & Ammunition	16.058	8.417	12.252	19.642	17.321
18	Army Uniform Equipment	-	-	-	0.279	1.540
19	Articles Of Cloth,Accessories Of Leather	-	-	-	0.097	0.422
20	Artificial Leather & Rexine	-	-	-	0.224	0.018
21	Asbestos Products	-	-	-	-	-
22	Asphalt	-	-	-	-	-
23	Auto Parts	3.655	1.158	0.897	14.149	47.428
24	Autocycles Including Rickshaw	92.672	48.701	24.387	30.982	-
25	Bags (Packing,Goods,Of Woven Textile)	-	-	0.005	0.035	0.029
26	Ball & Roller Bearing Complete	-	-	-	0.021	0.045
27	Ball Point Pens	-	-	0.007	0.194	0.514
28	Battery Carbon	-	-	-	0.053	0.056
29	Bed,Table,Kitchen,Toilet Linen	-	-	-	0.017	0.014
30	Biscuits	2.508	0.129	0.333	2.640	1.298
31	Bitumen Natural	61.665	133.187	123.518	118.998	299.114
32	Black Board	0.167	0.001	-	-	-
33	Blades For Saws Of All Kind	-	-	-	0.001	0.159
34	Blades Machine,For Cutting	-	-	0.020	0.051	0.055
35	Blades(Safety)	-	-	-	0.326	0.140
36	Blanket Synthetic	-	-	-	0.014	-
37	Blanket Woollen	0.875	1.508	0.021	0.143	0.368

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Bleaching Liquid	-	-	-	-	0.009
39	Bobbins Of Iron & Steel	-	-	-	0.577	0.642
40	Bolts & Nuts Of Nickel	-	-	-	0.077	1.876
41	Book Binding	-	-	-	-	0.009
42	Books	-	-	-	0.014	0.307
43	Boxes, Wood	-	0.198	1.271	0.655	0.223
44	Brass Water Sanitary Fittings	-	-	-	-	-
45	Brassieres	-	-	-	-	-
46	Bricks, Blocks, Tiles Of Refractory Nature	-	-	-	0.868	0.144
47	Brushwares	-	-	-	-	0.022
48	Buckles	-	-	-	-	-
49	Building Bricks / Bricks Of Fossil Meals	5.170	2.680	3.093	4.424	0.809
50	Building Components	0.974	0.738	1.213	2.271	0.587
51	Buildings(Pre-Fabricated)	-	-	-	-	-
52	Bus, Tractor, Truck Bodies	-	-	-	-	-
53	Butter	-	-	-	0.567	0.781
54	C.N.G. Kit	-	-	-	0.918	2.615
55	Calcium Carbonate	-	-	-	-	-
56	Capacitors	-	-	-	-	0.131
57	Carbon Black	-	-	-	0.045	-
58	Carbon Dioxide Gas(Co2)	3.582	1.236	0.175	0.199	0.135
59	Carbon Paper	-	-	-	-	0.111
60	Carpets Synthetic (Machine Made)	-	-	-	0.008	0.310
61	Carpets Tufted (Hand Knitted)	-	-	-	-	0.046
62	Carpets Woollen (Machine Made)	-	0.530	0.676	0.383	0.910
63	Cassettes Recorded(Audio/Video)	1.395	0.690	0.549	0.124	0.027
64	Cassettes Unrecorded (Audio)	-	-	-	-	-
65	Cassettes Unrecorded (Video)	-	-	-	0.320	0.005
66	Caustic Soda	-	-	0.005	0.287	0.639
67	Cement	824.030	1,093.243	43.594	39.124	5.996
68	Cement Construction Blocks	-	-	-	0.013	0.079
69	Cement-Making Machinery	-	-	-	0.295	0.566
70	Ceramic Tiles	-	-	-	-	0.022
71	Cereal Products	5.371	5.899	5.525	7.356	7.211
72	Cermics For Electric Switches	-	-	-	3.589	4.794
73	Chemicals Inorganic/Industrial Gases	-	-	0.033	0.672	2.458
74	Chemicals Organic	-	-	0.044	2.845	7.599
75	Children'S Tri-Cycles, Scooters, Pedal Car	0.001	-	-	0.004	-
76	Chip Board	8.230	9.090	5.569	6.254	6.596
77	Chlorine	-	-	-	-	0.008
78	Cigarettes	1,088.183	1,352.140	939.056	1,092.094	837.909
79	Cigarette Filter Rods	-	0.265	0.175	0.003	-

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Cinematographic Films	-	-	-	-	-
81	Circuit Breaker, Electrical	-	-	-	-	0.240
82	Coal Tar	-	-	-	0.045	0.046
83	Coal/ Briquettes	16.638	18.746	10.957	18.861	19.275
84	Computer (Laptop, Pc, Dp Machines Etc)	-	-	-	0.043	0.110
85	Computer Casing	-	-	-	0.140	1.009
86	Computer Gateways, Hubs, Switches Etc.	-	-	-	-	-
87	Computer Parts	-	-	0.002	0.811	2.654
88	Computer Stationery	-	-	-	0.023	0.077
89	Concrete Components	3.126	0.768	0.948	3.472	0.780
90	Confectionery & Bakery Products	0.336	0.338	0.292	0.572	0.816
91	Corrugated Packages, Cartons, Boxes Etc	0.688	1.470	2.274	2.396	1.590
92	Cotton Carded Or Combed	-	-	-	-	-
93	Cotton Fabrics	-	1.405	2.137	1.497	1.992
94	Cotton Not Carded Or Combed	-	-	-	0.104	0.225
95	Cotton Seed Oil	-	-	-	-	-
96	Cotton Yarn	7.203	41.879	100.276	111.824	92.067
97	Cream	-	-	-	0.013	0.371
98	Creams & Polishes For Footwear	-	-	-	-	0.485
99	Crockery (Ceramics)	-	-	-	-	0.006
100	Curtains	-	-	-	0.086	0.027
101	Dairy Produce, Eggs, Natural Honey Etc	-	0.114	0.003	0.644	2.545
102	Dates	-	-	-	0.381	1.515
103	Decoration Pieces	-	-	0.001	0.018	0.057
104	Detergents	0.003	0.409	0.226	1.194	5.731
105	Diods	-	-	-	-	-
106	Disposable Injections	-	-	-	0.025	0.096
107	Distilled Water/Distillery Products	0.005	-	-	-	-
108	Drill Machines	-	-	-	-	-
109	Dyes & Colours	-	-	0.077	0.333	0.478
110	Egg Trays	-	-	-	-	-
111	Elec Generating Sets & Rotary Converters	-	-	-	-	6.833
112	Electric Accumulators & Parts Thereof	0.303	0.121	-	0.702	1.754
113	Electric Coffee & Tea Makers	-	0.479	1.014	1.408	2.671
114	Electric Control Equipment	-	-	-	0.154	1.866
115	Electric Iron	0.035	0.032	0.004	0.002	-
116	Electric Lighting & Signalling Eqpt	-	-	0.018	0.130	0.363
117	Electric Motors	-	-	0.012	0.240	0.199
118	Electric Welding Wires, Rods, Electrodes	-	-	-	0.032	0.181
119	Electrical Board	-	-	-	0.028	-
120	Electrical Goods & Parts (Nos)	0.104	0.104	0.165	9.894	21.887

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Electrical Insulators Of Any Material	-	-	-	-	-
122	Electrical Machinery	-	-	-	-	-
123	Electro-Mechanical Hand Tools	-	-	-	0.092	0.575
124	Embroidery	-	-	-	0.209	0.184
125	Enamelled Copper Wire	-	-	-	0.006	0.400
126	Envelopes	-	-	-	-	-
127	Equip.For Exercise/Gymnastic/Athletics	-	-	-	-	0.002
128	Explosives	45.519	52,139	32.663	36.444	50.541
129	Fabric Boards	-	-	-	-	0.009
130	Fabrications	-	-	-	0.028	0.171
131	Facsimile Machines	-	-	-	-	0.003
132	Fertilizers (Ammonia Liquid)	-	-	-	-	-
133	Fibre Glass	-	-	-	0.017	0.100
134	Fire Fighting Instruments	-	-	-	0.005	0.097
135	Flower Seeds	-	-	-	0.128	0.029
136	Flush Doors	0.250	0.133	0.052	0.102	0.080
137	Foam & Foam Products	-	-	0.130	0.069	0.041
138	Food Products	0.508	0.444	0.216	6.053	22.483
139	Footwear	-	-	-	0.052	-
140	Fruit Or Vegetable Juices	-	-	-	0.323	1.538
141	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	-	-	-	-
142	Fruits & Vegetables Preserved	-	-	-	-	0.019
143	Furniture(Plastic)	0.029	0.145	-	-	-
144	Furniture(Steel)	-	-	-	0.240	0.265
145	Furniture(Wooden)	0.169	1.449	2.887	1.643	8.264
146	G.I.Pipes	0.003	0.466	0.230	0.456	0.639
147	Gas Appliances (Heaters, Mentals, Geysers)	0.040	0.106	0.084	0.144	0.182
148	Gases & Acids	-	-	-	0.014	309.456
149	Glass & Glasswares Etc	65.598	83.192	65.940	80.691	73.805
150	Glass Bottles	-	-	-	-	-
151	Glass Fibres & Articles	0.005	0.002	0.003	0.004	0.005
152	Glass Sheet(Not Worked)	-	-	0.026	0.287	0.704
153	Glass Sheet(Polished)	-	-	-	0.150	-
154	Glassware For Kitchen,Office,Toilet Etc	-	-	-	-	0.088
155	Glasswool Insulations	-	-	-	0.005	0.026
156	Glue & Synthetic Resines All Sorts	11.309	10.937	10.348	11.850	17.772
157	Gold	-	-	-	-	-
158	Grinding Wheels Pedal Or Hand Operated	-	-	-	0.030	0.057
159	Grinding Wheels Without Framework	-	-	-	0.022	0.006
160	Gypsum Powder	-	-	-	0.058	0.092

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
161	Hair Clippers,Electric	-	-	-	0.005	0.376
162	Hard Boards	-	-	-	0.188	0.472
163	Hard Cokes	-	-	-	-	0.005
164	Hena Mehandi	-	-	-	-	0.005
165	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	56.048
166	Hpvc Doors And Windows	-	-	0.052	0.148	-
167	Ice Cream	-	-	-	2.162	7.037
168	Imitation Jewellery	-	-	-	-	-
169	Industrial Instruments	-	-	0.018	0.012	0.047
170	Ingot,Stainless Steel	-	0.292	0.322	0.246	0.244
171	Insecticides	-	-	-	-	0.022
172	Instruments/Appl.Used In Dental Sciences	-	-	-	-	0.006
173	Iron & Steel Products	0.308	3.811	5.008	6.112	5.810
174	Iron Or Steel Billets	-	0.166	-	0.241	0.143
175	Iron Or Steel Ingots	-	3.856	5.984	5.693	3.155
176	Jams & Jellies	0.835	1.716	2.130	6.624	5.334
177	Jewellery Of Precious Metal	-	-	-	-	-
178	Jute Products	-	-	-	-	0.010
179	Knitted Garments / Hosiery / Hosiery	-	-	-	0.301	0.093
180	Knitting Yarn	-	0.032	0.127	0.036	-
181	Labels,Badges Of Textile	-	-	-	0.117	0.139
182	Laminated Wood	-	-	0.019	0.001	-
183	Lamps & Light Fittings	-	0.076	0.054	-	-
184	Laundry Soap	-	0.649	1.179	1.620	1.047
185	Leather Garments	-	-	0.008	0.096	0.029
186	Lift Components	-	-	-	-	-
187	Lime	-	0.197	0.622	1.641	1.147
188	Liquified Petroleum Gas (Lpg)	-	-	-	0.667	274.468
189	Live Fish	-	-	-	-	-
190	Live Poultry	-	-	-	-	-
191	Lpg Cylinders	-	-	-	-	12.951
192	Lubricating Preparations/Anti Rust Oil	-	-	-	-	-
193	M.S. Product	18.757	16.916	12.582	20.814	13.102
194	M.S.Bars & Rods	0.129	0.035	1.596	0.774	0.365
195	M.S.Pipes	-	-	-	-	-
196	Machine Parts,Not Elsewhere Specified	-	-	-	-	-
197	Machinery For Bleaching,Washing, Drying	-	-	-	-	-
198	Machinery Parts & Agricultural Parts	-	-	0.001	1.034	0.790
199	Machinery Parts (Mechanical)	8.004	25.340	15.894	11.657	20.522
200	Magnetic Cards	-	-	-	0.020	-
201	Marble Chips/Powder	-	-	0.114	0.046	0.089

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
202	Marble Tiles	5.397	5.944	8.145	8.718	0.162
203	Match Boxes	-	-	-	0.015	-
204	Mathematical Instruments	-	-	-	0.026	0.050
205	Meat Of Sheep, Goat Fresh, Chilled, Frozen	-	-	-	-	0.171
206	Medical Diagnostic Kits	-	-	0.011	0.251	0.456
207	Medicines (Caps., Injections, Syrups Etc)	-	-	-	0.040	0.362
208	Metal Containers	4.782	5.155	2.673	3.212	1.206
209	Metal Products Sheets	-	-	-	0.327	0.081
210	Metallised Products	-	-	-	-	-
211	Milk Cream	-	-	-	-	-
212	Mineral Water	-	-	-	0.014	0.008
213	Miscellaneous Chemical Products	-	-	-	-	0.009
214	Motor Cars	-	-	-	-	0.001
215	Motor Cycles	-	-	-	-	0.168
216	News Print	-	-	-	-	-
217	Oil Cake	-	-	-	0.001	-
218	Oil Cookers & Pressure Stoves Of Copper	0.014	0.001	0.016	0.010	0.038
219	Oil Filters	-	-	-	-	-
220	Optical Lenses (Unmounted)	-	-	0.004	0.004	-
221	Other Salts Of Inorganic Acids	-	24.853	17.511	18.710	21.988
222	Other Telephony/Telegraphy Apparatus	-	-	-	0.022	0.014
223	Other Toys, Reduced Size/Recreation Model	-	-	-	0.001	-
224	Oxygen Gas	0.487	0.933	0.007	0.021	0.066
225	Paint & Varnishes	0.428	0.453	1.417	3.666	8.531
226	Paint Removers	-	-	-	-	-
227	Palm Oil	-	-	-	-	-
228	Paper & Paperboard	0.025	0.090	0.118	0.124	0.046
229	Paper & Paperboard Converters	0.154	1.141	0.663	1.721	1.710
230	Paper Cones, Bobbins Etc	0.054	0.010	0.355	0.784	0.995
231	Paper Products	0.957	0.519	0.831	3.950	2.817
232	Paper Roll/Sheet	-	-	-	-	-
233	Paper Sacks	4.838	7.683	2.569	2.437	3.502
234	Parts(Elec. Transformer, Static Converter)	-	-	-	-	0.676
235	Perfumery & Cosmetics	-	-	0.030	0.683	1.095
236	Pet Grease	-	-	-	-	-
237	Pharmaceutical Products	-	10.371	0.070	1.568	3.982
238	Photocopying Apparatus	-	-	0.056	1.566	4.827
239	Photographic Films In Rolls Etc	0.111	0.578	0.971	1.154	0.757
240	Photographic Plates Or Films Developed	-	-	-	-	-
241	Pig Iron	-	-	-	0.056	0.079

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
242	Pipe & Tube Fittings Of Iron Or Steel	-	-	-	0.965	0.090
243	Plaster Of Paris	0.013	-	-	-	-
244	Plastic Crockery	0.401	0.379	0.516	0.401	0.169
245	Plastic In Primary Form	-	-	0.003	0.011	-
246	Plastic Mats	-	-	-	-	-
247	Plastic Other Than Primary Form	-	-	-	0.047	0.004
248	Plastic Products(Others)	1.745	3.109	3.739	4.310	3.640
249	Plastic Ropes	0.007	0.005	-	0.114	0.122
250	Plastic Sheets & Other Articles	-	-	-	0.093	1.220
251	Plastic Shoes	-	-	-	-	-
252	Plastic Tabular Film	-	-	-	0.057	0.008
253	Plywood	4.070	9.783	10.681	11.847	11.392
254	Pol Products (Including Petroleum, Lubricating Oils)	23.074	16.133	11.311	43.686	3,491.058
255	Polyethylene Bags	0.531	5.601	4.558	6.123	0.616
256	Polypropylene Bags	-	-	-	1.397	2.482
257	Polyvinyl Chloride	0.017	0.340	0.281	0.066	0.214
258	Pottery	0.051	0.034	0.029	0.035	0.026
259	Poultry Feed	-	8.339	5.735	2.071	0.480
260	Poultry Incubators & Brooders	-	4.520	2.058	9.766	-
261	Power Looms(Grey/Ticken Cloth)	0.218	0.053	8.557	4.834	20.759
262	Power Transformers	-	-	-	-	2.404
263	Preserved Food	-	-	-	-	-
264	Primary Cells & Batteries	-	-	-	0.003	-
265	Printed Circuits	-	2.222	0.824	1.465	1.894
266	Printing Industries/Press	0.111	3.953	10.376	10.522	3.828
267	Processed Cotton Cloth	-	-	-	0.001	0.027
268	Processed Fabrics	16.860	1.975	9.991	25.590	1.471
269	Projectors, Image/Overhead Etc.	-	-	-	-	0.370
270	Pvc Pipes	3.572	5.030	10.191	11.840	19.323
271	Pvc Shoes	-	-	-	-	-
272	Quilt	-	-	-	-	0.008
273	Radio Sets	-	-	-	0.117	0.158
274	Railway Track Clips	-	-	-	-	-
275	Raj Waste Powder	-	-	-	-	-
276	Raw Rubber	-	-	-	-	0.055
277	Rcc Pipes	0.321	0.051	0.004	0.016	0.015
278	Ready Made Garments	-	-	-	1.943	5.441
279	Refrigerators	-	-	-	-	0.113
280	Rice Husking	-	-	-	-	-
281	Rock Salt/Sodium Chloride/ Table Salt Etc	-	-	-	-	-
282	Rubber Apparel	-	-	-	-	0.020

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
283	Rubber Goods	0.606	0.113	0.552	1.326	2.269
284	Sanitary Fittings	0.119	0.210	0.119	0.022	0.103
285	Sanitary Ware Of Iron Or Steel	-	-	-	0.069	0.055
286	Sanitary Wares Of Ceramic	0.022	0.110	0.013	0.150	0.730
287	Scraps Of Iron Or Steel	0.003	-	-	0.560	0.267
288	Screws,Bolts & Nuts Of Iron Or Steel	0.158	0.012	0.015	0.237	1.417
289	Security & Law	-	-	-	-	0.024
290	Sewing Machines	-	-	-	0.049	0.046
291	Shoe Uppers(Leather/Composition Of Lthr)	-	-	-	0.015	0.194
292	Silk Yarn	-	-	-	-	-
293	Slack Wax	0.059	-	-	-	-
294	Snapies	0.632	1.010	-	-	-
295	Soap Stocks	0.174	1.348	2.151	4.800	14.002
296	Socks	-	-	-	0.025	0.214
297	Soda Ash	220.056	234.109	216.872	266.117	272.091
298	Sodium Silicate	0.930	0.842	1.316	1.111	0.966
299	Spares For All Type Of Welding Machines	-	-	-	-	-
300	Sparking Plugs	-	0.139	0.255	0.231	0.164
301	Spices	0.088	0.037	0.031	0.041	0.090
302	Sports Goods	-	-	0.005	0.049	0.087
303	Spring Mattresses	-	-	-	-	-
304	Stationery	-	-	0.162	11.914	65.024
305	Steel Fixtures	-	-	-	-	0.027
306	Steel Pipes	-	-	-	0.136	0.493
307	Steel Poles	-	-	-	-	-
308	Steel Safe	-	-	-	0.005	0.022
309	Steel Structures	-	-	0.202	0.216	1.647
310	Steel Wire Stranded	0.008	0.004	0.004	0.080	0.322
311	Steel Wires	-	-	-	-	-
312	Steel Wools	-	-	-	0.170	0.236
313	Stone Articles	-	-	-	0.008	1.091
314	Stone Crusher	-	-	-	0.409	1.125
315	Stone Powder	-	-	-	-	-
316	Storage Batteries	-	-	-	0.211	-
317	Storage Tanks Of Iron Or Steel	-	-	-	-	0.015
318	Sulpher	16.113	10.728	9.817	76.490	155.203
319	Surgical Gloves	-	-	-	-	0.061
320	Surgical Instruments & Appliances	-	0.070	0.310	1.076	3.168
321	Sweets	-	-	-	0.033	-
322	Switches,Relays,Fuses Etc	-	-	-	0.329	0.503
323	Syrups & Squashes	3.118	0.182	-	0.017	0.023

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
324	Table, Kitchen Ware Of Plastic	-	-	-	0.027	0.032
325	Tableware, Kitchen Ware Of Wood	-	-	-	-	-
326	Tanning Subs. Based On Chromium Sulphate	-	-	4.812	5.742	0.748
327	Tea	-	-	0.017	5.840	21.865
328	Telephone Parts	204.376	91.779	124.085	132.655	93.716
329	Telephone Sets	-	-	0.197	4.428	2.164
330	Television Cameras	-	-	-	0.005	-
331	Television Parts, Of Plastic	-	-	-	0.107	0.837
332	Television Sets	6.507	2.099	4.445	0.744	1.307
333	Tent & Tarpauline	-	-	-	-	0.009
334	Textile Fabrics Otherwise Impregnated	-	-	-	-	-
335	Thermo Pack	-	-	-	0.002	-
336	Thermostats	0.058	0.099	0.168	0.269	0.300
337	Timber Wood	-	-	-	-	0.371
338	Tobacco Extracts & Essences	14.490	1.825	-	-	-
339	Toilet Soap	-	-	-	0.015	0.532
340	Tomato Ketchup	-	-	-	-	-
341	Tools & Implements #	0.015	0.024	0.019	1.943	6.447
342	Toothpaste	-	-	-	0.017	0.032
343	Toothpaste/Toothpowder	-	-	-	0.504	2.233
344	Tracing Paper	-	-	0.038	0.007	0.006
345	Trailors	-	-	-	-	0.006
346	Transmission Equipment	-	-	-	0.264	0.462
347	Typewriters (Electric & Non-Electric)	-	-	0.080	0.161	0.612
348	Tyre Inflators	-	-	-	-	-
349	Tyres & Tubes	-	-	-	0.191	3.970
350	Tyres Retreading	0.004	-	-	-	-
351	Umbrella	-	-	-	-	-
352	Un-Interruptable Power Supply	-	-	-	-	-
353	Vaccum Flasks	0.017	-	-	-	-
354	Vegetabel Oil	-	-	-	0.473	0.564
355	Vegetable Oils Other Than Edible Oil	-	-	-	-	-
356	Vehicles(Others)	-	-	-	-	0.421
357	Veneer	4.710	0.648	0.412	0.323	0.331
358	Veterenary Medicines	-	-	-	0.032	-
359	Video Games	-	-	-	-	-
360	Washing Machines	0.059	0.023	0.014	0.020	0.036
361	Water Coolers (Plastic)	0.024	0.010	0.009	-	-
362	Water Filters	-	-	-	-	0.004
363	Water Meters, Electric Or Gas Meters	-	-	0.079	-	0.001
364	Water Proof Canvas Flocking Cloth	-	-	-	0.003	0.002
365	Water Proofing Compounds	-	-	-	-	-

## RAWALPINDI

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
366	Water Pumps	27.597	38.635	22.462	31.607	32.162
367	Wax	-	-	-	-	0.006
368	Wax Papers, Gummed Tape, Filter Paper	-	-	-	-	-
369	Welding Fluxes/Electrodes	-	-	-	0.057	0.653
370	Wheat/Meslin Flour	-	-	-	-	0.002
371	Wires & Cables	1.911	1.053	0.827	5.605	42.391
372	Wood In The Rough	0.349	-	-	-	0.265
373	Wood Log	-	-	-	-	-
374	Wood Penal	-	-	-	0.488	0.947
375	Woolen Yarn	1.445	1.767	2.255	1.945	3.281
376	Woven Fabrics Of Wool/Fine Animal Hair	0.437	0.031	-	0.171	0.064
377	X-Ray Films	-	-	-	0.015	0.037
378	X-Ray Machines	-	-	-	0.005	0.002
379	_Additional Tax	-	-	-	-	-
380	_Arrears Recovered	88.754	0.047	-	0.015	810.869
381	_Commercial Importers	-	-	1.757	6.962	15.573
382	_Miscellaneous Collections	0.813	22.141	67.228	89.114	161.761
	<b>Grand_Total</b>	<b>3,072.359</b>	<b>3,607.400</b>	<b>2,167.400</b>	<b>2,717.400</b>	<b>7,822.300</b>
	Refund Amount	-	223.000	144.500	202.900	151.870
	<b>Net Receipt</b>	<b>3,072.359</b>	<b>3,384.400</b>	<b>2,022.900</b>	<b>2,514.500</b>	<b>7,670.430</b>

**TABLE-33.4**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

(Rs. in Million)						
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Absorbent Cotton	1.130	0.809	1.347	2.088	1.460
2	Account Books & Registers	0.081	8.732	0.222	0.241	0.510
3	Acetate Yarn	0.855	16.355	1.392	-	0.704
4	Acid(Others)	2.706	-	-	-	-
5	Acrylic Yarn	-	-	-	0.150	1.518
6	Adhesive/Adhesive Tapes	0.961	0.230	0.917	3.378	4.425
7	Aerated Waters/Beverages	229.572	128.920	122.332	182.350	191.522
8	Aerials & Antenas	-	-	-	0.056	0.025
9	Air Compressor Fan Etc	11.900	0.024	0.007	0.022	0.006
10	Air Conditioners	19.557	20.688	15.558	13.589	11.514
11	Air Coolers/Desert Coolers	0.128	0.032	0.037	0.039	0.062
12	Aircraft Parts	-	-	-	-	-
13	Aluminium Containers,Drums,Cans, Boxes	0.006	-	0.059	-	0.035
14	Aluminium Doors & Windows	0.008	0.002	0.002	0.008	0.004
15	Aluminium Foil	45.826	-	-	-	-
16	Aluminium Goods	3.177	3.066	3.587	3.932	4.579
17	Aluminium Plates,Sheets & Strips	-	-	0.039	0.051	0.045
18	Aluminium Reservoirs,Tanks Etc	0.010	0.053	0.075	0.124	0.045
19	Aluminium Rods	-	-	-	-	-
20	Aluminium Sulphate	0.038	0.251	0.100	0.085	-
21	Aluminium Tubes And Pipes	-	-	-	0.051	0.049
22	Ammonia Gas	5.595	-	-	0.002	0.005
23	Ammonium Chloride	16.786	133.429	115.858	137.935	127.233
24	Ammunition Belt	3.100	1.951	0.117	0.089	0.137
25	Arms & Ammunition	0.383	0.335	0.007	0.364	0.163
26	Articles Of Cloth.Accessories Of Leather	0.075	4.098	2.909	0.971	1.781
27	Artificial Flowers	-	-	-	-	0.070
28	Artificial Leather & Rexine	12.859	19.030	30.209	27.199	31.518
29	Artificial Marble Slab	0.002	-	-	-	0.015
30	Artificial Teeth	-	-	-	0.013	0.114
31	Asbestos Products	0.037	-	-	0.049	-
32	Asphalt	-	-	-	0.165	2.169
33	Auto Parts	5.505	74.973	72.415	122.322	165.057
34	Autocycles Including Rickshaw	-	1.616	3.331	18.515	5.772
35	Bags (Packing,Goods,Of Woven Textile)	-	-	-	-	0.131
36	Bailing Hoops	-	-	-	0.144	0.641
37	Ball & Roller Bearing Complete	-	0.001	0.007	0.295	0.470

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Ball Point Pens	-	4.545	6.555	10.985	11.836
39	Barbed Wire	0.146	0.235	0.340	0.319	0.960
40	Battery Separators	0.653	0.098	0.128	0.101	0.136
41	Bed, Table, Kitchen, Toilet Linen	-	-	-	0.017	0.044
42	Bicycle Parts	74.351	41.677	44.694	76.630	83.435
43	Biscuits	7.909	1.836	3.760	5.364	12.352
44	Bitumen Natural	-	-	-	-	0.064
45	Bitumens/Cokes (Petroleum)	-	-	-	-	0.326
46	Blades For Saws Of All Kind	0.848	0.365	0.623	0.123	0.154
47	Blades(Safety)	36.300	23.645	26.739	19.123	49.785
48	Bleaching Powder	1.557	0.070	0.738	4.044	7.872
49	Blister Packing	-	0.171	0.083	0.386	0.496
50	Bobbins Of Iron & Steel	-	-	0.021	0.109	0.216
51	Bone Crushing	-	0.177	0.296	0.342	0.893
52	Boxes, Wood	-	-	-	0.015	0.010
53	Brake Fluids	0.365	1.032	0.892	0.919	1.341
54	Brake Lining & Pads	-	0.232	0.196	0.518	0.355
55	Brass Rods	1.445	1.412	0.660	0.694	0.922
56	Brass Water Sanitary Fittings	0.766	1.247	1.376	0.941	2.002
57	Brass Wires	0.002	-	-	-	-
58	Bricks, Blocks, Tiles Of Refractory Nature	0.064	-	0.066	0.008	-
59	Brushwares	-	-	-	-	0.009
60	Bubble Gum	0.002	0.001	-	0.002	0.017
61	Buckles	0.013	0.830	0.559	0.422	0.353
62	Buckrams	0.123	0.865	1.349	0.816	1.082
63	Building Bricks / Bricks Of Fossil Meals	5.860	3.245	3.013	9.845	0.551
64	Building Components	1.067	0.066	0.075	0.072	0.039
65	Bus, Tractor, Truck Bodies	3.716	105.750	109.480	51.212	58.115
66	Buttons	0.621	0.216	0.351	0.330	0.299
67	Calander Of Paper & Paperboard	-	0.001	0.006	-	-
68	Calcium Carbide	0.641	-	-	-	-
69	Calcium Carbonate	2.114	3.420	3.408	3.852	3.919
70	Calcium Phosphate	1.765	-	-	-	0.014
71	Canvas Cloth/Cover For Canvas Hose	-	-	-	0.112	0.386
72	Capacitors	-	2.811	3.066	5.772	5.355
73	Carbon Dioxide Gas(Co2)	11.415	70.756	97.611	96.468	146.270
74	Carbon Paper	-	-	-	-	-
75	Carpets Synthetic (Machine Made)	5.678	19.442	16.750	13.713	17.627
76	Carpets Tufted (Hand Knitted)	0.210	4.080	5.981	6.914	7.481
77	Carpets Woollen (Machine Made)	25.149	7.569	1.707	2.004	4.934
78	Carton Machine	0.001	-	-	0.019	0.032
79	Cassettes Recorded(Audio/Video)	-	-	-	-	-

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Cassettes Unrecorded (Audio)	0.030	0.106	0.098	0.004	-
81	Cassettes Unrecorded (Video)	0.033	-	0.001	-	-
82	Casting Machine/Metal Foundry	-	-	-	0.005	0.202
83	Caustic Soda	97.225	0.176	0.139	0.288	4.089
84	Cement	-	-	-	-	0.269
85	Cement Construction Blocks	-	-	-	-	0.080
86	Cement Pipes	0.048	0.027	-	0.003	0.006
87	Ceramic Tiles	54.612	56.416	29.350	49.704	35.045
88	Cereal Products	49.062	-	-	0.371	1.027
89	Cheese	0.018	0.257	-	-	-
90	Chemicals Inorganic/Industrial Gases	1.589	0.116	0.051	2.811	4.548
91	Chemicals Organic	41.661	62.119	53.627	69.414	84.758
92	Chip Board	11.827	20.052	16.468	19.301	23.978
93	Chlorine	2.642	-	-	-	-
94	Choline & Its Salts,Lecithins	-	0.042	0.038	-	-
95	Cigarettes	-	-	-	14.543	61.178
96	Cigarette Filter Rods	-	-	-	-	0.816
97	Cinematographic Films	-	-	-	-	-
98	Circuit Breaker,Electrical	-	-	-	-	0.110
99	Clock Movements,Complete & Assembled	0.057	0.020	0.291	0.477	0.378
100	Clocks(Alarmed)	-	-	-	0.065	0.066
101	Coat Hangers Plastic	0.032	0.062	0.034	0.060	0.041
102	Colour Lakes	0.005	-	-	-	-
103	Colouring Material(Other)	0.082	-	7.344	6.843	5.503
104	Combs	0.159	-	-	-	-
105	Computer Parts	-	-	-	0.430	18.130
106	Computer Stationery	0.190	0.127	0.262	0.474	1.246
107	Concrete Components	2.143	1.482	1.928	2.046	2.752
108	Confectionery & Bakery Products	24.907	7.992	7.881	11.247	12.220
109	Control Panels	0.077	0.862	0.055	0.106	1.266
110	Conveyor Belts Of Textile Materials	0.104	-	-	-	-
111	Conveyor Belts Of Vulcanised Rubber	2.352	3.986	3.280	2.625	3.988
112	Copper Rods	2.249	0.178	0.065	0.055	0.005
113	Copper Strips	6.577	5.435	7.368	7.352	7.188
114	Corn Oil	-	-	-	-	-
115	Corn Syrups	0.215	-	-	-	-
116	Corrogated & Solid Boards	7.312	5.807	7.674	6.029	7.994
117	Corrugated Packages,Cartons, Boxes Etc	4.993	5.707	7.576	7.454	11.251
118	Cotton Carded Or Combed	2.742	153.098	132.117	94.271	96.220
119	Cotton Dyeing	-	0.041	2.222	2.164	4.112
120	Cotton Fabrics	2.607	0.020	-	11.309	10.371

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Cotton Linters	1.393	5.719	-	0.126	-
122	Cotton Not Carded Or Combed	-	-	0.613	7.821	-
123	Cotton Seed Oil	-	0.286	0.118	0.149	0.710
124	Cotton Sewing Thread	0.401	0.579	0.915	1.128	24.011
125	Cotton Yarn	63.987	455.372	941.208	983.372	1,104.655
126	Cream	-	0.136	1.135	3.833	11.063
127	Creams & Polishes For Footwear	-	-	-	0.118	0.635
128	Crockery (Ceramics)	0.003	-	-	-	-
129	Crown Corks	5.783	0.947	0.584	0.014	0.162
130	Curtains	-	-	-	0.056	-
131	Custard Powder	-	-	-	0.162	0.332
132	Cutlery	-	-	-	-	-
133	Deep Freezers	116.402	90.229	138.709	173.397	179.192
134	Detergents	-	-	-	0.200	2.291
135	Dianies	0.386	0.217	0.025	0.047	0.046
136	Digital Switching System	-	-	-	-	0.007
137	Distilled Water/Distillery Products	-	-	-	-	0.037
138	Dyeing Extracts	-	-	-	0.990	1.126
139	Dyes & Colours	0.514	2.302	2.760	3.659	6.135
140	Earth Colours	0.150	0.013	0.038	0.058	0.062
141	Elec Generating Sets & Rotary Converters	-	0.027	0.104	0.255	44.219
142	Electric Accumulators & Parts Thereof	0.012	-	-	-	-
143	Electric Bulbs & Tubes	6.109	11.317	9.079	9.401	8.089
144	Electric Coffee & Tea Makers	-	-	-	8.200	27.697
145	Electric Control Equipment	0.071	-	-	0.116	0.112
146	Electric Cooking Range/Ovens & Grills	-	-	-	0.001	-
147	Electric Fans	0.527	0.283	0.416	0.301	0.182
148	Electric Food Choppers	-	-	-	0.001	-
149	Electric Iron	-	-	-	-	-
150	Electric Lighting & Signalling Eqpt	-	-	-	0.008	-
151	Electric Motors	7.855	0.761	0.442	0.256	0.225
152	Electric Water Coolers	0.018	0.024	0.065	0.990	5.511
153	Electric Welding Machine	-	-	-	-	-
154	Electric Welding Wires,Rods,Electrodes	2.007	0.803	-	1.554	3.479
155	Electrical Board	0.001	-	-	-	-
156	Electrical Energy	-	-	-	-	1,511.527
157	Electrical Goods & Parts(Nos)	26.110	15.799	7.995	15.070	132.459
158	Electrical Insulators Of Any Material	26.775	0.083	0.311	0.161	0.488
159	Electro Medical Apparatus	-	-	-	0.196	1.033
160	Electro-Mechanical Hand Tools	-	-	-	0.002	0.243
161	Embroidery	0.884	1.429	3.138	6.271	10.578
162	Enamelled Copper Wire	3.751	0.531	0.609	1.808	3.422

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
163	Envelopes	-	-	-	0.071	0.201
164	Essences/Essential Oils	4.870	0.406	0.475	0.672	0.480
165	Expanded Metal Of Copper	-	-	-	0.124	0.348
166	Expanded Metal Of Iron Or Steel	-	0.008	-	-	-
167	Extraction Of Oil From Rice Bran(Powder)	-	-	-	-	-
168	Fabric Boards	0.217	-	-	-	-
169	Fabrications	0.991	1.743	0.950	2.094	3.989
170	Facsimile Machines	-	-	-	0.001	0.018
171	Felt,Whether Or Not Impregnated	0.413	-	-	-	-
172	Ferro Silicon	-	-	-	-	0.013
173	Fibre Glass	2.187	1.799	0.326	0.455	0.702
174	Finishing Material For Leather Industry	-	0.147	0.987	0.256	1.105
175	Fire Fighting Instruments	1.072	0.829	1.175	1.479	2.767
176	Flat-Rolled Products Of Iron Or Steel	-	-	0.005	0.585	0.434
177	Flat-Rolled Products Of Stainless Steel	-	-	-	0.048	0.003
178	Flax Cloth	-	-	-	0.141	0.059
179	Flour Mills	-	-	-	0.265	0.117
180	Flush Doors	0.035	0.009	0.116	0.158	0.165
181	Foam & Foam Products	1.514	4.150	5.652	4.593	11.825
182	Food Colours	0.292	-	0.149	0.406	0.250
183	Food Products	15.288	38.467	43.392	74.540	192.351
184	Footwear	56.416	28.711	25.522	31.833	19.696
185	Formica	1.188	0.016	0.128	-	0.082
186	Fruit Or Vegetable Juices	63.653	84.746	109.628	129.408	314.318
187	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	0.006	-	-	-	-
188	Fruits & Vegetables Preserved	-	-	0.042	0.005	0.217
189	Fuel Filters	-	-	-	-	0.397
190	Furniture(Steel)	0.032	0.002	0.814	0.299	0.187
191	Furniture(Wooden)	0.371	0.595	0.443	0.648	2.411
192	Furniture,Bases,Covers For Sewing Machin	-	-	-	-	0.030
193	G.I.Pipes	-	-	-	0.058	0.574
194	G.I.Wires	0.203	0.192	0.212	0.048	0.110
195	Gas Appliances (Heaters,Mentals, Geysers)	1.687	6.097	5.496	4.628	3.831
196	Gas Operated Machines And Apparatus	-	-	-	-	0.015
197	Gases & Acids	23.467	2.374	0.024	0.669	0.086
198	Gaskets,Washers & Other Seals	-	-	-	-	0.015
199	Gasoline Dispensing Pumps	3.884	2.011	1.130	1.118	1.817
200	Gelatins	3.535	8.637	1.434	2.265	2.813
201	Glass & Glasswares Etc	36.635	12.780	15.047	41.735	63.996
202	Glass Ampoules	-	-	-	-	1.065

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
203	Glass Bottle/Bulb Making Machinery	0.001	-	-	-	-
204	Glass Bottles	0.001	0.005	0.007	0.074	0.105
205	Glass Fibres & Articles	0.157	0.232	0.140	0.033	0.003
206	Glass Sheet(Polished)	-	-	-	-	0.250
207	Glassware For Kitchen,Office,Toilet Etc	0.001	-	-	-	-
208	Glassware Used For In-Door Decoration	-	-	-	-	-
209	Gloves,Mittens & Mitts Knitted	-	-	-	-	-
210	Glue & Synthetic Resines All Sorts	6.145	12.893	17.998	20.720	19.672
211	Glycerine	1.471	5.325	8.620	12.116	22.669
212	Goldi Locks	-	-	-	0.001	-
213	Grills/Netting/Fencing/Wire Gauzes	0.857	1.391	2.000	1.753	0.156
214	Grinding Of Glass/Chemicals	-	-	0.020	0.020	0.017
215	Grinding Wheels Pedal Or Hand Operated	0.761	0.248	-	0.025	0.003
216	Grinding Wheels Without Framework	0.340	0.285	0.390	0.559	0.880
217	Gum Tapes	0.050	0.013	0.009	-	0.025
218	Gypsum Powder	0.009	-	-	-	-
219	Hard Boards	2.679	1.080	-	0.044	2.031
220	Hard Cokes	-	-	-	-	-
221	Hard Wastes	-	-	-	0.024	0.061
222	Hatching Eggs	-	-	-	-	2.991
223	Headgear & Parts	0.006	0.007	-	-	0.946
224	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	96.835
225	Hydrochloric Acid	3.302	-	-	-	-
226	Hydrogen Gas	0.644	0.048	0.053	0.083	0.158
227	Hydrogen Peroxide	-	0.032	0.324	0.762	0.787
228	Ice	-	-	-	-	0.001
229	Ice Cream	130.639	115.852	120.899	142.217	165.609
230	Imitation Jewellery	-	-	-	0.041	0.285
231	Industrial Gloves	-	0.005	0.015	-	-
232	Ingot,Aluminium	-	-	-	0.037	-
233	Ingot,Stainless Steel	3.678	1.200	-	0.222	0.051
234	Injection/Blow Moulding	-	-	-	-	-
235	Insecticides	-	-	-	0.218	0.663
236	Instruments/Apl.Used In Dental Sciences	-	-	-	0.205	0.578
237	Interchangeable Tools For Hand Tools	-	-	-	-	0.015
238	Iron & Steel Products	0.211	0.921	1.166	5.571	11.545
239	Iron Nails	0.428	0.862	0.934	0.750	0.493
240	Iron Or Steel Billets	1.461	2.748	2.496	5.703	1.238
241	Iron Or Steel Ingots	6.529	19.817	13.188	14.619	11.516
242	Jams & Jellies	13.593	-	-	0.015	0.113
243	Jute Products	29.411	24.597	52.361	51.096	53.597

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
244	Knitted Garments / Hosiery / Hosiery	-	0.060	0.168	0.512	1.498
245	Knitted Or Crocheted Fabrics	-	0.124	0.873	0.986	1.364
246	Knitting Yarn	0.333	0.066	-	-	-
247	Labels,Badges Of Textile	-	-	0.207	1.517	1.260
248	Lac,Gums,Resins(Natural)	0.239	0.450	0.724	1.235	2.354
249	Laces & Braids	0.013	0.015	0.033	0.035	0.130
250	Laminated Board	2.759	1.172	0.422	1.795	3.600
251	Lamps & Light Fittings	0.224	1.249	5.424	1.722	0.237
252	Lathes,Numerically Controlled	0.161	0.014	-	-	-
253	Laundry Soap	-	-	-	-	0.031
254	Leather (Patent/Laminated/Metallized)	-	-	-	0.055	-
255	Leather Articles	-	-	0.118	0.247	0.304
256	Leather Gloves	-	-	-	0.013	0.016
257	Leather Tanned Of Other Animals	-	0.367	2.053	4.593	7.833
258	Lift Components	0.009	-	-	-	-
259	Lime	0.069	0.086	0.071	0.108	0.112
260	Liquid Glucose,Glucose	38.512	1.269	-	0.095	0.457
261	Locks Of Base Metal	0.010	0.006	0.006	0.007	0.008
262	Lpg Cylinders	0.138	0.094	0.087	0.150	13.938
263	Lpg Regulators (Cylinder Valves)	-	-	-	0.006	0.117
264	Lubricating Preparations/Anti Rust Oil	0.073	0.081	0.074	0.085	0.118
265	M.M.Yarn Soft Waste	0.919	1.759	7.196	20.681	31.330
266	M.S. Product	189.797	101.454	82.293	142.704	96.380
267	M.S.Bars & Rods	-	0.035	0.012	-	-
268	M.S.Pipes	10.938	16.771	22.160	20.693	25.387
269	Mach.For Sugar Manuf.Other Than Crusher	0.284	1.028	0.413	4.722	6.177
270	Machine Parts,Not Elsewhere Specified	-	-	-	0.041	0.063
271	Machinery For Bleaching,Washing, Drying	0.011	-	-	0.061	0.120
272	Machinery For Manuf.Of Confectionery Etc	0.167	0.332	0.099	0.764	0.269
273	Machinery For Preparing Tanning	-	0.011	-	-	-
274	Machinery Parts & Agricultural Parts	0.002	1.258	2.522	2.599	4.065
275	Machinery Parts (Mechanical)	12.498	23.307	7.476	14.631	39.752
276	Maize Products	0.027	0.004	-	-	0.114
277	Maize Starches	-	-	-	0.263	0.018
278	Man Made Fibres & Yarn	126.502	273.521	306.142	262.334	285.828
279	Mango Pulp	-	-	-	-	-
280	Marble Handicrafts	-	-	-	-	-
281	Marble Tiles	2.814	3.880	3.860	4.524	3.394
282	Match Boxes	3.721	7.467	5.859	1.588	0.944
283	Mattresses	-	-	-	0.135	0.162

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
284	Medical Diagnostic Kits	-	-	-	-	0.019
285	Metal Containers	15.726	33.181	17.451	21.002	21.052
286	Metal Products Sheets	-	-	-	0.015	0.268
287	Metallised Products	-	0.155	0.085	0.062	0.089
288	Mineral Water	-	-	0.074	0.091	2.094
289	Motor Cars	130.321	88.929	76.996	106.015	96.938
290	Motor Cars Seats	-	1.302	1.465	0.219	0.013
291	Motor Cycles	147.313	93.790	87.427	79.432	89.959
292	Moulds	0.133	0.501	0.693	1.313	2.024
293	Music Instruments	-	-	-	-	-
294	Natural Gas	-	-	-	-	130.919
295	News Print	-	-	-	-	-
296	Nitric Acid,Sulpho-Nitric Acid	0.007	0.005	0.002	0.004	0.001
297	Non Ferrous Metal Product(Ash & Residues)	-	-	-	-	0.108
298	Nylon Chips/Polyester Chips	2.847	-	-	-	-
299	Oil Cake	-	-	-	0.042	0.370
300	Oil Cookers & Pressure Stoves	0.002	0.134	0.014	0.064	0.242
301	Oil Dirts	-	2.912	0.240	0.297	0.628
302	Oil Filters	-	-	-	-	0.126
303	Opium	0.944	0.026	0.053	0.377	0.541
304	Other Engines & Motors	45.979	11.617	3.520	3.994	4.935
305	Oxygen Gas	12.225	13.275	12.720	16.674	18.183
306	Paint & Varnishes	94.946	91.913	111.864	132.228	168.696
307	Paper & Paperboard	327.338	483.231	450.632	567.451	578.532
308	Paper & Paperboard Cutting Machines	-	-	-	0.016	0.187
309	Paper Cones,Bobbins Etc	2.181	9.434	4.764	3.814	4.993
310	Paper Products	18.800	70.343	79.548	118.326	149.942
311	Paper Pulp/Waste & Scrap Of Paper & P.Bd	1.365	-	-	-	-
312	Paper Sacks	11.806	2.648	2.514	2.485	1.865
313	Parts & Accessories Of Meters	-	0.741	0.633	0.504	1.708
314	Parts Of Arms And Ammunition	-	-	0.153	-	-
315	Parts Of Balloons,Gliders,Aircrafts Etc	-	0.023	0.003	0.085	0.155
316	Parts Of Electric Motor	-	-	0.002	0.011	0.019
317	Perfumery & Cosmetics	13.454	18.183	16.818	16.460	21.768
318	Pesticides	-	-	-	0.007	1.528
319	Pet Grease	-	-	-	-	-
320	Pharmaceutical Products	0.358	13.625	0.806	12.724	15.904
321	Phthalic Acid Esters	0.012	0.262	0.034	-	0.154
322	Photocopying Apparatus	-	-	-	-	0.008
323	Photographic Films In Rolls Etc	0.060	0.273	0.328	0.515	0.984
324	Photographic Plates Or Films Developed	0.012	0.036	0.078	0.221	0.288

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
325	Pickle In Oil	0.540	-	-	-	-
326	Pickle In Vinegar	0.005	-	-	-	-
327	Pig Iron	-	-	-	0.007	0.248
328	Pile Fabrics	-	-	0.094	0.180	0.098
329	Pipe & Tube Fittings Of Iron Or Steel	-	3.923	0.592	0.684	2.398
330	Plaster Of Paris	0.021	-	-	-	-
331	Plastic Crockery	0.483	0.214	0.170	0.163	0.177
332	Plastic Printing	0.022	0.104	0.049	0.093	0.457
333	Plastic Products(Others)	108.389	22.356	24.616	34.054	56.027
334	Plastic Ropes	0.145	-	0.076	0.219	0.133
335	Plastic Sheets & Other Articles	-	-	-	0.062	0.104
336	Plastic Shoes	0.010	11.465	16.427	17.421	21.708
337	Plates, Sheets, Films Etc Of Polyethylene	-	-	0.037	0.013	0.266
338	Plywood	1.356	3.888	3.254	4.408	5.243
339	Pol Products (Including Petroleum, Lubricating Oils)	82.771	37.385	36.837	58.880	76.709
340	Polycarboxylic Acids	-	-	-	-	-
341	Polyester Filament Yarn	1.757	4.122	6.917	9.659	0.505
342	Polyester Staple Fibre	0.137	5.086	45.593	63.790	83.067
343	Polyester Zips	2.004	2.094	1.370	1.420	1.667
344	Polyethylene Bags	6.323	10.821	19.994	19.578	21.560
345	Polypropylene Bags	6.988	19.311	36.803	60.767	44.580
346	Polystyrene	-	0.628	0.229	0.050	0.162
347	Polyvinyl Granules	-	-	0.069	0.240	0.275
348	Potassium(Other)	0.013	0.005	0.003	0.081	0.103
349	Potato Chips	6.226	-	1.169	10.985	14.657
350	Pottery	0.049	0.002	-	0.014	-
351	Poultry Feed	-	62.029	3.334	1.848	0.014
352	Power Looms(Grey/Ticken Cloth)	0.767	34.070	72.865	73.931	68.170
353	Power Transformers	60.650	4.187	0.405	0.623	17.049
354	Precious Stones	0.606	0.018	0.036	0.044	0.053
355	Prepared Pigments, Opacifiers & Colours	0.032	0.124	0.103	0.198	0.160
356	Preserved Food	0.376	0.402	0.053	-	-
357	Primary Cells & Batteries	-	-	-	0.898	2.135
358	Printing Industries/Press	2.318	7.058	5.643	7.462	10.749
359	Printing Inks	0.749	1.164	1.932	2.607	2.193
360	Process Oil	-	-	-	-	0.028
361	Processed Cotton Cloth	0.097	1.071	3.254	5.264	3.095
362	Processed Fabrics	84.904	66.167	109.984	106.998	100.695
363	Pumps For Liquids, Liquid Elevators	0.016	-	-	-	0.046
364	Pvc And Allied Products	-	-	0.213	0.097	-
365	Pvc Bottles	0.009	0.257	0.215	0.156	0.048
366	Pvc Coated Fabrics	-	-	-	-	-

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
367	Pvc Doors & Windows	-	-	-	-	-
368	Pvc Pipes	6.422	3.573	4.224	5.810	11.225
369	Quilt	0.092	0.018	0.084	0.143	1.799
370	Radio Sets	-	-	0.015	-	-
371	Railway Sleepers Of Iron Or Steel	-	-	-	0.017	0.068
372	Rcc Pipes	0.613	0.667	0.588	0.398	0.507
373	Ready Made Garments	0.026	10.252	22.362	29.869	37.743
374	Refractory Cements, Mortars, Concrete Etc	0.009	0.001	-	-	-
375	Refractory Ceramic Goods (Crucibles Etc)	-	-	0.049	0.130	0.292
376	Refrigerators	41.948	0.255	0.192	0.401	2.979
377	Resin Material(Other)	23.813	13.213	9.889	4.884	9.621
378	Rice	0.008	-	0.004	0.072	0.283
379	Rice Husking	-	-	-	-	-
380	Rock Salt/Sodium Chloride/ Table Salt Etc	-	-	-	-	-
381	Rosins	0.019	-	-	-	-
382	Rough Board	0.587	-	-	0.008	0.002
383	Rubber Compounds	-	0.054	0.279	0.019	0.188
384	Rubber Goods	18.063	101.222	120.758	164.843	202.249
385	Rubber Hoses	-	-	-	-	-
386	Sanitary Fittings	0.046	0.002	-	0.113	2.274
387	Sanitary Ware Of Iron Or Steel	-	-	-	0.012	0.046
388	Sanitary Ware Of Plastic	-	-	-	0.023	0.065
389	Sanitary Wares Of Ceramic	6.716	8.709	6.337	6.387	4.211
390	Scales	-	-	-	-	-
391	Scraps Of Iron Or Steel	5.395	4.435	3.668	2.182	1.696
392	Screw Jacks/Pully Tackle & Hoists	-	0.002	-	-	0.008
393	Screws, Bolts & Nuts Of Iron Or Steel	1.892	2.857	2.751	4.117	3.504
394	Seed Business	-	-	-	-	0.001
395	Services On Board	-	-	-	1.949	4.943
396	Sewing Machines	6.576	6.110	2.404	1.397	2.661
397	Sewing Thread Of Man Made Staple Fibre	0.731	0.121	0.188	0.245	0.290
398	Shampoos	-	-	-	0.051	0.072
399	Shoe Uppers(Leather/Composition of Lthr)	-	0.980	0.018	1.971	5.564
400	Sign Boards/Advertisements Etc.	-	-	-	0.038	2.011
401	Silk Yarn	-	-	-	-	-
402	Snapias	-	-	-	0.024	0.058
403	Soap Stocks	2.448	3.554	2.625	16.113	57.783
404	Socks	-	-	-	0.317	1.831
405	Soda Ash	-	-	0.027	-	3.446

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
406	Sodium Hydrosulphate	-	-	-	-	-
407	Sodium Silicate	1.339	1.155	0.806	0.924	0.992
408	Sodium Sulphide	7.958	3.959	1.790	0.930	1.077
409	Speaker Parts	-	-	0.007	0.001	-
410	Spectacle Frames	0.009	0.085	0.054	-	-
411	Spices	-	-	-	0.439	1.818
412	Spinning Machines Textile	-	-	0.200	-	0.318
413	Spirits	-	0.033	0.026	-	-
414	Sports Footwear/Canvas Shoes Etc.	-	-	0.163	0.318	0.403
415	Sports Goods	-	0.005	-	0.168	0.305
416	Spring Mattresses	-	-	-	-	-
417	Springs & Leaves Of Iron & Steel	-	-	0.002	0.008	0.052
418	Stainless Steel Utencils	-	-	-	-	-
419	Staple Pins	0.077	0.241	0.174	0.207	0.076
420	Stationery	0.052	0.074	0.171	2.240	6.176
421	Stearic Acid	2.207	-	-	-	-
422	Steel Fixtures	0.273	2.836	-	-	-
423	Steel Pipes	0.326	2.898	1.429	2.062	3.470
424	Steel Safe	-	-	-	-	-
425	Steel Structures	7.108	7.945	13.644	5.360	6.060
426	Steel Wire Stranded	6.798	0.330	-	-	0.001
427	Steel Wires	26.773	11.086	6.435	3.790	3.943
428	Stencils	0.005	-	-	-	-
429	Sticker Lables	-	0.578	0.690	0.867	0.844
430	Stone Articles	-	-	-	-	0.575
431	Stone Powder	8.958	8.729	4.007	5.892	5.068
432	Storage Batteries	1.504	0.667	1.037	1.277	1.342
433	Storage Tanks Of Iron Or Steel	2.062	6.774	5.574	6.318	7.774
434	Straw Board	0.081	0.003	-	0.001	-
435	Sugar ( Including Baggasse And Molasses )	-	24.012	114.370	529.201	729.690
436	Suitcases, Trunks, Brief Cases Etc	0.642	0.006	0.013	0.015	0.018
437	Sulphate/Clay/Gypsum	2.161	0.002	-	-	-
438	Sulpher	0.134	0.055	0.021	3.196	2.247
439	Sulphuric Acid	4.905	8.038	5.305	5.218	5.595
440	Surgical Gloves	-	0.071	0.188	0.155	0.156
441	Surgical Instruments & Appliances	-	0.260	1.562	0.619	1.414
442	Sweetened Supari	-	-	-	-	0.004
443	Sweets	0.016	0.001	-	0.070	0.361
444	Switch Gear	8.342	0.186	-	0.023	0.019
445	Switches, Relays, Fuses Etc	-	-	0.022	0.059	0.074
446	Syrups & Squashes	21.672	65.589	74.999	90.148	97.931
447	Table, Kitchen Ware Of Aluminium	0.004	0.011	0.019	0.016	0.021

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
448	Table, Kitchen Ware Of Copper	0.001	-	-	-	-
449	Tableware, Kitchen Ware Of Wood	0.471	0.036	0.046	0.076	-
450	Tanned Leather Of Goat/Kid Skin	-	-	-	-	-
451	Taps, Cocks, Valves & Pipe Appliances	-	-	-	-	0.113
452	Telephone Parts	-	-	-	-	-
453	Telephone Sets	0.088	0.141	2.662	3.941	4.349
454	Television Sets	3.492	1.015	3.053	0.609	7.773
455	Tent & Tarpauline	7.880	9.291	3.471	2.771	2.852
456	Terry Fabrics	0.008	-	-	-	-
457	Textile Fabrics Otherwise Impregnated	-	-	-	-	-
458	Thermo Pack	0.081	0.435	0.956	1.794	3.250
459	Thermopore Goods	-	-	-	0.060	0.282
460	Timber Wood	-	-	-	0.109	0.660
461	Tin Plate Of Iron Or Steel	0.059	-	0.071	0.115	0.005
462	Tins/Tin Containers	0.095	0.005	-	0.010	0.005
463	Tissue Papers	23.804	-	-	0.657	1.117
464	Toilet Soap	0.800	0.250	0.424	0.343	0.717
465	Tomato Ketchup	4.905	-	-	-	-
466	Tonga Parts	-	0.001	0.051	0.040	0.043
467	Tools & Implements	-	-	-	0.200	0.682
468	Tooth Picks	0.140	0.245	0.175	0.156	0.141
469	Toothpaste/Toothpowder	0.173	3.338	0.724	1.083	3.461
470	Towels & Bathrobes	-	0.005	0.570	0.843	1.057
471	Toys (Stuffed)	-	0.006	0.012	0.178	0.390
472	Tracing Cloth	-	-	-	0.005	-
473	Transformers(Not Ballast/Liq. Dielectric)	0.017	-	-	-	1.678
474	Typewriters (Electric & Non-Electric)	-	-	-	-	0.071
475	Tyres & Tubes	26.271	21.904	16.484	25.713	31.237
476	Tyres & Tubes (Bicycles)	0.187	1.987	1.627	0.696	1.375
477	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	0.034	0.046
478	Unani Medicines	-	-	-	-	0.041
479	Urea Formaldehyde	2.864	1.306	0.689	0.309	-
480	Varnishes & Lacquers, Distempers Etc	6.836	12.630	12.500	12.749	20.925
481	Vegetable Oils Other Than Edible Oil	-	-	0.030	0.867	1.364
482	Vehicles(Others)	-	-	-	-	0.003
483	Velvet	2.405	-	-	-	-
484	Veterinary Medicines	-	0.965	-	0.597	-
485	Video Cameras/Vcr/Vcp	0.023	-	-	-	-
486	Vinegar	0.496	-	-	-	-
487	Wadding	4.521	0.064	-	-	-
488	Washing Machines	1.729	1.973	1.999	0.746	0.892
489	Waste Of Plastic	-	-	-	-	-

## LAHORE

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
490	Watches And Clocks	-	-	-	-	0.052
491	Water Coolers (Plastic)	0.004	-	-	-	-
492	Water Filters	-	-	-	0.011	0.089
493	Water Meters,Electric Or Gas Meters	137.745	42.083	4.890	8.813	16.069
494	Water Proof Canvas Flocking Cloth	-	-	0.024	0.045	0.045
495	Water Proofing Compounds	-	-	-	0.003	0.008
496	Wax	-	-	-	0.007	0.067
497	Wax Papers,Gummed Tape,Filter Paper	0.012	0.013	0.352	0.451	0.287
498	Welding Fluxes/Electrodes	2.304	0.060	-	-	-
499	Wire Netting Looms	2.232	1.058	1.503	1.313	0.573
500	Wireless Receiving Sets	-	-	-	0.086	1.202
501	Wires & Cables	179.582	63.533	38.677	39.094	52.422
502	Wood Charcoal	-	-	-	-	-
503	Wood Free Writing Paper	161.797	158.174	73.382	129.906	87.422
504	Woolen Yarn	-	2.677	5.335	7.531	6.690
505	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	-	0.313
506	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	-	0.028
507	Woven Fabrics Of Wool/Fine Animal Hair	2.361	-	-	0.465	0.889
508	Wrappers	-	0.034	-	-	-
509	Yeast	3.730	-	0.019	2.182	2.716
510	Yogurt(Raita)	0.416	-	-	-	-
511	Zinc Oxide	0.086	0.379	0.484	0.445	0.075
512	Zinc Sulphate	0.157	-	-	-	-
513	_Additional Tax	4.316	-	-	-	-
514	_Arrears Recovered	43.137	1.307	637.018	526.533	1,922.064
515	_Commercial Importers	0.024	53.868	133.336	403.651	1,088.520
516	_Miscellaneous Collections	3.986	38.335	0.044	2.102	-90.820
517	_Turnover Tax Payers	-	-	7.128	6.966	10.111
	<b>Grand_Total</b>	<b>3,973.953</b>	<b>4,391.800</b>	<b>5,587.400</b>	<b>7,052.700</b>	<b>12,265.600</b>
	Refund Amount	-	3,723.700	3,328.000	5,240.600	5,282.490
	<b>Net Receipt</b>	<b>3,973.953</b>	<b>668.100</b>	<b>2,259.400</b>	<b>1,812.100</b>	<b>6,983.110</b>

**TABLE-33.5**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Acetate Yarn	-	-	-	-	0.024
2	Acrylic Tops	-	-	0.298	-	-
3	Acrylic Yarn	-	0.401	1.244	4.625	6.348
4	Aerated Waters/Beverages	105.267	127.681	159.503	173.991	260.396
5	Agricultural Tractor Engines	-	-	-	-	-
6	Air Compressor Fan Etc	-	-	0.078	0.446	0.326
7	Air Conditioners	4.209	8.577	4.967	25.920	19.340
8	Air Coolers/Desert Coolers	1.235	0.886	0.815	0.787	2.326
9	Air Guns	-	-	-	-	-
10	Aluminium Containers, Drums, Cans, Boxes	4.223	0.574	0.308	1.405	0.112
11	Aluminium Goods	3.399	1.595	1.211	1.269	1.939
12	Aluminium Oxide	-	-	0.004	0.028	0.108
13	Aluminium Plates, Sheets & Strips	0.076	0.007	-	-	-
14	Aluminum Alloy	-	-	-	-	-
15	Amini/ Phenolic Resins	0.149	0.031	0.056	0.052	0.074
16	Arms & Ammunition	0.976	0.018	0.115	0.418	0.683
17	Articles Of Cloth, Accessories Of Leather	0.036	0.020	0.001	0.365	0.840
18	Artificial Leather & Rexine	-	7.522	9.442	14.416	20.536
19	Asbestos Products	0.030	-	-	-	-
20	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	0.003
21	Auto Parts	0.452	8.451	11.357	18.652	28.630
22	Automatic Door Closer	0.020	-	0.073	0.028	0.026
23	Bags (Packing, Goods, Of Woven Textile)	-	-	-	-	-
24	Ball & Roller Bearing Complete	-	-	-	0.063	-
25	Ball Point Pens	-	0.029	0.003	16.152	42.723
26	Ballast Chokes	0.174	0.044	-	-	-
27	Balls & Footballs	-	-	-	0.007	0.080
28	Baryte Powder	0.048	-	-	-	-
29	Bea Wire Rings	-	0.464	0.551	0.422	0.492
30	Bead Wire	-	-	-	0.153	0.896
31	Bed Spreads	-	-	-	-	-
32	Bed, Table, Kitchen, Toilet Linen	-	0.005	0.005	0.005	-
33	Bicycle Parts	-	-	0.005	-	0.001
34	Biscuits	-	-	-	0.536	2.473
35	Blades For Saws Of All Kind	0.012	0.149	-	-	-
36	Bobbins Of Iron & Steel	0.002	-	-	0.001	-
37	Bone Crushing	5.464	5.232	5.859	3.657	6.244

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Boxes, Wood	0.642	1.320	1.278	0.001	0.102
39	Brass Hardware (Nails, Screws, Washers Etc)	-	-	-	0.068	0.519
40	Brass Rods	-	-	-	0.006	0.025
41	Brass Water Sanitary Fittings	9.584	8.865	10.314	12.246	8.215
42	Brass Wires	3.055	1.567	0.887	0.820	1.727
43	Bricks, Blocks, Tiles Of Refractory Nature	4.530	7.755	3.684	3.958	4.186
44	Brushwares	-	-	0.106	0.063	0.064
45	Bubble Gum	-	-	-	0.005	0.019
46	Building Bricks / Bricks Of Fossil Meals	11.316	3.062	6.076	6.489	0.115
47	Building Components	1.448	0.585	0.927	0.472	1.648
48	C.N.G. Kit	-	-	-	-	0.360
49	Canvas Cloth/Cover For Canvas Hose	-	0.265	0.348	0.292	0.506
50	Capacitors	-	0.580	0.570	1.077	1.108
51	Carbon Dioxide Gas (Co2)	0.605	1.666	2.044	3.203	3.676
52	Carpets Synthetic (Machine Made)	0.324	0.582	1.036	0.953	0.355
53	Carpets Tufted (Hand Knitted)	1.077	1.195	1.965	1.586	1.435
54	Cast Iron Elbows, Tank Covers & Fittings	-	-	-	-	-
55	Casting Machine/Metal Foundry	-	0.906	0.548	0.654	2.226
56	Cement-Making Machinery	-	0.475	0.056	0.156	0.154
57	Ceramic Tiles	7.281	13.662	14.276	18.272	17.548
58	Chemicals Inorganic/Industrial Gases	0.181	0.022	-	0.035	0.562
59	Chemicals Organic	0.053	0.215	0.089	1.072	0.927
60	Chip Board	1.005	1.855	1.775	2.712	2.499
61	Cigarettes	-	-	-	13.618	57.574
62	Cinematographic Films	-	-	-	-	-
63	Circuit Breaker, Electrical	1.722	0.835	0.482	2.159	2.147
64	Clocks (Alarmed)	0.008	0.001	-	-	-
65	Coat Hangers Iron Or Steel	-	-	0.007	0.007	-
66	Colouring Material (Other)	0.102	0.016	0.018	0.021	0.028
67	Computer Parts	-	-	-	0.037	0.101
68	Concrete Components	0.205	0.034	0.013	0.075	0.110
69	Confectionery & Bakery Products	2.442	2.074	2.218	5.687	6.466
70	Control Panels	0.223	-	-	-	-
71	Cooking Range (Gas)	0.084	-	-	-	-
72	Copper Rods	0.462	0.070	-	0.046	0.184
73	Copper Strips	0.537	0.063	0.027	0.097	0.387
74	Corn Syrups	-	2.449	3.516	2.858	1.627
75	Corrogated & Solid Boards	0.029	0.001	0.012	0.008	-
76	Corrugated Packages, Cartons, Boxes Etc	1.896	1.505	2.696	4.053	3.225
77	Cotton Fabrics	-	-	0.011	0.619	-
78	Cotton Seed Oil	-	-	-	-	-

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
79	Cotton Sewing Thread	-	-	-	-	-
80	Cotton Yarn	2.394	7.279	27.233	39.508	65.464
81	Cream	-	-	-	0.288	2.103
82	Creams & Polishes For Footwear	-	-	-	0.070	0.163
83	Crockery (Ceramics)	29.571	9.971	27.038	27.307	31.784
84	Cutlery	0.694	0.287	0.650	1.703	3.012
85	Decolourising / Fuller'S Earths	-	-	-	-	0.052
86	Decoration Pieces	0.061	0.042	0.060	0.102	0.147
87	Detergents	3.619	0.604	-	2.111	8.776
88	Diesel/Semi Diesel Engines	0.712	0.193	-	-	-
89	Diesel/Semi-Diesel Engine Parts	-	0.055	0.018	0.025	0.031
90	Distilled Water/Distillery Products	-	-	-	-	-
91	Drawn Wire	-	0.205	0.135	0.124	0.112
92	Drill Machines	-	-	0.010	0.016	0.006
93	Dyeing Of Hoisery Cloth	-	-	-	0.055	0.249
94	Dyes & Colours	-	-	-	-	0.038
95	Elec Generating Sets & Rotary Converters	-	0.780	0.838	2.308	2.494
96	Electric Accumulators & Parts Thereof	-	-	-	-	-
97	Electric Bulbs & Tubes	-	-	-	-	0.376
98	Electric Fans	22.797	16.110	26.975	28.506	17.923
99	Electric Lighting & Signalling Eqpt	0.004	-	-	-	0.003
100	Electric Motors	1.065	0.714	1.981	1.796	2.635
101	Electric Skimmer	0.047	0.011	-	-	-
102	Electric Water Coolers	-	-	-	-	-
103	Electrical Energy	-	-	-	-	6.532
104	Electrical Goods & Parts(Nos)	10.617	13.761	5.274	8.949	17.128
105	Electro-Mechanical Hand Tools	0.009	0.001	0.497	0.877	0.169
106	Embroidery	-	-	0.200	1.658	3.109
107	Emery Papers(Regmal)	0.708	0.086	1.216	1.000	0.688
108	Enamelled Copper Wire	10.110	19.622	28.223	24.373	25.924
109	Fabric Boards	-	-	-	-	0.060
110	Fabrications	-	0.074	0.011	0.013	0.038
111	Fan Parts	-	2.012	2.085	2.552	2.399
112	Fibre Glass	-	-	-	0.009	-
113	Finishing Material For Leather Industry	-	-	-	-	-
114	Fire Extinguisher Parts	-	0.180	0.098	0.095	0.190
115	Flat-Rolled Products Of Iron Or Steel	0.029	0.025	-	0.646	0.494
116	Flat-Rolled Products Of Stainless Steel	-	-	0.011	0.102	0.401
117	Flax Cloth	-	-	-	-	-
118	Foam & Foam Products	0.052	4.908	3.491	1.272	1.379
119	Food Colours	0.056	0.113	0.300	0.509	0.351
120	Food Products	0.105	0.082	0.754	0.876	2.303

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Footwear	28.133	2.653	0.743	0.913	0.775
122	Formaldehyde & Paraformaldehyde	0.810	0.466	0.425	0.603	0.467
123	Fruit Or Vegetable Juices	-	-	-	0.037	0.201
124	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	-	0.005	0.001
125	Fruits & Vegetables Preserved	-	-	-	-	-
126	Fuel Filters	-	-	-	-	-
127	Furnace Oil	-	-	-	-	-
128	Furniture(Steel)	0.533	1.093	0.822	0.968	1.308
129	Furniture(Wooden)	0.314	2.331	9.755	6.798	3.641
130	G.I.Pipes	0.761	6.658	7.677	6.428	8.861
131	G.I.Wires	0.085	-	-	-	-
132	Gas Appliances (Heaters,Mentals, Geysers)	1.419	0.958	1.548	2.024	0.846
133	Gasoline Dispensing Pumps	-	-	0.049	-	-
134	General Order Suppliers	-	-	-	0.027	0.086
135	Geysers (Electric)	0.009	-	-	-	-
136	Glass Bottles	-	-	-	-	-
137	Glass Inners Of Vaccum Flasks	0.008	-	-	-	-
138	Glass Sheet(Polished)	-	-	-	0.005	-
139	Gloves,Mittens & Mitts Knitted	-	-	-	1.721	2.750
140	Glue & Synthetic Resines All Sorts	0.039	-	-	-	-
141	Glycerine	1.530	49.366	7.234	8.017	6.878
142	Gold	-	-	-	-	-
143	Goldi Locks	-	-	-	-	0.011
144	Grinding Wheels Pedal Or Hand Operated	1.419	0.636	-	-	-
145	Grinding Wheels Without Framework	0.304	-	1.025	0.763	0.547
146	Gypsum Powder	0.289	0.902	0.612	0.949	0.780
147	Hard Wastes	0.312	5.633	15.259	1.369	-
148	Hatching Eggs	-	-	-	-	-
149	Hides & Skins	-	0.040	0.082	0.271	0.743
150	Hinges	0.256	0.126	0.174	0.226	0.180
151	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	1.345
152	Hydrogen Gas	0.723	0.111	0.018	0.009	0.010
153	Ice Cream	0.210	0.089	0.014	0.162	0.382
154	In-Edible Tallow	-	-	-	-	-
155	Ingot,Aluminium	1.252	0.417	0.425	2.953	3.623
156	Ingot,Stainless Steel	1.613	1.995	4.465	4.555	5.568
157	Insecticides	-	-	-	0.043	0.193
158	Interchangeable Tools For Hand Tools	-	-	0.031	0.148	0.220
159	Iron & Steel Products	0.597	0.450	0.605	3.452	4.609
160	Iron Or Steel Ingots	1.936	1.154	3.382	4.423	2.828
161	Jewellery Of Precious Metal	-	-	-	-	-

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
162	Jute Products	-	-	-	-	-
163	Knitted Garments / Hosiery / Hosiery	-	0.162	-	-	0.011
164	Knitting Yarn	-	0.066	0.167	0.279	0.569
165	Labels, Badges Of Textile	-	-	-	0.063	0.024
166	Laces & Braids	-	-	-	0.042	0.150
167	Lamination	0.584	0.705	0.422	0.253	0.398
168	Latex	-	-	-	-	0.014
169	Laundry Soap	-	0.517	1.237	2.417	1.255
170	Leather Articles	-	0.076	0.891	0.931	1.850
171	Leather Garments	0.001	0.005	0.020	0.085	0.707
172	Liquid Glucose, Glucose	0.178	-	-	0.069	0.001
173	Liquified Petroleum Gas (Lpg)	-	-	-	-	-
174	Live Poultry	-	-	-	-	0.077
175	Locks Of Base Metal	0.003	-	-	-	-
176	Lpg Cylinders	0.060	0.001	0.715	1.209	2.562
177	M.M. Yarn Hard Waste	-	-	-	10.470	29.525
178	M.M. Yarn Soft Waste	0.024	3.518	16.229	23.303	32.674
179	M.S. Product	2.538	0.719	1.371	10.266	11.954
180	M.S. Pipes	0.014	0.012	0.020	0.082	0.212
181	Mach. For Sugar Manuf. Other Than Crusher	-	0.331	0.026	0.188	0.440
182	Machine Parts, Not Elsewhere Specified	0.228	1.844	0.063	0.051	0.155
183	Machinery For Bleaching, Washing, Drying	0.060	0.640	0.013	-	-
184	Machinery For Manuf. of Confectionery Etc	-	-	0.066	1.076	1.446
185	Machinery Parts & Agricultural Parts	0.002	0.505	0.015	0.127	0.171
186	Machinery Parts (Mechanical)	0.189	9.071	4.094	4.612	11.005
187	Maize Products	-	-	-	0.038	0.232
188	Maize Starches	0.365	-	-	2.578	6.079
189	Man Made Fibres & Yarn	-	-	-	-	-
190	Marble Tiles	0.724	0.449	0.691	0.581	0.532
191	Match Boxes	-	-	-	-	0.003
192	Mats & Rugs	-	-	-	-	0.083
193	Medicines (Caps., Injections, Syrups Etc)	-	-	-	0.013	0.006
194	Metal Containers	1.402	0.563	1.142	2.558	1.369
195	Metal Products Sheets	1.130	0.089	0.039	0.167	0.057
196	Metallised Products	1.843	3.955	2.801	2.741	3.787
197	Milk Cream	-	-	-	-	-
198	Miscellaneous Chemical Products	0.056	0.006	0.116	0.904	1.728
199	Monofilament Guts	0.059	0.025	0.039	0.098	0.009
200	Motor Cycles	-	-	-	-	-
201	Moulds	-	-	0.014	-	-

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
202	Music Instruments	0.005	0.002	-	0.005	0.002
203	Narrow Woven Fabrics	-	-	-	-	-
204	Natural Gas	-	-	-	-	0.661
205	Nitric Acid, Sulpho-Nitric Acid	0.031	-	-	-	-
206	Olive Oil And Its Fractions	-	-	-	-	-
207	Other Engines & Motors	0.359	0.384	1.080	0.699	0.084
208	Other Telephony/Telegraphy Apparatus	-	-	-	-	0.257
209	Oxygen Gas	0.406	0.687	0.333	0.456	0.555
210	Pads & Puffs (Cosmetic Use)	-	-	-	-	0.005
211	Paint & Varnishes	0.104	0.050	0.053	0.074	-
212	Paper & Paperboard	6.586	11.751	14.258	10.819	12.168
213	Paper & Paperboard (Hand-Made)	-	-	-	0.031	1.146
214	Paper Cones, Bobbins Etc	0.064	1.516	1.469	1.447	1.392
215	Paper Products	-	-	0.256	0.730	0.531
216	Paper Pulp/Waste & Scrap Of Paper & P. Bd	-	-	-	-	-
217	Paper Roll/Sheet	-	-	0.029	0.516	0.280
218	Paper Sacks	0.012	-	-	-	-
219	Perfumery & Cosmetics	-	-	-	0.018	0.075
220	Pharmaceutical Products	-	-	-	-	-
221	Photographic Films In Rolls Etc	0.005	0.001	-	-	-
222	Photographic Plates Or Films Developed	0.030	0.030	0.052	0.084	0.133
223	Pig Iron	-	-	0.004	0.027	0.340
224	Pipe & Tube Fittings Of Iron Or Steel	0.074	0.001	0.023	-	0.033
225	Plastic Crockery	1.698	0.562	0.530	0.626	0.135
226	Plastic Mats	0.025	-	-	-	-
227	Plastic Metal Film	0.010	0.005	0.025	0.042	0.045
228	Plastic Printing	0.239	0.044	0.227	0.239	0.335
229	Plastic Products(Others)	6.732	4.870	4.722	5.649	7.497
230	Plastic Ropes	0.173	0.013	-	-	-
231	Plastic Sheets & Other Articles	-	-	0.003	0.074	0.281
232	Plastic Shoes	-	-	-	-	0.041
233	Plywood	1.301	1.214	1.554	0.967	1.425
234	Pol Products (Including Petroleum, Lubricating Oils)	18.301	15.609	10.997	16.834	13.206
235	Polyester Filament Yarn	-	-	-	3.123	1.142
236	Polyester Zips	-	-	-	-	0.106
237	Polyethylene (Sp. Gravity Less Than 0.94)	0.051	0.111	0.207	0.207	0.115
238	Polyethylene Bags	1.043	0.467	1.155	1.707	1.091
239	Polypropylene Bags	0.004	0.112	0.345	0.730	0.722
240	Potato Chips	-	-	-	0.045	0.076
241	Pottery	5.099	1.788	3.244	3.855	4.570
242	Poultry Feed	-	0.178	0.002	0.090	-

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
243	Poultry Incubators & Brooders	-	-	-	-	-
244	Power Looms(Grey/Ticken Cloth)	-	0.243	4.290	1.294	1.866
245	Power Transformers	20.547	1.258	3.371	0.063	0.103
246	Prepared Pigments, Opacifiers & Colours	0.009	0.001	-	-	-
247	Printing Industries/Press	0.159	0.147	0.301	0.280	0.310
248	Printing Inks	-	-	-	-	0.014
249	Processed Cotton Cloth	-	0.059	-	0.659	1.150
250	Processed Fabrics	27.472	13.785	25.535	21.264	15.306
251	PVC Pipes	0.213	0.121	0.200	0.477	0.371
252	Raw Rubber	-	-	-	-	0.010
253	RCC Pipes	0.200	0.015	0.006	0.010	-
254	Ready Made Garments	-	-	0.091	6.073	0.360
255	Refractory Cements, Mortars, Concrete Etc	4.274	0.738	-	-	0.034
256	Refractory Ceramic Goods (Crucibles Etc)	-	0.012	-	-	-
257	Refrigerators	-	-	-	-	-
258	Resin Material(Other)	0.016	0.037	0.023	0.020	0.056
259	Rice	-	-	0.005	0.033	0.071
260	Rice Husking	-	-	-	-	-
261	Rosins	0.033	0.039	-	-	-
262	Rough Board	-	-	0.070	-	-
263	Rubber Goods	9.157	35.613	57.539	56.229	66.801
264	Saddlery Goods	-	-	-	-	-
265	Sand (Salica Sand)	-	-	-	-	0.037
266	Sanitary Fittings	-	-	0.005	0.045	-
267	Sanitary Ware Of Iron Or Steel	0.312	0.034	0.076	0.046	0.415
268	Sanitary Ware Of Plastic	-	-	-	-	-
269	Sanitary Wares Of Ceramic	7.083	6.811	6.671	8.628	6.587
270	Saw Machine (Metal Working)	0.086	-	0.003	-	-
271	Saw Machine (Wood Working)	0.072	-	-	-	-
272	Scales	-	-	-	-	-
273	Scraps Of Iron Or Steel	0.591	-	0.311	1.651	3.902
274	Screws, Bolts & Nuts Of Iron Or Steel	0.576	0.579	0.349	0.100	0.086
275	Seed Business	-	-	-	-	0.017
276	Sewing Thread Of Man Made Staple Fibre	-	-	-	-	0.286
277	Shoe Uppers(Leather/Composition Of Lthr)	-	1.216	1.487	1.982	2.279
278	Sign Boards/Advertisements Etc.	-	-	-	-	0.005
279	Silk Yarn	-	-	0.138	1.070	0.093
280	Sisal Ropes	-	-	-	-	0.050
281	Soap Stocks	0.492	0.410	1.006	1.671	2.443
282	Sodium Silicate	-	-	-	-	-

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(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
283	Speaker Parts	-	-	-	-	0.017
284	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
285	Spectacles, Sunglasses & Goggles	-	-	-	0.034	0.095
286	Spinning Machines Textile	-	-	-	-	0.021
287	Sports Goods	0.385	0.063	1.103	0.976	9.632
288	Stainless Steel Utencils	1.334	0.017	0.722	1.365	1.817
289	Stationery	-	-	-	0.087	0.945
290	Steel Fixtures	-	-	0.011	-	0.015
291	Steel Pipes	-	-	0.022	0.080	1.011
292	Steel Safe	1.641	0.297	-	-	-
293	Steel Slabs	1.470	0.256	0.308	0.493	1.330
294	Steel Wire Stranded	0.281	0.315	0.387	0.092	0.094
295	Steel Wires	-	-	-	0.039	0.032
296	Steel Wools	-	-	-	0.003	0.006
297	Stone Articles	0.043	0.061	0.317	0.606	0.492
298	Stone Powder	2.344	1.340	1.134	1.299	1.046
299	Straw Board	15.828	6.458	4.190	6.459	6.819
300	Sugar ( Including Baggasse And Molasses )	0.031	7.073	37.561	304.109	408.283
301	Surgical Gloves	-	-	-	-	-
302	Surgical Instruments & Appliances	-	0.359	1.227	0.966	1.935
303	Sweets	-	-	0.009	0.046	0.120
304	Synthetic Filment Yarn	0.392	0.281	-	0.051	0.277
305	Table, Kitchen Ware Of Aluminium	2.740	3.476	6.727	7.475	6.289
306	Table, Kitchen Ware Of Plastic	0.070	-	-	-	-
307	Tableware, Kitchen Ware Of Wood	3.992	19.239	-	-	-
308	Tanned Leather Of Goat/Kid Skin	-	-	-	0.006	-
309	Tanned Leather Of Sheep/Lamb Skin	-	-	-	0.062	0.049
310	Tea	-	-	-	7.377	27.601
311	Tent & Tarpauline	-	-	-	0.078	-
312	Terry Fabrics	-	-	0.030	0.058	0.272
313	Textile Fabrics Otherwise Impregnated	2.066	0.283	0.677	4.954	0.008
314	Textured Yarn	-	-	-	-	-
315	Thermo Pack	0.037	0.003	0.012	0.013	0.018
316	Thermopore Goods	-	-	-	-	-
317	Thermosole Goods	-	-	-	0.004	0.013
318	Timber Wood	-	-	-	0.109	7.168
319	Time Switches	0.002	-	-	-	0.012
320	Tin Cuttings	0.003	-	-	-	-
321	Tin Plate Of Iron Or Steel	-	-	-	0.006	0.012
322	Tins/Tin Containers	0.037	1.417	1.758	0.048	0.374
323	Tissue Papers	-	-	-	0.026	0.083
324	Toilet Soap	18.669	2.577	26.432	26.482	27.452

## GUJRANWALA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
325	Tools & Implements	0.006	-	0.007	0.165	0.220
326	Toothpaste	-	-	-	-	-
327	Toothpaste/Toothpowder	-	-	-	0.056	0.456
328	Track Suits,Ski Suits,Swimwear	-	-	-	-	0.006
329	Tractor Parts	-	-	-	-	0.341
330	Tyres & Tubes	6.898	2.508	0.681	0.668	1.022
331	Tyres & Tubes (Bicycles)	28.372	2.124	2.617	2.773	3.070
332	Tyres & Tubes (M/Cycle,Scooter, Rickshaw)	-	-	-	0.082	0.372
333	Tyres & Tubes (Motor/Racing Car S/ Wagon)	19.239	-	-	-	-
334	Tyres Retreading	0.069	0.001	-	-	-
335	Vaccum Flasks	0.005	-	-	-	-
336	Vegetabel Oil	-	-	-	-	0.092
337	Velvet	-	-	-	-	-
338	Veterenary Medicines	-	-	-	-	-
339	Wadding	-	0.019	0.059	0.080	0.676
340	Washing Machine Parts,Of Plastic	10.563	2.075	0.682	1.107	1.995
341	Washing Machines	8.620	5.281	9.332	11.402	8.504
342	Waste & Scrap Of Aluminium	-	-	-	0.002	0.002
343	Waste & Scrap Of Copper	-	-	-	-	0.005
344	Waste & Scrap Of Plastic	-	-	0.014	0.602	0.306
345	Watches And Clocks	0.002	0.025	-	-	-
346	Water Meters,Electric Or Gas Meters	1.224	0.389	0.204	0.458	1.174
347	Water Pumps	0.281	0.034	0.113	0.175	0.144
348	Wax Papers,Gummed Tape,Filter Paper	0.023	-	-	-	-
349	Weaving Machines (Power Looms)	-	-	0.002	-	-
350	Wires & Cables	2.016	0.369	-	-	-
351	Wood In The Rough	-	-	-	0.015	1.784
352	Woolen Yarn	-	0.783	1.465	1.538	5.037
353	Woven Fabrics Of Synthetic Filament Yarn	-	0.035	0.067	0.006	-
354	Woven Fabrics Of Wool/Fine Animal Hair	0.004	0.731	2.311	1.916	0.877
355	Zinc Oxide	0.026	-	0.106	-	-
356	_Arrears Recovered	6.600	0.093	-	1.703	-
357	_Commercial Importers	-	16.184	26.968	36.289	14.292
358	_Miscellaneous Collections	0.109	44.358	28.193	107.927	-97.931
	<b>Grand_Total</b>	<b>558.377</b>	<b>607.800</b>	<b>760.000</b>	<b>1,286.800</b>	<b>1,463.790</b>
	Refund Amount	-	301.100	275.300	489.800	539.010
	<b>Net Receipt</b>	<b>558.377</b>	<b>306.700</b>	<b>484.700</b>	<b>797.000</b>	<b>924.780</b>

**TABLE-33.6**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Acid Oil	0.14	3.02	2.06	3.85	3.26
2	Aerated Waters/Beverages	89.51	65.43	92.40	169.86	177.43
3	Agricultural Sprayers	-	-	0.02	-	-
4	Agricultural Tractor Engines	-	-	0.01	-	-
5	Air Compressor Fan Etc	-	0.02	0.01	-	-
6	Air Conditioners	-	-	-	-	0.00
7	Air Coolers/Desert Coolers	0.02	-	0.00	0.01	0.00
8	Aluminium Plates, Sheets & Strips	-	-	-	-	0.01
9	Amini/ Phenolic Resins	-	-	0.05	0.29	0.45
10	Ammonium Chloride	1.85	0.16	-	-	-
11	Arms & Ammunition	0.50	0.72	0.07	0.29	0.23
12	Articles of Cloth, Accessories of Leather	-	-	-	-	-
13	Artists' Colour Material	-	-	-	1.01	2.07
14	Asbestos Products	-	-	0.24	-	-
15	Asphalt	-	-	-	-	-
16	Auto Parts	0.00	0.41	0.72	0.15	0.47
17	Autocycles Including Rickshaw	-	-	-	-	0.01
18	Bags (Packing, Goods, of Woven Textile)	-	0.13	0.19	0.16	0.09
19	Bailing Hoops	-	-	-	-	0.00
20	Ball & Roller Bearing Complete	-	0.01	-	-	-
21	Battery Covers (of Metal/Plastic)	-	-	-	-	0.01
22	Bed Spreads	-	-	-	-	-
23	Bed, Table, Kitchen, Toilet Linen	-	-	-	-	-
24	Beet Pulp	-	-	-	-	-
25	Biscuits	0.03	0.18	0.22	0.43	1.00
26	Blades For Saws of All Kind	-	-	-	0.02	0.08
27	Blades(Safety)	-	-	-	0.00	0.02
28	Bleaching Liquid	-	0.16	0.21	-	-
29	Bleaching Powder	5.12	0.49	-	-	-
30	Bobbins of Iron & Steel	-	-	-	-	-
31	Bolts & Nuts of Nickel	-	-	0.01	-	-
32	Bricks, Blocks, Tiles of Refractory Nature	0.22	0.07	0.16	-	-
33	Building Bricks / Bricks of Fossil Meals	9.24	7.41	8.02	9.49	0.46
34	Building Components	0.01	-	-	-	0.01
35	Buildings(Pre-Fabricated)	0.00	-	-	-	-
36	Bus, Tractor, Truck Bodies	0.45	0.19	0.05	0.13	0.11
37	Butter	-	-	-	0.60	1.69

## FAISALABAD

(Rs. in Million)

S No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Carbon Dioxide Gas(Co2)	0.18	54.97	2.88	1.64	0.95
39	Carbon Oil	0.01	0.00	-	-	-
40	Carpets Tufted (Hand Knitted)	-	-	0.01	0.01	0.03
41	Carpets Woollen (Machine Made)	8.25	11.87	4.94	2.00	1.68
42	Caustic Soda	148.75	176.84	175.09	220.28	164.43
43	Cement	503.07	340.34	13.63	0.27	6.58
44	Cement Construction Blocks	-	0.01	0.00	-	-
45	Cement-Making Machinery	-	-	-	-	-
46	Ceramic Tiles	0.03	-	-	-	-
47	Cheese	-	3.50	7.99	9.91	11.01
48	Chemicals Inorganic/Industrial Gases	1.77	5.27	7.08	5.42	4.74
49	Chemicals Organic	-	3.79	2.37	0.43	0.25
50	Chip Board	32.09	15.69	9.09	12.50	8.68
51	Chlorine	3.14	0.27	-	-	-
52	Cigarettes	-	-	-	14.31	56.34
53	Clocks With Watch Movements	0.64	0.87	0.55	0.66	0.98
54	Coal Tar	19.56	17.21	7.20	0.37	0.18
55	Coal/ Briquettes	-	1.29	10.46	36.79	33.80
56	Coat Hangers Iron Or Steel	-	-	-	-	-
57	Colouring Material(Other)	-	-	-	-	-
58	Computer Parts	-	-	-	-	0.10
59	Concrete Components	0.25	0.21	0.19	0.25	0.17
60	Confectionery & Bakery Products	1.74	2.15	2.17	3.18	3.90
61	Control Panels	-	-	0.03	0.06	0.11
62	Convertor Paper Cheese	-	-	0.00	-	-
63	Corn Oil	-	-	-	0.01	0.02
64	Corrugated & Solid Boards	0.15	-	0.10	0.17	0.13
65	Corrugated Packages, Cartons, Boxes Etc	1.63	0.70	1.83	1.75	2.55
66	Cotton Carded Or Combed	-	-	0.03	0.03	0.03
67	Cotton Fabrics	-	17.48	9.97	5.81	20.64
68	Cotton Linters	1.53	8.21	-	18.98	15.16
69	Cotton Not Carded Or Combed	-	413.76	474.65	445.95	668.60
70	Cotton Seed Oil	-	10.54	0.00	-	0.01
71	Cotton Sewing Thread	0.02	4.79	14.17	-	-
72	Cotton Yarn	33.35	187.03	484.09	507.84	537.60
73	Cream	-	-	-	0.06	0.87
74	Creams & Polishes For Footwear	-	-	-	0.03	0.06
75	Crough Coal	-	1.73	0.59	-	-
76	Crown Corks	0.86	0.53	-	-	-
77	Curtains	0.27	0.02	-	-	-
78	Custard Powder	22.08	1.97	-	0.01	0.02
79	Detergents	0.14	0.30	0.40	0.90	1.75

## FAISALABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
80	Distilled Water/Distillery Products	32.85	6.49	-	0.01	0.00
81	Dusters/Cleaning Cloths	-	-	-	0.00	-
82	Dyeing of Hoisery Cloth	-	-	-	-	-
83	Dyes & Colours	2.45	4.20	10.90	8.74	11.95
84	Elec Generating Sets & Rotary Converters	-	12.16	-	-	31.67
85	Electric Control Equipment	-	-	-	0.07	0.11
86	Electric Fans	0.19	-	-	-	-
87	Electric Lighting & Signalling Eqpt	-	-	-	-	0.02
88	Electric Motors	-	0.02	0.01	0.04	0.00
89	Electric Water Coolers	-	-	0.07	0.02	0.03
90	Electrical Energy	-	-	-	-	62.74
91	Electrical Goods & Parts(Nos)	0.29	0.01	0.06	0.14	9.29
92	Embroidery	1.47	1.59	3.42	6.79	8.32
93	Fabrications	-	0.25	0.67	-	0.01
94	Fibre Glass	-	-	-	0.00	-
95	Fire Fighting Instruments	-	0.01	-	-	-
96	Fishing Boats/Vessels	-	-	-	-	-
97	Foam & Foam Products	-	-	0.01	0.00	-
98	Food Colours	-	0.02	0.01	-	-
99	Food Products	0.59	0.37	0.50	1.40	3.55
100	Footwear	-	2.27	2.78	3.76	2.47
101	Formica	0.40	-	-	-	-
102	Fruit Or Vegetable Juices	3.10	2.67	1.80	1.77	6.02
103	Fruits & Vegetables Preserved	0.14	0.02	-	0.00	-
104	Furniture(Steel)	-	0.01	0.07	0.20	0.68
105	Furniture(Wooden)	0.19	-	-	0.08	0.65
106	Gas Appliances (Heaters, Mentals, Geysers)	0.11	0.07	0.06	0.09	0.08
107	Gases & Acids	0.01	-	-	-	0.14
108	Gents Vests Etc of Cotton	-	0.00	-	-	0.01
109	Glass & Glasswares Etc	1.56	1.87	1.30	0.44	0.38
110	Glass Fibres & Articles	-	-	-	-	-
111	Glue & Synthetic Resines All Sorts	-	-	0.01	0.09	0.14
112	Gold	-	-	-	-	-
113	Grills/Netting/Fencing/Wire Gauzes	0.24	0.25	0.37	0.43	-
114	Guar Gums	3.68	0.43	-	-	0.04
115	Gypsum Powder	0.01	-	-	-	0.08
116	Hard Boards	1.49	-	-	-	-
117	Hard Wastes	3.13	0.23	-	-	-
118	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	9.93
119	Hydrochloric Acid	3.07	0.30	-	0.12	0.24
120	Hydrogen Gas	2.01	0.05	-	-	-

## FAISALABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Ice Cream	0.01	0.01	0.02	1.23	2.87
122	Iron & Steel Products	-	0.04	0.06	0.08	0.39
123	Iron Or Steel Ingots	-	0.97	0.09	0.26	1.89
124	Jute Products	43.01	47.28	77.13	71.24	59.73
125	Knitted Or Crocheted Fabrics	-	-	-	0.31	1.81
126	Knitting Yarn	-	0.02	0.00	-	0.11
127	Labels,Badges of Textile	0.05	0.05	0.18	0.33	0.44
128	Ladies Panties,Vest Not of Cotton/Mm Fib	-	-	-	-	-
129	Leather Garments	-	-	-	0.00	-
130	Lime	0.11	0.00	-	-	0.78
131	Liquid Glucose,Glucose	75.40	263.95	243.98	330.22	326.28
132	M.M.Yarn Hard Waste	-	-	0.07	0.11	0.01
133	M.S. Product	0.11	-	0.00	0.13	0.27
134	M.S.Bars & Rods	-	-	-	0.07	0.08
135	M.S.Pipes	0.53	0.75	1.40	1.60	1.58
136	Machine Parts,Not Elsewhere Specified	1.05	0.44	0.08	0.03	0.18
137	Machinery For Bleaching,Washing, Drying	0.04	0.17	-	0.01	0.01
138	Machinery For Manuf.of Confectionery Etc	-	-	-	-	-
139	Machinery Parts & Agricultural Parts	-	1.03	2.14	0.72	0.80
140	Machinery Parts (Mechanical)	1.22	0.74	0.02	21.00	1.84
141	Maize Products	-	-	-	0.08	0.21
142	Maize Starches	92.42	11.76	-	1.17	3.14
143	Man Made Fibres & Yarn	0.82	9.00	11.79	4.98	3.17
144	Mango Pulp	-	0.11	0.03	0.20	0.36
145	Marble Tiles	0.72	0.64	0.81	1.04	0.94
146	Match Boxes	-	-	-	0.01	0.03
147	Medicines (Caps.,Injections,Syrups Etc)	-	0.08	-	-	0.05
148	Melamine	-	-	0.02	0.04	0.02
149	Metal Containers	8.24	12.17	8.94	7.49	6.99
150	Metallised Products	-	-	-	0.01	-
151	Milk Cream	-	-	-	0.06	0.20
152	Motor Cars	-	-	-	-	0.00
153	Motor Cycles	-	-	-	0.01	0.03
154	Oil Cake	-	2.88	31.08	4.19	1.15
155	Oil Cookers & Pressure Stoves	0.01	0.00	-	-	-
156	Oil Dirts	-	2.34	-	-	-
157	Oxygen Gas	0.58	1.43	0.36	0.35	0.04
158	Paint & Varnishes	1.90	2.06	3.14	3.66	3.78
159	Paper & Paperboard	6.17	8.29	7.06	7.73	5.22
160	Paper & Paperboard Coated/ Impregnated	0.00	0.05	0.01	0.04	-

## FAISALABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
161	Paper & Paperboard Converters	-	0.06	0.14	0.05	0.05
162	Paper Cones,Bobbins Etc	4.27	31.63	34.52	27.86	21.12
163	Paper Products	0.00	-	0.25	1.59	0.64
164	Paper Roll/Sheet	-	-	-	-	0.02
165	Paper Sacks	0.17	10.76	9.80	6.54	7.61
166	Perfumery & Cosmetics	0.02	0.02	0.07	0.97	3.98
167	Pharmaceutical Products	0.00	0.55	0.01	0.16	1.22
168	Photographic Films In Rolls Etc	0.03	0.03	0.06	0.17	0.13
169	Photographic Plates Or Films Developed	-	0.01	0.03	0.07	0.07
170	Pig Iron	-	-	-	-	-
171	Plastic Crockery	0.08	0.03	0.16	0.29	0.30
172	Plastic Printing	0.60	0.04	0.19	0.27	0.25
173	Plastic Products(Others)	0.18	0.23	0.35	1.12	2.18
174	Plastic Sheets & Other Articles	-	0.13	-	-	0.02
175	Plastic Tabular Film	-	0.01	-	0.02	0.16
176	Plywood	0.09	0.05	0.10	0.11	0.02
177	Pol Products (Including Petroleum, Lubricating Oils)	2.19	0.49	-	3.72	6.22
178	Polyester Filament Yarn	-	0.01	0.21	1.33	5.77
179	Polyester Staple Fibre	-	19.69	113.96	213.11	164.02
180	Polyethylene Bags	2.25	1.54	2.77	6.40	7.89
181	Polypropylene Bags	0.05	0.21	0.27	0.40	1.99
182	Poultry Feed	-	1.38	0.04	-	-
183	Power Looms(Grey/Ticken Cloth)	0.00	-	0.01	-	-
184	Preserved Food	-	-	0.01	-	3.83
185	Press Mud	-	-	-	-	-
186	Printing Industries/Press	0.59	0.48	0.80	0.92	0.83
187	Printing Inks	-	-	-	-	0.02
188	Processed Cotton Cloth	-	1.99	3.17	6.27	2.88
189	Processed Fabrics	205.46	117.80	219.30	168.53	114.53
190	Pulses Etc	-	-	-	-	-
191	Pumps For Liquids,Liquid Elevators	-	-	-	-	-
192	Pvc Pipes	0.87	0.81	1.16	1.42	1.75
193	Quilt	-	-	-	-	-
194	Railway Sleepers of Iron Or Steel	1.00	0.90	-	-	-
195	Rcc Pipes	0.57	0.09	0.27	0.40	0.16
196	Rcc Slabs & Girders	-	-	-	0.01	0.02
197	Ready Made Garments	-	0.16	2.00	1.23	6.30
198	Rice	-	-	-	-	-
199	Rock Salt/Sodium Chloride/ Table Salt Etc	-	5.49	4.52	7.01	8.14
200	Rough Board	-	-	0.62	0.86	0.78
201	Rubber Goods	-	0.03	-	0.03	1.56

## FAISALABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
202	Rubber Thread/Cord Tex. Covered (Elastic)	-	-	0.00	0.00	0.02
203	Sand (Salica Sand)	0.19	0.68	0.45	0.68	1.50
204	Sanitary Fittings	-	0.01	0.01	0.00	0.00
205	Sanitary Wares of Ceramic	0.44	0.35	0.16	0.20	0.23
206	Scraps of Iron Or Steel	2.96	0.13	-	-	0.00
207	Screws,Bolts & Nuts of Iron Or Steel	0.63	0.04	0.12	0.08	-
208	Sewing Thread of Man Made Staple Fibre	0.00	0.00	0.00	-	0.14
209	Shoe Uppers(Leather/Composition of Lthr)	0.01	2.38	0.81	0.75	1.14
210	Soap Stocks	1.15	3.95	14.78	28.46	34.42
211	Socks	-	-	-	-	0.11
212	Soda Ash	-	-	-	1.02	1.16
213	Sodium Hypochlorite	14.84	1.48	-	-	-
214	Sodium Silicate	14.98	12.91	10.56	12.18	23.26
215	Spindles	-	-	-	-	-
216	Spinning Machines Textile	0.26	0.41	-	0.69	0.04
217	Spirits	-	-	40.05	300.53	210.83
218	Sports Goods	-	-	-	0.01	0.20
219	Stationery	-	-	-	0.33	1.08
220	Steel Fixtures	0.04	0.00	-	-	-
221	Steel Structures	-	-	0.10	0.15	0.20
222	Stone Articles	-	-	-	0.01	0.01
223	Stone Crusher	-	-	0.94	2.82	3.87
224	Storage Tanks of Iron Or Steel	0.04	0.00	-	-	-
225	Straw Board	1.50	3.48	2.61	9.13	8.29
226	Sugar ( Including Baggasse And Molasses )	0.01	43.22	215.66	959.41	1,528.90
227	Suitcases,Trunks,Brief Cases Etc	-	-	-	-	0.01
228	Sulphuric Acid	1.22	0.60	0.02	0.02	0.62
229	Surgical Gloves	-	-	-	-	-
230	Surgical Instruments & Appliances	-	-	-	-	0.44
231	Sweets	-	-	0.01	0.04	0.05
232	Switches,Relays,Fuses Etc	-	0.08	0.17	0.41	0.90
233	Synthetic Organic Dyes	-	0.72	0.62	2.11	4.23
234	Syrups & Squashes	-	-	-	-	-
235	Table,Kitchen Ware of Aluminium	0.03	0.00	-	-	-
236	Tea	-	-	-	8.73	34.18
237	Textile Fabrics Otherwise Impregnated	-	-	-	-	-
238	Timber Wood	-	-	-	-	-
239	Tin & Its Articles	-	-	-	-	0.01
240	Tin Cuttings	0.12	0.01	-	-	-
241	Tin Plate of Iron Or Steel	-	0.01	0.01	0.00	-

## FAISALABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
242	Tins/Tin Containers	-	-	-	-	-
243	Toilet Soap	0.12	0.53	-	0.47	2.03
244	Toothpaste	-	-	-	-	0.50
245	Toothpaste/Toothpowder	-	-	-	0.08	0.16
246	Trailors	-	-	-	-	-
247	Turpentine Oil	-	-	-	-	0.01
248	Typewriters (Electric & Non-Electric)	-	-	-	0.00	0.04
249	Tyres & Tubes	-	-	-	0.01	0.07
250	Tyres & Tubes (Bicycles)	-	-	-	0.85	-
251	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	-	0.03
252	Tyres Retreading	-	-	-	-	-
253	Vegetabel Oil	-	-	-	-	0.01
254	Vegetable Ghee	-	-	0.00	0.01	2.67
255	Velvet	0.00	0.07	0.09	0.08	0.25
256	Washing Machines	-	-	-	-	-
257	Water Pumps	0.01	0.09	0.08	0.17	0.25
258	Wax Papers, Gummed Tape, Filter Paper	-	0.03	-	-	-
259	Weaving Machines (Power Looms)	0.07	0.89	-	-	0.00
260	Welding Fluxes/Electrodes	-	-	-	-	0.01
261	Wheat/Meslin Flour	-	-	0.19	0.00	0.04
262	Wood Penal	0.05	0.20	0.05	0.04	0.01
263	Woolen Yarn	-	0.27	0.05	-	-
264	Woven Fabrics of Synthetic Filament Yarn	0.14	-	-	-	-
265	Woven Fabrics of Synthetic Staple Fibre	-	-	0.01	-	-
266	Woven Fabrics of Wool/Fine Animal Hair	0.18	0.07	0.05	0.30	0.00
267	Zinc Oxide	0.01	0.01	-	-	-
268	_Additional Tax	0.97	0.03	-	-	-
269	_Arrears Recovered	2.51	27.71	83.11	561.46	638.05
270	_Commercial Importers	-	0.28	9.69	36.08	60.79
271	_Miscellaneous Collections	15.60	132.72	730.11	1,240.31	154.02
	<b>Grand_Total</b>	<b>1,452.50</b>	<b>2,187.20</b>	<b>3,249.60</b>	<b>5,576.90</b>	<b>5,380.83</b>
	Refund Amount	-	2,111.40	2,816.30	3,250.10	4,357.27
	<b>Net Receipt</b>	<b>1,452.50</b>	<b>75.80</b>	<b>433.30</b>	<b>2,326.80</b>	<b>1,023.56</b>

**TABLE-33.7**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Acid Oil	-	-	-	-	-
2	Adhesive/Adhesive Tapes	-	-	-	0.013	0.101
3	Aerated Waters/Beverages	143.980	124.252	156.500	152.463	207.902
4	Aerials & Antenas	-	-	0.002	0.001	-
5	Agricultural Sprayers	0.075	-	0.013	-	-
6	Agricultural Tractors	-	54.936	127.391	4.532	1.051
7	Air Conditioners	-	-	-	0.016	0.120
8	Air Coolers/Desert Coolers	0.293	0.256	0.267	0.345	0.179
9	Aluminium Containers, Drums, Cans, Boxes	-	-	-	-	0.028
10	Aluminium Goods	0.596	0.731	1.117	1.253	0.970
11	Ammonia Gas	0.001	-	-	-	-
12	Arms & Ammunition	-	-	-	-	-
13	Articles Of Cloth, Accessories Of Leather	0.029	1.561	1.087	0.773	3.575
14	Artificial Joints	-	-	-	0.027	0.119
15	Asbestos Products	0.284	0.376	0.074	0.056	-
16	Auto Parts	9.272	32.202	24.020	34.984	25.882
17	Bags (Packing, Goods, Of Woven Textile)	-	0.042	0.003	-	-
18	Ball Point Pens	-	-	-	-	-
19	Battery Carbon	-	-	-	0.304	0.384
20	Battery Separators	-	-	-	-	0.017
21	Bed Spreads	-	0.018	-	-	-
22	Bed, Table, Kitchen, Toilet Linen	0.020	0.002	-	-	0.002
23	Biscuits	29.601	28.551	18.707	19.614	15.955
24	Black Board	-	-	-	-	0.011
25	Blades(Safety)	-	-	-	0.391	0.701
26	Blanket Woollen	1.310	4.768	3.586	1.249	1.791
27	Bubble Gum	-	-	-	-	0.009
28	Building Bricks / Bricks Of Fossil Meals	8.983	1.179	2.469	8.168	3.020
29	Building Components	-	-	-	0.156	0.176
30	C.N.G. Kit	-	-	-	-	0.268
31	Carbon Dioxide Gas(Co2)	3.378	2.388	2.429	3.036	2.768
32	Carpets Synthetic (Machine Made)	-	-	0.002	0.004	-
33	Carpets Woollen (Machine Made)	4.160	-	-	-	-
34	Carton Machine	0.002	0.036	0.068	0.040	-
35	Caustic Soda	-	-	-	0.156	0.371
36	Cement	321.315	263.037	8.451	1.846	10.145
37	Cereal Products	-	1.738	0.300	4.067	1.525

## MULTAN

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Cheese	-	0.245	0.400	0.713	0.798
39	Chemicals Inorganic/Industrial Gases	0.008	0.002	0.032	0.007	0.003
40	Chip Board	0.476	0.460	0.161	0.174	-
41	Cigarettes	313.036	360.436	392.387	488.981	128.077
42	Computer Stationery	-	-	-	-	0.028
43	Concrete Components	0.902	0.492	0.489	0.547	1.020
44	Confectionery & Bakery Products	7.157	2.405	2.335	2.943	5.619
45	Corn Oil	-	-	-	0.021	0.187
46	Corrugated Packages, Cartons, Boxes Etc	0.236	0.327	0.576	0.334	0.463
47	Cotton Fabrics	-	4.019	1.725	1.095	0.087
48	Cotton Handkerchief	-	-	0.036	-	-
49	Cotton Linters	9.467	2.942	0.535	0.836	2.174
50	Cotton Not Carded Or Combed	-	5,230.686	6,928.936	6,388.050	7,630.150
51	Cotton Seed Oil	-	100.306	-	-	-
52	Cotton Seeds	-	-	0.301	7.666	6.716
53	Cotton Sewing Thread	-	-	-	-	-
54	Cotton Yarn	19.668	96.781	182.777	378.655	367.723
55	Cream	-	-	-	0.029	0.213
56	Creams & Polishes For Footwear	0.005	0.003	0.005	0.087	0.389
57	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	-
58	Deep Freezers	-	-	-	0.008	-
59	Detergents	25.431	4.063	-	0.592	2.392
60	Diesel/Semi Diesel Engines	-	-	-	0.363	-
61	Dish Antena	0.021	0.004	0.018	0.007	0.006
62	Ducts & Slabs	-	-	-	-	-
63	Dyes & Colours	-	0.009	0.036	0.045	0.129
64	Electric Bulbs & Tubes	-	-	-	0.073	0.208
65	Electric Control Equipment	-	-	0.017	0.006	0.002
66	Electric Fans	0.272	0.105	0.164	0.136	0.032
67	Electric Iron	-	-	-	-	-
68	Electric Lighting & Signalling Eqpt	-	-	-	0.102	0.067
69	Electric Welding Wires, Rods, Electrodes	0.115	0.236	0.218	0.158	0.128
70	Electrical Energy	-	-	-	-	34.783
71	Electrical Goods & Parts(Nos)	0.068	0.012	-	0.256	0.285
72	Electrical Machinery	-	-	-	0.003	0.002
73	Embroidery	0.261	0.160	0.243	0.405	0.501
74	Engines Of 8407 Other Than-1000 to -3400	6.467	0.555	0.070	0.072	0.048
75	Fertilizers (Ammonia Liquid)	-	-	-	-	-
76	Fibre Glass	0.072	0.062	0.047	0.015	0.021
77	Finishing Material For Leather Industry	-	-	-	-	-
78	Flocking Cloth Materials	-	-	0.040	0.026	-

## MULTAN

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
79	Flush Doors	0.044	0.043	0.143	0.150	0.119
80	Food Products	0.017	0.329	0.239	0.706	1.478
81	Footwear	-	-	-	-	0.016
82	Fruit Or Vegetable Juices	19.920	12.373	16.457	18.012	26.845
83	Furniture(Steel)	0.048	-	-	-	-
84	Furniture(Wooden)	0.486	0.001	-	0.420	1.269
85	Gas Appliances (Heaters, Mentals, Geysers)	0.019	-	-	0.064	0.200
86	Gases & Acids	2.467	3.591	3.118	3.977	3.799
87	General Order Suppliers	-	-	-	2.544	13.491
88	Geysers (Electric)	0.091	-	-	-	-
89	Glass & Glasswares Etc	0.004	0.936	0.795	1.426	0.862
90	Glass Fibres & Articles	0.065	0.003	0.006	0.005	0.006
91	Glass Sheet(Not Worked)	1.355	0.172	-	-	-
92	Glassware For Kitchen,Office,Toilet Etc	-	0.966	1.179	1.731	1.214
93	Glue & Synthetic Resines All Sorts	0.416	0.099	0.251	0.195	0.332
94	Glycerine	9.701	298.170	293.005	314.449	480.849
95	Gypsum Powder	0.080	0.025	0.024	0.030	0.021
96	Hair Clippers,Electric	-	-	-	-	0.121
97	Hard Wastes	0.259	0.036	-	-	-
98	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	4.931
99	Hydrogen Gas	0.864	0.061	-	-	-
100	Ice Cream	-	0.006	0.020	0.417	3.018
101	Iron & Steel Products	0.073	0.264	0.066	0.038	0.003
102	Iron Or Steel Ingots	-	0.005	0.077	0.009	-
103	Jams & Jellies	-	2.661	0.455	0.038	0.246
104	Jute Products	31.996	47.489	71.729	72.819	66.806
105	Knitted Or Crocheted Fabrics	-	-	-	-	0.129
106	Liquid Glucose,Glucose	-	-	-	0.430	1.300
107	LPG Cylinders	-	-	-	0.224	0.660
108	M.M.Yarn Soft Waste	-	-	-	-	-
109	M.S. Product	0.210	0.022	-	-	-
110	M.S.Pipes	-	-	-	-	0.011
111	Machine Parts,Not Elsewhere Specified	-	-	-	-	0.006
112	Machinery Parts & Agricultural Parts	-	1.396	0.549	0.605	1.519
113	Machinery Parts (Mechanical)	-	-	0.014	0.375	0.369
114	Macaroni	-	-	-	-	-
115	Maize Products	-	-	-	0.374	1.187
116	Maize Starches	-	-	-	0.122	0.205
117	Man Made Fibres & Yarn	-	5.870	29.840	24.358	34.568
118	Mango Pulp	0.284	-	-	-	-
119	Marble Tiles	0.707	0.476	0.715	0.753	0.425
120	Medicines (Caps.,Injections,Syrups Etc)	-	-	-	0.052	0.106

## MULTAN

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Metal Containers	5.664	4.842	4.991	6.306	4.465
122	Mineral Water	0.001	-	-	-	-
123	Miscellaneous Chemical Products	-	-	0.045	0.078	0.155
124	Motor Cars	-	-	-	-	0.003
125	Motor Cycles	-	-	-	-	-
126	Moulds	0.007	-	-	-	-
127	Oil Cake	-	141.596	33.946	105.647	69.262
128	Oil Dirts	-	-	-	0.001	-
129	Oil Filters	-	-	-	0.146	0.237
130	Oxygen Gas	1.929	3.213	2.357	2.835	2.326
131	Paint & Varnishes	1.298	0.426	0.438	0.518	0.630
132	Paper & Paperboard	3.892	3.946	3.812	3.310	3.149
133	Paper & Paperboard (Hand-Made)	-	-	-	0.732	0.461
134	Paper Cones,Bobbins Etc	2.528	17.493	15.606	9.704	7.245
135	Paper Products	-	0.294	0.181	0.021	0.011
136	Paper Sacks	0.545	0.017	0.013	-	-
137	Pebbles,Gravel,Broken Or Crushed Stone	-	-	-	-	0.006
138	Perfumery & Cosmetics	20.312	1.908	-	0.018	0.355
139	Pet Grease	-	-	-	-	-
140	Pharmaceutical Products	0.001	0.166	-	-	-
141	Photographic Films In Rolls Etc	0.019	0.018	0.019	0.040	0.041
142	Photographic Plates Or Films Developed	0.026	0.025	0.034	0.045	0.067
143	Pig Iron	-	-	-	-	-
144	Plain Shaft Bearings	-	0.251	0.338	0.757	0.554
145	Plaster Of Paris	0.006	-	-	-	-
146	Plastic Crockery	0.123	0.124	-	-	-
147	Plastic Printing	0.024	-	-	0.003	0.007
148	Plastic Products(Others)	0.029	4.951	9.222	5.678	1.086
149	Plywood	0.189	0.536	0.646	0.787	0.940
150	POL Products (Including Petroleum, Lubricating Oils)	47.502	36.826	29.392	38.438	19.619
151	Polyester Filament Yarn	-	-	3.739	4.450	4.835
152	Polyethylene Bags	0.912	1.255	1.218	0.630	0.606
153	Polypropylene Bags	2.218	0.194	0.027	0.495	0.367
154	Potato Chips	-	-	-	-	0.090
155	Poultry Feed	-	3.071	0.470	-	-
156	Power Looms(Grey/Ticken Cloth)	-	0.573	1.447	3.928	5.167
157	Press Mud	0.012	-	-	-	-
158	Primary Cells & Batteries	-	-	-	0.225	0.231
159	Printing Industries/Press	0.121	-	0.011	0.215	0.738
160	Printing Inks	-	-	-	-	0.009
161	Processed Fabrics	1.944	7.655	26.202	28.941	12.394

## MULTAN

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
162	Pumps For Liquids,Liquid Elevators	-	-	-	-	0.009
163	PVC Pipes	1.280	1.033	1.623	1.934	2.190
164	Radio Sets	-	-	-	-	-
165	Railway Sleepers Of Iron Or Steel	0.881	-	1.926	2.095	3.303
166	Raw Wool	-	-	-	-	-
167	RCC Pipes	0.833	0.225	0.238	0.325	0.845
168	Ready Made Garments	-	0.239	0.344	0.538	0.445
169	Sanitary Napkins	-	0.027	0.043	0.031	0.018
170	Saw Machine (Wood Working)	-	-	-	0.039	0.001
171	Scraps Of Iron Or Steel	1.182	2.834	2.501	2.133	8.704
172	Services On Board	-	-	-	0.573	2.158
173	Sewing Thread Of Man Made Staple Fibre	0.011	0.031	0.010	0.024	0.071
174	Shoe Uppers(Leather/Composition Of Lthr)	-	0.397	0.111	0.257	0.675
175	Soap Stocks	1.259	41.415	11.318	14.662	45.692
176	Soda Ash	-	-	0.718	1.296	4.511
177	Sodium Silicate	3.768	2.579	3.659	4.708	3.591
178	Sports Goods	-	-	-	0.074	0.096
179	Stationery	-	-	-	0.809	1.825
180	Steel Pipes	-	0.198	7.314	2.272	1.135
181	Stone Powder	-	-	-	-	-
182	Storage Tanks Of Iron Or Steel	0.030	0.004	0.009	0.003	-
183	Straw Board	1.249	4.561	1.905	1.200	1.900
184	Sugar ( Including Baggasse And Molasses )	0.007	12.136	112.346	764.825	962.443
185	Sulphuric Acid	2.712	7.859	10.838	10.852	11.247
186	Surgical Instruments & Appliances	-	0.041	0.029	0.107	0.257
187	Sweetened Supari	0.253	-	-	-	-
188	Sweets	-	0.017	0.019	0.052	0.132
189	Syrups & Squashes	-	-	-	-	-
190	Table,Kitchen Ware Of Aluminium	-	-	-	0.002	0.002
191	Tea	-	-	0.040	9.485	42.528
192	Textile Fabrics Otherwise Impregnated	-	-	-	-	-
193	Timber Wood	-	-	-	0.020	0.366
194	Tin & Its Articles	-	0.002	-	-	-
195	Tin Plate Of Iron Or Steel	-	0.093	0.014	0.001	0.029
196	Tins/Tin Containers	0.271	0.135	0.004	0.024	0.048
197	Tissue Papers	0.089	0.894	0.447	0.082	0.708
198	Toilet Soap	171.617	25.325	-	0.067	0.168
199	Tooth Powder	-	-	-	0.001	0.001
200	Toothpaste/Toothpowder	1.286	0.664	-	0.006	0.152
201	Tractor Parts	-	0.189	0.447	0.982	0.520

## MULTAN

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
202	Tyres & Tubes	0.009	0.014	0.009	0.016	0.022
203	Vegetabel Oil	-	0.151	0.330	2.273	1.264
204	Vegetable Ghee	-	-	0.271	1.286	3.912
205	Vegetable Oils Other Than Edible Oil	-	1.356	1.035	1.375	1.260
206	Veterenary Medicines	-	0.001	-	-	-
207	Washing Machines	0.449	0.041	0.007	0.021	0.025
208	Wires & Cables	0.018	0.023	0.017	0.013	0.001
209	Wood Free Writing Paper	-	0.161	0.201	0.199	0.133
210	Wood In The Rough	-	-	-	-	-
211	Woolen Yarn	-	2.622	3.658	2.392	2.157
212	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	1.123
213	_Additional Tax	0.008	-	-	-	-
214	_Arrears Recovered	0.434	-	-	-	572.156
215	_Commercial Importers	-	-	1.694	7.407	12.261
216	_Miscellaneous Collections	1.835	26.974	227.605	291.274	524.950
	<b>Grand_Total</b>	<b>1,254.850</b>	<b>7,057.000</b>	<b>8,801.600</b>	<b>9,289.900</b>	<b>11,455.520</b>
	Refund Amount	-	697.400	891.100	1,299.300	1,627.280
	<b>Net Receipt</b>	<b>1,254.850</b>	<b>6,359.600</b>	<b>7,910.500</b>	<b>7,990.600</b>	<b>9,828.240</b>

**TABLE-33.8**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Account Books & Registers	-	-	0.019	0.488	-
2	Adhesive/Adhesive Tapes	-	-	-	0.619	0.468
3	Aerated Waters/Beverages	48.999	49.650	65.539	74.912	96.004
4	Agarbatti	0.010	-	-	-	-
5	Air Conditioners	1.241	0.028	-	-	-
6	Air Coolers/Desert Coolers	0.002	-	-	-	-
7	Air Filter	-	-	-	-	-
8	Alcohol	10.565	1.522	-	-	-
9	Aluminium Rods	3.173	38.150	-	0.342	-
10	Ammonia Gas	2.054	2.172	1.556	1.764	3.160
11	Arms & Ammunition	1.646	0.890	0.473	0.053	0.041
12	Asbestos Products	13.280	-	-	-	0.038
13	Ash	-	-	-	0.005	0.036
14	Auto Parts	1.525	6.754	4.574	4.298	4.206
15	Autocycles Including Rickshaw	0.910	0.973	3.676	5.549	8.463
16	Bags (Packing, Goods, Of Woven Textile)	-	-	-	-	-
17	Barn (Wheat)	-	-	-	-	0.017
18	Bicycles & Other Cycles Not Motorised	-	-	-	-	-
19	Biscuits	94.849	116.594	116.172	106.604	153.825
20	Blades For Saws Of All Kind	-	-	-	0.287	1.067
21	Blades(Safety)	26.727	21.367	18.445	19.934	8.485
22	Blanket Woollen	-	-	-	-	-
23	Bone Crushing	-	-	-	-	-
24	Brake Fluids	-	-	-	-	-
25	Brass Hardware(Nails, Screws, Washers Etc)	-	-	-	-	-
26	Bricks, Blocks, Tiles Of Refractory Nature	-	-	-	0.024	-
27	Building Bricks / Bricks Of Fossil Meals	1.821	2.038	1.399	2.143	0.039
28	Building Components	0.028	-	-	-	1.234
29	Carbon Dioxide Gas(CO2)	0.105	0.573	0.287	1.232	1.611
30	Carpets Synthetic (Machine Made)	-	0.870	0.167	-	-
31	Carpets Tufted (Hand Knitted)	-	-	-	-	-
32	Cassettes Unrecorded (Audio)	0.003	-	-	-	-
33	Caustic Soda	-	0.018	-	-	-
34	Cement	759.483	563.055	10.266	4.247	20.646
35	Cement Pipes	-	-	-	0.004	0.005
36	Ceramic Tiles	17.145	11.838	10.466	12.689	13.541
37	Chemicals Inorganic/Industrial Gases	-	8.488	3.450	8.222	0.935

## HYDERABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Chemicals Organic	28.843	0.062	0.024	0.199	0.251
39	Chip Board	3.133	4.058	2.811	2.658	7.018
40	Cigarettes	152.214	181.475	162.150	264.378	122.185
41	Circuit Breaker,Electrical	0.031	-	-	-	-
42	Coal/ Briquettes	95.466	79.275	71.584	84.845	84.375
43	Computer Stationery	-	-	-	-	-
44	Concrete Components	-	0.376	3.301	2.424	-
45	Confectionery & Bakery Products	3.384	1.907	9.415	7.591	17.899
46	Copper Rods	0.375	0.158	-	-	-
47	Corrogated & Solid Boards	-	-	-	-	-
48	Corrugated Packages, Cartons, Boxes Etc	0.368	0.552	1.455	2.259	2.835
49	Cotton Fabrics	-	-	-	-	-
50	Cotton Linters	-	-	-	-	0.010
51	Cotton Not Carded Or Combed	-	1,969.583	3,068.348	2,322.618	2,524.988
52	Cotton Seed Oil	-	13.151	16.930	6.203	37.609
53	Cotton Yarn	14.788	54.453	111.905	99.548	153.291
54	Creams & Polishes For Footwear	-	-	-	0.146	0.677
55	Crockery (Ceramics)	-	-	-	0.034	-
56	Dates	-	-	-	0.002	0.519
57	Deep Freezers	-	-	-	-	-
58	Detergents	65.916	61.501	58.226	82.173	129.479
59	Disposable Injections	-	-	0.095	0.611	0.507
60	Dyes & Colours	39.828	1.178	0.945	0.942	4.971
61	Elec Generating Sets & Rotary Converters	-	-	-	-	3.225
62	Electric Fans	-	0.018	0.032	0.033	0.025
63	Electric Food Choppers	0.684	0.772	-	-	-
64	Electric Water Coolers	0.031	-	-	-	-
65	Electrical Energy	-	-	-	-	1.270
66	Electrical Goods & Parts(Nos)	0.222	0.119	0.109	0.889	2.566
67	Electro-Mechanical Hand Tools	-	-	-	-	0.024
68	Embroidery	-	0.007	0.061	0.127	0.111
69	Emery Papers(Regmal)	0.100	0.144	0.131	0.170	0.221
70	Enamelled Copper Wire	3.013	1.574	3.907	4.808	8.823
71	Essences/Essential Oils	-	-	-	-	-
72	Fabric Boards	18.877	19.655	21.029	36.033	50.130
73	Food Products	-	0.108	0.098	0.100	2.054
74	Footwear	-	-	-	-	0.002
75	Fruit Or Vegetable Juices	4.855	3.165	4.746	6.085	8.438
76	Fruits & Vegetables Preserved	-	-	-	-	-
77	Furniture(Steel)	-	-	-	0.009	0.175
78	Furniture(Wooden)	-	-	-	0.108	0.106

## HYDERABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
79	G.I.Pipes	0.046	15.199	19.210	9.243	13.295
80	Gas Appliances (Heaters, Mentals, Geysers)	-	-	0.007	0.024	0.032
81	Glass & Glasswares Etc	0.004	0.201	0.272	0.269	0.512
82	Glass Bangles	9.962	12.924	12.771	14.086	13.547
83	Glass Bottles	0.640	0.296	0.199	0.039	0.538
84	Glass Riffles	0.092	1.145	0.856	0.785	0.337
85	Glue & Synthetic Resines All Sorts	-	-	0.028	0.043	0.216
86	Glycerine	2.717	31.851	27.616	9.739	-
87	Gold	-	-	-	-	-
88	Granite	0.055	0.109	0.051	0.037	0.048
89	Grinding Wheels Without Framework	0.080	0.047	-	0.011	-
90	Hard Boards	12.795	18.205	15.733	18.758	20.536
91	Hard Wastes	-	-	-	-	-
92	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	3.635
93	Hydrogen Gas	0.208	0.031	0.002	0.004	-
94	Ice Cream	-	-	0.027	0.611	1.657
95	Industrial Instruments	-	-	-	-	-
96	Insecticides	-	-	-	0.006	0.060
97	Iron & Steel Products	5.360	2.575	0.004	0.256	0.449
98	Jams & Jellies	-	-	-	-	0.475
99	Jute Products	37.531	37.283	54.169	47.320	43.640
100	Lamps & Light Fittings	-	-	-	0.027	0.151
101	Laundry Soap	-	0.061	0.041	0.185	1.354
102	Leather Articles	-	-	-	-	-
103	Lime	-	-	-	-	2.878
104	Liqueurs	-	-	-	1.521	4.898
105	Liquid Glucose, Glucose	-	-	-	0.001	0.017
106	LPG Cylinders	-	-	-	-	0.012
107	M.M.Yarn Soft Waste	-	-	-	-	-
108	M.S.Bars & Rods	-	0.413	3.299	4.582	8.944
109	Machinery Parts & Agricultural Parts	-	0.023	0.060	0.005	-
110	Machinery Parts (Mechanical)	-	-	-	0.013	0.052
111	Marble Tiles	0.333	0.342	0.697	0.811	0.799
112	Match Boxes	2.887	3.824	2.853	4.409	4.875
113	Medicines (Caps., Injections, Syrups Etc)	-	-	-	0.002	0.002
114	Metal Containers	4.185	7.912	6.690	8.453	11.752
115	Mineral Water	0.006	0.096	0.100	0.100	0.160
116	Monofilament Guts	0.071	0.213	0.634	0.851	0.784
117	Motor Cycles	-	-	3.849	9.679	2.779
118	Natural Polymers	-	-	-	0.037	0.145
119	Oil Dirts	-	0.214	0.044	0.291	0.145
120	Oxygen Gas	0.195	0.827	0.080	0.114	0.552

## HYDERABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
121	Paint & Varnishes	0.470	0.445	0.570	0.888	0.756
122	Paper & Paperboard	13.333	7.550	9.417	6.829	4.141
123	Paper Cones, Bobbins Etc	0.683	2.031	1.104	1.482	1.771
124	Paper Products	1.082	0.870	-	-	0.024
125	Paper Pulp/Waste & Scrap Of Paper & P. Bd	-	-	-	0.030	0.127
126	Paper Sacks	3.179	2.376	6.217	4.911	7.629
127	Perfumery & Cosmetics	7.083	0.877	-	0.162	0.329
128	Pesticides	-	-	-	-	-
129	Pet Grease	-	0.004	0.002	0.001	-
130	Pharmaceutical Products	-	0.011	-	-	-
131	Photographic Films In Rolls Etc	0.001	-	-	0.025	0.024
132	Photographic Plates Or Films Developed	0.018	0.023	0.038	0.060	0.121
133	Pig Iron	-	-	-	-	0.014
134	Plastic Crockery	0.139	0.125	0.002	-	-
135	Plastic Products(Others)	5.087	18.082	15.007	8.075	14.661
136	Plastic Re-Cycling	0.057	0.051	-	-	-
137	Plywood	0.020	-	-	0.003	-
138	POL Products (Including Petroleum, Lubricating Oils)	10.771	9.313	7.158	12.905	16.188
139	Polyethylene Bags	-	2.673	3.253	0.497	0.069
140	Polypropylene Bags	1.667	6.144	7.212	12.465	6.517
141	Poultry Feed	-	0.096	0.053	0.070	-
142	Power Looms(Grey/Ticken Cloth)	-	0.010	0.126	0.686	1.288
143	Primary Cells & Batteries	-	-	-	0.065	1.270
144	Printing Industries/Press	0.042	0.040	0.139	0.146	0.319
145	Processed Fabrics	2.618	0.961	0.625	0.591	0.882
146	PVC Bottles	2.350	-	-	-	-
147	PVC Doors & Windows	0.294	0.050	-	-	-
148	PVC Pipes	0.309	-	-	-	-
149	PVC Tiles	0.016	-	-	-	-
150	Railway Sleepers Of Iron Or Steel	0.567	1.558	1.714	3.774	1.218
151	RCC Pipes	0.933	0.847	0.773	0.596	0.663
152	Ready Made Garments	-	-	-	-	3.576
153	Refrigerator Parts	-	0.835	0.945	1.063	1.370
154	Refrigerators	136.015	121.973	118.642	131.639	199.155
155	Resin Material(Other)	0.154	0.202	-	-	-
156	Rock Salt/Sodium Chloride/ Table Salt Etc	-	5.293	3.121	2.160	3.241
157	Rubber Goods	0.003	0.001	-	-	0.087
158	Sanitary Fittings	-	-	-	-	-
159	Scraps Of Iron Or Steel	7.463	1.825	15.369	5.282	1.764
160	Screws, Bolts & Nuts Of Iron Or Steel	0.015	0.104	0.057	0.079	0.021

## HYDERABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
161	Seed Business	-	-	-	-	-
162	Sewing Machines	-	-	-	-	-
163	Sewing Thread Of Man Made Staple Fibre	0.125	0.096	0.143	0.104	0.092
164	Shoe Uppers(Leather/Composition Of Lthr)	-	-	-	-	-
165	Sign Boards/Advertisements Etc.	-	-	-	0.273	0.964
166	Soap Stocks	0.393	0.366	-	0.053	0.039
167	Soda Ash	-	-	-	-	-
168	Sodium Sulphide	-	-	0.023	-	0.038
169	Spices	-	-	-	-	0.348
170	Sports Goods	-	-	-	-	0.201
171	Stationery	-	-	-	0.127	1.140
172	Steel Pipes	11.969	48.824	14.941	7.436	6.213
173	Steel Poles	-	-	-	-	-
174	Steel Wire Stranded	-	-	-	-	-
175	Steel Wires	0.001	-	-	-	-
176	Stone Articles	-	0.026	0.057	0.104	0.133
177	Storage Batteries	-	-	-	-	0.933
178	Storage Tanks Of Iron Or Steel	-	-	-	-	-
179	Straw Board	-	0.031	0.018	0.039	0.045
180	Sugar ( Including Baggasse And Molasses )	0.089	65.790	316.260	1,783.351	2,604.993
181	Suitcases,Trunks,Brief Cases Etc	-	-	-	-	0.004
182	Sulphuric Acid	0.813	0.829	0.684	1.028	0.861
183	Surgical Instruments & Appliances	-	-	-	0.001	0.066
184	Sweets	-	0.696	0.081	0.060	0.206
185	Synthetic Organic Dyes	-	-	-	0.117	0.698
186	Syrups & Squashes	0.156	0.417	0.662	0.789	0.765
187	Tea	-	-	-	21.552	100.131
188	Textured Yarn	-	10.931	9.068	9.128	19.410
189	Tin Plate Of Iron Or Steel	0.006	0.001	-	-	-
190	Tissue Papers	-	-	-	-	-
191	Toilet Soap	42.724	3.071	-	23.394	48.357
192	Toothpaste/Toothpowder	7.757	-	-	-	0.061
193	Tyres & Tubes	-	-	-	0.109	0.893
194	Vegetabel Oil	-	-	-	0.022	0.117
195	Wadding	-	-	-	-	-
196	Waste & Scrap Of Copper	-	-	-	-	-
197	Watches And Clocks	-	-	-	-	-
198	Water Pumps	-	0.010	0.358	1.235	0.308
199	Welding Fluxes/Electrodes	-	-	-	0.189	0.384
200	Wires & Cables	31.694	3.678	0.388	0.504	0.615

## HYDERABAD

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
201	Wood Free Writing Paper	-	0.887	-	-	-
202	Wood Log	-	-	-	0.003	0.180
203	Woolen Yarn	-	2.328	3.203	3.284	3.866
204	Worn Clothing And Other Worn Articles	-	-	-	-	-
205	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	-	-
206	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	-
207	X-Ray Machines	-	-	-	-	-
208	Zinc Oxide	0.214	-	-	-	-
209	_Arrears Recovered	16.384	64.392	219.480	456.989	152.432
210	_Commercial Importers	-	5.809	0.515	5.418	8.330
211	_Miscellaneous Collections	0.744	141.681	4.491	312.684	282.055
	<b>Grand_Total</b>	<b>1,800.264</b>	<b>3,886.000</b>	<b>4,685.000</b>	<b>6,123.400</b>	<b>7,118.980</b>
	Refund Amount	-	333.2	338.1	614.2	594.18
	<b>Net Receipt</b>	<b>1,800.264</b>	<b>3,552.800</b>	<b>4,346.900</b>	<b>5,509.200</b>	<b>6,524.800</b>

**TABLE-33.9**  
**COMMODITY-WISE COLLECTION OF SALES TAX**  
**(DOMESTIC GOODS)**

		(Rs. in Million)				
S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
1	Account Books & Registers	-	-	-	-	0.010
2	Activated Carbon	7.065	9.042	6.997	7.162	5.143
3	Aerated Waters/Beverages	0.379	0.250	0.646	0.556	0.683
4	Alcohol	6.010	3.008	1.265	0.793	0.215
5	Aluminium Doors & Windows	-	-	-	-	-
6	Aluminium Rods	-	1.495	-	-	-
7	Amini/ Phenolic Resins	9.049	0.503	-	-	-
8	Animal Feed (Other Than Poultry Feed)	-	-	-	-	-
9	Anodized Products	-	-	-	-	-
10	Arms & Ammunition	-	-	-	0.037	0.059
11	Articles Of Base Metal	-	-	-	-	-
12	Articles Of Cloth.Accessories Of Leather	-	-	-	-	0.569
13	Artificial Leather & Rexine	0.256	0.576	0.467	0.008	-
14	Artificial Marble Slab	-	-	0.010	0.028	0.074
15	Asbestos Products	0.025	-	-	-	-
16	Auto Parts	8.583	101.447	94.434	139.069	153.741
17	Baby Foods (Farlac/Farex Etc)	-	-	-	0.055	0.257
18	Baryte Powder	4.980	8.365	7.655	6.772	8.041
19	Biscuits	7.831	5.791	5.572	5.718	2.669
20	Blades(Safety)	20.426	5.026	2.192	0.685	0.151
21	Bricks,Blocks,Tiles Of Refractory Nature	-	-	-	0.477	-
22	Building Bricks / Bricks Of Fossil Meals	-	-	-	0.102	0.018
23	Building Components	0.041	0.841	0.224	0.020	0.199
24	Carpets Synthetic (Machine Made)	-	-	-	-	-
25	Carton Graphics	-	0.123	0.060	0.003	0.034
26	Cassettes Unrecorded (Audio)	1.150	4.366	5.849	15.858	11.415
27	Cassettes Unrecorded (Video)	0.407	-	-	-	-
28	Caustic Soda	-	0.239	-	-	-
29	Cement	243.477	385.586	18.108	9.710	5.617
30	Cement Clinkers	21.539	0.750	-	-	-
31	Ceramic Tiles	-	-	-	-	-
32	Chemicals Inorganic/Industrial Gases	15.897	14.487	16.895	9.504	9.979
33	Chemicals Organic	-	1.568	0.865	0.069	3.090
34	Chip Board	7.929	7.978	2.929	0.169	-
35	Cigarettes	-	-	-	2.662	10.963
36	Cigarette Filter Rods	8.340	12.106	12.561	7.954	12.718
37	Clock Movements,Complete & Assembled	0.081	0.058	0.023	0.012	0.013

## QUETTA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
38	Coal/ Briquettes	-	-	-	0.003	-
39	Computer Parts	-	-	-	-	0.033
40	Computer Stationery	-	-	-	-	0.002
41	Confectionery & Bakery Products	26.584	34.305	32.165	28.804	31.813
42	Copper Rods	127.176	14.531	16.915	10.532	12.171
43	Corn Oil	-	-	-	-	-
44	Corrugated Packages, Cartons, Boxes Etc	-	-	-	-	0.038
45	Cotton Yarn	0.291	2.830	25.290	9.641	3.583
46	Custard Powder	-	-	-	-	2.645
47	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	-
48	Diesel/Semi Diesel Engines	1.180	-	0.070	0.003	1.136
49	Dyes & Colours	3.339	5.021	5.817	8.988	4.500
50	Electric Food Choppers	-	-	-	-	-
51	Electric Lighting & Signalling Eqpt	-	-	-	-	0.011
52	Electrical Energy	-	-	-	-	2.517
53	Electrical Goods & Parts(Nos)	-	-	-	-	0.020
54	Fabrications	-	-	-	-	-
55	Fertilizers (Ammonia Liquid)	-	-	-	-	-
56	Flush Doors	0.521	0.556	0.444	0.288	1.153
57	Food Products	-	-	-	-	0.003
58	Fruit Or Vegetable Juices	4.074	3.799	3.638	4.210	5.795
59	Fruit, Nuts, Peel Of Fruit Or Melon(Edible)	-	-	-	-	0.287
60	Fruits & Vegetables Preserved	-	-	-	-	0.175
61	Furniture(Steel)	-	-	0.009	0.180	1.440
62	Furniture(Wooden)	0.014	0.116	0.175	3.387	0.498
63	Gas Appliances (Heaters, Mentals, Geysers)	-	-	-	-	0.312
64	Gelatins	0.893	2.927	0.148	0.039	10.396
65	Glass Beads	0.098	0.136	0.633	0.765	0.347
66	Glass Bottles	14.917	11.504	3.562	0.296	8.141
67	Glassware For Kitchen, Office, Toilet Etc	-	-	-	0.002	0.038
68	Glycerine	0.928	0.734	0.683	-	-
69	Grain Sorghum / Wheat	-	-	-	-	0.005
70	Granulated Slags	-	-	-	-	-
71	Guar Gums	-	-	-	-	0.004
72	Hotels/Restaurants/Fast Food/Catering	-	-	-	-	2.919
73	Hydrogen Gas	0.004	-	-	0.006	0.023
74	Ice Cream	19.655	17.255	14.722	40.955	51.355
75	Interchangeable Tools For Hand Tools	-	-	-	-	0.008
76	Iron & Steel Products	-	-	0.025	-	0.197
77	Jute Products	3.637	1.834	-	13.109	15.732
78	Lac, Gums, Resins(Natural)	1.735	-	-	-	-

## QUETTA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
79	Liqueurs	12.867	1.466	2.493	9.126	7.259
80	Liquid Glucose, Glucose	27.288	40.434	24.157	14.669	10.937
81	Locks Of Base Metal	-	-	-	-	0.002
82	M. S. Pipes	-	-	-	-	-
83	Machinery For Bleaching, Washing, Drying	2.325	12.456	13.236	7.625	7.676
84	Man Made Fibres & Yarn	90.259	282.151	243.290	238.047	158.422
85	Match Boxes	-	-	-	-	-
86	Medicines (Caps., Injections, Syrups Etc)	-	0.003	0.005	0.011	0.006
87	Metal Containers	-	0.077	0.163	0.037	0.049
88	Metallised Products	-	-	-	-	-
89	Mineral Water	-	-	-	1.081	1.463
90	Monofilament Yarn	-	-	-	-	0.004
91	Motor Cars	-	0.521	0.532	0.040	0.087
92	Motor Cycles	53.653	3.652	22.973	14.790	14.467
93	Paint & Varnishes	-	-	-	0.001	0.170
94	Paper & Paperboard	4.075	1.727	1.539	1.343	1.134
95	Paper Cones, Bobbins Etc	0.011	-	-	-	-
96	Paper Products	0.260	1.628	1.628	1.036	0.394
97	Paper Sacks	12.161	38.159	19.507	24.776	8.629
98	Perfumery & Cosmetics	-	-	-	-	0.100
99	Pharmaceutical Products	-	0.876	-	2.248	2.371
100	Photocopying Apparatus	-	-	-	-	0.138
101	Photographic Films In Rolls Etc	-	-	-	-	0.201
102	Photographic Plates Or Films Developed	-	0.037	0.139	-	0.013
103	Plastic Metal Film	-	-	-	-	-
104	Plastic Products (Others)	13.805	45.570	43.106	67.093	90.870
105	Plastic Sheets & Other Articles	-	0.184	0.405	0.752	4.932
106	Plastic Shoes	-	-	-	-	0.005
107	Pol Products (Including Petroleum, Lubricating Oils)	20.669	20.164	19.674	71.135	53.186
108	Polyethylene Bags	1.977	24.892	43.395	7.328	-
109	Polypropylene Bags	8.936	1.275	-	24.018	16.261
110	Polystyrene	6.074	-	7.648	5.620	4.565
111	Poultry Feed	-	-	-	-	0.026
112	Power Looms (Grey/Ticken Cloth)	-	0.101	1.305	4.132	2.294
113	Primary Cells & Batteries	-	-	-	-	0.177
114	Printing Industries/Press	-	-	-	-	0.623
115	Processed Fabrics	0.383	0.217	-	-	3.275
116	Pumps For Liquids, Liquid Elevators	2.993	3.738	1.944	2.359	2.414
117	PVC Pipes	0.062	0.001	-	-	0.003
118	RCC Pipes	0.017	-	-	-	-

## QUETTA

(Rs. in Million)

S	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
No.						
119	Ready Made Garments	-	-	-	-	1.783
120	Refrigerators	-	-	-	-	-
121	Rock Salt/Sodium Chloride/ Table Salt Etc	-	0.693	1.611	1.900	3.054
122	Rubber Strips For Tire Retreading	-	-	-	-	-
123	Sanitary Napkins	0.079	0.014	0.039	0.054	0.025
124	Sanitary Ware Of Iron Or Steel	-	-	-	-	0.107
125	Sanitary Wares Of Ceramic	-	-	-	-	-
126	Scientific Items	-	-	-	-	0.004
127	Scraps Of Iron Or Steel	-	127.923	300.589	189.276	134.223
128	Screws,Bolts & Nuts Of Iron Or Steel	0.165	1.156	1.298	0.819	0.774
129	Sewing Thread Of Man Made Staple Fibre	-	2.003	17.511	22.201	18.356
130	Shoe Uppers(Leather/Composition Of Lthr)	-	-	-	-	-
131	Sign Boards/Advertisements Etc.	-	-	-	0.070	0.141
132	Slide Fastners	-	-	-	-	0.016
133	Smoking Tobacco	-	-	-	-	0.926
134	Soap Stocks	-	-	-	0.244	1.044
135	Spirits	0.098	6.851	6.739	-	-
136	Sports Goods	-	-	-	-	0.056
137	Stationery	-	-	-	0.098	1.555
138	Steel Pipes	-	-	-	-	-
139	Steel Wires	13.392	5.649	7.673	0.414	1.197
140	Steel Wools	0.623	0.613	0.519	0.554	0.691
141	Stone Powder	0.378	0.157	-	-	-
142	Storage Batteries	37.927	25.136	19.664	21.106	26.961
143	Suitcases,Trunks,Brief Cases Etc	3.110	3.915	4.614	4.822	1.718
144	Surgical Gloves	-	-	-	-	0.137
145	Surgical Instruments & Appliances	-	-	-	-	0.020
146	Syrups & Squashes	0.006	0.029	0.023	-	0.020
147	Tea	-	-	-	2.782	7.835
148	Telephone Sets	-	-	-	0.949	0.618
149	Television Sets	-	-	1.937	9.059	9.199
150	Timber Wood	-	-	-	-	0.051
151	Toilet Soap	7.132	16.061	41.235	145.235	165.352
152	Typewriters (Electric & Non-Electric)	-	-	-	-	0.042
153	Tyres & Tubes	-	-	-	-	0.011
154	Urea Formaldehyde	10.282	1.026	-	-	-
155	Vulcanised Rubber Thread And Cord	1.374	2.932	2.830	1.465	2.230
156	Water Meters,Electric Or Gas Meters	0.053	0.017	0.038	0.028	-
157	Water Proofing Compounds	1.442	1.455	0.745	0.543	0.394
158	Wax	3.128	2.141	1.494	2.537	2.990

## QUETTA

(Rs. in Million)

S. No.	Commodity	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000
159	Wires & Cables	63.464	31.298	7.725	21.785	40.382
160	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	-
161	_Arrears Recovered	1.955	-	-	0.024	-
162	_Commercial Importers	-	-	0.055	11.618	25.551
163	_Miscellaneous Collections	2.535	-2.645	1.876	101.814	8.196
	<b>Grand_Total</b>	<b>973.469</b>	<b>1,364.900</b>	<b>1,146.400</b>	<b>1,365.300</b>	<b>1,230.770</b>
	Refund Amount	-	613.400	26.400	8.900	24.670
	<b>Net Receipt</b>	<b>973.469</b>	<b>751.500</b>	<b>1,120.000</b>	<b>1,356.400</b>	<b>1,206.100</b>

