

CBR YEAR BOOK

2000 - 2001

Directorate of Research and Statistics
CENTRAL BOARD OF REVENUE
GOVERNMENT OF PAKISTAN
ISLAMABAD

TABLE OF CONTENTS

SR NO.	DESCRIPTION	PAGES
1	FOREWORD	i
2	PREFACE	iii
<i>PART - I</i>		
3	CHAPTER-1 CENTRAL BOARD OF REVENUE...	1 - 9
4	CHAPTER-2 FEDERAL TAX RECEIPTS.....	11 - 26
5	CHAPTER-3 INCOME TAX.....	27 - 72
6	CHAPTER-4 OTHER DIRECT TAXES.....	73 - 82
7	CHAPTER-5 CENTRAL EXCISE.....	83 - 116
8	CHAPTER-6 SALES TAX.....	117 - 144
9	CHAPTER-7 CUSTOMS.....	145 - 161
10	CHAPTER-8 SURVEY & REGISTRATION.....	163 - 165
11	CHAPTER-9 PROMOTION OF INFORMATION TECHNOLOGY IN CBR.....	167 - 171
12	CHAPTER-10 REFORMS OF TAX ADMINISTRATION AND RESTRUCTURING OF CBR	173 - 183
13	APPENDIX-I CENTRAL BOARD OF REVENUE ACT, 1924.....	185-186
14	APPENDIX-II CONSTITUTION OF CENTRAL BOARD OF REVENUE.....	187
15	APPENDIX-III CBR RULES, 1967.....	189-191
16	APPENDIX-IV SALIENT FEATURES OF INCOME TAX ORDINANCE, 2001.....	193

PART - II

17	STATISTICAL TABLES.....	1 - 267
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FOREWORD

It is my pleasure to present the CBR Year Book for the financial year 2000-2001. It contains detailed information about the federal taxes administrated by the Central Board of Revenue. The data and its analysis in various chapters relating to each tax gives a brief overview of the tax policy direction of the Government.

An important feature of this Edition is that it contains the most recent organizational structure of the Board and its field departments, consequent to the tax administrative reforms and restructuring measures initiated during the current fiscal year. These steps should enable the tax machinery to meet the requirements and challenges of the modern day world and a progressive economy.

I appreciate the hard work put in the preparation of this document by Mr. Muhammad Arshad Parwaiz, Director(R&S), CBR and his team. I also facilitate Mr. Naseer Ahmed, Member(Central Excise) for his guidance in the completion of this work.

(RIAZ AHMAD MALIK)
Secretary, Revenue Division/
Chairman, C.B.R, Islamabad

Dated: May, 2002

PREFACE

This is the eleventh edition of the CBR Year Book. It contains statistical data of the federal taxes collected during the financial year 2000-2001, with detailed analysis of the Direct and Indirect Taxes.

The Year Book is divided into two parts. Part-I extensively delineates the Direct & Indirect taxes, supported by statistical tables and graphs based on the performance of the Commissionerates and Collectorates which collect these taxes.

It also includes information about the latest organizational structure of the CBR and its field offices. Moreover details of the administrative reforms of the tax administration and restructuring of the CBR initiated during the current fiscal year are also included. One of the appendices gives the salient features of the Income Tax Ordinance 2001, which is to take effect from July 01, 2002.

Part-II of the Year Book consists exclusively of micro level statistical tables of the federal taxes and serves as a Data Bank of each tax for the last 5 years. It may be mentioned here that the federal tax revenue data incorporated in this Book has been reconciled with the AGPR.

Every effort has been made to make the CBR Year Book a useful source of reference for the fiscal experts, research scholars, federal and provincial govt. departments, International Organizations and for all other persons interested in this information.

The Year Book has been prepared by the Directorate of Research & Statistics, CBR, Islamabad under the guidance and supervision of Mr. Naseer Ahmad, Member (Central Excise), CBR. The efforts of M/s Umar Wahid and Sharfuddin Pirzada, Deputy Directors, Mr. Nisar Ahmed, Superintendent, Mr. Abrar Nabi Qureshi, Personal Assistant and Mr. Shakeel Ahmed, Data Processing Supervisor, towards the preparation of this edition are hereby acknowledged.

Comments and suggestions, if any, are invited for improving the future editions of the Year Book.

(Muhammad Arshad Parwaiz)
Director(R&S)
Central Board Revenue

Dated: May, 2002

PART – I

CENTRAL BOARD OF REVENUE



CHAPTER 1

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 and (iii) '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 five line Members (who are also ex-officio Additional Secretaries of the Federal Government), four support Members; and five recently appointed (in February, 2002) functional Members from the private sector, as part of the restructuring of the CBR and its field formations :-

Line Members

- 1) Member (Direct Taxes)
- 2) Member (Central Excise)
- 3) Member (Sales Tax)
- 4) Member (Customs)
- 5) Member (Exports)

Support Members

- 6) Member (Policy & Tax Reforms)
- 7) Member (Legal)
- 8) Member (Coordination)
- 9) Member (Administration)

Functional Members

- 10) Member (Fiscal Research & Statistics)
- 11) Member (Human Resource Management)
- 12) Member (Audit)
- 13) Member (Information Management System)
- 14) Member (Taxpayer Education & Facilitation)

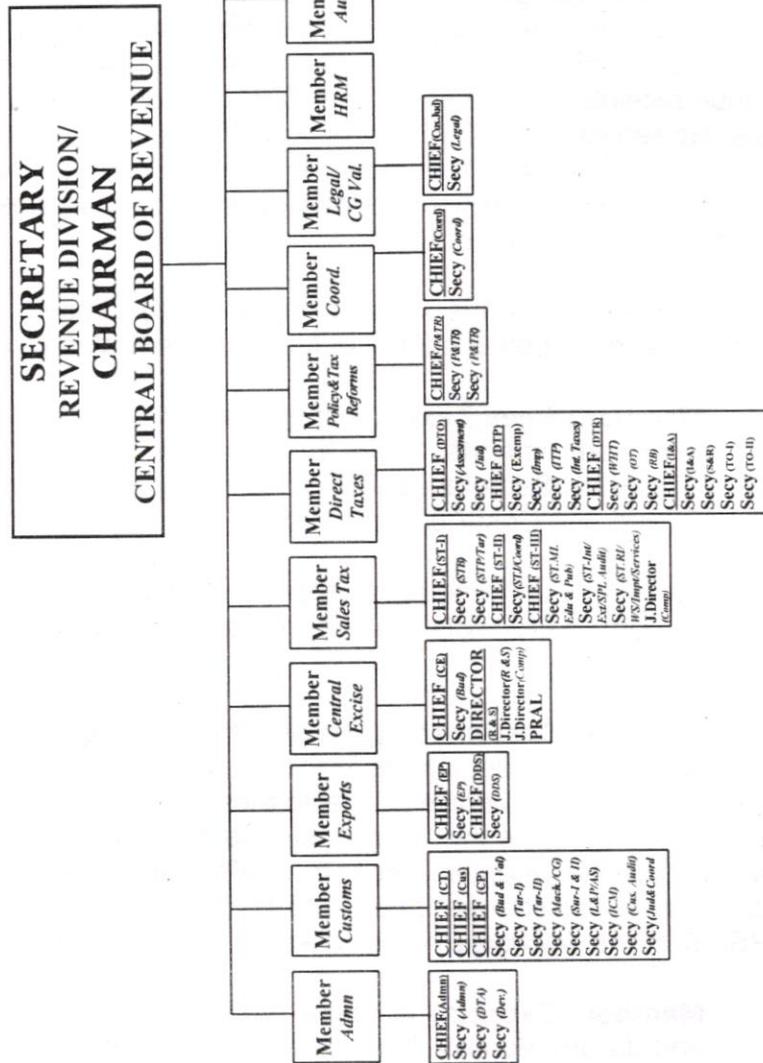
6. Organizational Chart of the CBR/Revenue Division is given on page 3.

7. **Member (Direct Taxes)** is responsible for formulation of Direct Taxes related policies, day to day supervision and collection of these taxes. In addition he is the Chief-Coordinator for Survey and Registration campaign. In the Board, he is assisted by four Chiefs (BPS-20) and thirteen Secretaries (BPS-19).

8. In the field, Direct Taxes are administered through five Regional Commissioners of Income Tax and Wealth Tax. Two of them are based at Karachi and one each at Lahore, Multan and Islamabad respectively. The Regional Commissioners supervise the Zonal Commissioners of

FIGURE - 1

ORGANIZATIONAL CHART OF CENTRAL BOARD OF REVENUE/REVENUE DIVISION
 (As on 15th May, 2002)



Income Tax and Wealth Tax, who are directly responsible for levy, collection and administration of Direct Taxes through Additional Commissioners (B-19), Deputy Commissioners (BPS-18), Assistant Commissioners (BPS-17), Income Tax Officers (BPS-16) and Special Officers, vested with the authority of assessment and collection of these taxes.

9.(i). **Member (Central Excise)** supervises collection of Central Excise Duty by ten composite Collectorates which are responsible for the collection of Customs Duties, Sales Tax and Central Excise. In the Board, he is assisted by one Chief (BPS-20) and one Secretary (BPS-19) in the discharge of his duties.

9.(ii) **Director (Research and Statistics)** (website:www.drscbr.gov.pk; e-mail: info@drscbr.gov.pk) works under the Member (Central Excise). The Director assists the Board in fiscal policy analysis and compilation of federal tax receipts, statistical data on national level and reconciliation of revenue receipts with the AGPR and SBP on monthly, quarterly and annual basis. He represents CBR in meetings of Fiscal Monitoring Committee of the Finance Division and National Accounts Committee of the Statistics Division pertaining to revenue statistics. He also compiles and publishes the annual CBR Year Book.

9.(iii) Pakistan Revenue Automation (Private) Limited (PRAL), is also under the administrative control of Member(Central Excise).

10. **Member (Sales Tax)** is responsible for the collection of Sales tax on domestic and imports. In the Board, he is assisted by three Chiefs (BPS-20) and six Secretaries, (BPS-19) three Joint Directors (Computer) (BPS-19) and one Cost Accountant (BPS-19).

11. Sales Tax on Imports is collected by eight Customs Collectorates and four composite Collectorates as agency function alongwith the Customs Duties.

12. **Member (Customs)** supervises the collection of Customs Duties by 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 (BPS-20) and nine Secretaries (BPS-19) in the discharge of his duties.

13. **Member (Exports)** is responsible for implementation of Export Policy and its procedures. He is also responsible for the administration of manufacturing Bonds, Export Processing Zones, Special Industrial

Zones and "no duty no drawback" system. He also looks after the administration of duty drawback system, Input-Output Co-efficient Organization (IOCO) and Duty Suspension Audit Organization (DSAO). He oversees the export related issues of TEPI project. In the Board, he is assisted by two Chiefs (BPS-20) and two Secretaries (BPS-19).

14. **Member (Policy & Tax Reforms)** is incharge of the CBR reforms policy. He maintains liaison with all the stake-holders and coordinate with other Members of CBR. He is also responsible for the restructuring of CBR. In the Board he is assisted by one Chief (BPS-20) and two Secretaries (BPS-19).

15. **Member (Legal)/Controller General (Valuation)** is responsible for monitoring the quasi-judicial functions of Collectorates of Adjudication, Commissioners of Income Tax (Appeals) and Appellate Additional Commissioners of Income Tax and for the administrative requirements of these functionaries. He also monitors the performance of Departmental Representatives appearing before the Appellate Tribunals and assesses the quantum and quality of their work. He acts as the Appellate Authority in quasi-judicial matters of Indirect Taxes falling outside the jurisdiction of the Appellate Tribunals. He coordinates with the line Members in matters pertaining to changes in law. He is assisted by one Chief (BPS-20) and one Secretary(BPS-19) in the Board. As Controller General of Customs and Excise Valuation he is responsible for centralized valuation of commodities liable to Customs and Central Excise Duties. For carrying out these duties, he is assisted by one Controller at Karachi and one Additional Director at Lahore.

16. **Member (Coordination)** is responsible for coordination and consolidation of the policy issues of the Board and their dissemination to the concerned government departments. He is assisted by one Chief (BPS-20) and one Secretary (BPS-19) in the Board.

17. **Member (Administration)** is responsible for the overall administration of Central Board of Revenue, including appraisal, processing and monitoring of all development projects. He also deals with and coordinates the responses to Audit objections/paras and presentations made before the Public Accounts Committee. He is assisted by one Chief (BPS-20) and three Secretaries (BPS-19) in the Board.

18. **Member (Fiscal Research & Statistics)** is responsible for preparation of revenue profiles of federal taxes, fiscal research and analysis of revenue impacts, revenue projection and policy recommendations. He is

incharge of publication of CBR quarterly review. He also prepares different options available and make recommendations to the Chairman, CBR and other wings of the CBR for maximization of revenue generation and effective tax administration.

19. **Member (Human Resource Management)** is responsible to review and initiate proposals for introducing fundamental reforms/measures for improving the overall human resource management system, policies, practices and organizational issues of the Central Board of Revenue and its field organizations.

20 **Member (Audit)** is responsible to design and develop organizational structure/plan of overall audit of tax returns in various jurisdictions, including designing of integrated audit procedures and standard systems. For this purpose he is to review the existing assessment, audit and appraisalment procedures of Direct and Indirect Taxes.

21. **Member (Information Management System)** is responsible for development of system specifications for future CBR needs, technology architecture design of CBR and its field formations in consultation with appointed consultants. This includes development of a strategy for coordination and application of software based on re-engineering the system. He guides and advises the persons/teams dealing with re-engineering of business processes.

22. **Member (Taxpayer Education & Facilitation)** is responsible for development of strategy for education of taxpayers through publications, news letters, media, seminars, workshops & educational / professional institutions and facilitation of taxpayers by simplifying the laws, rules and business processes and providing one window operation through service centers and telephone help-lines in a taxpayer friendly environment for greater taxpayer satisfaction.

23. **Director General (Inspection and Audit) Direct Taxes** based at Islamabad operates directly under the Secretary, Revenue Division. He carries out inspections, audits and investigations of taxes/offices involving evasion of taxes and malpractices 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 (BPS-20) at the Headquarters at Islamabad and three Directors (BPS-20), each posted at Karachi, Lahore and Islamabad respectively.

24. **Director General (Training and Research), Direct Taxes** based at Lahore (with regional offices at Karachi and Islamabad) is responsible for imparting training to the freshly recruited officers in the Income Tax Department. He is also responsible for imparting in-service training to the incumbent officers/officials through refresher courses, workshops and seminars.

25. **Director General (Intelligence and Investigation) Customs and Excise** based at Islamabad collects, processes disseminates information and enforces prevention of tax evasion. He also enforces measures to prevent smuggling of contrabands, including drugs. The Director General is assisted by two Directors (BPS-20), one each located at Karachi and Lahore, respectively.

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

27. **Director General (Inspection and Audit) Indirect Taxes** based at Karachi carries out inspection and audit of the Indirect Taxes. The Director General is assisted by four Directors (BPS-20), two at Karachi and one each at Lahore and Islamabad, respectively.

28. The names of the Chairmen/Secretaries from 14.08.1947 onwards are as under :-

Finance Secretaries/Ex-Officio Chairmen, 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. Siddiqi	12.01.1995	12.07.1995
2)	Alvi Abdul Rahim	13.07.1995	28.08.1996
3)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
4)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
5)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
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:-

051-9207540-41
9207545

051-9207548-54

Website:

www.cbr.gov.pk
www.drscbr.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. Increase in economic activity means greater output, trading, manufacturing and services, which translates into higher income levels. All these factors directly effect 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. Besides the federal taxes which are 90% of its total collection, the remaining 10% are Surcharges on Gas and Petroleum products which are also collected by the CBR through the Customs and Central Excise departments as an agent 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 7.8% from 1996-97 to 2000-01. However, in 2000-01 the growth has been a healthy 13.0%. The five year trend is shown in Table 2.1 below :-

PTABLE 2.1

TREND OF FEDERAL TAX RECEIPTS

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1996-97	282,087	5.2%
1997-98	293,631	4.1%
1998-99	308,509	5.1%
1999-00	347,104	12.5%
2000-01	392,277	13.0%

4. In absolute figures the federal tax receipts jumped from Rs. 282,087 million in 1996-97 to Rs. 392,277 million in 2000-01 i.e. an increase of Rs. 110,190 million or up by 39.1% over the 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 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)

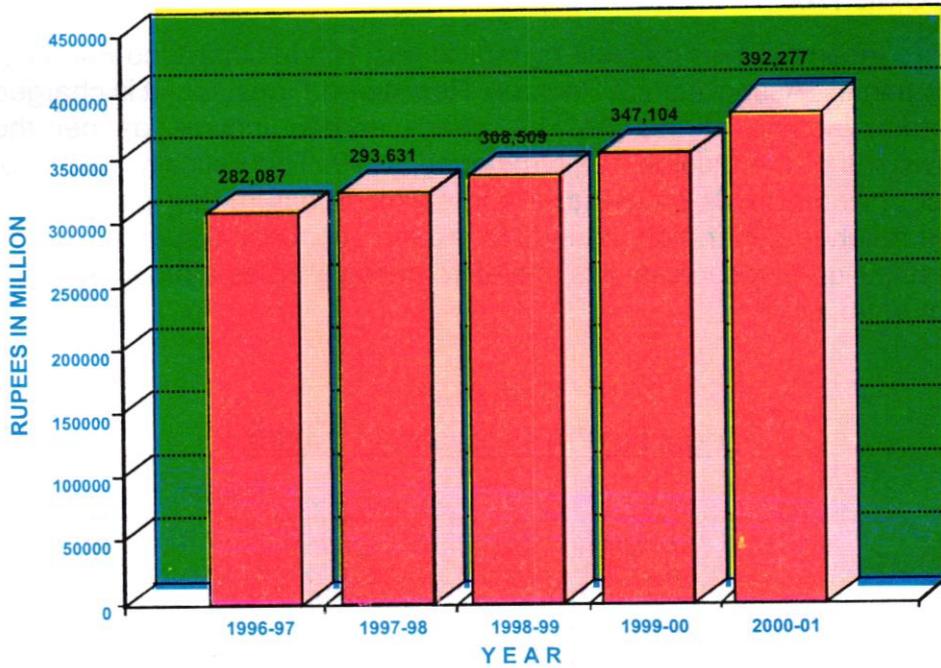
YEAR	O.B.E.*	R.B.E.**	COLLECTION	% ACHIEVEMENT OF R.B.E.
1	2	3	4	5
1996-97	328,999	286,000	282,087	98.6%
1997-98	324,000	297,617	293,631	98.7%
1998-99	354,031	307,950	308,509	100.2%
1999-00	362,500	351,700	347,104	98.7%
2000-01	430,000	406,500	392,277	96.5%

O.B.E. : Original Budget Estimates.

R.B.E. : Revised Budget Estimates.

FIGURE - 2.1

COLLECTION OF TOTAL FEDERAL TAXES



7. It is evident from Table 2.2 that except for 1998-99, the revised budget estimate (R.B.E.) targets in the remaining four years were not achieved. The highest downward revision of 13.1% was in 1996-97 and the lowest in 1999-2000 by 3.0%, followed by 5.5% in 2000-01. The original budget target in 2000-01 was fixed at Rs. 430,000 million which was later revised downwards to Rs. 406,500 million i.e. by 5.8%.

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.

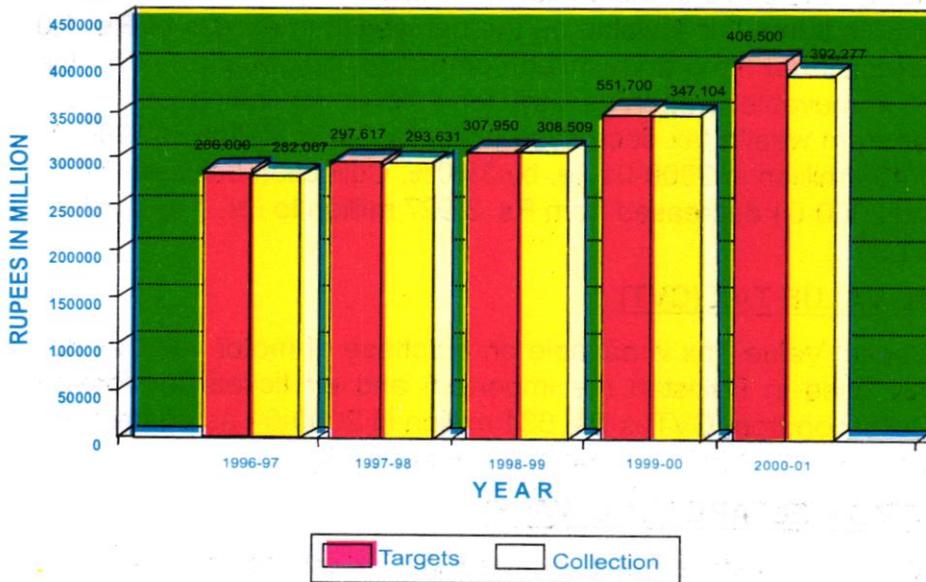
TABLE 2.3
COLLECTION FROM DIRECT TAXES

(Rs. in million)

YEAR	TARGET (R.B.E.)	COLLECTION	% ACHIEVEMENT OF R.B.E.	% CHANGE
1	2	3	4	5
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%
1999-00	109,900	112,950	102.8%	2.5%
2000-01	133,900	124,585	93.0%	10.3%

FIGURE -2.2

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



10. Table 2.3 shows that Direct taxes fared well during the last five years. These jumped from Rs.85,060 million in 1996-97 to Rs.124,585 million in 2000-01, which is an increase of 46.5%. Revised budget estimates (targets) were exceeded in two years i.e. 1997-98 and 1999-2000, whereas these were missed in 1996-97, 1998-99 and 2000-01 by 3.3%, 1.6% and 7.0% respectively.

11. In 2000-01, Income tax contributed 94.3% of Direct taxes, while the remaining 5.7% is from other direct taxes as listed in para 8 above. Income tax receipts of Rs. 117,462 million in 2000-01 is an increase of 11.5% over the receipts of Rs. 105,337 million in 1999-2000. Over the five years period it is an increase of 46.1% when Rs. 80,400 million only were collected in 1996-97.

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 decreased from Rs. 2,411 million in 1996-97 to Rs. 1,496 million in 2000-01 i.e. by 38.0%. Collection between 1999-2000 and 2000-01 decreased from Rs. 3,927 million to Rs. 1,496 million i.e. by 61.9%.

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. 631 million in 2000-01 as against Rs. 692 million in 1999-2000 showing a decline of 8.8%.

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. 752 million in 1996-97 to Rs. 4,989 million in 2000-01 i.e. by 563.4%. If compared with the collection of Rs. 2,964 million in 1999-2000 the increase in 2000-01 is 68.3%.

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 2000-01 these were Rs. 7 million.

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
1996-97	30.2%
1997-98	35.1%
1998-99	35.7%
1999-00	32.5%
2000-01	31.8%

17. It is evident from the above Table that the share of Direct taxes in total tax collection increased from 30.2% in 1996-97 to 35.7% in 1998-99. It however, declined to 32.5% and then it 31.8% in 1999-2000 and 2000-01 respectively, apparently due to an increase in the Sales Tax revenue and a 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 39.1% of total tax collected by the CBR in 2000-01. In addition, 19.3% of the Direct Taxes are also collected at source by Customs field formations.

19. Total collection from indirect taxes during the period 1996-97 to 2000-01 is shown in Table 2.5 below. It increased from Rs. 197,027 million in 1996-97 to Rs. 267,692 million in 2000-01 i.e. by 35.9%. Collection in 2000-01 increased by 14.3% over the preceding year, but target to the extent of 98.2% 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
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%
1999-00	241,800	234,154	96.8%	18.1%
2000-01	272,600	267,692	98.2%	14.3%

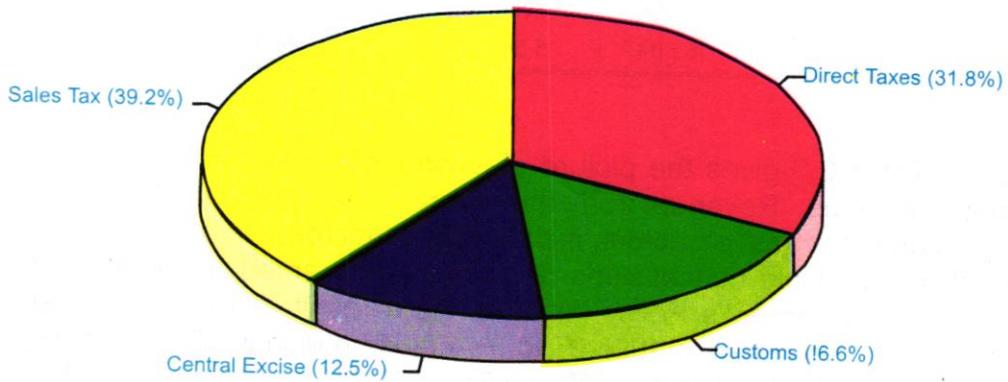
20. Table 2.6 shows a declining trend in the percentage share of Indirect taxes in the total tax receipts of the country, although this trend reversed in 1999-2000 and 2000-01. The share dropped from 69.8% in 1996-97 to 68.2% in 2000-01.

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

YEAR	% SHARE
1996-97	69.8%
1997-98	64.9%
1998-99	64.3%
1999-00	67.5%
2000-01	68.2%

FIGURE - 2.3

**SHARE OF DIRECT AND INDIRECT TAXES IN
TOTAL FEDERAL TAX RECEIPTS 2000-01**



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
1996-97	83,000	86,094	-3.2%	103.7%	43.7%	30.5%
1997-98	78,710	74,496	-13.5%	94.6%	39.1%	25.4%
1998-99	61,300	65,292	-12.4%	106.5%	32.9%	21.2%
1999-00	64,800	61,659	-5.6%	95.3%	26.3%	17.8%
2000-01	64,600	65,047	5.5%	100.7%	24.3%	16.6%

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. 86,094 million in 1996-97 to Rs. 65,047 million in 2000-01 or by 24.4%. However, it has increased by 5.5% in 2000-01 as compared to the preceding year and the annual target is achieved to the extent of 100.7%.

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
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%
1999-00	57,000	55,784	-8.4%	97.9%	23.8%	16.1%
2000-01	52,200	49,080	-12.0%	94.0%	18.3%	12.5%

24. Table 2.8 gives the picture of collection of Central Excise duties from 1996-97 to 2000-01. During this period revenue from this source decreased from Rs. 55,265 million in 1996-97 to Rs. 49,080 million in 2000-01 i.e. by 11.2%, even though it declined by -12.0% when compared to the immediately preceding year 1999-2000. In 2000-01, only 94.0% 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
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%
1999-00	120,000	116,711	61.9%	97.3%	49.8%	33.6%
2000-01	155,800	153,565	31.6%	98.6%	57.4%	39.1%

26. Table 2.9 gives a picture of collection of Sales Tax during the period 1996-97 to 2000-01. Collection during this period increased from Rs. 55,668 million in 1996-97 to Rs. 153,565 million in 2000-01 i.e. by 175.9%. Although share of Sales Tax increased from 19.7% in 1996-97 to 39.1% in 2000-01, annual target is achieved to the extent of 98.6% only in the later year. During 2000-01, 57.7% of Sales Tax is collected at the import stage and the rest i.e. 42.3% 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. 35,889 million in 1996-97 to Rs. 88,554 million in 2000-01 i.e. by 146.8%. The annual target assigned was not achieved during these five years. Collection from this source reflects a notable change because its share in the total collection of Indirect Taxes increased from 18.2% in 1996-97 to 33.1% in 2000-01. Similarly, its share in total collection of federal taxes increased from 12.7% in 1996-97 to 22.6% in 2000-01. 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
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%
1999-00	69,360	67,261	56.4%	97.0%	28.7%	19.4%
2000-01	89,843	88,554	31.7%	98.6%	33.1%	22.6%

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.19,779 million in 1996-97, increased to Rs. 65,011 million in 2000-01 showing a growth of 228.7% over the five years period. The share of Sales Tax (domestic) in total Indirect Taxes, increased from 10.0% in 1996-97 to 24.3% in 2000-01. Its share in total tax receipts (Direct and Indirect) increased from 7.0% in 1996-97 to 16.6% in 2000-01. On the other hand, increase in collection in 2000-01 over the preceding year is 31.5%, and the target achieved by 98.6%.

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
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%
1999-00	50,400	49,450	70.0%	97.7%	21.1%	14.2%
2000-01	65,957	65,011	31.5%	98.6%	24.3%	16.6%

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 11-12 percent. This is in spite 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 12.51% in 1996-97 to 12.29% in 2000-01. If surcharges are added to the total taxes, then the Tax/GDP is 13.25% in 2000-01. 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
1996-97	3.77%	8.73%	12.51%
1997-98	4.16%	7.68%	11.84%
1998-99	4.03%	7.25%	11.28%
1999-00	3.83%	7.93%	11.76%
2000-01	3.90%	8.39%	12.29%

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 (1996-97 to 2000-01) 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
1996-97	3.56%	0.21%	3.77%
1997-98	3.92%	0.24%	4.16%
1998-99	3.78%	0.26%	4.03%
1999-00	3.57%	0.26%	3.83%
2000-01	3.68%	0.22%	3.90%

TAX/GDP RATIO (INCOME TAX)

32. Tax/GDP ratio for Income Tax has slightly increased from 3.56% in 1996-97 to 3.68% in 2000-01. On the other hand the Tax-GDP ratio of Other Direct Taxes has also slightly increased from 0.21% in 1996-97 to 0.22% in 2000-01.

TAX/GDP RATIO (INDIRECT TAXES)

33. Indirect Taxes to GDP ratio declined from 8.73% in 1996-97 to 8.39% in 2000-01 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
1996-97	3.82%	2.45%	2.47%	8.73%
1997-98	3.00%	2.50%	2.17%	7.68%
1998-99	2.39%	2.23%	2.64%	7.25%
1999-00	2.09%	1.89%	3.95%	7.93%
2000-01	2.04%	1.54%	4.82%	8.39%

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 3.82% in 1996-97 to 2.04% in 2000-01.

TAX/GDP RATIO OF CENTRAL EXCISE DUTIES

35. Central Excise Duty to GDP ratio dropped from 2.45% in 1996-97 to 1.54% in 2000-01. 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 2.47% in 1996-97 to 4.82% in 2000-01 due to greater emphasis being placed on this tax.

INCOME TAX

INCOME TAX

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) :-

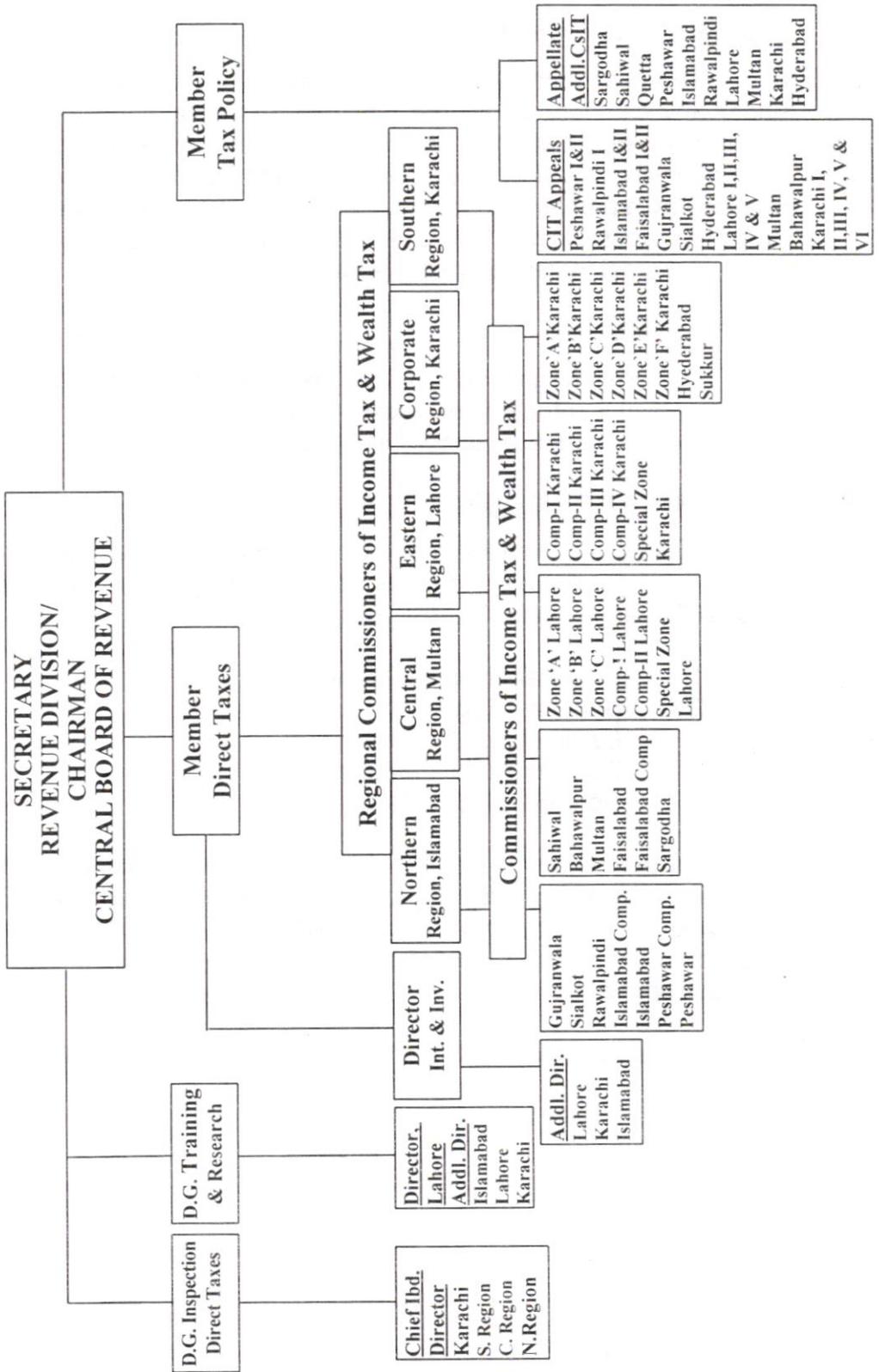
1. Corporate Region, Karachi.
2. Southern Region, Karachi.
3. Central Region, Multan.
4. Eastern Region, Lahore.
5. Northern Region, Islamabad.

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 specifically notified by the Central Board of Revenue.

11.2 Organizational 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. 80,400 million in 1996-97 to Rs.117,462 million in 2000-2001 i.e. by 46.1% during the five year period as is evident from Table 3.1 as well as Figure 3.2. However, the increase from Rs.105,337 million in 1999-2000 to Rs.117,462 million in 2000-2001 shows an improvement of 11.5% only.

TABLE - 3.1

PATTERN OF INCOME-TAX RECEIPTS COLLECTION

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1996-97	80,400	7.1%
1997-98	97,135	20.8%
1998-99	103,189	6.2%
1999-00	105,337	2.1%
2000-01	117,462	11.5%

13. Collection from other Direct Taxes during the year 2000-01 is Rs. 7,123 million which is 5.7% of total Direct Taxes.

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 during 1997-98 and 1999-2000 as is evident from Table 3.2.

FIGURE - 3.2

COLLECTION OF INCOME-TAX

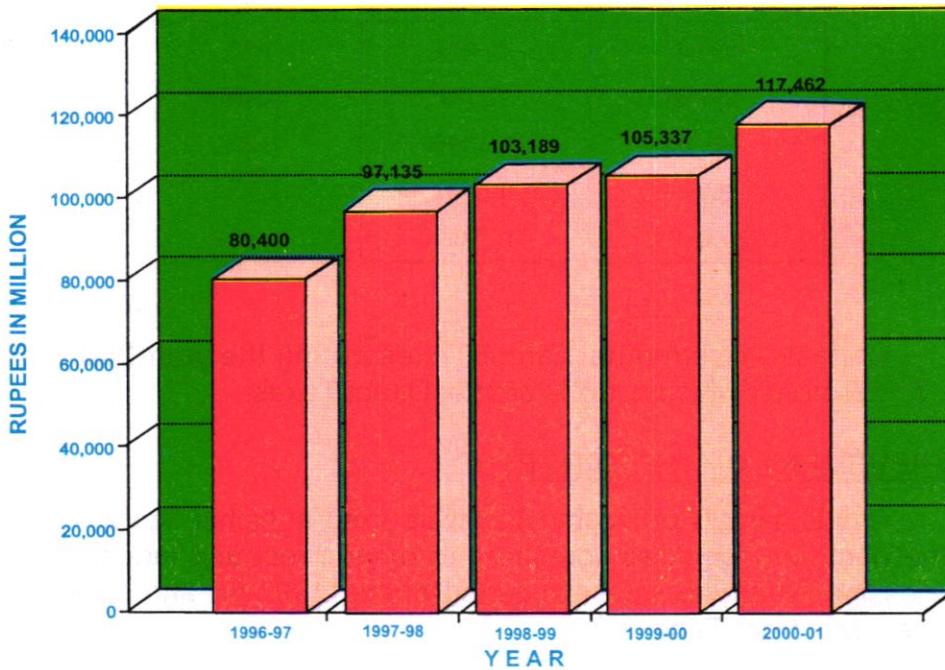


TABLE - 3.2

ACHIEVEMENT OF TARGET (INCOME TAX)

(Rs. in million)

YEAR	TARGET/ (R.B.E.)	COLLECTION	% ACHIEVE- MENT
1	2	3	4
1996-97	83,899	80,400	95.8%
1997-98	95,598	97,135	101.6%
1998-99	104,996	103,189	98.3%
1999-00	102,500	105,337	102.7%
2000-01	125,751	117,462	93.4%

15. The slippages in the targets in 1996-97, 1998-1999 and 2000-01 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 2000-2001, Income tax accounted for 94.3% of receipts from Direct Taxes. The share of Income tax in total tax receipt kept on increasing from 28.5% in 1996-97 to 30.1% in 2000-2001. 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 mobilization.

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
1996-97	80,400	94.5%	28.5%
1997-98	97,135	94.1%	33.1%
1998-99	103,189	93.6%	33.4%
1999-00	105,337	93.3%	30.3%
2000-01	117,462	94.3%	30.1%

17. The gradual increase in the share of Income-tax in total taxes from 28.5% in 1996-97 to 30.1% in 2000-2001, 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.

NEW TAX AMNESTY SCHEME 2000

18. In August, 2000 a scheme called "New Tax Amnesty Scheme 2000" was launched to facilitate the taxpayers to declare their undisclosed income of any income year or years ended on or before 30th day of June, 1999.

19. An amount of Rs. 2,926 million is collected in 2000-2001 under this Scheme.

COMPONENTS OF INCOME TAX COLLECTION

20. 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)

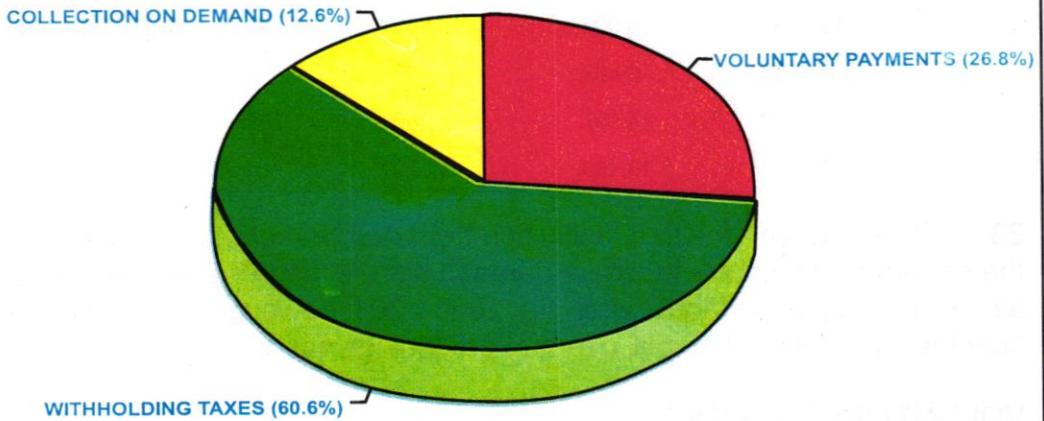
TAXES	1996-97	1997-98	1998-99	1999-00	2000-01
1	2	3	4	5	6
A. TAX ON DEMAND (% OF GROSS COLL.)	10,339 12.2%	16,902 15.6%	18,487 16.3%	14,507 11.6%	16,486 12.6%
B. VOLUNTARY PAYMENTS (% OF GROSS COLL.)	13,366 15.7%	22,646 21.0%	20,462 18.0%	34,878 28.1%	34,993 26.8%
C. WITHHOLDING TAX (% OF GROSS COLL.)	61,255 72.1%	68,589 63.4%	74,517 65.7%	75,189 60.3%	79,155 60.6%
GROSS COLLECTION	84,960	108,137	113,466	124,574	130,634
REFUNDS	4,560	11,002	10,277	19,237	13,172
NET COLLECTION	80,400	97,135	103,189	105,337	117,462

COLLECTION ON DEMAND

21. 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

FIGURE - 3.3

**COMPONENTS OF INCOME TAX COLLECTION
SHARE IN GROSS COLLECTION - 2000-01**



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.

22. Table 3.5 shows that gross collection from this component which was Rs. 10,339 million in 1996-97, increased to Rs. 16,486 million in 2000-2001 or by 59.4%. In total gross income tax collection its share, however, increased from 12.2% in 1996-97 to 12.6% in 2000-2001.

TABLE - 3.5
INCOME TAX COLLECTION ON DEMAND

(Rs. in million)

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1996-97	10,339	263	2.6%
1997-98	16,902	6,563	63.5%
1998-99	18,487	1,585	9.4%
1999-00	14,507	-3,980	-21.5%
2000-01	16,486	1,979	13.6%

23. The uneven growth in collection from demand created shows that the departmental efforts to create demand were in negative in 1999-2000 as compared to previous year. In 2000-2001 however, there was a spectacular growth of 13.6% over the preceding year.

VOLUNTARY PAYMENTS

24. 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 installment 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. 13,366 million in 1996-97 to Rs. 34,993 million in 2000-2001 i.e by 162%. In 2000-2001 the percentage share of this source in the total gross income tax collection is 26.8%, as compared to 28.1% in 1999-2000.

TABLE – 3.6

**GROWTH OF COLLECTION FROM
VOLUNTARY PAYMENTS**

(Rs. in million)

YEAR	COLLECTION	INC/DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1996-97	13,366	-4,419	-24.8%
1997-98	22,646	9,280	69.4%
1998-99	20,462	-2,184	-9.6%
1999-00	34,878	14,416	70.5%
2000-01	34,993	115	0.3%

25. Table 3.6 shows that gross collection from Voluntary payments fluctuated wildly during the last five years. It was 24.8% lesser in the year 1996-97 over the preceding year but increased by 69.4% in 1997-98. Similarly, it declined by 9.6% in 1998-99 over the preceding year. 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% was because of Amnesty Scheme deposits and the impact of door-to-door Survey. The year 2000-01 has reflected a slight growth of 0.3% over the preceding year.

WITHHOLDING TAXES

26. 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 2000-01.

COLLECTION FROM WITHHOLDING TAXES

27. Due to greater reliance on withholding taxes, gross collection under this regime increased from Rs. 61,255 million in 1996-97 to Rs. 79,155 million in 2000-2001 i.e. by 29.2%. However, its share in total gross income tax collection which was 72.1% in 1996-97, declined to 60.6% in 2000-2001 over this period. Five years growth figures are given below in Table 3.7 :-

TABLE – 3.7

COLLECTION FROM WITHHOLDING TAXES

(Rs. in million

YEAR	COLLECTION	INC./DEC. OVER LAST YEAR	% CHANGE
1	2	3	4
1996-97	61,255	11,307	22.6%
1997-98	68,589	7,334	12.0%
1998-99	74,517	5,928	8.6%
1999-00	75,189	672	0.9%
2000-01	79,155	3,966	5.3%

28. 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.

29. As mentioned earlier twenty five types of activities are subjected to deduction at source in 2000-2001 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).

30. Section-wise collection in 2000-2001 is shown in Table 3.8 below:-

TABLE - 3.8

COLLECTION FROM WITHHOLDING TAXES IN 2000-2001

(Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 2000-01	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	4
1) U/s 50(1) Salary	7,689	9.7%	5.9%
2) U/s 50(2) Securities	8,002	10.1%	6.1%
3) U/s 50(2A) Interest	6,265	7.9%	4.8%
4) U/s 50(2B) Bank Transactions/Financial institutions	794	1.0%	0.6%

(Rs. in million)

WITHHOLDING TAXES	COLLEC- TION 2000-01	% OF SUB- TOTAL	% OF TOTAL (GROSS)
1	2	3	4
5) U/s 50(3) Non-residents	1,027	1.3%	0.8%
6) U/s 50(3A) Tec. Fee	624	0.8%	0.5%
7) U/s 50(4)Contractors/suppliers	20,254	25.6%	15.5%
8) U/s 50(4A)Brokerage Fee	765	1.0%	0.6%
9) U/s 50(5) Imports	19,423	24.5%	14.9%
10) U/s 50(5A) Exports	4,646	5.9%	3.6%
11) U/S 54-A. indirect Export	48	0.1%	-
12) U/s 50(5B) Auth. dealers (F.Exchange)	9	-	-
13) U/s 50(6) Transport	814	1.0%	0.6%
14) U/s 50(6A) Dividends	853	1.1%	0.7%
15) U/s 50(7) Bonus & Bonus Shares	18	-	-
16) U/s 50(7A) Auctions	170	0.2%	0.1%
17) U/s 50(7B) House Rentals	185	0.2%	0.1%
18) U/s 50(7BB) Building Plan App.	15	-	-
19) U/s 50(7C) Prizes & Winnings	458	0.6%	0.4%
20) U/s 50(7D) Interest on Bonds	651	0.8%	0.5%
21) U/s 50(7E) Elec. Bills	3,049	3.9%	2.3%
22) U/s 50(7F) Mobile Telephone	1,396	1.8%	1.1%
23) U/s 50(7G) Gas Bill	229	0.3%	0.2%
24) U/s 50(7H) Petroleum	404	0.5%	0.3%
25) Un-classified	1,367	1.7%	1.0%
Sub-Total	79,155	100.0%	60.6%
Gross Collection	130,634	-	-

31. Table 3.9 shows that in 1996-97, ten activities contributed 92.5% of total collection from withholding taxes, which however, decreased to 92.0% in 2000-2001.

TABLE - 3.9
BREAK-UP OF WITHHOLDING TAXES BY NATURE OF
ECONOMIC ACTIVITIES

(Rs. in million)

ACTIVITY	1996-97	1997-98	1998-99	1999-00	2000-01
1	2	3	4	5	6
1. CONTRACTORS & SUPPLIERS	15,539	17,823	22,414	20,152	20,254
2. INTEREST ON GOVERNMENT BORROWING	12,630	16,234	13,314	11,636	8,002
3. IMPORTERS/EXPORTERS	14,380	14,391	16,677	17,664	24,069
4. SALARY INCOME	6,064	6,177	6,295	7,925	7,689
5. BANK INTEREST	3,534	4,136	5,304	6,161	6,265
6. ELECTRICITY BILLING	1,846	2,010	2,345	2,583	3,049
7. NON-RESIDENTS	903	1,076	613	902	1,027
8. DIVIDENDS	471	867	672	753	853
9. BANK TRANSACTIONS	685	689	711	819	794
10. TRANSPORT	615	573	784	873	814
SUB-TOTAL(1-10) % of Total	56,657 92.5%	63,976 93.3%	69,129 92.8%	69,468 92.4%	72,816 92.0%
OTHER ACTIVITIES	4,598	4,613	5,388	5,721	6,339
TOTAL	61,255	68,589	74,517	75,189	79,155

32. 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. 15,539 million in 1996-97 to Rs. 20,254 million in 2000-2001, which is 25.6% share in the total withholding taxes, making it second major revenue spinner.

- Collection from Importers/Exporters u/s 50(5) and 50(5A) is the 1st major revenue spinner contributing Rs. 14,380 million in 1996-97 and increasing to Rs. 24,069 million in 2000-2001. However, its percentage share in total withholding taxes is Rs.30.4%.
- Collection from tax on interest on Govt. securities u/s 50(2) stood third in 2000-2001 at Rs. 8,002 million as against Rs. 12,630 million in 1996-97.
- Collection from salary income u/s 50(1) is the fourth major revenue spinner contributing Rs. 6,064 million in 1996-97 and then Rs. 7,689 million in 2000-2001 with a share of 9.7% in total collection from withholding taxes.
- Collection from bank interest/profit etc u/s 50(2A) increased from Rs. 3,534 million in 1996-97 to Rs. 6,265 million in 2000-2001 with its share in total withholding taxes 7.9%.
- Collection from electricity billing u/s 50(7E) increased from Rs. 1,846 million in 1996-97 to Rs. 3,049 million in 2000-2001 i.e. by 65.1%. Its share in total withholding taxes in 2000-2001 is 3.9%.
- Withholding taxes u/s 50(3) from payments made to non-residents decreased from Rs. 903 million in 1996-97 to Rs. 1,027 million in 2000-2001.
- Collection of withholding taxes from dividends u/s 50(6A) and bank transactions almost doubled from Rs. 1,156 million in 1996-97 to Rs. 1,647 million in 2000-2001.

PERFORMANCE OF THE REGIONAL COMMISSIONERS OF INCOME TAX

33. 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.

34. Table 3.10 shows the performance of each Regional Commissioner of Income Tax in 1999-2000 and 2000-2001 based on their share in total collection.

TABLE - 3.10

INCOME TAX COLLECTION BY REGIONS

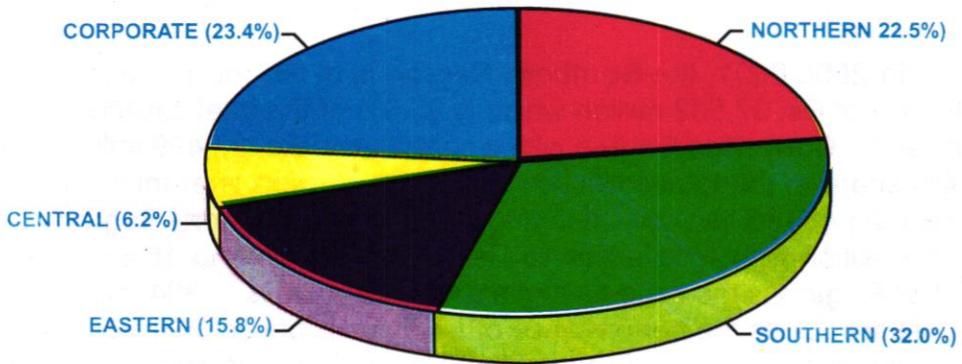
(Rs. in million)

REGIONS	COLLECTION		% SHARE IN TOTAL COLLECTION OF 2000-01	% CHANGE
	2000-01	1999-00		
1	2	3	4	5
1. SOUTHERN REGION, KARACHI	37,582	33,466	32.0%	12.3%
2. CORPORATE REGION, KARACHI	27,499	20,742	23.4%	32.6%
3. NORTHERN REGION, ISLAMABAD	26,483	27,218	22.5%	-2.7%
4. EASTERN REGION, LAHORE	18,594	15,913	15.8%	16.8%
5. CENTRAL REGION, MULTAN	7,304	7,998	6.2%	-8.7%
TOTAL	117,462	105,337	100%	11.5%

35. In 2000-2001, the **Southern Region** is at the top position with a collection of Rs. 37,582 million which is 32.0% of the total collection. It is followed by **Corporate Region** with a collection of Rs. 27,499 million with 23.4% share in the total collection. **Northern Region** is at third position with Rs. 26,483 million collection and 22.5% share. **Eastern Region** is at fourth position with a collection of Rs. 18,594 million and 15.8% share. **Central Region** is the tail-ender with a collection of Rs. 7,304 million and 6.2% 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 - 2000-01**



SOUTHERN REGION, KARACHI

36. In 2000-2001, Southern Region, comprised of the following Zones of Income Tax and Wealth Tax:-

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.

37. Southern Region is the largest revenue yielding Region of the country. It collected Rs. 37,582 million (net) in 2000-2001 or 32.0% of total net collection made by the department as against Rs. 33,466 million collected in 1999-2000 showing an increase by 12.3%. Breakup of its collection in 1999-2000 and 2000-2001 respectively is given in Table 3.11 below :-

TABLE - 3.11

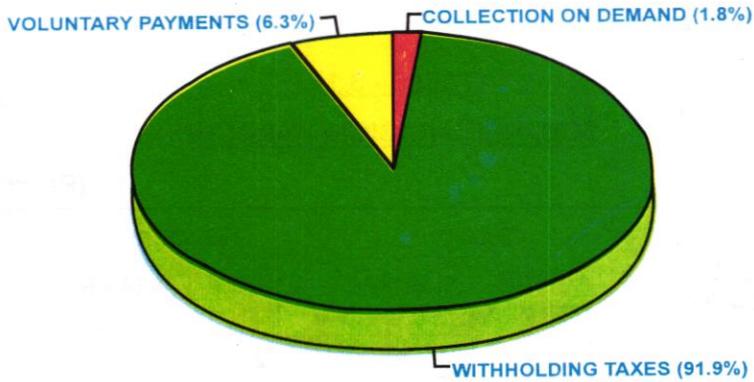
SOUTHERN REGION, KARACHI

(Rs. in million)

SOURCES OF COLLECTION	2000-01		1999-2000		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	34,905	91.9%	29,270	86.0%	19.3%
2. VOLUNTARY PAYMENTS	2,406	6.3%	4,272	12.6%	-43.7%
3. COLLECTION ON DEMAND	671	1.8%	470	1.4%	42.7%
GROSS	37,982	100%	34,012	100%	11.9%
REFUNDS	400		546		-26.7%
NET	37,582		33,466		12.3%

FIGURE - 3.5

**% SHARE OF MAJOR SOURCES OF INCOME TAX
COLLECTION OF SOUTHERN REGION - 2000-01**



38. The above Table shows that gross collection from withholding taxes in the Region increased from Rs. 29,270 million in 1999-2000 to Rs. 34,905 million in 2000-2001 i.e. 19.3%. Its share in gross collection, increased from 86.0% in 1999-2000 to 91.9% in 2000-2001. Collection on demand increased from Rs. 470 million in 1999-2000 to Rs. 671 million in 2000-2001 i.e. by 42.7%. Collection from voluntary payments decreased from Rs. 4,272 million in 1999-2000 to Rs. 2,406 million in 2000-2001 i.e. by 43.7%. The refund decreased by 26.7%.

ZONE WISE PERFORMANCE OF THE SOUTHERN REGION

39. Performance of each Zone in the Southern Region is shown in Table 3.12 :-

TABLE 3.12

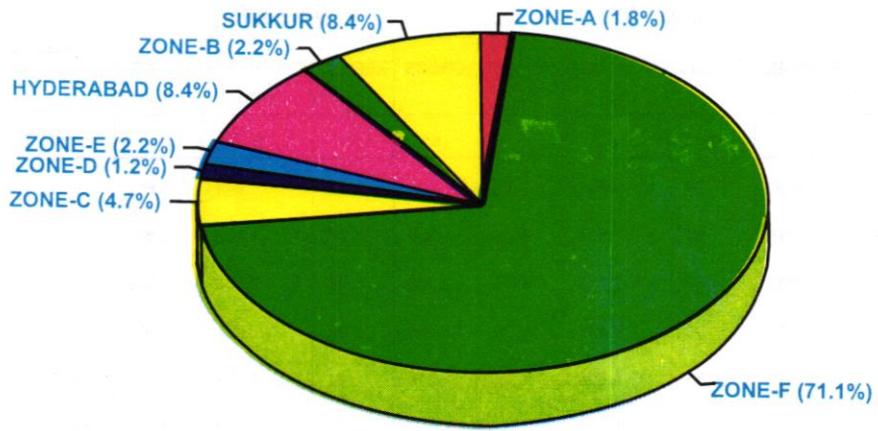
ZONE-WISE PERFORMANCE OF THE SOUTHERN REGION

(Rs. in million)

ZONE	2000-01				1999-2000				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)		
1	2	3	4	5	6	7	8	9	10	11
1. ZONE 'A'	690	29	661	1.8%	976	32	944	2.8%	-9.3%	-29.9%
2. ZONE 'B'	887	53	834	2.2%	1,339	57	1,282	3.8%	-7.0%	-34.9%
3. ZONE 'C'	1,800	40	1,760	4.7%	2,198	38	2,160	6.5%	5.2%	-18.5%
4. ZONE 'D'	477	36	441	1.2%	708	33	675	2.0%	9.1%	-34.7%
5. ZONE 'E'	864	36	828	2.2%	1,210	31	1,179	3.5%	16.1%	-29.7%
6. ZONE 'F'	26,785	47	26,738	71.1%	21,412	140	21,272	63.6%	-66.4%	25.7%
7. HYDERABAD	3,202	30	3,172	8.4%	2,625	67	2,558	7.7%	-55.2%	24.0%
8. SUKKUR	3,277	129	3,148	8.4%	3,244	148	3,396	10.1%	-12.8%	-7.3%
TOTAL	37,982	400	37,582	100%	34,012	546	33,466	100%	-26.7%	12.3%

FIGURE - 3.6

ZONE-WISE PERFORMANCE OF SOUTHERN REGION - 2000-01



ZONE 'A', KARACHI

40. This Zone contributed, Rs. 661 million in 2000-2001 which is 1.8% of the total net collection of the Region. As the Zone consists of small business assesseees, the major source of collection is payment with returns amounting to Rs.322 million i.e. 46.7% of the total collection of the Zone, Rs. 47 million or 6.8% from demand created by the department and 46.5% or Rs. 321 million from withholding taxes. The refunds issued decreased from Rs. 32 million in 1999-2000 to Rs. 29 million in 2000-2001 or by 9.3%.

ZONE 'B', KARACHI

41. Zone 'B' collected net amount of Rs. 834 million in 2000-2001, as against Rs. 1,282 million in 1999-2000, its share is 2.2% of total collection of the Region. The major source of gross collection of this Zone i.e., Rs. 425 million or 47.9% is from withholding taxes as compared to Rs. 465 million in 1999-2000. The payments with returns yielded Rs. 382 million in 2000-2001 as compared to Rs. 811 million in 1999-2000. Collection on demand increased from Rs. 63 million in 1999-2000 to Rs. 80 million in 2000-2001. The refunds issued decreased from Rs. 57 million in 1999-2000 to Rs. 53 million in 2000-2001 or by 7.0%.

ZONE 'C', KARACHI

42. Zone 'C' contributed net amount of Rs. 1,760 million in 2000-2001 as against i.e. Rs. 2,160 million in 1999-2000, a decrease of 18.5%. Its share in total collection of the region is 4.7% in 2000-2001. Gross collection on demand and payment with returns yielded Rs. 151 million and Rs. 505 million respectively. Contribution from withholding taxes is Rs. 1,131 million in 2000-2001, as compared to Rs. 1,307 million in 1999-2000 showing a decrease of 13.4%. The refunds issued increased from Rs. 38 million in 1999-2000 to Rs. 40 million in 2000-2001 or by 5.2%.

ZONE 'D', KARACHI

43. Zone 'D' contributed Rs. 441 million in 2000-2001, which is 1.2% of total net collection of the Region. Gross collection from payment with returns in 2000-2001 is Rs. 200 million. The balance of Rs. 24 million and Rs. 252 million is from tax on demand and withholding taxes respectively. The refunds issued increased from Rs. 33 million in 1999-2000 to Rs. 36 million in 2000-2001 or by 9.1%.

ZONE 'E', KARACHI

44. Zone 'E', collected Rs. 828 million (net) in 2000-2001, as compared to Rs.1,179 million in 1999-2000 i.e. less by 29.7%. Its major source in

2000-2001 is withholding taxes of Rs. 492 million with a share of 56.9% of total gross collection of the Zone. Collection on demand is Rs. 38 million in 2000-2001, as compared to Rs. 36 million in 1999-2000. payment with return contributed Rs. 334 million in 2000-2001. The refunds issued increased from Rs. 31 million in 1999-2000 to Rs. 36 million in 2000-2001 or by 16.1%.

ZONE 'F', KARACHI

45. Zone, 'F' collected Rs. 26,738 million (net) in 2000-2001 as compared to Rs. 21,272 million in 1999-2000. Its 98.5% gross collection is from withholding taxes which increased from Rs. 20,954 million in 1999-2000 to Rs. 26,358 million in 2000-2001, or up by 26%. The other two sources i.e. tax on demand and payment with returns contributed Rs. 77 million and Rs. 350 million respectively. The refunds issued decreased from Rs. 140 million in 1999-2000 to Rs. 47 million in 2000-2001 or by 66.4%.

HYDERABAD ZONE, HYDERABAD

46. In 2000-2001 Hyderabad Zone collected Rs. 3,172 million or 8.4% of total net collection of the Region showing an increase of 24.0% over the preceding year. In 2000-2001 withholding taxes contributed Rs. 2,967 million which is 92.6% of total gross collection of the Zone as compared to Rs. 2,306 million in 1999-2000 showing an increase of 29.0%. Collection from tax on demand increased from Rs. 63 million in 1999-2000 to Rs. 114 million in 2000-2001. Payment with returns contributed Rs. 121 million in 2000-2001, as compared to Rs. 256 million in 1999-2000. The refunds issued decreased from Rs. 67 million in 1999-2000 to Rs. 30 million in 2000-2001 or by 55.2%.

SUKKUR ZONE, SUKKUR

47. Sukkur Zone collected net amount of Rs. 3,148 million in 2000-2001 as compared to Rs. 3,396 million in 1999-2000, a decrease of 7.3%. Withholding taxes contributed 90.0% of total gross collection in 2000-2001 as Collection from demand is Rs. 139 million. Payment with returns is Rs. 192 million in 2000-2001 as compared to Rs. 391 million in 1999-2000. The refunds issued decreased from Rs. 148 million in 1999-2000 to Rs. 129 million in 2000-2001 or by 12.8%.

CORPORATE REGION, KARACHI

48. The Corporate Region, in 2000-2001, comprised of the following Zones 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.

49. Net collection of this Region in 2000-2001 of Rs. 27,499 million is a 32.6% increase over 1999-2000 when Rs. 20,742 million were collected. The breakup of collection from the three sources mentioned in para 18, in 1999-2000 and 2000-2001 is given in the Table 3.13 below :-

TABLE - 3.13

CORPORATE REGION, KARACHI

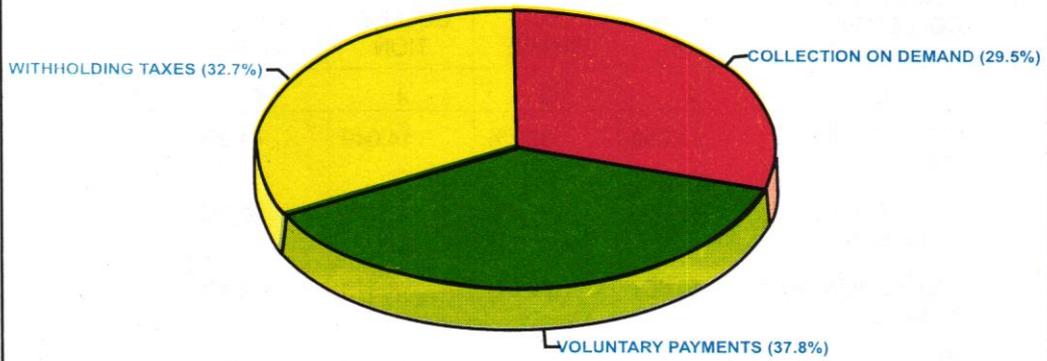
(Rs. in million)

SOURCES OF COLLECTION	2000-01		1999-2000		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITH HOLDING TAXES	12,058	32.7%	14,049	41.2%	-14.1%
2. VOLUNTARY PAYMENTS	13,902	37.8%	11,176	32.7%	24.4%
3. COLLECTION ON DEMAND	10,867	29.5%	8,913	26.1%	21.9%
GROSS	36,827	100%	34,138	100%	7.8%
Refund	9,328		13,396		(-) 30.4%
Net	27,499		20,742		32.6%

50. Gross collection from withholding taxes of the Corporate Region decreased from Rs. 14,049 million in 1999-2000 to Rs. 12,058 million in 2000-2001. Its share in the total gross income tax collection also decreased from 41.2% to 32.7% in this period. However, collection from voluntary payments increased from Rs. 11,176 million in 1999-2000 to Rs. 13,902 million in 2000-2001 i.e. by 24.4%. Collection from demand created increased from Rs.8,913 million in 1999-2000 to Rs. 10,867 million

FIGURE - 3.7

**% SHARE OF MAJOR SOURCES OF INCOME TAX
COLLECTION OF CORPORATE REGION - 2000-01**



in 2000-2001. Total Refund decreased from Rs.13,396 million in 1999-2000 to Rs.9,328 million in 2000-01 i.e. by 30.4%. However, net collection increased by 32.6%.

PERFORMANCE OF ZONES OF THE CORPORATE REGION

51. The performance of each Zone in the Region in 1999-2000 and 2000-2001 is shown in Table 3.14 below :-

TABLE 3.14

ZONE-WISE PERFORMANCE OF THE CORPORATE REGION

ZONE	2000-01				1999-2000				(Rs. in million)	
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	% CHANGE (Refund)	% CHANGE (Net)
	2	3	4	5	6	7	8	9	10	11
COM. I	14,722	4,108	10,614	38.6%	16,098	7,584	8,514	41.0%	-45.8%	24.7%
COM. II	4,262	1,735	2,527	9.2%	4,540	2,082	2,458	11.8%	-16.7%	2.8%
COM. III	4,974	917	4,057	14.8%	4,897	1,878	3,019	14.6%	-51.2%	34.4%
COM. IV	3,666	908	2,758	10.0%	3,164	1,096	2,068	10.0%	-17.1%	33.3%
SP. ZONE	9,203	1,660	7,543	27.4%	5,439	756	4,683	22.6%	119.6%	61.0%
TOTAL	36,827	9,328	27,499	100%	34,138	13,396	20,742	100%	-30.4%	32.6%

COMPANIES ZONE-I, KARACHI

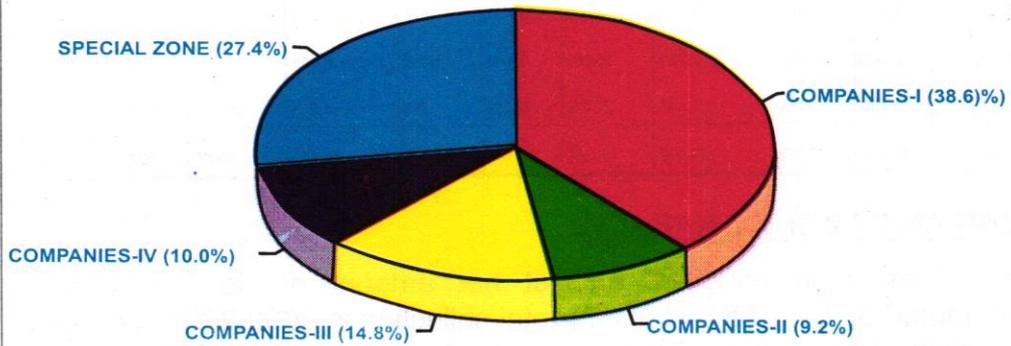
52. This zone collected highest net amount of Rs. 10,614 and contributed 38.6% of the Region's total collection in 2000-2001. Its gross collections from withholding taxes, collection on demand and payment with returns are Rs. 7,627 million, Rs. 3,750 million and Rs. 3,345 million respectively. Major portion of withholding taxes i.e. 72.2% is collected from securities. Its share in the total collection of the Region, however, dropped from 41% in 1999-2000 to 38.6% in 2000-2001. The Refunds issued decreased from Rs. 7,584 million in 1999-2000 to Rs. 4,108 million in 2000-2001 or by 45.8%.

COMPANIES ZONE-II, KARACHI

53. Companies II, contributed Rs. 2,527 million or 9.2% of the Region's total net collection in 2000-2001 as compared to Rs. 2,458 million in 1999-2000, showing a growth of 2.8%. The tax paid with returns is the major source of revenue of this Zone contributing Rs. 2,257 million in

FIGURE - 3.8

ZONE-WISE PERFORMANCE OF CORPORATE REGION - 2000-01



in 2000-2001 as against Rs. 2,622 million in 1999-2000. Gross collection from withholding taxes contributed Rs. 924 million in 2000-2001, i.e. an increase of 7.9% as compared to the collection of Rs. 856 million in 1999-2000. Collection from tax on demand increased from Rs. 1,063 million in 1999-2000 to Rs.1,081 million in 2000-2001 i.e. by 1.7%. The refunds issued decreased from Rs. 2,082 million in 1999-2000 to Rs. 1,735 million in 2000-2001 or by 16.7%.

COMPANIES ZONE-III, KARACHI

54. Companies Zone-III contributed Rs. 4,057 million in the net collection of FY 2000-2001 as compared to Rs. 3,019 million in 1999-2000. The main feature of gross collection of this Zone is that the highest collection is from demand i.e. Rs. 2,029 million in 2000-2001, the payments with returns is Rs. 1,852 million and the collection from withholding is Rs. 1,093 million. The refunds issued decreased from Rs. 1,878 million in 1999-2000 to Rs. 917 million in 2000-2001 or by 51.2%.

COMPANIES ZONE-IV, KARACHI

55. In 2000-2001 this zone collected net amount of Rs. 2,758 million showing an increase of 33.3% as compared to Rs. 2,068 million collected in 1999-2000. It shared 10.0% of total collection of the Region. Gross collection from tax on demand is Rs. 1,889 million. Payment with returns decreased from Rs. 845 million in 1999-2000 to Rs. 830 million in 2000-2001. Collection from withholding taxes decreased from Rs. 1,018 million in 1999-2000 to Rs. 947 million in 2000-2001. The refunds issued decreased from Rs. 1,096 million in 1999-2000 to Rs. 908 million in 2000-2001 or by 17.1%.

SPECIAL ZONE, KARACHI

56. Net collection of this Zone in 2000-2001 is Rs. 7,543 million as compared to Rs. 4,683 million in 1999-2000 i.e. an increase of 61.0%. Gross collection of Rs. 2,118 million are from collection on demand, Rs. 1,467 million from withholding taxes and Rs 5,618 million from payment with return. The share of special Zone in total collection of the Region increased from 22.6% in 1999-2000 to 27.4% in 2000-2001. The refunds issued increased from Rs. 756 million in 1999-2000 to Rs. 1,660 million in 2000-2001 or by 119.6%.

NORTHERN REGION, ISLAMABAD

56. In 2000-2001 the Northern Region, Islamabad comprised of the following seven Zones of Income Tax and Wealth Tax:-

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

58. Income Tax collection of the Region from the three sources during 1999-2000 and 2000-2001 is given in Table 3.15 and Figure 3.9 :-

TABLE - 3.15

NORTHERN REGION, ISLAMABAD

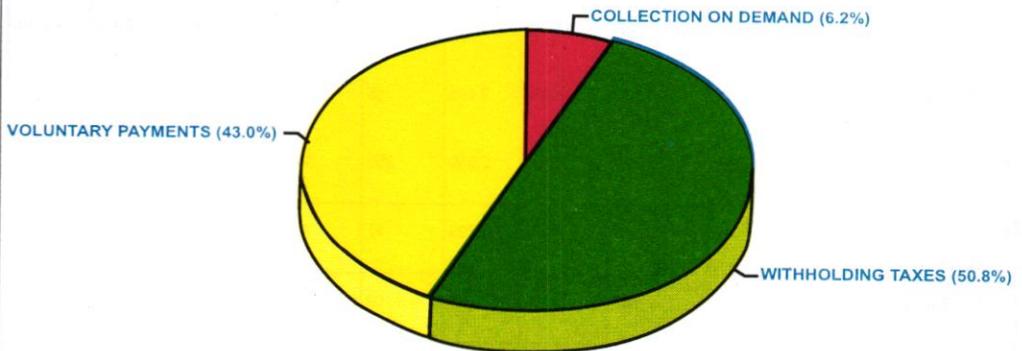
(Rs. in million)

SOURCES OF COLLECTION	2000-01		1999-2000		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	14,276	50.8%	15,452	53.9%	- 7.6%
2. VOLUNTARY PAYMENTS	12,075	43.0%	11,547	40.3%	4.6%
3. COLLEC. ON DEMAND	1,734	6.2%	1,662	5.8%	4.3%
GROSS	28,085	100%	28,661	100%	- 2.0%
REFUND	1,602		1,443		11.0%
NET	26,483		27,218		-2.7%

59. Northern Region collected Rs. 28,085 million (Gross) during 2000-2001, showing a decrease of 2.0%, as compared to the collection of Rs. 28,661 million in 1999-2000. The percentage share of collection of the Region in the total collection in the country decreased from 25.8% in 1999-2000 to 22.5% in 2000-2001. Collection from withholding taxes in the year 2000-2001 is Rs. 14,276 million which decreased from Rs. 15,452 million in 1999-2000 and it is 50.8% of the total gross collection of the Region. Payments with returns at Rs. 12,075 million in 2000-2001 are up by 4.6% as compared to the last year and shared 43.0% of total collection. Collection from tax on demand is Rs. 1,734 million in 2000-2001, or up by

FIGURE - 3.9

**% SHARE OF MAJOR SOURCES OF INCOME TAX
COLLECTION OF NORTHERN REGION - 2000-01**



4.3%, as compared to the preceding year. The refunds issued increased from Rs. 1,443 million in 1999-2000 to Rs. 1,602 million in 2000-2001 or by 11.0%.

60. A brief analysis of collection made by each Zone of this Region is given in Table 3.16, Figure 3.10 and the following paragraphs:-

TABLE - 3.16

ZONE-WISE PERFORMANCE OF NORTHERN REGION, ISLAMABAD

(Rs. in million)

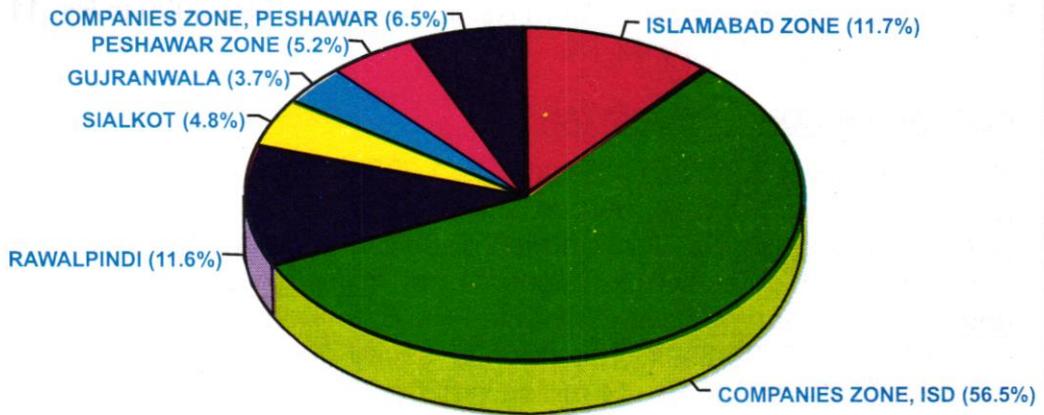
ZONE	2000-01				1999-2000				% CHANGE (Refund)	% CHANGE (Net)
	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)	GROSS	REFUND	COLLECTION (Net)	%SHARE (Net)		
1	2	3	4	5	6	7	8	9	10	11
1. COMP. ZONE, ISLAMABAD	15,890	948	14,942	56.4%	15,075	1,003	14,072	51.7%	-5.4%	6.2%
2. ISLAMABAD ZONE	3,150	44	3,106	11.7%	2,873	21	2,852	10.4%	109.5%	8.9%
3. RAWALPINDI ZONE	3,088	11	3,077	11.6%	3,119	19	3,100	11.4%	-42.1%	-0.7%
4. PESHAWAR ZONE	1,386	14	1,372	5.2%	2,453	15	2,438	9.0%	-6.7%	-43.7%
5. COMP. ZONE, PESHAWAR	2,227	494	1,733	6.5%	2,650	250	2,400	8.8%	97.6%	-27.8%
6. SIALKOT ZONE	1,273	12	1,261	4.8%	1,293	47	1,246	4.6%	-74.4%	1.2%
7. GUJRANWALA ZONE	1,071	79	992	3.7%	1,198	88	1,110	4.1%	-10.2%	-10.6%
TOTAL	28,085	1,602	26,483	100%	28,661	1,443	27,218	100%	11.0%	-2.7%

COMPANIES ZONE, ISLAMABAD

61. Companies Zone, Islamabad collected net amount of Rs. 14,942 million during 2000-2001 as against Rs. 14,072 million in 1999-2000 i.e. up by 6.2%. Its share in the total collection of the Region increased from 51.7% in 1999-2000 to 56.4% in 2000-2001. This Zone contributed Rs. 3,919 million gross collection from *withholding taxes*. Collection from *payments with returns* contributed Rs. 11,072 million, as compared to Rs. 9,606 million in 1999-2000 an increase of 15.2%. *Collection from demand* increased from Rs. 812 million in 1999-2000 to Rs. 899 million in 2000-2001, or up by 10.7%. The refunds issued decreased from Rs. 1,003 million in 1999-2000 to Rs. 948 million in 2000-2001 or by 5.4%.

FIGURE - 3.10

**ZONE-WISE PERFORMANCE OF
NORTHERN REGION - 2000-01**



ISLAMABAD ZONE, ISLAMABAD

62. Islamabad Zone collected Rs. 3,106 million (net) in 2000-2001, an increase of 8.9% as compared to the collection of Rs. 2,852 million in 1999-2000. Its share in total collection of the Region increased from 10.4% in 1999-2000 to 11.7% in 2000-2001. Withholding taxes of Rs. 2,870 million are 91% of the total gross collection of the Zone in 2000-2001, which is up by 18%, as compared to the collection of Rs. 2,438 million in 1999-2000. The share of the other two sources i.e. collection on demand and payments with returns is Rs. 37 million and Rs. 243 million respectively in 2000-2001. The refunds issued increased from Rs. 21 million in 1999-2000 to Rs. 44 million in 2000-2001 or by 109.5%.

RAWALPINDI ZONE, RAWALPINDI

63. Rawalpindi Zone collected Rs. 3,077 million (net) in 2000-2001, as compared to Rs. 3,100 million in 1999-2000. Its share in the Region is 11.6%. Gross collections from withholding taxes, voluntary payments and collection on demand are Rs. 2,748 million, Rs. 230 million and Rs. 110 million respectively in 2000-2001. Withholding taxes contributed 89% of total collection of the Zone which is up by 5.7% as compared to last year. The refunds issued decreased from Rs. 19 million in 1999-2000 to Rs. 11 million in 2000-2001 or by 42.1%.

PESHAWAR ZONE, PESHAWAR

64. Peshawar Zone has collected Rs. 1,372 million (net) in 2000-2001 which is 5.2% of the total (net) collection of the Region. Collection from withholding taxes is Rs. 1,232 million or 89% of total gross collection of the Zone. The other two components i.e. collection on demand and payments with returns have contributed Rs. 62 million and Rs. 92 million respectively in 2000-2001. The refunds issued decreased from Rs. 15 million in 1999-2000 to Rs. 14 million in 2000-2001 or by 6.7%.

COMPANIES ZONE, PESHAWAR

65. Companies Zone, Peshawar has collected Rs. 1,733 million (net) in 2000-2001, as compared to Rs. 2,400 million in 1999-2000 i.e. down by 27.8% with a share of 6.5% in the total collection of the Region in 2000-2001. Withholding taxes of Rs. 1,695 million share 76% of total collection of the Zone, or down by 16%, as compared to the collection of Rs. 2,028 million in 1999-2000. Collection on demand has decreased by 1.3% from Rs. 398 million in 1999-2000 to Rs. 393 million in 2000-2001. Collection from payments with returns decreased from Rs. 223 million in 1999-2000 to Rs. 139 million in 2000-01. The refunds issued increased from Rs. 250 million in 1999-2000 to Rs. 494 million in 2000-2001 or by 97.6%.

SIALKOT ZONE, SIALKOT

66. Sialkot Zone has collected Rs. 1,261 million in 2000-2001, which is 4.8% to the total net collection of the Region which is up by 1.2%, as compared to the collection of Rs. 1,246 million in 1999-2000. Rs. 982 million or 77% is from withholding taxes. The rest i.e. Rs. 153 million and Rs. 138 million is collected from the tax on demand and payments with returns respectively. The refunds issued decreased from Rs. 47 million in 1999-2000 to Rs. 12 million in 2000-2001 or by 74.4%.

GUJRANWALA ZONE, GUJRANWALA

67. Gujranwala Zone has collected Rs. 992 million (net) in 2000-2001, as compared to Rs. 1,110 million in 1999-2000, or less by 10.6%. Its share in the total collection of the Region is 3.7%. Withholding taxes contributed Rs. 830 million or 77.5% of total collection of the Zone. Collection from Withholding taxes shows 5.6% increase over Rs. 786 million collected in 1999-2000. Collection on demand and payments with returns have yielded Rs. 80 million and Rs. 161 million respectively. The refunds issued decreased from Rs. 88 million in 1999-2000 to Rs. 79 million in 2000-2001 or by 10.2%.

EASTERN REGION, LAHORE

68. 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

69. Income Tax collection of the Region from the three sources of collection during 1999-2000 and 2000-2001 is given in Table 3.17 and Figure 3.11 :-

TABLE - 3.17

INCOME TAX COLLECTION OF EASTERN REGION

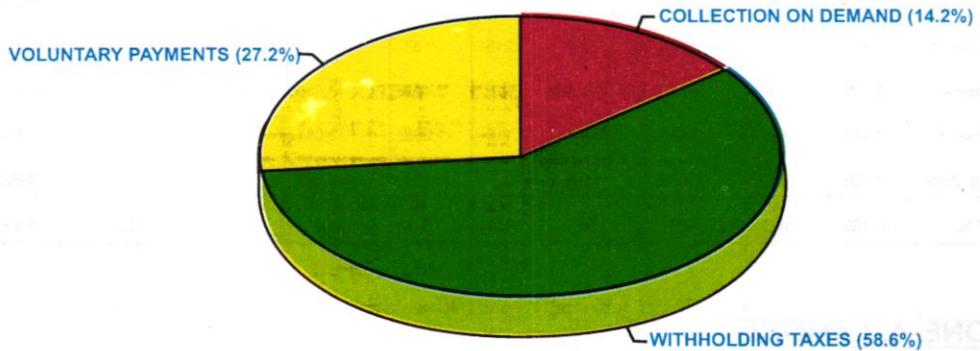
(Rs. in million)

SOURCE OF COLLECTION	2000-01		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	11,879	58.6%	10,479	53.9%	13.4%
2. VOLUNTARY PAYMENTS	5,504	27.2%	5,912	30.4%	-6.9%
3. COLLECTION ON DEMAND	2,886	14.2%	3,040	15.6%	-5.1%
GROSS	20,269	100%	19,431	100%	4.3%
REFUNDS	1,675		3,518		-52.4%
NET	18,594		15,913		16.8%

70. The Region collected Rs. 20,269 million (Gross) in 2000-2001 as compared to Rs. 19,431 million in 1999-2000. In 2000-2001 its share in total net collection of income-tax in the country is 15.8%.

FIGURE - 3.11

**% SHARE OF MAJOR SOURCES OF INCOME TAX
COLLECTION OF EASTERN REGION-2000-01**



71. Gross collection from the withholding taxes in 2000-2001 is Rs. 11,879 million as compared to the last year's collection of Rs. 10,479 million showing an increase of 13.4%. Collection from voluntary payment is Rs. 5,504 million during 2000-2001. Collection out of demand is Rs. 2,886 million. The net amount increased by 16.8% and refunds decreased by 52.4% as compared to last year.

72. A brief analysis of collection of each Zone is given in Table 3.18, Figure 3.12 and the following paragraphs :-

TABLE 3.18
PERFORMANCE OF EASTERN REGION, LAHORE

(Rs. in million)

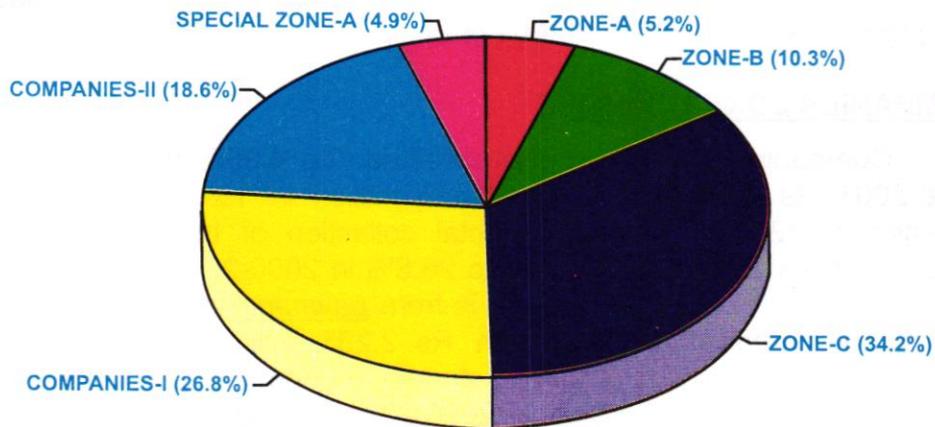
Zone	2000-01				1999-2000				% Change (refund)	% Change (net)
	Gross	Refund	Collection (net)	%Share (net)	Gross	Refund	Collection (net)	%Share (net)		
1	2	3	4	5	6	7	8	9	10	11
1. Zone 'A'	973	15	958	5.2%	1,347	11	1,336	8.4%	36.3%	-28.3%
2. Zone 'B'	1,944	27	1,917	10.3%	2,482	18	2,464	15.5%	50.0%	-22.2%
3. Zone 'C'	6,414	49	6,365	34.2%	1,215	37	1,178	7.4%	32.4%	440.3%
4. Com.-I.	5,722	737	4,985	26.8%	5,616	2,121	3,495	22.0%	-65.2%	42.6%
5. Com.-II.	4,148	697	3,451	18.6%	4,119	1,032	3,087	19.4%	-32.5%	11.8%
6. Sp. Zone	1,068	150	918	4.9%	4,652	299	4,353	27.3%	-49.8%	-78.9%
TOTAL	20,269	1,675	18,594	100%	19,431	3,518	-15,913	100%	-52.4%	16.8%

ZONE-A, LAHORE

73. This Zone collected Rs. 958 million (net) in 2000-2001, showing a decrease of 28.3% over last year's collection of Rs. 1,336 million. In 2000-2001 its share is 5.2% of the total collection of the Region as against 8.4% share in 1999-2000. Gross collection from withholding taxes is Rs. 672 million in 2000-2001, as compared to Rs. 643 million in 1999-2000. The collection on demand decreased from Rs. 88 million in 1999-2000 to Rs. 64 million in 2000-2001. Payment with return decreased from Rs. 616 million in 1999-2000 to Rs. 237 million in 2000-2001. The refunds issued increased from Rs. 11 million in 1999-2000 to Rs. 15 million in 2000-2001 or by 36.3%.

FIGURE - 3.12

**ZONE-WISE PERFORMANCE OF
EASTERN REGION - 2000-01**



ZONE-B, LAHORE

74. This Zone collected Rs. 1,917 million (net) in 2000-2001, a decrease by 22.2% as compared to last year's collection of Rs. 2,464 million. In 2000-2001 its share in the total collection of the Region is 10.3% as against 15.5% in 1999-2000. The major source of gross collection of the Zone is withholding taxes at Rs. 1,542 million or 79.3% of total collection, a decrease of 1.5% from Rs. 1,565 million collected in the preceding year. Collection from demand of Rs. 47 million decreased from Rs. 125 million in 1999-2000 i.e. by 62%. Payment with returns decreased from Rs. 792 million in 1999-2000 to Rs. 355 million in 2000-2001. The refunds issued increased from Rs. 18 million in 1999-2000 to Rs. 27 million in 2000-2001 or by 50%.

ZONE-C, LAHORE

75. Zone 'C', collected Rs. 6,365 million (net) in 2000-2001, as compared to Rs. 1,178 million in 1999-2000 i.e. up by 440%. Gross collection from withholding taxes of Rs. 6,203 million increased from Rs. 722 million in 1999-2000, i.e. by 759%. Collection from tax on demand is Rs. 20 million and payment with returns is Rs. 191 million in 2000-2001. The refunds issued increased from Rs. 37 million in 1999-2000 to Rs. 49 million in 2000-2001 or by 32.4%.

COMPANIES ZONE-I, LAHORE

76. Companies Zone-I, Lahore collected Rs. 4,985 million (net) in 2000-2001, as compared to Rs. 3,495 million in 1999-2000, i.e. an increase of 42.6%. Its share in total collection of the Region also increased from 22% in 1999-2000 to 26.8% in 2000-2001. The highest gross collection of Rs. 2,266 million is from payment with returns which shows an increase of 1.5% from Rs. 2,233 million in 1999-2000. Collection from deduction at source, decreased from Rs. 2,114 million in 1999-2000 to Rs. 2,081 million in 2000-2001. Collection from demand has increased from Rs. 1,284 million in 1999-2000 to Rs. 1,375 million i.e. by 7.1%. The refunds issued decreased from Rs. 2,121 million in 1999-2000 to Rs. 737 million in 2000-2001 or by 65.2%.

COMPANIES ZONE-II, LAHORE

77. Companies Zone-II, Lahore, collected Rs. 3,451 million (net) in 2000-2001, as compared to Rs. 3,087 million in 1999-2000, an increase of 11.8%. It shared 18.6% collection of the Region in 2000-2001. Gross collection during 2000-2001 from payments with returns is Rs. 2,093 million or 50% of total collection of the Zone. Collection from tax on demand decreased by 17% from Rs. 1,225 million in 1999-2000 to

Rs. 1,009 million in 2000-2001. Collection from withholding taxes decreased to Rs. 1,046 million in 2000-2001 from Rs. 1,269 million in 1999-2000. The refunds issued decreased from Rs. 1,032 million in 1999-2000 to Rs. 697 million in 2000-2001 or by 32.5%.

SPECIAL ZONE, LAHORE

78. Special Zone, Lahore collected Rs. 918 million (net) in 2000-2001, as compared to Rs. 4,353 million in 1999-2000. Gross collection of Rs. 336 million are from withholding taxes which decreased from Rs. 4,181 million in 1999-2000. Collection on demand increased from Rs. 277 million in 1999-2000 to Rs. 371 million in 2000-2001, Collection from payment with returns increased from Rs. 193 million in 1999-2000 to Rs. 362 million in 2000-2001. The refunds issued decreased from Rs. 299 million in 1999-2000 to Rs. 150 million in 2000-2001 or by 49.8%.

CENTRAL REGION, MULTAN

79. In 2000-2001 the Central Region comprised of the following six Zones of Income Tax and Wealth Tax:-

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

80. Income Tax collection of the Region from the three sources of collection in 1999-2000 and 2000-2001 is given in the following Table 3.19 and Figure 3.13 :-

TABLE - 3.19

CENTRAL REGION, MULTAN

(Rs. in million)

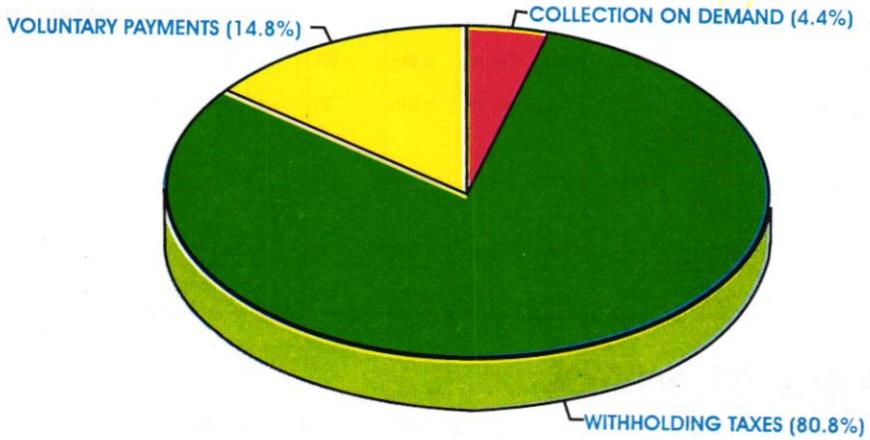
SOURCES OF COLLECTION	2000-01		1999-2000		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. WITHHOLDING TAXES	6,037	80.8%	5,939	71.3%	1.6%
2. VOLUNTARY PAYMENTS	1,106	14.8%	1,971	23.6%	-43.8%
3. COLLECTION ON DEMAND	328	4.4%	422	5.1%	-22.3%
GROSS	7,471	100%	8,332	100%	-10.3%
REFUND	167		334		-50.0%
NET	7,304		7,998		-8.7%

81. In 2000-2001 net collection is Rs. 7,304 million as against Rs. 7,998 million in 1999-2000 showing a decline of 8.7%. The Region has 6.2% share in the total collection of the Income Tax Department in 2000-2001.

82. Gross collection from withholding taxes amounts to Rs. 6,037 million in 2000-2001, an increase of 1.6% over last year's collection of Rs. 5,939 million. Share of withholding taxes in the total tax collection of

FIGURE - 3.13

**%SHARE OF MAJOR SOURCES OF INCOME TAX
COLLECTION OF CENTRAL REGION-2000-01**



the Region which was 71.3% in 1999-2000 however, increased to 80.8% in 2000-2001. Collection from voluntary payments of Rs. 1,106 million during 2000-2001 is less by 43.8%, as compared to Rs. 1,971 million in the preceding year. Collection on demand decreased from Rs. 422 million in 1999-2000 to Rs. 328 million or by 22.3%. The refunds decreased by 50% as compared to last year.

83. A brief analysis of collection of each Zone of Central Region is given in Table 3.20 and the following paragraphs :-

TABLE – 3.20

ZONE-WISE PERFORMANCE OF CENTRAL REGION, MULTAN

(Rs. in million)

Zone	2000-01				1999-2000				% Change (refund)	% Change (net)
	Gross	Refund	Collection (net)	%Share (net)	Gross	Refund	Collection (net)	%Share (net)		
1	2	3	4	5	6	7	8	9	10	11
1. Sahiwal	424	14	410	5.6%	444	34	410	5.1%	-58.8%	-
2. Bahawalpur	979	10	969	13.3%	989	16	973	12.1%	-37.5%	- 0.4%
3. Multan Zone	2,707	44	2,663	36.5%	2,983	107	2,876	36.0%	-58.8%	- 7.4%
4. Faisalabad Zone	1,371	13	1,358	18.6%	1,810	21	1,789	22.4%	-38.1%	- 24.1%
5. Faisalabad Companies	1,149	73	1,076	14.7%	1,107	113	994	12.4%	-35.4%	8.2%
6. Sargodha	841	13	828	11.3%	999	43	956	12.0%	-69.7%	- 13.4%
Total	7,471	167	7,304	100%	8,332	334	7,998	100%	-50.0%	-8.7%

SAHIWAL ZONE, SAHIWAL

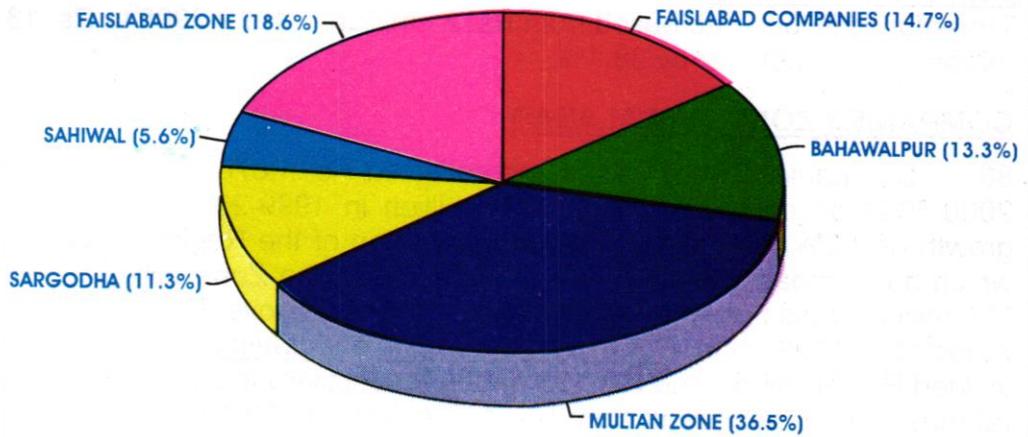
84. In 2000-2001 this Zone collected Rs. 410 million (net) having no increase over last year's collection of Rs. 410 million. Withholding taxes of Rs. 350 million are 82% of the total gross collection of the Zone. The collection from the other two sources i.e. collection on demand and payments with returns is Rs. 18 million and Rs. 56 million respectively. The refunds issued decreased from Rs. 34 million in 1999-2000 to Rs. 14 million in 2000-2001 or by 58.8%.

BAHAWALPUR ZONE, BAHAWALPUR

85. Bahawalpur Zone collected Rs. 969 million (net) during 2000-2001, as compared to Rs. 973 million in 1999-2000 i.e. less by 0.4%. It has 13.3%

FIGURE - 3.14

**ZONE-WISE PERFORMANCE OF
CENTRAL REGION-2000-01**



share in the total collection of the Region. Withholding taxes contributed Rs. 833 million or 85% of total gross collection of the Zone. Collection on demand is Rs. 65 million and payment with return is Rs. 81 million in 2000-2001. The refunds issued decreased from Rs. 16 million in 1999-2000 to Rs. 10 million in 2000-2001 or by 37.5%.

MULTAN ZONE, MULTAN

86. Net collection of Multan Zone in 2000-2001 is Rs. 2,663 million which is 36.5% of total collection of the Region. Withholding taxes amounted to Rs. 2,169 million or 80% of total gross collection of the Zone. Collection from tax on demand declined from Rs. 93 million in 1999-2000 to Rs. 60 million in 2000-2001. Collection from payments with returns have contributed Rs. 478 million in 2000-2001 as compared to Rs. 581 million in 1999-2000. The refunds issued decreased from Rs. 107 million in 1999-2000 to Rs. 44 million in 2000-2001 or by 58.8%.

FAISALABAD ZONE, FAISALABAD

87. Faisalabad Zone, collected Rs. 1,358 million (net) in 2000-2001. Its share in the total collection of the Region is 18.6%. Rs. 1,077 million or 78% of total gross collection of the Zone is from withholding taxes. Collection from other two sources i.e. collection on demand and payments with returns is Rs. 41 million and Rs. 253 million respectively. The refunds issued decreased from Rs. 21 million in 1999-2000 to Rs. 13 million in 2000-2001 or by 38.1%.

COMPANIES ZONE, FAISALABAD

88. Companies Zone, Faisalabad collected Rs. 1,076 million (net) in 2000-2001 as compared to Rs. 994 million in 1999-2000 reflecting a growth of 8.2%. Its share in the total collection of the Region is 14.7%, which has increased from 12.4% in 1999-2000. The Zone collected Rs. 885 million gross from withholding taxes, an increase over Rs. 659 million collected in 1999-2000. Collection on demand and payments with returns yielded Rs. 91 million and Rs. 173 million respectively in 2000-2001. The refunds issued decreased from Rs. 113 million in 1999-2000 to Rs. 73 million in 2000-2001 or by 35.4%.

SARGODHA ZONE, SARGODHA

89. Sargodha Zone collected Rs. 828 million (net) in 2000-2001 as compared to Rs. 956 million in 1999-2000. Its share in the total net collection of the Region is 11.3%. Withholding taxes contributed 86% of the total collection of the Zone. Collection on demand is Rs. 53 million. Payments with returns is Rs. 65 million in 2000-2001. The refunds issued decreased from Rs. 43 million in 1999-2000 to Rs. 13 million in 2000-2001 or by 69.7%.

OTHER DIRECT TAXES

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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 2000-01, Other Direct Taxes yielded Rs. 7,123 million, which is 5.7% of the total collection from Direct Taxes. These taxes contributed 1.8% in the total tax receipts (Direct and Indirect) in 2000-01 showing a growth of 6.4% over the collection of Rs. 7,613 million in 1999-2000.

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 persons. In the budget speech in June, 2000, the Finance Minister announced that the Wealth Tax Act has been held in abeyance/suspended for the assessment years commencing from 1st July, 2001 and thereafter. However, assessment of pending cases prior to the assessment year 2001-2002 would continue, subject to limitation.

COLLECTION OF WEALTH TAX

5. Collection of wealth tax has shown uneven growth during the last five years, increasing from Rs. 2,411 million in 1996-97 to Rs. 3,927 million in 1999-2000, but decreased in 2000-01 to Rs. 1,496 million. 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
1996-97	2,411	35.1%
1997-98	3,536	46.7%
1998-99	3,502	-1.0%
1999-00	3,927	12.1%
2000-01	1,496	-61.9%

ACHIEVEMENT OF TARGETS

6. Table 4.2 shows that the annual collection targets assigned during 1996-97 to 2000-01 were exceeded only during the first year whereas in the last four 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
1996-97	2,002	2,411	120.4%
1997-98	3,600	3,536	98.2%
1998-99	3,954	3,502	88.6%
1999-00	4,300	3,927	91.3%
2000-01	1,812	1496	82.5%

7. In 1996-97 the assigned target was exceeded by 20.4%, whereas in 1997-98, 1998-1999, 1999-2000 and 2000-01 there was a shortfall of 1.8%, 11.4%, 8.7% and 17.5 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 in 1997-98, whereafter, it declined in 1998-99 & 2000-01. Its percentage share in direct taxes receipts was 2.8% during 1996-97 increased to 3.4% in 1997-98 and 3.5% in 1999-2000. However, it declined in 1998-99 and 2000-01.

TABLE - 4.3

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

YEAR	PERCENTAGE SHARE	
	TOTAL TAXES	DIRECT TAXES
1996-97	0.9%	2.8%
1997-98	1.2%	3.4%
1998-99	1.1%	3.2%
1999-00	1.1%	3.5%
2000-01	0.4%	1.2%

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:-

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 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
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
1999-00	631	16.1%	1,382	35.2%	782	19.9%	342	8.7%	790	20.1%	3,927
2000-01	169	11.3%	500	33.4%	419	28.0%	117	7.8%	291	19.5%	1,496

10. The highest collection of Rs. 500 million in 2000-01 is by the Southern Region. The Eastern Region is at second position with Rs. 419 million. The other three Regions i.e. Northern, Corporate and Central have collected Rs. 291, Rs. 169 and Rs. 117 million, respectively.

CAPITAL VALUE TAX

11. 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 exempted.

COLLECTION OF CVT

12. The collection of CVT from 1996-97 to 2000-01 is shown in Table 4.5 :-

TABLE - 4.5
COLLECTION OF CVT

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1996-97	1,487	122.9%
1997-98	1,486	-0.1%
1998-99	1,324	-10.9%
1999-00	692	-47.7%
2000-01	631	-8.8%

13. Collection of Rs. 1,487 million in 1996-97 decreased to Rs. 631 million in 2000-01. Thereafter, it remained almost static in 1997-98 and then declining by 10.9% in 1998-99, 47.7% in 1999-2000 and 8.8% in 2000-01.

ACHIEVEMENT OF THE TARGET

TABLE - 4.6
ACHIEVEMENT OF TARGET OF CVT

(Rs. in million)

YEAR	TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1996-97	1,354	1,487	109.8%
1997-98	1,695	1,486	87.7%
1998-99	2,000	1,324	66.2%
1999-00	500	692	138.4%
2000-01	776	631	81.3%

14. Table 4.6 above shows that the targets assigned in 1996-97 and 1999-2000 were exceeded by 9.8% and 38.4% respectively. However, there was shortfall of 12.3%, 33.8% and 18.7% in 1997-98, 1998-1999, and 2000-01 respectively.

SHARE OF CVT IN TOTAL TAXES & DIRECT TAXES

15. Despite the impressive performance of achieving the assigned targets during 1996-97 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
1996-97	0.5%	1.7%
1997-98	0.5%	1.4%
1998-99	0.4%	1.2%
1999-00	0.2%	0.6%
2000-01	0.2%	0.5%

16. The share of CVT in total national tax receipts is 0.2% during 2000-01. Its share in direct taxes fluctuated in the range of 0.5% to 1.7% during the said five years period.

17. 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 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
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
1999-00	425	61.4%	155	22.4%	18	2.6%	13	1.9%	81	11.7%	692
2000-01	489	77.4%	78	12.4%	11	1.7%	6	1.0%	47	7.4%	631

18. Corporate Region collected the highest amount of Rs. 489 million in 2000-01 which is 77.4%, of the total collection of CVT. Southern Region is second with a figure of Rs. 78 million and a share of 12.4% of the total collection. The other three Regions i.e., Northern, Eastern and Central collected Rs. 47, Rs. 11 and Rs. 6 million respectively in 2000-01.

CORPORATE ASSETS TAX (CAT)

19. 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 1996-97 to 2000-01 is shown in Table 4.9 below :-

TABLE - 4.9

COLLECTION OF CORPORATE ASSETS TAX

(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1996-97	10	-76.7%
1997-98	7	-30.0%
1998-99	23	228.6%
1999-00	30	30.4%
2000-01	7	-76.7%

20. Collection of CAT which started from October, 1992 has been fluctuating a lot. In 2000-01 an amount of Rs. 7 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
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
1999-00	1	3.3%	-	-	27	90.0%	2	6.7%	-	-	30
2000-01	1	14.3%	1	14.3%	5	71.4%	-	-	-	-	7

21. Table 4.10 shows that in 2000-01 Eastern Region collected 71.4% of the total CAT collection.

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
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%
1999-00	4,300	2,964	68.9%	36.7%	0.9%	2.7%
2000-01	5,561	4,989	89.7%	68.3%	1.3%	4.0%

22. Table 4.11 shows the collection of worker's welfare fund (WWF) which increased from Rs. 752 million in 1996-97 to Rs. 4,989 million in 2000-01, or up by 563% during this period. The share of WWF in total tax collection is very small and is 1.3% in 2000-01. Its share in Direct Taxes ranged between 0.9% to 4% 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 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
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
2000-01	1,716	34.4%	125	2.5%	518	10.4%	145	2.9%	2,485	49.8%	4,989

23. Table 4.12 shows the Region-wise breakup of WWF. Northern Region collected maximum amount of Rs. 2,485 million in 2000-01 with 49.8% share. Corporate Region collected Rs. 1,716 million and contributed 34.4% in the total collection. Eastern Region collected Rs. 518 million with 10.4% share in total collection. The other two Regions namely Central and Southern Region collected Rs. 145 million (2.9%) and Rs. 125 million (2.5%) respectively.

CENTRAL EXCISE

1901-1902

CHAPTER 5

CENTRAL EXCISE

CED is one of the Indirect Taxes and is primarily aimed to condition the consumption of certain commodities and services to mop up revenue over and above the standard rate of Sales Tax. In 2000-2001, twenty seven commodities (fifteen domestic & twelve import) and four services i.e Shipping Agents, Travel Agents, Advertising Agents and Insurance are chargeable to Excise Duty. Besides, CED on some services such as telephone, domestic travel by Air/Train and inland carriage of goods by air are being collected on GST mode since September 2000.

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

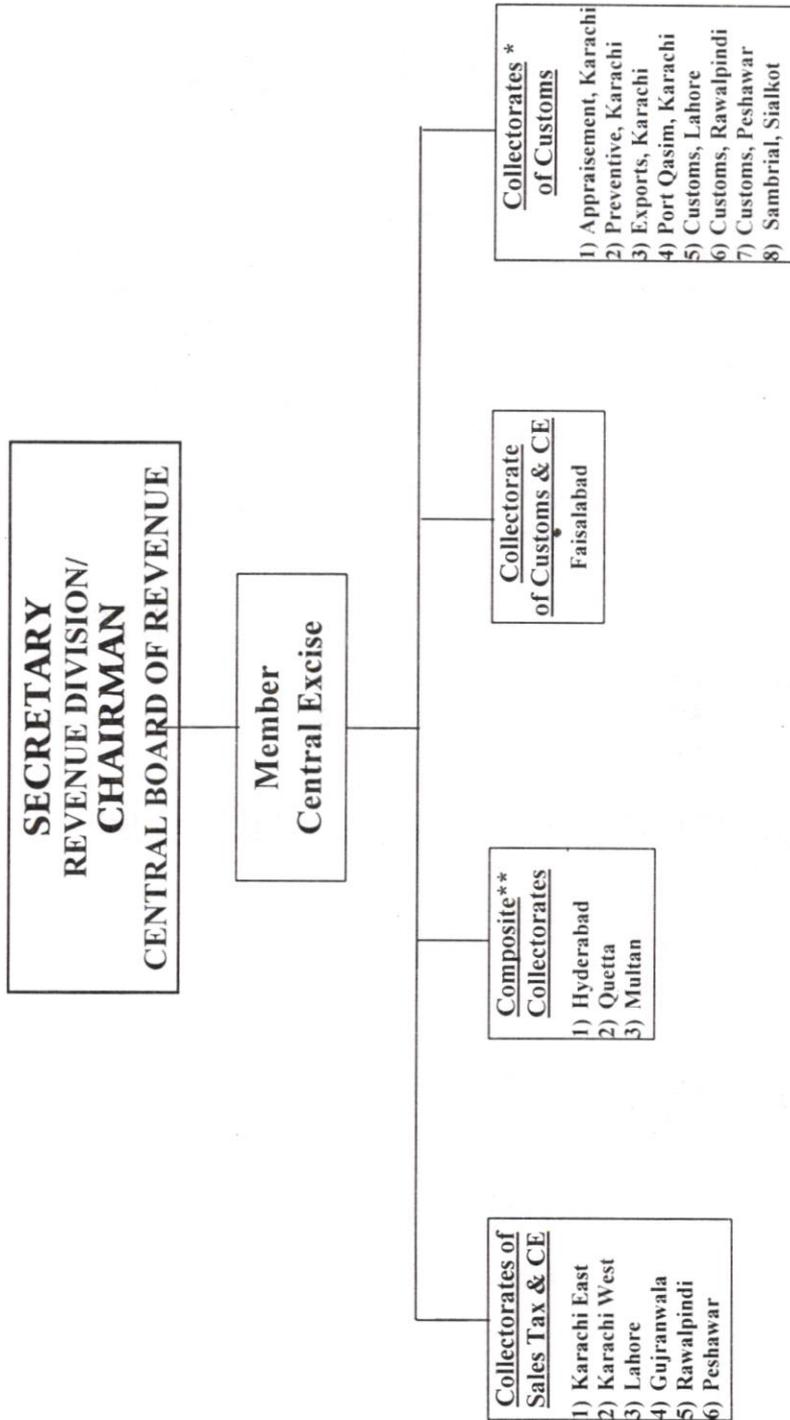
- 1) Karachi East
- 2) Karachi West
- 3) Lahore
- 4) Gujranwala
- 5) Rawalpindi
- 6) Peshawar

COLLECTORATES OF CUSTOMS

- 1) Appraisalment, Karachi
- 2) Preventive, Karachi

FIGURE - 5.1

ORGANIZATIONAL CHART OF CENTRAL EXCISE DEPARTMENT



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

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

- 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

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 to be 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, 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. 55,931 million in 1999-2000 to Rs. 49,190 million in 2000-2001, reflecting a decrease of 12.1%. The net collection decreased from Rs. 55,784 million in 1999-2000 to Rs.49,080 million in 2000-2001 or 12.0%.

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
1996-97	56,628	1,363	55,265	8.1%
1997-98	62,108	97	62,011	12.2%
1998-99	61,194	290	60,904	-1.8%
1999-00	55,931	147	55,784	-8.4%
2000-01	49,190	110	49,080	-12.0%

5. Collection of central excise duty has shown an uneven trend from 1996-97 to 2000-2001 ranging between 12.2% to -12.0%.

**COLLECTION OF CED AND ACHIEVEMENT
OF TARGET DURING 2000-2001**

6. The target of CED for 2000-2001, was fixed at Rs. 52,200 million as against the collection of CED of Rs.55,784 million in 1999-2000, i.e. a decrease of 6.4% in the target. The actual collection of CED during 2000-2001 is however, Rs. 49,080 million which resulted in a shortfall of Rs. 3,120 million from the target or 6.0%. Comparative five years data in this respect is given in Table 5.2 below:-

TABLE - 5.2

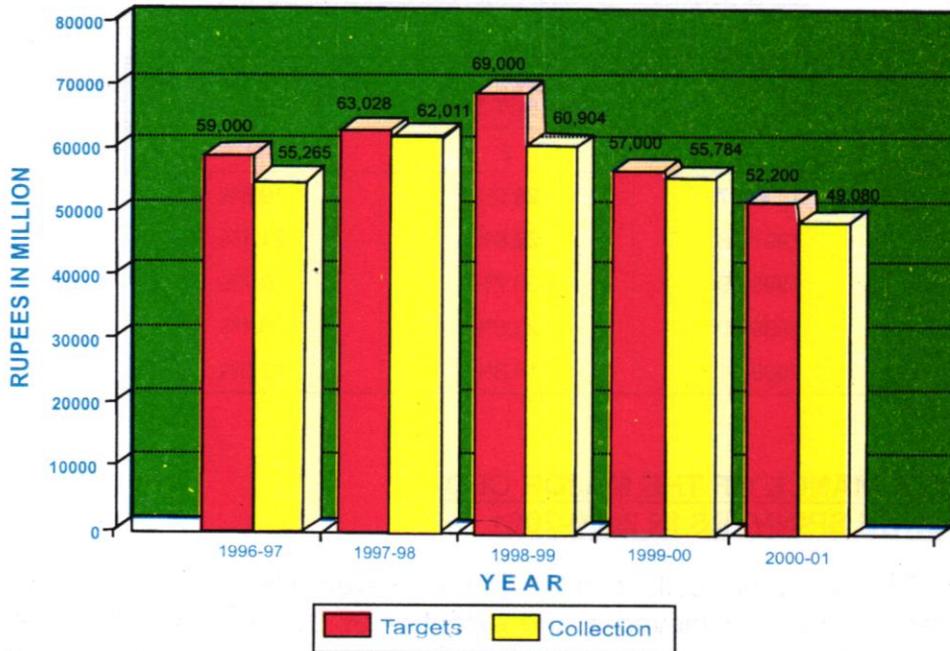
**COLLECTION OF CENTRAL EXCISE DUTIES (NET)
AND ACHIEVEMENT OF TARGETS**

(Rs. in million)

YEAR	REVISED ESTIMATES	COLLECTION	% ACHIEVEMENT
1	2	3	4
1996-97	59,000	55,265	93.7%
1997-98	63,028	62,011	98.4%
1998-99	69,000	60,904	88.3%
1999-00	57,000	55,784	97.9%
2000-01	52,200	49,080	94.0%

FIGURE - 5.2

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



7. The major reasons for the slippage of the target in 2000-2001 are the withdrawal of CED from various items, slow growth in large scale manufacturing and overall slow down of the economy.

SHARE OF CED IN INDIRECT TAXES AND TOTAL COLLECTION

8. It is evident from the Table 5.3 below that despite the decline in share of CED during 2000-2001 in total taxes and in indirect tax by one fifth of that during 1999-2000, as well as continuous transfer of CED items to Sales tax net, the CED continued to contribute substantially to the collection of tax receipts. Its share in indirect taxes is 18.3% and in total tax receipts 12.5% during 2000-2001.

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
1996-97	28.0%	19.6%
1997-98	32.6%	21.1%
1998-99	30.7%	19.7%
1999-00	23.8%	16.1%
2000-01	18.3%	12.5%

PERFORMANCE OF THE MAJOR CED REVENUE SPINNERS IN 2000-2001

9. The targeted collection from the eleven CED major revenue spinners could be achieved to the extent of 96.9% only in 2000-2001. Comparative data of collection of CED from eleven major revenue spinners of 1999-2000 and 2000-2001 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. 2000-01	TARGET	TARGET ACHIEVED
	1999-00	2000-01				
1	2	3	4	5	6	7
1. Tob/Cigarettes	14,340	16,358	14.1%	33.3%	15,587	104.9%
2. Cement	13,848	10,701	-22.7%	21.7%	14,816	72.2%
3. POL. Products	3,734	5,344	43.1%	10.9%	5,067	105.5%
4. Natural Gas	3,741	4,079	9.0%	8.3%	4,299	94.9
5. Beverages	2,399	2,644	10.2%	5.4%	2,783	95.0%
6. Telephone	6,303	1,661	-73.6	3.4%		
7. Beverages Concentrate.	991	1,109	11.9%	2.2%	1,210	91.7%
8. Soaps & Detergents	886	1,017	14.8%	2.0%	1,036	98.2%
9. Paper & Paper Board	459	569	24.0	1.2%	545	104.4%
10. Domestic Travels	1,098	450	-59.0%	0.9%		
11. Paints & Varnishes	320	373	16.6%	0.8%	394	94.7%
Sub Total	48,119	44,305	-7.9%	90.1%	45,737	96.9%
Others	7,812	4,885	-37.5%	9.9%	6,647	73.5%
Gross Collection	55,931	49,190	-12.1%	100.0%	52,384	93.9%

* Gross target and collection.

10. Because 90.1% collection of CED in 2000-2001 is from eleven major revenue spinners, contribution of each is analyzed in the following paragraphs :-

TOBACCO/CIGARETTES

11. CED collection from cigarettes in 2000-2001 tops the list at Rs. 16,358 million. It increased from Rs. 14,340 million in 1999-2000 i.e. up by 14.1%. Its share in total collection of CED increased to 33.3% in 2000-2001 from 25.6% in 1999-2000, surpassing the commodity target by Rs.771 million or 4.9% in 2000-2001.

FIGURE - 5.3

**COLL. FROM MAJOR REVENUE SPINNERS
OF CENTRAL EXCISE DUTIES - 2000-01**

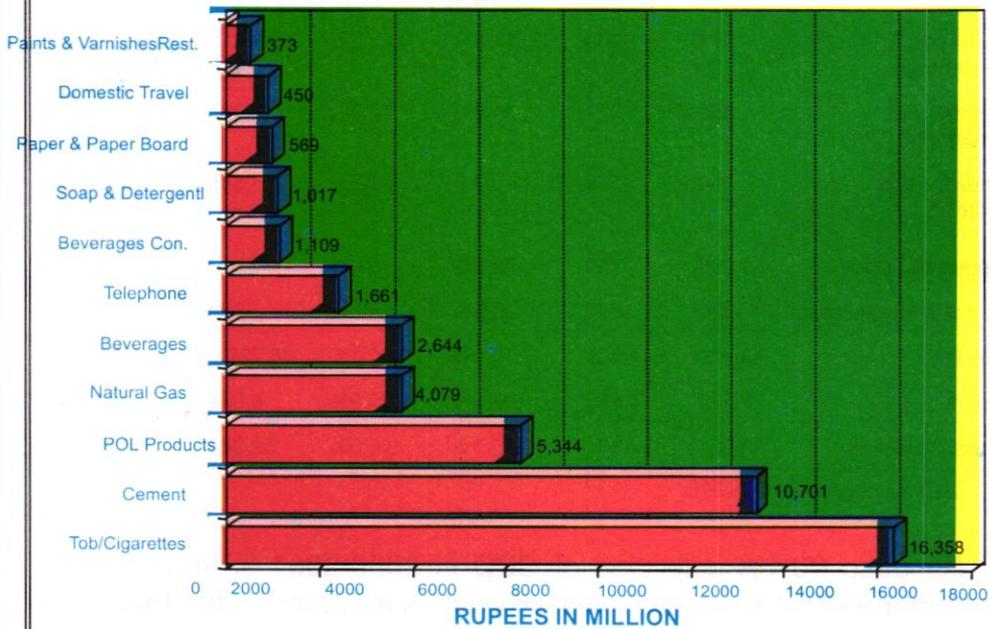


TABLE - 5.5

**COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE
DUTY FROM TOBACCO/CIGARETTES**

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	5,033	35.1%	6,980	42.7%	38.7%
2. PESHAWAR	4,194	29.2%	4,533	27.7%	8.1%
3. MULTAN	2,382	16.6%	2,278	13.9%	-4.4%
4. KARACHI (East)	1,701	11.9%	1,340	8.2%	-21.2%
5. HYDERABAD	1,030	7.2%	1,224	7.5%	18.8%
6. FAISALABAD	-	-	3	-	-
TOTAL	14,340	100.0%	16,358	100.0%	14.1%

12. The highest collection in 2000-2001 of Rs. 6,980 million i.e. 42.7% of the total collection from cigarettes is by the Rawalpindi Collectorate which shows an increase of 38.7% from 1999-2000. Its share in total collection also increased substantially from 35.1% in 1999-2000 to 42.7% in 2000-2001. The collection of Peshawar Collectorate from this item increased by 8.1% during 2000-2001 however its share in total collection declined from 29.2% (Rs.4,194 million) in 1999-2000 to 27.7% (Rs.4,533 million) in 2000-2001. Collection of Multan Collectorate declined from Rs. 2,382 million in 1999-2000 to Rs. 2,278 million in 2000-2001, or by 4.4%. Collection from Karachi(East) Collectorate is Rs. 1,340 million in 2000-2001 which is down by 21.2% as compared to last year's collection of Rs. 1,701 million. Hyderabad Collectorate has shown a positive growth of 18.8% (Rs. 1,224 million) in 2000-2001 as compared to Rs. 1,030 million collected in 1999-2000. Its share in total collection also improved from 7.2% to 7.5% in 2000-2001.

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 1999-2000 and 2000-2001 is given in Table 5.6, which shows that collection from this item decreased from Rs. 13,848 million in 1999-2000 to Rs. 10,701 million in 2000-2001. The assigned target has been achieved by 72.2% in 2000-2001(see Table 5.4).

TABLE - 5.6

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

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	3,960	28.6%	3,079	28.8%	-22.2%
2. RAWALPINDI	2,983	21.5%	2,537	23.7%	-14.9%
3. FAISALABAD	2,100	15.2%	1,483s	13.8%	-29.4%
4. MULTAN	1,494	10.8%	1,173	11.0%	-21.5%
5. HYDERABAD	1,631	11.8%	1,123	10.5%	-31.1%
6. KARACHI (East & West)	1,024	7.4%	747	7.0%	-27.1%
i) Karachi (East)	-	-	426	4.0%	-
ii) Karachi (West)	-	-	321	3.0%	-
7. QUETTA	656	4.7%	559	5.2%	-14.8%
TOTAL	13,848	100.0%	10,701	100.0%	-22.7%

14. As is evident from the above Table, Peshawar Collectorate contributed the highest amount of Rs. 3,079 million in 2000-2001 even though it is less than Rs. 3,960 million collected in 1999-2000 reflecting a decline of 22.2%. Rawalpindi Collectorate collected the second highest amount of Rs. 2,537 million in 2000-2001 as against Rs. 2,983 million in 1999-2000 with an improvement in share from 21.5% in 1999-2000 to 23.7% in 2000-2001. Faisalabad Collectorate collection declined by 29.4% in 2000-2001 as compared to last year. Its share in total collection is also decreased from 15.2% in 1999-2000 to 13.8% in 2000-2001. Multan Collectorate is at fourth position even though its collection decreased from Rs.1,494 million in 1999-2000 to Rs. 1,173 million in 2000-2001 or by 21.5%. Its share, however, increased marginally from 10.8% in 1999-2000 to 11.0% in 2000-2001.

15. Collection of Karachi Collectorate decreased from Rs. 1,024 million in 1999-2000 to Rs. 747 million in 2000-2001 i.e. by 27.1%. Hyderabad Collectorate collection of Rs. 1,123 million showed a decrease of 31.1% over last year's collection of Rs. 1,631 million. Collection of Quetta Collectorate also declined by 14.8% from Rs. 656 million in 1999-2000 to Rs. 559 million in 2000-2001.

P.O.L.PRODUCTS

16. P.O.L. products is the 3rd major revenue spinner of CED in 2000-2001 at Rs. 5,344 million in 2000-2001 as against Rs. 3,734 million in 1999-2000 showing an increase of 43.1% as shown in Table 5.7. POL products have 10.9% share in the total CED collection in 2000-2001, and surpassed the target by 5.5%.

TABLE - 5.7

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM POL PRODUCTS

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. KARACHI (East & West)	2,432	65.1%	2,661	49.8%	9.4%
i). Karachi (East)	-	-	2,338	43.8%	-
ii). Karachi (West)	-	-	323	6.0%	-
2. RAWALPINDI	693	18.6%	1,387	26.0%	100.1%
3. MULTAN	181	4.9%	677	12.7%	274.0%
4. LAHORE	192	5.1%	411	7.7%	114.1%
5. HYDERABAD	109	2.9%	109	2.0%	-
6. QUETTA	77	2.1%	52	1.0%	-32.5%
7. FAISALABAD	26	0.7%	31	0.6%	19.2%
8. GUJRANWALA	19	0.5%	13	0.2%	-31.6%
9. PESHAWAR	5	-	3	-	-40.0%
TOTAL	3,734	100.0%	5,344	100.0%	43.1%

17. Two oil refineries at Karachi and one at Rawalpindi are the major source of revenue from this product. Karachi Collectorate's (East/West wing) collection from this item increased from Rs.2,432 million in 1999-2000 to Rs.2,661 million in 2000-2001. However, its share in total collection declined from 65.1% in 1999-2000 to 49.8% in 2000-2001. Rawalpindi Collectorate collected the second highest amount of Rs. 1,387 million in 2000-2001 as compared to Rs. 693 million in 1999-2000, showing a growth of 100.1%. Its share in total collection also increased from 18.6% in 1999-2000 to 26.0% in 2000-2001. Collection of

Rs. 411 million in 2000-2001. Multan Collectorate collected Rs. 677 million in 2000-2001, a sharp increase of 274% over the last year. Hyderabad Collectorate, remained at Rs.109 million during 2000-2001. Quetta Collectorate yielded Rs. 52 million in 2000-2001 as compared to Rs. 77 million in 1999-2000. The other three Collectorates viz; Faisalabad, Gujranwala and Peshawar with small shares in total collection contributed Rs. 31 million, Rs. 13 million and Rs. 3 million respectively in 2000-2001.

NATURAL GAS

18. Collection from natural gas is the fourth major revenue spinner and retained its 4th position in 2000-2001 in the top 11 major revenue spinners. Table 5.8 shows that collection from natural gas increased to Rs. 4,079 million in 2000-2001 from Rs. 3,741 million in 1999-2000 or by 9.0%. However, only 94.9% of the assigned target is achieved in 2000-2001.

TABLE – 5.8

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM NATURAL GAS

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. HYDERABAD	1,841	49.2%	2,033	49.8%	10.4%
2. QUETTA	1,653	44.2%	1,739	42.6%	5.2%
3. RAWALPINDI	152	4.1%	158	3.9%	3.9%
4. MULTAN	95	2.5%	145	3.6%	52.6%
5. LAHORE	-	-	4	0.1%	-
TOTAL	3,741	100.0%	4,079	100.0%	9.0%

19. The CED on natural gas is collected by five Collectorates, of which Hyderabad and Quetta Collectorates contributed 92.4% of total collection in 2000-2001. Hyderabad Collectorate collected Rs. 2,033 million in 2000-2001 as compared to Rs. 1,841 million in 1999-2000 showing an increase of 10.4%. Its share in total collection also increased from 49.2% in 1999-2000 to 49.8% in 2000-2001. Collection from Quetta Collectorate, increased from Rs. 1,653 million in 1999-2000 to Rs. 1,739 million in 2000-2001 or by 5.2%. Its share in total collection from natural gas however, decreased from 44.2% in 1999-2000 to 42.6% in 2000-2001. Rawalpindi Collectorate contributed 3.9% in the total collection from this

item in 2000-2001 and its collection increased marginally from Rs. 152 million in 1999-2000 to Rs. 158 million in 2000-2001. Collection from Multan Collectorate was Rs. 95 million in 1999-2000 which increased to Rs. 145 million in 2000-2001. Its share in total collection is 3.6% in 2000-2001.

BEVERAGES

20. The Beverages industry has the 5th position amongst the eleven major revenue spinners of CED in 2000-2001 with a collection of Rs. 2,644 million against Rs. 2,399 million in 1999-2000, i.e an increase of 10.2% as is shown in Table 5.9. All the Collectorates in the country demonstrated an increase in collection ranging from 7.3% to 16.9% over 1999-2000.

TABLE - 5.9

COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE DUTY FROM BEVERAGES

(Rs. in Million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. LAHORE	477	19.9%	537	20.3%	12.6%
2. GUJRANWALA	378	15.8%	419	15.8%	10.8%
3. KARACHI (West)	372	15.5%	393	14.9%	5.6%
4. MULTAN	351	14.6%	380	14.4%	8.3%
5. FAISALABAD	301	12.5%	323	12.2%	7.3%
6. PESHAWAR	222	9.3%	248	9.4%	11.7%
7. RAWALPINDI	172	7.2%	201	7.6%	16.9%
8. HYDERABAD	126	5.3%	143	5.4%	13.5%
TOTAL	2,399	100.0%	2,644	100.0%	10.2%

21. Lahore Collectorate collected the highest amount of Rs. 537 million in 2000-2001 with a share of 20.3% of the total collection as against Rs. 477 million in 1999-2000 showing an increase of 12.6% over the last year. Gujranwala Collectorate, yielded Rs.419 million in 2000-2001, an increase of 10.8% over last year. Karachi (West) Collectorate collected Rs.393 million in 2000-2001 as against Rs.372 million in 1999-2000, i.e. an increase of 5.6%. Collection of Multan Collectorate at Rs. 380 million is up by 8.3% as compared to last year.

Faisalabad Collectorate collected Rs. 323 million in 2000-2001, an increase of 7.3% over 1999-2000. Peshawar Collectorate collected Rs. 248 million in 2000-2001 which is up by 11.7% as compared to last year. Rawalpindi Collectorate, collected Rs. 201 million in 2000-2001, an increase of 16.9% over 1999-2000. Hyderabad Collectorate collected Rs. 143 million, an increase of 13.5% over last year's collection.

TELEPHONE SERVICES

22. Central excise collection from telephone services is at 6th position amongst the top eleven major revenue spinners in 2000-2001. It is mainly collected by the Rawalpindi Collectorate from PTCL, Paktel and Pakcom. Its collection declined sharply i.e. from Rs. 6,287 million in 1999-2000 to Rs. 1,660 million in 2000-2001 or by 73.6%. The main reason for this sharp decline is its shifting from Central Excise to Sales Tax net in VAT mode, in September, 2000.

TABLE - 5.10

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

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. RAWALPINDI	6,287	99.8%	1,660	99.9%	-73.6%
2. KARACHI	16	0.2%	1	0.1%	-93.8%
TOTAL	6,303	100.0%	1,661	100.0%	-73.6%

BEVERAGES CONCENTRATES

23. Beverages concentrates is the 7th major revenue spinner of CED in 2000-2001 with Rs. 1,109 million, an increase of 11.9% over the last year as shown in Table 5.11.

TABLE - 5.11

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

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. PESHAWAR	739	74.6%	860	77.5%	16.4%
2. LAHORE	248	25.0%	245	22.1%	-1.21%
3. QUETTA	4	0.4%	4	0.4%	-
TOTAL	991	100.0%	1,109	100.0%	11.9%

24. The major share of collection from this commodity is by Peshawar Collectorate i.e. at 77.5%. Its collection increased from Rs. 739 million in 1999-2000 to Rs. 860 million in 2000-2001. Lahore Collectorate collected Rs. 245 million in 2000-2001 with share of 22.1%.

SOAPS AND DETERGENTS

25. Soaps and detergents is the 8th major revenue spinner of CED in 2000-2001. Collection from this item is Rs. 1,017 million in 2000-2001 as compared to Rs. 886 million in 1999-2000, showing a growth of 14.8%. However, the assigned target is achieved by 98.2%.

TABLE - 5.12

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

(Rs. in Million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. MULTAN	368	41.5%	385	37.8%	4.6%
2. HYDERABAD	184	20.8%	238	23.4%	29.3%
3. QUETTA	130	14.7%	165	16.2%	26.9%
4. KARACHI(East & West)	89	10.0%	119	11.7%	33.7%
i). Karachi (East)	-	-	6	0.6%	-
ii). Karachi (West)	-	-	113	11.1%	-
5. GUJRANWALA	81	9.1%	80	7.9%	-1.2%
6. PESHAWAR	28	3.2%	15	1.5%	-46.4%
7. LAHORE	5	0.6%	14	1.4%	180%
8. FAISALABAD	1	0.1%	1	0.1%	-
TOTAL	886	100.0%	1,017	100.0%	14.8%

26. Table 5.12 shows that although Multan Collectorate, provided bulk of the CED revenues from Soaps & Detergents its share in total collection from this item decreased from 41.5% in 1999-2000 to 37.8% in 2000-2001. However, Its collection increased from Rs. 368 million in 1999-2000 to Rs. 385 million in 2000-2001 or by 4.6%. Hyderabad Collectorate, collected Rs. 238 million or 23.4% of the total collection from Soaps & Detergents. Its collection increased from Rs. 184 million in 1999-2000 to Rs. 238 million in 2000-2001 or by 29.3%. Quetta Collectorate collected 26.9% more during 2000-2001 at Rs. 165 million as compared to last year's collection of Rs. 130 million. Collection by the Karachi Collectorates increased by 33.7%. Its share also increased from 10% in 1999-2000 to 11.7% in 2000-2001. The share of other Collectorates is small, as per details in the above Table.

TABLE 5.13

**COLLECTORATE-WISE COLLECTION OF CENTRAL EXCISE
FROM PAPER & PAPER BOARD**

(Rs.in million)

COLLECTORATE	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1.LAHORE	361	78.6%	446	78.4%	23.5%
2.KARACHI(E&W)	41	8.9%	47	8.3%	14.6%
3.PESHAWAR	23	5.0%	25	4.4%	8.7%
4. GUJRANWALA	10	2.2%	17	3.0%	70.0%
5. FAISALABAD	14	3.1%	17	3.0%	21.4%
6.HYDERABAD	4	0.9%	8	1.4%	100.0%
7.MULTAN	4	0.9%	7	1.2%	75.0%
8.RAWALPINDI	2	0.4%	2	0.3%	-
TOTAL	459	100.00%	569	100.00%	24.0%

PAPER & PAPER BOARD

27. Table 5.13 show that Lahore Collectorate stands at the top in revenue collection from this item. Its share however, decreased slightly from 78.6% to 78.4%. However, its collection increased from Rs.361 million in 1999-2000 to Rs.446 million in 2000-2001 or by 23.6%. Karachi Collectorate collected Rs.47 million or 8.3% of the total collection from Paper & Paper Board. Its collection increased from Rs.41 million in 1999-2000 or by 14.6%. Peshawar Collectorate collected 8.7% more during 2000-2001 at Rs.25 million as compared to last years collection of Rs.23 million. The share of other Collectorates is small as per the details in the above table.

DOMESTIC TRAVELS

28. Domestic travels is the 10th major revenue spinner of CED in 2000-2001. Collection from this item is Rs. 450 million in 2000-2001 as against Rs. 1,098 million in 1999-2000 reflecting a decline of 59%. The share of domestic travels in total CED is 0.9%.

TABLE - 5.14

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

(Rs. in million)

COLLECTORATES	1999-2000		2000-2001		% CHANGE
	COLLECTION	% SHARE	COLLECTION	% SHARE	
1	2	3	4	5	6
1. KARACHI	1,049	95.5%	404	89.8%	-61.5%
2. LAHORE	40	3.7%	43	9.6%	7.5%
3. RAWALPINDI	7	0.6%	2	0.4%	-71.4%
4. PESHAWAR	2	0.2%	1	0.2%	-50.0%
5. FAISALABAD	-	-	-	-	-
TOTAL	1,098	100.0%	450	100.0%	-59.0%

29. Table 5.14 shows that only two Collectorates i.e. Karachi and Lahore contributed 99.4% 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 of Karachi Collectorate in 2000-2001 is Rs. 404 million registering a decline of 61.5% over the last year. Lahore Collectorate, collected Rs.43 million with 9.6% share in 2000-2001.

PAINTS AND VARNISH

30. Paints and varnish is the eleventh major revenue spinner of CED in 2000-2001. It contributed Rs.373 million in 2000-2001 as compared to Rs.320 million in 1999-2000 i.e. an increase of 16.6%. However only 94.7% of the assigned target is achieved in 2000-2001.

TABLE 5.15

**COLLECTORATE-WISE COLLECTION OF
CENTRAL EXCISE DUTY FROM PAINTS & VARNISH**

(Rs.in million)

COLLECTORATE	1999-2000		2000-2001		% CHANGE
	COLLEC-TION	% SHARE	COLLEC-TION	% SHARE	
1	2	3	4	5	6
1. LAHORE	189	59.1%	215	57.6%	13.8%
2. KARACHI(E&W)	124	38.7%	149	39.9%	20.2%
3. FAISALABAD	4	1.3%	5	1.4%	25.0%
4. RAWALPINDI	2	0.6%	2	0.5%	-
5. HYDERABAD	1	0.3%	1	0.3%	-
6. PESHAWAR	-	-	1	0.3%	100.0%
TOTAL	320	100.0%	373	100.00%	16.6%

31. Table 5.15 shows that only two Collectorates i.e Lahore Collectorate and Karachi (E&W) contributed 97.5% of the total collection of central excise duty from this item. Lahore Collectorate collected Rs.215 million in 2000-2001 as compared to Rs.189 million in 1999-2000, showing an increase of 13.8%. Collection from Karachi (E&W) increased from Rs.124 million in 1999-2000 to Rs.148 million in 2000-2001. The remaining four Collectorates i.e. Faisalabad, Rawalpindi, Hyderabad & Peshawar collected Rs.9 million only.

**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.

33. Gross collection of CED declined by 12.1% in 2000-2001 over 1999-2000. The major Collectorates viz; Rawalpindi, Peshawar, Karachi, Multan and Hyderabad contributed 80.8% of total revenue. Collectorate-wise collection, percentage share and achievement of target of each Collectorate is detailed in Table 5.16. Gross collection is shown in Figure 5.4.

TABLE - 5.16

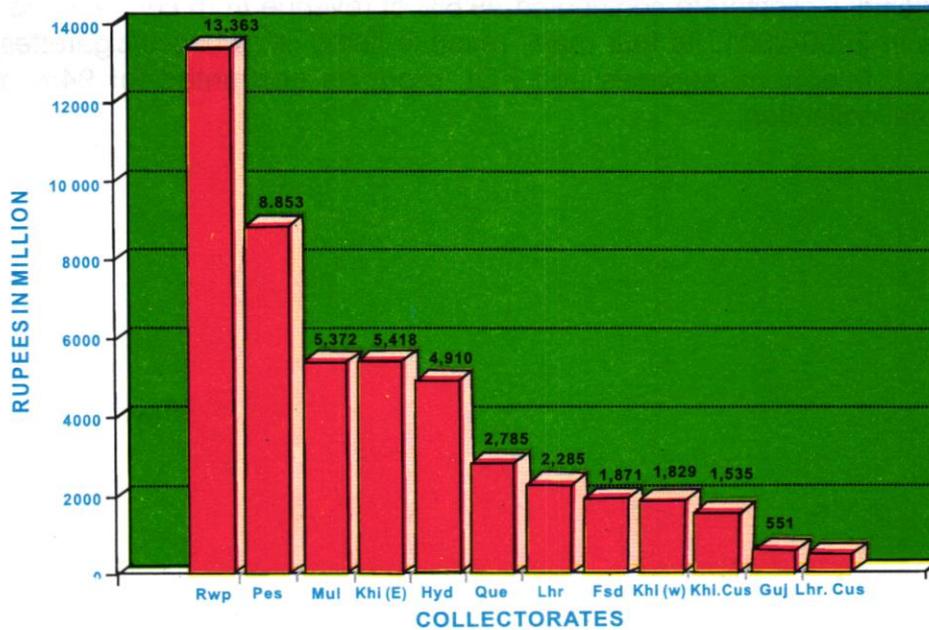
**COLLECTORATE-WISE COLLECTION OF
CENTRAL EXCISE DUTY (GROSS)**

(Rs. in million)

COLLECTORATE	COLLECTION		% SHARE IN TOTAL COLLEC- TION IN 1999-2000	% SHARE IN TOTAL COLLEC- TION IN 2000-2001	% CHANGE	REVISED ESTI- MATES 2000-2001	% ACHIV. OF TARGET 3/7
	1999-2000	2000-2001					
1	2	3	4	5	6	7	8
1.RAWALPINDI	16,129	13,363	28.9%	27.2%	-17.1%	11,614	115.1%
2.PESHAWAR	9,434	8,853	16.9%	18.0%	-6.2%	9,818	90.2%
3.KARACHI(E&W)	9,502	7,247	17.0%	14.7%	-23.7%	7,889	91.9%
i) Karachi (East)		5,418		11.0%	-	5,655	95.8%
ii) Karachi (West)		1,829		3.7%	-	2,234	81.9%
4. MULTAN	5,627	5,372	10.1%	10.9%	-4.5%	5,894	91.1%
5. HYDERABAD	5,207	4,910	9.2%	10.0%	-5.7%	5,532	88.8%
6. QUETTA	2,856	2,785	5.1%	5.7%	-2.5%	3,168	87.9%
7. LAHORE	2,520	2,285	4.5%	4.7%	-9.3%	2,315	98.7%
8. FAISALABAD	2,507	1,871	4.5%	3.8%	-25.4%	2,786	67.2%
9. KARACHI, CUSTOMS	1,193	1,535	2.1%	3.1%	28.7%	2,168	70.8%
10.GUJRANWALA	510	551	0.9%	1.1%	8.0%	578	95.3%
11.LAHORE, CUSTOMS	446	418	0.8%	0.8%	-6.3%	622	67.2%
TOTAL GROSS	55,931	49,190	100.0%	100.0%	-12.1%	52,384	93.9%
REB.& REFUND	147	110			-25.2%	184	59.8%
TOTAL NET	55,784	49,080			-12.0%	52,200	94.0%

FIGURE - 5.4

**COLLECTORATE-WISE COLLECTION OF CENTRAL
EXCISE DUTIES (GROSS) - 2000-01**



PERFORMANCE OF THE COLLECTORATES

34. The performance of a Collectorate is judged from the achievement of the assigned target. This criteria 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 2000-2001, with a share of 27.2% of the total collection in the country, even though its share declined from 28.9% in 1999-2000 to 27.2% in 2000-2001. Total collection of the Collectorate at Rs. 13,363 million in 2000-2001, showed a decline by 17.1% as compared to last year. However, the Collectorate exceeded the assigned target by 15.1% in 2000-2001.

36. Table 5.17 shows that eleven major revenue spinners of Rawalpindi Collectorate contributed 99.6% of revenue from central excise duties in 2000-2001. Its four major revenue items i.e. tobacco/cigarettes, cement, telephone services and POL products accounted for 94% 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	2000-01		
1	2	3	4	5
1. Tobacco/Cigarettes	5,033	6,980	38.7%	52.2%
2. Cement	2,983	2,537	-15.0%	19.0%
3. Telephone/Fax/Telex Services	6,287	1,660	-73.6%	12.4%
4. POL Products	693	1,387	100.1%	10.4%
5. Beverages	172	201	16.9%	1.5%
6. Total on Arrears	59	173	193.2%	1.3%
7. Natural Gas	152	158	3.9%	1.2%
8. Perfumery & Cosmetics	130	130	-	1.0%
9. Advertisements	266	59	-77.8%	0.4%
10. Hotels & Restaurants	132	10	-92.4%	0.1%
11. Pet Gases	7	8	14.3%	0.1%
Sub-Total	15,914	13,303	-16.4%	99.6%
Others	215	60	-72.1%	0.4%
TOTAL	16,129	13,363	-17.1%	100.0%

37. Altogether Rawalpindi Collectorate, collected CED from twenty four items, out of which twelve showed increase and twelve reflected decline in 2000-2001. Collection from tobacco/ cigarettes alone shared 52.2% in total collection of the Collectorate. It increased from Rs.5,033 million in 1999-2000 to Rs.6,980 million in 2000-2001 or by 38.7%. The Collectorate could collect only Rs. 2,537 million from cement in 2000-2001 showing a decline of 15.0% as compared to the preceding year. Collection from telephone services shared 12.4% in total collection of the Collectorate, even though it declined from Rs. 6,287 million in 1999-2000 to Rs. 1,660 million in 2000-2001 or by -73.6%. The collection from POL Product at Rs.1,387 million has shown 100% increase as compared to last year's collection of Rs.693 million. It's share has also increased from 4.3% in 1999-2000 to 10.4% in 2000-2001. The rest of seven revenue spinners shared 6% revenue of the Collectorate.

PESHAWAR COLLECTORATE

38. Peshawar Collectorate is at 2nd position by collecting Rs.8,853 million in 2000-2001 as compared to Rs.9,434 million in 1999-2000, reflecting a decrease of 6.2%. Its share in total collection however, increased from 16.9% in 1999-2000 to 18.0% in 2000-2001.

39. CED collection of the Collectorate is from 19 commodities and services, out of which 8 showed improvement and 11 reflected decline as compared to last year. Its eleven major revenue spinners contributed 99.7% in total collection of the Collectorate as shown in Table 5.18 :-

TABLE – 5.18

MAJOR REVENUE SPINNERS OF PESHAWAR COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-2001		
1	2	3	4	5
1. Tobacco/Cigarettes	4,194	4,533	8.1%	51.2%
2. Cement	3,960	3,078	-22.3%	34.7%
3. Beverages Concentrates	739	860	16.4%	9.7%
4. Beverages	222	248	11.7%	2.8%
5. Metal Container	31	29	-6.5%	0.3%
6. Paper & Paper Board	23	25	8.7%	0.3%
7. Wire & Cables	22	15	-31.8%	0.2%
8. Soap & Detergent	27	15	-44.4%	0.2%
9. Electric Battery	10	10		0.1%
10. Yarn M.M.(Cont)	24	5	-79.2%	0.1%
11. POL Product	3	5	66.7%	0.1%
Sub-Total	9,255	8,823	-4.7%	99.7%
Others	179	30	-83.2%	0.3%
TOTAL	9,434	8,853	-6.2%	100.0%

40. Table 5.18 shows that bulk of the CED in 2000-2001 i.e. 51.2% of the Collectorate is from the tobacco / cigarettes. The collection from this item increased from Rs. 4,194 million in 1999-2000 to Rs. 4,533 million in 2000-2001 or by 8.1%. Collection from the next major revenue spinner i.e. cement with a share of 34.7% of the total revenues, decreased from Rs. 3,960 million in 1999-2000 to Rs. 3,078 million in 2000-2001 or by 22.3%. The collection from beverages concentrates, being the third major revenue item contributed 9.7% in the total revenues, showing a growth of 16.4% in 2000-2001 over last year. Collection from beverages increased by 11.7% over last year, from Rs. 222 million in 1999-2000 to Rs. 248 million in 2000-2001. The other seven revenue spinners of the Collectorate yielded Rs. 104 million and shared 1.3% of total collection of the Collectorate in 2000-2001.

KARACHI COLLECTORATE (EAST & WEST)

41. 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 third position in revenue collection in the country by collecting Rs. 7,247 million in 2000-2001 as compared to Rs. 9,502 million in 1999-2000 reflecting a decrease of 23.7%. Its share in total collection also declined from 17% in 1999-2000 to 14.7% in 2000-2001.

TABLE - 5.19

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

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-01		
1	2	3	4	5
1. POL Products	2,432	2,661	9.4%	36.7%
2. Tobacco/Cigarettes	1,702	1,340	-21.3%	18.5%
3. Cement	1,024	747	-27.1%	10.3%
4. Domestic Travels	1,049	404	-61.5%	5.6%
5. Beverages	372	393	5.6%	5.4%
6. Insurance	236	276	16.9%	3.8%
7. Electric Batteries	164	158	-3.7%	2.2%
8. Metal Container	138	157	13.8%	2.2%
9. Paint Varnish	124	149	20.2%	2.1%
10. Wire & Cable	169	132	-21.9%	1.8%
11. Soap & Detergents	88	119	35.2%	1.6%
Sub-Total	7,498	6,536	-12.8%	90.2%
Others	2,004	711	-64.5%	9.8%
TOTAL	9,502	7,247	-23.7%	100.0%

42. Table 5.19 shows that eleven major revenue spinners contributed 90.2% of the total collection of the Collectorates (E & W) in 2000-2001. POL Products remained at the top of the list with 36.7% share. Collection from this item increased from Rs. 2,432 million in 1999-2000 to Rs. 2,661 million in 2000-2001. Tobacco / cigarettes are the second largest revenue spinner of the Collectorate sharing 18.5% however, its collection declined by 21.3% from Rs.1,702 million in 1999-2000 to Rs.1,340 million in 2000-2001. The third major revenue spinner of cement also showed a decline of 27.1% over the last year with a share of 10.3% of the total collection of Collectorate. The collection from Domestic travels is the 4th major revenue spinner but declined sharply from Rs.1,049 million in 1999-2000 to Rs.404 million or by 61.5%. Collection of CED from beverages increased by 5.6% in 2000-2001 over the preceding year with a share of 5.4% in the collection of the Collectorate. The rest of six revenue spinners shared 23.5% of the Collectorate's collection.

MULTAN COLLECTORATE

43. Multan Collectorate is at fourth position by collecting Rs. 5,372 million in 2000-2001 as compared to Rs. 5,627 million in the preceding year. Its share in total collection is 10.9%, and assigned target has been achieved by 91.1% in 2000-2001.

TABLE - 5.20

MAJOR REVENUE SPINNERS OF MULTAN COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-2001		
1	2	3	4	5
1. Tobacco/Cigarettes	2,382	2,281	-4.2%	42.5%
2. Cement	1,494	1,173	-21.5%	21.8%
3. POL Products	181	677	274.0%	12.6%
4. Soaps & Detergents	368	385	4.6%	7.2%
5. Beverages	351	380	8.3%	7.1%
6. High Speed Diesel Oil (Imp)	591	159	-73.1%	3.0%
7. Natural Gas	95	145	52.6%	2.7%
8. Perfumery & Cosmetics	119	119	-	2.2%
9. Metal Containers	11	24	118.2%	0.4%
10. Petroleum Gases	5	8	60.0%	0.1%
11. Paper & Paper Board	4	7	75.0%	0.1%
Sub-Total	5,601	5,358	-4.3%	99.7%
Others	26	14	-46.2%	0.3%
TOTAL	5,627	5,372	-4.5%	100.0%

44. Multan Collectorate collected CED from nineteen goods and services. Its nine items had shown positive growth, whereas ten exhibited negative trend in the collection. The eleven major revenue spinners of the Collectorate accounted for 99.7% revenue of the Collectorate.

45. Table 5.20 shows that tobacco/cigarettes contributed 42.5% collection of the Collectorate which decreased from Rs. 2,382 million in 1999-2000 to Rs. 2,281 million in 2000-2001 or by 4.2%. Cement occupied the second position yielding 21.8% revenue of the Collectorate. However, its collection decreased by 21.5% i.e. from

Rs. 1,494 million in 1999-2000 to Rs. 1,173 million in 2000-2001. Collection from POL Products increased by 274% from Rs.181 million in 1999-2000 to Rs.677 million in 2000-2001. Collection from soaps and detergents also increased from Rs. 368 million in 1999-2000 to Rs. 385 million in 2000-2001 or by 4.6%. Collection from beverages increased by 8.3% as compared to last year. The other six revenue spinners contributed Rs. 462 million or 8.5% of total collection of the Collectorate in 2000-2001.

HYDERABAD COLLECTORATE

46. Hyderabad Collectorate is at fifth position in 2000-2001 by collecting Rs.4,910 million but with a decline of 5.7% over the preceding year's collection of Rs. 5,207 million. Its share in total collection in 2000-2001 is 10.0% and the assigned target is achieved by 88.8%.

TABLE - 5.21

MAJOR REVENUE SPINNERS OF HYDERABAD COLLECTORATE

(Rs. in million)

COMMODITY / SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-2001		
1	2	3	4	5
1. Natural Gas	1,841	2,033	10.4%	41.4%
2. Tobacco/Cigarette	1,030	1,224	18.8%	24.9%
3.Cement	1,631	1,123	-31.1%	22.9%
4. Soaps & Detergents	184	238	29.3%	4.8%
5. Beverages	126	143	13.5%	2.9%
6. POL Products	109	109	-	2.2%
7. High Speed Diesel Oil(imp)	97	77	-20.6%	1.6%
8. Wire & Cables	26	33	26.9%	0.7%
9. Arear	43	4	-90.7%	0.1%
10. Metal Containers	9	9	-	0.2%
11.Paper & Paper Board	3	8	166.7%	0.1%
Sub-Total	5,099	5001	-1.9%	101.8%
Others	108	* -91	-184.2%	-1.8%
TOTAL	5,207	4,910	-5.7%	100.0%

* reconciliation adjustment

47. In 2000-2001 Hyderabad Collectorate collected CED from twenty-one items of goods and services. Collection from twelve items has shown positive growth, whereas six are on the negative side.

48. Eleven revenue spinners of the Collectorate contributed 101.8% of total collection. The collection was reduced by Rs.91 million on account of reconciliation adjustment. The top four revenue spinners have 94% share in the total central excise collection. The highest revenue collection is from natural gas with 41.4% share of the total collection of the Collectorate increasing from Rs. 1,841 million in 1999-2000 to Rs. 2,033 million in 2000-2001 i.e. by 10.4%. Collection from tobacco/cigarettes is 24.9% revenue of the Collectorate with a positive growth of 18.8% over last year. Collection from cement reflects a decline of 31.1% i.e. decreasing from Rs. 1,631 million in 1999-2000 to Rs. 1,123 million in 2000-2001. Soaps & detergents contributed 4.8% in total collection with a 29.3% increase in 2000-2001 over 1999-2000. Collection from beverages increased from Rs. 126 million in 1999-2000 to Rs. 143 million in 2000-2001. POL Products shared 2.2% collection of the Collectorate at Rs. 109 million. The remaining five items yielded Rs. 131 million or 2.7% in 2000-2001.

QUETTA COLLECTORATE

49. In 2000-2001 Quetta Collectorate is at sixth position by collecting Rs. 2,785 million which is down by 2.5% as compared to Rs. 2,856 million collected in 1999-2000. Its share in total collection is 5.7% with 87.9% achievement of the assigned target in 2000-2001.

TABLE - 5.22
MAJOR REVENUE SPINNERS OF
QUETTA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-01		
1	2	3	4	5
1. Natural Gas	1,653	1,739	5.2%	62.4%
2. Cement	656	559	-14.8%	20.1%
3. Soaps & Detergents	130	165	26.9%	5.9%
4. M.M.Yarn (Continuous)	98	107	9.2%	3.9%
5. Wire and Cables	86	72	-16.3%	2.6%
6. POL Products	77	52	-32.5%	1.9%
7. Electric Batteries	31	28	-9.7%	1.0%
8. Cigarettes (Filter Rod)	49	26	-46.9%	0.9%
9. Cement (Imported)	19	5	-73.7%	0.2%
10. Beverages Concentrate	4	3	-25.0%	0.1%
11. Asphalt Imp.	1	4	300%	0.1%
Sub-Total	2,804	2,760	-1.6%	99.1%
Others	52	25	-51.9%	0.9%
TOTAL	2,856	2,785	-2.5%	100.0%

50. Quetta Collectorate collected central excise duties from sixteen items. Its seven items are on the positive side whereas nine reflected decline.

51. Table 5.22 shows that in 2000-2001 eleven major revenue yielding items of Quetta Collectorate contributed 99.1% of the total collection in 2000-2001. Its two major revenue spinners i.e. natural gas and cement yielded 82.5% of total collection of the Collectorate. Collection from Natural Gas increased from Rs. 1,653 million in 1999-2000 to Rs. 1,739 million in 2000-2001 or by 5.2%, with 62.4% share in the total collection. CED from cement has 20.1% collection of the Collectorate and contributed Rs. 559 million in 2000-2001, even though, it has declined from Rs. 656 million in 1999-2000. Collection from soaps & detergents at Rs. 165 million in 2000-2001 has 5.9% share in the collection. Collection from M.M. Yarn (continuous), the fourth major revenue yielding item of the Collectorate, contributed 3.9% collection which is up by 9.2% over the preceding year. Collection from Wire & Cables with a share of 2.6% in total collection decreased by 16.3%. The other six revenue spinners of the Collectorate yielded Rs. 118 million or 4.2% of total collection in 2000-2001.

LAHORE COLLECTORATE

52. Central Excise Collectorate, Lahore yielded Rs. 2,285 million in 2000-2001 as compared to Rs. 2,520 million in 1999-2000 reflecting a decrease of 9.3%. Its share in total collection of central excise duties in 2000-2001 is 4.7% and it achieved 98.7% of the assigned target.

53. The Collectorate derived revenue from nineteen goods and services, out of which ten showed a positive growth and nine reflected decline.

TABLE - 5.23

MAJOR REVENUE SPINNERS OF LAHORE COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-01		
1	2	3	4	5
1. Beverages	477	537	12.6%	23.5%
2. Paper & Paper Board	362	446	23.2%	19.5%
3. POL Products	192	411	114.1%	18.0%
4. Beverages Concentrates	248	245	-1.2%	10.7%
5. Paints & Varnishes	189	215	13.8%	9.4%
6. Wire & Cables	111	106	-4.5%	4.6%
7. Yarns, M.M.(Continuous)	65	70	7.7%	3.1%
8. Domestic Travel	40	43	7.5%	1.9%
9. Metal Container	43	42	-2.3%	1.8%
10. Perfumery & Cosmetics	27	32	18.5%	1.4%
11. Insurance	14	17	21.4%	0.8%
Sub-total	1,768	2,164	22.4%	94.7%
Others	752	121	-83.9%	5.3%
TOTAL	2,520	2,285	-9.3%	100.0%

54. Highest revenue amounting to Rs.537 million is yielded from Beverages which in 23.5% of the total collection of the Collectorate in 2000-2001. Its collection increased by 12.6% as compared to preceding years collection of Rs.477 million. Paper & Paper Board being 2nd major spinner of the Collectorate contributed 19.5% i.e. Rs. 446 million

in 2000-2001 as compared to Rs. 362 million in 1999-2000. Collection from POL products increased from Rs. 192 million in 1999-2000 to Rs. 411 million in 2000-2001 or by 114.1%. Collection from beverages concentrates as fourth revenue yielding item of the Collectorate contributed 10.7% collection of the Collectorate and decline by 1.2% over the preceding year. The collection from Paints & Varnishes increased from Rs.189 million in 1999-2000 to Rs.215 million in 2000-2001. The other six items yielded Rs.310 million or 13.6% collection of the Collectorate in 2000-2001.

FAISALABAD COLLECTORATE

55. Faisalabad Collectorate yielded Rs. 1,871 million in 2000-2001 as compared to Rs. 2,507 million in 1999-2000 showing a decline of 25.4%. Its collection is spread over fifteen items, of which 8 reflected positive growth and 7 showed negative trend.

TABLE - 5.24

MAJOR REVENUE SPINNERS OF FAISALABAD COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-01		
1	2	3	4	5
1. Cement	2,100	1,483	-29.4%	79.3%
2. Beverages	300	323	7.7%	17.2%
3. POL Products	26	31	19.2%	1.6%
4. Paper & Paper Board	14	17	21.4%	0.9%
5. High Speed Diesel Oil(imported)	-	14	100.0%	0.7%
6. M.M.Yarns((Continuous)	7	11	57.1%	0.6%
7. Metal Containers	6	6	-	0.3%
8. Paints & Varnishes	4	5	25.0%	0.3%
9. Cigarettes	-	3	100.0%	0.2%
10. Soap & Detergents	1	1	-	0.1%
11. Arears	32	6	-81.3%	0.3%
Sub-Total	2,490	1,900	-23.7%	101.5%
Others	17	* -29	-270.6%	-1.5%
TOTAL	2,507	1,871	-25.4%	100.0%

* (Reconciliation adjustment)

56. Table 5.24 shows that eleven major revenue spinners of Faisalabad Collectorate contributed 101.5% of revenue. Its two major items i.e., cement and beverages shared 96.5% of the total collection of the Collectorate.

57. Collection from cement remained number one major revenue spinner yielding Rs. 1,483 million in 2000-2001 as compared to Rs. 2,100 million in 1999-2000 with a share of 79.3% in the total collection. Collection from beverages increased by 7.7% or from Rs. 300 million in 1999-2000 to Rs. 323 million in 2000-2001. Collection from POL Products increased from Rs. 26 million to Rs. 31 million in 2000-2001 or by 19.2%. Other eight items contributed Rs. 63 million in 2000-2001.

GUJRANWALA COLLECTORATE

58. Gujranwala Collectorate collected central excise duties from thirteen items. Its 7 items showed positive growth, whereas 6 reflected declining trend. Its share, however, is 1.1% in the total collection in 2000-2001 showing a growth of 8.0% over the preceding year i.e from Rs.510 million in 1999-2000 to Rs.551 million in 2000-2001. The assigned target is achieved by 95.3%.

TABLE - 5.25

MAJOR REVENUE SPINNERS OF GUJRANWALA COLLECTORATE

(Rs. in million)

COMMODITY/ SERVICES	COLLECTION		% CHANGE	% SHARE IN TOTAL
	1999-2000	2000-2001		
1	2	3	4	5
1. Beverages	378	419	10.8%	76.0%
2. Soaps/Detergents	81	80	-1.2%	14.5%
3. Paper & Paper Board	10	17	70.0%	3.1%
4. POL Products	19	13	-31.6%	2.3%
5. Metal Containers	6	7	16.7%	1.3%
6. Wire & Cable	6	7	16.7%	1.3%
7. Paper & Paper Board (imported)	-	2	100.0%	0.4%
8. Total Licence Fee	1	1	-	0.2%
Sub-Total	506	546	7.9%	99.1%
Others	4	5	25.0%	0.9%
TOTAL	510	551	8.0%	100.0%

59. Table 5.25 shows that in 2000-2001 eight major revenue spinners yielded 99.1% collection of the Collectorate. Bulk of the collection i.e. 76.0% is from beverages which increased from Rs. 378 million in 1999-2000 to Rs. 419 million in 2000-2001 or by 10.8%. Soaps & Detergents is at number two position contributing 14.5% of total collection at Rs. 80 million in 2000-2001 as against Rs. 81 million in 1999-2000 i.e. a decline of 1.2%. Paper & Paper Board shared 3.1% of collection of the Collectorate. The other five items yielded Rs. 30 million and shared 5.4% revenue in 2000-2001.

SALES TAX

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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 was chargeable from a registered person at import and manufacturing stages (goods) upto 1998-99, when wholesalers and retailers were made liable to get registered and pay the tax on the component of value additions. From 1999-2000, Sales tax was also levied on services through Ordinances promulgated by the provincial Governments. Besides Central Excise Duties on telecommunication services, travel by air/train and carriage of goods by air is also being collected in the VAT mode. The goods meant for export are zero rated. The new system is based on self-assessment/clearance procedure and the tax is payable by the 15th 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

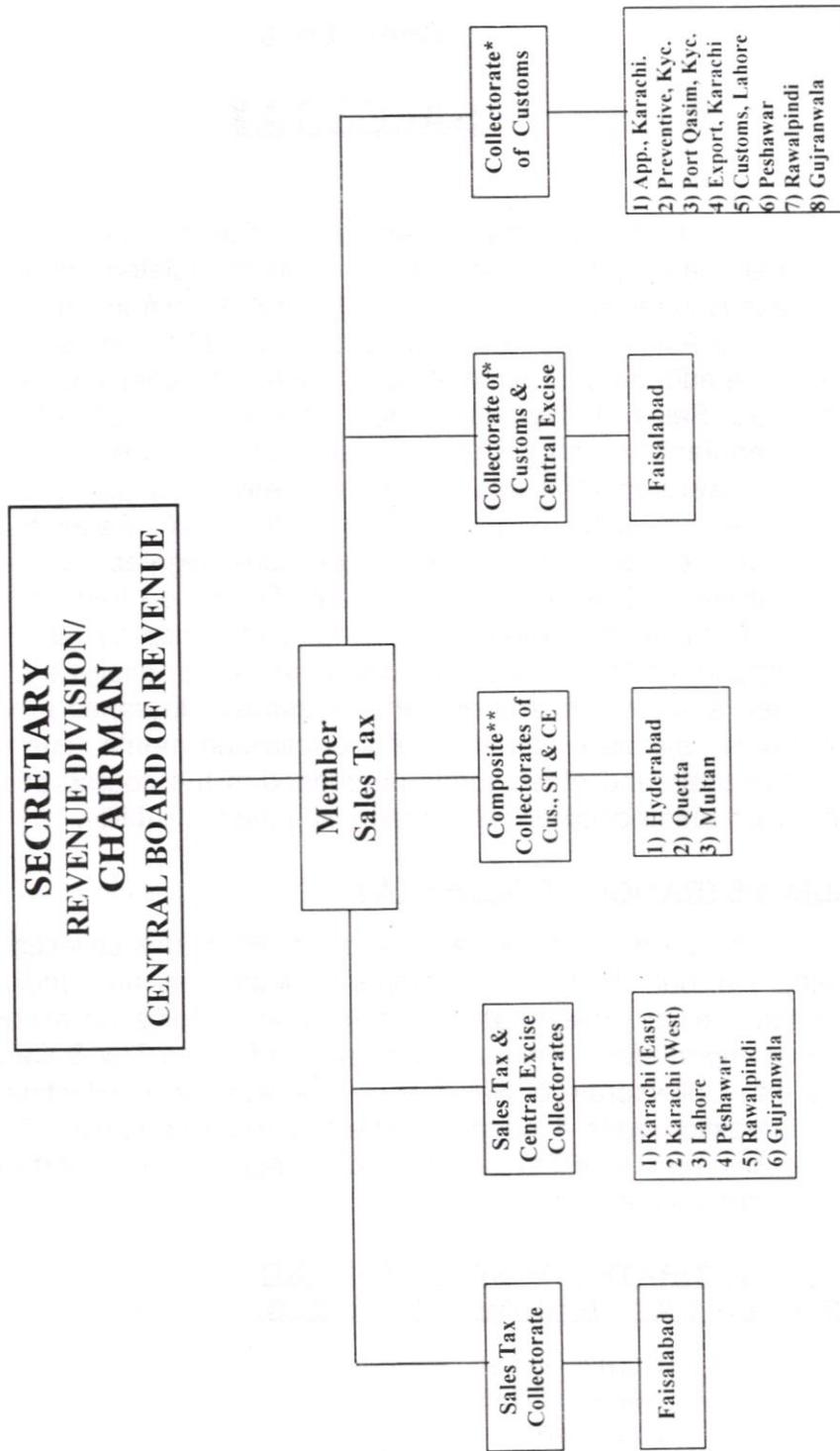
2. Nineteen Collectorates are engaged in the collection/refund of Sales Tax out of which 8 Customs Collectorates and one Customs & Central Excise Collectorate at Faisalabad handles collection of Sales Tax at import stage, seven Collectorates of Sales Tax & Central Excise and one Collectorate of Sales Tax, Faisalabad are collecting Sales Tax on domestic goods & supplies, whereas three composite Collectorates are collecting Sales Tax on domestic supplies & 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

FIGURE - 6.1

ORGANIZATIONAL CHART OF SALES TAX DEPARTMENT



* They collect Sales Tax on imports as agency function.

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

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) Sambrial, Sialkot

3. Customs' Collectorates collect Sales tax on Imports, Composite Collectorates collect sales tax on imports as well on domestic goods and supplies 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 assigned targets and collections during the period 1996-97 to 2000-2001 :-

TABLE - 6.1
TARGET, COLLECTION AND GROWTH OF SALES TAX

(Rs.in million)

YEAR	Revised Net Target	Collection	Achievement of Target	% Change
1	2	3	4	5
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%
1999-00	120,000	116,711	97.3%	61.9%
2000-01	155,800	153,565	98.6%	31.6%

5. Sales tax collection increased from Rs. 55,668 million in 1996-97 to Rs. 153,565 million in 2000-2001, reflecting an increase of 175.9% 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 1996-97, the target was achieved to the extent of 99.4%. In 1997-98, the target was achieved to the extent of 99.7%. The targets in 1998-99, 1999-2000 and 2000-2001 were missed by 0.8%, 2.7% and 1.4% respectively.

SALES TAX ON IMPORTS

6. Table 6.2 shows that Collectorates levying Sales tax on imports collected Rs. 35,889 million in 1996-97 and Rs. 88554 million in 2000-2001. This increase of 146.7% 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%, 56.4% and 31.7% in 1998-99, 1999-2000 and 2000-2001 respectively.

FIGURE: 6.2

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

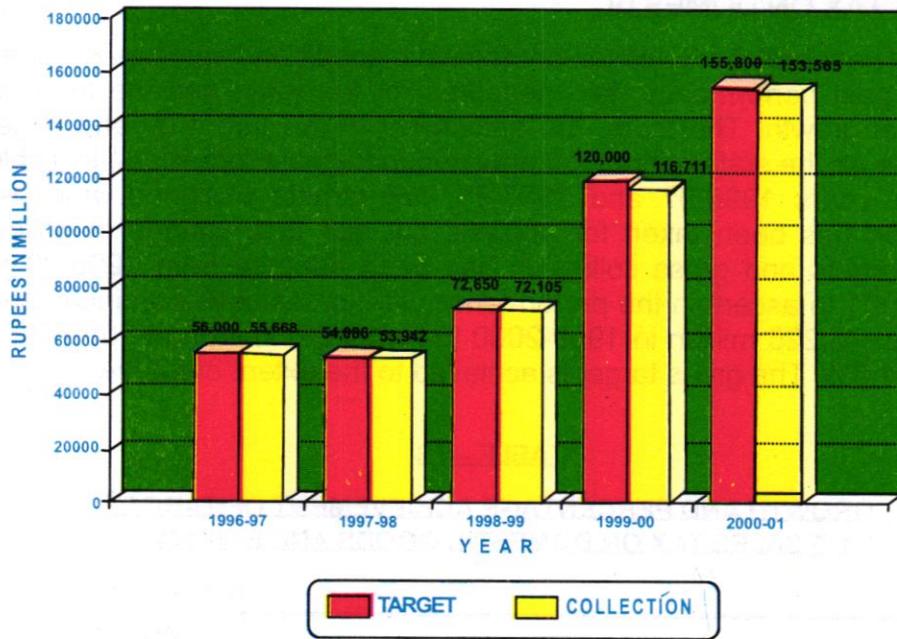


TABLE - 6.2

COLLECTION OF SALES TAX ON IMPORTS

(Rs.in million)

YEAR	Collection	% Change
1	2	3
1996-97	35,889	27.8%
1997-98	29,705	-17.2%
1998-99	43,010	44.8%
1999-00	67,261	56.4%
2000-01	88,554	31.7%

SALES TAX ON DOMESTIC

7. The target for Sales tax on domestic goods and services is based on the past performance, tax measures for the year, 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. In Table 6.3, for years 1996-97 and 1997-98, net targets assigned, and net collection has been taken for analysis but due to a change in policy gross targets and gross collection has been adopted from 1998-99 to 2000-2001 to ascertain the performance. The gross collection increased from Rs. 72,225 million in 1999-2000 to Rs.94,837 million in 2000-2001 i.e by 31.3%. The gross target is achieved to the extent of 82.6%.

TABLE - 6.3

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

(Rs in million)

YEAR	Targets	Collection	% Change	%Ach.of Target (3/2)
1	2	3	4	5
1996-97*	19,668	19,779	-9.1%	100.6%
1997-98*	23,976	24,237	22.5%	101.1%
1998-99**	46,951	49,469	30.9%	105.4%
1999-00**	75,761	72,225	46.0%	95.3%
2000-01**	114,845	94,837	31.3%	82.6%

* Net collection and Net targets

** Gross collection & Gross targets

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

8. Table 6.4 shows that in 1996-97, the share of Sales Tax in total tax receipts was 19.7%, which rose to 39.1% in 2000-2001 due to a greater emphasis by the government to make Sales tax as a major source of revenue. For the same reason the share of Sales Tax in Indirect taxes increased from 28.3% in 1996-97 to 57.4% in 2000-2001.

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
1996-97	55,668	28.3%	19.7%
1997-98	53,942	28.3%	18.4%
1998-99	72,105	36.4%	23.4%
1999-00	116,711	49.8%	33.6%
2000-01	153,565	57.4%	39.1%

COLLECTION FROM REGISTERED PERSONS

9. 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 75,538 million 1999-2000 to 117,416 million in 2000-2001 i.e. by 55.4%. 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. 49,450 million in 1999-2000 to Rs. 65,011 million in 2000-2001 i.e. by 31.5%.

TABLE - 6.5

COLLECTORATE-WISE SALES TAX (DOMESTIC) COLLECTION AND REGISTERED PERSONS DURING 1999-2000 AND 2000-2001

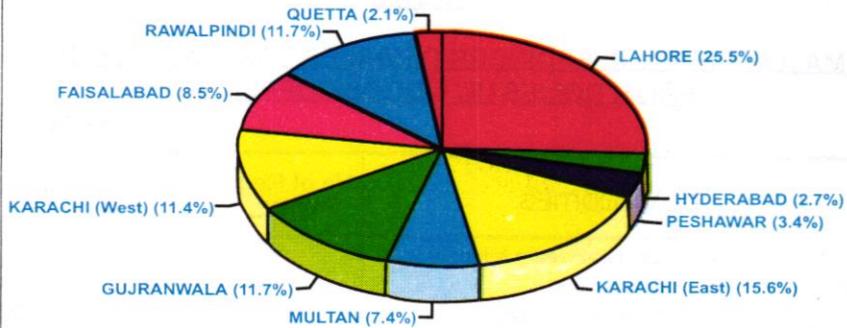
(Rs. in million)

COLLECTORATES	NO. OF REGISTERED PERSONS			COLLECTION		
	1999-20000	2000-01	% Change	1999-2000	2000-01	% Change
1	2	3	4	5	6	7
1. RAWALPINDI	6,683	13,796	106.4%	7,670	19,374	152.6%
2. KARACHI(East)	13,079	18323	40.1%	10595	13,394	26.4%
3. MULTAN	4,388	8,705	98.4%	9,828	11,451	16.5%
4. LAHORE	16,921	29,960	77.1%	6,983	8,469	21.3%
5. HYDERABAD	2,644	3,130	18.4%	6,525	5,848	-10.4%
6. PESHAWAR	3,226	3,973	23.2%	3,394	3,561	4.9%
7. QUETTA	1,787	2,484	39.0%	1,206	1,435	19.0%
8. KARACHI(West)	10,366	13,350	28.8%	1,300	889	-31.6%
9. GUJRANWALA	10,292	13,760	33.7%	925	697	-24.6%
10. FAISALABAD	6,152	9,935	61.5%	1,024	-107	-110.4%
TOTAL	75,538	117,416	55.4%	49,450	65,011	31.5%

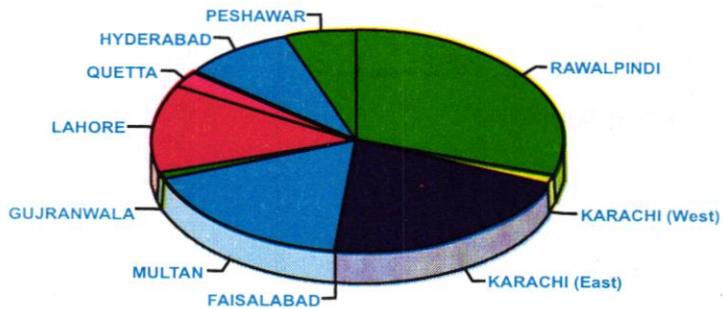
10. Rawalpindi Collectorate has collected the highest amount of Rs. 19,374 million in 2000-2001 which is 29.8% of the total collection. This is followed by Karachi (East) Collectorate which collected Rs. 13,394 million with 20.6% share of total collection. Multan Collectorate at third position has collected Rs. 11,451 million in 2000-2001. Lahore Collectorate collected Rs. 8,469 million with 13% share. Hyderabad Collectorate yielded Rs. 5,848 million with 9% share. Quetta Collectorate yielded Rs. 1,435 million in 2000-2001 with 2.2% share Karachi (West)Collectorate collected Rs.889 million with 1.4% share during 2000-01. Gujranwala and Faisalabad Collectorates have collected Rs. 697 million and Rs. (-107) million respectively in 2000-2001.

FIGURE -6.3

%AGE SHARE OF SALES TAX REPORTING PERSONS IN COLLECTORATES (2000-01)



%AGE SHARE OF COLLECTORATES IN SALES TAX COLLECTION (2000-01)



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

11. Although Sales Tax covers 886 different types of commodities, sixty major revenue spinners have yielded Rs. 82,414 million of total collection, in 2000-2001. The remaining registered persons yielded Rs. 12,423 million. Table 6.6 shows sixty revenue spinners which contributed 86.9% of the total collection. Figure 6.4 shows the top ten revenue spinners accounted for 68.8% of the total collection. These are analysed briefly in the following paragraphs.

TABLE - 6.6

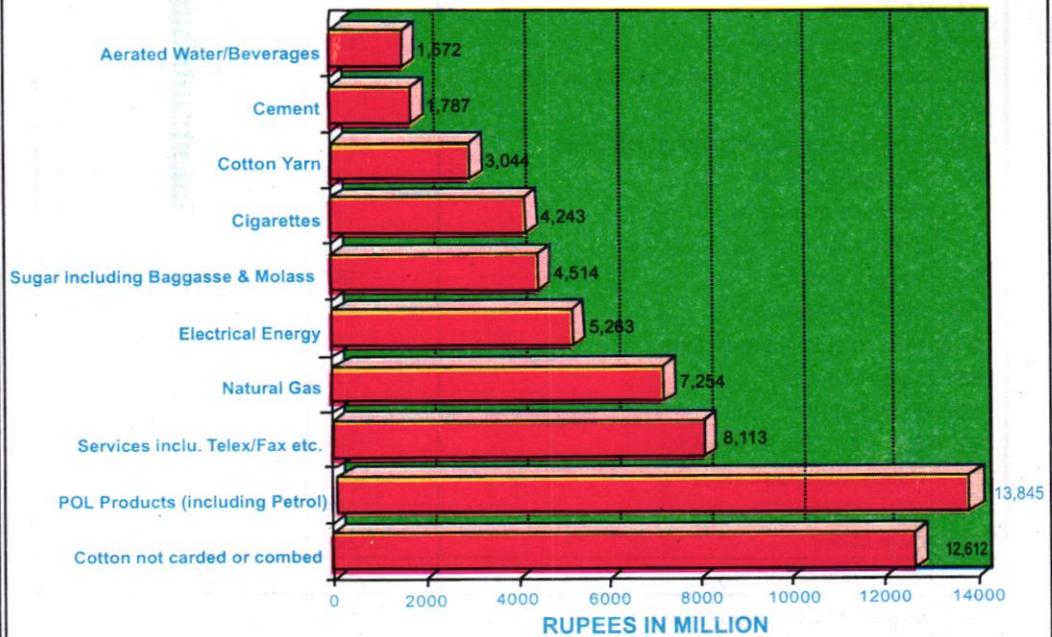
**MAJOR REVENUE SPINNERS OF SALES TAX COLLECTION
FROM DOMESTIC GOODS/SUPPLIES**

(Rs. In million)

S.No	COMMODITIES	No. of Reg Person	2000-2001	
			Collection	% Share
1	POL Products including petroleum & lub oil	465	13,987	14.7%
2	Cotton Not carded or combed	1671	13,642	14.4%
3	Services including Telephone/Fax etc.	4493	8,580	9.1%
4	Natural Gas	25	7,316	7.7%
5	Electrical Energy	44	5,327	5.6%
6	Sugar including Baggasse & Molasses	99	5,199	5.5%
7	Cigarettes	925	4,259	4.5%
8	Cotton Yarn	1051	3,450	3.6%
9	Cement	185	1,887	2.0%
10	Arreated Waters/Beverages	960	1,608	1.7%
	Sub Total (1 to 10)	9,918	65,255	68.8%
11	Iron & Steel Products	628	1,226	1.3%
12	Auto Parts	2218	1,009	1.1%
13	Man Made Fibers & Yarn	67	833	0.9%
14	Paper & Paper Board	285	759	0.8%
15	Processed Fabric	636	616	0.6%
16	Ice Cream	53	607	0.6%
17	Liquid Petroleum Gas (LPG)	152	563	0.6%
18	Motor Cars	28	555	0.6%
19	Power Looms (Grey/Ticken Cloth)	1945	521	0.5%
20	Gases and Acid	117	512	0.5%
21	Plastic Products (Others)	907	502	0.5%
22	Food Products	545	471	0.5%
23	Bitumen Natural	7	449	0.5%
24	Fruit or Vegetable Juices	74	370	0.4%
25	Liquid Glucose, Glucose	22	357	0.4%
	Sub Total (1 to 25)	17,602	74,605	78.6%
26	Polyster Staple Fibre	26	332	0.4%
27	Tea	927	330	0.3%
28	Polyster Zips	9	328	0.3%
29	M.S Products (Mild Steel Re-Rol)	771	296	0.3%

FIGURE: 6.4

TOP TEN MAJOR REVENUE SPINNERS OF SALES TAX (DOMESTIC) 2000-01



S.No	COMMODITIES	No. of Reg Person	2000-2001	
			Collection	% Share
30	Paints and Varnishes	289	296	0.3%
31	Toilet Soaps	190	291	0.3%
32	Soda Ash	29	283	0.3%
33	Chemicals Organic	433	279	0.3%
34	Biscuits	215	279	0.3%
35	Electrical Good & Parts(Nos)	1476	277	0.3%
36	Glycerine	11	266	0.3%
37	Deep Freezers	13	264	0.3%
38	Rubber Goods	301	256	0.3%
39	Refrigerators	40	241	0.3%
40	Detergents	142	227	0.2%
41	Television Sets	28	222	0.2%
42	Wires and Cables	93	222	0.2%
43	Ceramic Tiles	52	213	0.2%
44	Margarine	1	206	0.2%
45	Tyres and Tubes	121	204	0.2%
46	Scrapes of Iron or steel (Ship Breaking)	218	203	0.2%
47	Acid (Others)	3	181	0.2%
48	Chemicals Inorganic/Industrial Gases	814	177	0.2%
49	Storage Batteries	33	173	0.2%
50	Services on Board	19	173	0.2%
51	Stationery	1258	171	0.2%
52	Paper Products	187	169	0.2%
53	Metal Containers	235	164	0.2%
54	Bus, Tractor, Truck Bodies	131	161	0.2%
55	Jute Products	39	160	0.2%
56	Terry Fabrics	489	157	0.2%
57	Glass & Glass Wares Etc.	98	155	0.2%
58	Ready made Garments	1936	154	0.2%
59	Motor Cycles	36	150	0.1%
60	Coal Mines	289	149	0.1%
	Sub Total (11 to 60)	18,636	17,159	86.9%
A	Gross (Major items)(1 to 60)	28,554	82,414	
B	Gross (Other items)	88,862	12,423	13.1%
	Total Gross (A + B)	117,416	94,837	100.0%
	Refund (A + B)		29,826	
	Net		65,011	

POL PRODUCTS (INCLUDING PETROL)

12. This item is the top revenue spinner of Sales tax on domestic goods and yielded Rs. 13,987 million in 2000-2001 as compared to Rs. 7,569 million in 1999-2000 showing a growth of 84.8%.

TABLE - 6.7
**COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM POL PRODUCTS (INCLUDING PETROL)**

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	54	3,491	46.1%	7,570	54.1%	116.8%
2. KARACHI (East)	74	3,223	42.6%	4,964	35.5%	54.0%
3. KARACHI (West)	68	670	8.8%	908	6.5%	35.5%
4. MULTAN	36	20	0.3%	418	3.0%	1990%
5. LAHORE	110	77	1.0%	62	0.5%	-19.5%
6. QUETTA	9	53	0.7%	39	0.3%	-26.4%
7. HYDERABAD	14	16	0.2%	14	0.1%	-12.5%
8. GUJRANWALA	16	13	0.2%	6	-	-53.8%
9. FAISALABAD	65	6	0.1%	6	-	-
10. PESHAWAR	19	-	-	-	-	-
TOTAL	465	7,569	100.0%	13,987	100.0%	84.8%

13. Table 6.7 shows that Rawalpindi Collectorate has collected Rs. 7,570 million in 2000-2001 or 54.1% of total collection from this item as compared to Rs. 3,491 million collected in 1999-2000. Karachi (East) Collectorate has collected Rs. 4,964 million in 2000-2001 as against Rs.3,223 million in 1999-2000 with an increase of 54%. Karachi (West) and Multan Collected Rs.908 million and 418 million respectively in 2000-2001. The other Collectorates contributed only 0.9% of the total collection or Rs.127 million in 2000-2001.

COTTON (NOT CARDED OR COMBED)

14. This item is at the second position in collection of Sales tax on domestic goods and yielded Rs. 13,642 million or 14.4% of total collection from 1,671 persons in 2000-2001. The collection is up by 26.0% as compared to the preceding year.

TABLE - 6.8

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

(Rs.in million)

COLLECTORATE	NO.OF REGIST- ERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. MULTAN	1,329	7,630	70.5%	10,326	75.7%	35.3%
2. HYDERABAD	217	2,525	23.3%	2,605	19.1%	3.2%
3. FAISALABAD	106	669	6.2%	704	5.2%	5.2%
4. KARACHI (East)	7	-	-	5	-	-28.6%
5. LAHORE	1	-	-	2	-	100%
6. RAWALPINDI	7	-	-	-	-	-
7. KARACHI (West)	4	-	-	-	-	-
TOTAL	1,671	10,824	100.0	13,642	100.0%	26.0%

15. Table 6.8 shows that the highest collection of Rs. 10,326 million in 2000-2001 is yielded by the Multan Collectorate, which is 75.7% of total collection from its 1,329 registered persons. This is followed by Hyderabad and Faisalabad Collectorates, which have collected Rs. 2,605 and Rs. 704 million respectively.

SERVICES (INCLUDING TELEPHONE / FAX ETC.)

16. The 4493 Sales tax registered persons of services yielded Rs. 8,580 million in 2000-2001 against Rs. 245 million in the preceding year, showing an increase of 3,402%.

TABLE - 6.9
COLLECTORATE-WISE COLLECTION OF SALES TAX FROM SERVICES(INCLUDING TELEPHONE/FAX ETC.)

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	541	56	22.9%	6,862	80.0%	12153.6%
2. KARACHI (East)	1416	61	24.9%	1,227	14.3%	1911.5%
3. LAHORE	987	97	39.6%	300	3.5%	209.3%
4. KARACHI (West)	610	1	0.4%	83	1.0%	8200%
5. PESHAWAR	203	8	3.3%	37	0.4%	362.5%
6. FAISALABAD	166	10	4.1%	29	0.3%	190.0%
7. MULTAN.	209	5	2.0%	16	0.2%	220%
8. QUETTA	156	3	1.2%	12	0.1%	300%
9. HYDERABAD	119	3	1.2%	9	0.1%	200%
0. GUJRANWALA	86	1	0.4%	5	0.1%	400.0%
TOTAL	4493	245	100.0%	8,580	100.0%	3402%

17. Table 6.9 shows that Rawalpindi Collectorate has emerged as the top contributor in the collection from services i.e. Rs.6,862 million with 80% of share during 2000-01 reflecting an increase of 12153.6% as compared to preceding year. Karachi (East) shared 14.3% of the collection by collecting Rs.1,227 million during 2000-01. The other eight Collectorates contributed only 5.7% of the total collection or Rs.491 million during 2000-01.

NATURAL GAS

18. There are 25 registered persons in 2000-01 who have contributed Rs. 7,316 million in 2000-01 as compared to Rs. 2,062 million in 1999-2000 showing an increase of 254.8%.

TABLE - 6.10

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM NATURAL GAS

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. KARACHI (East)	15	1,930	93.6%	5,476	74.9%	183.7%
2. KARACHI (West)	2	-	-	-	-	-
3. LAHORE	1	131	6.4%	1,839	25.1%	1303.8%
4. GUJRANWALA	2	1	-	1	-	-
5. HYDERABAD	1	-	-	-	-	-
6. PESHAWAR	4	-	-	-	-	-
TOTAL	25	2,062	100.0%	7,316	100.0%	254.8%

19. Table 6.10 shows that Karachi (East) Collectorate with 15 registered persons has collected Rs. 5,476 million in 2000-2001 i.e. 74.9% of the total collection as compared to Rs. 1,930 million in 1999-2000 showing an increase of 183.7%. Lahore Collectorate yielded Rs.1,839 million during 2000-01 i.e. 25.1% of the total collection from this item against Rs.131 million only in 1999-2000.

ELECTRICAL ENERGY

20. There are 44 registered persons of electrical energy who have contributed Rs. 5,327 million in 2000-2001 as compared to last year's collection of Rs. 2,449 million showing a growth of 117.5%.

TABLE - 6.11
COLLECTORATE-WISE COLLECTION OF SALES TAX
FROM ELECTRICAL ENERGY

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. LAHORE	5	1,993	81.4%	4,554	85.5%	128.5%
2. RAWALPINDI	3	9	0.4%	189	3.6%	2000%
3. FAISALABAD	8	120	4.9%	181	3.4%	50.8%
4. KARACHI (East)	14	263	70.7%	168	3.2%	-36.1%
5. MULTAN	5	42	1.7%	150	2.8%	257.1.-%
6. KARACHI (West)	4	12	0.5%	76	1.4%	533.3%
7. QUETTA	2	3	0.1%	7	0.1%	133.3%
8. GUJRANWALA	1	6	0.2%	2	-	-66.7%
9. HYDERABAD	1	1	0.1%	-	-	-
0. PESHAWAR	1	-	-	-	-	-
TOTAL	44	2,449	100.0%	5,327	100.0%	117.5%

21. Table 6.11 shows that the highest amount of Rs. 4,554 million is collected by the Lahore Collectorate with a share of 85.5% in total collection in 2000-2001. The collection has, increased by 128.5% as compared to last year. Rawalpindi, Faisalabad, Karachi (East), Multan and Karachi (West) contributed Rs.189 million, Rs.181 million, Rs.168 million, Rs.150 million and Rs. 76 million respectively.

SUGAR

22. Collection of Rs. 5,199 million from this item is from 99 registered persons in 2000-2001, which is 5.5% of the total Sales tax revenues.

TABLE - 6.12

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM SUGAR

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. HYDERABAD	31	2,605	39.4%	1,975	38.0%	-24.2%
2. FAISALABAD	19	1,529	23.1%	1,343	25.8%	-12.2%
3. MULTAN	13	963	14.6%	931	17.9%	-3.3%
4. LAHORE	13	729	11.0%	519	10.0%	-28.8%
5. GUJRANWALA	3	408	6.2%	265	5.1%	-35.0%
6. PESHAWAR	8	376	5.7%	166	3.2%	-55.85%
7. KARACHI (East)	9	-	-	-	-	-
8. KARACHI (West)	1	-	-	-	-	-
9. RAWALPINDI	2	-	-	-	-	-
TOTAL	99	6,610	100.0%	5,199	100.0%	-21.3%

23. Table 6.12 shows that Hyderabad Collectorate has collected highest amount of Rs. 1,975 million with 38% share of total collection from this item in 2000-2001. Faisalabad Collectorate is second with Rs. 1,343 million. Multan Collectorate has collected Rs. 931 million with 17.9% share. Lahore, Gujranwala and Peshawar Collectorates have yielded Rs. 519 million, Rs. 265 million and Rs. 166 million respectively.

CIGARETTES

24. Collection of Sales Tax on this item from the 925 registered persons is the seventh highest source of revenue in 2000-2001 with Rs. 4,259 million as compared to Rs. 3,992 million in 1999-2000. This item has a share of 4.5% in total Sales tax collection in 2000-2001.

TABLE - 6.13

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CIGARETTES

(Rs.in million)

COLLECTORATE	NO.OF REGISTERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collection	% Share	Collection	% Share	
1	2	3	4	5	6	7
1. KARACHI (East)	10	1,671	41.9%	1,758	41.3%	5.2%
2. RAWALPINDI	66	838	21.0%	1,159	27.2%	38.3%
3. PESHAWAR	76	1,040	26.0%	1,051	24.7%	1.1%
4. MULTAN	199	128	3.2%	76	1.8%	-40.6%
5. HYDERABAD	238	122	3.1%	75	1.8%	-38.5%
6. FAISALABAD	129	56	1.4%	45	1.0%	-19.6%
7. LAHORE	86	61	1.5%	41	1.0%	-32.8%
8. GUJRANWALA	80	58	1.4%	37	0.8%	-36.2%
9. QUETTA (HUB)	37	11	0.3%	9	0.2%	-18.2%
10. KARACHI (West)	4	7	0.2%	8	0.2%	14.3%
TOTAL	925	3,992	100%	4,259	100.0%	6.9%

25. Table 6.13 shows that Karachi (East) Collectorate has yielded the highest collection of Rs. 1,758 million during 2000-2001 as compared to Rs. 1,671million in 1999-2000 with an increase of 5.2%. This is followed by Rawalpindi Collectorate which collected Rs. 1,159 million as compared to Rs. 838 million in last year, showing a growth of 38.3%. Peshawar Collectorate collected Rs. 1,051 million or 24.7% of total collection, showing a growth of 1.1% only over the last year. Multan and Hyderabad Collectorates yielded Rs. 76 million and Rs. 75 million respectively. Faisalabad, Lahore, Gujranwala, Quetta and Karachi (West) Collectorates realized Rs.45 million, Rs.41 million, Rs.37 million, Rs.9 million and Rs. 8 million during 2000-2001 respectively.

COTTON YARN

26. There are 1,051 registered persons of cotton yarn in 2000-2001 who yielded Rs.3450 million as compared to Rs. 3,234 million in 1999-2000, an increase of 6.7%.

TABLE – 6.14

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM COTTON YARN

(Rs.in million)

COLLECTORATE	NO.OF REGIST ERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. LAHORE	311	1,105	34.2%	1,038	30.1%	-6.1%
2. KARACHI (East)	145	687	21.2%	780	22.6%	13.5%
3. FAISALABAD	294	537	16.6%	583	16.9%	8.6%
4. MULTAN	78	368	11.4%	425	12.3%	15.5%
5. HYDERABAD	50	153	4.7%	184	5.3%	20.2%
6. PESHAWAR	13	133	4.1%	117	3.4%	-12.0%
7. RAWALPINDI	20	92	2.9%	115	3.3%	25.0%
8. KARACHI (West)	119	90	2.8%	105	3.1%	16.7%
9. GUJRANWALA	18	65	2.0%	96	2.8%	47.7%
10. QUETTA	3	4	0.1%	7	0.2%	75.0%
TOTAL	1051	3,234	100.0%	3,450	100.0%	6.7%

27. Table 6.14 shows that Lahore Collectorate with 311 registered persons contributed Rs. 1,038 million in 2000-2001 i.e. 30.1% of total revenues from this item as against Rs. 1,105 million in 1999-2000. The other nine Collectorates i.e., Karachi(East), Faisalabad, Multan, Hyderabad, Peshawar, Rawalpindi, Karachi (West), Gujranwala and Quetta contributed Rs.780 million, Rs.583 million, Rs.425 million, Rs. 184 million, Rs. 117 million, Rs.115 million, Rs.105 million, Rs.96 million and Rs.7 million respectively.

CEMENT

28. There are 185 registered persons of cement in 2000-01, who have contributed Rs.1,887 million as against Rs. 51 million collected in 1999-2000 showing an increase of 3600%.

TABLE - 6.15

COLLECTORATE-WISE COLLECTION OF SALES TAX FROM CEMENT

(Rs.in million)

COLLECTORATE	NO.OF REGIS- TERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. RAWALPINDI	51	6	11.8%	587	31.1%	9683.3%
2. FAISALABAD	22	7	13.7%	303	16.1%	4228.6%
3. HYDERABAD	7	20	39.2%	272	14.4%	1260.0%
4. MULTAN	25	10	19.6%	252	13.3%	2420.0%
5. PESHAWAR	6	1	2.0%	183	9.7%	18200.0%
6. QUETTA	6	6	11.7%	151	8.0%	2416.7%
7. KARACHI (West)	6	-	-	67	3.6%	100%
8. KARACHI (East)	15	1	2.0%	43	2.3%	4200.0%
9. LAHORE	45	-	-	29	1.5%	100%
10. GUJRANWALA	2	-	-	-	-	-
TOTAL	185	51	100.0%	1,887	100.0%	3600%

29. Rawalpindi Collectorate has emerged as the top contributor in the collection from cement and collected Rs. 587 million in 2000-2001 with 31.1% share of total collection. Faisalabad Collectorate has contributed Rs. 303 million with 16.1% share in total collection. Hyderabad Collectorate at third position has yielded Rs. 272 million in 2000-2001. Multan, Peshawar, Quetta, Karachi (West), Karachi (East) and Lahore yielded Rs.252 million, Rs. 183 million, Rs.151 million, Rs.67 million, Rs.43 million and Rs.29 million respectively during 2000-2001.

AERATED WATERS/BEVERAGES

30. There are 960 registered persons of aerated waters and beverages in 2000-2001 who have contributed Rs. 1,608 million showing a decrease of 1.7% over last year's collection of Rs. 1,636 million.

TABLE - 6.16

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

(Rs.in million)

COLLECTORATE	NO.OF REGIS TERED PERSONS	1999-2000		2000-2001		% Change (5/3)
		Collec- tion	% Share	Collec- tion	% Share	
1	2	3	4	5	6	7
1. PESHAWAR	127	385	23.5%	433	26.9%	12.5%
2. GUJRANWALA	234	260	15.9%	238	14.8%	-8.5%
3. KARACHI (West)	18	232	14.2%	216	13.4%	-6.9%
4. MULTAN	127	208	12.7%	209	13.0%	0.5%
5. LAHORE	115	192	11.7%	189	11.8%	-1.6%
6. FAISALABAD	183	177	10.8%	147	9.2%	-16.9%
7. RAWALPINDI	138	86	5.3%	94	5.8%	9.3%
8. HYDERABAD	9	96	5.9%	80	5.0%	-16.7%
9. QUETTA	2	-	-	2	0.1%	100.0%
10. KARACHI (East)	7	-	-	-	-	-
TOTAL	960	1,636	100%	1,608	100%	-1.7%

31. Table 6.16 shows that Peshawar Collectorate has contributed highest collection from this item at Rs. 433 million in 2000-2001 with 26.9% share of the total collection. Gujranwala Collectorate, at the second position has yielded Rs. 238 million or 14.8% of the total collection. The Karachi (West) Collectorate has contributed 13.4% in total collection with Rs. 216 million. Multan Collectorate has collected Rs. 209 million in 2000-2001. Lahore Collectorate with collection of Rs. 189 million has 11.8% share in the total collection. The other Collectorates i.e., Faisalabad, Rawalpinidi, Hyderabad and Quetta have yielded Rs. 147 million, Rs. 94 million, Rs. 80 million and Rs.2 million respectively.

PERFORMANCE OF THE COLLECTORATES

32. In 2000-2001, 57.7% of the total Sales tax has been collected at the Import stage. This is an increase from 57.6% in 1999-2000. Conversely, the share of Sales tax from domestic goods has decreased from 42.4% in 1999-2000 to 42.3%. It would, thus be appropriate to make an analysis of Customs, Composite and Sales tax Collectorates on this matter.

SALES TAX ON IMPORTS

33. In 2000-2001 collection at the import stages is Rs.88,554 million as compared Rs.67,261 million in 1999-2000 showing a growth of 31.7%.

34. The combined collection of **nine Collectorates** at Karachi and upcountry is Rs.85,266 million in 2000-2001 as compared to Rs.60,536 million in 1999-2000.

35. The three inland **Composite Collectorates** collected Rs.3,288 million in 2000-2001 as compared to Rs.6,725 million in 1999-2000 i.e. a decline of 51.1%. The Collection at the Import stage is 55.5% from Customs Collectorates and 2.1% by the Composite Collectorates.

TABLE - 6.17

**COLLECTORATE-WISE COLLECTION OF SALES TAX
FOR 1999-2000 & 2000-2001**

(Rs.in million)

S. NO.	COLLECTORATES	COLLECTION		% Change	%SHARE IN IMPORTS/ DOMESTIC		%SHARE IN TOTAL COLLECTION	
		1999-2000	2000-2001		1999-2000	2000-2001	1999-2000	2000-2001
1	2	3	4	5	6	7	8	9
A	Sales Tax on Imports (1 to 12)	67,261	88554	31.7%	100.0%	100.0%	57.6%	57.7%
	Customs Collectorates (1 to 9)	60,536	85,266	40.9%	90.0%	96.3%	51.9%	55.5%
1.	Karachi (App.)	24,890	29808	19.8%	37.0%	33.7%	21.3%	19.4%
2.	Karachi (Pre.)	11,989	24757	106.5	17.8%	28.0%	10.3%	16.1%
3.	Karachi (Port Qasim)	14,084	18662	32.5%	20.9%	21.1%	12.1%	12.2%
4.	Karachi (Export)	-2	4	-300%	0.0%	0.0%	0.0%	0.0%
	<u>Karachi Customs House (1 to 4)</u>	<u>50,961</u>	<u>73231</u>	<u>43.7%</u>	<u>75.8%</u>	<u>82.7%</u>	<u>43.7%</u>	<u>47.7%</u>
5.	Lahore Customs	5,661	8442	49.1%	8.4%	9.5%	4.9%	5.5%
6.	Peshawar	2,162	1643	-24.0%	3.2%	1.9%	1.9%	1.1%
7.	Rawalpindi	977	1161	18.8%	1.5%	1.3%	0.8%	0.8%
8.	Sialkot	369	383	3.8%	0.5%	0.4%	0.3%	0.2%
9.	Faisalabad	406	406	0.0%	0.6%	0.5%	0.3%	0.3%
	<u>Composite Collectorates (10 to 12)</u>	<u>6,725</u>	<u>3,288</u>	<u>-51.1%</u>	<u>10.0%</u>	<u>3.7%</u>	<u>5.8%</u>	<u>2.1%</u>
10.	Multan	4,343	1224	-71.8%	6.5%	1.4%	3.7%	0.8%
11.	Hyderabad	976	1037	6.3%	1.5%	1.2%	0.8%	0.7%
12.	Qetta	1,406	1027	-27.0%	2.1%	1.2%	1.2%	0.7%
B.	Sales Tax on Domestic (13 to 22)	49,450	65,011	31.5%	100.0%	100.0%	42.4%	42.3%
	Karachi (E&W) (13+14)	11,895	14,283	20.1%	24.1%	22.0%	10.2%	9.3%
13.	Karachi (East)	10,595	13,394	26.4%	21.4%	20.6%	9.1%	8.7%
14.	Karachi (West)	1,300	889	-31.6%	2.6%	1.4%	1.1%	0.6%
15.	Peshawar	3,394	3,561	4.9%	6.9%	5.5%	2.9%	2.3%
16.	Rawalpindi	7,670	19,374	152.6%	15.5%	29.8%	6.6%	12.6%
17.	Lahore	6,983	8,469	21.3%	14.1%	13.0%	6.0%	5.5%
18.	Gujranwala	925	697	-24.6%	1.9%	1.1%	0.8%	0.5%
19.	Faisalabad	1,024	-107	-110.4%	2.1%	-0.2%	0.9%	-0.1%
20.	Multan	9,828	11,451	16.5%	19.9%	17.6%	8.4%	7.5%
21.	Hyderabad	6,525	5,848	-10.4%	13.2%	9.0%	5.6%	3.8%
22.	Quetta	1,206	1,435	19.0%	2.4%	2.2%	1.0%	0.9%
	TOTAL (A + B)	116,711	153,565	31.6%			100.0%	100.0%

CUSTOMS COLLECTORATES

APPRAISEMENT COLLECTORATE, KARACHI

36. Sales tax collection of Rs.29808 million in 2000-2001 as against Rs. 24,890 million in 1999-2000 by the Appraisal Collectorate is the highest in the country, showing an increase of 19.8% over last year. Its share is 19.4% in the total collection and 33.7% in the Sales tax on imports during 2000-2001.

PREVENTIVE COLLECTORATE, KARACHI

37. Preventive Collectorate has collected Rs.24757 million in 2000-2001 which is up by 106.5% as compared to Rs. 11,989 million collected in 1999-2000. Due to upward trend in collection, its share in total collection as well as in Sales tax on imports also increased from 10.3% in 1999-2000 to 16.1% in 2000-2001 and from 17.8% in 1999-2000 to 28% in 2000-2001, respectively.

PORT QASIM COLLECTORATE, KARACHI

38. Collectorate of Port Qasim collected Rs. 18662 million in 2000-2001 as compared to Rs. 14,084 in million 1999-2000 i.e. an increase of 32.5%. The share of Sales tax from Port Qasim Collectorate in total collection increased slightly from 12.1% in 1999-2000 to 12.2% in 2000-2001. Similarly, its share in Sales tax on imports also increased from 20.9% in 1999-2000 to 21.1% in 2000-2001.

EXPORTS COLLECTORATE, KARACHI

39. 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.3 million in 1999-2000 and Rs.5 million in 2000-2001.

CUSTOMS COLLECTORATE, LAHORE

40. Customs Collectorate, Lahore has collected Rs.8442 million in 2000-2001 as compared to Rs. 5,661 million in 1999-2000 or up by 49.1%. The share of the Collectorate in Sales tax on Imports increased from 8.4% in 1999-2000 to 9.5% in 2000-2001. Its share in total collection increased from 4.9% in 1999-2000 to 5.5% in 2000-2001.

PESHAWAR

41. A decline of 24% recorded in the collection of Rs.1,643 million during 2000-2001 as compared to preceding year. It's share in Sales tax on Import has come down from 3.2% in 1999-2000 to 1.9% in 2000-2001.

RAWALPINDI

42. Rawalpindi Collectorate collected Rs. 1,161 million during 2000-2001 depicting an increase of 18.8% as compared to corresponding period last year. It shared only 1.3% of the Sales tax on Imports during 2000-2001.

SAMBRIAL COLLECTORATE

43. Sambrial Collectorate has collected Rs.383 million in 2000-2001 as compared to Rs.369 million in 1999-2000 or up by 3.8%. The share of the Collectorate in Sales tax on Imports has decreased from 0.5% in 1999-2000 to 0.4% in 2000-2001. Similarly, its share in the total Sales tax collection has also decreased from 0.3% in 1999-2000 to 0.2% in 2000-2001.

FAISALABAD COLLECTORATE

44. Faisalabad Collectorate has collected Rs.406 million during 1999-2000 and 2000-2001. It shared 0.3% of the total collection of Sales tax during 1999-2000 and 2000-2001. Its share in sales tax on imports decreased from 0.6% in 1999-2000 to 0.5% in 2000-2001

COMPOSITE COLLECTORATE

45. The three composite Collectorates have yielded Rs.3,288 million in 2000-01 as compared to Rs.6,725 million in 1999-2000, showing a decline of 51.1%. Their share in Sales tax collection on imports has decreased from 10.0% in 1999-2000 to 3.7% in 2000-01. In total Sales tax collection their share has gone down from 5.8% in 1999-2000 to 2.1% in 2000-01.

SALES TAX COLLECTORATES

SALES TAX ON DOMESTIC

46. At present, ten Sales tax Collectorates are engaged in collection from 117,416 registered units. A brief description of Collectorate-wise collection of Sales Tax on domestic is given below.

KARACHI (EAST)

47. Collection from Karachi (East) in 2000-2001 is Rs. 13,394 million as compared to Rs. 10,595 million in 1999-2000, showing an increase of 26.4%. This Collectorate has 8.7% share in the total collection of Sales tax and 20.6% in the collection from Sales tax on domestic.

KARACHI (WEST)

48. Collection from Karachi (West) in 2000-2001 is Rs.889 million against Rs.1,300 million in 1999-2000. It has 1.4% share in the collection of Sales tax on domestic goods and services.

PESHAWAR

49. In 2000-2001, Rs. 3,561 million has been collected as against Rs. 3,394 million in 1999-2000, showing an increase of 4.9%. The Collectorate's share in total collection is 2.3% and 5.5% in Sales tax on domestic in 2000-2001.

RAWALPINDI

50. In 2000-2001, Rawalpindi Collectorate has collected Rs. 19,374 million as against Rs. 7,670 million in 1999-2000 showing 152.6% growth. The Collectorate has 12.6% share in total collection and 29.8% in Sales tax collection from domestic during 2000-2001.

LAHORE

51. Lahore Collectorate has collected Rs. 8,469 million in 2000-2001 as compared to Rs. 6,983 million in 1999-2000, showing a growth of 21.3%. Its share in total collection and Sales tax on domestic is 5.5% and 13% respectively during 2000-2001.

GUJRANWALA

52. In 2000-2001, Gujranwala Collectorate collected Rs. 697 million which is 24.6% less as compared to the last year's collection of Rs. 925 million. Its share in total collection is 0.5% and 1.1% in Sales tax on domestic during 2000-2001.

FAISALABAD

53. The collection of Faisalabad Collectorate has declined sharply from Rs.1024 million in 1999-2000 to Rs.-107 million in 2000-01 as it has paid Rs.107 million more refund than it's total collection of Sales tax on domestic.

MULTAN

54. Multan Collectorate has collected Rs. 11,451 million in 2000-2001, as against Rs. 9828 million in the preceding year. Its share in total collection is 7.5% and in Sales tax on domestic at 17.6%.

HYDERABAD

55. Hyderabad Collectorate has yielded Rs. 5848 million in 2000-2001 as compared to Rs. 6525 million in 1999-2000, showing a decline of 10.4%. Its share in total collection and in Sales tax on domestic is 3.8% and 9% respectively.

QUETTA (AT HUB)

56. Collection of Sales tax from Quetta (at Hub) Collectorate has increased from Rs. 1,206 million in 1999-2000 to Rs. 1435 million in 2000-2001 or by 19%. The share of Quetta Collectorate in total Sales tax collection and Sales tax on domestic is 0.9% and 2.2% respectively in 2000-2001.

CUSTOMS

CUSTOMS

CHAPTER 7

CUSTOMS

Customs duties are levied on the goods imported into 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 on imports have been re-structured in a cascading manner categorizing the goods as raw material, components, semi finished and finished goods with tariff rates of 5%, 10%, 20% and 30% respectively. Capital goods, plant and machinery are, however, being given preferential treatment by keeping the applicable tariff in lower slabs. As the Federal Government is consciously shifting the revenue generating function to the Direct Taxes and the General Sales tax, therefore, the share of Customs duties 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. 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 Excised 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 57.7% of total Sales tax collection during the year 2000-2001. The Customs Collectorates since 1994-95 are also collecting central excise duties on a number of items at the import stage. The number of such items in 2000-2001 is twelve.

GROWTH OF CUSTOMS RECEIPTS

4. Table 7.1 shows that collection from Customs duties decreased from Rs. 86,094 million in 1996-97 to Rs. 65,047 million in 2000-2001 showing a decline of 24.4% during the last five years.

Table 7.1

COLLECTION OF CUSTOMS DUTIES

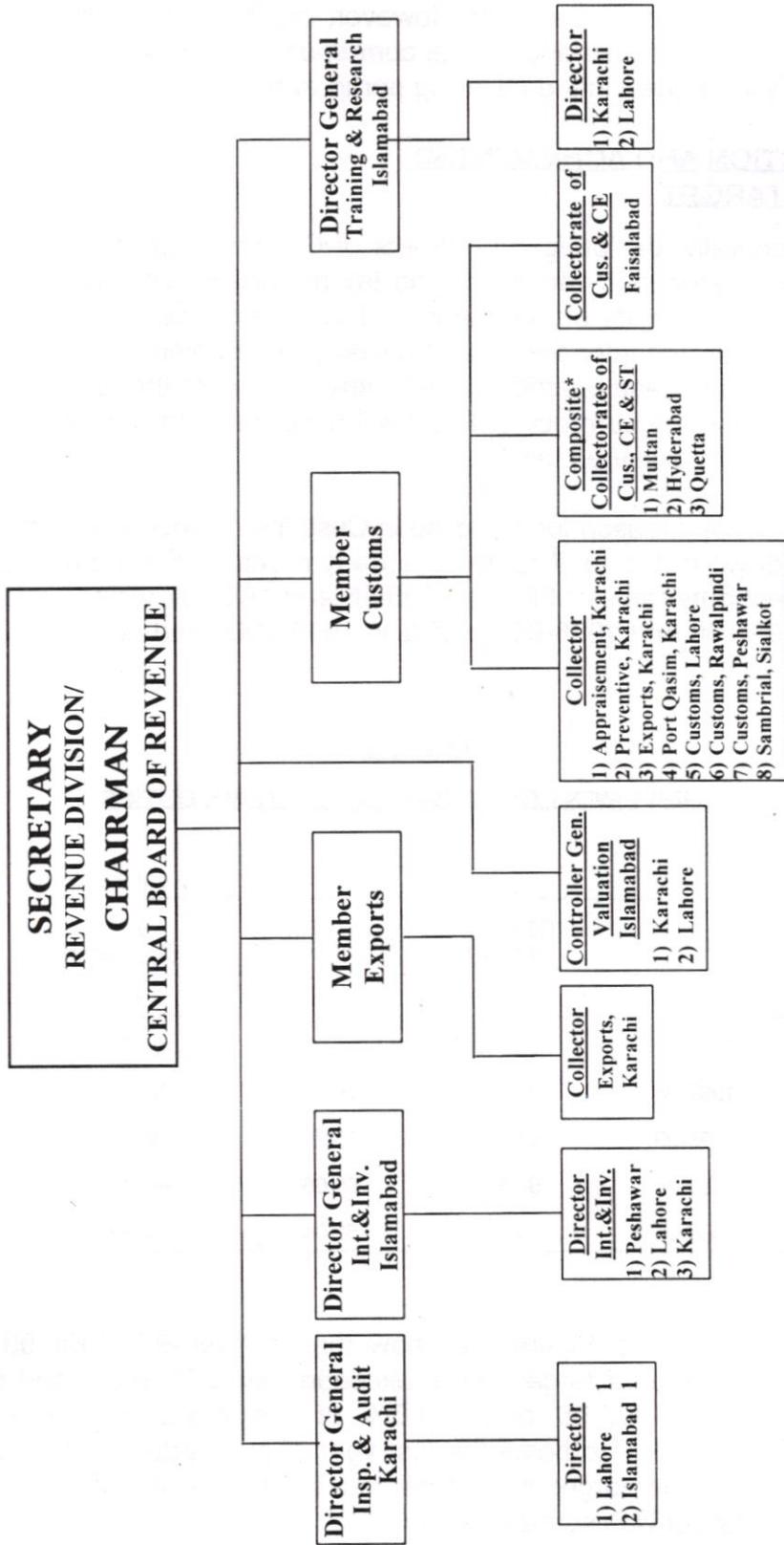
(Rs. in million)

YEAR	COLLECTION	% CHANGE
1	2	3
1996-97	86,094	-3.2%
1997-98	74,496	-13.5%
1998-99	65,292	-12.4%
1999-00	61,659	-5.6%
2000-01	65,047	+5.5%

5. The decline in Customs revenue collection from 1996-97 to 2000-2001, is due to the lowering of Tariff Rates as part of the Structural Program. 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

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).

compared to the preceding year. However, in 2000-2001, collection has recorded 5.5% increase against the corresponding period of last year. A brief analysis 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 economic conditions and 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 reason, or the rate of duty is reduced during the currency of FY, it will have a negative impact on the achievement of assigned target.

7. The major reason for decrease in Customs revenue is a continuous slashing down of the tariff rates 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; to 35% in 1999-2000 and down to 30% in 2000-2001.

Table 7.2

ACHIEVEMENT OF TARGET OF CUSTOMS DUTIES

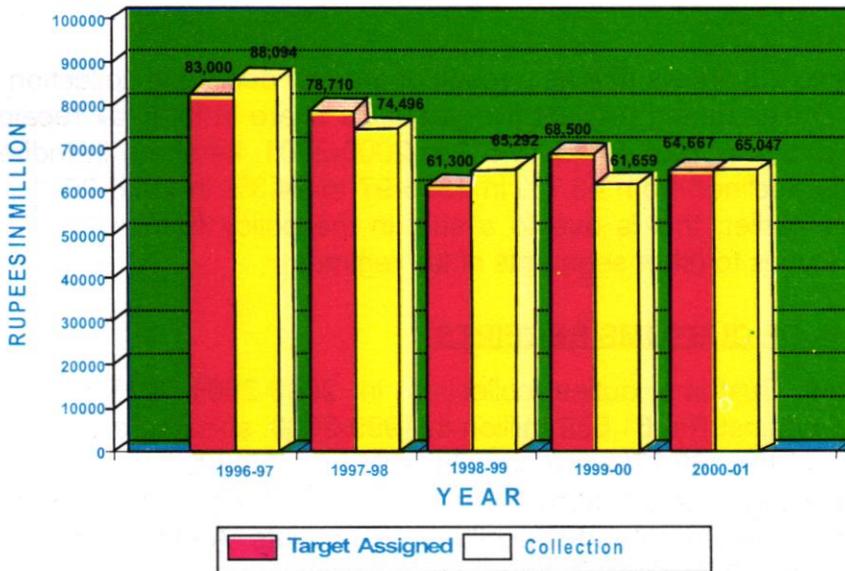
(Rs. in million)

YEAR	REVISED TARGET	COLLECTION	% ACHIEVEMENT
1	2	3	4
1996-97	83,000	86,094	103.7%
1997-98	78,710	74,496	94.6%
1998-99	61,300	65,292	106.5%
1999-00	68,500	61,659	90.0%
2000-01	64,667	65,047	100.6%

8. Table 7.2 and Figure 7.2 show that in 1996-97, 1998-99 and 2000-01 the assigned targets were exceeded by 3.7%, 6.5% and 0.6% respectively. In 1997-98 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 was achieved to the extent of 90.0%. In 2000-2001, target was surpassed by 0.6%.

FIGURE: 7.2

**CUSTOMS DUTIES TARGET ASSIGNED
VIZ-A-VIZ TARGET**



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
1996-97	43.7%	30.5%
1997-98	39.1%	25.4%
1998-99	33.0%	21.2%
1999-00	26.3%	17.8%
2000-01	24.3%	16.6%

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 30.5% in 1996-97 to 16.6% in 2000-2001. Its share in Indirect Taxes also declined from 43.7% in 1996-97 to 24.3% in 2000-2001. 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 2000-2001 is Rs. 65,047 million, as against Rs. 61,659 million in 1999-2000, showing a growth of 5.5%. Out of this, 99.97% are contributable in 2000-2001 to the import duties including receipts from Ware house surcharge, 0.25% export development surcharge and miscellaneous receipts. A small amount of Rs. 18 million in 2000-2001 is from Export Duties.

11. Table 7.4 shows that in 2000-2001, thirty-nine revenue spinners of the Customs duties yielded 69.8% of the total collection of import duties and the rest are from the other items.

TABLE - 7.4

ANALYSIS OF REVENUE SPINNERS OF IMPORT DUTIES

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	2000-2001		1999-2000		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
	Import Duties					
1.	Meat, fish and other preparations (2,3,16)	28	0.0%	-	-	-
2.	Milk butter cheese and honey (4)	129	0.2%	160	0.2%	-19.4%
3.	Fruit, nuts and vegetables (7,8)	987	1.3%	1,142	1.5%	-13.6%
4.	Coffee, tea and spices (9)	3,340	4.3%	2,950	3.8%	13.2%
5.	Oil seeds and miscellaneous fruits (12)	496	0.6%	142	0.2%	249.3%
6.	Animal and vegetable fats and oil (15)	10,807	13.9%	12,332	15.9%	-12.4%
7.	Sugar and confectionery (17)	1,517	1.9%	310	0.4%	389.4%
8.	Edible preparations or cereals and vegetables (18 to 21)	484	0.6%	524	0.7%	-7.6%
9.	Beverages, spirits and vinegar (22)	29	0.0%	-	-	-
10.	Tobacco (24)	251	0.3%	340	0.4%	-26.2%
11.	Mineral fuel oils and products thereof (27)	872	1.1%	2,726	3.5%	-68.0%
12.	Chemicals and chemical products (28,29,38)	5,648	7.2%	6,193	8.0%	-8.8%
13.	Pharmaceutical products (30)	498	0.6%	757	1.0%	-34.2%
14.	Dyes, colours, paints and varnishes (32)	1,672	2.1%	1,610	2.1%	3.9%
15.	Perfumery soap and toilet preparations (33,34)	1,093	1.4%	876	1.1%	24.8%
16.	Matches and other explosives (36)	5	-	-	-	-
17.	Photographic and cinematographic goods (37,90)	940	1.2%	960	1.2%	-2.1%
18.	Rubber and articles thereof(40)	1,346	1.7%	1,329	1.7%	1.3%
19.	Leather articles and footwear (42,64)	95	0.1%	-	-	-
20.	Wood, paper and stationery (47, 48)	1,969	2.5%	1,793	2.3%	9.8%
21.	Silk yarn and fabrics (50)	40	0.1%	-	-	-
22.	Yarn and fabrics of man made fibre (51,56)	1,677	2.2%	2,052	2.7%	-18.3%
23.	Cotton yarn and fabrics (55)	468	0.6%	246	0.3%	90.2%
24.	Fabrics of wool, flax, ramie-metal, vegetable (52,53,54,57)	230	0.3%	102	0.1%	125.5%
25.	Textile articles including knitted and crocheted goods	272	0.3%	210	0.3%	29.5%
26.	Carpets matting, tapestries lace and other furnish fabric	71	0.1%	-	-	-
27.	Glass and earthenware (69,70)	812	1.0%	737	1.0%	10.2%
28.	Precious metal, stones, pearls and imitation jewellery (71)	50	0.1%	141	0.2%	-64.5%
29.	Metal other than gold, silver iron and steel (74,81)	858	1.1%	831	1.1%	3.2%
30.	Iron and steel and manufacturers thereof (73)	4,047	5.2%	4,147	5.4%	-2.4%
31.	Cutlery tools articles of base metals (82,83)	349	0.4%	381	0.5%	-8.4%
32.	Machinery and mechanical appliances (84)	3,979	5.1%	3,912	5.1%	1.7%
33.	Electric machinery and equipment (85)	3,256	4.2%	2,990	3.9%	8.9%
34.	Railway and tramway plant and rolling stock (86)	252	0.3%	95	0.1%	165.3%
35.	Motor and other vehicles (87)	5,092	6.5%	5,105	6.6%	-0.3%

(Rs. in Millions)

S. No.	Major Revenue Spinners (Imports)	2000-2001		1999-2000		% Inc./Dec.
		Collection	% share in total	Collection	% share in total	
1	2	3	4	5	6	7
36.	Ships, boats and aircrafts (88,89)	700	0.9%	1,186	1.5%	-41.0%
37.	Clocks, watches and part thereof (91)	41	0.1%	50	0.1%	-18.0%
38.	Arms and ammunitions (93)	19	0.0%	-	-	-
39.	Toys, games and sports goods (97)	34	0.0%	-	-	-
	Total (1 to 39)	54,453	69.8%	56,329	72.8%	-3.3%
40.	All other articles	23,653	30.2%	21,010	27.2%	12.5%
41.	Total Imports duties	78,106	100%	77,339	100%	1.0%
42.	Warehouse Surcharge	658		-		-
43.	Miscellaneous	2,389		2,965		-19.4%
44.	Export duty	18		12		50.0%
45.	0.25% Export Development Surcharge	1,302		-		-
46.	GROSS COLLECTION	82,473		80,316		2.7%
47.	Refunds and Rebates	17,426		18,657		-6.6%
48.	NET COLLECTION	65,047		61,659		5.5%

(N.B) Figures under(-) if any, are already included in all other articles in 1999-2000.

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 1996-97 to 1999-00 but reflected growth of 5.5% in 2000-01. 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
1996-97	86,015	79	86,094
1997-98	74,465	31	74,496
1998-99	65,184	108	65,292
1999-00	61,647	12	61,659
2000-01	65,029	18	65,047

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 1996-97 to 2000-2001. 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	1996-97	1997-98	1998-99	1999-2000	2000-2001
1	3	4	5	6	7
1) Import duty	94,209	85,040	79,476	77,339	78,106
2) Warehouse Surcharge	-	-	-	-	658
3) Iqra Surcharge	16	8	19	2	-
4) F.R. Surcharge/PMR	73	4	1	2	-
5) Miscellaneous Receipt	2,548	2,238	2,318	2,961	2,389
6) 0.25% Export-Dev. Sur.	-	-	-	-	1,302
7) 2% Service charges	1,786	84	14	-	-
Gross Collection	98,632	87,374	81,828	80,304	82,455
Refunds/Rebates	12,617	12,909	16,644	18,657	17,426
Net Collection	86,015	74,465	65,184	61,647	65,029

14. Gross collection of import duties decreased from Rs. 98,632 million in 1996-97 to Rs. 82,455 million in 2000-2001, a decline of 16.4% during the period. In the same period, net import duties also decreased from Rs. 86,015 million in 1996-97 to Rs. 65,029 million in 2000-2001 i.e. by 24.4%.

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
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
2000-2001	978	16,448	17,426

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/Courts. In 2000-2001 an amount of Rs. 978 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 2000-2001, an amount of Rs. 16,448 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 1999-2000 & 2000-2001 is given in Table 7.8.

TABLE - 7.8**COLLECTORATE-WISE DUTY DRAWBACK AND REFUNDS**

(Rs. in million)

COLLECTORATES	2000-2001				1999-2000				% INC./DEC. OVER LAST YEAR		
	DUTY DRAW-BACK	RE-FUNDS	TOTAL (2 + 3)	% SHARE IN TOTAL	DUTY DRAW-BACK	RE-FUNDS	TOTAL (6 + 7)	% SHARE IN TOTAL	DUTY DRAW-BACK	RE-FUNDS	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
Cus. Coll. (1 to 9)	16,251	957	17,208	98.7%	17,798	500	18,298	98.1%	-8.7%	91.4%	-6.0%
1. App.	-	753	753	4.3%	-	327	327	1.8%	-	130.3%	130.3%
2. Prev.	-	4	4	-	-	23	23	0.1%	-	-82.6%	-82.6%
3. Exports	10,064	4	10,068	57.8%	11,601	52	11,653	62.5%	-13.2%	-92.3%	-13.6%
4. Port Qasim	-	84	84	0.5%	-	15	15	0.1	-	460.0%	460.0
5. Lahore	1,608	41	1,649	9.5%	1,831	60	1,891	10.1%	-12.2%	-31.7%	-12.8%
6. Rawalpindi	76	52	128	0.7%	57	9	66	0.4%	33.3%	477.8%	93.9%
7. Peshawar	272	11	283	1.6%	232	12	244	1.3%	17.2%	-8.3%	16.0%
8. Sambrial	2,206	3	2,209	12.7%	2,067	2	2,069	11.1%	6.7%	50.0%	6.8%
9. Faisalabad (Cus&CE)	2,025	5	2,030	11.6%	2,010	-	2,010	10.8%	0.7%	-	1.0%
Composite Collectorate (10 to 12)	197	21	218	1.3%	331	27	358	1.9%	-40.5%	-22.2%	-39.1%
10. Hyderabad	76	3	79	0.5%	213	5	218	1.2%	-64.3%	-40.0%	-63.8%
11. Quetta	5	16	21	0.1%	2	14	16	0.1	150.0%	14.3%	31.3%
12. Multan	116	2	118	0.7%	116	8	124	0.7%	0.0%	-75.0%	-4.8%
Total	16,448	978	17,426	100%	18,129	527	18,656	100.0%	-9.3%	85.6%	-6.6%

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 2000-2001 refunds of Rs. 978 million are 5.6% whereas rebates of Rs. 16,448 million account for the rest. Moreover, this amount of rebates shows a decline of 9.3% over Rs. 18,129 million paid in 1999-2000.

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 2000-2001, this Collectorate has paid export rebates of Rs. 10,064 million as compared to Rs. 11,601 million in 1999-2000, i.e. a decrease of 13.2%. Its share in total rebate payment decreased from 64% in 1999-2000 to 61.2% in 2000-2001. The payment of rebate of Rs. 1,608 million in 2000-2001 by the Customs Collectorate, Lahore has however, declined from Rs. 1,831 million paid in 1999-2000. The Faisalabad Collectorate paid Rs. 2,025 million rebates during 2000-2001 against Rs.2010 million in 1999-2000. Sambrial Collectorate paid Rs.2206 million during 2000-2001 as against Rs.2067 million during 1999-2000.

PERFORMANCE OF THE COLLECTORATES

21. 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 not be judged from the percentage increase over the preceding year. For example, the share of Appraisement Collectorate, Karachi is 60.5% in 2000-2001 but on the other hand, the Sambrial Collectorate has a negative share of 2.7% as a result of excessive payment of rebates paid as compared to its collection in 2000-2001. 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 1999-2000 and 2000-2001 respectively.

TABLE - 7.9**PERFORMANCE OF THE COLLECTORATES**

(Rs. in Million)

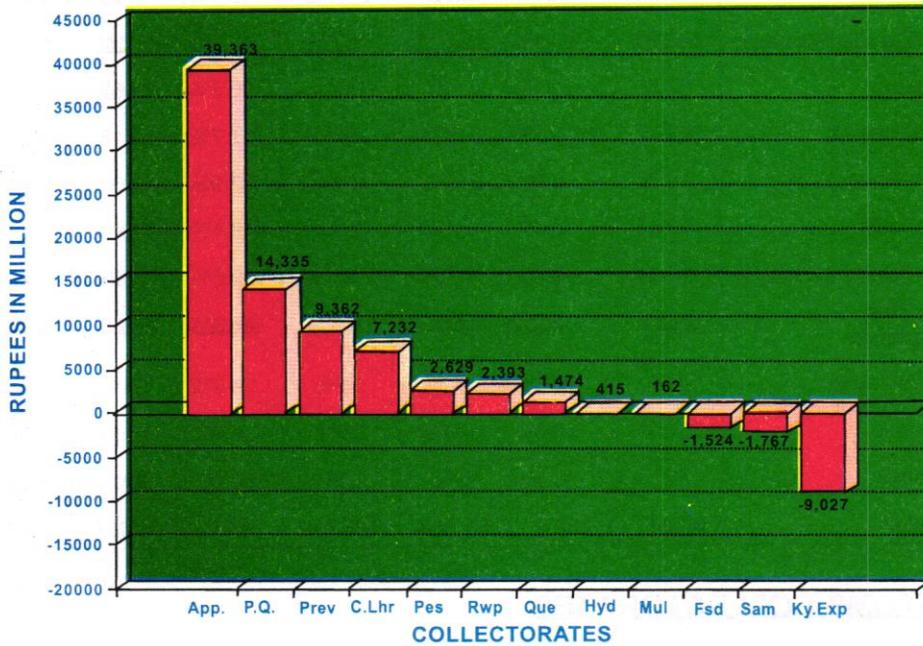
COLLECTORATES	COLLECTION 2000- 2001	%SHARE IN TOTAL	COLLECTION 1999- 2000	%SHARE IN TOTAL	% INC. /DEC. (4-2)	REVISED TARGET 2000-2001	% ACH.OF TARGET
1	2	3	4	5	6	7	8
Customs Collectorates							
Sub-Total (1 to 9)	62,996	96.9%	58,002	94.1%	8.6%	6,1569	102.3%
1) Appraisalment, Kyc	39,363	60.5%	38,112	61.8%	3.3%	40,724	96.7%
2) Preventive, Kyc	9,362	14.4%	9,017	14.6%	3.8%	9,560	97.9%
3) Exports, Kyc	-9,027	-13.9%	-11,534	-18.7%	21.7%	-1,3070	69.1%
4) Port Qasim	14,335	22.0%	12,925	21.0%	10.9%	+14,235	100.7%
Sub Total C.H.Kyc(1to4)	54,033	83.1%	48,520	78.7%	11.4%	51,449	105.0%
5) Lahore	7,232	11.1%	5,987	9.7%	20.8%	7,062	102.4%
6) Rawalpindi	2,393	3.7%	2,222	3.6%	7.7%	2,318	103.2%
7) Peshawar	2,629	4.0%	3,919	6.4%	-32.9%	4,168	63.1%
8) Sambrial	-1,767	-2.7%	-1,496	-2.4%	-18.1%	-1,904	92.8%
9) Faisalabad (Cus.&CE)	-1,524	-2.3%	-1,150	-1.9%	-32.5%	-1,524	100%
Composite Collectorate	2,051	3.2%	3,657	5.9%	-43.9%	3,098	66.2%
10) Hyderabad	415	0.6%	320	0.5%	29.7%	339	122.4%
11) Quetta	1,474	2.3%	2,419	3.9%	-39.1%	2,558	57.6%
12) Multan	162	0.3%	918	1.5%	-82.4%	201	80.6%
Total	65,047	100%	61,659	100.0%	5.5%	64,667	100.6%

CUSTOMS COLLECTORATES

22. Custom House, Karachi consists of four Collectorates, namely, Appraisalment, Preventive, Exports and Port Qasim. These Collectorates have collected Rs. 54,033 million in 2000-2001 as against Rs. 48,520 million in 1999-2000 i.e. a growth of 11.4%. Their share in total collection has increased from 78.7% in 1999-2000 to 83.1% in 2000-2001. The collection of five Customs Collectorates (i.e. four mentioned above plus Lahore) has increased from Rs. 54,507 million in 1999-2000 to Rs. 61,265 million in 2000-2001 which is 94.2% of the total collection of Customs duty in 2000-2001.

FIGURE - 7.3

COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES - 2000-01



APPRAISEMENT COLLECTORATE, KARACHI

23. The percentage share of Appraisement Collectorate in total collection has been gradually declining after the establishment of Port Qasim Collectorate and transshipment of goods for clearance from dry ports of the country. Its collection of Rs. 38,112 million in 1999-2000 increased to Rs. 39,363 million in 2000-2001 i.e. by 3.3%. However, its share in total collection declined from 61.8% in 1999-2000 to 60.5% in 2000-2001. The Collectorate achieved the target by 96.7% during 2000-2001.

PREVENTIVE COLLECTORATE, KARACHI

24. Collection of this Collectorate increased from Rs. 9,017 million in 1999-2000 to Rs. 9,362 million in 2000-2001 or by 3.8%. Its share in total collection, however, decreased marginally from 14.6% in 1999-2000 to 14.4% in 2000-2001. Target achieved to the extent of 97.9% during 2000-2001.

EXPORTS COLLECTORATE, KARACHI

25. 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 2000-2001, out of total amount of Rs. 16,448 million paid as rebates, Rs. 10,064 million or 61.2% of the total rebate has been paid by this Collectorate.

PORT QASIM COLLECTORATE, KARACHI

26. In 2000-2001, Port Qasim Collectorate is the second biggest revenue yielding Collectorate of the country by collecting Rs. 14,335 million, as compared to Rs. 12,925 million in 1999-2000 i.e. an increase of 10.9%. Its share in total collection also increased from 21% in 1999-2000 to 22% in 2000-2001. Target has been exceeded by 0.7% during 2000-2001.

CUSTOMS COLLECTORATE, LAHORE

27. The Lahore Collectorate, stood fourth in terms of collection of Customs duties. Its net collection increased from Rs. 5,987 million in 1999-2000 to Rs. 7,232 million in 2000-2001. Its share in total collection of Customs duties also increased from 9.7% in 1999-2000 to 11.1% in 2000-2001. The Lahore Collectorate surpassed the target by 2.4%.

QUETTA COLLECTORATE

28. Collection of Quetta Collectorate decreased from Rs. 2,419 million in 1999-2000 to Rs. 1,474 million in 2000-2001 or down by 39.1%. Its percentage share in total customs collection declined from 3.9% in 1999-2000 to 2.3% in 2000-2001. The Quetta Collectorate achieved the target to the extent of 57.6% only during 2000-2001.

PESHAWAR COLLECTORATE

29. Collection made by Peshawar Collectorate, decreased from Rs. 3,919 million in 1999-2000 to Rs. 2,629 million in 2000-2001 showing a decline of 32.9%. Its share in total customs collection decreased from 6.4% in 1999-2000 to 4% in 2000-2001. It achieved 63.1% of the assigned target during 2000-2001.

RAWALPINDI COLLECTORATE

30. The collection made by Rawalpindi Collectorate, increased from Rs. 2,222 million in 1999-2000 to Rs. 2,393 million in 2000-2001 which is up by 7.7%. Its share in total collection also increased from

3.6% to 3.7% during this period. Target exceeded by 3.2% during 2000-2001.

MULTAN COLLECTORATE

31. The collection by this Collectorate in 2000-2001 decreased to Rs. 162 million as compared to Rs. 918 million in 1999-2000 or down by 82.4%. Only 80.6% of the target achieved during 2000-2001.

HYDERABAD COLLECTORATE

32. Hyderabad Collectorate, collected Rs. 415 million in 2000-2001 as compared to the collection of Rs. 320 million in 1999-2000 i.e. an increase of 29.7%. Its share in total collection remained very small and increased from 0.5% to 0.6%. The Collectorate attained the target by 122.4%.

FAISALABAD COLLECTORATE

33. Faisalabad Collectorate, collected in negative during 1999-2000 and 2000-01. This is due to heavy duty drawbacks of Rs.2,010 million and 2,025 million during 1999-2000 and 2000-2001 respectively. The Collectorate was assigned a negative target of Rs.-1,524 million in 2000-2001, which was achieved.

SAMBRIAL COLLECTORATE

34. The heavy refunds / rebates of Rs.2,206 million paid during 2000-2001 has resulted in negative collection like pervious year. The Sambrial Collectorate achieved the target by 92.8% during 2000-2001.

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 year 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 social services like education, health, civil 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 enrol 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 the 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.

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, 2001 the position regarding distribution and retrieval of survey forms is as under:-

FORMS DISTRIBUTED AND RETRIEVED UPTO 30TH JUNE, 2001

Phase - I

	Distributed	Retrieved	%age of Retrieval
a) Business	402,461	356,170	88.5%
b) Residential	371,236	323,809	87.2%
Total	773,697	679,979	87.9%

Phase - II

	Distributed	Retrieved	%age of Retrieval
a) Business	369,580	303,188	82.0%
b) Residential	698,824	589,459	84.4%
Total	1,068,404	892,647	83.5%

6. Third visit started in January, 2002 to verify the turnover declared in the Commercial Survey forms collected/retrieved during Phase-I & II of Survey Scheme 2000 with the following results.

Number of visits conducted	%age increase in Turnover
90,200	51.72%

7. The survey efforts yielded the following results upto 30.06.2001.

- i) New Taxpayers who got registered voluntarily on Income Tax side: 1,73,135
- ii) New Businesses enrolled / registered on Sales Tax side: 53,316
- iii) Percentage increase in tax payment during 2000-2001 alongwith returns u/s 54 over last year.
(This indicates better declarations of returned income): 30%

8. More than one million tax profiles have have been prepared based on information collected through Survey and from other government / non-government organizations like Electricity, Sui Gas, Telephone, Clubs, Air Companies etc. These profiles have been provided to the field formations for utilization in detection of new Taxable businesses and under-assessment cases by cross matching the information obtained through survey with other information obtained internally.

9. 275,000 Business survey forms have also been analyzed by CBR/PRAL, out of which 32,069 new taxable businesses have been identified for enrolment/registration under the Sales Tax Law. The data relating to these businesses has also been provided to concerned Collectorates for necessary action.

**PROMOTION OF INFORMATION
TECHNOLOGY IN CBR**

CHAPTER 9

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 realized that automation could not be meaningfully carried out within a traditional framework, being a highly specialized 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 Mobilization 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). 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.

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 757 circles throughout the country. Data processing of these circles is being managed through the Data Processing Centre/Units based at Karachi, Quetta, Hyderabad, Lahore, Faisalabad, Gujranwala, Sahiwal, Bahawalpur, Sargodha, Multan, Sukkur, Rawalpindi, Islamabad and Peshawar. The main handicap faced that the Income Tax Department officers do not have direct access to the computing facilities because of lack of necessary computer hardware and communication link. The Income Tax returns filed for the income year 2000-2001 are being processed through computer assisted Assessment Systems.

CUSTOMS

5. Computerization in Customs Department was introduced in late seventies at the Custom House, Karachi where it remained restricted for a long time. Now 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 has been re-engineered with the introduction of new concepts comprising of tax facilitation, electronic filing and reduced human interaction.

6. Expansion of computing facilities is in progress and Customs Facilitation Centers (CFCs) have been established for capturing data from the documents and processing them at Karachi, Lahore, Sambrial and Faisalabad.

SALES TAX

7. The Sales Tax Wing of the CBR and all the Sales Tax Collectorates are fully equipped with 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 Taxpayers. 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

8. Central Excise Automation is a PC-based application and is operational at all the Central Excise Collectorates.

9. The application software developed for Central Excise facilitates the management in making effective policy decisions and also generates vital statistics management information reports for the use of Collectorates and Central Board of Revenue.

OTHER AREAS

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

NTN ISSUANCE

11. In year 2001, the NTN issuance system was redesigned and shifted from AS/400 environment to Window NT-based ORACLE environment. In order to further facilitate the taxpayers, three NTN Cells have been established at Karachi, Lahore and Islamabad. These Cells accept applications forms, capture data and print/distribute certificates. The NTN Center at Islamabad acts as the hub for issuance of NTN. The Center and Cells are connected through internet for transfer of data.

CBR ON INTERNET – (www.cbr.gov.pk)

12. 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 SROs, Notifications, Circulars and other changes in the Rules and procedures.

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

- i) CBR History,
- ii) Introduction to different CBR Department.
- 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.

HARDWARE MAINTENANCE OF CBR AND ITS FIELD OFFICES

14. Personal computers and allied equipment needs replacement of faulty parts, cards and components etc. Apart from this, it also needs constant preventive maintenance. In the CBR and its field organizations there are hundred of PCs, printers, UPSs and stabilizers, 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	i) OS/400 ii) AIX iii) MS Window	i) RPG 400 ii) ORACLE Developer 2000	i) DB2 ii) ORACLE iii) Web DB.
Sales Tax	i) OS/400 ii) AIX iii) MS Window	i) ORACLE Developer 2000	i) ORACLE
Central Excise	i) MS Windows NT	i) Visual Basic ii) MS Access iii) MS SQL Server	i) MS Access ii) MS SQL Server.
Customs	OS/400	i) COBOL ii) Interactive facilities and Tools.	i) DB2

**REFORMS OF TAX ADMINISTRATION
AND RESTRUCTURING OF CBR**

DEPARTMENT OF TAX ADMINISTRATION
AND REVENUE OFFICE

REFORMS OF TAX ADMINISTRATION AND RESTRUCTURING OF CBR

Taxation system in Pakistan has not been able to keep pace with the expectations of its stakeholders. Taxpayers consider the laws complicated, rules and regulations stringent, tax machinery inefficient and tax administration not responsive to dynamics of fiscal and commercial environment. The Government is dissatisfied because tax: GDP ratio is low and tax revenues have not been able to meet the requirements of the Government for undertaking development activities and measures for poverty alleviation. The tax collectors are also unhappy because they attribute their unsatisfactory performance to absence of political will to implement laws; below subsistence level wages, lack of adequate infrastructure, absence of proper career management policy and the lack of protection, from holders of external agencies. Hence there is a need for tax reform.

2. Number of studies over the years have been undertaken to devise a strategy for viable Tax Reform Programme, the last being a task force headed by Syed Shahid Hussain on Reforms of Tax Administration which submitted its report in April, 2001. The Government decided to devise a strategic frame work for tax reforms in the light of viable recommendations of Shahid Hussain's Task Force and other local as well as foreign consultants. An implementation strategy was accordingly devised and Tax Reform Wing in the CBR was created to oversee implementation of the strategic objectives on an organizational level. To evolve a medium-term strategy a workshop of top management of CBR (30 persons) was held on October 26 – 28, 2001. The management team developed the Vision, Mission Values, Goals and medium term Strategy of the future organization. To consult and develop consensus amongst tax administrators on the future vision mission and value of reference CBR, a services of 36 workshops were held across the country. After taking into account the input from these workshops, the top management approved the following vision, mission, values and medium term strategy for the future revamped CBR.

VISION:

3. To be a modern, progressive, effective and credible organization for optimizing revenue by providing quality service and promoting compliance with tax laws.

MISSION STATEMENT:

4. Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, dedicated, professional work force.

VALUES:

- Integrity
- Professionalism
- Teamwork
- Courtesy
- Fairness
- Transparency

5. The objectives and salient features of the Tax Reforms Strategy evolved by the top management and approved by the Government are as under:-

GOALS:

- To improve compliance with the tax and customs law.
- To develop and manage an efficient revenue administration by developing a well trained and motivated workforce.
- To design and deliver fair, responsible and effective enforcement mechanisms in a way that directly responds to change in the environment.
- To make the taxpayer service taxpayer friendly.

STRATEGY:

6. In order to achieve the objectives of Tax Reform, it is aimed to develop an effective and efficient administration that facilitates and improve voluntary compliance with the law. This is intended to be achieved by introducing a universal self assessment and risk management that places

the responsibility for determining and meeting the obligations to tax on all taxpayers, supported by:-

- simple laws and a comprehensive and ongoing program of taxpayer education and support;
- the automated processing of documents and accumulation of data;
- a selective program of audits and related strategies to improve compliance based on assessment of risk to the revenue;
- minimal interface between taxpayers and tax collectors;
- an accountable, transparent, honest, modern and capable tax administration responsive to the ever-changing dynamics of international and local commercial realities.

7. It was realized after considerable deliberation at the higher level of the government that a comprehensive and wide-ranging reform programme of such nature would face significant risk exposure due to the present administrative arrangements within the government which hamper the kind of quick decision –making as required. Therefore, it was decided to fast-track approvals and policy decisions for various issues required during the transition period and beyond for CBR. This required re-consideration of the status of CBR within the government. Therefore, the following was recommended and approved.

ORGANIZATION OF THE TAX ADMINISTRATION:

8. The CBR will remain a Division of the government (i.e. Revenue Division) under the Ministry of Finance with enhanced legal powers, capabilities and autonomy in order to:-

- formulate its own budget and administrative policies: government to meet budget needs;
- spend (within its budget) as it deems appropriate;
- decide its own structure for monetary rewards and allowances;
- formulate and enforce its own operational rules;

- adopt its own human resource recruitment and development strategy;
- protect itself against under intrusion from outside influence.

9. It was reorganized that the greater autonomy of CBR calls for greater accountability. Therefore, Supervisory Council has been constituted to monitor its working. The Council is headed by Minister for Finance and comprises of Minister for Commerce, Secretary General Finance, Deputy Chairman Planning Commission, Secretary Establishment and Chairman CBR as Member / Secretary. Besides the aforesaid Members, the Council can co-opt any person as Member on needs basis.

STRUCTURE OF TAX ADMINISTRATION

10. Presently, CBR's organizational structure is cylindrical, drawn on traditional lines of vertical responsibility where policy and operational functions are handled together, Field departments under various taxes have different structures. In sales tax, this structure is on a functional basis, while in income tax, it is circle-based where all functions of registration, assessment, enforcement and collection are performed by a circle headed by one income tax officer.

11. This system is not compatible with the concept of modern tax administration, where an individual looks after a function and develops expertise therein rather than having a myriad of functions culminating in the same individual. CBR has recruited five new Members for the CBR. Each will look after a specific function of Audit, Human Resource Management, Taxpayer Education and Facilitation, Information Management System and Fiscal Research and Statistics.

12. Instead of 757 income tax circles and five regions performing administrative, quasi-judicial and enforcement functions, there may be 10 to 15 regions. Each will have six functional divisions: taxpayer assistance and facilitation, audit, enforcement, legal, information processing and human resource management. So instead of a four-layered income tax organization, there will be a two-tier organization. Sales tax is already on functional basis. It shall, however, be tuned along the lines of income tax to have a regional organizational structure.

13. To inspection functions of income tax and sales tax will be carried out by internal audit wings of income tax and sales tax at early stages of the reforms program. These functions, however, will also be

integrated gradually on lines of future integration of the two taxes. The regional internal audit heads would report directly to Chairman CBR.

LARGE TAXPAYER UNIT:

14. Most countries undertaking tax reforms programmes have established LTUs. In Pakistan, the top 100 taxpayers contributes 28 per cent of Income Tax revenue, 32 per cent of Sales Tax revenue and 40 per cent Central Excise. About 2.5 per cent of the taxpayers contribute 80 to 81 per cent of revenue. Dealing with these cases together is necessary as they have large revenue potential. Since complex tax issues requiring interpretation of law are involved; thus human resources having skill in audit and the knowledge of law are required for efficient and timely dispute resolutions of these issues.

15. Small taxpayers, on the other hand, have different problems. Here the problem is of lack of compliance and documentation. People skilled in enforcement and survey are useful for this class. There will thus be a judicious allocation of resources.

16. A Model and separate office of Large Taxpayer Unit (LTU) at Karachi will fully manage the affairs of Income Tax, Sales Tax and Central Excise of designated large taxpayers, which will include most of the banks, insurance companies, pharmaceuticals, mining, chemical and electronics industries etc.

17. While Income Tax and Sales Tax will continue to operate independently, integration will commence at two levels. Firstly, functional arrangements at headquarters will deal with both taxes. Secondly, Income Tax and Sales Tax will be co-located within each function of the large taxpayer office and integration will occur at different levels over time. For example, taxpayer service and enforcement will be integrated at the outset of the LTU's development. This will be an important "learning" experience for future integration.

18. The leader of the LTU will report directly to the Chairman, CBR.

UNIVERSAL SELF ASSESSMENT SYSTEM:

19. The current income tax operating system will be abandoned and replaced by Universal Self-Assessment System that will be implemented for all income earned from July 01, 2002. All taxpayers would automatically qualify for self-assessment under this new system. The returns received will not be examined in detail at the time they are received. Cases would be later selected for audit based on risk

assessment for various classes of taxpayers. The essence of the scheme will be to:-

- minimise direct contact between tax officers and taxpayers;
- apply stiff penalties for willful evasion.

BUSINESS PROCESS REDESIGN:

20. The introduction of new functional arrangements, the consolidation of the network of offices, early developments in integration, and the need to streamline, simplify and automate manual processes, will require the reengineering of work processes, work flow interactions between functions and their component units and relationships with taxpayers. Business process redesign will be a major input into planning the new workforce and will drive the development of information technology support.

21. Consequently, all existing business processes will be re-engineered to meet the needs of a modern tax administration. In view of the lack of local experience and capacity in this area, a significant investment in technical expertise and assistance will be required. The process analysis and re-engineering of customs operations, Sales Tax and successful launching of Universal Self-Assessment scheme will be of pivotal value.

SALES TAX:

22. Sales Tax reforms will build on and improve the architecture of the current system.

- The reforms will improve the processing of Sales Tax refund for exporters to reduce the requirements on low risk taxpayers while maintaining the automated verification checks.
- A review of Sales Tax will be made to ensure that it is fully in line with the principles of a fully functional value added tax at all levels.
- Taxpayer services will be revitalized giving priority to the allocation of adequate personnel and resources, the creation of inviting enquiry areas, and extending the range of available explanatory materials.

CUSTOMS:

23. Recognizing continuing reliance on manual systems, over staffing, lack of standardized procedures and outmoded processes, reforms in the Customs department will:

- Study modern Customs processes and computerized operations in other countries to increase awareness of possible reforms options.
- Review and re-engineer all Customs processes with the aim of, moving to self-assessment concept and limiting face to face contact between importers, exporters and Customs officers, and speeding up Customs entry and clearance processes for trade facilitation purposes.
- Consistent with the move to Self-Assessment for the processing of declarations, introduce post clearance risk based audit systems and review the need for legislative change to facilitate the reforms.
- A wide ranging review of IT options will be made to identify a system best suited to the re-engineered processes, including the option of purchasing and customizing a recognized Customs management package (e.g. the ASYCIDA system developed by UNCTAD).

- For further developments the Customs officials would be involved with all aspects of systems developments with a view to ensure their specified functionality.

INFORMATION MANAGEMENT SYSTEM (IMS):

24. Information Management System is the primary enabling resource that will allow the tax administration to be more taxpayer friendly and reduce compliance cost. The efficient use of Information Management System will help to achieve the objective of minimum interfacing between taxpayers and tax collectors. Therefore, reforms program and ongoing operation of the new CBR, will be heavily dependent on the support of a modern, effective and efficient Information Management System.

- In a modernized CBR, business processes and work flows will be reengineered and automated. Data bases will be created for management reporting, audit selection and statistical analysis. Most if not all functional staff will have access to their own computer terminal, and will use technology in the performance of their job.
- The functional businesses and Members will drive the provision, development and delivery of IMS. The CBR leadership, will need to make final decisions on equipment, systems design and the priority of business software development. Each of the functions will need to create their new business processes and work flows and work with IMS staff, to design, develop, test and implement their own Information Management System applications. The Information Management System, wherever possible, will become the means of information exchange with other agencies and electronic by taxpayers.
- As is the practice in all modern tax and Customs administrations, CBR will establish a dedicated IMS within the CBR and the Regions, under the leadership of a new Member (IMS) who will develop close working relationships with other members and functional areas.

HUMAN RESOURCE MANAGEMENT

25. The successful development and operation of a modernised CBR will require not only a change in the skills of the employees but a major transformation in the organizational culture. Significant improvements will be necessary to current human resource management arrangement, particularly in relation to staff numbers, job design, recruitment, promotion, training and compensation. Consequently a new human resource strategy is intended to be formulated on the following lines:

HRM FUNCTION:

26. A dedicated HRM function has been created, and a new Member HRM has been appointed.

HRM PLAN:

27. A comprehensive human resource development plan based on agreed directions for modernization will be developed by June 30, 2002.

COMPENSATION:

28. Officers and staff of the CBR will be supported in changing their behaviors and approaches and in producing the level of commitment, creativity and dedication needed for a sustained program of reforms by providing a substantially improved level of compensation over the reforms period.

29. During transition to reforms, the CBR will respond to recommendations regarding better remuneration for the CBR staff. While staying within the Federal Pay Scales, additional compensation will be distributed extensively among CBR staff based on realistic living cost through an incentive based remuneration system linked to relevant educational qualification, performance and the achievement of planned modernization outcomes. These incentives would also aim to reward all staff for the achievement of annual modernization goals and individuals or groups for specific modernization achievements.

30. The medium term aim would be to explicitly link compensation with living wage levels when the qualification and skill levels of the workforce have been raised, the number and grades of officers and staff have been resolved, and the requisite administrative staffing is largely in place.

TRAINING

31. Current training is not adequate. Therefore, it fails to expose CBR employees to best tax administration practices. To rectify the situation an integrated training department would be created within the HRM function and a comprehensive training plan based on a systematic assessment of needs at all levels would be developed. Special emphasis would be given to train middle level managers through reputed institutions in the country and abroad. CBR will also develop its own national training institute for high quality training to new inductees at different levels. Training would also be delivered in the regions.

WORKFORCE PLAN:

32. The introduction of functions, particularly for taxpayer services, enforcement, collection and audit, will require an increase in the number of technical staff within the CBR. On the other hand the introduction of new business processes, the consolidation of offices and automation through Information Management System will lead to a substantial reduction in the need for posts at lower levels. The reform process will consequently redesign jobs, project staff numbers and skill requirements and carefully introduce processes and objective criteria for recruitment, redeployment or retrenchment.

RESTORING INTEGRITY:

- The Reforms will elicit a strong public commitment to counteract corruption in tax and Customs administration.
- CBR will develop a special code of conduct for all employees.
- The training program will include integrity issues, mission and values of the CBR and the code of conduct for all employees.
- The CBR will enforce severe penalties for corruption in a timely manner; make public all disciplinary actions taken to demonstrate its commitment to punish corrupt officials.
- The reform will develop clear guidelines for managers and supervisors on how to deal with complaints alleging corruption by staff.
- Recognizing inadequate compensation as the major cause of corruption in the tax and Customs administrations, the CBR will raise compensation levels adequately which

would allow officers and staff to satisfy basic family needs. An underlying principal of the reforms will be that motivation of employees requires much more than payment of a high salary.

- The reform will aim to reduce discretion.
- The new tax administration will use automation to reduce interface between tax collectors and taxpayers.
- The reforms will aim to eliminate political intervention in the functioning of various departments.

INFRASTRUCTURE

33. The current national network of field formations is fragmented and of a poor standard, which seriously effects operational efficiency.

34. This factor, plus the proposal to restructure the organization on functional and regional lines and to progressively co-locate Income Tax and Sales Tax, will require the consolidation of the existing accommodation by occupying a lesser number of larger buildings in key centers. Ideally each regional offices will be in one location and in the same building.

35. In addition, modernization of the tax administration, the introduction of new business processes/information technology, and services to taxpayers and staff, will require a major rationalization and refurbishment of national accommodation.

36. Therefore, a national accommodation and refurbishment plan will be developed in accordance with agreed directions for modernization, that will consolidate offices, co-locate Sales Tax and Income Tax where possible and also provide dedicated taxpayer service areas, open floor layouts, training facilities, and a proper staff environment.

APPENDICES

APPENDICES

THE CENTRAL BOARD OF REVENUE ACT, 1924
¹**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 ²[Federal Government] shall constitute³ a Central Board of Revenue, consisting of one or more persons appointed by ⁴[it], which shall be subject to the control of the ²[Federal Government] in the exercise of such powers and the performance of such duties as may be entrusted to it by the ²[Federal Government] or by or under any law. Constitution of Central Board of Revenue.

3. ⁵[(1)] the ²[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.

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

²Subs. by P.O. No. 4 of 1975, Art. 2 and Table.

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

⁴Subs, by A. O., 1937, for "him".

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

¹[(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 on 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* * * * *

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

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

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

³The 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)

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 29th 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 15th 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;
- ¹[(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;

¹Inserted 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 ¹[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

**SALIENT FEATURES OF INCOME TAX
ORDINANCE, 2001**

The objectives of Income Tax Ordinance, 2001 promulgated on 13th September, 2001 are to implement the tax reforms as recommended by the Committee for Revision of the Income-tax Ordinance, to simplify the language of the law so as to remove ambiguities, update the provisions in the light of case law and to re-arrange this statute to make it more user-friendly, without compromising on the basic principles of the existing law. It is to ensure uniformity of treatment, as far as possible, for various categories of tax payers, reduce dependence on withholding taxes, encourage voluntary compliance backed by strong audit, minimize tax exemptions, remove distortions and anomalies to make the law coherent and consistent. Income Tax Ordinance, 1979 was written in traditional legal language and is comparatively difficult for a layman to understand. Due to numerous amendments introduced since its promulgation the language has become too complicated and the provisions relating to one subject were scattered all over the law making it difficult to co-relate or to readily locate.

2. The work on redrafting of law was started in March, 2001 keeping in view the above objectives. The first draft of law was placed on CBR's website in June, 2001. Suggestions and comments from the general public were invited through advertisement in the press. Revised draft was placed on CBR's website in August, 2001, for information of general public. Finally, the law was promulgated on 13th September, 2001. The new law (Income Tax Ordinance 2001) will take effect from 1st July, 2002.

3. The principal salient feature of the new law is the introduction of Universal Self-Assessment for all categories of taxpayers, without any conditionalities as is the case with the Self Assessment Schemes made under the Income Tax Ordinance, 1979. The concept of immunity from selection of cases for audit has been done away with. Another important feature is the requirement of maintenance of accounts and related documents for purposes of documentation of economy and to ensure effective audit.

PART - II

PART - II

TABLE OF CONTENTS

SR NO.	DESCRIPTION	PAGES
-----------	-------------	-------

ALL TAXES

1	Federal Tax Receipts (Net).....	1
2	Annual Growth in Federal Tax Receipts.....	2
3	Annual Growth and Percentage Share of Income Tax and Other Direct Taxes in Federal Tax Receipts.....	3
4	Annual Growth in Indirect Taxes.....	4
5	Share of Indirect Taxes in Federal Tax Receipts.....	5
6	Tax - GDP Ratio	6
7	Tax - GDP Ratio of Direct Taxes.....	7
8	Tax - GDP Ratio of Indirect Taxes.....	8

DIRECT TAXES

9	Region-wise and Zone-wise collection of Income Tax (Net).....	9
10	Percentage share of Income Tax Regions and Zones in the total collection of Income Tax (Net).....	10

Comparative Analytical Statement of Income Tax Collection

11	National.....	11-12
----	---------------	-------

CORPORATE REGION

11.1	Corporate Region, Karachi.....	13-14
------	--------------------------------	-------

SR NO.	DESCRIPTION	PAGES
11.1.1	Companies I, Karachi.....	15-16
11.1.2	Companies II, Karachi.....	17-18
11.1.3	Companies III, Karachi.....	19-20
11.1.4	Companies IV, Karachi.....	21-22
11.1.5	Special Zone (Companies V), Karachi.....	23-24
<u>SOUTHERN REGION</u>		
11.2	Southern Region, Karachi.....	25-26
11.2.1	'A' Zone, Karachi.....	27-28
11.2.2	'B' Zone, Karachi.....	29-30
11.2.3	'C' Zone, Karachi.....	31-32
11.2.4	'D' Zone, Karachi.....	33-34
11.2.5	'E' Zone, Karachi.....	35-36
11.2.6	'F' Zone, Karachi.....	37-38
11.2.7	Hyderabad Zone,	39-40
11.2.8	Sukkur Zone,	41-42
<u>EASTERN REGION</u>		
11.3	Eastern Region, Lahore.....	43-44
11.3.1	'A' Zone, Lahore.....	45-46
11.3.2	'B' Zone, Lahore,.....	47-48
11.3.3	'C' Zone, Lahore,	49-50
11.3.4	Companies-I, Lahore.....	51-52
11.3.5	Companies-II, Lahore.....	53-54
11.3.6	Special zone (Companies-III), Lahore.....	55-56

SR NO.	DESCRIPTION	PAGES
<u>CENTRAL REGION</u>		
11.4	Central Region, Multan.....	57-58
11.4.1	Sahiwal Zone.....	59-60
11.4.2	Bahawalpur Zone.....	61-62
11.4.3	Multan Zone.....	63-64
11.4.4	Faisalabad Zone.....	65-66
11.4.5	Companies Zone, Faisalabad.....	67-68
11.4.6	Sargodha Zone,.....	69-70
<u>NORTHERN REGION</u>		
11.5	Northern Region, Islamabad.....	71-72
11.5.1	Gujranwala Zone.....	73-74
11.5.2	Sialkot Zone.....	75-76
11.5.3	Rawalpindi Zone.....	77-78
11.5.4	Islamabad Zone.....	79-80
11.5.5	Companies Zone, Islamabad.....	81-82
11.5.6	Peshawar Zone.....	83-84
11.5.7	Companies Zone, Peshawar.....	85-86
12	Region-wise collection of Wealth Tax and Other Direct Taxes.....	87
<u>Comparative Analytical Statement of Wealth Tax</u>		
13	National.....	88
13.1	Corporate Region, Karachi.....	89
13.2	Southern Region, Karachi.....	90
13.3	Eastern Region, Lahore.....	91

SR NO.	DESCRIPTION	PAGES
13.4	Central Region, Multan.....	92
13.5	Northern Region, Islamabad.....	93
14	Region-wise Collection of Capital Value Tax.....	94
15	Region-wise Collection of Corporate Assets Tax.....	95
16	Region-wise/Zone-wise collection of Worker's Welfare Fund.....	96

CUSTOMS

17	Collection of Customs Duties (Net).....	97
18	Share of Collectorates in the collection of Customs Duties.....	98
19	Collection of Customs Duties Under Minor Heads.....	99
20	Collectorate-wise collection of Customs Duties Under Minor Heads during 1999-2000.....	100
21	Commodity-wise Collection of Customs Duties.....	101-102
22	Incidence of Import by Economic Categories.....	103
23	Rate-wise Value of Imports and Import Duties (1998-99).....	104
24	Comparison of Value of Imports and Import Duties (1998-99 over 1997-98).....	105
25	Annual Growth in the Value of Imports and Import Duty.....	106

CENTRAL EXCISE

26	Collection of Central Excise Duties - Gross, Refund/ Rebate and Net.....	107
----	--	-----

SR NO.	DESCRIPTION	PAGES
27	Collectorate-wise Total Collection of Central Excise Duties (Gross).....	108
28	Percentage share of Collectorates in the collection of Central Excise Duties.....	109
29	Commodity-wise collection of Central Excise Duties (All Pakistan).....	110-114
29.1	Commodity-wise collection of Central Excise Duties (Karachi East Collectorate).....	115-118
29.2	Commodity-wise collection of Central Excise Duties (Karachi West Collectorate).....	119-122
29.3	Commodity-wise collection of Central Excise Duties (Hyderabad Collectorate).....	123-125
29.4	Commodity-wise collection of Central Excise Duties (Quetta Collectorate).....	126-128
29.5	Commodity-wise collection of Central Excise Duties (Multan Collectorate).....	129-131
29.6	Commodity-wise collection of Central Excise Duties (Faisalabad Collectorate).....	132-133
29.7	Commodity-wise collection of Central Excise Duties (Lahore Collectorate).....	134-136
29.8	Commodity-wise collection of Central Excise Duties (Rawalpindi Collectorate).....	137-140
29.9	Commodity-wise collection of Central Excise Duties (Peshawar Collectorate).....	141-143
29.10	Commodity-wise collection of Central Excise Duties (Gujranwala).....	144-145
29.11	Commodity-wise Central Excise Duties (Lahore).....	146
29.12	Commodity-wise Central Excise Duties (Preventive, Karachi).....	147

SR NO.	DESCRIPTION	PAGES
29.13	Commodity-wise Central Excise Duties (Appraisalment, Karachi).....	148
29.14	Commodity-wise Central Excise Duties (Exports, Karachi).....	149
29.15	Commodity-wise Central Excise Duties (Karachi).....	150

SALES TAX

30	Collectorate-wise collection of Sales Tax (Import and Domestic).....	151
31	Collectorate-wise percentage share of Sales Tax (Imports and Domestic).....	152
32	Collectorate-wise collection of Sales Tax Imports and Domestic (1998-99).....	153

Commodity-wise collection of Sales Tax on domestic goods at manufacturing stage 1993-94 to 1997-98

33	All Pakistan.....	154-176
33.1	Karachi East Collectorate.....	177-189
33.2	Karachi West Collectorate.....	190-199
33.3	Peshawar Collectorate.....	200-207
33.4	Rawalpindi Collectorate.....	208-218
33.5	Lahore Collectorate.....	219-231
33.6	Gujranwala Collectorate.....	232-242
33.7	Faisalabad Collectorate.....	243-250
33.8	Multan Collectorate.....	251-256
33.9	Hyderabad Collectorate.....	257-262
33.10	Quetta Collectorate.....	263-267

ALL TAXES

EXATIA

**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	8		9	10	11	12		
1	2	3	4	5	6	7	8	9	10	11	12		
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		
1999-00	105,337	30	3,927	692	2,964	112,950	61,659	55,784	116,711	234,154	347,104		
2000-01	117,462	7	1,496	631	4,989	124,585	65,047	49,080	153,565	267,692	392,277		

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
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%
1999-00	112,950	32.5%	2.5%	234,154	67.5%	18.1%	347,104	12.5%	12.5%
2000-01	124,585	31.8%	10.3%	267,692	68.2%	14.3%	392,277	13.0%	13.0%

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
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%
1999-00	105,337	93.3%	30.3%	2.1%	7,613	6.7%	2.2%	8.5%
2000-01	117,462	94.3%	29.9%	11.5%	7,123	5.7%	1.8%	-6.4%

TABLE -4
ANNUAL GROWTH IN INDIRECT TAXES

(Rs.in Million)

YEARS	CUSTOMS			CENTRAL EXCISE		SALES TAX					
	Collection	Annual Growth (%)	Collection	Annual Growth (%)	IMPORTS		DOMESTIC			TOTAL Collection	Annual Growth (%)
					Collection	Annual Growth (%)	Collection	Annual Growth (%)	Collection		
1	2	3	4	5	6	7	8	9	10	11	
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%	
1999-00	61,659	-5.6%	55,784	-8.4%	67,261	56.4%	49,450	70.0%	116,711	61.9%	
2000-01	65,047	5.5%	49,080	-12.0%	88,554	31.7%	65,011	31.5%	153,565	31.6%	

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
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%
1999-00	61,659	26.3%	17.8%	55,784	23.8%	16.1%	116,711	49.8%	33.6%
2000-01	65,047	24.3%	16.6%	49,080	18.3%	12.5%	153,565	57.4%	39.1%

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
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	2,735,943	110,207	4.03%	198,302	7.25%	61,927	2.26%	308,509	11.28%	370,436	13.54%
1999-00	2,951,660	112,950	3.83%	234,154	7.93%	38,912	1.32%	347,104	11.76%	386,016	13.08%
2000-01	3,191,813	124,585	3.90%	267,692	8.39%	31,600	0.99%	392,277	12.29%	423,877	13.28%

* Source: Pakistan Economic Survey 2000-01.

TABLE-7
TAX - GDP RATIO OF DIRECT TAXES

(Rs. in Million)

YEARS	GDP * (fc)	INCOME TAX		OTHER DIRECT TAXES		TOTAL DIRECT TAXES		Tax/GDP Ratio (%)
		Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	Collection	Tax/GDP Ratio (%)	
1	2	3	4	5	6	7	8	
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	2,735,943	103,189	3.77%	7,018	0.26%	110,207	4.03%	
1999-00	2,951,660	105,337	3.57%	7,613	0.26%	112,950	3.83%	
2000-01	3,191,813	117,462	3.68%	7,123	0.22%	124,585	3.90%	

* Source: Pakistan Economic Survey 2000-01.

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
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	2,735,943	65,292	2.39%	60,905	2.23%	72,105	2.64%	198,302	7.25%
1999-2000	2,951,660	61,659	2.09%	55,784	1.89%	116,711	3.95%	234,154	7.93%
1999-2000	3,191,813	65,047	2.04%	49,080	1.54%	153,565	4.81%	267,692	8.39%

* Source: Pakistan Economic Survey 2000-01.

DIRECT TAXES

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

(Rs. in Million)

S.No.	Regions/zones	1996-97	1997-98	1998-99	1999-00	2000-01
	CORPORATE REGION	26,885	35,139	31,815	20,742	27,499
1.	CIT, Companies-I, Karachi	17,701	21,493	20,340	8,514	10,614
2.	CIT, Companies-II, Karachi	1,767	2,598	2,206	2,458	2,527
3.	CIT, Companies-III, Karachi	2,410	2,318	2,479	3,019	4,057
4.	CIT, Companies-IV, Karachi	2,308	2,718	3,126	2,068	2,758
5.	Special Zone, Karachi	2,699	6,012	3,664	4,683	7,543
	SOUTHERN REGION	23,799	24,675	29,072	33,466	37,582
6.	CIT, 'A' Zone, Karachi	465	591	779	944	661
7.	CIT, 'B' Zone, Karachi	426	544	774	1,282	834
8.	CIT, 'C' Zone, Karachi	1,117	1,382	1,812	2,160	1,760
9.	CIT, 'D' Zone, Karachi	234	311	413	675	441
10.	CIT, 'E' Zone, Karachi	402	567	738	1,179	828
11.	CIT, 'F' Zone, Karachi	17,422	16,717	18,884	21,272	26,738
12.	CIT, Hyderabad Zone	1,762	2,187	2,582	2,558	3,172
13.	CIT, Sukkur Zone	1,971	2,376	3,090	3,396	3,148
	EASTERN REGION	11,735	13,610	15,491	15,913	18,594
14.	CIT, 'A' Zone, Lahore	530	505	634	1,336	958
15.	CIT, 'B' Zone, Lahore	1,385	1,629	1,567	2,464	1,917
16.	CIT, 'C' Zone, Lahore	443	617	1,076	1,178	6,365
17.	CIT, Companies-I, Lahore	4,178	4,476	5,817	3,495	4,985
18.	CIT, Companies-II, Lahore	1,936	2,921	2,513	3,087	3,451
19.	Special Zone, Lahore	3,263	3,462	3,884	4,353	918
	CENTRAL REGION	5,044	5,452	6,440	7,998	7,304
20.	CIT, Sahiwal Zone	285	283	395	410	410
21.	CIT, Bahawalpur Zone	623	732	847	973	969
22.	CIT, Multan Zone	1,930	1,794	2,347	2,876	2,663
23.	CIT, Faisalabad Zone	1,033	1,051	1,115	1,789	1,358
24.	CIT, Companies Zone, Faisalabad	488	743	859	994	1,076
25.	CIT, Sargodha Zone	685	849	877	956	828
	NORTHERN REGION	12,937	18,259	20,351	27,218	26,483
26.	CIT, Gujranwala Zone	545	638	832	1,110	992
27.	CIT, Sialkot Zone	791	914	1,093	1,246	1,261
28.	CIT, Rawalpindi Zone	2,201	2,706	2,984	3,100	3,077
29.	CIT, Islamabad Zone	1,998	2,202	2,219	2,852	3,106
30.	CIT, Companies Zone, Islamabad	4,781	8,752	9,392	14,072	14,942
31.	CIT, Peshawar Zone	1,402	1,696	2,037	2,438	1,372
32.	CIT, Companies Zone, Peshawar	1,219	1,351	1,794	2,400	1,733
	Grand Total	80,400	97,135	103,169	105,337	117,462

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

S.No.	Regions/zones	1996-97	1997-98	1998-99	1999-00	2000-01
	CORPORATE REGION	33.4%	36.2%	30.8%	19.7%	24.4%
1.	CIT, Companies-I, Karachi	22.0%	22.1%	19.7%	8.1%	9.0%
2.	CIT, Companies-II, Karachi	2.2%	2.7%	2.1%	2.3%	2.2%
3.	CIT, Companies-III, Karachi	3.0%	2.4%	2.4%	2.9%	3.5%
4.	CIT, Companies-IV, Karachi	2.9%	2.8%	3.0%	2.0%	2.3%
5.	Special Zone, Karachi	3.4%	6.2%	3.6%	4.4%	6.4%
	SOUTHERN REGION	29.6%	25.4%	28.2%	31.8%	32.0%
6.	CIT, 'A' Zone, Karachi	0.6%	0.6%	0.8%	0.9%	0.6%
7.	CIT, 'B' Zone, Karachi	0.5%	0.6%	0.8%	1.2%	0.7%
8.	CIT, 'C' Zone, Karachi	1.4%	1.4%	1.8%	2.1%	1.5%
9.	CIT, 'D' Zone, Karachi	0.3%	0.3%	0.4%	0.6%	0.4%
10.	CIT, 'E' Zone, Karachi	0.5%	0.6%	0.7%	1.1%	0.7%
11.	CIT, 'F' Zone, Karachi	21.7%	17.2%	18.3%	20.2%	22.8%
12.	CIT, Hyderabad Zone	2.2%	2.3%	2.5%	2.4%	2.7%
13.	CIT, Sukkur Zone	2.5%	2.4%	3.0%	3.2%	2.7%
	EASTERN REGION	14.6%	14.0%	15.0%	15.1%	15.8%
14.	CIT, 'A' Zone, Lahore	0.7%	0.5%	0.6%	1.3%	0.8%
15.	CIT, 'B' Zone, Lahore	1.7%	1.7%	1.5%	2.3%	1.6%
16.	CIT, 'C' Zone, Lahore	0.6%	0.6%	1.0%	1.1%	5.4%
17.	CIT, Companies-I, Lahore	5.2%	4.6%	5.6%	3.3%	4.2%
18.	CIT, Companies-II, Lahore	2.4%	3.0%	2.4%	2.9%	2.9%
19.	Special Zone, Lahore	4.1%	3.6%	3.8%	4.1%	0.8%
	CENTRAL REGION	6.3%	5.6%	6.2%	7.6%	6.2%
20.	CIT, Sahiwal Zone	0.4%	0.3%	0.4%	0.4%	0.3%
21.	CIT, Bahawalpur Zone	0.8%	0.8%	0.8%	0.9%	0.8%
22.	CIT, Multan Zone	2.4%	1.8%	2.3%	2.7%	2.3%
23.	CIT, Faisalabad Zone	1.3%	1.1%	1.1%	1.7%	1.2%
24.	CIT, Companies Zone, Faisalabad	0.6%	0.8%	0.8%	0.9%	0.9%
25.	CIT, Sargodha Zone	0.9%	0.9%	0.9%	0.9%	0.7%
	NORTHERN REGION	16.1%	18.8%	19.7%	25.8%	22.5%
26.	CIT, Gujranwala Zone	0.7%	0.7%	0.8%	1.1%	0.8%
27.	CIT, Sialkot Zone	1.0%	0.9%	1.1%	1.2%	1.1%
28.	CIT, Rawalpindi Zone	2.7%	2.8%	2.9%	2.9%	2.6%
29.	CIT, Islamabad Zone	2.5%	2.3%	2.2%	2.7%	2.6%
30.	CIT, Companies Zone, Islamabad	5.9%	9.0%	9.1%	13.4%	12.7%
31.	CIT, Peshawar Zone	1.7%	1.7%	2.0%	2.3%	1.2%
32.	CIT, Companies Zone, Peshawar	1.5%	1.4%	1.7%	2.3%	1.5%
	Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE-11
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>10,339</u>	<u>16,902</u>	<u>18,487</u>	<u>14,507</u>	<u>16,486</u>
a) Arrear demand	3,061	4,156	7,901	4,875	4,153
b) Current demand	7,278	12,746	10,586	9,632	12,333
2. <u>Payments with returns</u>	<u>13,366</u>	<u>22,646</u>	<u>20,462</u>	<u>34,878</u>	<u>34,993</u>
a) Adjustments out of deposits u/s 53	3	1	54	2	-
b) Adjustments out of deposits u/s 53 current	7,582	16,645	16,683	21,611	23,235
c) U/s 59-D Amnesty	-	-	-	7,308	2,926
d) U/s 80-D	344	239	99	121	709
e) Cash/cheque	5,437	5,761	3,626	5,836	7,746
f) Under SAS	-	-	-	-	377
3. <u>Deduction at source</u>	<u>61,255</u>	<u>68,589</u>	<u>74,517</u>	<u>75,189</u>	<u>79,155</u>
a) U/s 50(1) Salary	6,064	6,177	6,295	7,925	7,689
b) U/s 50(2) Securities	12,630	16,234	13,314	11,636	8,002
c) U/s 50(2A) Interest	3,534	4,136	5,304	6,161	6,265
d) U/s 50(2B) Bank Trans.	685	689	711	819	794
e) U/s 50(3) Non Residents	903	1,076	613	902	1,027
f) U/s 50(3A) Tec. Fee	688	556	443	515	624
g) U/s 50(4) Contracts	15,529	17,823	22,414	20,152	20,254
h) U/s 50(4A) Brokrage Fee	144	187	191	542	765
i) U/s 50(5) Imports	12,574	12,000	14,094	14,699	19,423
j) U/s 50(5A) Exports	1,806	2,391	2,583	2,965	4,646
k) U/s 50(5AA) Indirect Exp	-	-	-	-	48
l) U/s 50(5B) Auth.dealers (F.Exchange)	103	115	24	15	9
m) U/s 50(6) Transport	615	573	784	873	814
n) U/s 50(6A) Dividends	471	867	672	753	853
o) U/s 50(7) Bonus & Bonus Shares	74	68	10	12	18

National

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	433	386	462	171	170
q) U/s 50(7B) House Rental	92	109	158	204	185
r) U/s 50(7BB) Building Plan App.	39	31	36	38	15
s) U/s 50(7C) Prizes & Winnings	178	281	606	755	458
t) U/s 50(7D) Interest on Bonds	317	289	463	693	651
u) U/s 50(7E) Elec. Bills	1,846	2,010	2,345	2,583	3,049
v) U/s 50(7F) Mobile Phone	137	171	788	1,164	1,396
w) U/s 50(7G) Gas Bills	-	-	-	181	229
x) U/s 50(7H) Petroleum	-	-	-	239	404
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	107
aa Miscellaneous	2,393	2,420	2,207	1,192	1,260
4. Total (Gross)	84,960	108,137	113,466	124,574	130,634
Less Refunds	4,560	11,002	10,277	19,237	13,172
5. Total (Net)	80,400	97,135	103,189	105,337	117,462
<u>PART.II. ANALYSIS:</u>					
6. Collection out of arrear demand					
a) Recoverable arrears	14,492	11,587	15,853	12,190	16,666
b) Collections	3,061	4,156	7,901	4,875	4,153
c) Percentage	21.1	35.9	49.8	40.0	24.9
7. Collection out of current demand					
a) Recoverable demand	15,859	27,142	26,658	25,938	31,502
b) Collections	7,278	12,746	10,586	9,632	12,333
c) Percentage	45.9	47.0	39.7	37.1	39.1
8. Collection by adjustment out of advance tax deposits					
a) Deposits	126	238	565	391	-
b) Adjustments	126	238	565	391	-
i) With returns	126	238	565	391	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	6,276	11,337	11,443	8,913	10,867
a) Arrear demand	1,525	2,046	4,637	2,002	1,575
b) Current demand	4,751	9,291	6,806	6,911	9,292
2. Payments with returns	7,182	12,613	10,700	11,176	13,902
a) Adjustments out of deposits u/s 53	-	-	53	-	-
b) Adjustments out of deposits u/s 53 current	4,834	10,280	9,930	8,731	11,246
c) U/s 59-D Amnesty	-	-	-	845	417
d) U/s 80-D	192	157	47	59	354
e) Cash/cheque	2,156	2,176	670	1,541	1,885
f) Under SAS	-	-	-	-	-
3. Deduction at source	16,736	19,839	16,944	14,049	12,058
a) U/s 50(1) Salary	194	203	253	265	349
b) U/s 50(2) Securities	11,124	14,079	11,092	8,486	5,880
c) U/s 50(2A) Interest	8	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	771	944	378	552	734
f) U/s 50(3A) Tec. Fee	521	353	325	355	440
g) U/s 50(4) Contracts	2,679	2,706	3,703	3,250	3,191
h) U/s 50(4A) Brokage Fee	51	83	79	320	420
i) U/s 50(5) Imports	-	1	-	-	-
j) U/s 50(5A) Exports	28	-	1	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	41
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	7	4	4	5
n) U/s 50(6A) Dividends	275	324	333	348	371
o) U/s 50(7) Bonus & Bonus Shares	51	59	7	8	1

Corporate Region, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	8	8	4	4	3
q) U/s 50(7B) House Rental	19	20	53	65	33
r) U/s 50(7BB) Building Plan App.	13	4	5	4	6
s) U/s 50(7C) Prizes & Winnings	-	1	1	-	2
t) U/s 50(7D) Interest on Bonds	4	-	-	-	3
u) U/s 50(7E) Elec. Bills	1	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	10	-
x) U/s 50(7H) Petroleum	-	-	-	239	404
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	105
aa Miscellaneous	983	1,047	706	139	70
4. Total (Gross)	30,194	43,789	39,087	34,138	36,827
Less Refunds	3,309	8,650	7,272	13,396	9,328
5. Total (Net)	26,885	35,139	31,815	20,742	27,499

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	5,305	4,283	8,736	6,535	6,528
b) Collections	1,525	2,046	4,637	2,002	1,575
c) Percentage	28.7	47.8	53.1	30.6	24.1
7. Collection out of current demand					
a) Recoverable demand	8,136	16,391	12,444	13,986	16,216
b) Collections	4,751	9,291	6,806	6,911	9,292
c) Percentage	58.4	56.7	54.7	49.4	57.3
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>3,576</u>	<u>7,301</u>	<u>7,014</u>	<u>4,009</u>	<u>3,750</u>
a) Arrear demand	625	890	3,430	1,009	478
b) Current demand	2,951	6,411	3,584	3,000	3,272
2. <u>Payments with returns</u>	<u>2,480</u>	<u>4,092</u>	<u>5,151</u>	<u>3,215</u>	<u>3,345</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,567	3,528	4,881	2,665	3,061
c) U/s 59-D Amnesty	-	-	-	185	191
d) U/s 80-D	32	34	13	9	7
e) Cash/cheque	881	530	257	356	86
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>13,290</u>	<u>15,601</u>	<u>12,309</u>	<u>8,874</u>	<u>7,627</u>
a) U/s 50(1) Salary	115	120	125	126	135
b) U/s 50(2) Securities	10,699	13,122	10,438	7,061	5,514
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	761	885	302	398	402
f) U/s 50(3A) Tec. Fee	512	351	320	330	397
g) U/s 50(4) Contracts	507	630	824	640	669
h) U/s 50(4A) Brokrag Fee	35	50	49	51	220
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	19	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	41
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	4	5	-	1	1
n) U/s 50(6A) Dividends	162	216	220	233	189
o) U/s 50(7) Bonus & Bonus Shares	6	37	4	4	-

Companies-I, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	3	-	-	2	3
q) U/s 50(7B) House Rental	3	2	21	22	6
r) U/s 50(7BB) Building Plan App.	-	-	-	1	1
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	2
t) U/s 50(7D) Interest on Bonds	3	-	-	-	3
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	1	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	1
aa Miscellaneous	461	183	6	4	43
4. Total (Gross)	19,346	26,994	24,474	16,098	14,722
Less Refunds	1,645	5,501	4,134	7,584	4,108
5. Total (Net)	17,701	21,493	20,340	8,514	10,614

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

a) Recoverable arrears	1,608	1,837	5,313	2,620	1,276
b) Collections	625	890	3,430	1,009	478
c) Percentage	38.9	48.4	64.6	38.5	37.5

7. Collection out of current demand

a) Recoverable demand	4,108	11,415	6,396	5,109	6,332
b) Collections	2,951	6,411	3,584	3,000	3,272
c) Percentage	71.8	56.2	56.0	58.7	51.7

8. Collection by adjustment out of advance tax deposits

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

TABLE-11.1.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	612	821	1,017	1,062	1,081
a) Arrear demand	287	356	458	404	281
b) Current demand	325	465	559	658	800
2. Payments with returns	733	1,587	837	2,622	2,257
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	466	1265	738	1855	1718
c) U/s 59-D Amnesty	-	-	-	199	56
d) U/s 80-D	24	21	19	23	334
e) Cash/cheque	243	301	80	545	149
f) Under SAS	-	-	-	-	-
3. Deduction at source	707	789	998	856	924
a) U/s 50(1) Salary	22	18	29	38	58
b) U/s 50(2) Securities	53	2	2	1	1
c) U/s 50(2A) Interest	2	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	4	-	-	-	84
f) U/s 50(3A) Tec. Fee	2	1	4	11	-
g) U/s 50(4) Contracts	544	645	752	726	716
h) U/s 50(4A) Brokrage Fee	6	7	6	14	14
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	3	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	1	-
n) U/s 50(6A) Dividends	48	41	55	55	50
o) U/s 50(7) Bonus & Bonus Shares	7	21	-	-	-

Companies-II, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	1	-	-	-
q) U/s 50(7B) House Rental	2	4	8	9	-
r) U/s 50(7BB) Building Plan App.	1	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	13	49	142	1	1
4. Total (Gross)	2,052	3,197	2,852	4,540	4,262
Less Refunds	285	599	646	2082	1735
5. Total (Net)	1,767	2,598	2,206	2,458	2,527

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	622	661	997	1034	1,475
b) Collections	287	356	458	404	281
c) Percentage	46.1	53.9	45.9	39.1	19.1
7. Collection out of current demand					
a) Recoverable demand	927	1320	1548	2047	1,681
b) Collections	325	465	559	658	800
c) Percentage	35.1	35.2	36.1	32.1	47.6
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	702	712	815	1,333	2,029
a) Arrear demand	226	96	143	162	137
b) Current demand	476	616	672	1171	1892
2. Payments with returns	1,131	1,454	1,265	1,401	1,852
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	856	1342	1154	1186	1506
c) U/s 59-D Amnesty	-	-	-	135	44
d) U/s 80-D	-	4	2	2	2
e) Cash/cheque	275	108	109	78	300
f) Under SAS	-	-	-	-	-
3. Deduction at source	1,345	1,723	1,482	2,163	1,093
a) U/s 50(1) Salary	24	20	26	30	50
b) U/s 50(2) Securities	367	945	641	1,410	359
c) U/s 50(2A) Interest	6	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	1	-	-	-	-
f) U/s 50(3A) Tec. Fee	1	1	-	1	1
g) U/s 50(4) Contracts	698	502	569	596	520
h) U/s 50(4A) Brokrage Fee	9	20	10	17	33
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	5	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	2	-	1	1	2
n) U/s 50(6A) Dividends	35	27	30	30	14
o) U/s 50(7) Bonus & Bonus Shares	1	-	-	1	-

Companies-III, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	5	1	-	1	-
q) U/s 50(7B) House Rental	9	8	11	28	17
r) U/s 50(7BB) Building Plan App.	2	1	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	1	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	97
aa Miscellaneous	179	198	194	48	-
4. Total (Gross)	3,178	3,889	3,562	4,897	4,974
Less Refunds	768	1571	1083	1878	917
5. Total (Net)	2,410	2,318	2,479	3,019	4,057

PART.II. ANALYSIS:

6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	1264	187	1141	1115	1482
b) Collections	226	96	143	162	137
c) Percentage	17.9	51.3	12.5	14.5	9.2
7. <u>Collection out of current demand</u>					
a) Recoverable demand	885	1456	855	2855	2680
b) Collections	476	616	672	1,171	1,892
c) Percentage	53.8	42.3	78.6	41.0	70.6
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.1.4
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>925</u>	<u>1,097</u>	<u>1,517</u>	<u>1,301</u>	<u>1,889</u>
a) Arrear demand	282	396	469	288	426
b) Current demand	643	701	1048	1013	1463
2. <u>Payments with returns</u>	<u>902</u>	<u>879</u>	<u>588</u>	<u>845</u>	<u>830</u>
a) Adjustments out of deposits u/s 53	-	-	53	-	-
b) Adjustments out of deposits u/s 53 current	567	735	445	591	597
c) U/s 59-D Amnesty	-	-	-	241	57
d) U/s 80-D	100	46	2	2	5
e) Cash/cheque	235	98	88	11	171
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>951</u>	<u>1,308</u>	<u>1,521</u>	<u>1,018</u>	<u>947</u>
a) U/s 50(1) Salary	23	36	62	52	71
b) U/s 50(2) Securities	3	9	9	13	5
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	3	59	7	60	3
f) U/s 50(3A) Tec. Fee	5	-	1	10	3
g) U/s 50(4) Contracts	756	757	1078	786	653
h) U/s 50(4A) Brokrage Fee	-	2	8	64	142
i) U/s 50(5) Imports	-	1	-	-	-
j) U/s 50(5A) Exports	1	-	1	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	2	2	-	-
n) U/s 50(6A) Dividends	10	5	10	24	39
o) U/s 50(7) Bonus & Bonus Shares	1	1	2	3	-

Companies-IV, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	-	3	-	-
q) U/s 50(7B) House Rental	5	4	6	2	6
r) U/s 50(7BB) Building Plan App.	3	2	4	2	3
s) U/s 50(7C) Prizes & Winnings	-	1	1	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	1
aa Miscellaneous	141	429	327	2	21
4. Total (Gross)	2,778	3,284	3,626	3,164	3,666
Less Refunds	470	566	500	1096	908
5. Total (Net)	2,308	2,718	3,126	2,068	2,758

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

a) Recoverable arrears	1,894	1,052	1,061	1,582	1,185
b) Collections	282	396	469	288	426
c) Percentage	14.9	37.6	44.2	18.2	35.9

7. **Collection out of current demand**

a) Recoverable demand	2,008	1,070	2,557	2,141	2,442
b) Collections	643	701	1,048	1,013	1,463
c) Percentage	32.0	65.5	41.0	47.3	59.9

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

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

TABLE-11.1.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. <u>Collection of demand</u>	<u>461</u>	<u>1,406</u>	<u>1,080</u>	<u>1,208</u>	<u>2,118</u>
a) Arrear demand	105	308	137	139	253
b) Current demand	356	1098	943	1069	1865
2. <u>Payments with returns</u>	<u>1,936</u>	<u>4,601</u>	<u>2,859</u>	<u>3,093</u>	<u>5,618</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1378	3410	2712	2434	4364
c) U/s 59-D Amnesty	-	-	-	85	69
d) U/s 80-D	36	52	11	23	6
e) Cash/cheque	522	1139	136	551	1179
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>443</u>	<u>418</u>	<u>634</u>	<u>1,138</u>	<u>1,467</u>
a) U/s 50(1) Salary	10	9	11	19	35
b) U/s 50(2) Securities	2	1	2	1	1
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	2	-	69	94	245
f) U/s 50(3A) Tec. Fee	1	-	-	3	39
g) U/s 50(4) Contracts	174	172	480	502	633
h) U/s 50(4A) Brokrage Fee	1	4	6	174	11
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	1	1	2
n) U/s 50(6A) Dividends	20	35	18	6	79
o) U/s 50(7) Bonus & Bonus Shares	36	-	1	-	1

Special Zone (Companies-V), Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	6	1	1	-
q) U/s 50(7B) House Rental	-	2	7	4	4
r) U/s 50(7BB) Building Plan App.	7	1	1	1	2
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	1	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	10	-
x) U/s 50(7H) Petroleum	-	-	-	238	404
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	6
aa Miscellaneous	199	188	37	84	5
4. Total (Gross)	<u>2,840</u>	<u>6,425</u>	<u>4,573</u>	<u>5,439</u>	<u>9,203</u>
Less Refunds	141	413	909	756	1660
5. Total (Net)	<u>2,699</u>	<u>6,012</u>	<u>3,664</u>	<u>4,683</u>	<u>7,543</u>
PART.II. ANALYSIS:					
6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	-83	546	224	184	1110
b) Collections	105	308	137	139	253
c) Percentage	-126.5	56.4	61.2	75.5	22.8
7. <u>Collection out of current demand</u>					
a) Recoverable demand	208	1130	1088	1834	3081
b) Collections	356	1,098	943	1,069	1,865
c) Percentage	171.2	97.2	86.7	58.3	60.5
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	418	547	450	470	671
a) Arrear demand	205	269	192	194	202
b) Current demand	213	278	258	276	469
2. Payments with returns	783	973	766	4,272	2,406
a) Adjustments out of deposits u/s 53	1	1	1	2	-
b) Adjustments out of deposits u/s 53 current	219	327	284	327	418
c) U/s 59-D Amnesty	-	-	-	3,297	1,262
d) U/s 80-D	3	4	4	4	20
e) Cash/cheque	560	641	477	642	706
f) Under SAS	-	-	-	-	-
3. Deduction at source	22,822	23,447	28,115	29,270	34,905
a) U/s 50(1) Salary	3,228	3,252	3,285	4,372	4,267
b) U/s 50(2) Securities	36	36	62	51	80
c) U/s 50(2A) Interest	1,322	1,346	1,699	2,014	2,183
d) U/s 50(2B) Bank Trans.	261	257	277	355	303
e) U/s 50(3) Non Residents	30	28	29	1	1
f) U/s 50(3A) Tec. Fee	13	9	8	10	11
g) U/s 50(4) Contracts	3,701	4,755	6,119	5,142	5,756
h) U/s 50(4A) Brokrage Fee	41	48	49	118	185
i) U/s 50(5) Imports	10,616	10,221	12,219	12,664	16,418
j) U/s 50(5A) Exports	999	1,301	1,367	1,627	2,498
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	70	81	3	1	-
m) U/s 50(6) Transport	230	235	332	359	370
n) U/s 50(6A) Dividends	14	28	36	21	35
o) U/s 50(7) Bonus & Bonus Shares	3	2	-	1	-

Southern Region, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	132	137	135	27	41
q) U/s 50(7B) House Rental	21	25	30	35	41
r) U/s 50(7BB) Building Plan App.	9	12	13	10	2
s) U/s 50(7C) Prizes & Winnings	69	116	276	370	238
t) U/s 50(7D) Interest on Bonds	224	116	194	411	444
u) U/s 50(7E) Elec. Bills	461	534	598	654	930
v) U/s 50(7F) Mobile Phone	-	-	-	-	1
w) U/s 50(7G) Gas Bills	-	-	-	62	85
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	2
aa Miscellaneous	1,342	908	1,384	965	1,014
4. Total (Gross)	24,023	24,967	29,331	34,012	37,982
Less Refunds	224	292	239	546	400
5. Total (Net)	23,799	24,675	29,092	33,466	37,582

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

a) Recoverable arrears	794	542	557	651	869
b) Collections	205	269	192	194	202
c) Percentage	25.8	49.6	34.5	29.8	23.2

**7. Collection out of current
demand**

a) Recoverable demand	519	822	1,021	1,205	2,184
b) Collections	213	278	258	276	469
c) Percentage	41.0	33.8	25.3	22.9	21.5

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

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

TABLE-11.2.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	43	51	38	30	47
a) Arrear demand	19	21	18	18	11
b) Current demand	24	30	20	12	36
2. Payments with returns	69	71	58	551	322
a) Adjustments out of deposits u/s 53	-	-	-	2	-
b) Adjustments out of deposits u/s 53 current	17	18	19	22	37
c) U/s 59-D Amnesty	-	-	-	453	194
d) U/s 80-D	-	1	1	1	4
e) Cash/cheque	52	52	38	73	87
f) Under SAS	-	-	-	-	-
3. Deduction at source	368	490	728	395	321
a) U/s 50(1) Salary	1	1	1	3	4
b) U/s 50(2) Securities	-	1	1	1	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	7	-	-	-	-
g) U/s 50(4) Contracts	313	465	427	324	264
h) U/s 50(4A) Brokrage Fee	8	16	13	18	20
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	3	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	1	2	1	-	1
o) U/s 50(7) Bonus & Bonus Shares	3	-	-	-	-

'A' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	2	3	2	3
q) U/s 50(7B) House Rental	1	2	3	4	4
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winning	1	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	1
aa Miscellaneous	30	1	279	43	23
4. Total (Gross)	480	612	824	976	690
Less Refunds	15	21	25	32	29
5. Total (Net)	465	591	799	944	661

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	32	17	22	39	16
b) Collections	19	21	18	18	11
c) Percentage	59.4	123.5	81.8	46.2	68.8
7. Collection out of current demand					
a) Recoverable demand	59	53	56	37	93
b) Collections	24	30	20	12	36
c) Percentage	40.7	56.6	35.7	32.4	38.7
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	48	51	54	63	80
a) Arrear demand	24	26	28	32	34
b) Current demand	24	25	26	31	46
2. Payments with returns	95	87	114	811	382
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	23	27	33	37	44
c) U/s 59-D Amnesty	-	-	-	680	233
d) U/s 80-D	-	-	-	-	4
e) Cash/cheque	72	60	81	94	101
f) Under SAS	-	-	-	-	-
3. Deduction at source	324	467	636	465	425
a) U/s 50(1) Salary	1	1	1	1	3
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	-	-	-	2
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	298	454	616	449	403
h) U/s 50(4A) Brokrage Fee	3	4	5	10	11
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	5	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	3	9	1	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

'B' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	3	2	2	1	3
q) U/s 50(7B) House Rental	1	2	2	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	1	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	11	1	1	1	1
4. Total (Gross)	467	605	804	1,339	887
Less Refunds	41	61	30	57	53
5. Total (Net)	426	544	774	1,282	834

PART.II. ANALYSIS:

6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	76	52	72	161	201
b) Collections	24	26	28	32	34
c) Percentage	31.6	50.0	38.9	19.9	16.9
7. <u>Collection out of current demand</u>					
a) Recoverable demand	58	154	171	258	121
b) Collections	24	25	26	31	46
c) Percentage	41.4	16.2	15.2	12.0	38.0
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	64	74	85	120	151
a) Arrear demand	31	41	42	21	52
b) Current demand	33	33	43	99	99
2. Payments with returns	108	133	108	771	505
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	33	39	39	41	45
c) U/s 59-D Amnesty	-	-	-	632	332
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	75	94	69	98	128
f) Under SAS	-	-	-	-	-
3. Deduction at source	982	1,233	1,661	1,307	1,144
a) U/s 50(1) Salary	-	4	5	5	7
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	1	-	-	-	-
f) U/s 50(3A) Tec. Fee	1	1	1	-	-
g) U/s 50(4) Contracts	755	978	1106	911	849
h) U/s 50(4A) Brokrage Fee	17	18	20	67	106
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	4	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	79	82	132	143	148
n) U/s 50(6A) Dividends	4	10	10	3	6
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

`C' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	53	53	55	7	12
q) U/s 50(7B) House Rental	13	14	16	12	15
r) U/s 50(7BB) Building Plan App.	6	7	11	7	-
s) U/s 50(7C) Prizes & Winnings	6	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	1
aa Miscellaneous	42	66	305	152	-
4. Total (Gross)	1,154	1,440	1,854	2,198	1,800
Less Refunds	37	58	42	38	40
5. Total (Net)	1,117	1,382	1,812	2,160	1,760

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	82	92	75	63	246
b) Collections	31	41	42	21	52
c) Percentage	37.8	44.6	56.0	33.3	21.1
7. Collection out of current demand					
a) Recoverable demand	120	98	84	310	842
b) Collections	33	33	43	99	99
c) Percentage	27.5	33.7	51.2	31.9	11.8
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.4
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	20	24	25	15	25
a) Arrear demand	10	12	13	8	6
b) Current demand	10	12	12	7	19
2. Payments with returns	44	56	50	355	200
a) Adjustments out of deposits u/s 53	-	1	1	-	-
b) Adjustments out of deposits u/s 53 current	16	17	17	18	24
c) U/s 59-D Amnesty	-	-	-	289	126
d) U/s 80-D	-	-	-	-	3
e) Cash/cheque	28	38	32	48	47
f) Under SAS	-	-	-	-	-
3. Deduction at source	180	254	357	338	252
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	169	246	295	312	235
h) U/s 50(4A) Brokrage Fee	3	3	3	6	7
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

'D' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	1	3	1	-	1
q) U/s 50(7B) House Rental	1	1	-	2	2
r) U/s 50(7BB) Building Plan App.	1	-	-	-	-
s) U/s 50(7C) Prizes & Winning	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	5	1	58	18	7
4. Total (Gross)	244	334	432	708	477
Less Refunds	10	23	19	33	36
5. Total (Net)	234	311	413	675	441
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	45	28	19	21	27
b) Collections	10	12	13	8	6
c) Percentage	22.2	42.9	68.4	38.1	22.2
7. Collection out of current demand					
a) Recoverable demand	18	32	32	22	48
b) Collections	10	12	12	7	19
c) Percentage	55.6	37.5	37.5	31.8	39.6
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	1	1	-	-
b) Adjustments	-	1	1	-	-
i) With returns	-	1	1	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	48	78	53	36	38
a) Arrear demand	25	45	17	19	19
b) Current demand	23	33	36	17	19
2. Payments with returns	92	112	85	696	334
a) Adjustments out of deposits u/s 53	1	-	-	-	-
b) Adjustments out of deposits u/s 53 current	29	36	29	36	46
c) U/s 59-D Amnesty	-	-	-	580	194
d) U/s 80-D	1	-	1	-	5
e) Cash/cheque	61	76	55	80	89
f) Under SAS	-	-	-	-	-
3. Deduction at source	272	389	615	478	492
a) U/s 50(1) Salary	1	1	11	6	9
b) U/s 50(2) Securities	-	-	1	-	-
c) U/s 50(2A) Interest	-	-	1	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	-	1	1
f) U/s 50(3A) Tec. Fee	-	-	-	2	-
g) U/s 50(4) Contracts	249	375	584	442	420
h) U/s 50(4A) Brokrage Fee	5	3	5	8	22
i) U/s 50(5) Imports	-	-	-	-	7
j) U/s 50(5A) Exports	2	-	-	-	2
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	1	1	3	4	11
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	1	-

'E' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	5	2	1	-	7
q) U/s 50(7B) House Rental	2	3	4	10	12
r) U/s 50(7BB) Building Plan App.	1	-	1	2	-
s) U/s 50(7C) Prizes & Winnings	2	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	4	3	4	2	1
4. Total (Gross)	412	579	753	1,210	864
Less Refunds	10	12	15	31	36
5. Total (Net)	402	567	738	1,179	828
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	52	56	58	44	44
b) Collections	25	45	17	19	19
c) Percentage	48.1	80.4	29.3	43.2	43.2
7. Collection out of current demand					
a) Recoverable demand	61	94	116	37	405
b) Collections	23	33	36	17	19
c) Percentage	37.7	35.1	31.0	45.9	4.7
8. Collection by adjustment out of advance tax deposits					
a) Deposits	1	-	-	-	-
b) Adjustments	1	-	-	-	-
i) With returns	1	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.2.6
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	24	102	46	17	77
a) Arrear demand	22	40	17	14	17
b) Current demand	2	62	29	3	60
2. Payments with returns	216	199	192	441	350
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	50	60	65	84	111
c) U/s 59-D Amnesty	-	-	-	202	85
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	166	139	127	155	154
f) Under SAS	-	-	-	-	-
3. Deduction at source	17,183	16,422	18,664	20,954	26,358
a) U/s 50(1) Salary	3,001	2,907	2,865	3,910	3,781
b) U/s 50(2) Securities	-	-	-	-	54
c) U/s 50(2A) Interest	1,097	1,056	1,315	1,614	1,804
d) U/s 50(2B) Bank Trans.	148	141	142	215	179
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	-	-	-	-	47
h) U/s 50(4A) Brokrage Fee	-	-	-	-	8
i) U/s 50(5) Imports	10,101	9,613	11,554	11,995	15,892
j) U/s 50(5A) Exports	960	1,275	1,341	1,603	2,457
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	69	81	3	1	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

'F' Zone, Karachi

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	1	-	-	-	-
q) U/s 50(7B) House Rental	-	-	-	-	-
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winings	46	96	233	310	210
t) U/s 50(7D) Interest on Bonds	224	115	178	374	406
u) U/s 50(7E) Elec. Bills	302	362	359	386	649
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	62	85
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1,234	776	674	484	786
4. Total (Gross)	17,423	16,723	18,902	21,412	26,785
Less Refunds	1	6	18	140	47
5. Total (Net)	17,422	16,717	18,884	21,272	26,738

PART.II. ANALYSIS:

6. **Collection out of arrear
demand**

a) Recoverable arrears	113	54	18	47	59
b) Collections	22	40	17	14	17
c) Percentage	19.5	74.0	94.4	29.8	28.8

7. **Collection out of current
demand**

a) Recoverable demand	13	99	118	61	149
b) Collections	2	62	29	3	60
c) Percentage	15.0	62.2	24.6	4.9	40.3

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	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>63</u>	<u>79</u>	<u>67</u>	<u>63</u>	<u>114</u>
a) Arrear demand	34	42	32	42	43
b) Current demand	29	37	35	21	71
2. <u>Payments with returns</u>	<u>63</u>	<u>71</u>	<u>58</u>	<u>256</u>	<u>121</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	20	17	16	24	21
c) U/s 59-D Amnesty	-	-	-	185	50
d) U/s 80-D	2	3	2	3	2
e) Cash/cheque	41	51	40	44	48
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>1,688</u>	<u>2,063</u>	<u>2,503</u>	<u>2,306</u>	<u>2,967</u>
a) U/s 50(1) Salary	111	163	249	272	288
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	119	153	196	194	190
d) U/s 50(2B) Bank Trans.	46	42	47	44	38
e) U/s 50(3) Non Residents	-	3	4	-	-
f) U/s 50(3A) Tec. Fee	-	3	2	-	-
g) U/s 50(4) Contracts	1090	1385	1651	1439	2062
h) U/s 50(4A) Brokrage Fee	3	3	2	5	4
i) U/s 50(5) Imports	114	85	74	63	92
j) U/s 50(5A) Exports	19	19	21	16	29
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	7	6	11	12	16
n) U/s 50(6A) Dividends	1	2	-	1	-
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	-	-

Hyderabad Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	37	40	34	7	6
q) U/s 50(7B) House Rental	1	1	1	1	3
r) U/s 50(7BB) Building Plan App.	-	3	1	1	1
s) U/s 50(7C) Prizes & Winnings	7	12	24	35	12
t) U/s 50(7D) Interest on Bonds	-	-	-	-	1
u) U/s 50(7E) Elec. Bills	132	137	185	214	223
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	5	1	2	2
4. Total (Gross)	1,814	2,213	2,628	2,625	3,202
Less Refunds	52	26	46	67	30
5. Total (Net)	1,762	2,187	2,582	2,558	3,172

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	262	155	143	189	159
b) Collections	34	42	32	42	43
c) Percentage	13.0	27.1	22.4	22.2	27.0
7. Collection out of current demand					
a) Recoverable demand	143	155	305	185	318
b) Collections	29	37	35	21	71
c) Percentage	20.3	23.9	11.5	11.4	22.3
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	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	108	88	82	126	139
a) Arrear demand	40	42	25	40	20
b) Current demand	68	46	57	86	119
2. Payments with returns	96	244	101	391	192
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	31	113	66	65	90
c) U/s 59-D Amnesty	-	-	-	276	48
d) U/s 80-D	-	-	-	-	2
e) Cash/cheque	65	131	35	50	52
f) Under SAS	-	-	-	-	-
3. Deduction at source	1,825	2,129	2,951	3,027	2,946
a) U/s 50(1) Salary	113	175	153	175	175
b) U/s 50(2) Securities	35	35	60	50	25
c) U/s 50(2A) Interest	106	137	187	206	187
d) U/s 50(2B) Bank Trans.	67	74	88	96	86
e) U/s 50(3) Non Residents	29	25	25	-	-
f) U/s 50(3A) Tec. Fee	5	5	5	8	11
g) U/s 50(4) Contracts	827	852	1440	1265	1476
h) U/s 50(4A) Brokrage Fee	2	1	1	4	7
i) U/s 50(5) Imports	401	523	591	606	427
j) U/s 50(5A) Exports	6	7	5	8	10
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	144	147	189	204	206
n) U/s 50(6A) Dividends	7	10	13	12	17
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sukkur Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	32	35	39	10	9
q) U/s 50(7B) House Rental	2	2	4	4	3
r) U/s 50(7BB) Building Plan App.	1	2	-	-	1
s) U/s 50(7C) Prizes & Winnings	6	8	19	25	16
t) U/s 50(7D) Interest on Bonds	-	1	16	37	37
u) U/s 50(7E) Elec. Bills	27	35	54	54	58
v) U/s 50(7F) Mobile Phone	-	-	-	-	1
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	15	55	62	263	194
4. Total (Gross)	2,029	2,461	3,134	3,544	3,277
Less Refunds	58	85	44	148	129
5. Total (Net)	1,971	2,376	3,090	3,396	3,148

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

a) Recoverable arrears	132	88	150	87	117
b) Collections	40	42	25	40	20
c) Percentage	30.3	47.7	16.7	46.0	17.1

7. Collection out of current demand

a) Recoverable demand	47	137	139	295	208
b) Collections	68	46	57	86	119
c) Percentage	144.7	33.6	41.0	29.2	57.2

8. Collection by adjustment out of advance tax deposits

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

TABLE-11.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	1,956	2,024	2,957	3,040	2,886
a) Arrear demand	722	841	1,921	1,740	1,607
b) Current demand	1,234	1,183	1,036	1,300	1,279
2. Payments with returns	2,433	3,244	3,278	5,912	5,504
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,375	2,577	2,722	2,794	4,024
c) U/s 59-D Amnesty	-	-	-	1,566	605
d) U/s 80-D	49	42	24	39	46
e) Cash/cheque	1,009	625	532	1,513	698
f) Under SAS	-	-	-	-	131
3. Deduction at source	7,836	9,228	10,871	10,479	11,879
a) U/s 50(1) Salary	1,104	1,128	990	1,268	1,236
b) U/s 50(2) Securities	1,070	1,528	1,643	1,515	1,217
c) U/s 50(2A) Interest	472	619	949	1,144	1,162
d) U/s 50(2B) Bank Trans.	88	91	107	110	121
e) U/s 50(3) Non Residents	31	14	72	58	99
f) U/s 50(3A) Tec. Fee	65	128	35	26	32
g) U/s 50(4) Contracts	2,671	2,847	4,232	3,031	3,527
h) U/s 50(4A) Brokrage Fee	14	8	15	16	30
i) U/s 50(5) Imports	1,284	1,195	1,179	1,212	2,130
j) U/s 50(5A) Exports	330	512	604	670	969
k) U/s 50(5AA) Indirect Export	-	-	-	-	7
l) U/s 50(5B) Auth.dealers (F.Exchange)	24	24	14	1	1
m) U/s 50(6) Transport	78	83	112	122	115
n) U/s 50(6A) Dividends	58	22	24	143	134
o) U/s 50(7) Bonus & Bonus Shares	18	5	1	3	17

Eastern Region, Lahore

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	13	14	29	4	6
q) U/s 50(7B) House Rental	15	13	14	36	27
r) U/s 50(7BB) Building Plan App.	11	7	5	6	1
s) U/s 50(7C) Prizes & Winnings	53	86	170	197	97
t) U/s 50(7D) Interest on Bonds	44	79	55	108	68
u) U/s 50(7E) Elec. Bills	351	379	454	513	560
v) U/s 50(7F) Mobile Phone	6	28	143	162	159
w) U/s 50(7G) Gas Bills	-	-	-	109	144
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	36	418	24	25	20
4. Total (Gross)	12,225	14,496	17,106	19,431	20,269
Less Refunds	490	886	1,615	3,518	1,675
5. Total (Net)	11,735	13,610	15,491	15,913	18,594
<u>PART.II. ANALYSIS:</u>					
6. Collection out of arrear demand					
a) Recoverable arrears	4,232	3,621	3,069	2,239	3,859
b) Collections	722	841	1,921	1,740	1,607
c) Percentage	17.1	23.2	62.6	77.7	41.6
7. Collection out of current demand					
a) Recoverable demand	4,491	4,099	3,817	5,432	5,977
b) Collections	1,234	1,183	1,036	1,300	1,279
c) Percentage	27.5	28.9	27.1	23.9	21.4
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>92</u>	<u>112</u>	<u>65</u>	<u>88</u>	<u>64</u>
a) Arrear demand	40	48	29	35	26
b) Current demand	52	64	36	53	38
2. <u>Payments with returns</u>	<u>80</u>	<u>86</u>	<u>84</u>	<u>616</u>	<u>237</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	19	21	20	27	28
c) U/s 59-D Amnesty	-	-	-	500	104
d) U/s 80-D	-	-	-	-	2
e) Cash/cheque	61	65	64	89	2
f) Under SAS	-	-	-	-	101
3. <u>Deduction at source</u>	<u>365</u>	<u>321</u>	<u>496</u>	<u>643</u>	<u>672</u>
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	364	320	496	625	654
h) U/s 50(4A) Brokrage Fee	-	-	-	2	3
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	11	12
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

'A' Zone, Lahore

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	-	-	2	-
q) U/s 50(7B) House Rental	-	-	-	2	3
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	1	-	1	-
4. Total (Gross)	537	519	645	1,347	973
Less Refunds	7	14	11	11	15
5. Total (Net)	530	505	634	1,336	958

PART.II. ANALYSIS:

6. Collection out of arrear demand

a) Recoverable arrears	172	122	85	50	85
b) Collections	40	48	29	35	26
c) Percentage	23.3	39.3	34.1	70.0	30.6

7. Collection out of current demand

a) Recoverable demand	152	171	137	178	153
b) Collections	52	64	36	53	38
c) Percentage	34.2	37.4	26.3	29.8	24.8

8. Collection by adjustment out of advance tax deposits

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

TABLE-11.3.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Million Rupees)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	94	133	135	125	47
a) Arrear demand	42	75	87	76	26
b) Current demand	52	58	48	49	21
2. Payments with returns	122	138	120	792	355
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	13	22	25	31	35
c) U/s 59-D Amnesty	-	-	-	680	152
d) U/s 80-D	-	-	-	-	2
e) Cash/cheque	109	116	95	81	165
f) Under SAS	-	-	-	-	1
3. Deduction at source	1,181	1,398	1,335	1,565	1,542
a) U/s 50(1) Salary	1025	1044	889	1106	1066
b) U/s 50(2) Securities	2	1	2	-	1
c) U/s 50(2A) Interest	7	7	8	8	7
d) U/s 50(2B) Bank Trans.	1	1	3	6	7
e) U/s 50(3) Non Residents	1	2	3	-	-
f) U/s 50(3A) Tec. Fee	2	1	8	1	1
g) U/s 50(4) Contracts	111	247	292	292	308
h) U/s 50(4A) Brokrage Fee	1	1	3	3	10
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	1	1	1	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	1	-	-	-
m) U/s 50(6) Transport	20	77	106	115	114
n) U/s 50(6A) Dividends	2	2	2	2	4
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	1	1

'B' Zone, Lahore

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	2	3	3	1	3
q) U/s 50(7B) House Rental	4	7	12	18	17
r) U/s 50(7BB) Building Plan App.	-	-	-	1	-
s) U/s 50(7C) Prizes & Winnings	-	-	1	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	3	2	11	3
4. Total (Gross)	1,397	1,669	1,590	2,482	1,944
Less Refunds	12	40	23	18	27
5. Total (Net)	1,385	1,629	1,567	2,464	1,917

PART.II. ANALYSIS:

6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	219	202	290	298	300
b) Collections	42	75	87	76	26
c) Percentage	19.2	37.1	30.0	25.5	8.7
7. <u>Collection out of current demand</u>					
a) Recoverable demand	137	223	208	203	269
b) Collections	52	58	48	49	21
c) Percentage	38.0	26.0	23.1	24.1	7.8
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Million Rupees)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>28</u>	<u>32</u>	<u>35</u>	<u>40</u>	<u>20</u>
a) Arrear demand	15	16	19	25	12
b) Current demand	13	16	16	15	8
2. <u>Payments with returns</u>	<u>45</u>	<u>47</u>	<u>47</u>	<u>453</u>	<u>191</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	14	12	16	10	18
c) U/s 59-D Amnesty	-	-	-	386	104
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	31	35	31	57	69
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>379</u>	<u>550</u>	<u>1,018</u>	<u>722</u>	<u>6,203</u>
a) U/s 50(1) Salary	19	19	18	30	31
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	27	24	25	25	1154
d) U/s 50(2B) Bank Trans.	4	4	5	6	109
e) U/s 50(3) Non Residents	-	-	-	-	1
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	319	494	951	647	910
h) U/s 50(4A) Brokrage Fee	1	-	-	-	3
i) U/s 50(5) Imports	-	-	-	-	2130
j) U/s 50(5A) Exports	-	-	3	4	968
k) U/s 50(5AA) Indirect Export	-	-	-	-	7
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	1
m) U/s 50(6) Transport	1	5	5	7	1
n) U/s 50(6A) Dividends	4	-	5	-	9
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

'C' Zone, Lahore

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	4	4	6	-	1
q) U/s 50(7B) House Rental	-	-	-	-	3
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	97
t) U/s 50(7D) Interest on Bonds	-	-	-	-	68
u) U/s 50(7E) Elec. Bills	-	-	-	-	560
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	144
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	-	-	-	3	6
4. Total (Gross)	452	629	1,100	1,215	6,414
Less Refunds	9	12	24	37	49
5. Total (Net)	443	617	1,076	1,178	6,365

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

a) Recoverable arrears	121	-10	85	87	122
b) Collections	15	16	19	25	12
c) Percentage	12.4	-160.0	22.4	28.7	9.8

7. Collection out of current demand

a) Recoverable demand	47	60	81	153	86
b) Collections	13	16	16	15	8
c) Percentage	27.7	26.7	19.8	9.8	9.3

8. Collection by adjustment out of advance tax deposits

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

TABLE-11.3.4
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTIONS

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	1,153	1,206	1,460	1,284	1,375
a) Arrear demand	399	451	876	838	840
b) Current demand	754	755	584	446	535
2. Payments with returns	1,344	1,631	1,808	2,233	2,266
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	753	1356	1596	1527	1909
c) U/s 59-D Amnesty	-	-	-	-	93
d) U/s 80-D	42	36	18	32	15
e) Cash/cheque	549	239	194	674	249
f) Under SAS	-	-	-	-	-
3. Deduction at source	1,962	2,278	3,120	2,099	2,081
a) U/s 50(1) Salary	34	29	29	40	72
b) U/s 50(2) Securities	1068	1526	1641	1515	1216
c) U/s 50(2A) Interest	6	1	-	5	-
d) U/s 50(2B) Bank Trans.	28	-	-	-	-
e) U/s 50(3) Non Residents	30	11	69	58	98
f) U/s 50(3A) Tec. Fee	63	127	27	18	31
g) U/s 50(4) Contracts	642	534	1296	296	553
h) U/s 50(4A) Brokrage Fee	3	5	11	9	6
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	11	-	-	28	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	1	1	-	-
n) U/s 50(6A) Dividends	35	18	16	125	85
o) U/s 50(7) Bonus & Bonus Shares	3	5	1	2	16

Companies-I, Lahore

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	4	7	19	-	2
q) U/s 50(7B) House Rental	3	4	-	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	32	10	10	1	-
4. Total (Gross)	4,459	5,115	6,388	5,616	5,722
Less Refunds	281	639	571	2121	737
5. Total (Net)	4,178	4,476	5,817	3,495	4,985

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

a) Recoverable arrears	2231	3168	1634	1099	1561
b) Collections	399	451	876	838	840
c) Percentage	17.9	14.2	53.6	76.3	53.8

7. Collection out of current demand

a) Recoverable demand	2939	2255	2185	2921	2776
b) Collections	754	755	584	446	535
c) Percentage	25.7	33.5	26.7	15.3	19.3

8. Collection by adjustment out of advance tax deposits

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

TABLE-11.3.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	403	272	945	1,225	1,009
a) Arrear demand	147	146	739	578	578
b) Current demand	256	126	206	647	431
2. Payments with returns	793	1,187	1,122	1,625	2,093
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	559	1055	1010	1134	1888
c) U/s 59-D Amnesty	-	-	-	-	56
d) U/s 80-D	1	4	6	2	8
e) Cash/cheque	233	128	106	489	112
f) Under SAS	-	-	-	-	29
3. Deduction at source	826	1,603	1,233	1,269	1,046
a) U/s 50(1) Salary	19	21	25	41	47
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	5
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	800	1154	1064	1063	808
h) U/s 50(4A) Brokrage Fee	-	-	-	-	6
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	-	-	-	-	12
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies-II, Lahore

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	-	-	-	-
q) U/s 50(7B) House Rental	-	-	-	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	1
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	6	28	143	162	159
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	400	1	1	6
4. Total (Gross)	2,022	3,062	3,300	4,119	4,148
Less Refunds	86	141	787	1032	697
5. Total (Net)	1,936	2,921	2,513	3,087	3,451
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	793	-329	274	596	961
b) Collections	147	146	739	578	578
c) Percentage	18.5	-44.4	269.7	97.0	60.1
7. Collection out of current demand					
a) Recoverable demand	954	910	603	1774	1474
b) Collections	256	126	206	647	431
c) Percentage	26.8	13.8	34.2	36.5	29.2
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.3.6
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	186	269	317	278	371
a) Arrear demand	79	105	171	188	125
b) Current demand	107	164	146	90	246
2. Payments with returns	49	155	97	193	362
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	17	111	55	65	146
c) U/s 59-D Amnesty	-	-	-	-	96
d) U/s 80-D	6	2	-	5	19
e) Cash/cheque	26	42	42	123	101
f) Under SAS	-	-	-	-	-
3. Deduction at source	3,123	3,078	3,669	4,181	335
a) U/s 50(1) Salary	7	15	29	51	20
b) U/s 50(2) Securities	-	1	-	-	-
c) U/s 50(2A) Interest	432	587	916	1106	1
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	435	98	133	108	294
h) U/s 50(4A) Brokrag Fee	9	2	1	2	2
i) U/s 50(5) Imports	1284	1195	1179	1212	-
j) U/s 50(5A) Exports	318	511	600	638	1
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	23	23	14	1	-
m) U/s 50(6) Transport	57	-	-	-	-
n) U/s 50(6A) Dividends	17	2	1	5	12
o) U/s 50(7) Bonus & Bonus Shares	15	-	-	-	-

Special Zone (Companies-III), Lahore

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	3	-	1	1	-
q) U/s 50(7B) House Rental	8	2	2	12	-
r) U/s 50(7BB) Building Plan App.	11	7	5	5	-
s) U/s 50(7C) Prizes & Winnings	53	86	169	197	-
t) U/s 50(7D) Interest on Bonds	44	79	55	108	-
u) U/s 50(7E) Elec. Bills	351	379	454	513	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	109	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	4	11	8	5
4. Total (Gross)	3,358	3,502	4,083	4,652	1,068
Less Refunds	95	40	199	299	150
5. Total (Net)	3,263	3,462	3,884	4,353	918

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	696	467.7	701	109	830
b) Collections	79	105	171	188	125
c) Percentage	11.4	22.5	24.4	172.5	15.1
7. Collection out of current demand					
a) Recoverable demand	262	479.5	603	203	1219
b) Collections	107	164	146	90	246
c) Percentage	40.8	34.2	24.2	44.3	20.2
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>360</u>	<u>414</u>	<u>450</u>	<u>422</u>	<u>328</u>
a) Arrear demand	105	161	248	186	108
b) Current demand	255	253	202	236	220
2. <u>Payments with returns</u>	<u>439</u>	<u>502</u>	<u>798</u>	<u>1,971</u>	<u>1,106</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	122	237	564	395	494
c) U/s 59-D Amnesty	-	-	-	151	269
d) U/s 80-D	35	22	14	6	2
e) Cash/cheque	282	243	220	1,419	164
f) Under SAS	-	-	-	-	177
3. <u>Deduction at source</u>	<u>4,355</u>	<u>4,707</u>	<u>5,434</u>	<u>5,939</u>	<u>6,037</u>
a) U/s 50(1) Salary	423	411	432	488	419
b) U/s 50(2) Securities	114	100	-	63	119
c) U/s 50(2A) Interest	570	711	915	957	892
d) U/s 50(2B) Bank Trans.	179	161	146	161	162
e) U/s 50(3) Non Residents	-	-	3	-	8
f) U/s 50(3A) Tec. Fee	-	2	2	-	-
g) U/s 50(4) Contracts	1,847	1,983	2,270	2,496	2,230
h) U/s 50(4A) Brokrage Fee	9	17	13	25	51
i) U/s 50(5) Imports	150	165	192	202	245
j) U/s 50(5A) Exports	278	381	394	440	741
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	1	-	-
m) U/s 50(6) Transport	69	58	79	90	109
n) U/s 50(6A) Dividends	6	12	8	39	100
o) U/s 50(7) Bonus & Bonus Shares	1	1	2	-	-

Central Region, Multan

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	148	86	119	48	41
q) U/s 50(7B) House Rental	3	3	5	9	12
r) U/s 50(7BB) Building Plan App.	1	1	1	1	-
s) U/s 50(7C) Prizes & Winnings	17	38	77	83	57
t) U/s 50(7D) Interest on Bonds	6	19	78	100	98
u) U/s 50(7E) Elec. Bills	517	532	635	700	739
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	17	25	62	37	14
4. Total (Gross)	5,154	5,623	6,682	8,332	7,471
Less Refunds	110	171	242	334	167
5. Total (Net)	5,044	5,452	6,440	7,998	7,304

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

a) Recoverable arrears	806	1,059	1,010	996	1,016
b) Collections	105	161	248	186	108
c) Percentage	13.0	15.2	24.6	18.7	10.6

7. Collection out of current demand

a) Recoverable demand	954	991	1,284	1,061	856
b) Collections	255	253	202	236	220
c) Percentage	26.7	25.5	15.7	22.2	25.7

8. Collection by adjustment out of advance tax deposits

a) Deposits	122	237	564	391	-
b) Adjustments	122	237	564	391	-
i) With returns	122	237	564	391	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	17	23	15	17	18
a) Arrear demand	8	11	7	10	6
b) Current demand	9	12	8	7	12
2. Payments with returns	25	29	33	97	56
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	4	8	14	7	10
c) U/s 59-D Amnesty	-	-	-	-	20
d) U/s 80-D	1	-	-	-	-
e) Cash/cheque	20	21	19	90	3
f) Under SAS	-	-	-	-	23
3. Deduction at source	249	241	354	330	350
a) U/s 50(1) Salary	21	25	32	29	21
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	64	67	110	112	102
d) U/s 50(2B) Bank Trans.	11	12	12	11	12
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	127	121	176	161	188
h) U/s 50(4A) Brokrage Fee	-	-	-	2	4
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	4	2	3	2	4
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	5	6	6	12
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sahiwal Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	15	8	13	6	5
q) U/s 50(7B) House Rental	-	-	-	1	-
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	1	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	1	1	-	2
4. Total (Gross)	291	293	402	444	424
Less Refunds	6	10	7	34	14
5. Total (Net)	285	283	395	410	410
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	59	75	67	74	80
b) Collections	8	11	7	10	6
c) Percentage	13.6	14.7	10.4	13.5	7.5
7. Collection out of current demand					
a) Recoverable demand	52	44	63	35	45
b) Collections	9	12	8	7	12
c) Percentage	17.3	27.3	12.7	20.0	26.7
8. Collection by adjustment out of advance tax deposits					
a) Deposits	4	8	14	7	-
b) Adjustments	4	8	14	7	-
i) With returns	4	8	14	7	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Million Rupees)					
Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	46	35	42	62	65
a) Arrear demand	14	14	17	26	17
b) Current demand	32	21	25	36	48
2. Payments with returns	48	41	47	169	81
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	8	10	13	13	17
c) U/s 59-D Amnesty	-	-	-	-	15
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	40	31	34	156	40
f) Under SAS	-	-	-	-	9
3. Deduction at source	543	666	778	758	833
a) U/s 50(1) Salary	75	70	86	101	97
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	74	98	127	135	122
d) U/s 50(2B) Bank Trans.	40	33	37	35	29
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	1	2	-	-
g) U/s 50(4) Contracts	328	436	493	462	564
h) U/s 50(4A) Brokrage Fee	-	6	1	2	2
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	6	6	10	11	8
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Bahawalpur Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
1 p) U/s 50(7A) Auctions	14	14	15	6	5
q) U/s 50(7B) House Rental	1	-	1	1	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	1	1	3	4	2
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	4	1	3	1	2
4. Total (Gross)	637	742	867	989	979
Less Refunds	14	10	20	16	10
5. Total (Net)	623	732	847	973	969

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	82	107	146	172	178
b) Collections	14	14	17	26	17
c) Percentage	17.1	13.1	11.6	15.1	9.6
7. Collection out of current demand					
a) Recoverable demand	100	115	113	128	117
b) Collections	32	21	25	36	48
c) Percentage	32.0	18.3	22.1	28.1	41.0
8. Collection by adjustment out of advance tax deposits					
a) Deposits	7	10	13	10	-
b) Adjustments	7	10	13	10	-
i) With returns	7	10	13	10	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Million Rupees)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	163	87	173	93	60
a) Arrear demand	20	32	130	36	25
b) Current demand	143	55	43	57	35
2. Payments with returns	146	138	407	581	478
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	19	72	353	239	307
c) U/s 59-D Amnesty	-	-	-	-	102
d) U/s 80-D	21	-	1	1	-
e) Cash/cheque	106	66	53	341	16
f) Under SAS	-	-	-	-	53
3. Deduction at source	1,659	1,597	1,873	2,309	2,169
a) U/s 50(1) Salary	136	113	120	145	115
b) U/s 50(2) Securities	114	100	-	62	118
c) U/s 50(2A) Interest	144	191	255	271	281
d) U/s 50(2B) Bank Trans.	66	48	52	52	51
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	792	697	843	1132	787
h) U/s 50(4A) Brokrage Fee	1	1	3	6	14
i) U/s 50(5) Imports	48	64	82	105	125
j) U/s 50(5A) Exports	32	54	72	92	151
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	1	1	-	-
m) U/s 50(6) Transport	19	21	21	26	32
n) U/s 50(6A) Dividends	2	4	3	18	95
o) U/s 50(7) Bonus & Bonus Shares	1	1	2	-	-

Multan Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	56	27	39	11	6
q) U/s 50(7B) House Rental	1	1	1	2	3
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	3	7	15	20	19
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	243	256	324	354	368
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	11	40	13	4
4. Total (Gross)	<u>1,968</u>	<u>1,822</u>	<u>2,453</u>	<u>2,983</u>	<u>2,707</u>
Less Refunds	38	28	106	107	44
5. Total (Net)	<u>1,930</u>	<u>1,794</u>	<u>2,347</u>	<u>2,876</u>	<u>2,663</u>
PART.II. ANALYSIS:					
6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	303	494	313	366	408
b) Collections	20	32	130	36	25
c) Percentage	6.6	6.5	41.5	9.8	6.1
7. <u>Collection out of current demand</u>					
a) Recoverable demand	463	334	651	338	291
b) Collections	143	55	43	57	35
c) Percentage	30.9	16.5	6.6	16.9	12.0
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	19	72	353	239	-
b) Adjustments	19	72	353	239	-
i) With returns	19	72	353	239	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.4
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	36	64	35	34	41
a) Arrear demand	15	19	21	22	15
b) Current demand	21	45	14	12	26
2. Payments with returns	82	94	96	683	253
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	10	14	19	20	24
c) U/s 59-D Amnesty	-	-	-	-	88
d) U/s 80-D	-	-	-	-	1
e) Cash/cheque	72	80	77	663	63
f) Under SAS	-	-	-	-	77
3. Deduction at source	931	912	1,009	1,093	1,077
a) U/s 50(1) Salary	109	105	98	113	61
b) U/s 50(2) Securities	-	-	-	1	1
c) U/s 50(2A) Interest	121	143	170	175	158
d) U/s 50(2B) Bank Trans.	37	41	14	35	43
e) U/s 50(3) Non Residents	-	-	-	-	3
f) U/s 50(3A) Tec. Fee	-	1	-	-	-
g) U/s 50(4) Contracts	218	233	220	207	239
h) U/s 50(4A) Brokrage Fee	4	8	8	13	22
i) U/s 50(5) Imports	94	15	-	-	-
j) U/s 50(5A) Exports	3	14	5	-	1
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	22	15	25	25	31
n) U/s 50(6A) Dividends	1	5	3	2	2
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Faisalabad Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	23	5	15	5	7
q) U/s 50(7B) House Rental	1	1	2	4	5
r) U/s 50(7BB) Building Plan App.	1	1	1	1	-
s) U/s 50(7C) Prizes & Winnings	13	30	58	58	36
t) U/s 50(7D) Interest on Bonds	6	18	78	97	95
u) U/s 50(7E) Elec. Bills	274	276	311	346	371
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	4	1	1	11	2
4. Total (Gross)	1,049	1,070	1,140	1,810	1,371
Less Refunds	16	19	25	21	13
5. Total (Net)	1,033	1,051	1,115	1,789	1,358

PART.II. ANALYSIS:

6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	116	102	118	120	150
b) Collections	15	19	21	22	15
c) Percentage	12.9	18.6	17.8	18.3	10.0
7. <u>Collection out of current demand</u>					
a) Recoverable demand	60	123	79	129	82
b) Collections	21	45	14	12	26
c) Percentage	35.0	36.6	17.7	9.3	31.7
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	10	14	19	20	-
b) Adjustments	10	14	19	20	-
i) With returns	10	14	19	20	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>68</u>	<u>155</u>	<u>128</u>	<u>171</u>	<u>91</u>
a) Arrear demand	33	66	51	72	24
b) Current demand	35	89	77	99	67
2. <u>Payments with returns</u>	<u>102</u>	<u>165</u>	<u>179</u>	<u>277</u>	<u>173</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	74	123	155	107	127
c) U/s 59-D Amnesty	-	-	-	151	21
d) U/s 80-D	12	22	13	5	1
e) Cash/cheque	16	20	11	14	23
f) Under SAS	-	-	-	-	1
3. <u>Deduction at source</u>	<u>341</u>	<u>512</u>	<u>620</u>	<u>659</u>	<u>885</u>
a) U/s 50(1) Salary	12	12	17	19	63
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	2	-	1	1	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	-	-	3	-	5
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	71	95	166	171	105
h) U/s 50(4A) Brokrage Fee	4	2	-	2	4
i) U/s 50(5) Imports	8	85	109	97	120
j) U/s 50(5A) Exports	238	310	313	344	582
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	-	-	-	-	-
n) U/s 50(6A) Dividends	3	3	2	19	3
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies Zone, Faisalabad

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	-	-	-	1
q) U/s 50(7B) House Rental	-	-	-	-	-
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	1	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	3	4	9	6	2
4. Total (Gross)	511	832	927	1,107	1,149
Less Refunds	23	89	68	113	73
5. Total (Net)	488	743	859	994	1,076
<u>PART.II. ANALYSIS:</u>					
6. <u>Collection out of arrear demand</u>					
a) Recoverable arrears	163	181	254	149	66
b) Collections	33	66	51	72	24
c) Percentage	20.2	36.5	20.1	48.3	36.4
7. <u>Collection out of current demand</u>					
a) Recoverable demand	211	299	202	293	211
b) Collections	35	89	77	99	67
c) Percentage	16.6	29.8	38.1	33.8	31.8
8. <u>Collection by adjustment out of advance tax deposits</u>					
a) Deposits	75	123	155	106	-
b) Adjustments	75	123	155	106	-
i) With returns	75	123	155	106	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.4.6
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>30</u>	<u>50</u>	<u>57</u>	<u>45</u>	<u>53</u>
a) Arrear demand	15	19	22	20	21
b) Current demand	15	31	35	25	32
2. <u>Payments with returns</u>	<u>36</u>	<u>35</u>	<u>36</u>	<u>164</u>	<u>65</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	7	10	10	9	9
c) U/s 59-D Amnesty	-	-	-	-	23
d) U/s 80-D	1	-	-	-	-
e) Cash/cheque	28	25	26	155	19
f) Under SAS	-	-	-	-	14
3. <u>Deduction at source</u>	<u>632</u>	<u>779</u>	<u>800</u>	<u>790</u>	<u>723</u>
a) U/s 50(1) Salary	70	86	79	81	62
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	165	212	252	263	229
d) U/s 50(2B) Bank Trans.	25	27	31	28	27
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	311	401	372	363	347
h) U/s 50(4A) Brokrag Fee	-	-	1	-	5
i) U/s 50(5) Imports	-	1	1	-	-
j) U/s 50(5A) Exports	1	1	1	2	3
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	16	11	17	22	26
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sargodha Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	40	32	37	20	17
q) U/s 50(7B) House Rental	-	1	1	1	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	1	-
t) U/s 50(7D) Interest on Bonds	-	-	-	3	3
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	4	7	8	6	2
4. Total (Gross)	698	864	893	999	841
Less Refunds	13	15	16	43	13
5. Total (Net)	685	849	877	956	828
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	83	100	112	115	134
b) Collections	15	19	22	20	21
c) Percentage	18.1	19.0	19.6	17.4	15.7
7. Collection out of current demand					
a) Recoverable demand	68	76	176	138	110
b) Collections	15	31	35	25	32
c) Percentage	22.1	40.8	19.9	18.1	29.1
8. Collection by adjustment out of advance tax deposits					
a) Deposits	7	10	10	9	-
b) Adjustments	7	10	10	9	-
i) With returns	7	10	10	9	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

**TABLE-11.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION**

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>1,329</u>	<u>2,580</u>	<u>3,187</u>	<u>1,662</u>	<u>1,734</u>
a) Arrear demand	504	839	903	753	661
b) Current demand	825	1,741	2,284	909	1,073
2. <u>Payments with returns</u>	<u>2,529</u>	<u>5,314</u>	<u>4,920</u>	<u>11,547</u>	<u>12,075</u>
a) Adjustments out of deposits u/s 53	2	-	-	-	-
b) Adjustments out of deposits u/s 53 current	1,032	3,224	3,183	9,364	7,053
c) U/s 59-D Amnesty	-	-	-	1,449	373
d) U/s 80-D	65	14	10	13	287
e) Cash/cheque	1,430	2,076	1,727	721	4,293
f) Under SAS	-	-	-	-	69
3. <u>Deduction at source</u>	<u>9,506</u>	<u>11,368</u>	<u>13,153</u>	<u>15,452</u>	<u>14,276</u>
a) U/s 50(1) Salary	1,115	1,183	1,335	1,532	1,418
b) U/s 50(2) Securities	286	491	517	1,521	706
c) U/s 50(2A) Interest	1,162	1,460	1,741	2,046	2,028
d) U/s 50(2B) Bank Trans.	157	180	181	193	208
e) U/s 50(3) Non Residents	71	90	131	291	185
f) U/s 50(3A) Tec. Fee	89	64	73	124	141
g) U/s 50(4) Contracts	4,631	5,532	6,090	6,233	5,550
h) U/s 50(4A) Brokrag Fee	29	31	35	63	79
i) U/s 50(5) Imports	524	418	504	621	630
j) U/s 50(5A) Exports	171	197	217	228	438
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	9	9	6	13	8
m) U/s 50(6) Transport	232	190	257	298	215
n) U/s 50(6A) Dividends	118	481	271	202	213
o) U/s 50(7) Bonus & Bonus Shares	1	1	-	-	-

Northern Region, Islamabad

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	132	141	175	88	79
q) U/s 50(7B) House Rental	34	48	56	59	72
r) U/s 50(7BB) Building Plan App.	5	7	12	17	6
s) U/s 50(7C) Prizes & Winning	39	40	82	105	64
t) U/s 50(7D) Interest on Bonds	39	75	136	74	38
u) U/s 50(7E) Elec. Bills	516	565	658	716	820
v) U/s 50(7F) Mobile Phone	131	143	645	1,002	1,236
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	15	22	31	26	142
4. Total (Gross)	13,364	19,262	21,260	28,661	28,085
Less Refunds	427	1,003	909	1,443	1,602
5. Total (Net)	12,937	18,259	20,351	27,218	26,483

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	3,355	2,082	2,481	1,769	4,394
b) Collections	504	839	903	753	661
c) Percentage	15.0	40.3	36.4	42.6	15.0
7. Collection out of current demand					
a) Recoverable demand	1,759	4,839	8,092	4,254	6,269
b) Collections	825	1,741	2,284	909	1,073
c) Percentage	46.9	36.0	28.2	21.4	17.1
8. Collection by adjustment out of advance tax deposits					
a) Deposits	3	-	-	-	-
b) Adjustments	3	-	-	-	-
i) With returns	3	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.1
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	45	60	70	46	80
a) Arrear demand	16	22	23	20	21
b) Current demand	29	38	47	26	59
2. Payments with returns	56	76	90	365	161
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	18	29	39	36	41
c) U/s 59-D Amnesty	-	-	-	265	60
d) U/s 80-D	1	-	-	-	-
e) Cash/cheque	37	47	51	64	21
f) Under SAS	-	-	-	-	39
3. Deduction at source	463	535	688	787	830
a) U/s 50(1) Salary	31	35	36	37	33
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	87	118	164	220	213
d) U/s 50(2B) Bank Trans.	15	17	18	16	17
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	125	111	155	147	154
h) U/s 50(4A) Brokrage Fee	1	2	4	4	9
i) U/s 50(5) Imports	4	15	4	4	1
j) U/s 50(5A) Exports	19	23	33	37	70
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	3	1	-	-	-
m) U/s 50(6) Transport	6	5	10	10	15
n) U/s 50(6A) Dividends	-	-	-	-	1
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Gujranwala Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	13	15	13	5	6
q) U/s 50(7B) House Rental	1	1	2	2	2
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	8	10	5
t) U/s 50(7D) Interest on Bonds	-	1	-	-	-
u) U/s 50(7E) Elec. Bills	157	190	239	294	301
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others	-	-	-	-	-
aa Miscellaneous	1	1	2	1	3
4. Total (Gross)	564	671	848	1,198	1,071
Less Refunds	19	33	16	88	79
5. Total (Net)	545	638	832	1,110	992
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	98	86	92	117	90
b) Collections	16	22	23	20	21
c) Percentage	16.3	25.6	25.0	17.1	23.3
7. Collection out of current demand					
a) Recoverable demand	40	103	127	204	143
b) Collections	29	38	47	26	59
c) Percentage	72.5	36.9	37.0	12.7	41.3
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.2
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	49	95	144	127	153
a) Arrear demand	22	25	29	31	32
b) Current demand	27	70	115	96	121
2. Payments with returns	43	45	46	395	138
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	11	13	15	12	18
c) U/s 59-D Amnesty	-	-	-	332	65
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	32	32	31	51	25
f) Under SAS	-	-	-	-	30
3. Deduction at source	711	786	925	771	982
a) U/s 50(1) Salary	48	66	62	64	54
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	222	251	315	303	258
d) U/s 50(2B) Bank Trans.	20	22	25	25	24
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	115	129	146	114	131
h) U/s 50(4A) Brokrage Fee	4	-	3	8	15
i) U/s 50(5) Imports	130	132	170	53	118
j) U/s 50(5A) Exports	128	141	148	154	283
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	1	1	2	2	2
m) U/s 50(6) Transport	10	9	12	16	23
n) U/s 50(6A) Dividends	6	9	10	8	11
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Sialkot Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	22	20	18	9	6
q) U/s 50(7B) House Rental	1	1	1	1	2
r) U/s 50(7BB) Building Plan App.	1	-	1	1	1
s) U/s 50(7C) Prizes & Winnings	2	4	11	12	7
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	1	1	1	1	47
4. Total (Gross)	803	926	1,115	1,293	1,273
Less Refunds	12	12	22	47	12
5. Total (Net)	791	914	1,093	1,246	1,261
PART.II. ANALYSIS:					
6. Collection out of arrear demand					
a) Recoverable arrears	104	94	96	93	97
b) Collections	22	25	29	31	32
c) Percentage	21.2	26.6	30.2	33.3	33.0
7. Collection out of current demand					
a) Recoverable demand	33	120	169	157	213
b) Collections	27	70	115	96	121
c) Percentage	81.8	58.3	68.0	61.1	56.8
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.3
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	110	173	174	126	110
a) Arrear demand	64	82	83	68	67
b) Current demand	46	91	91	58	43
2. Payments with returns	101	123	110	393	230
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	23	27	34	39	60
c) U/s 59-D Amnesty	-	-	-	248	67
d) U/s 80-D	-	-	-	-	-
e) Cash/cheque	78	96	76	106	103
f) Under SAS	-	-	-	-	-
3. Deduction at source	1,997	2,428	2,712	2,600	2,748
a) U/s 50(1) Salary	192	191	219	237	260
b) U/s 50(2) Securities	-	-	-	-	-
c) U/s 50(2A) Interest	249	364	545	674	725
d) U/s 50(2B) Bank Trans.	49	61	62	70	60
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	-	-	-	-	-
g) U/s 50(4) Contracts	1130	1530	1477	1152	1070
h) U/s 50(4A) Brokrage Fee	6	6	5	7	1
i) U/s 50(5) Imports	263	149	220	264	410
j) U/s 50(5A) Exports	10	16	22	23	34
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	2	3	4	4	1
m) U/s 50(6) Transport	48	49	52	55	60
n) U/s 50(6A) Dividends	2	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Rawalpindi Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	20	25	44	25	34
q) U/s 50(7B) House Rental	4	7	8	10	10
r) U/s 50(7BB) Building Plan App.	1	1	1	1	-
s) U/s 50(7C) Prizes & Winnings	11	18	38	51	30
t) U/s 50(7D) Interest on Bonds	6	6	12	24	25
u) U/s 50(7E) Elec. Bills	-	-	-	-	-
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	4	2	3	3	28
4. Total (Gross)	2,208	2,724	2,996	3,119	3,088
Less Refunds	7	18	12	19	11
5. Total (Net)	2,201	2,706	2,984	3,100	3,077

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

a) Recoverable arrears	291	322	254	205	341
b) Collections	64	82	83	68	67
c) Percentage	22.0	25.5	32.7	33.2	19.6

7. Collection out of current demand

a) Recoverable demand	169	175	166	186	255
b) Collections	46	91	91	58	43
c) Percentage	27.2	52.0	54.8	31.2	16.9

8. Collection by adjustment out of advance tax deposits

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	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>43</u>	<u>56</u>	<u>64</u>	<u>92</u>	<u>37</u>
a) Arrear demand	35	34	38	45	17
b) Current demand	8	22	26	47	20
2. <u>Payments with returns</u>	<u>145</u>	<u>153</u>	<u>103</u>	<u>334</u>	<u>243</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	31	34	34	39	25
c) U/s 59-D Amnesty	-	-	-	215	78
d) U/s 80-D	3	-	-	-	-
e) Cash/cheque	111	119	69	80	140
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>1,842</u>	<u>2,014</u>	<u>2,075</u>	<u>2,447</u>	<u>2,870</u>
a) U/s 50(1) Salary	503	516	620	722	741
b) U/s 50(2) Securities	-	-	-	3	9
c) U/s 50(2A) Interest	333	387	308	418	510
d) U/s 50(2B) Bank Trans.	29	40	34	36	53
e) U/s 50(3) Non Residents	18	36	12	2	11
f) U/s 50(3A) Tec. Fee	33	7	7	32	10
g) U/s 50(4) Contracts	597	667	689	758	1012
h) U/s 50(4A) Brokrage Fee	2	3	1	13	25
i) U/s 50(5) Imports	3	-	5	-	-
j) U/s 50(5A) Exports	4	4	5	4	13
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	3	4	-	7	5
m) U/s 50(6) Transport	22	34	44	74	70
n) U/s 50(6A) Dividends	-	-	1	10	2
o) U/s 50(7) Bonus & Bonus Shares	-	1	-	-	-

Islamabad Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	27	31	35	27	20
q) U/s 50(7B) House Rental	18	30	40	41	47
r) U/s 50(BB) Building Plan App.	2	4	9	8	1
s) U/s 50(7C) Prizes & Winnings	10	12	19	25	19
t) U/s 50(7D) Interest on Bonds	1	4	3	3	12
u) U/s 50(7E) Elec. Bills	218	229	238	247	276
v) U/s 50(7F) Mobile Phone	17	-	-	8	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	2	5	5	9	34
4. Total (Gross)	2,030	2,223	2,242	2,873	3,150
Less Refunds	32	21	23	21	44
5. Total (Net)	1,998	2,202	2,219	2,852	3,106

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

a) Recoverable arrears	376	-381	185	328	433
b) Collections	35	34	38	45	17
c) Percentage	9.3	-8.9	20.5	13.7	3.9

7. **Collection out of current demand**

a) Recoverable demand	113	353	366	342	237
b) Collections	8	22	26	47	20
c) Percentage	7.1	6.2	7.1	13.7	8.4

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

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

TABLE-11.5.5
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of demand	851	1,913	2,422	812	899
a) Arrear demand	294	553	575	445	340
b) Current demand	557	1360	1847	367	559
2. Payments with returns	1,948	4,658	4,351	9,606	11,072
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	885	2966	2918	9151	6832
c) U/s 59-D Amnesty	-	-	-	89	42
d) U/s 80-D	7	8	7	10	287
e) Cash/cheque	1056	1684	1426	356	3911
f) Under SAS	-	-	-	-	-
3. Deduction at source	2,290	3,011	3,349	4,657	3,919
a) U/s 50(1) Salary	15	19	22	27	31
b) U/s 50(2) Securities	243	412	426	1220	407
c) U/s 50(2A) Interest	-	-	-	-	-
d) U/s 50(2B) Bank Trans.	-	-	-	-	-
e) U/s 50(3) Non Residents	53	53	72	108	174
f) U/s 50(3A) Tec. Fee	55	56	60	85	131
g) U/s 50(4) Contracts	1720	1891	1973	2201	2067
h) U/s 50(4A) Brokrag Fee	13	14	18	21	23
i) U/s 50(5) Imports	-	-	-	-	-
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	3	5	6	5	6
n) U/s 50(6A) Dividends	91	457	251	158	177
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Companies Zone, Islamabad

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	-	1	-	-	-
q) U/s 50(7B) House Rental	6	5	-	-	-
r) U/s 50(7BB) Building Plan App.	-	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	-	-	-	-	-
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	1	-	-	-	-
v) U/s 50(7F) Mobile Phone	87	93	518	828	900
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	3	5	3	4	3
4. Total (Gross)	5,089	9,582	10,122	15,075	15,890
Less Refunds	308	830	730	1003	948
5. Total (Net)	4,781	8,752	9,392	14,072	14,942

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	1754	1593	1162	472	2721
b) Collections	294	553	575	445	340
c) Percentage	16.8	34.7	49.5	94.3	12.5
7. Collection out of current demand					
a) Recoverable demand	983	3293	6385	2395	4155
b) Collections	557	1,360	1,847	367	559
c) Percentage	56.7	41.3	28.9	15.3	13.5
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-11.5.6
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>153</u>	<u>57</u>	<u>68</u>	<u>61</u>	<u>62</u>
a) Arrear demand	41	33	42	50	41
b) Current demand	112	24	26	11	21
2. <u>Payments with returns</u>	<u>148</u>	<u>54</u>	<u>48</u>	<u>231</u>	<u>92</u>
a) Adjustments out of deposits u/s 53	2	-	-	-	-
b) Adjustments out of deposits u/s 53 current	38	8	10	7	9
c) U/s 59-D Amnesty	-	-	-	177	42
d) U/s 80-D	54	-	-	-	-
e) Cash/cheque	54	46	38	47	41
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>1,140</u>	<u>-1,625</u>	<u>1,931</u>	<u>2,161</u>	<u>1,232</u>
a) U/s 50(1) Salary	188	161	182	146	57
b) U/s 50(2) Securities	43	-	-	-	-
c) U/s 50(2A) Interest	134	246	307	336	211
d) U/s 50(2B) Bank Trans.	14	26	30	29	35
e) U/s 50(3) Non Residents	-	-	-	-	-
f) U/s 50(3A) Tec. Fee	1	-	-	-	-
g) U/s 50(4) Contracts	594	771	906	992	498
h) U/s 50(4A) Brokrage Fee	1	2	2	1	1
i) U/s 50(5) Imports	115	122	104	300	101
j) U/s 50(5A) Exports	-	-	-	-	-
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	15	88	133	138	41
n) U/s 50(6A) Dividends	-	-	-	-	-
o) U/s 50(7) Bonus & Bonus Shares	-	-	-	-	-

Peshawar Zone

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	32	49	64	22	13
q) U/s 50(7B) House Rental	1	4	5	4	11
r) U/s 50(7BB) Building Plan App.	-	2	1	7	4
s) U/s 50(7C) Prizes & Winnings	-	6	6	7	3
t) U/s 50(7D) Interest on Bonds	-	-	-	-	-
u) U/s 50(7E) Elec. Bills	-	146	181	175	243
v) U/s 50(7F) Mobile Phone	-	-	-	-	-
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	2	2	10	4	14
4. Total (Gross)	1,441	1,736	2,047	2,453	1,386
Less Refunds	39	40	10	15	14
5. Total (Net)	1,402	1,696	2,037	2,438	1,372

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

a) Recoverable arrears	290	161	171	176	178
b) Collections	41	33	42	50	41
c) Percentage	14.1	20.5	24.6	28.4	23.0

**7. Collection out of current
demand**

a) Recoverable demand	313	181	169	116	122
b) Collections	112	24	26	11	21
c) Percentage	35.8	13.3	15.4	9.5	17.2

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

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

TABLE-11.5.7
COMPARATIVE ANALYTICAL STATEMENT OF
INCOME-TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of demand</u>	<u>78</u>	<u>226</u>	<u>245</u>	<u>398</u>	<u>393</u>
a) Arrear demand	32	90	113	94	143
b) Current demand	46	136	132	304	250
2. <u>Payments with returns</u>	<u>88</u>	<u>205</u>	<u>172</u>	<u>223</u>	<u>139</u>
a) Adjustments out of deposits u/s 53	-	-	-	-	-
b) Adjustments out of deposits u/s 53 current	26	147	133	80	68
c) U/s 59-D Amnesty	-	-	-	123	19
d) U/s 80-D	-	6	3	3	-
e) Cash/cheque	62	52	36	17	52
f) Under SAS	-	-	-	-	-
3. <u>Deduction at source</u>	<u>1,063</u>	<u>969</u>	<u>1,473</u>	<u>2,029</u>	<u>1,695</u>
a) U/s 50(1) Salary	138	195	194	299	242
b) U/s 50(2) Securities	-	79	91	298	290
c) U/s 50(2A) Interest	137	94	102	95	111
d) U/s 50(2B) Bank Trans.	30	14	12	17	19
e) U/s 50(3) Non Residents	-	1	47	181	-
f) U/s 50(3A) Tec. Fee	-	1	6	7	-
g) U/s 50(4) Contracts	350	433	744	869	618
h) U/s 50(4A) Brokrag Fee	2	4	2	9	5
i) U/s 50(5) Imports	9	-	1	-	-
j) U/s 50(5A) Exports	10	13	9	10	38
k) U/s 50(5AA) Indirect Export	-	-	-	-	-
l) U/s 50(5B) Auth.dealers (F.Exchange)	-	-	-	-	-
m) U/s 50(6) Transport	128	-	-	-	-
n) U/s 50(6A) Dividends	19	15	9	26	22
o) U/s 50(7) Bonus & Bonus Shares	1	-	-	-	-

Companies, Peshawar

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
p) U/s 50(7A) Auctions	18	-	1	-	-
q) U/s 50(7B) House Rental	3	-	-	1	-
r) U/s 50(7BB) Building Plan App.	1	-	-	-	-
s) U/s 50(7C) Prizes & Winnings	16	-	-	-	-
t) U/s 50(7D) Interest on Bonds	32	64	121	47	1
u) U/s 50(7E) Elec. Bills	140	-	-	-	-
v) U/s 50(7F) Mobile Phone	27	50	127	166	336
w) U/s 50(7G) Gas Bills	-	-	-	-	-
x) U/s 50(7H) Petroleum	-	-	-	-	-
y) U/s 80(E)	-	-	-	-	-
z) Others}	-	-	-	-	-
aa Miscellaneous	2	6	7	4	13
4. Total (Gross)	1,229	1,400	1,890	2,650	2,227
Less Refunds	10	49	96	250	494
5. Total (Net)	1,219	1,351	1,794	2,400	1,733

PART.II. ANALYSIS:

6. Collection out of arrear demand					
a) Recoverable arrears	442	207	521	378	534
b) Collections	32	90	113	94	143
c) Percentage	7.2	43.5	21.7	24.9	26.8
7. Collection out of current demand					
a) Recoverable demand	108	614	710	854	1144
b) Collections	46	136	132	304	250
c) Percentage	42.6	22.1	18.6	35.6	21.9
8. Collection by adjustment out of advance tax deposits					
a) Deposits	-	-	-	-	-
b) Adjustments	-	-	-	-	-
i) With returns	-	-	-	-	-
ii) Against demand	-	-	-	-	-
c) Balance	-	-	-	-	-

TABLE-12

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

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
I. Corporate Region	859	1,018	964	1,057	659
1. Wealth Tax.	475	619	596	631	169
2. Capital Value Tax.	378	397	366	425	489
3. Corporate Assets Tax.	6	2	2	1	1
II. Southern Region	1,237	1,536	1,422	1,537	579
1. Wealth Tax.	767	1,192	1,142	1,382	500
2. Capital Value Tax.	470	344	280	155	78
3. Corporate Assets Tax.	-	-	-	-	1
III. Eastern Region	763	945	897	827	435
1. Wealth Tax.	543	721	696	782	419
2. Capital Value Tax.	216	219	180	18	11
3. Corporate Assets Tax.	4	5	21	27	5
IV. Central Region	300	450	443	357	123
1. Wealth Tax.	192	297	292	342	117
2. Capital Value Tax.	108	153	151	13	6
3. Corporate Assets Tax.	-	-	-	2	-
V. Northern Region	749	1,080	1,123	871	338
1. Wealth Tax.	434	707	776	790	291
2. Capital Value Tax.	315	373	347	81	47
3. Corporate Assets Tax.	-	-	-	-	-
Grand Total (I TO V)	3,908	5,029	4,849	4,649	2,134
1. Wealth Tax.	2,411	3,536	3,502	3,927	1,496
2. Capital Value Tax.	1,487	1,486	1,324	692	631
3. Corporate Assets Tax.	10	7	23	30	7

TABLE-13
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of Demand</u>	709	961	1,073	1,232	806
a) Arrears demand	346	405	497	656	419
b) Current demand	363	557	576	576	387
2. Payments with return u/s 14A	743	921	870	970	708
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	5	5	1
5. Payments with return u/s 14D	-	-	78	89	5
6. Collection u/s 13-D	958	1,313	1,532	1,659	55
7. Collection u/s 13-A	11	15	7	3	-
8. Additional W.T. u/s 31B	-	12	-	1	2
9. Additional W.T. u/s 31BB	-	177	1	-	-
10. Additional W.T. u/s 31BBB	-	1	1	-	-
11. W.T. on Agriculture Assets	-	1	-	1	-
12. Miscellaneous (including penalties etc)	11	43	40	113	40
13. Amnesty Declaration	-	130	-	-	-
14. <u>Total (Gross collection)</u>	2,432	3,574	3,607	4,073	1,617
15. Less refunds	21	39	105	146	121
16. <u>Total (Net)</u>	2,411	3,535	3,502	3,927	1,496
<u>PART.II. ANALYSIS:</u>					
A. <u>Collection out of arrears</u>					
i) Recoverable arrears	703	1,046	1,442	1,655	2,089
ii) Collections	346	405	497	656	419
iii) Percentage of ii to i above	49.2	38.7	34.5	39.6	20.1
B. <u>Collection out of current Wealth Tax demand</u>					
i) Recoverable demands	1,745	1,714	1,985	1,949	1,995
ii) Collections	363	557	576	576	387
iii) Percentage of ii to i above	20.8	32.5	29.0	29.6	19.4

TABLE-13.1
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of Demand	123	189	195	207	121
a) Arrears demand	60	89	84	111	51
b) Current demand	63	101	111	96	70
2. Payments with return u/s 14A	108	88	85	124	89
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	-	-
5. Payments with return u/s 14D	-	-	7	-	1
6. Collection u/s 13-D	251	306	327	341	11
7. Collection u/s 13-A	1	4	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)	1	32	19	9	-
13. Amnesty Declaration		15	-	-	-
14. Total (Gross collection)	484	635	635	683	222
15. Less refunds	9	16	39	52	53
16. Total (Net)	475	619	596	631	169
PART.II. ANALYSIS:					
A. Collection out of arrears					
i) Recoverable arrears	136	172	151	39	207
ii) Collections	60	89	84	111	51
iii) Percentage of ii to i above	44.1	51.5	55.6	284.6	24.6
B. Collection out of current					
Wealth Tax demand					
i) Recoverable demands	153	125	598	214	324
ii) Collections	63	101	111	96	70
iii) Percentage of ii to i above	41.2	80.3	18.6	44.9	21.6

TABLE-13.2
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of Demand</u>	<u>147</u>	<u>228</u>	<u>211</u>	<u>286</u>	<u>207</u>
a) Arrears demand	71	119	106	144	110
b) Current demand	76	109	105	142	97
2. Payments with return u/s 14A	285	284	354	388	262
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	2	1
5. Payments with return u/s 14D	-	-	-	7	1
6. Collection u/s 13-D	332	478	579	637	20
7. Collection u/s 13-A	6	1	1	1	-
8. Additional W.T. u/s 31B	-	1	-	1	-
9. Additional W.T. u/s 31BB	-	175	-	-	-
10 Additional W.T. u/s 31BBB	-	-	-	-	-
11 W.T. on Agriculture Assets	-	-	-	1	-
12 Miscellaneous (including penalties etc)	3	2	6	87	30
13 Amnesty Declaration		24	-	-	-
14 <u>Total (Gross collection)</u>	<u>773</u>	<u>1,193</u>	<u>1,151</u>	<u>1,410</u>	<u>521</u>
15 Less refunds	6	1	9	28	21
16 <u>Total (Net)</u>	<u>767</u>	<u>1,192</u>	<u>1,142</u>	<u>1,382</u>	<u>500</u>
<u>PART.II. ANALYSIS:</u>					
<u>A. Collection out of arrears</u>					
i) Recoverable arrears	92	188	169	199	227
ii) Collections	71	119	106	144	110
iii) Percentage of ii to i above	77.2	63.3	62.7	72.4	48.5
<u>B. Collection out of current</u>					
<u>Wealth Tax demand</u>					
i) Recoverable demands	166	266	256	329	263
ii) Collections	76	109	105	142	97
iii) Percentage of ii to i above	45.8	41.1	41.0	43.2	36.9

TABLE 13.3
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

Description	(Rs. in Million)				
	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. <u>Collection of Demand</u>	<u>197</u>	<u>132</u>	<u>251</u>	<u>277</u>	<u>253</u>
a) Arrears demand	104	-	129	161	127
b) Current demand	93	132	122	116	126
2. Payments with return u/s 14A	153	284	173	204	177
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	192	249	265	325	10
7. Collection u/s 13-A	2	1	3	-	-
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	-	-	-	-	-
12 Miscellaneous (including penalties etc)	3	1	1	3	4
13 Amnesty Declaration		61	-	-	-
14 <u>Total (Gross collection)</u>	<u>547</u>	<u>728</u>	<u>720</u>	<u>818</u>	<u>446</u>
15 Less refunds	4	7	24	36	27
16 <u>Total (Net)</u>	<u>543</u>	<u>721</u>	<u>696</u>	<u>782</u>	<u>419</u>
<u>PART.II. ANALYSIS:</u>					
A. <u>Collection out of arrears</u>					
i) Recoverable arrears	242	549	588	668	938
ii) Collections	104	-	129	161	127
iii) Percentage of ii to i above	43.0	-	21.9	24.1	13.5
B. <u>Collection out of current</u>					
<u>Wealth Tax demand</u>					
i) Recoverable demands	835	580	277	536	718
ii) Collections	93	132	122	116	126
iii) Percentage of ii to i above	11.1	22.7	44.0	21.6	17.5

TABLE-13.4
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
<u>PART.I PERFORMANCE</u>					
1. Collection of Demand	71	127	117	170	87
a) Arrears demand	29	59	51	88	48
b) Current demand	42	68	66	82	39
2. Payments with return u/s 14A	57	64	67	51	37
3. Payments with return u/s 14B	-	-	-	-	-
4. Payments with return u/s 14C	-	-	-	1	-
5. Payments with return u/s 14D	-	-	-	26	1
6. Collection u/s 13-D	63	91	109	100	2
7. Collection u/s 13-A	-	1	-	-	-
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	-	1	-	-	-
12 Miscellaneous(including penalties etc)	2	4	4	4	1
13 Amnesty Declaration		12	-	-	-
14 Total (Gross collection)	193	302	297	352	128
15 Less refunds	1	5	5	10	11
16 Total (Net)	192	297	292	342	117
<u>PART.II. ANALYSIS:</u>					
A. <u>Collection out of arrears</u>					
i) Recoverable arrears	90	158	173	214	230
ii) Collections	29	59	51	88	48
iii) Percentage of ii to i above	32.2	37.4	29.5	41.1	20.9
B. <u>Collection out of current</u>					
<u>Wealth Tax demand</u>					
i) Recoverable demands	148	229	210	302	188
ii) Collections	42	68	66	82	39
iii) Percentage of ii to i above	28.4	29.8	31.4	27.2	20.7

TABLE-13.5
COMPARATIVE ANALYTICAL STATEMENT OF
WEALTH TAX COLLECTION

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
PART.I PERFORMANCE					
1. Collection of Demand	171	285	299	292	138
a) Arrears demand	82	138	127	152	83
b) Current demand	89	147	172	140	55
2. Payments with return u/s 14A	140	200	191	203	143
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	2
6. Collection u/s 13-D	120	188	252	256	12
7. Collection u/s 13-A	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)	2	4	10	10	5
13 Amnesty Declaration		18	-	-	-
14 Total (Gross collection)	435	715	804	810	300
15 Less refunds	1	9	28	20	9
16 Total (Net)	434	707	776	790	291
PART.II. ANALYSIS:					
A. Collection out of arrears					
i) Recoverable arrears	143	-21	361	535	487
ii) Collections	82	138	127	152	83
iii) Percentage of ii to i above	57.3	-647.4	35.2	28.4	17.0
B. Collection out of current					
Wealth Tax demand					
i) Recoverable demands	443	514	644	568	502
ii) Collections	89	147	172	140	55
iii) Percentage of ii to i above	20.1	28.6	26.7	24.6	11.0

TABLE-14
REGION-WISE COLLECTION OF CAPITAL VALUE TAX

Description	(Rs. in Million)				
	1996-97	1997-98	1998-99	1999-00	2000-01
NATIONAL	1,487	1,486	1,324	692	631
REGION-WISE COLLECTIONS					
A. CORPORATE REGION	378	397	366	425	489
B. SOUTHERN REGION	470	344	280	155	78
C. EASTERN REGION	216	219	180	18	11
D. CENTRAL REGION	108	153	151	13	6
E. NORTHERN REGION	315	373	347	81	47

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

(Rs. in Million)					
Description	1996-97	1997-98	1998-99	1999-00	2000-01
NATIONAL	10	7	23	30	7
<u>REGION-WISE COLLECTIONS</u>					
1. CORPORATE REGION	6	2	2	1	1
2. SOUTHERN REGION	-	-	-	-	1
3. EASTERN REGION	4	5	21	27	5
4. CENTRAL REGION	-	-	-	2	-
5. NORTHERN REGION	-	-	-	-	-

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

(Rs. in Million)

Description	1996-97	1997-98	1998-99	1999-00	2000-01
NATIONAL	752	1,018	2,169	2,964	4,989
<u>REGION-WISE /ZONE-WISE COLLECTION</u>					
A. CORPORATE REGION	241	379	860	1,484	1,716
1) CIT, Companies-I, Karachi	19	9	120	159	64
2) CIT, Companies-II, Karachi	36	113	349	276	161
3) CIT, Companies-III, Karachi	31	93	154	166	287
4) CIT, Companies-IV, Karachi	63	48	40	122	268
5) Special Zone, Karachi	92	116	197	761	936
B. SOUTHERN REGION	6	11	76	135	125
6) CIT, 'A' Zone, Karachi	-	-	-	1	-
7) CIT, 'B' Zone, Karachi	-	1	1	-	-
8) CIT, 'C' Zone, Karachi	-	1	-	1	1
9) CIT, 'D' Zone, Karachi	-	-	-	-	-
10) CIT, 'E' Zone, Karachi	1	-	1	13	-
11) CIT, 'F' Zone, Karachi	-	-	-	-	-
12) CIT, Hyderabad Zone	1	-	-	1	1
13) CIT, Sukkur Zone	4	9	74	119	123
C. EASTERN REGION	81	93	373	362	518
14) CIT, 'A' Zone, Lahore	-	-	-	-	-
15) CIT, 'B' Zone, Lahore	-	-	-	1	-
16) CIT, 'C' Zone, Lahore	-	-	-	-	-
17) CIT, Companies-I, Lahore	28	30	185	201	286
18) CIT, Companies-II, Lahore	14	31	178	145	116
19) Special Zone, Lahore	39	32	10	15	116
D. CENTRAL REGION	92	88	223	259	145
20) CIT, Sahiwal Zone	1	-	-	-	-
21) CIT, Bahawalpur Zone	1	2	-	-	-
22) CIT, Multan Zone	75	63	201	232	69
23) CIT, Faisalabad Zone	1	1	3	1	39
24) CIT, Companies Zone, Faisalabad	13	21	18	25	25
25) CIT, Sargodha Zone	1	1	1	1	12
E. NORTHERN REGION	332	447	637	724	2,485
26) CIT, Gujranwala Zone	3	4	5	3	-
27) CIT, Sialkot Zone	15	19	13	5	7
28) CIT, Rawalpindi Zone	-	-	-	-	7
29) CIT, Islamabad Zone	-	-	-	10	2
30) CIT, Companies Zone, Islamabad	297	410	612	703	2,442
31) CIT, Peshawar Zone	17	-	-	-	-
32) CIT, Companies Zone, Peshawar	-	14	7	3	27

CUSTOMS

TABLE-17
COLLECTORATE-WISE COLLECTION OF
CUSTOMS DUTIES (NET)

(Rs. in Million)

S. No.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
	Customs House, Karachi (1 to 4)	70,076	62,485	53,036	48,520	54,033
1.	Karachi-Appraisalment	61,705	51,834	40,421	38,112	39,363
2.	Karachi-Preventive	8,043	4,317	9,504	9,017	9,362
3.	Karachi-Exports	-6,797	-5,862	-8,440	-11,534	-9,027
4.	Port Qasim	7,125	12,196	11,551	12,925	14,335
5.	Lahore-Customs	7,124	5,114	4,501 *	5,987	7,232
6.	Rawalpindi	2,233	1,655	2,182	2,222	2,393
7.	Peshawar	3,104	2,770	3,172	3,919	2,629
8.	Hyderabad	636	607	451	320	415
9.	Quetta	2,345	2,221	2,831	2,419	1,474
10.	Multan	2,118	2,261	1,349	918	162
11.	Faisalabad	-35	-962	-1,027	-1,150	-1,524
12.	Sambrial	-1,507	-1,655	-1,203	-1,496	-1,767
	TOTAL	86,094	74,496	65,292	61,659	65,047

* Includes collection of Export Collectorate.

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

S. No.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
	Customs House, Karachi (1 to 4)	81.4%	83.9%	81.2%	78.7%	83.1%
1.	Karachi-Appraisalment	71.7%	69.6%	61.9%	61.8%	60.5%
2.	Karachi-Preventive	9.3%	5.8%	14.6%	14.6%	14.4%
3.	Karachi-Exports	-7.9%	-7.9%	-12.9%	-18.7%	-13.9%
4.	Port Qasim	8.3%	16.4%	17.7%	21.0%	22.0%
5.	Lahore-Customs	8.3%	6.9%	6.9%	9.7%	11.1%
6.	Rawalpindi	2.6%	2.2%	3.3%	3.6%	3.7%
7.	Peshawar	3.6%	3.7%	4.9%	6.4%	4.0%
8.	Hyderabad	0.7%	0.8%	0.7%	0.5%	0.6%
9.	Quetta	2.7%	3.0%	4.3%	3.9%	2.3%
10.	Multan	2.5%	3.0%	2.1%	1.5%	0.2%
11.	Faisalabad	-0.0%	-1.3%	-1.6%	-1.9%	-2.3%
12.	Sambrial	-1.8%	-2.2%	-1.8%	-2.4%	-2.7%
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

Includes collection of Export Collectorate.

TABLE-19
COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
(ALL PAKISTAN)

		(Rs.in Million)				
S. No.	Description	1996-97	1997-98	1998-99	1999-00	2000-01
1.	<u>Import Duties (i to v)</u>	<u>96,846</u>	<u>87,290</u>	<u>81,814</u>	<u>80,304</u>	<u>81,153</u>
	i) Import Duty	94,209	85,040	79,476	77,339	78,106
	ii) Iqra Surcharge	16	8	19	2	-
	iii) 1% F.R/PMR Surcharge	73	4	1	2	-
	iv) Warehouse Surcharge	-	-	-	-	658
	v) Misc. Receipts	2,548	2,238	2,318	2,961	2,389
2.	<u>Export Duties</u>	<u>79</u>	<u>31</u>	<u>108</u>	<u>12</u>	<u>18</u>
	Other Export Duties	79	31	108	12	18
3.	<u>2% Service Charges</u>	<u>1,786</u>	<u>84</u>	<u>14</u>	-	-
4.	<u>0.25% Export Development</u>	-	-	-	-	<u>1,302</u>
	<u>Gross Collection (1 to 4)</u>	<u>98,711</u>	<u>87,405</u>	<u>81,936</u>	<u>80,316</u>	<u>82,473</u>
	Rebate & Refunds	12,617	12,909	16,644	18,657	17,426
	Rebate	12,288	11,744	15,457	18,129	16,448
	Refunds	329	1,165	1,187	528	978
	Net Collections	86,094	74,496	65,292	61,659	65,047

TABLE - 20
COLLECTORATE-WISE COLLECTION OF CUSTOMS DUTIES UNDER MINOR HEADS
2000-01

S. No.	Description	Customs House, Karachi															(Rs. in Million)
		Karachi Appraisal	Karachi Pre-ventive	Karachi Exports	Port Qasim	Sub-Tota (3 to 6)	Lahore Customs/ Appraisal	Rawalpindi	Peshawar	Hyderabad	Quetta	Multan	Faisalabad	Sambrial	Total (7 to 15)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
1	Import Duty	39,135	8,650	25	14,307	62,117	8,197	2,344	2,658	467	1,305	244	330	444	78,106		
2	Warehouse Surcharge	430	68	2	82	582	8	-	2	-	14	-	52	-	658		
3	Miscellaneous	551	648	38	30	1,267	585	166	222	21	167	21	21	-81	2,389		
4	Export Duty	-	-	18	-	18	-	-	-	-	-	-	-	-	18		
5	0.25% E.D. Surcharge	-	-	958	-	958	91	11	30	6	9	15	103	79	1,302		
7	Gross Collections	40,116	9,366	1,041	14,419	64,942	8,881	2,521	2,912	494	1,495	280	506	442	82,473		
8	Rebate	-	-	10,064	-	10,064	1,608	76	272	76	5	116	2,025	2,206	16,448		
9	Refund	753	4	4	84	845	41	52	11	3	16	2	5	3	978		
10	Rebate & Refund (8+9)	753	4	10,068	84	10,909	1,649	128	283	79	21	118	2,030	2,209	17,426		
11	Net Collections (7-10)	39,363	9,362	-9,027	14,335	54,033	7,232	2,393	2,629	415	1,474	162	-1,524	-1,767	65,047		

TABLE-21
COMMODITY-WISE COLLECTION OF CUSTOMS DUTIES

		(Rs. in Millions)				
S. No.	DESCRIPTION	1996-97	1997-98	1998-99	1999-00	2000-01
A. Import Duties						
1.	Meat, fish and other preparations(2,3,16)	2	10	37	17	28
2.	Milk butter cheese and honey(4)	59	117	160	160	129
3.	Fruit, nuts and vegetables(7,8)	815	1,045	914	1,142	987
4.	Coffee, tea and spices(9)	2,705	4,093	3,098	2,950	3,340
5.	Oil seeds and miscellaneous fruits(12)	214	188	151	142	496
6.	Animal and vegetable fats and oil (15)	9,520	9,981	6,979	12,332	10,807
7.	Sugar and confectionery(17)	1,130	279	68	310	1,517
8.	Edible preparations or cereals and vegetables(18 to 21)	393	230	565	524	484
9.	Beverages, spirits and vinegar (22)	35	41	38	25	29
10.	Tobacco (24)	240	190	410	340	251
11.	Mineral fuel oils and products thereof(27)	5,590	6,848	5,796	2,726	872
12.	Chemicals and chemical products(28,29,38)	7,042	6,543	6,360	6,193	5,648
13.	Pharmaceutical products(30)	573	625	666	757	498
14.	Dyes, colours, paints and varnishes (32)	1,524	1,523	1,559	1,610	1,672
15.	Perfumery soap and toilet preparations(33,34)	819	895	843	876	1,093
16.	Matches and other explosives(36)	21	7	6	24	5
17.	Photographic and cinematographic goods(37,90)	1,027	905	1,046	960	940
18.	Rubber and articles thereof(40)	1,194	1,284	1,381	1,329	1,346
19.	Leather articles and footwear(42,64)	112	56	44	56	95
20.	Wood, paper and stationery(47,48)	1,901	1,469	1,581	1,793	1,969
21.	Silk yarn and fabrics(50)	8	10	40	39	40
22.	Yarn and fabrics of man made fibre(51,56)	1,237	1,535	1,791	2,052	1,677
23.	Cotton yarn and fabrics(55)	749	415	220	246	468
24.	Fabrics of wool, flax, ramie-metal, vegetable(52,53,54,57)	104	145	173	102	230
25.	Textile articles including knitted and crocheted goods	223	141	193	210	272
26.	Carpets matting, tapestries lace and other furnish fabric	13	6	26	47	71
27.	Glasse and earthenware(69,70)	673	564	662	737	812
28.	Precious metal, stones, pearls and imitation jewellery(71)	133	186	128	141	50

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

(Rs. in Millions)

S. No.	DESCRIPTION	1996-97	1997-98	1998-99	1999-00	2000-01
29.	Metals other than gold,silver iron and steel(74,81)	940	775	696	831	858
30.	Iron and steel and manufactures thereof(73)	5,134	4,156	4,424	4,147	4,047
31.	Cutlery tools articles of base metals(82,83)	418	385	342	381	349
32.	Machinery and mechanical appliances(84)	5,285	4,136	3,727	3,912	3,979
33.	Electric machinery and equipment(85)	4,135	2,800	2,799	2,990	3,256
34.	Railway and tramway plant and rolling stook(86)	66	276	285	95	252
35.	Motor and other vehicles(87)	5,170	5,328	4,677	5,105	5,092
36.	Ships,boats and aircrafts(38,89)	988	304	1,877	1,186	700
37.	Clocks,watches and part thereof(91)	40	302	55	50	41
38.	Arms and ammunitions(93)	27	57	47	80	19
39.	Toys,games and sports goods(97)	1	31	246	8	34
40.	All other articles	33,949	27,158	25,366	20,714	23,653
	Total Import Duties	94,209	85,040	79,476	77,339	78,106
B.	Iqra Surcharge	16	8	19	2	-
C.	1% F.R.Surcharge	73	4	1	1	-
D.	2% Service Charges	1,786	84	14	-	-
E.	Miscellaneous	2,548	2,238	2,318	2,962	2,389
F.	Ware House Surcharge	-	-	-	-	658
G.	.25% Export Development Surcharge	-	-	-	-	1,302
H	Export Duties	79	31	108	12	18
1	Raw Cotton	-	-	-	-	-
2	Crush Bone	46	-	-	-	-
3	Cotton Yarn	-	-	-	-	-
4	Molasses.	-	-	-	-	-
5	Marble	-	-	-	-	-
6	Live Animal	-	-	-	-	-
7	Oil Cake	-	-	-	-	-
8	Chillies	-	-	-	-	-
9	Others	33	31	108	12	18
	Gross Collection (A to G)	98,632	87,374	81,828	80,304	82,473
	Rebate	12,288	11,744	15,457	18,130	16,448
	Refund	329	1,165	1,187	527	978
	Refunds and Rebates	12,617	12,909	16,644	18,657	17,426
	NET COLLECTION	86,015	74,465	65,184	61,647	65,047

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
1993-94					
(i) Value	11,550	64,144	37,012	8,858	121,564
(ii) Duty	4,409	22,712	11,203	3,869	42,193
(iii) Incidence	38%	35%	30%	44%	35%
1994-95					
(i) Value	14,039	97,538	44,947	11,476	168,000
(ii) Duty	6,035	30,946	14,020	5,287	56,288
(iii) Incidence	43%	32%	31%	46%	34%
1995-96					
(i) Value	16,990	114,551	49,479	15,327	196,347
(ii) Duty	7,774	34,949	17,823	7,374	67,920
(iii) Incidence	46%	31%	36%	48%	35%
1996-97					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8,663	32,833	17,970	5,889	65,355
(iii) Incidence	23%	20%	28%	35%	23%
1996-97					
(i) Value	37,861	165,556	64,509	16,918	284,844
(ii) Duty	8,663	32,833	17,970	5,889	65,355
(iii) Incidence	23%	20%	28%	35%	23%
1998-99					
(i) Value	36,911	183,709	54,478	20,982	296,080
(ii) Duty	6,801	29,108	11,285	4,940	52,134
(iii) Incidence	18%	16%	21%	24%	18%
1999-00					
(i) Value	37,223	191,469	47,182	21,541	297,415
(ii) Duty	7,186	30,518	10,212	4,716	52,632
(iii) Incidence	19%	16%	22%	22%	18%
2000-01					
(i) Value	54,417	203,133	54,090	25,023	336,663
(ii) Duty	8,924	32,613	10,751	5,084	57,372
(iii) Incidence	16%	16%	20%	20%	17%

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
(2000-01)

STATUTORY RATE OF DUTY	(Rs. in Million)							
	1	2	3	4	5	6	7	8
	ASSESSED IMPORT VALUE	% SHARE	STATUTORY IMPORT DUTY	% SHARE	ACTUAL IMPORT DUTY	% SHARE	EFFECTIVE DUTY RATE	
5%	2,126	0.4%	106	0.1%	53	0.1%	2.5%	
10%	236,775	43.4%	23,677	23.8%	7,295	12.8%	3.1%	
15%	42,049	7.7%	6,308	6.3%	3,800	6.7%	9.0%	
20%	2,424	0.4%	485	0.5%	343	0.6%	14.2%	
25%	70,259	12.9%	17,565	17.7%	11,699	20.5%	16.7%	
30%	2,481	0.5%	744	0.7%	550	1.0%	22.2%	
35%	59,808	11.0%	20,932	21.1%	14,119	24.7%	23.6%	
40%	25	0.0%	10	0.0%	5	0.0%	20.0%	
45%	11	0.0%	5	0.0%	3	0.0%	27.3%	
60%	2,065	0.4%	1,239	1.2%	606	1.1%	29.3%	
90%	322	0.1%	288	0.3%	13	0.0%	4.0%	
100%	3,538	0.6%	3,538	3.6%	1,241	2.2%	35.1%	
105%	1,578	0.3%	1,656	1.7%	483	0.8%	30.6%	
120%	784	0.1%	941	0.9%	273	0.5%	34.8%	
150%	279	0.1%	419	0.4%	109	0.2%	39.1%	
225%	9	0.0%	21	0.0%	10	0.0%	111.1%	
250%	3,159	0.6%	7,898	7.9%	1,008	1.8%	31.9%	
500%	378	0.1%	1,891	1.9%	3	0.0%	0.8%	
COMPOSITE	1,489	0.3%	522	0.5%	344	0.6%	23.1%	
FULLY EXEMPTED	32,544	6.0%	-	-	27	0.0%	0.1%	
SPECIFIC	31,301	5.7%	5,130	5.2%	11,875	20.8%	37.9%	
OTHERS	52,783	9.7%	6,011	6.0%	3,242	5.7%	6.1%	
TOTAL	546,187	100.0%	99,386	100.0%	57,101	100.0%	10.5%	

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
(2000-01 OVER 1999-2000)

(Rs. in Million)

S. No.	Description	2000-01	1999-2000	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	546,187	426,374	119,813	28.1%
2.	Value of Duty Free Imports.	209,523	128,959	80,564	62.5%
3.	Value of Dutiable Imports (HC+Ex-Bond)	336,663	297,415	39,248	13.2%
	(a) Goods Ex-Bond.	102,624	93,447	9,177	9.8%
	(b) Goods for H/C.	234,039	203,968	30,071	14.7%
4.	Import Duty.	57,372	52,632	4,740	9.0%
5.	Effective Rate with Total Imports	10.5%	12.3%		
6.	Effective Rate with Dutiable Imports	17.0%	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

(Rs. in Million)

YEARS	TOTAL IMPORTS			DUTY FREE IMPORTS			D U T I A B L E I M P O R T S			IMPORT DUTY		
	Value	Annual Growth	3	Value	Annual Growth	5	Goods for H/C		Goods Ex-Bonded		TOTAL (H/C + Ex-Bond)	
							Value	Annual Growth	Value	Annual Growth	Value	Annual Growth
1	2	3	4	6	7	8	9	10	11	12	13	
1993-94	204,608	2.4%	83,044	74,849	6.1%	46,715	-1.3%	121,564	3.2%	42,193	1.3%	
1994-95	260,537	27.3%	92,537	100,134	33.8%	67,866	45.3%	168,000	38.2%	56,288	33.4%	
1995-96	313,762	20.4%	117,415	123,164	23.0%	73,183	7.8%	196,347	16.9%	67,920	20.7%	
1996-97	376,874	20.1%	92,030	208,586	69.4%	76,258	4.2%	284,844	45.1%	65,355	-3.8%	
1997-98	359,482	-4.6%	86,652	185,906	-10.9%	86,924	14.0%	272,830	-4.2%	56,486	-13.6%	
1998-99	386,476	7.5%	91,237	204,611	10.1%	90,628	4.3%	295,239	8.2%	52,136	-7.7%	
1999-00	426,374	10.3%	128,959	203,968	-0.3%	93,447	3.1%	297,415	0.7%	52,632	1.0%	
2000-01	546,187	28.1%	209,523	234,039	14.7%	102,624	9.8%	336,663	13.2%	57,372	9.0%	

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

CENTRAL EXCISE

TABLE - 26
COLLECTION OF CENTRAL EXCISE DUTIES GROSS,
REFUND / REBATE AND NET

(Rs. in Million)

Years	Gross	Refund	Rebate	Ref+Reb (3+4)	Net (2-5)
1	2	3	4	5	6
1996-97	56,627.9	10.4	1,352.1	1,362.5	55,265.4
1997-98	62,108.2	15.2	81.6	96.8	62,011.4
1998-99	61,193.7	236.8	52.2	289.0	60,904.7
1999-00	55,931.4	132.0	15.7	147.7	55,783.7
2000-01	49,190.5	107.3	2.8	110.1	49,080.4

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

		(Rs. in Million)				
S. No.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
1.	Karachi-CE	11,623.0	11,895.0	11,489.3	9,501.6	-
2.	Karachi-East	-	-	-	-	5,417.7
3.	Karachi-West	-	-	-	-	1,829.0
4.	Hyderabad	6,563.6	7,293.4	5,265.8	5,207.3	4,910.7
5.	Quetta	2,899.9	3,081.0	2,824.7	2,855.6	2,785.3
6.	Multan	4,031.6	5,215.1	5,354.7	5,626.6	5,372.3
7.	Faisalabad	2,778.5	3,234.5	2,769.0	2,507.6	1,870.7
8.	Gujranwala	611.8	636.8	526.0	509.9	551.2
9.	Lahore-CE	3,393.7	4,136.9	3,801.4	2,519.6	2,284.8
10.	Rawalpindi	18,639.4	18,194.8	18,500.6	16,128.8	13,362.7
11.	Peshawar	5,913.9	8,208.7	10,186.3	9,434.4	8,852.9
12.	Karachi-Customs	155.1	189.1	435.1	-	-
13.	Karachi-Appraisalment	-	-	-	508.4	377.8
14.	Karachi-Preventive	-	-	-	379.7	961.1
15.	Karachi-Port Qasim	-	-	-	281.9	193.6
15.	Karachi-Exports	-	-	-	23.5	2.3
16.	Lahore-Customs	17.4	22.9	40.8	446.5	418.4
TOTAL		56,627.9	62,108.2	61,193.7	55,931.4	49,190.5

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

S. No.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
1.	Karachi-CE	20.5%	19.2%	18.8%	17.0%	-
2.	Karachi-East	-	-	-	-	11.0%
3.	Karachi-West	-	-	-	-	3.7%
4.	Hyderabad	11.6%	11.7%	8.6%	9.3%	10.0%
5.	Quetta	5.1%	5.0%	4.6%	5.1%	5.6%
6.	Multan	7.1%	8.4%	8.8%	10.1%	10.9%
7.	Faisalabad	4.9%	5.2%	4.5%	4.5%	3.8%
8.	Gujranwala	1.1%	1.0%	0.9%	0.9%	1.1%
9.	Lahore-CE	6.0%	6.7%	6.2%	4.5%	4.6%
10.	Rawalpindi	32.9%	29.3%	30.2%	28.8%	27.2%
11.	Peshawar	10.4%	13.2%	16.6%	16.9%	18.0%
12.	Karachi-Customs	0.3%	0.3%	0.7%	-	-
13.	Karachi-Appraisalment	-	-	-	0.9%	0.8%
14.	Karachi-Preventive	-	-	-	0.7%	2.0%
15.	Karachi-Port Qasim	-	-	-	0.5%	0.4%
15.	Karachi-Exports	-	-	-	0.0%	-
16.	Lahore-Customs	-	-	0.1%	0.8%	0.9%
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE - 29
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	41,218.556	45,785.340	44,543.158	42,656.605	43,673.740
1	Arms and Ammunition	26.549	22.538	-	-	-
2	Air Conditioners	94.725	0.062	-	-	-
3	Beverages	1,487.295	1,619.167	2,049.764	2,398.728	2,644.332
a.	Aerated Water	1,310.299	1,378.333	1,769.794	2,123.400	2,326.621
b.	Non-Aerated Water, Syrups, Juices & sq	176.996	240.834	279.970	275.328	317.711
4	Beverages Concentrate	709.016	638.639	875.730	991.043	1,108.598
5	Bank Cheques & Traveller's Cheques	234.427	238.658	257.177	248.855	-
6	Cigarettes & Tobacco	11,710.719	13,122.728	15,117.474	14,339.952	16,358.061
a.	Un-manufactured Tobacco	257.266	269.861	324.175	281.279	353.351
b.	Cigarettes	11,407.909	12,801.716	14,793.299	14,058.673	16,004.710
c.	Others	45.544	51.151	-	-	-
7	Cassettes (Audio)	3.520	-	-	-	-
8	Cassettes (Video)	7.045	-	-	-	-
9	Cement	11,136.797	14,102.555	14,820.826	13,848.305	10,700.873
10	Crude Oil	-	-	-	-	-
11	Ceramic Sanitary wares	10.678	11.929	-	-	-
12	Ceramic Tiles	101.834	97.504	-	-	-
13	Cigarette Filter Rods	-	-	40.548	53.858	30.849
14	Deep Freezers	128.031	177.405	-	-	-
15	Electric Batteries & plates	169.221	174.343	206.471	206.335	198.225
a.	Fixed Tax Scheme	76.637	51.736	16.505	45.556	11.184
b.	Under Normal Procedure	-	-	138.324	110.877	173.906
c.	Others	92.584	122.607	51.642	49.902	13.135
16	Electric Bulbs	-	-	-	-	-
17	Electric Fluorescent Tubes	-	-	-	-	-
18	Foam and Foam Products	117.919	92.740	-	-	-
19	Glass & Glass-Ware	161.693	155.359	-	-	-
20	Goods N.O.S.	2.579	17.085	149.025	143.459	3.866
21	Matches, Match Boxes & Splints	1.262	-	-	-	-
22	Metal Containers	324.294	286.081	291.452	248.307	281.467
23	Natural Gases	3,272.520	3,420.293	3,240.827	3,741.379	4,079.270
24	Petroleum Gases	16.332	17.187	17.795	16.444	21.632
25	POL Products	4,066.080	4,014.961	3,820.598	3,733.902	5,343.997
a.	Asphalt	501.210	519.005	341.615	376.369	739.015
b.	Furnace Oil	51.201	50.110	57.826	58.340	6.786
c.	High Speed Diesel Oil	276.364	324.246	556.196	406.328	503.451
d.	Light Speed Diesel Oil	3.264	12.738	6.960	7.455	12.645
e.	Jet Fuels	29.590	26.725	33.572	52.419	31.364
f.	Lubricating Oil	1,642.674	1,646.591	1,218.659	1,584.785	2,009.187

All Pakistan

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
	g. Motor Spirits	928.125	1,021.344	1,330.986	717.210	838.864
	h. Pet Grease	73.478	66.457	68.216	76.287	47.824
	i. Pet Wax	5.308	5.633	7.567	49.306	9.334
	j. Solvent Naphtha	48.273	23.185	34.256	68.613	453.698
	k. Pet Products NOS	491.270	221.795	39.196	227.533	560.045
	l. MTT	12.730	8.406	10.908	16.805	65.798
	m. Benzene, Xylene, Toluene	2.593	88.726	114.641	92.452	65.986
26	Paint and Varnishes	291.718	293.169	324.988	320.351	372.696
	a. Under Normal Procedure	249.425	280.440	299.825	302.757	372.696
	b. Under Capacity Scheme/Fixed Tax sch	38.586	7.054	22.016	15.789	-
	c. Others	3.707	5.675	3.147	1.805	-
27	Perfumery & Cosmetics	178.352	212.339	285.826	325.240	344.312
	a. Under Normal Procedure	106.790	108.165	163.000	202.981	214.298
	b. Under Capacity/Fixed Tax	71.562	104.174	122.826	122.259	130.014
28	Paper and Paper Board	341.208	391.352	428.093	458.577	568.668
29	Paper Sacks	117.746	92.470	0.446	-	-
30	Plastic Goods N.O.S.	216.399	257.102	298.408	33.843	-
	a. Under Capacity/Fixed Tax scheme	82.063	94.126	122.328	2.956	-
	b. Under Normal Procedure Scheme	134.336	162.976	176.080	30.887	-
31	Refrigerators	287.053	295.198	-	-	-
32	Rock Wool/Slag Wool	1.358	-	-	-	-
33	Sugar	4,439.040	4,764.114	860.063	-	-
34	Synthetic & artificial fibres	258.005	3.811	-	0.012	-
35	Steel Ingots and Billets	-	-	-	-	-
36	Soap and Detergents	623.616	718.279	856.425	886.343	1,016.848
	a. Soap	414.721	469.652	569.144	567.103	610.179
	b. Detergent	185.328	195.938	231.721	243.973	313.420
	c. Detergent Bars	11.924	9.882	9.536	13.114	20.913
	d. Soap and Detergent NOS	11.643	42.807	46.024	62.153	72.336
37	Ship Scrap Plates etc	20.011	-	-	-	-
	a. Under Rule 96-zz	-	-	-	-	-
	b. Under Normal Procedure	20.011	-	-	-	-
38	Tyres and Tubes	46.467	38.871	-	0.008	-
39	Television Sets	51.377	-	-	-	-
40	Vegetable Ghee	-	-	-	-	-
41	Vehicle Bodies	6.595	-	-	-	-
42	Wire and Cables	227.234	177.493	263.650	422.678	367.022
	a. Non-enamelled wire & cables	213.763	159.941	233.535	399.719	341.905
	i) Under Normal procedure	181.130	143.847	204.280	359.595	337.913
	ii) Under Capacity/Fix Tax scheme	32.633	16.094	29.255	40.124	3.992
	b. Enamelled Copper Wire	13.471	17.552	30.117	22.959	25.117
43	Woven PP/PE Fabric Bags & Sacks	134.936	125.736	118.565	1.901	-
44	Yarn, Cotton	-	-	-	-	-
45	Yarns, M.M.(Continuous)	192.339	206.070	217.934	237.014	233.024
46	Yarns, M.M.(Discontinuous)	-	-	-	-	-

All Pakistan

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
47	Yarn M.M.	-	-	-	-	-
48	Yarn, N.O.S.	2.411	0.080	1.071	0.071	-
49	Yarns Filament	-	-	-	-	-
50	Yarns, Knitting	0.155	0.022	-	-	-
B.	IMPORTED GOODS	109.733	127.923	220.270	2,434.990	2,260.033
51	Aerated water	3.367	4.618	6.659	4.963	6.340
52	Arms & Ammunition	0.243	0.914	-	0.063	-
53	Asphalt	0.741	0.019	0.395	1.369	4.249
54	Aviation Spirit	-	-	-	2.122	1.602
55	Beverages Concentrate	7.507	4.006	1.381	9.592	5.878
56	BOPP Film	-	-	-	22.203	-
57	Calcium Carbide	-	-	-	18.225	-
58	Canola Seeds	-	-	-	-	-
59	Cement	-	-	-	21.306	6.650
60	Cigarettes	10.243	0.936	0.278	3.554	1.940
61	Cotton not Carded or Combed	-	-	-	40.425	-
62	Cotton Seed Oil	-	-	-	-	-
63	Formic Acid	-	-	-	7.835	-
64	Furnace Oil	-	-	-	162.718	34.564
65	Goods NOS	35.021	62.811	49.328	97.031	419.886
	Ground Nut Oil	-	-	-	-	0.117
66	High speed Diesel Oil	-	-	-	1,262.281	1,227.847
67	Jute Bags	-	-	-	1.496	-
68	Kraft Paper Sack	-	-	-	20.280	-
69	L.P.G.Cylinders	-	-	-	1.972	40.480
70	Light Diesel Oil	-	-	-	0.072	3.382
71	Lubricating oil	15.572	10.356	23.689	58.027	51,626.000
72	M.T.B.E.	-	-	-	-	14.430
73	Medium Density Fibre Board (MDF)	-	-	-	28.745	-
74	Mosquito Coils	-	-	-	10.365	-
75	Motor Spirit	-	-	-	27.162	-
76	News Print	-	-	-	28.007	3.611
77	Paper & Paper Board	-	-	91.491	149.349	144.262
78	Perfumery & Cosmetics	29.528	33.419	35.383	31.192	52.708
79	Polyester Filament Yarn	-	-	-	40.082	56.016
80	Polyester Chips	-	-	-	9.033	2.790
81	Rape, Cozla Seeds	-	-	-	20.310	11.931
82	Rape, Cozla or Mustard Oil	-	-	-	85.623	-
83	Self Adhesive Tape	-	-	-	0.709	-
84	Separator plates for batteries	0.044	0.224	0.057	0.057	-
85	Shampoo (upto 1000 ml)	-	-	-	72.993	38.815
86	Soap,Det & Washing Prep.	7.467	10.620	11.609	66.857	75.587
87	Sugar	-	-	-	35.264	-
88	Safflower Seed Oil	-	-	-	-	0.025
89	Spirit Type Jet Fuel	-	-	-	-	6.242
90	Sunflower Seeds	-	-	-	-	-

All Pakistan

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
91	Sunflower Seed Oil	-	-	-	13.893	31.198
92	Urea F.M. Compound	-	-	-	4.717	-
93	CED on Custom clearance document	-	-	-	75.098	17.857
C.	SERVICES (TOTAL)	15,068,239	13,433,441	14,772,731	10,339,637	2,749,613
94	Advertisement	193.080	240.639	265.563	337.486	72.629
	a. Television	187.610	220.325	244.182	322.525	68.547
	b. Radio	5.470	20.314	21.381	14.961	4.082
95	Advertising Agent.	17.379	16.726	17.342	23.564	30.555
96	Accountants	0.032	-	-	-	-
97	Architects & Town Planner	0.165	-	-	-	-
98	Bank Loans/Advances	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	-	-	-
99	Beauty parlours/slimming	0.976	2.848	3.276	3.516	1.179
100	Courier Service	122.592	162.856	185.660	304.741	58.819
101	Customs Agents	49.512	46.556	133.571	52.504	1.478
102	Credit Cards(Banks)	-	-	-	39.221	-
103	Doctors	0.097	-	-	-	-
104	Domestic Travel	958.117	1,004.446	1,094.682	1,097.582	449.894
	a. By Air	924.802	962.847	1,054.196	1,057.980	406.640
	b. By Train	33.315	41.599	40.486	39.602	43.254
105	Hotels & Restaurants	781.310	786.605	851.698	508.776	30.815
	a. Hotel	583.832	572.379	587.780	422.974	29.264
	b. Resorts Hotels	15.721	17.293	18.408	14.578	1.036
	c. Restaurants	149.565	181.428	231.068	61.072	-
	d. Matrimonial Parties	15.633	7.068	2.331	2.633	0.057
	e. Marriage Halls & Lawns	9.843	0.814	0.210	0.051	-
	i) Under Fixed Tax scheme	9.674	0.199	0.004	0.006	-
	ii) Under Normal procedure	0.169	0.615	0.206	0.045	-
	f. Clubs	4.223	7.472	11.867	7.406	0.458
	g. Caterers	2.493	0.151	0.034	0.062	-
	i) Under Fixed Tax scheme	2.300	0.032	0.032	-	-
	ii) Under Normal procedure	0.193	0.119	0.002	0.062	-
106	Inland Carriage of goods by Air	21.034	28.784	28.628	24.288	7.778
107	Insurance	224.523	239.917	244.810	249.662	299.072
108	Launderers & dry cleaners	3.896	5.139	4.701	4.558	0.485
109	Ship Chandlers	0.940	6.577	5.535	2.960	0.589
110	Stevedores	179.853	221.672	178.130	215.260	50.213
111	Shipping Agents	1.237	-	0.194	-	-
112	Services of Supply/Dist. of Natural Gas	1,630.841	3,269.312	3,313.843	1,135.949	-
113	Services NOS	-	-	0.132	0.014	0.521
114	Telex	-	-	-	-	-

All Pakistan

S.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.						
115	Telephone Fax & telex services	8,319.898	7,177.578	8,405.558	6,302.853	1,661.130
	a. Domestic	8,319.710	7,176.824	1,090.799	15.040	1.276
	d. Others	0.188	0.754	7,314.759	6,287.813	1,659.854
116	Travel Agent		-	7.274	31.763	84.456
	Licence Fee on goods	7.670	9.159	8.219	3.788	6.003
117	Licence Fee	16.881	11.102	19.794	17.667	8.112
	a. Advertising Agents	0.722	0.716	0.818	1.380	0.938
	b. Air Travel Companies	0.035	-	0.665	0.360	0.201
	c. Car Dealers	0.155	0.045	0.045	-	-
	d. Construction Contractors	-	-	-	-	-
	e. Courier Services	0.060	0.140	0.260	0.205	0.005
	f. Customs Agents	1.241	0.040	-	-	0.999
	g. Fright forwarding Agents	0.215	0.030	0.010	-	-
	h. Hotel & Restaurant	3.928	3.872	3.035	1.745	0.015
	i. Insurance Companies	0.575	0.360	0.310	0.375	0.285
	j. Marriage Halls	0.860	0.307	0.200	0.175	0.020
	k. Property Dealers	0.401	-	-	-	-
	l. Property Developers & Promoters	-	0.375	-	0.120	-
	m. Shipping Agents	0.628	0.312	-	0.012	-
	n. Stevedores	0.365	0.440	0.550	0.495	0.015
	o. Recruiting Agents	0.030	-	-	-	-
	p. Ship Chandlers	0.010	-	-	-	-
	q. Travel Agents	0.204	0.121	3.745	4.178	1.249
	r. Television Corporation/Firms	-	0.532	0.060	0.709	-
	s. Accountants	0.010	-	-	-	-
	t. Architects & Town Planner	0.064	-	-	-	-
	u. Travel by Air	-	-	-	-	-
	v. Licence Fee (NOS)	7.208	3.717	10.051	7.913	4.385
	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	-	-	-
118	Applications/settlement applications	-	-	-	-	-
	a. By Excise Collectorate	176.204	2,634.700	1,380.614	406.673	429.614
119	Arrears	176.204	2,634.700	1,380.614	406.673	429.614
	a. By Excise Collectorate	26.657	52.182	80.113	56.130	16.012
	b. By Custom Collectorate	28.424	54.331	168.816	15.899	-
120	Miscellaneous	55.080	106.513	248.929	72.029	63.433
	CENTRAL EXCISE DUTIES (GROSS)	56,627.812	62,108.178	61,193.715	55,931.389	49,190.548
	a. Refund	10.428	15.167	236.798	132.033	107.293
	b. CE Rebate	1,352.127	81.598	52.200	15.666	2.855
	REFUND & REBATE	1,362.555	96.765	288.998	147.699	110.148
	CENTRAL EXCISE DUTIES (NET)	55,265.257	62,011.413	60,904.717	55,783.690	49,080.400

TABLE - 29.1
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1997-98	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	6,772.056	6,985.143	6,726.286	6,607.127	4,274.440
1	Arms and Ammunition	7.811	1.399	-	-	-
2	Air Conditioners	26.553	-	-	-	-
3	Beverages	280.526	291.323	328.996	371.821	0.080
	a. Aerated Water	248.441	245.764	287.099	331.218	0.073
	b. Non-Aerated Water, Syrups, Juices & sq	32.085	45.559	41.897	40.603	0.007
4	Bank Cheques & Traveller's Cheques	228.369	233.751	252.510	246.218	-
5	Cigarettes & Tobacco	1,303.751	1,485.724	1,616.390	1,701.720	340.187
	a. Un-manufactured Tobacco	27.489	29.594	30.539	31.079	34.208
	b. Cigarettes	1,259.236	1,440.009	1,585.790	1,670.641	1,305.979
	c. Others	17.026	16.121	-	-	-
6	Cassettes (Audio)	2.714	-	-	-	-
7	Cassettes (Video)	6.542	-	-	-	-
8	Cement	1,214.687	1,424.767	1,096.195	1,024.497	426.362
9	Ceramic Sanitary wares	4.064	3.862	-	-	-
10	Ceramic Tiles	46.932	48.972	-	-	-
11	Cigarette Filter Rods	-	-	6.185	5.203	-
12	Deep Freezers	32.937	44.666	-	-	-
13	Electric Batteries & plates	130.701	136.588	165.163	163.927	0.012
	a. Fixed Tax Scheme	75.087	50.149	14.889	42.417	0.001
	b. Others	55.614	86.439	150.274	121.510	0.011
14	Electric Bulbs	-	-	-	-	-
15	Electric Fluorescent Tubes	-	-	-	-	-
16	Foam and Foam Products	60.157	56.487	-	-	-
17	Glass & Glass-Ware	25.849	17.030	-	-	-
18	Goods N.O.S	1.876	0.544	0.049	0.283	-
19	Matches, Match Boxes & Splints	0.243	-	-	-	-
20	Metal Containers	214.690	171.309	168.465	137.899	45.725
21	Natural Gas	-	-	-	-	-
22	Petroleum Gases	5.810	6.249	5.965	4.432	5.259
23	POL Products	2,480.245	2,477.133	2,483.678	2,432.160	2,338.261
	a. Asphalt	288.597	297.627	330.146	345.403	518.631
	b. Furnace Oil	43.516	39.651	44.780	42.709	4.012
	c. High Speed Diesel Oil	134.933	163.611	285.603	202.066	122.277
	d. Light Speed Diesel Oil	2.188	3.829	6.000	6.495	10.519
	e. Jet Fuels	21.811	18.703	23.830	21.051	20.101
	f. Lubricating Oil	1,060.843	1,101.622	863.746	1,182.873	1,105.330
	g. Motor Spirits	364.975	563.607	815.778	541.960	483.537
	h. Pet Grease	73.292	66.271	67.988	61.785	47.534

Karachi(East)

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
i.	Pet Wax	0.816	1.016	0.454	0.242	0.323
j.	Solvent Nephtha	0.465	0.982	3.894	0.532	0.191
k.	Pet Products NOS	487.840	219.704	37.953	26.085	25.581
l.	MTT	-	-	-	-	-
m.	Benzen,Xylen,Toulene	0.969	0.510	3.506	0.959	0.225
24	Paint and Varnishes	134.545	116.887	129.745	123.976	28.772
a.	Under Normal Procedure	94.823	104.462	105.577	107.768	28.772
b.	Under Capacity Scheme/Fixed Tax sch	36.030	6.750	21.021	14.403	-
c.	Others	3.692	5.675	3.147	1.805	-
25	Perfumery & Cosmetics	49.878	44.502	44.613	49.043	33.054
a.	Under Normal Procedure	48.326	44.502	44.613	37.214	33.054
b.	Under Capacity/Fixed Tax	1.552	-	-	11.829	-
26	Paper and Paper Board.	20.673	23.717	34.341	41.179	33.400
27	Plastic Goods N.O.S.	84.190	101.050	117.050	2.953	-
a.	Under Capacity/Fixed Tax scheme	23.392	30.244	37.048	0.351	-
b.	Under Normal Procedure Scheme	60.798	70.806	80.002	2.602	-
28	Refrigerators	74.276	51.736	-	-	-
29	Rock Wool/Slag Wool	0.550	-	-	-	-
30	Synthetic & artificial fibres	4.350	0.242	-	-	-
31	Steel Ingots and Billets	-	-	-	-	-
32	Soap and Detergents	98.034	94.188	105.773	88.460	5.650
a.	Soap	10.748	2.266	1.925	3.309	3.573
b.	Detergent	86.081	91.631	103.160	83.520	1.928
c.	Detergent Bars	1.205	0.291	0.688	1.631	0.149
d.	Soap and Detergent N.O.S.	-	-	-	-	-
33	Tyres and Tubes	33.854	32.946	-	-	-
34	Television Sets	32.792	-	-	-	-
35	Vehicle Bodies	5.975	-	-	-	-
36	Wire and Cables	107.557	71.063	118.692	168.564	2.081
37 a.	Non-enamelled wire & cables	105.322	70.135	117.643	167.603	1.891
i)	Under Normal procedure	77.592	55.734	943.581	127.516	1.891
ii)	Under Capacity/Fix Tax scheme	27.730	14.401	23.062	40.087	-
b.	Enamelled Copper Wire	2.235	0.928	1.049	0.961	0.190
38	WovenPP/PE Fabric Bags & Sacks	12.557	10.859	80.880	1.867	-
39	Yarn, Cotton	-	-	-	-	-
40	Yarns, M.M. (Continuous)	38.311	38.047	44.449	42.925	15.597
41	Yarns, M.M. (Discontinuous)	-	-	-	-	-
42	Yarn, M.M.	-	-	-	-	-
43	Yarn, N.O.S.	0.015	0.080	-	-	-
44	Yarns, Filament	-	-	-	-	-
45	Yarns, Knitting	0.042	0.022	-	-	-
B.	SERVICES	4,754.724	3,847.808	3,696.837	2,704.724	841.869
46	Advertisement	62.127	85.321	84.913	65.619	11.318
a.	Television	58.620	74.921	76.150	56.364	8.699

Karachi(East)

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
b. Radio	3.507	10.400	8.763	9.255	2.619
47 Advertising Agent	17.215	16.644	16.934	23.059	30.414
48 Accountants	0.032	-	-	-	-
49 Architects & Town Planner	0.165	-	-	-	-
50 Bank Loans/Advances	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	0.471
52 Courier Service	117.722	151.632	177.028	293.802	55.751
53 Credit Cards (Banks)	-	-	-	38.659	-
54 Customs Agents	-	-	0.002	-	-
55 Doctors	0.095	-	-	-	-
56 Domestic Travel	924.779	962.323	1,043.735	1,048.594	404.161
a. By Air	924.779	962.323	1,043.735	1,048.594	404.161
57 Hotels & Restaurants	310.442	325.249	341.487	194.475	12.445
a. Hotel	243.194	242.248	230.799	160.977	12.388
b. Resorts Hotels	-	-	-	-	-
c. Restaurants	45.870	75.618	107.935	30.582	-
d. Matrimonial Parties	15.583	7.063	2.331	2.630	0.057
e. Marriage Halls & Lawns	3.520	0.109	-	-	-
i) Under Fixed Tax scheme	3.520	-	-	-	-
ii) Under Normal procedure	-	-	-	-	-
f. Clubs	1.356	0.095	0.422	0.243	-
g. Caterers	0.919	0.116	-	0.043	-
i) Under Fixed Tax scheme	0.919	-	-	-	-
ii) Under Normal procedure	-	0.116	-	0.043	-
58 Inland Carriage of goods by Air	21.034	28.142	27.776	24.288	7.685
59 Insurance	212.724	227.615	230.003	235.708	218.440
60 Launderers & dry cleaners	3.222	3.930	3.506	3.651	0.371
61 Ship Chandlers	0.940	6.577	5.535	2.960	0.566
62 Stevedores	179.853	221.672	178.130	215.260	30.563
63 Shipping Agents	-	-	-	-	-
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	68.322
66 Telephone Fax & telex services	10.977	11.400	14.965	15.566	1.362
a. Domestic	10.789	10.646	14.697	15.040	1.276
d. Others	0.188	0.754	0.268	0.470	0.086
67 Licence fee on goods	1.819	4.786	4.637	3.069	1.606
68 Licence Fee	8.050	-	4.090	5.885	1.940
a. Advertising Agents	0.545	0.695	0.625	0.680	0.520
b. Air Travel Companies	0.025	-	0.090	0.135	-
c. Car Dealers	0.120	0.045	0.045	-	-
d. Construction Contractors	-	-	-	-	-
e. Courier Services	0.060	0.130	0.245	0.205	0.005

Karachi(East)

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
f. Customs Agents	-	-	-	-	-
g. Freight Forwarding Agents	0.070	0.030	-	-	-
h. Hotel & Restaurant	1.128	1.570	1.601	0.640	0.015
i. Inland Carriage of Goods by Air	-	-	0.030	-	-
j. Insurance Companies	0.565	0.360	0.300	0.375	0.285
k. Marriage Halls	0.585	0.245	0.195	0.155	0.020
l. Property Dealers	0.370	-	-	-	-
m. Property Developers & Promoters	-	0.375	-	0.120	-
n. Shipping Agents	-	-	-	-	-
o. Stevedores	0.365	0.440	0.550	0.495	0.015
p. Recruiting Agents	0.025	-	-	-	-
q. Ship Chandlers	-	-	-	-	-
r. Supply of Natural Gas	-	-	0.015	-	-
s. Travel Agents	0.013	0.055	0.040	2.795	0.966
t. Television Corporation/Firms	-	0.532	0.060	0.185	-
u. Architects & Town Planner	0.010	-	-	-	-
v. Travel by Train	-	-	-	-	-
w. Licence Fee (N.O.S.)	4.064	0.152	0.294	0.100	0.114
x. Caterers	0.070	0.020	-	-	-
y. Clubs	0.025	0.015	-	-	-
69 Arrears	95.259	1,051.169	1,055.347	179.772	152.896
70 Miscellaneous	0.915	1.351	2.140	1.044	144.949
CENTRAL EXCISE DUTIES (GROSS)	11,622.954	11,894.966	11,489.337	9,501.621	5,417.700
a. Refund	-	-	138.918	2.027	-
b. CE Rebate	-	-	-	-	-
REFUND & REBATE	-	-	138.918	2.027	-
CENTRAL EXCISE DUTIES (NET)	11,622.954	11,894.966	11,350.419	9,499.594	5,417.700

TABLE - 29.2
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	6,772.056	6,985.143	6,726.286	6,607.127	1,742.348
1	Arms and Ammunition	7.811	1.399	-	-	-
2	Air Conditioners	26.553	-	-	-	-
3	Beverages	280.526	291.323	328.996	371.821	392.818
	a. Aerated Water	248.441	245.764	287.099	331.218	348.898
	b. Non-Aerated Water, Syrups, Juices & sq	32.085	45.559	41.897	40.603	43.920
4	Bank Cheques & Traveller's Cheques	228.369	233.751	252.510	246.218	-
5	Cigarettes & Tobacco	1,303.751	1,485.724	1,616.390	1,701.720	-
	a. Un-manufactured Tobacco	27.489	29.594	30.539	31.079	-
	b. Cigarettes	1,259.236	1,440.009	1,585.790	1,670.641	-
	c. Others	17.026	16.121	-	-	-
6	Cassettes (Audio)	2.714	-	-	-	-
7	Cassettes (Video)	6.542	-	-	-	-
8	Cement	1,214.687	1,424.767	1,096.195	1,024.497	321.321
9	Ceramic Sanitary wares	4.064	3.862	-	-	-
10	Ceramic Tiles	46.932	48.972	-	-	-
11	Cigarette Filter Rods	-	-	6.185	5.203	4.769
12	Deep Freezers	32.937	44.666	-	-	-
13	Electric Batteries & plates	130.701	136.588	165.163	163.927	158.263
	a. Fixed Tax Scheme	75.087	50.149	14.889	42.417	-
	b. Others	55.614	86.439	150.274	121.510	158.263
14	Electric Bulbs	-	-	-	-	-
15	Electric Fluorescent Tubes	-	-	-	-	-
16	Foam and Foam Products	60.157	56.487	-	-	-
17	Glass & Glass-Ware	25.849	17.030	-	-	-
18	Goods N.O.S	1.876	0.544	0.049	0.283	-
19	Matches, Match Boxes & Splints	0.243	-	-	-	-
20	Metal Containers	214.690	171.309	168.465	137.899	111.309
21	Natural Gas	-	-	-	-	-
22	Petroleum Gases	5.810	6.249	5.965	4.432	-
23	POL Products	2,480.245	2,477.133	2,483.678	2,432.160	322.720
	a. Asphalt	288.597	297.627	330.146	345.403	-
	b. Furnace Oil	43.516	39.651	44.780	42.709	-
	c. High Speed Diesel Oil	134.933	163.611	285.603	202.066	-
	d. Light Speed Diesel Oil	2.188	3.829	6.000	6.495	-
	e. Jet Fuels	21.811	18.703	23.830	21.051	-
	f. Lubricating Oil	1,060.843	1,101.622	863.746	1,182.873	322.692
	g. Motor Spirits	364.975	563.607	815.778	541.960	-
	h. Pet Grease	73.292	66.271	67.988	61.785	0.028

Karachi(West)

S. COMMODITIES	1996-97	1997-98	1998-99	1999-2000	1999-2000
No.					
i. Pet Wax	0.816	1.016	0.454	0.242	-
j. Solvent Neptha	0.465	0.982	3.894	0.532	-
k. Pet Products NOS	487.840	219.704	37.953	26.085	-
l. MTT	-	-	-	-	-
m. Benzen,Xylen,Toulene	0.969	0.510	3.506	0.959	-
24 Paint and Varnishes	134.545	116.887	129.745	123.976	120.444
a. Under Normal Procedure	94.823	104.462	105.577	107.768	120.444
b. Under Capacity Scheme/Fixed Tax sch	36.030	6.750	21.021	14.403	-
c. Others	3.692	5.675	3.147	1.805	-
25 Perfumery & Cosmetics	49.878	44.502	44.613	49.043	30.572
a. Under Normal Procedure	48.326	44.502	44.613	37.214	-
b. Under Capacity/Fixed Tax	1.552	-	-	11.829	-
26 Paper and Paper Board.	20.673	23.717	34.341	41.179	13.651
27 Plastic Goods N.O.S.	84.190	101.050	117.050	2.953	-
a. Under Capacity/Fixed Tax scheme	23.392	30.244	37.048	0.351	-
b. Under Normal Procedure Scheme	60.798	70.806	80.002	2.602	-
28 Refrigerators	74.276	51.736	-	-	-
29 Rock Wool/Slag Wool	0.550	-	-	-	-
30 Synthetic & artificial fibres	4.350	0.242	-	-	-
31 Steel Ingots and Billets	-	-	-	-	-
32 Soap and Detergents	98.034	94.188	105.773	88.460	113.437
a. Soap	10.748	2.266	1.925	3.309	0.062
b. Detergent	86.081	91.631	103.160	83.520	111.197
c. Detergent Bars	1.205	0.291	0.688	1.631	2.178
d. Soap and Detergent N.O.S.	-	-	-	-	-
33 Tyres and Tubes	33.854	32.946	-	-	-
34 Television Sets	32.792	-	-	-	-
35 Vehicle Bodies	5.975	-	-	-	-
36 Wire and Cables	107.557	71.063	118.692	168.564	129.498
37 a. Non-enamelled wire & cables	105.322	70.135	117.643	167.603	128.809
i) Under Normal procedure	77.592	55.734	943.581	127.516	128.809
ii) Under Capacity/Fix Tax scheme	27.730	14.401	23.062	40.087	-
b Enamelled Copper Wire	2.235	0.928	1.049	0.961	0.689
38 WovenPP/PE Fabric Bags & Sacks	12.557	10.859	80.880	1.867	-
39 Yarn, Cotton	-	-	-	-	-
40 Yarns, M.M. (Continuous)	38.311	38.047	44.449	42.925	23.546
41 Yarns, M.M. (Discontinuous)	-	-	-	-	-
42 Yarn, M.M.	-	-	-	-	-
43 Yarn, N.O.S.	0.015	0.080	-	-	-
44 Yarns, Filament	-	-	-	-	-
45 Yarns, Knitting	0.042	0.022	-	-	-
B. SERVICES	4,754.724	3,847.808	3,696.837	2,704.724	78.671
46 Advertisement	62.127	85.321	84.913	65.619	-
a. Television	58.620	74.921	76.150	56.364	-

Karachi(West)

S. COMMODITIES	1996-97	1997-98	1998-99	1999-2000	1999-2000
No.					
b. Radio	3.507	10.400	8.763	9.255	-
47 Advertising Agent	17.215	16.644	16.934	23.059	0.079
48 Accountants	0.032	-	-	-	-
49 Architects & Town Planner	0.165	-	-	-	-
50 Bank Loans/Advances	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	0.171
52 Courier Service	117.722	151.632	177.028	293.802	0.004
53 Credit Cards (Banks)	-	-	-	38.659	-
54 Customs Agents	-	-	0.002	-	-
55 Doctors	0.095	-	-	-	-
56 Domestic Travel	924.779	962.323	1,043.735	1,048.594	-
a. By Air	924.779	962.323	1,043.735	1,048.594	-
57 Hotels & Restaurants	310.442	325.249	341.487	194.475	0.012
a. Hotel	243.194	242.248	230.799	160.977	0.012
b. Resorts Hotels	-	-	-	-	-
c. Restaurants	45.870	75.618	107.935	30.582	-
d. Matrimonial Parties	15.583	7.063	2.331	2.630	-
e. Marriage Halls & Lawns	3.520	0.109	-	-	-
i) Under Fixed Tax scheme	3.520	-	-	-	-
ii) Under Normal procedure	-	-	-	-	-
f. Clubs	1.356	0.095	0.422	0.243	-
g. Caterers	0.919	0.116	-	0.043	-
i) Under Fixed Tax scheme	0.919	-	-	-	-
ii) Under Normal procedure	-	0.116	-	0.043	-
58 Inland Carriage of goods by Air	21.034	28.142	27.776	24.288	-
59 Insurance	212.724	227.615	230.003	235.708	57.938
60 Launderers & dry cleaners	3.222	3.930	3.506	3.651	-
61 Ship Chandlers	0.940	6.577	5.535	2.960	0.023
62 Stevedores	179.853	221.672	178.130	215.260	19.650
63 Shipping Agents	-	-	-	-	-
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	0.794
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	1.762
68 Licence Fee	8.050	-	4.090	5.885	0.015
a. Advertising Agents	0.545	0.695	0.625	0.680	-
b. Air Travel Companies	0.025	-	0.090	0.135	0.015
c. Car Dealers	0.120	0.045	0.045	-	-
d. Construction Contractors	-	-	-	-	-
e. Courier Services	0.060	0.130	0.245	0.205	-

Karachi(West)

S. COMMODITIES	1996-97	1997-98	1998-99	1999-2000	1999-2000
No.					
f. Customs Agents	-	-	-	-	-
g. Freight Forwarding Agents	0.070	0.030	-	-	-
h. Hotel & Restaurant	1.128	1.570	1.601	0.640	-
i. Inland Carriage of Goods by Air	-	-	0.030	-	-
j. Insurance Companies	0.565	0.360	0.300	0.375	-
k. Marriage Halls	0.585	0.245	0.195	0.155	-
l. Property Dealers	0.370	-	-	-	-
m. Property Developers & Promoters	-	0.375	-	0.120	-
n. Shipping Agents	-	-	-	-	-
o. Stevedores	0.365	0.440	0.550	0.495	-
p. Recruiting Agents	0.025	-	-	-	-
q. Ship Chandlers	-	-	-	-	-
r. Supply of Natural Gas	-	-	0.015	-	-
s. Travel Agents	0.013	0.055	0.040	2.795	-
t. Television Corporation/Firms	-	0.532	0.060	0.185	-
u. Architects & Town Planner	0.010	-	-	-	-
v. Travel by Train	-	-	-	-	-
w. Licence Fee (N.O.S.)	4.064	0.152	0.294	0.100	-
x. Caterers	0.070	0.020	-	-	-
y. Clubs	0.025	0.015	-	-	-
69 Arrears	95.259	1,051.169	1,055.347	179.772	5.385
70 Miscellaneous	0.915	1.351	2.140	1.044	0.882
CENTRAL EXCISE DUTIES (GROSS)	11,622.954	11,894.966	11,489.337	9,501.621	1,829.063
a. Refund	-	-	138.918	2.027	16.463
b. CE Rebate	-	-	-	-	-
REFUND & REBATE	-	-	138.918	2.027	16.463
CENTRAL EXCISE DUTIES (NET)	11,622.954	11,894.966	11,350.419	9,499.594	1,812.600

TABLE - 29.3
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)						
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	6,435,411	6,763,360	4,930,146	4,961,471	4,922,014
1	Arms and Ammunition	1.367	0.752	-	-	-
2	Air Conditioners	0.026	-	-	-	-
3	Beverages	75.542	105.053	114.115	126.119	142.772
	a. Aerated Water	67.901	93.234	103.027	111.480	118.721
	b. Non-Aerated Water, Syrups, Juices & sq	7.641	11.819	11.088	14.639	24.051
4	Cigarettes & Tobacco	669.502	779.590	988.465	1,029.570	1,224.059
	a. Un-manufactured Tobacco	26.539	30.127	36.235	33.404	38.060
	b. Cigarettes	642.963	749.461	952.230	996.166	1,185.999
	c. Others	-	0.002	-	-	-
5	Cement	1,817.017	1,985.741	1,844.848	1,631.483	1,123.000
6	Crude Oil	-	-	-	-	-
7	Ceramic Tiles	8.553	8.176	-	-	-
8	Deep Freezers	0.010	0.017	-	-	-
9	Electric Batteries & plates	0.049	0.044	0.047	0.040	0.054
	a. Fixed Tax Scheme	0.009	0.016	0.005	0.004	0.003
	b. Others	0.040	0.028	0.042	0.036	0.051
10	Glass & Glass-Ware	0.220	0.202	-	-	-
11	Goods N.O.S.	0.044	0.321	-	0.399	1.514
12	Matches, Match Boxes & Splints	0.154	-	-	-	-
13	Metal Containers	8.163	7.801	7.705	9.275	9.371
14	Natural Gases	1,526.482	1,434.767	1,460.360	1,840.713	2,032.772
15	Petroleum Gases	-	-	-	-	0.186
16	POL Products	148.221	139.036	53.025	109.105	109.408
	a. High Speed Diesel Oil	60.372	33.477	3.588	71.733	67.597
	b. Lubricating Oil	76.561	79.919	30.421	35.026	411.723
	c. Motor Spirits	11.105	20.662	18.551	2.023	-
	d. Pet Grease	0.007	0.004	0.004	0.001	0.021
	e. Pet Products N.O.S.	0.176	0.122	0.461	0.322	0.067
17	Paint and Varnishes	0.408	0.668	0.570	0.562	0.667
	a. Under Normal Procedure	0.095	0.536	0.460	0.337	0.667
	b. Under Capacity Scheme/Fixed Tax sch	0.313	0.132	0.110	0.225	-
18	Perfumery & Cosmetics	-	-	-	-	-
19	Paper and Paper Board	4.333	4.174	2.928	3.527	7.882
20	Paper Sacks	3.955	5.708	-	-	-
21	Plastic Goods N.O.S.	3.599	2.995	5.420	0.820	-
	a. Under Capacity/Fixed Tax scheme	0.370	0.199	0.318	0.002	-
	b. Under Normal Procedure Scheme	3.229	2.796	5.102	0.818	-
22	Refrigerators	164.831	147.978	-	-	-
23	Sugar	1,856.759	2,003.416	270.775	-	-
24	Synthetic and Artificial Fibres	-	-	-	0.012	-

Hyderabad

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
25	Soap and Detergents	128.296	120.166	152.520	184.191	237.505
a.	Soap	54.818	44.770	51.756	56.909	64.070
b.	Detergent	73.478	75.396	100.764	127.282	173.435
26	Vehicle Bodies	0.070	-	-	-	-
27	Wire and Cables	3.486	6.690	17.826	25.589	32.621
a.	Non-enamelled wire & cables	0.337	-	0.032	13.317	17.920
i)	Under Normal procedure	0.337	-	0.032	13.317	13.928
ii)	Under Capacity/Fix Tax scheme	-	-	-	-	3.992
b.	Enamelled Copper Wire	3.149	6.690	17.794	12.272	14.701
28	Woven PP/PE Fabric Bags & Sacks	14.324	10.065	11.542	0.034	-
29	Yarn, Cotton	-	-	-	-	-
30	Yarns, M.M.(Continuous)	-	-	-	0.032	0.203
31	Yarns, M.M.(Discontinuous)	-	-	-	-	-
32	Yarn M.M.	-	-	-	-	-
33	Yarn, N.O.S.	-	-	-	-	-
B.	IMPORTED GOODS	0.008	-	2.218	104.712	78.582
34	Asphalt	-	-	0.378	-	-
	BOP Film	-	-	-	0.508	-
35	Cigarettes	-	-	0.033	-	-
36	Goods NOS	-	-	-	3.371	0.836
37	High speed Diesel Oil	-	-	-	97.367	76.595
38	Kraft Paper Sack	-	-	-	1.415	-
39	Paper & Paper Board	-	-	-	1.871	0.433
40	Polyester Filament Yarn	-	-	-	-	0.015
41	Perfumery & Cosmetics	0.008	-	1.807	-	-
42	Soap and Detergents	-	-	-	-	0.703
43	CED on custom clearance documents	-	-	-	0.180	-
C.	SERVICES	88.750	152.728	167.510	95.687	0.338
44	Advertisement	0.030	0.005	0.084	0.081	0.027
a.	Television	-	-	-	-	-
b.	Radio	0.030	0.005	0.084	0.081	0.027
45	Bank Loans/Advances	-	-	-	-	-
46	Beauty parlours/slimming	0.007	0.001	-	-	-
47	Customs Agents	0.150	0.088	-	0.479	-
48	Doctors	0.002	-	-	-	-
49	Hotels & Restaurants	5.362	5.197	6.671	4.739	0.311
a.	Hotel	3.077	4.069	5.027	3.960	0.311
b.	Resorts Hotels	0.131	0.020	-	0.235	-
c.	Restaurants	0.892	0.840	1.085	0.538	-
d.	Matrimonial Parties	-	-	-	0.003	-
e.	Marriage Halls & Lawns	1.071	0.088	0.012	0.003	-
i)	Under Fixed Tax scheme	0.986	0.051	-	0.003	-
ii)	Under Normal procedure	0.085	0.037	0.012	-	-
g.	Club	-	-	0.515	-	-
h.	Caterers	0.191	0.029	0.032	-	-
i)	Under Fixed Tax scheme	0.056	0.029	0.032	-	-
ii)	Under Normal procedure	0.135	-	-	-	-

Hyderabad

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
50 Services of Supply/Dist. of Natural Gas	82.478	147.384	160.755	90.388	-
51 Licence Fee on Goods	-	-	0.005	-	-
52 Licence Fee	0.721	-	0.575	0.768	0.410
a. Construction Contractors	-	-	-	-	-
b. Hotel & Restaurant	0.065	0.070	0.075	0.085	-
c. Insurance Companies	-	-	-	-	-
d. Marriage Halls	0.095	0.052	-	0.020	-
e. Travel Agents	-	-	-	0.009	-
f. Licence Fee (N.O.S)	0.552	-	0.500	0.654	0.410
g. Doctors	0.009	-	-	-	-
53 Arrears	37.538	375.783	164.053	43.304	3.612
54 Miscellaneous	1.891	1.422	1.317	1.341	-94.291
CENTRAL EXCISE DUTIES (GROSS)	6,563.598	7,293.415	5,265.824	5,207.283	4,910.665
a. Refund	-	0.492	0.130	125.587	54.265
b. CE Rebate	-	1.002	1.450	-	-
REFUND & REBATE	-	1.494	1.580	125.587	54.265
CENTRAL EXCISE DUTIES (NET)	6,563.598	7,291.921	5,264.244	5,081.696	4,856.400

* Reconciliation adjustment.

TABLE - 29.4
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	2,853.012	3,061.459	2,776.966	2,794.889	2,751.771
1	Air Conditioners	-	-	-	-	-
2	Beverages	3.467	3.475	3.493	0.044	0.045
	a. Aerated Water	3.029	3.465	3.468	-	-
	b. Non-Aerated Water, Syrups, Juices & sq Beverages Concentrates	0.438	0.010	0.026	0.044	0.045
		-	-	-	4.371	3.389
3	Cigarettes & Tobacco	28.518	35.028	-	-	-
	a. Un-manufactured Tobacco	-	-	-	-	-
	b. Cigarettes	-	-	-	-	-
	c. Others	28.518	35.028	-	-	-
4	Cassettes (Audio)	0.295	-	-	-	-
5	Cassettes (Video)	0.075	-	-	-	-
6	Cement	893.140	872.606	746.754	655.854	558.919
7	Cigarette Filter Rods	-	-	33.638	48.655	26.080
8	Crude Oil	-	-	-	-	-
9	Electric Batteries & plates	28.830	30.054	33.197	31.002	28.142
	a. Others	28.830	30.054	33.197	31.002	28.142
10	Glass & Glass-Ware	15.793	3.043	-	-	-
11	Goods NOS	-	-	0.014	-	-
12	Matches, Match Boxes & Splints	0.006	-	-	-	-
13	Metal Containers	1.340	0.585	0.591	0.312	0.519
14	Natural Gases	1,529.848	1,788.501	1,576.917	1,653.314	1,739.096
15	Petroleum Gases	0.066	0.109	-	-	-
16	POL Products	63.168	68.970	98.454	76.911	51.918
	a. Asphalt	-	-	-	-	-
	b. Jet Fuels	-	-	-	-	-
	c. Lubricating Oil	57.624	64.383	91.795	69.982	44.480
	d. Pet Grease	-	-	-	-	-
	e. Pet Wax	4.492	4.587	6.659	6.929	7.438
	f. Pet Products N.O.S.	1.052	-	-	-	-
17	Paint and Varnishes	-	-	-	-	-
	a. Under Normal Procedure	-	-	-	-	-
18	Paper and Paper Board	0.512	0.528	0.459	0.005	0.034
19	Paper Sacks	35.458	20.095	-	-	-
20	Plastic Goods N.O.S.	33.252	36.329	39.080	9.583	-
	a. Under Capacity/Fixed Tax scheme	-	-	-	-	-
	b. Under Normal Procedure Scheme	33.252	36.329	39.080	9.583	-
21	Synthetic & artificial fibres	21.256	-	-	-	-

Quetta

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
22	Soap and Detergents	29.573	69.746	89.389	130.410	164.849
	a. Soap	13.904	25.789	40.792	63.186	78.138
	b. Detergent	5.121	3.005	2.080	7.191	7.271
	c. Detergent Bar	5.121	-	-	-	7.104
	d. Soap and Detergent NOS	10.548	40.952	43.384	60.033	72.336
23	Ship Scrap Plates etc	20.011	-	-	-	-
	a. Under Rule 96-zz	-	-	-	-	-
	b. Under Normal Procedure	20.011	-	-	-	-
24	Television Sets	7.721	-	-	-	-
25	Wire and Cables	36.093	22.351	36.198	86.490	71.745
	a. Non-enamelled wire & cables	35.376	19.599	32.530	83.250	69.111
	i) Under Normal procedure	35.376	19.599	32.530	83.250	69.111
	ii) Under Capacity/Fix Tax scheme	-	-	-	-	-
	b. Enamelled Copper Wire	0.717	2.752	3.668	3.240	2.634
26	WovenPP/PE Fabric Bags & Sacks	19.711	18.826	16.891	-	-
27	Yarn, Cotton	-	-	-	-	-
28	Yarns, M.M.(Continuous)	82.807	91.213	101.890	97.867	107.035
29	Yarn M.M.	-	-	-	-	-
30	Yarn, N.O.S.	2.072	-	-	0.071	-
31	Yarns, Knitting	-	-	-	-	-
	B. IMPORTED GOODS	-	-	-	30.949	16.586
32	Asphalt	-	-	-	1.334	4.191
33	Cement	-	-	-	18.614	5.150
34	Cigarettes	-	-	-	0.058	0.356
35	Goods NOS	-	-	-	4.284	4.325
36	Kraft Paper Sack	-	-	-	4.983	-
37	Lubricating Oil	-	-	-	-	0.114
38	Motor Spirit	-	-	-	0.239	-
39	Paper & Paper Board	-	-	-	1.339	1.864
40	Perfumery & Cosmetics	-	-	-	-	-
41	Shampoo (upto 1000 ml)	-	-	-	0.027	0.085
42	Soap,Det & Washing Prep.	-	-	-	0.071	0.501
	C. SERVICES	29.969	18.266	31.905	18.459	0.604
43	Advertisement	-	-	-	0.001	-
	a. Television	-	-	-	0.001	-
44	Bank Loans/Advances	13.103	1.209	-	-	-
	a. By banks/financial institutions	13.103	1.209	-	-	-
45	Courier Service	0.032	-	-	-	-
46	Customs Agents	3.150	4.360	19.275	10.329	0.128
47	Hotels & Restaurants	12.300	12.571	12.279	8.016	0.468
	a. Hotel	9.494	8.530	8.768	7.025	0.468
	b. Resorts Hotels	-	1.930	-	-	-
	c. Restuarants	2.728	2.111	3.509	0.991	-

Quetta

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
d. Marriage Halls & Lawns	0.078	-	-	-	-
i) Under Fixed Tax scheme	0.033	-	-	-	-
ii) Under Normal procedure	0.045	-	-	-	-
e. Caterer	-	-	0.002	-	-
i) Under Fixed Tax scheme	-	-	-	-	-
ii) Under Normal procedure	-	-	0.002	-	-
48 Launderers & dry cleaners	0.099	0.126	0.157	0.113	0.008
50 Shipping Agents	0.030	-	0.194	-	-
51 Licence Fee	1.255	0.095	1.975	1.817	1.971
a. Advertising Agents	0.016	0.006	0.122	0.626	0.413
b. Air Travel Companies	-	-	-	-	0.091
c. Courier Services	-	0.010	-	-	-
d. Customs Agents	0.994	-	-	-	0.999
e. Fright forwarding Agents	-	-	-	-	-
f. Hotel & Restaurant	-	-	-	-	-
g. Marriage Halls	-	-	-	-	-
h. Shipping Agents	0.060	0.312	-	-	-
i. Travel Agents	-	-	0.777	0.483	-
j. Licence Fee (N.O.S.)	0.185	0.387	1.070	0.708	0.468
50 Arrears	15.419	0.200	0.773	3.082	-
51 Miscellaneous	1.466	0.312	13.104	6.402	14.328
CENTRAL EXCISE DUTIES (GROSS)	2,899.866	3,081.047	2,824.723	2,855.598	2,785.300
a. Refund	0.648	0.335	1.455	0.829	0.100
b. CE Rebate	-	0.275	-	-	-
REFUND & REBATE	0.648	0.610	1.455	0.829	0.100
CENTRAL EXCISE DUTIES (NET)	2,899.218	3,080.437	2,823.268	2,854.769	2,785.200

TABLE - 29.5
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	3,987.019	5,190.253	5,337.758	5,010.564	5,197.068
1	Arms and Ammunition	-	-	-	-	-
2	Beverages	234.333	239.919	281.447	350.841	379.807
	a. Aerated Water	213.419	223.694	263.982	327.905	367.805
	b. Non-Aerated Water, Syrups, Juices & sq	20.914	16.225	17.465	22.936	12.002
3	Bank Cheques & Traveller's Cheques	-	-	-	-	-
4	Cigarettes & Tobacco	1,530.124	2,164.830	2,243.542	2,381.971	2,278.477
	a. Un-manufactured Tobacco	35.145	44.226	48.445	51.528	61.286
	b. Cigarettes	1,494.979	2,120.604	2,195.097	2,330.443	2,218.191
5	Cement	802.136	1,403.973	1,707.285	1,493.665	1,173.059
6	Electric Flourescent Tubes	-	-	-	-	-
7	Glass & Glass-Ware	0.090	0.076	-	-	-
8	Goods NOS	-	-	-	0.019	-
9	Metal Containers	12.834	11.970	12.509	11.332	23.712
10	Natural Gases	64.185	66.577	68.971	95.354	145.043
11	Petroleum Gases	4.708	4.764	4.836	4.849	8.366
12	POL Products	322.601	281.247	393.193	180.974	676.755
	a. High Speed Diesel Oil	24.797	65.345	162.543	46.695	222.723
	b. Light Speed Diesel Oil	0.066	3.208	0.012	0.009	1.304
	c. Jet Fuels	-	-	-	-	1.332
	d. Lubricating Oil	105.083	74.874	51.540	42.777	47.128
	e. Motor Spirits	192.655	49.795	67.963	-	297.962
	f. Pet Grease	-	-	-	-	-
	g. Benzen, Xylen, Toulene	-	88.025	111.135	91.493	65.761
	h. Pet. Products NOS	-	-	-	-	40.545
13	Paint and Varnishes	0.744	0.354	0.319	0.341	0.566
	a. Under Normal Procedure	0.340	0.354	0.319	0.284	0.566
	b. Under Capacity Scheme/Fixed Tax sch	0.404	-	-	0.057	-
14	Perfumery & Consmetics	29.387	45.222	86.436	119.070	118.949
	a. Under Normal Procedure.	29.387	40.979	76.943	119.070	118.949
	b. Under Capacity/Fixed Tax	-	4.243	9.493	-	-
15	Paper and Paper Board	1.929	2.401	2.597	3.842	7.054
16	Plastic Goods N.O.S.	1.220	1.516	1.850	0.026	0.026
	a. Under Capacity/Fixed Tax scheme	1.209	1.515	1.838	0.023	0.023
	b. Under Normal Procedure Scheme	0.011	0.001	0.012	0.003	0.003
17	Sugar	674.813	607.291	126.715	-	-
18	Soap and Detergents	300.265	353.351	402.137	368.280	385.280
	a. Soap	286.891	341.124	395.753	357.649	374.675
	b. Detergent	2.833	2.817	1.275	-	-
	c. Detergent Bars	10.541	9.410	5.109	10.631	10.605
	d. Soap and Detergent N.O.S.	-	-	-	-	-

Multan

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
19	Vehicle Bodies	0.008	-	-	-	-
20	Wire and Cables	0.083	0.131	0.182	-	-
	a. Non-enamelled wire & cables	0.083	0.131	0.182	-	-
	i) Under Normal procedure	0.007	0.029	0.037	-	-
	ii) Under Capacity/Fix Tax scheme	0.076	0.102	0.145	-	-
21	WovenPP/PE Fabric Bags & Sacks	7.559	6.631	5.739	-	-
22	Yarn,Cotton	-	-	-	-	-
23	Yarns, M.M.(Continuous)	-	-	-	-	-
24	Yarns, M.M.(Discontinuous)	-	-	-	-	-
25	Yarn M.M.	-	-	-	-	-
26	Yarns, Knitting	-	-	-	-	-
27	IMPORTED GOODS	-	-	592.184	592.184	159.233
28	Cotton not Carded or Combed	-	-	-	-	-
29	Sunflower Seed Oil	-	-	-	-	0.486
30	Goods NOS	-	-	1.160	1.160	-
31	High speed Diesel Oil	-	-	591.024	591.024	158.747
	C. SERVICES	43.756	16.420	14.507	11.925	2.488
32	Advertisement	0.010	0.061	0.077	0.069	-
	a. Radio	0.010	0.061	0.077	0.069	-
33	Architects & Town Planner	-	-	-	-	-
34	Bank Loans/Advances	29.851	2.842	-	-	-
	a. By banks/financial institutions	29.851	2.842	-	-	-
35	Beauty parlours/slimming	0.008	0.035	0.057	0.081	0.065
36	Courier Service	0.036	-	-	-	-
37	Customs Agents	0.207	0.218	0.305	0.337	0.027
38	Domestic Travel	-	-	-	-	-
	a. By Air	-	-	-	-	-
39	Hotels & Restaurants	12.909	12.920	13.492	9.431	0.574
	a. Hotel	6.159	6.651	6.883	7.639	0.574
	b. Restuarants	6.197	6.269	6.609	1.792	-
	c. Matrimonial Parties	-	-	-	-	-
	d. Marriage Halls & Lawns	0.495	-	-	-	-
	i) Under Fixed Tax scheme	0.495	-	-	-	-
	e. Caterers	0.058	-	-	-	-
	ii) Under Normal procedure	0.058	-	-	-	-
40	Inland Carriage of goods by Air	-	-	-	-	-
41	Launderers & dry cleaners	0.503	0.328	0.235	0.272	0.038
42	Travel Agent	-	-	0.341	1.735	1.784
43	Licence Fee	0.232	0.020	1.528	1.328	1.199
	a. Car Dealers	0.035	-	-	-	-
	b. Construction Contractors	-	-	-	-	-
	c. Courier Services	-	-	-	-	-
	d. Customs Agents	0.003	0.040	-	-	-
	e. Hotel & Restaurant	0.120	0.090	0.125	0.065	-
	f. Marriage Halls	-	0.005	-	-	-
	g. Property Dealers	0.029	-	-	-	-
	h. Property Developers & Promoters	-	-	-	-	-

Multan

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
i. Recruiting Agents	0.005	-	-	-	-
j. Travel Agents	0.025	-	0.533	0.496	0.233
k. Travel by Train	-	-	-	-	-
l. Licence Fee (N.O.S.)	-	0.772	0.870	0.767	0.966
m. Beauty parlours/slimming	0.005	-	-	-	-
n. Launderers & dry cleaners	0.010	-	-	-	-
44 Arrears	0.071	4.147	0.876	10.022	3.809
45 Miscellaneous	0.772	3.326	0.078	0.583	8.474
CENTRAL EXCISE DUTIES (GROSS)	4,031.618	5,215.073	5,354.747	5,626.606	5,372.271
a. Refund	-	-	91.211	0.093	29.422
b. CE Rebate	-	0.286	0.020	0.037	0.149
REFUND & REBATE	-	0.286	91.231	0.130	29.571
CENTRAL EXCISE DUTIES (NET)	4,031.618	5,214.787	5,263.516	5,626.476	5,342.700

TABLE - 29.6
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	2,759.698	3,216.598	2,743.372	2,457.632	1,881.404
1	Arms and Ammunition	0.316	0.053	-	-	-
2	Air Conditioners	-	-	-	-	-
3	Beverages	156.932	141.215	277.337	300.444	323.484
	a. Aerated Water	155.865	140.178	276.518	300.243	323.412
	b. Non-Aerated Water, Syrups, Juices & sq	1.067	1.037	0.819	0.201	0.072
4	Cigarettes & Tobacco	-	-	-	-	2.877
	a. Cigarettes	-	-	-	-	2.877
5	Cement	1,395.876	1,722.783	2,135.271	2,099.639	1,482.850
6	Electric Batteries & plates	0.012	0.012	0.018	0.009	0.006
	a. Fixed Tax Scheme	0.012	-	0.018	0.006	-
	b. Under Normal Procedure	-	-	-	0.003	0.006
7	Foam and Foam Products	-	0.006	-	-	-
8	Glass & Glass-Ware	0.121	0.079	-	-	-
9	Matches, Match Boxes & Splints	-	-	-	-	-
10	Metal Containers	12.769	11.349	10.140	5.958	5.779
11	POL Products	6.294	7.286	13.406	25.519	31.479
	a. Asphalt	-	1.909	0.544	-	-
	b. High Speed Deisel Oil	-	-	-	-	1.478
	c. Lubricating Oil	6.294	5.377	12.862	23.328	30.001
	d. POL Products (NOS)	-	-	-	2.191	-
12	Paint and Varnishes	2.128	2.475	3.353	3.892	4.726
	a. Under Normal Procedure	0.646	2.475	3.123	3.892	4.726
	b. Under Capacity Scheme/Fixed Tax sch	1.482	-	0.230	-	-
13	Perfumery & Cosmetics	0.140	0.183	0.223	0.288	0.186
	a. Under Normal Procedure	0.130	0.183	0.223	0.288	0.168
	b. Under Capacity/Fixed Tax	0.010	-	-	-	0.018
14	Paper and Paper Board	3.691	4.895	8.564	13.823	17.268
15	Paper Sacks	9.312	6.858	-	-	-
16	Plastic Goods N O S	2.163	3.165	5.947	-	-
	a. Under Capacity/Fixed Tax scheme	2.005	-	-	-	-
	b. Under Normal Procedure Scheme	0.158	3.165	5.947	-	-
17	Sugar	1,166.921	1,311.960	282.340	-	-
18	Steel Ingots and Billets	-	-	-	-	-
19	Soap and Detergents	0.325	0.307	0.952	1.218	1.315
	a. Soap	0.117	0.099	0.323	0.311	0.324
	b. Detergent	0.042	0.040	0.054	0.072	0.114
	c. Detergent Bars	0.166	0.168	0.575	0.835	0.877
20	Vehicle Bodies	0.187	-	-	-	-
21	Woven PP/PE Fabric Bags & Sacks	0.169	0.809	0.302	-	-
22	Yarn, Cotton	-	-	-	-	-

Faisalabad

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
23 Yarns, M.M (Continuous)	2.324	3.163	4.489	6.842	11.434
24 Yarns, M.M (Discontinuous)	-	-	-	-	-
25 Yarn, N.O.S.	0.018	-	-	-	-
B. IMPORTED GOODS	-	-	-	1.345	15.891
26 Beverages Concentrate	-	-	-	-	-
27 Cotton not Carded or Combed	-	-	-	-	-
28 Goods NOS	-	-	-	1.345	-
29 High Speed Oil	-	-	-	-	14.270
30 Kraft Paper Sack	-	-	-	-	-
31 Paper and Paper Board	-	-	-	-	0.021
32 Lubricating oil	-	-	-	-	1.600
33 Polyester Filament Yarn	-	-	-	-	-
34 Soap, Det & Washing Prep.	-	-	-	-	-
35 CED on Custom clearance document	-	-	-	-	-
C. SERVICES	17.609	15.201	19.210	14.078	2.125
34 Advertisement	0.010	0.018	0.024	0.053	-
a. Radio	0.010	0.015	0.024	0.053	-
35 Bank Loans/Advance	-	-	-	-	-
36 Beauty Parlours/Slimming	-	-	-	0.014	-
37 Customs Agents	2.321	1.841	2.914	2.178	0.312
38 Domestic Travel	0.023	0.024	0.551	-	-
a. By Air	0.023	0.024	0.551	-	-
39 Hotels & Restaurants	14.919	13.318	15.721	11.215	0.755
a. Hotel	4.921	4.831	5.100	8.289	0.755
b. Resorts Hotels	-	-	-	-	-
c. Restaurants	9.726	8.480	10.621	2.926	-
d. Matrimonial Parties	-	-	-	-	-
e. Marriage Halls & Lawns	0.148	0.007	-	-	-
i) Under Fixed Tax scheme	0.148	-	-	-	-
ii) Under Normal procedure	-	0.007	-	-	-
g. Caterers	0.124	-	-	-	-
i) Under Fixed Tax scheme	0.124	-	-	-	-
40 Travel Agent	-	-	-	0.618	1.058
41 Licence fee on goods	0.335	-	-	-	-
42 Total Licence Fee	0.001	0.444	1.609	0.953	-
a. Courier Services	-	-	-	-	-
b. Customs Agents	-	-	-	-	-
c. Hotel & Restaurant	-	-	-	-	-
d. Marriage Halls	-	-	-	-	-
e. Property Developers & Promoters	-	-	-	-	-
f. Travel Agents	-	-	-	-	-
g. Travel by Train	-	-	-	-	-
h. Licence Fee (N.O.S.)	-	0.444	1.609	0.953	0.498
i. Launderers & dry cleaners	0.001	-	-	-	-
43 Arrears	0.396	1.182	3.886	32.395	6.313
44 Miscellaneous	0.803	1.064	0.966	1.164	* -35.55
CENTRAL EXCISE DUTIES (GROSS)	2,778.506	3,234.489	2,769.013	2,507.567	1,870.681
a. Refund	-	-	0.059	0.113	1.272
b. CE Rebate	-	7.786	0.541	-	0.209
REFUND & REBATE	-	7.786	0.600	0.113	1.481
CENTRAL EXCISE DUTIES (NET)	2,778.506	3,226.703	2,768.413	2,507.454	1,869.200

* Reconciliation adjustment

TABLE - 29.7
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	2,175.206	2,321.029	1,774.099	1,725.356	2,123.279
1	Arms and Ammunition	0.086	0.251	-	-	-
2	Air Conditioners	13.323	0.062	-	-	-
3	Beverages	332.827	359.396	417.964	477.046	537.139
	a. Aerated Water	259.661	254.376	289.576	353.684	388.103
	b. Non-Aerated Water, Syrups, Juices & sq	73.166	105.020	128.388	123.362	149.036
4	Beverages Concentrate	202.732	172.374	245.330	248.172	245.109
5	Bank Cheques & Traveller's Cheques	6.044	4.907	4.667	2.637	-
6	Cigarettes & Tobacco	-	-	-	-	-
7	Cassettes (Audio)	-	-	-	-	-
8	Cassettes (Video)	0.086	-	-	-	-
9	Ceramic Sanitary wares	3.108	3.482	-	-	-
10	Ceramic Tiles	28.875	21.460	-	-	-
11	Deep Freezers	84.235	118.980	-	-	-
12	Electric Batteries & plates	1.529	1.571	1.543	1.568	1.521
	a. Fixed Tax Scheme	1.529	1.571	1.543	1.424	0.988
	b. Others	-	-	-	0.144	0.533
13	Electric Bulbs	-	-	-	-	-
14	Electric Fluorescent Tubes	-	-	-	-	-
15	Foam and Foam Products	17.885	13.176	-	-	-
16	Glass & Glass-Ware	30.717	35.823	-	-	-
17	Goods N.O.S.	0.616	3.272	5.507	1.447	-
18	Matches, Match Boxes & Splints	0.087	-	-	-	-
19	Metal Containers	44.917	48.983	52.765	42.799	42.012
20	Natural Gases	0.214	-	-	-	4.125
21	Petroleum Gases	0.416	0.475	0.218	0.248	-
22	POL Products	259.181	260.018	150.614	191.776	410.754
	a. Asphalt	-	-	-	-	6.745
	b. Furnace Oil	-	0.154	0.095	0.110	0.309
	c. High Speed Diesel Oil	-	-	3.098	9.127	0.255
	d. Jet Fuels	2.561	2.933	1.875	1.267	0.832
	e. Lubricating Oil	255.707	254.786	115.291	173.920	402.199
	f. Motor Spirits	-	-	-	-	-
	g. Pet Grease	0.171	0.182	0.197	0.226	0.241
	h. Pet Wax	-	0.019	-	-	0.011
	i. Pet Products N.O.S.	0.742	-	0.058	7.126	0.162
23	Paint and Varnishes	152.753	170.424	188.764	189.299	215.236
	a. Under Normal Procedure	152.753	170.424	188.764	188.802	215.236
	b. Under Capacity Scheme/Fixed Tax sch	-	-	-	0.497	-
24	Perfumery & Cosmetics	18.947	22.431	24.549	26.783	31.514
	a. Under Normal Procedure	18.947	22.431	24.549	24.683	31.514
	b. Under Capacity Scheme/Fixed Tax sch	-	-	-	2.100	-

Lahore

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
25 Paper and Paper Board	275.381	318.262	351.858	361.570	445.658
26 Paper Sacks	10.953	8.259	0.602	-	-
27 Plastic Goods N.O.S.	33.308	46.083	62.982	1.173	-
a. Under Capacity/Fixed Tax scheme	33.308	46.083	62.982	1.064	-
b. Under Normal Procedure Scheme	-	-	-	0.109	-
28 Refrigerators	46.851	93.559	-	-	-
29 Rock Wool/Slag Wool	-	-	-	-	-
30 Sugar	381.796	450.456	93.076	-	-
31 Synthetic & artificial fibres	66.458	3.569	-	-	-
32 Steel Ingots and Billets	-	-	-	-	-
33 Soap and Detergents	2.627	0.791	1.178	5.119	13.860
a. Soap	2.554	0.791	1.178	1.200	1.086
b. Detergent	0.073	-	-	3.919	12.774
c. Detergent Bars	-	-	-	-	-
34 Tyres and Tubes	3.953	1.534	-	-	-
35 Television Sets	3.500	-	-	-	-
36 Vehicle Bodies	0.263	-	-	-	-
37 Wire and Cables	61.328	58.112	65.392	110.739	106.434
a. Non-enamelled wire & cables	61.328	58.112	65.392	110.648	106.434
i) Under Normal procedure	56.611	58.112	-	110.648	106.434
ii) Under Capacity/Fix Tax scheme	4.717	-	-	-	-
b. Enamelled Copper Wire	-	-	47.330	0.091	-
38 Woven PP/PE Fabric Bags & Sacks	36.124	41.206	-	-	-
39 Yarn, Cotton	-	-	-	-	-
40 Yarns, M.M.(Continuous).	54.062	62.113	59.289	64.980	69.917
41 Yarns, M.M.(Discontinuous)	-	-	-	-	-
42 Yarn M.M.	-	-	1.071	-	-
43 Yarn, N.O.S.	0.024	-	-	-	-
44 Yarns Filament	-	-	-	-	-
45 Yarns, Knitting	-	-	-	-	-
B. IMPORTED GOODS	0.033	-	-	-	-
46 Aerated water	0.033	-	-	-	-
47 Beverages Concentrate	-	-	-	-	-
C. SERVICES	1,205.702	1,769.758	1,915.947	721.780	77.775
48 Advertisement	1.794	8.907	11.889	5.395	2.455
a. Television	0.038	0.086	0.135	1.531	1.232
b. Radio	1.756	8.821	11.754	3.864	1.223
49 Accountants	-	-	-	-	-
50 Architects & Town Planner.	-	-	-	-	-
51 Bank Loans/Advances	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	0.302
53 Courier Service	-	-	-	-	-

Lahore

S. COMMODITIES No.	1996-97	1997-98	1998-99	1999-00	2000 -01
54 Customs Agents	1,247	-	-	-	-
55 Domestic Travel	33,315	41,599	41,064	40,345	43,352
a. By Air	-	-	0,578	0,743	0,098
b. By Train	33,315	41,599	40,486	39,602	43,254
56 Hotels & Restaurants	193,167	196,183	229,050	126,894	5,056
a. Hotel	151,479	143,440	150,452	106,448	4,822
b. Resorts Hotels	-	-	-	16,511	-
c. Restaurants	35,985	49,253	72,191	-	-
d. Matrimonial Parties	-	-	-	-	-
e. Marriage Halls & Lawns	2,878	0,095	-	-	-
i) Under Fixed Tax scheme	2,878	0,095	-	-	-
f. Clubs	2,233	3,392	6,407	3,935	0,234
g. Caterers	0,592	0,003	-	-	-
i) Under Fixed Tax scheme	0,592	0,003	-	-	-
57 Inland Carriage of goods by Air	-	0,642	0,852	-	-
58 Insurance	11,115	12,095	11,925	13,720	16,567
59 Launderers & dry cleaners	0,072	0,702	0,803	0,522	0,068
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	0,147
63 Travel Agent	-	-	6,186	7,984	9,828
64 Licence fee on goods	3,195	2,385	2,233	0,719	2,595
65 Licence Fee	1,665	-	2,965	2,203	0,065
a. Advertising Agents	0,146	-	-	-	-
c. Car Dealers	-	-	-	-	-
d. Construction Contractors	-	-	-	-	-
e. Courier Services	-	-	-	-	-
f. Customs Agents	-	-	-	-	-
h. Hotel & Restaurant	1,105	0,615	0,435	0,085	-
j. Marriage Halls	0,140	0,005	-	-	-
k. Property Dealers	-	-	-	-	-
o. Recruiting Agents	-	-	-	-	-
q. Travel Agents	-	-	-	-	-
t. Architects & Town Planner	0,054	-	-	-	-
v. Licence Fee (N.O.S.)	0,220	0,445	2,530	2,118	0,065
66 Arrears	8,982	25,656	105,186	54,878	82,857
67 Miscellaneous	3,775	16,981	0,932	14,686	-1,721
CENTRAL EXCISE DUTIES (GROSS)	3,393,698	4,136,874	3,801,362	2,519,622	2,284,850
a. Refund	-	-	-	-	-
b. CE Rebate	-	-	-	-	-
REFUND & REBATE	-	-	-	-	-
CENTRAL EXCISE DUTIES (NET)	3,393,698	4,136,874	3,801,362	2,519,622	2,284,850

* Reconciliation adjustment

TABLE - 29.8
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

(Rs. in Million)						
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	9,801.826	9,497.893	9,660.316	9,322.019	11,416.223
1	Arms and Ammunition	12.691	12.940	-	-	-
2	Air Conditioners	20.720	-	-	-	-
3	Beverages	104.595	109.336	135.648	172.182	201.059
	a. Aerated Water	103.424	102.347	118.146	170.119	195.144
	b. Non-Aerated Water, Syrups, Juices & sq	1.171	6.989	17.502	2.063	5.915
4	Cigarettes & Tobacco	5,888.584	5,005.950	5,324.667	5,033.116	6,979.643
	a. Un-manufactured Tobacco	88.716	81.602	124.344	90.002	124.240
	b. Cigarettes	5,799.868	4,924.348	5,200.323	4,943.114	6,855.403
5	Cassettes (Audio)	-	-	-	-	-
6	Cassettes (Video)	-	-	-	-	-
7	Cement	2,732.322	3,318.251	3,175.155	2,982.687	2,536.872
8	Crude Oil	-	-	-	-	-
9	Glass & Glass-Ware	57.388	59.098	-	-	-
10	Goods N.O.S.	0.042	0.915	141.908	141.311	2.245
11	Metal Containers	3.504	2.348	3.195	4.431	7.154
12	Natural Gases	151.791	130.448	134.579	151.998	158.234
13	Petroleum Gases	5.332	5.590	6.776	6.915	7.821
14	POL Products	726.857	736.240	596.423	693.374	1,387.065
	a. Asphalt	195.693	209.876	7.767	30.086	213.639
	b. Furnace Oil	7.685	10.305	12.951	15.521	2.465
	c. High Speed Diesel Oil	56.262	59.869	71.364	76.707	89.121
	d. Light Speed Diesel Oil	1.010	0.849	0.948	0.951	0.822
	e. Jet Fuels	5.218	5.089	7.867	30.101	9.099
	f. Lubricating Oil	37.977	30.192	24.363	33.681	-
	g. Motor Spirits	359.390	387.280	428.694	173.227	57.365
	h. Pet Grease	-	-	0.027	14.275	-
	i. Pet Wax	-	-	0.454	42.135	1.562
	j. Solvent Neptha	47.808	22.203	30.362	68.081	453.507
	k. Pet Products N.O.S.	1.460	1.969	0.718	191.804	493.687
	l. MTT	12.730	8.406	10.908	16.805	65.798
	m. Benzen, Xylen, Toulene	1.624	0.191	-	-	-
15	Paint and Varnishes	0.753	1.852	1.569	1.695	1.514
	a. Under Normal Procedure	0.538	1.786	1.366	1.453	1.514
	b. Under Capacity Scheme/Fixed Tax sch	0.215	0.066	0.203	0.242	-
16	Perfumery & Cosmetics	80.000	100.001	130.005	129.996	129.996
	a. Under Normal Procedure	10.000	0.070	16.672	21.666	-
	b. Under Capacity/Fixed Tax	70.000	99.931	113.333	108.330	129.996
17	Paper and Paper Board	0.718	1.456	1.792	1.591	1.775

Rawalpindi

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000 -01
No.					
18 Paper Sacks	4.683	2.185	-	-	-
19 Plastic Goods N.O.S.	7.851	10.628	7.994	0.098	-
a. Under Capacity/Fixed Tax scheme	1.291	6.265	4.631	0.004	-
b. Under Normal Procedure Scheme	6.560	4.363	3.363	0.094	-
20 Steel Ingots and Billets	-	-	-	-	-
21 Television Sets	3.015	-	-	-	-
22 Wire and Cables	0.585	0.655	0.605	2.625	2.845
a. Non-enamelled wire & cables	0.529	0.655	0.564	2.580	2.845
i) Under Normal procedure	0.505	0.647	0.471	2.543	2.845
ii) Under Capacity/Fix Tax scheme	0.024	0.008	0.093	0.037	-
b. Enamelled Copper Wire	0.056	-	0.041	0.045	-
23 Yarn,Cotton	-	-	-	-	-
24 Yarns, M.M.(Continuous)	-	-	-	-	-
25 Yarns, M.M.(Discontinuous)	-	-	-	-	-
26 Yarn M.M.	-	-	-	-	-
27 Yarn, N.O.S.	0.282	-	-	-	-
28 Yarns, Knitting	0.113	-	-	-	-
B. IMPORTED GOODS	1.070	-	-	15.681	29.605
29 Aerated water	-	-	-	0.537	-
30 Arms & Ammunition	0.219	-	-	0.013	-
31 Aviation Spirit	-	-	-	0.026	-
32 Beverages Concentrate	-	-	-	0.081	0.067
33 BOPP Film	-	-	-	1.192	-
34 Cement	-	-	-	0.004	-
35 Cigarettes	0.561	-	-	3.496	1.559
36 Goods NOS	0.260	-	-	0.674	0.741
37 Kraft Paper Sack	-	-	-	0.678	-
38 L.P.G.Cylinders	-	-	-	1.972	25.496
39 Light Diesel Oil	-	-	-	0.072	0.063
40 Lubricating oil	-	-	-	1.037	0.494
41 Mosquito Coils	-	-	-	3.219	-
42 Paper & Paper Board	-	-	-	0.381	-
43 Perfumery & Cosmetics	0.030	-	-	0.807	0.725
44 Polyester Filament Yarn	-	-	-	0.015	-
45 Self Adhesive Tape	-	-	-	0.709	-
46 Shampoo (upto 1000 ml)	-	-	-	0.170	0.031
47 Soap,Det & Washing Prep.	-	-	-	0.340	0.339
48 Sugar	-	-	-	0.119	-
49 CED on Custom clearance document	-	-	-	0.139	0.090
C. SERVICES	8,822.531	7,543.184	8,793.295	6,722.425	1,742.591
50 Advertisement	129.109	146.327	168.530	266.268	58.829
a. Television	128.952	145.315	167.851	264.629	58.616
b. Radio	0.157	1.012	0.679	1.639	0.213
51 Advertising Agent	0.164	0.082	0.408	0.505	0.062

Rawalpindi

S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000 -01
52	Architects & Town Planner	-	-	-	-	-
53	Bank Loans/Advances	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	0.169
55	Courier Service	4.802	11.204	8.632	10.939	3.064
56	Credit Cards (Banks)	-	-	-	0.562	-
57	Customs Agents	3.440	4.261	13.540	12.220	-
58	Domestic Travel	-	0.500	8.220	7.180	1.996
	a. By Air	-	0.500	8.220	7.180	1.996
59	Hotels & Restaurants	198.959	190.262	198.856	131.896	9.549
	a. Hotel	140.595	137.052	153.835	108.388	8.289
	b. Resorts Hotels	15.590	15.343	18.408	14.343	1.036
	c. Restaurants	41.411	33.561	22.090	5.901	-
	d. Matrimonial Parties	0.050	0.005	-	-	-
	e. Marriage Halls & Lawns	0.428	0.467	-	0.017	-
	i) Under Fixed Tax scheme	0.389	0.005	-	-	-
	ii) Under Normal procedure	0.039	0.462	-	0.017	-
	f. Clubs	0.634	3.834	4.523	3.228	0.224
	g. Caterers	0.251	-	-	0.019	-
	i) Under Fixed Tax scheme	0.251	-	-	-	-
	ii) Under Normal procedure	-	-	-	0.019	-
60	Insurance	0.684	0.194	2.868	0.228	6.107
61	Inland Carriage of goods by Air	-	-	-	-	0.093
62	Shipping Agents	-	-	-	-	-
63	Telex	-	-	-	-	-
64	Travel Agents	-	-	-	-	2.580
65	Telephone Fax & telex services	8,308.921	7,166.178	8,390.593	6,287.287	1,659.768
	a. Domestic	-	-	1,076.102	-	-
	b. Others	-	-	7,314.491	6,287.287	1,659.768
66	Services NOS	-	-	0.114	-	0.374
67	Licence Fee on goods	-	-	0.085	-	-
68	Licence Fee	2.686	-	3.646	1.888	-
	a. Advertising Agents	-	-	-	0.027	-
	b. Car Dealers	-	-	-	-	-
	c. Construction Contractors	-	-	-	-	-
	d. Customs Agents	0.244	-	-	-	-
	e. Fright forwarding Agents	-	-	-	-	-
	f. Hotel & Restaurant	1.255	1.117	0.389	0.585	-
	g. Insurance Companies	-	-	0.010	-	-
	h. Marriage Halls	0.025	-	-	-	-
	i. Property Dealers	-	-	-	-	-
	j. Property Developers & Promoters	-	-	-	-	-

Rawalpindi

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
k. Recruiting Agents	-	-	-	-	-
l. Travel Agents	-	-	1.625	0.115	-
m. Accountants	0.010	-	-	-	-
n. Licence Fee (N.O.S.)	1.142	1.025	1.622	1.161	0.493
o. Beauty parlours/slimming	0.010	0.015	-	-	-
69 Arrears	13.485	1,151.357	19.981	59.165	172.839
70 Miscellaneous	0.438	0.217	22.620	7.578	0.952
CENTRAL EXCISE DUTIES (GROSS)	18,639.350	18,194.808	18,500.573	16,128.756	13,362.703
a. Refund	3.377	2.160	2.743	2.024	3.403
b. CE Rebate	-	0.198	0.075	-	-
REFUND & REBATE	3.377	2.358	2.818	2.024	3.403
CENTRAL EXCISE DUTIES (NET)	18,635.973	18,192.450	18,497.755	16,126.732	13,359.300

TABLE - 29.9
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	5,833.823	8,126.141	10,095.586	9,276.896	8,820.992
1	Arms and Ammunition	4.245	7.058	-	-	-
2	Air Conditioners	33.692	-	-	-	-
3	Beverages	93.173	139.402	177.480	222.124	247.939
	a. Aerated Water	52.659	85.231	114.695	150.644	165.276
	b. Non-Aerated Water, Syrups, Juices & sq	40.514	54.171	62.785	71.480	82.663
4	Beverages Concentrate	506.284	466.265	630.400	738.500	860.100
5	Bank Cheques & Traveller's Cheques	0.014	-	-	-	-
6	Cigarettes & Tobacco	2,290.240	3,651.606	4,944.471	4,193.575	4,532.818
	a. Un-manufactured Tobacco	79.377	84.312	84.612	75.266	96.557
	b. Cigarettes	2,210.863	3,567.294	4,859.859	4,118.309	4,436.261
7	Cassetes (Audio)	0.511	-	-	-	-
8	Cassetes (Video)	0.342	-	-	-	-
9	Cement	2,281.619	3,374.434	4,115.318	3,960.480	3,078.490
10	Ceramic Sanitary wares	2.421	1.900	-	-	-
11	Ceramic Tiles	9.527	8.757	-	-	-
12	Cigarette Filter Rods	-	-	0.725	-	-
13	Deep Freezers	10.849	13.742	-	-	-
14	Electric Batteries & plates	8.036	6.007	6.437	9.747	10.192
	a. Fixed Tax Scheme	-	-	-	1.663	10.192
	b. Others	8.036	6.007	6.437	8.084	8.084
15	Electric Bulbs	-	-	-	-	-
16	Foam and Foam Products	32.333	17.677	-	-	-
17	Glass & Glass-Ware	31.499	40.008	-	-	-
18	Goods N.O.S.	0.001	12.033	0.001	-	0.107
19	Matches, Match Boxes & Splints	0.772	-	-	-	-
20	Metal Containers	24.530	27.969	31.415	30.739	28.512
21	POL Products	16.928	9.593	3.858	5.055	2.674
	a. Asphalt	16.920	9.593	3.158	0.880	-
	b. Lubricating Oil	-	-	0.694	4.170	2.671
	c. Pet Grease	0.008	-	0.006	-	-
	d. POL Products NOS	-	-	-	0.005	0.003
22	Paint and Varnishes	0.230	0.344	0.495	0.434	0.574
	a. Under Normal Procedure	0.230	0.238	0.203	0.221	0.574
	b. Under Capacity Scheme/Fixed Tax Sch.	0.230	0.106	0.292	0.213	-
23	Perfumery & Cosmetics	-	-	-	0.060	0.030
	a. Under Normal Procedure.	-	-	-	0.060	0.030

Peshawar

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000 -01
No.					
24 Paper and Paper Board	23.840	25.997	18.702	22.992	24.739
25 Paper Sacks	53.385	49.365	0.444	-	-
26 Plastic Goods N.O.S.	43.504	49.244	52.158	19.141	-
a. Under Capacity/Fixed Tax scheme	13.176	9.820	9.584	1.483	-
b. Under Normal Procedure Scheme	30.328	39.424	42.574	17.658	-
27 Refrigerators	1.095	1.925	-	-	-
28 Rock Wool/Slag Wool	0.808	-	-	-	-
29 Sugar	103.597	141.610	40.952	-	-
30 Synthetic & artificial fibres	165.941	-	-	-	-
31 Steellngots and Billets	-	-	-	-	-
32 Soap and Detergents	14.970	19.748	21.521	27.477	14.701
a. Soap	-	-	-	9.240	14.701
b. Detergent	13.863	17.880	18.850	16.100	-
c. Detergent Bars	0.012	0.013	0.031	0.017	-
d. Soap and Detergent N.O.S.	1.095	1.855	2.640	2.120	-
33 Tyres and Tubes	6.201	3.045	-	0.008	-
34 Television Sets	4.349	-	-	-	-
35 Vegetable Ghee	-	-	-	-	-
36 Vehicle Bodies	-	-	-	-	-
37 Wire and Cables	10.751	11.260	17.185	22.228	14.824
a. Non-enamelled wire & cables	10.727	11.208	17.099	22.215	14.808
i) Under Normal procedure	10.641	9.625	11.144	22.215	14.808
ii) Under Capacity/Fix Tax scheme	0.086	1.583	5.955	-	-
b. Enamelled Copper Wire	0.024	0.052	0.086	0.013	0.016
38 WovenPP/PE Fabric Bags & Sacks	43.539	36.250	26.779	-	-
39 Yarn,Cotton	-	-	-	-	-
40 Yarns, M.M.(Continuous)	14.597	10.902	7.245	24.336	5.292
41 Yarns, M.M.(Discontinuous)	-	-	-	-	-
42 Yarn M.M.	-	-	-	-	-
43 Yarn, N.O.S.	-	-	-	-	-
44 Yarns Filament	-	-	-	-	-
45 Yarns, Knitting	-	-	-	-	-
B. IMPORTED GOODS	-	-	-	53.027	2.742
46 BOPP Film	-	-	-	0.602	-
47 Cotton, not carded or combed	-	-	-	18.194	-
48 Goods NOS	-	-	-	0.387	0.443
49 Kraft Paper Sack	-	-	-	13.204	-
50 Lubricating oil	-	-	-	0.072	0.337
51 Medium Density Fibre Board (MDF)	-	-	-	0.255	-
52 Paper & Paper Board	-	-	-	1.164	0.657
53 Polyester Filament Yarn	-	-	-	0.406	0.030
54 Soap,Det & Washing Prep.	-	-	-	-	-
55 Sunflower Seeds	-	-	-	-	0.760
56 CED on Custom clearance document	-	-	-	18.743	0.515

Peshawar

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000 -01
No.					
C. SERVICES	58.900	34.427	36.849	40.513	2.762
57 Advertisement on TV	-	-	0.046	-	-
58 Bank Loans/Advances	27.162	3.336	-	-	-
a. By banks/financial institutions	27.142	3.336	-	-	-
d. By insurance companies	0.020	-	-	-	-
59 Beauty Parlour/Slimming	-	-	0.023	0.019	0.001
60 Customs Agents	2.461	3.721	5.167	18.957	0.851
61 Domestic Travel			1.112	1.463	0.385
a. By Air	-	-	1.112	1.463	0.385
b. By Train	-	-	-	-	-
62 Hotels & Restaurants	26.780	27.357	30.487	20.068	1.505
a. Hotel	24.361	24.909	25.317	19.292	1.505
b. Restuarants	2.223	2.400	4.972	0.745	-
c. Marriage Halls & Lawns	0.166	0.048	0.198	0.031	-
i) Under Fixed Tax scheme	0.166	0.048	0.004	0.003	-
ii) Under Normal Procedure	-	-	0.194	0.028	-
d. Caterers	0.030	-	-	-	-
i) Under Fixed Tax scheme	0.030	-	-	-	-
63 Insurance	-	0.013	0.014	0.006	0.020
64 Licence fee on goods	1.775	1.013	0.168	-	-
65 Licence Fee	0.722	-	2.371	1.930	0.985
a. Advertising Agents	0.015	0.015	0.065	0.047	0.005
b. Air Travel Companies	0.010	-	0.575	0.225	0.095
c. Construction Contractors	-	-	-	-	-
d. Courier Services	-	-	0.015	-	-
e. Customs Agents	-	-	-	-	-
f. Fright forwarding Agents	0.005	-	-	-	-
g. Hotel & Restaurant	0.255	0.410	0.410	0.285	-
h. Insurance Companies	0.010	-	-	-	-
i. Marriage Halls	0.015	-	0.005	-	-
j. Property Dealers	-	-	-	-	-
k. Licence Fee (N.O.S.)	0.402	0.492	1.256	1.338	0.885
l. Beauty parlours/slimming	-	-	-	-	-
m. Caterers	0.010	-	-	-	-
n. Travel Agent	-	-	0.045	0.035	-
66 Arrears	4.931	21.244	14.191	22.813	1.903
67 Miscellaneous	16.243	24.968	37.161	39.228	23.479
CENTRAL EXCISE DUTIES (GROSS)	5,913.897	8,208.710	10,186.326	9,434.407	8,852.863
a. Refund	2.220	12.180	2.015	1.337	1.706
b. CE Rebate	-	-	-	-	0.557
REFUND & REBATE	2.220	12.180	2.015	1.337	2.263
CENTRAL EXCISE DUTIES (NET)	5,911.677	8,196.530	10,184.311	9,433.070	8,850.600

TABLE - 29.10
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

S. No.	COMMODITIES	(Rs. in Million)				
		1996-97	1997-98	1998-99	1999-00	2000-01
A.	COMMODITY	600.505	623.464	498.659	500.651	544.201
1	Arms and Ammunition	0.033	0.085	-	-	-
2	Air Conditioners	0.411	-	-	-	-
3	Beverages	205.900	230.048	313.283	378.107	419.189
a.	Aerated Water	205.900	230.044	313.283	378.107	19.189
4	Ceramic Sanitary wares	1.085	2.685	-	-	-
5	Ceramic Tiles	7.947	10.139	-	-	-
6	Electric Batteries & plates	0.064	0.067	0.066	0.042	0.035
a.	Fixed Tax Scheme	-	-	0.066	0.042	-
b.	Others	0.064	0.067	-	-	0.035
7	Foam and Foam Products	7.544	5.394	-	-	-
8	Glass & Glass-Ware	0.016	-	-	-	-
9	Goods NOS	-	-	1.546	-	-
10	Metal Containers	1.547	3.767	4.667	5.562	7.374
11	POL Products	42.585	35.438	27.947	19.028	12.963
a.	Lubricating Oil	42.585	35.438	27.947	19.028	12.963
12	Paint and Varnishes	0.157	0.165	0.173	0.152	0.197
a.	Under Normal Procedure	-	0.165	0.013	-	0.197
b.	Under Capacity Scheme/Fixed Tax sch	0.142	-	0.160	0.152	-
c.	Others	0.015	-	-	-	-
13	Perfumery & Cosmetics	-	-	-	-	0.011
14	Paper and Paper Board	10.131	9.922	6.852	10.048	17.207
15	Plastic Goods N.O.S. (Chapter 39)	7.312	6.092	5.927	0.049	-
a.	Under Normal Procedure	-	-	-	0.020	-
b.	Under Capacity Scheme/Fixed Tax sch	7.312	-	5.927	0.029	-
16	Sugar	255.154	249.381	46.205	-	-
17	Steel Ingots and Billets	-	-	-	-	-
18	Soap and Detergents	49.526	59.982	82.955	81.188	80.251
a.	Soap	45.689	54.813	77.417	75.299	73.550
b.	Detergent	3.837	5.169	5.538	5.889	6.701
19	Tyres and Tubes	2.459	1.346	-	-	-
20	Vehicle Bodies	0.092	-	-	-	-
21	Wire and Cables	7.351	7.231	7.572	6.443	6.974
a.	Non-enamelled wire & cables	0.061	0.101	0.093	0.106	0.087
i)	Under Normal procedure	0.061	0.101	0.093	0.106	0.087
b.	Enamelled Copper Wire	7.290	7.130	7.479	6.337	6.887
22	Woven PP/PE Fabric Bags & Sacks	0.953	1.090	0.894	-	-

Gujranwala

S. COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
No.					
23 Yarn, Cotton	-	-	-	-	-
24 Yarns, M.M.(Continuous)	0.238	0.632	0.572	0.032	-
25 Yarns, M.M.(Discontinuous)	-	-	-	-	-
26 Yarn M.M.	-	-	-	-	-
27 Yarns Filament	-	-	-	-	-
28 Yarns, Knitting	-	-	-	-	-
B. IMPORTED GOODS	10.770	-	-	1.650	4.142
29 Aerated water	-	-	-	0.465	0.737
30 BOPP Film	-	-	-	0.641	0.641
31 Goods NOS	-	-	-	-0.025	-
32 Formic Acid	-	-	-	0.033	-
33 Paper & Paper Board	-	-	-	0.360	1.943
34 Polyester Filament Yarn	-	-	-	0.126	0.257
35 Perfumery & Cosmetics	-	-	-	-	0.524
36 Shampoo (upto 1000 ml)	-	-	-	-	0.183
37 Soap & Detergents Prep.	-	-	-	-	0.497
38 Sunflower Seed Oil	-	-	-	-	0.001
C. SERVICE	-	5.928	7.079	5.455	0.390
39 Bank Loans/Advances	-	-	-	-	-
40 Beauty parlours/slimming	0.001	0.014	-	-	-
41 Courier Service	-	0.020	-	-	-
42 Customs Agents	2.780	2.346	3.406	3.413	0.160
43 Hotels & Restaurants	6.472	3.548	3.655	2.042	0.140
a. Hotel	0.552	0.649	1.599	0.956	0.140
b. Restaurants	4.533	2.896	2.056	1.086	-
c. Marriage Halls & Lawns	1.059	-	-	-	-
i) Under Fixed Tax scheme	1.059	-	-	-	-
d. Caterers	0.328	0.003	-	-	-
i) Under Fixed Tax scheme	0.328	-	-	-	-
Travel Agent	-	-	-	-	0.090
44 Licence fee on goods	0.546	0.860	1.091	-	-
45 Services NOS	-	-	0.018	-	-
46 Licence Fee	0.971	0.066	1.035	0.895	0.536
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	0.050
f. Television Corporation/Firms	-	-	-	0.524	-
g. Licence Fee (N.O.S.)	0.643	-	0.300	0.114	0.486
h. Beauty parlours/slimming	0.018	-	-	-	-
i. Launderers & dry cleaners	0.002	-	-	-	-
47 Arrears	0.123	3.962	16.321	1.242	-
48 Miscellaneous	0.353	2.541	1.795	0.003	1.931
CENTRAL EXCISE DUTIES (GROSS)	611.751	636.821	525.980	509.896	551.200
a. Refund	-	-	-	-	-
b. CE Rebate	-	3.638	2.100	0.210	-
REFUND & REBATE	-	3.638	2.100	0.210	-
CENTRAL EXCISE DUTIES (NET)	611.751	633.183	523.880	509.686	551.200

**TABLE - 29.11
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES**

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	IMPORTED GOODS	7.603	6.102	-	446.461	418.454
1	Beverages Concentrate	5.200	2.615	-	8.255	3.686
2	BOPP Film	-	-	-	0.241	-
3	Goods NOS	-	-	-	17.346	105.011
4	High speed Diesel Oil	-	-	-	382.383	276.321
5	Lubricating oil	-	-	-	7.141	5.572
6	News Print	-	-	-	0.939	0.349
7	Paper & Paper Board	-	-	-	8.082	6.894
8	Perfumery & Cosmetics	2.351	1.139	-	7.058	11.708
9	Polyester Filament Yarn	-	-	-	0.174	0.482
10	Polyester Chips	-	-	-	-	0.661
11	Shampoo (upto 1000 ml)	-	-	-	3.159	3.776
12	Soap, Det & Washing Prep.	0.052	0.467	-	6.103	3.268
13	CED on Custom clearance document	-	-	-	5.580	0.726
B.	SERVICES	4.222	0.834	-	-	-
14	Customs Agents	4.222	0.834	-	-	-
15	Miscellaneous	5.619	15.931	40.758	-	-
	CENTRAL EXCISE DUTIES (GROSS)	17.444	22.867	40.758	446.461	418.454
a.	Refund	-	-	0.184	0.067	-
b.	CE Rebate	-	11.064	4.911	1.006	0.104
	REFUND & REBATE	-	11.064	5.095	1.073	0.104
	CENTRAL EXCISE DUTIES (NET)	17.444	11.803	35.663	445.388	418.350

TABLE - 29.12
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	IMPORTED GOODS	-	-	-	379.667	961.100
	Aerated Water	-	-	-	-	0.001
	Beverage Concentrates	-	-	-	-	0.940
	Cigarettes	-	-	-	-	0.025
1	Aviation Spirit	-	-	-	2.096	1.602
2	Furnace Oil	-	-	-	15.269	0.840
3	Goods NOS	-	-	-	55.540	230.570
4	HighSpeed Diesel Oil	-	-	-	191.507	669.700
5	Motor Spirit	-	-	-	26.924	-
	Ground Nut Oil	-	-	-	-	0.117
	LPG Cylinders	-	-	-	-	0.001
	Lubricating Oil	-	-	-	-	0.331
	M.T.B.E.	-	-	-	-	14.430
	News Print	-	-	-	-	0.020
	Paper and Paper Board	-	-	-	-	1.883
	Perfumery & Cosmetics	-	-	-	-	3.128
	Polyester Filament Yarn	-	-	-	-	0.531
	Shampoo (upto 1000 ml)	-	-	-	-	0.491
	Soap, Detergents & Washing Prep.	-	-	-	-	0.230
6	Rape, Cozla or Mustard Oil	-	-	-	74.438	6.600
7	Sunflower Seed Oil	-	-	-	13.893	29.660
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	379.667	961.100
	a. Refund	-	-	-	-	-
	b. CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	-	-	-	379.667	961.100

TABLE - 29.13
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	IMPORTED GOODS	-	-	-	508.483	377.830
1	Aerated water	-	-	-	3.961	5.590
2	Arms & Ammunition	-	-	-	0.050	-
3	Asphalt	-	-	-	0.035	0.058
4	Beverages Concentrate	-	-	-	0.889	0.582
5	BOPP Film	-	-	-	19.019	-
6	Calcium Carbide	-	-	-	18.225	-
7	Cement	-	-	-	2.688	1.500
8	Cotton not Carded or Combed	-	-	-	22.231	-
9	Formic Acid	-	-	-	7.802	-
10	Goods NOS	-	-	-	4.847	22.639
11	Jute Bags	-	-	-	1.496	-
12	Lubricating oil	-	-	-	49.777	42.354
13	LPG Cylinders	-	-	-	-	14.983
14	Light Speed Diesel Oil	-	-	-	-	3.319
15	Safflower Seed Oil	-	-	-	-	0.025
16	Sunflower Seed Oil	-	-	-	-	0.188
17	Medium Density Fibre Board (MDF)	-	-	-	28.490	-
18	Mosquito Coils	-	-	-	7.031	-
19	News Print	-	-	-	27.068	3.242
20	Paper & Paper Board	-	-	-	102.958	112.276
21	Perfumery & Cosmetics	-	-	-	23.327	35.940
22	Polyester Filament Yarn	-	-	-	39.361	54.616
23	Polyester Chips	-	-	-	7.012	1.146
24	Separator plates for batteries	-	-	-	0.057	-
25	Shampoo (upto 1000 ml)	-	-	-	60.720	29.968
26	Soap, Det & Washing Prep.	-	-	-	13.924	35.172
27	Sugar	-	-	-	32.144	-
28	Urea F.M. Compound	-	-	-	4.716	-
29	CED on Custom clearance document	-	-	-	30.655	14.232
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	508.483	377.830
a.	Refund	-	-	-	-	0.430
b.	CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	0.430
	CENTRAL EXCISE DUTIES (NET)	-	-	-	508.483	377.400

TABLE - 29.14
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	IMPORTED GOODS	=	=	=	=	2.268
1	CED on Custom clearance document	-	-	-	-	2.210
2	Goods NOS	-	-	-	-	0.058
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	-	2.268
a.	Refund	-	-	-	-	0.232
b.	CE Rebate	-	-	-	-	1.836
	REFUND & REBATE	-	-	-	-	2.068
	CENTRAL EXCISE DUTIES (NET)	-	-	-	-	0.200

TABLE - 29.15
COMMODITY-WISE COLLECTION OF CENTRAL EXCISE DUTIES

		(Rs. in Million)				
S. No.	COMMODITIES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	IMPORTED GOODS	-	-	-	281.922	193.600
1	Beverages Concentrate	-	-	-	0.367	0.603
2	Aerated Water	-	-	-	-	0.012
3	High Speed Diesel Oil	-	-	-	-	32.214
4	Lubricating Oil	-	-	-	-	0.824
5	Perfumery & Cosmetics	-	-	-	-	0.683
6	Polyester Filament Yarn	-	-	-	-	0.085
7	Spirit Type Jet Fuel	-	-	-	-	6.242
8	Sunflower Seed Oil	-	-	-	-	0.103
9	Furnace Oil	-	-	-	147.449	33.724
10	Goods NOS	-	-	-	8.052	55.263
11	Mosquito Coils	-	-	-	0.115	-
12	Paper & Paper Board	-	-	-	33.194	18.291
13	Polyester Chips	-	-	-	2.021	0.983
14	Rape, Cozla Seeds	-	-	-	20.310	-
15	Rape, Cozla or Mustard Oil	-	-	-	11.185	5.331
16	Shampoo (upto 1000 ml)	-	-	-	8.917	4.281
17	Soap, Det & Washing Prep.	-	-	-	46.419	34.877
18	Sugar	-	-	-	3.001	-
19	CED on Custom clearance document	-	-	-	0.892	0.084
	CENTRAL EXCISE DUTIES (GROSS)	-	-	-	281.922	193.600
a.	Refund	-	-	-	-	-
b.	CE Rebate	-	-	-	-	-
	REFUND & REBATE	-	-	-	-	-
	CENTRAL EXCISE DUTIES (NET)	-	-	-	281.922	193.600

SALES TAX

TABLE - 30
COLLECTORATE WISE COLLECTION OF SALES TAX
(IMPORTS AND DOMESTIC)

(Rs.in Millions)

S NO.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	<u>Sales Tax on Imports</u>					
	<u>Customs Collectorates</u>					
1.	Karachi-Appraisalment	27,964	19,061	22,274	24,890	29,808
2.	Karachi-Preventive	2,651	1,269	3,982	11,989	24,757
3.	Karachi-Port Qasim	1,877	3,193	8,538	14,084	18,662
4.	Karachi-Exports	-4,179	-171	-60	-2	4
	Karachi-Custom House(1 to 4	28,313	23,352	34,734	50,961	73,231
5.	Lahore-Customs	3,860	2,619	2,701	5,661	8,442
6.	Peshawar	1,302	1,158	2,060	2,162	1,643
7.	Rawalpindi	1,008	642	901	977	1,161
8.	Sambrial	-297	246	271	369	383
9.	Faisalabad	-414	241	397	406	406
10.	Multan	271	187	204	4,343	1,224
11.	Hyderabad	339	183	295	976	1,037
12.	Quetta	1,507	1,077	1,447	1,406	1,027
	Sub Total (5 to 12)	7,576	6,353	8,276	16,300	15,323
	Sub Total (A)	35,889	29,705	43,010	67,261	88,554
B.	<u>Sales Tax on Domestic</u>					
	<u>Sales Tax Collectorates</u>					
13	Total (East + West)	2,605	3,198	3,400	11,895	14,283
14	Karachi - East	974	1,721	2,368	10,595	13,394
15	Karachi - West	1,631	1,477	1,032	1,300	889
16	Peshawar	2,075	2,461	3,389	3,394	3,561
17	Rawalpindi	3,384	2,023	2,514	7,670	19,374
18	Lahore	668	2,259	1,812	6,983	8,469
19	Gujranwala	307	485	797	925	697
20	Faisalabad	76	433	2,327	1,024	-107
21	Multan	6,360	7,911	7,991	9,828	11,451
22	Hyderabad	3,553	4,347	5,509	6,525	5,848
23	Quetta	751	1,120	1,356	1,206	1,435
	Sub Total (B)	19,779	24,237	29,095	49,450	65,011
	TOTAL (A + B)	55,668	53,942	72,105	116,711	153,565

* Includes collection of Export Collectorate

TABLE - 31
COLLECTORATE WISE PERCENTAGE SHARE OF SALES TAX
(IMPORTS AND DOMESTIC)

S NO.	COLLECTORATES	1996-97	1997-98	1998-99	1999-00	2000-01
A.	<u>Sales Tax on Imports</u>					
	<u>Customs Collectorates</u>					
1.	Karachi-Appraisement	50.2%	35.3%	30.9%	21.3%	19.4%
2.	Karachi-Preventive	4.8%	2.4%	5.5%	10.3%	16.1%
3.	Karachi-Port Qasim	3.4%	5.9%	11.8%	12.1%	12.2%
4.	Karachi-Exports	-7.5%	-0.3%	-0.1%	0.0%	0.0%
	Karachi-Custom House(1 to 4	50.9%	43.3%	48.2%	43.7%	47.7%
5.	Lahore-Customs	6.9%	4.9%	3.7% #	4.9%	5.5%
6.	Peshawar	2.3%	2.1%	2.9%	1.9%	1.1%
7.	Rawalpindi	1.8%	1.2%	1.2%	0.8%	0.8%
8.	Sambrial	-0.5%	0.5%	0.4%	0.3%	0.2%
9.	Faisalabad	-0.7%	0.4%	0.6%	0.3%	0.3%
10.	Multan	0.5%	0.3%	0.3%	3.7%	0.8%
11.	Hyderabad	0.6%	0.3%	0.4%	0.8%	0.7%
12.	Quetta	2.7%	2.0%	2.0%	1.2%	0.7%
	Sub Total (5 to 12)	13.6%	11.8%	11.5%	14.0%	10.0%
	Sub Total (A)	64.5%	55.1%	59.6%	57.6%	57.7%
B.	<u>Sales Tax on Domestic</u>					
	<u>Sales Tax Collectorates</u>					
13	Total (East + West)	4.7%	5.9%	4.7%	10.2%	9.3%
14.	Karachi - East	1.7%	3.2%	3.3%	9.1%	8.7%
15.	Karachi - West	2.9%	2.7%	1.4%	1.1%	0.6%
16.	Peshawar	3.7%	4.6%	4.7%	2.9%	2.3%
17.	Rawalpindi	6.1%	3.8%	3.5%	6.6%	12.6%
18.	Lahore	1.2%	4.2%	2.5%	6.0%	5.5%
19.	Gujranwala	0.6%	0.9%	1.1%	0.8%	0.5%
20.	Faisalabad	0.1%	0.8%	3.2%	0.9%	-0.1%
21.	Multan	11.4%	14.7%	11.1%	8.4%	7.5%
22.	Hyderabad	6.4%	8.1%	7.6%	5.6%	3.8%
23.	Quetta	1.3%	2.1%	1.9%	1.0%	0.9%
	Sub Total (B)	35.5%	44.9%	40.4%	42.4%	42.3%
	TOTAL (A + B)	100.0%	100.0%	100.0%	100.0%	100.0%

* Includes collection of Export Collectorate.

TABLE - 32
COLLECTORATE WISE COLLECTION OF SALES TAX
IMPORTS AND DOMESTIC - 2000-01

(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
A.	<u>Sales Tax on Imports</u>					
	<u>Customs Collectorates</u>					
1.	Karachi-Appraisalment	29,845.0	37.0		37.0	29,808.0
2.	Karachi-Preventive	24,758.0	1.0	-	1.0	24,757.0
3.	Karachi-Port Qasim	18,662.0	-	-	-	18,662.0
4.	Karachi-Exports	9.0	-	5.0	5.0	4.0
	Karachi-Custom House	73,274.0	38.0	5.0	43.0	73,231.0
	(1 to 4)					
5.	Lahore-Customs	8,449.0	7.0	-	7.0	8,442.0
6.	Peshawar	1,644.0	-	1.0	1.0	1,643.0
7.	Rawalpindi	1,161.0	-	-	-	1,161.0
8.	Sambrial	384.0	-	1.0	1.0	383.0
9.	Faisalabad	407.0		1.0	1.0	406.0
10.	Multan	1,224.0	-	-	-	1,224.0
11.	Hyderabad	1,037.0	-	-	-	1,037.0
12.	Quetta	1,029.0	-	2.0	2.0	1,027.0
	Sub Total (5 to 12)	15,335.0	7.0	5.0	12.0	15,323.0
	Sub Total (A)	88,609.0	45.0	10.0	55.0	88,554.0
B.	<u>Sales Tax on Domestic</u>					
	<u>Sales Tax Collectorates</u>					
	Total (East + West)	28,483.0	14,200.0	-	14,200.0	14,283.0
13.	Karachi - East	22,513.0	9,119.0	-	9,119.0	13,394.0
14.	Karachi - West	5,970.0	5,081.0	-	5,081.0	889.0
15.	Peshawar	3,769.0	208.0	-	208.0	3,561.0
16.	Rawalpindi	19,607.0	233.0	-	233.0	19,374.0
17.	Lahore	14,999.0	6,530.0	-	6,530.0	8,469.0
18.	Gujranwala	1,352.0	655.0	-	655.0	697.0
19.	Faisalabad	5,101.0	5,208.0	-	5,208.0	-107
20.	Multan	13,670.0	2,219.0	-	2,219.0	11,451.0
21.	Hyderabad	6,321.0	473.0	-	473.0	5,848.0
22.	Quetta	1,535.0	100.0	-	100.0	1,435.0
	Sub Total (B)	94,837.0	29,826.0	-	29,826.0	65,011.0
	TOTAL (A + B)	183,446.0	29,871.0	10.0	29,881.0	153,565.0

TABLE-33
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Abrasive Powder	2.539	2.970	15.341	12.067	11.422
2	Absorbent Cotton	1.071	1.586	2.540	2.133	3.640
3	Account Books & Registers	9.205	2.768	2.591	3.120	6.246
4	Acetate Yarn	16.355	1.392	-	0.723	1.773
5	Acetic Acid	-	-	0.056	8.397	11.932
6	Acid Oil	8.780	17.523	14.637	22.720	18.909
7	Acid(Others)	-	1.942	151.240	148.613	180.967
8	Acrylic Tops	-	0.298	-	-	-
9	Acrylic Yarn	13.025	9.940	27.548	26.220	2.073
10	Activated Carbon	9.042	6.997	7.162	5.399	2.124
11	Adhesive/Adhesive Tapes	1.265	4.679	13.500	19.497	14.706
12	Adhesive Tape Of Rubberised Textile	-	-	1.589	1.654	1.498
13	Aerated Waters/Beverages	761.842	869.427	1,228.552	1,698.339	1,608.358
14	Aerials & Antenas	0.099	0.150	1.088	0.472	1.245
15	Agarbatti	2.389	3.390	4.766	4.380	3.906
16	Agricultural Sprayers	-	0.029	0.128	0.612	0.454
17	Agricultural Tractor Engines	-	0.010	-	-	-
18	Agricultural Tractors	55.305	127.870	5.940	8.925	2.614
19	Air Compressor Fan Etc	0.489	1.565	3.396	11.125	12.492
20	Air Conditioner Parts,Of Plastic	0.991	0.123	2.386	3.752	3.486
21	Air Conditioners	117.418	99.361	105.821	149.122	94.287
22	Air Coolers/Desert Coolers	1.174	1.122	1.178	2.483	2.736
23	Air Filter	-	-	-	0.071	0.238
24	Aircraft Parts	-	-	0.005	0.468	0.112
25	Alcohol	59.891	57.458	59.296	50.492	49.965
26	Aluminium Billets	-	-	0.004	0.004	0.027
27	Aluminium Containers,Drums, Cans,Boxes	0.745	0.620	1.732	0.579	0.737
28	Aluminium Doors & Windows	0.945	0.686	0.761	3.107	3.135
29	Aluminium Foil	0.447	1.031	2.956	2.083	2.100
30	Aluminium Goods	17.401	14.670	16.595	26.848	18.672
31	Aluminium Oxide	-	0.004	0.028	0.084	-
32	Aluminium Plates,Sheets & Strips	0.007	0.426	0.970	3.199	4.026
33	Aluminium Reservoirs,Tanks Etc	0.053	0.075	0.124	0.045	-
34	Aluminium Rods	39.645	-	0.345	0.024	0.028
35	Aluminium Sulphate	0.251	0.100	0.085	-	-
36	Aluminium Tubes And Pipes	-	-	0.051	0.134	0.037
37	Aluminum Alloy	-	-	-	-	0.012

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
38	Amini/ Phenolic Resins	0.533	0.108	0.336	0.522	1.362
39	Ammonia Gas	5.166	2.238	4.479	0.005	0.020
40	Ammonium Chloride	133.585	115.858	137.935	127.278	57.256
41	Ammunition Belt	1.951	0.117	0.089	0.137	0.142
42	Animal Feed (Other Than Poultry Feed)	-	-	-	-	-
43	Anodized Products	3.939	3.190	2.684	2.605	4.000
44	Anti-Freezing Preparations	0.390	-	-	-	-
45	Antiques	-	-	-	-	0.012
46	Arms & Ammunition	18.043	17.456	30.771	40.180	26.573
47	Army Uniform Equipment	-	-	0.279	1.626	0.921
48	Articles Of Base Metal	-	-	-	-	-
49	Articles Of Cloth.Accessories Of Leather	11.732	31.267	32.845	39.660	62.554
50	Articles Of Silver	0.105	0.031	-	-	-
51	Artificial Flowers	-	-	-	0.070	-
52	Artificial Joints	-	-	0.027	0.119	0.184
53	Artificial Leather & Rexine	29.124	43.051	45.497	54.624	56.021
54	Artificial Marble Slab	0.240	0.360	0.538	0.435	0.403
55	Artificial Teeth	-	-	0.013	0.114	0.073
56	Artists' Colour Material	-	-	1.045	2.152	1.456
57	Asbestos Products	46.295	54.969	69.577	71.121	62.653
58	Ash	-	-	0.005	0.036	0.075
59	Asphalt	34.784	34.698	80.750	21.530	26.451
60	Assembling Of Boiler	-	0.034	0.123	0.309	0.522
61	Assembling Of Motor Vehicles (Carriers)	54.263	44.463	13.871	16.231	2.679
62	Assembling Of Motor Vehicles (Passenger)	10.535	32.183	35.096	4.842	3.583
63	Auto Parts	572.510	533.106	724.378	816.028	1,008.951
64	Autocycles Including Rickshaw	54.344	36.313	63.754	21.938	38.221
65	Automatic Door Closer	-	0.073	0.028	0.026	0.039
66	Baby Foods (Farlac/Farex Etc)	5.294	-	1.585	6.122	10.521
67	Bags (Packing, Goods, Of Woven Textile)	0.169	0.198	0.390	0.966	1.617
68	Bailing Hoops	-	-	0.144	0.644	0.291
69	Ball & Roller Bearing Complete	0.006	0.007	0.939	6.159	12.528
70	Ball Point Pens	4.847	7.554	40.034	70.323	56.917
71	Ballast Chokes	0.087	0.007	-	-	0.068
72	Balls & Footballs	-	-	0.007	0.473	1.635
73	Barbed Wire	0.235	0.340	0.354	1.230	1.586
74	Barn (Wheat)	-	-	-	0.009	-
75	Baryte Powder	8.734	7.790	7.080	8.161	11.124
76	Battery Carbon	-	-	0.862	1.750	0.969
77	Battery Covers (Of Metal/ Plastic)	-	-	-	0.032	0.034
78	Battery Separators	0.098	0.128	0.132	0.375	0.482

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
79	Bea Wire Rings	0.464	0.551	0.422	0.442	0.339
80	Bead Wire	-	-	0.153	0.822	0.772
81	Bed Spreads	0.035	0.522	0.525	12.484	1.119
82	Bed,Table,Kitchen,Toilet Linen	0.007	0.167	1.280	2.428	4.138
83	Beet Pulp	-	0.018	-	-	-
84	Benzole,Tolule & Xylole	9.632	13.402	3.999	-	-
85	Betel Leave	-	0.020	0.769	1.254	0.953
86	Bicycle Chains	-	-	0.005	-	0.008
87	Bicycle Parts	41.677	44.699	76.630	86.720	88.896
88	Bicycles & Other Cycles Not Motorised	1.303	1.384	1.616	1.412	0.952
89	Biscuits	209.095	195.514	182.444	252.051	279.248
90	Bitumen Natural	133.187	123.518	119.037	301.752	449.765
91	Bitumens/Cokes (Petroleum)	-	-	-	0.327	0.143
92	Black Board	0.001	-	-	0.011	0.142
93	Blades For Saws Of All Kind	0.514	0.623	0.434	1.471	0.855
94	Blades Machine,For Cutting	-	0.020	0.051	0.055	0.165
95	Blades(Safety)	52.002	58.223	64.633	94.740	114.082
96	Blanket Synthetic	12.152	16.553	19.758	20.816	14.624
97	Blanket Woollen	16.958	12.042	10.974	16.008	19.845
98	Bleaching Liquid	0.873	1.957	0.326	0.187	0.345
99	Bleaching Powder	0.564	0.738	4.044	7.872	7.653
100	Blister Packing	0.171	0.083	0.386	0.496	0.033
101	Bobbins Of Iron & Steel	-	0.021	0.780	4.225	6.637
102	Bobbins Of Wood	-	-	-	0.038	0.226
103	Bolts & Nuts Of Nickel	-	0.006	0.077	1.932	1.753
104	Bone Crushing	5.409	6.154	3.999	7.121	7.309
105	Book Binding	-	-	-	0.009	0.023
106	Books	-	-	0.014	0.316	0.240
107	Boxes,Wood	1.518	2.548	1.498	1.288	5.302
108	Brake Fluids	7.055	8.232	14.853	2.410	3.591
109	Brake Lining & Pads	0.232	0.196	0.518	0.355	0.117
110	Brass Hardware(Nails,Screws, Washers Etc)	-	-	0.068	0.502	0.172
111	Brass Rods	1.412	0.660	0.700	0.944	0.624
112	Brass Water Sanitary Fittings	10.593	12.242	13.814	10.012	8.303
113	Brass Wires	1.567	0.887	0.820	1.125	0.541
114	Brassieres	-	-	-	-	-
115	Bricks,Blocks,Tiles Of Refractory Nature	19.984	5.873	12.580	13.502	10.768
116	Brushwares	11.437	13.055	20.102	27.680	27.340
117	Bubble Gum	0.001	-	0.007	0.028	1.099
118	Buckles	0.830	0.559	0.422	0.554	0.684
119	Buckrams	1.082	1.685	1.318	1.711	4.896
120	Building Bricks / Bricks Of Fossil Meals	21.101	24.817	42.458	9.754	3.549

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
121	Building Components	2.753	2.785	3.411	4.238	4.618
122	Buildings(Pre-Fabricated)	-	0.005	0.038	0.078	-
123	Buldozers	-	-	-	-	-
124	Bungs	0.533	0.099	-	-	-
125	Bus,Tractor,Truck Bodies	239.495	194.756	106.046	208.138	161.390
126	Butter	-	-	1.168	2.577	2.320
127	Buttons	3.140	3.962	4.025	5.127	5.661
128	C.N.G. Kit	-	-	1.107	5.228	12.186
129	Calander Of Paper & Paperboard	0.050	0.333	1.270	2.174	1.441
130	Calcium Carbide	-	-	3.547	8.078	2.738
131	Calcium Carbonate	3.420	3.408	3.852	3.929	2.812
132	Calcium Phosphate	-	-	-	0.014	-
133	Canvas Cloth/Cover For Canvas Hose	0.265	0.348	0.404	1.447	1.718
134	Capacitors	3.391	3.636	6.849	6.880	6.778
135	Carbon Black	10.311	5.393	3.293	5.949	6.097
136	Carbon Brushes	0.878	0.449	0.912	0.411	0.195
137	Carbon Dioxide Gas(Co2)	141.089	108.006	108.907	174.396	146.163
138	Carbon Oil	0.001	-	-	-	-
139	Carbon Paper	2.669	2.185	2.291	3.288	2.933
140	Carpet Underlay	-	-	-	0.075	0.093
141	Carpets Synthetic (Machine Made)	23.675	19.389	18.586	22.597	17.913
142	Carpets Tufted (Hand Knitted)	7.211	9.286	10.842	11.109	9.304
143	Carpets Woollen (Machine Made)	24.491	11.223	9.477	18.424	13.098
144	Carton Graphics	0.123	0.060	0.004	0.262	0.391
145	Carton Machine	0.036	0.068	0.071	0.032	0.216
146	Cassettes Recorded(Audio/Video)	10.457	9.305	16.547	20.005	25.012
147	Cassettes Unrecorded (Audio)	10.734	15.120	30.391	35.801	30.816
148	Cassettes Unrecorded (Video)	0.516	0.913	3.491	4.409	2.025
149	Cast Iron Elbows,Tank Covers & Fittings	-	-	-	-	0.089
150	Casting Machine/Metal Foundry	14.937	2.270	1.895	3.875	6.264
151	Castor Oil Seeds	0.296	0.320	0.486	0.530	0.666
152	Caustic Soda	177.269	175.232	221.009	170.130	129.065
153	Cement	3,665.321	122.951	58.270	105.931	1,887.008
154	Cement (Other Cement,Other, Clinkers)	-	-	-	-	-
155	Cement Clinkers	0.750	-	-	-	-
156	Cement Construction Blocks	0.283	0.433	7.830	1.512	0.199
157	Cement Pipes	0.027	-	0.007	0.011	0.008
158	Cement-Making Machinery	0.475	0.056	0.451	1.007	0.862
159	Centrifugal Pumps	1.308	0.899	0.847	1.676	3.163
160	Ceramic Tiles	185.344	133.125	193.556	207.972	212.433

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
161	Cereal Products	7.638	5.825	12.501	13.721	17.497
162	Cermics For Electric Switches	-	-	3.589	4.966	3.503
163	Cheese	4.000	8.389	11.100	12.590	15.231
164	Chemicals Inorganic/Industrial Gases	129.634	110.458	143.969	146.639	176.503
165	Chemicals Organic	86.875	183.886	222.851	283.127	279.288
166	Children'S Tri-Cycles, Scooters, Pedal Car	-	-	0.004	-	-
167	Chip Board	74.829	55.973	65.043	66.285	58.027
168	Chlorine	0.271	-	-	0.008	0.068
169	Choline & Its Salts; Lecithins	0.042	0.038	-	-	0.036
170	Chromium Cores And Concentrates	-	-	-	-	-
171	Cigarettes	2,679.721	2,435.728	3,259.173	4,052.413	4,259.377
172	Cigarette Filter Rods	15.356	15.437	9.707	15.435	10.109
173	Cinematographic Films	-	-	-	0.001	0.046
174	Circuit Breaker, Electrical	13.995	0.483	7.348	16.442	8.688
175	Clock Movements, Complete & Assembled	0.078	0.313	0.489	0.391	0.343
176	Clocks With Watch Movements	1.185	0.681	0.720	0.990	0.870
177	Clocks (Alarmed)	0.001	-	0.065	0.066	0.100
178	Coal Tar	17.205	7.204	0.416	0.223	0.195
179	Coal/ Briquettes	99.311	92.997	140.503	134.395	149.095
180	Coat Hangers Iron Or Steel	1.019	0.828	0.798	0.141	-
181	Coat Hangers Plastic	0.062	0.034	0.060	0.041	0.817
182	Coconut	-	-	0.047	-	-
183	Colouring Material (Other)	0.016	7.362	6.866	5.532	4.590
184	Computer (Laptop, Pc, Dp Machines Etc)	-	-	0.043	0.161	0.154
185	Computer Casing	-	0.020	0.403	1.494	1.209
186	Computer Gateways, Hubs, Switches Etc.	-	-	-	0.001	-
187	Computer Parts	-	0.021	1.859	27.087	35.953
188	Computer Software	-	-	-	-	-
189	Computer Stationery	2.000	4.288	2.994	7.546	7.088
190	Concrete Components	3.919	7.436	9.498	13.399	5.016
191	Confectionery & Bakery Products	72.002	84.231	89.069	130.274	138.593
192	Control Panels	0.862	0.087	0.163	1.376	2.226
193	Convertor Paper Cheese	1.777	0.299	0.334	0.435	0.727
194	Conveyor Belts Of Textile Materials	-	-	-	-	0.005
195	Conveyor Belts Of Vulcanised Rubber	3.986	3.280	2.625	4.059	4.909
196	Conveyors (Other)	-	0.104	0.075	0.252	0.043
197	Cooking Range (Gas)	0.230	0.101	0.136	0.326	0.570
198	Copper Rods	21.509	18.296	10.633	12.966	12.295
199	Copper Strips	5.680	7.502	7.580	7.867	11.558

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
200	Copper Tubes & Pipes	-	-	-	-	-
201	Corn Oil	-	0.008	0.068	0.729	1.438
202	Corn Syrups	2.449	3.516	2.858	1.306	0.021
203	Corrograted & Solid Boards	6.869	8.826	7.808	9.489	11.470
204	Corrograted Packages, Cartons, Boxes Etc	19.907	28.964	25.725	33.896	53.448
205	Cotton Carded Or Combed	153.098	132.850	94.303	102.277	122.913
206	Cotton Dyeing	36.687	46.846	14.780	12.758	6.910
207	Cotton Fabrics	25.894	17.968	27.733	55.312	114.475
208	Cotton Handkerchief	-	0.036	-	0.005	0.009
209	Cotton Linters	16.886	0.538	20.296	9.247	10.057
210	Cotton Not Carded Or Combed	7,614.063	10,472.626	9,165.447	11,481.551	13,642.287
211	Cotton Seed Oil	124.285	17.140	6.382	9.861	4.977
212	Cotton Seeds	-	0.301	7.666	7.369	5.708
213	Cotton Sewing Thread	38.291	44.152	39.346	72.645	68.449
214	Cotton Yarn	1,126.605	2,572.427	2,944.202	3,801.171	3,450.247
215	Cream	0.136	1.135	4.230	17.923	15.569
216	Creams & Polishes For Footwear	45.778	84.135	74.039	102.973	97.557
217	Crockery (Ceramics)	10.399	27.038	27.413	28.838	13.977
218	Crough Coal	1.731	0.587	-	-	-
219	Crown Corks	7.617	10.410	13.019	16.616	22.644
220	Curtains	0.017	-	0.145	0.080	0.263
221	Custard Powder	1.965	-	0.168	3.031	1.977
222	Cutlery	0.315	0.685	1.756	2.902	2.968
223	Dairy Produce, Eggs, Natural Honey Etc	0.114	0.003	0.806	4.073	3.180
224	Dates	-	-	0.383	2.015	1.419
225	Decolourising / Fuller'S Earths	-	-	-	0.052	-
226	Decoration Pieces	0.042	0.062	0.119	0.195	0.145
227	Deep Freezers	117.637	163.956	207.896	305.989	264.125
228	Denim Fabrics	1.679	12.606	3.614	10.616	16.253
229	Dental Cements & Other Dental Fillings	-	-	-	-	-
230	Detergents	88.070	77.767	117.732	227.901	226.624
231	Detonators	0.407	1.961	3.518	4.045	3.620
232	Dextrose & Saline Infusion Bags	-	-	-	-	-
233	Diaries	0.647	0.504	0.530	0.704	0.658
234	Diesel Generating Sets	-	-	-	7.678	7.717
235	Diesel/Semi Diesel Engines	3.682	1.568	2.819	3.790	4.040
236	Diesel/Semi-Diesel Engine Parts	0.055	0.018	0.025	0.031	0.128
237	Digital Switching System	0.592	0.379	0.855	1.341	2.537
238	Diods	-	-	-	-	-
239	Dish Antena	0.540	0.064	0.093	0.069	0.033
240	Disposabe Injections	0.212	0.095	0.636	0.914	0.946

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
241	Distilled Water/Distillery Products	6.489	-	0.017	0.044	0.028
242	Distilling/Rectifying Plant	-	-	-	-	0.013
243	Drain Opener	0.022	0.005	0.035	0.025	0.038
244	Drawing Pins (Iron Or Steel)	-	-	-	-	0.004
245	Drawn Wire	0.205	0.135	0.124	0.105	0.061
246	Drill Machines	-	0.010	0.016	0.006	-
247	Dry Milk (Milk Powder)	-	-	0.004	0.127	0.162
248	Ducts & Slabs	-	-	-	-	-
249	Dusters/Cleaning Cloths	-	-	0.001	0.015	0.056
250	Dyeing Extracts	2.432	5.245	5.749	3.048	2.253
251	Dyeing Of Hoisery Cloth	3.070	7.668	10.329	11.882	22.699
252	Dyes & Colours	23.652	39.754	49.204	47.929	74.605
253	Earth Colours	0.013	0.038	0.058	0.062	0.093
254	Egg Trays	0.176	0.082	0.210	0.355	0.608
255	Elec Generating Sets & Rotary Converters	12.966	0.942	4.653	53.762	45.489
256	Electric Accumulators & Parts Thereof	0.121	-	1.961	10.188	9.276
257	Electric Bulbs & Tubes	49.666	33.925	36.508	45.880	43.668
258	Electric Coffee & Tea Kettles	-	0.005	0.002	0.013	0.015
259	Electric Coffee & Tea Makers	0.479	1.014	9.608	27.814	19.796
260	Electric Control Equipment	-	0.017	0.349	2.112	0.634
261	Electric Cooking Range/Ovens & Grills	-	-	0.001	-	-
262	Electric Fans	19.153	31.012	33.355	44.831	23.997
263	Electric Food Choppers	1.136	-	0.001	-	-
264	Electric Hair Dryers	-	-	2.073	0.076	-
265	Electric Heating Resistors	-	-	-	-	0.007
266	Electric Iron	0.032	0.004	0.002	2.585	1.900
267	Electric Lighting & Signalling Eqpt	0.617	0.770	2.930	3.979	3.071
268	Electric Microwave Ovens	-	-	-	0.129	0.198
269	Electric Motors	6.346	2.577	2.492	3.073	3.261
270	Electric Skimmer	0.011	-	-	-	-
271	Electric Water Coolers	0.208	0.291	1.330	5.789	11.625
272	Electric Welding Machine	-	-	-	-	-
273	Electric Welding Wires,Rods,Electrodes	9.947	10.290	8.045	12.844	12.971
274	Electrical Board	-	-	0.028	-	0.098
275	Electrical Energy	-	-	-	2,453.892	5,326.569
276	Electrical Goods & Parts(Nos)	106.079	98.575	123.527	271.859	277.039
277	Electrical Insulators Of Any Material	0.083	0.311	0.444	0.516	0.797
278	Electrical Machinery	-	-	0.003	0.082	0.013
279	Electro Medical Apparatus	-	-	0.196	1.036	2.564
280	Electro Plating	1.377	0.814	1.125	0.851	1.163
281	Electro-Mechanical Hand Tools	0.001	0.497	0.971	1.228	2.961

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
282	Embroidery	4.111	8.726	17.881	26.375	55.329
283	Emery Papers(Regmal)	0.229	1.347	1.170	0.902	0.996
284	Enamelled Copper Wire	22.673	32.916	30.999	14.195	6.683
285	Engines Of 8407 Other Than- 1000 To -3400	0.555	0.070	0.072	0.048	-
286	Envelopes	0.021	0.029	0.096	0.219	0.240
287	Equip.For Exercise/Gymnastic/ Athletics	-	-	-	0.002	0.012
288	Essences/Essential Oils	7.365	6.926	10.808	11.030	14.353
289	Expanded Metal Of Copper	-	-	0.124	0.348	0.149
290	Expanded Metal Of Iron Or Steel	0.054	0.068	0.086	0.079	0.047
291	Explosives	52.139	32.663	42.444	59.218	72.281
292	Extraction Of Oil From Rice Bran(Powder)	-	-	-	-	-
293	Fabric Boards	19.655	21.029	36.060	46.412	12.965
294	Fabrications	17.501	6.009	13.411	12.987	15.168
295	Facsimile Machines	-	-	0.001	0.020	0.047
296	Fan Parts	2.012	2.085	2.552	2.269	2.012
297	Felt,Whether Or Not Impregnated	0.117	-	-	-	-
298	Ferro Silicon	-	-	-	0.013	-
299	Fertilizers/Urea	2.958	0.723	0.833	28.737	39.076
300	Fibre Glass	1.900	1.763	1.752	1.868	1.938
301	Finishing Material For Leather Industry	1.546	0.987	0.256	1.932	1.656
302	Fire Clay	-	-	-	-	0.006
303	Fire Extinguisher Parts	0.180	0.098	0.095	0.200	0.117
304	Fire Fighting Instruments	0.833	1.175	1.652	4.135	6.809
305	Fishing Boats/Vessels	-	-	-	-	-
306	Flat-Rolled Products Of Iron Or Steel	0.025	0.005	1.230	0.938	2.045
307	Flat-Rolled Products Of Stainless Steel	-	0.011	0.150	0.339	0.253
308	Flax Cloth	-	-	0.144	0.106	0.055
309	Flocking Cloth Materials	-	0.040	0.026	-	0.099
310	Flour Mills	-	-	0.265	0.117	-
311	Flower Seeds	-	-	0.128	0.036	0.009
312	Flush Doors	2.668	2.258	2.491	3.515	3.423
313	Foam & Foam Products	15.700	36.890	24.181	31.186	25.239
314	Food Colours	0.134	0.456	0.915	0.606	0.517
315	Food Products	83.920	92.577	150.956	351.630	471.008
316	Footwear	57.167	48.490	56.506	90.453	85.715
317	Forging/Die Stamping Machine/Presses	-	-	-	-	0.330
318	Formaldehyde & Paraformaldehyde	3.760	3.520	11.170	10.752	8.958
319	Formica	2.952	3.071	3.622	12.396	6.787
320	Fructose Syrups	24.101	32.948	6.191	-	-

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
321	Fruit Or Vegetable Juices	113.743	153.778	172.436	378.695	370.237
322	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.457	1.797	4.070
323	Fruits & Vegetables Preserved	0.019	0.044	0.007	2.109	0.734
324	Fuel Filters	-	-	-	0.475	1.205
325	Furnace For Heat Of Ores / Metals	-	-	-	-	0.003
326	Furnace Oil	-	-	-	0.001	0.014
327	Furniture(Plastic)	0.145	-	-	-	0.005
328	Furniture(Steel)	1.172	1.906	2.392	6.640	9.842
329	Furniture(Wooden)	6.327	28.653	18.185	25.716	46.169
330	Furniture,Bases,Covers For Sewing Machin	-	-	-	0.030	0.028
331	G.I.Pipes	49.731	92.225	111.587	129.150	126.445
332	G.I.Wires	0.388	0.268	0.135	0.297	0.205
333	Gas Appliances (Heaters,Mentals,Geysers)	25.458	14.829	16.483	15.829	20.282
334	Gas Operated Machines And Apparatus	-	-	-	0.015	0.322
335	Gases & Acids	5.965	3.142	4.898	345.210	511.559
336	Gaskets,Washers & Other Seals	-	-	-	0.015	0.004
337	Gasoline Dispensing Pumps	2.011	1.179	1.173	4.473	5.249
338	Gelatins	11.563	1.582	2.304	15.030	10.321
339	Gem Clip Pins	0.390	0.137	0.096	-	0.021
340	Gents Underpants & Briefs Of Cotton	-	0.114	0.158	0.085	0.021
341	Gents Vests Etc Of Cotton	0.001	-	0.016	0.027	0.474
342	Geysers (Electric)	-	-	-	-	-
343	Glass & Glasswares Etc	132.918	116.822	154.197	202.478	154.424
344	Glass Ampoules	-	-	-	7.729	8.444
345	Glass Bangles	12.924	12.771	14.086	12.812	9.151
346	Glass Beads	0.136	0.633	0.765	0.347	0.316
347	Glass Bottle/Bulb Making Machinery	-	-	0.037	-	-
348	Glass Bottles	14.053	4.027	1.047	24.003	54.723
349	Glass Fibres & Articles	0.238	0.149	0.043	0.020	0.006
350	Glass Inners Of Vaccum Flasks	-	-	-	0.032	-
351	Glass Riffles	1.145	0.856	0.785	0.337	-
352	Glass Sheet(Not Worked)	9.374	3.592	0.324	0.945	0.954
353	Glass Sheet(Polished)	-	0.054	0.305	0.428	31.358
354	Glassware For Kitchen,Office,Toilet Etc	0.978	1.743	3.008	1.768	1.477
355	Glassware Used For In-Door Decoration	-	-	-	-	-
356	Glasswool Insulations	-	-	0.005	0.026	0.013
357	Gloves,Mittens & Mitts Knitted	0.006	-	1.770	2.756	1.543
358	Glue & Synthetic Resines All Sorts	69.230	79.185	85.795	106.106	117.597

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
359	Glycerine	388.258	346.348	360.400	543.126	266.299
360	Gold	-	-	0.015	0.043	0.108
361	Gold Plating	-	-	-	-	-
362	Goldi Locks	-	-	0.001	0.021	0.219
363	Grain Sorghum / Wheat	-	-	-	0.005	0.026
364	Granite	0.109	0.051	0.037	0.053	0.024
365	Granulated Slags	-	-	-	-	-
366	Greeting/Post Cards	-	-	-	-	0.017
367	Grills/Netting/Fencing/Wire Gauzes	1.652	2.401	2.215	0.209	0.119
368	Grinding Of Glass/Chemicals	-	0.020	0.020	0.017	0.016
369	Grinding Wheels Pedal Or Hand Operated	0.995	0.112	0.151	10.620	20.583
370	Grinding Wheels Without Framework	7.054	9.073	10.708	13.660	11.563
371	Guar Gums	61.523	20.065	26.758	23.087	10.061
372	Gum Tapes	0.013	0.135	0.172	0.306	0.716
373	Gypsum Powder	0.938	0.668	1.118	1.406	2.037
374	Hair Clippers,Electric	-	-	0.005	0.497	0.447
375	Handicrafts	-	-	-	0.001	-
376	Hard Boards	26.994	27.800	33.815	37.605	22.763
377	Hard Cokes	-	-	0.004	0.015	0.037
378	Hard Wastes	6.406	21.406	4.226	5.380	4.153
379	Harness Wire	-	-	0.062	0.052	0.054
380	Harvesting & Threshing Machinery	-	-	-	-	-
381	Hatching Eggs	-	-	-	2.991	4.889
382	Headgear & Parts	0.007	-	-	0.946	0.391
383	Heat Exchanger	-	-	0.801	0.570	0.878
384	Hena Mehandi	-	0.006	0.007	0.029	0.027
385	Hides & Skins	0.040	0.082	0.271	0.701	0.947
386	Hinges	0.126	0.174	0.226	0.161	0.506
387	Homeopathic Medicines	-	-	-	-	-
388	Hpvc Doors And Windows	-	0.052	0.148	0.001	0.386
389	Human/Animal Blood Prep.For Therapeutic	-	-	-	0.238	0.132
390	Hydrochloric Acid	0.299	-	0.118	0.240	0.186
391	Hydrogen Gas	0.668	0.817	5.570	5.890	8.088
392	Hydrogen Peroxide	0.032	0.324	0.762	0.787	0.463
393	Ice	-	-	-	0.001	-
394	Ice Cream	180.311	166.579	213.367	265.795	607.297
395	Imitation Jewellery	-	-	0.041	0.285	0.205
396	In-Edible Tallow	-	-	-	-	-
397	Industrial Gloves	0.005	0.138	-	-	-
398	Industrial Instruments	-	0.018	0.012	0.112	0.251
399	Ingot,Aluminium	0.417	0.425	2.991	3.236	7.655
400	Ingot,Stainless Steel	3.487	4.787	5.024	5.721	8.055

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
401	Injection/Blow Moulding	-	-	-	-	-
402	Insecticides	0.003	-	3.080	7.285	17.040
403	Instruments/Appl.Used In Dental Sciences	-	-	0.205	1.155	1.426
404	Interchangeable Tools For Hand Tools	0.094	0.258	0.944	2.276	4.278
405	Iron & Steel Products	1,189.327	1,004.630	1,049.793	1,045.887	1,225.845
406	Iron Nails	0.862	0.934	0.805	0.668	0.592
407	Iron Or Steel Billets	3.649	3.809	7.148	1.641	3.754
408	Iron Or Steel Ingots	28.369	24.711	26.255	29.249	29.306
409	Jams & Jellies	10.124	8.623	10.808	17.429	11.371
410	Jewellery Of Precious Metal	-	-	-	-	0.005
411	Jute Products	170.203	288.573	267.060	263.689	160.422
412	Knitted Garments / Hosiery / Hosiery	23.053	34.755	54.112	77.730	105.464
413	Knitted Or Crocheted Fabrics	0.124	0.873	1.294	3.045	8.370
414	Knitting Yarn	6.121	10.327	13.113	12.993	12.627
415	Labels,Badges Of Textile	0.196	3.095	6.073	7.373	12.061
416	Lac,Gums,Resins(Natural)	0.450	0.724	1.235	2.354	2.220
417	Laces & Braids	1.759	2.649	4.106	4.964	11.311
418	Ladies Nightdresses Of Cotton	5.296	8.921	12.396	17.561	13.508
419	Ladies Panties,Vest Not Of Cotton/Mm Fib	-	-	-	-	-
420	Laminated Board	1.172	0.422	2.257	4.053	1.615
421	Laminated Wood	0.287	1.047	0.998	1.615	0.923
422	Lamination	0.705	0.422	0.253	0.360	0.510
423	Lamps & Light Fittings	1.325	5.489	1.973	0.963	9.033
424	Latex	-	-	-	0.113	0.269
425	Lathes,Numerically Controlled	0.014	-	-	-	-
426	Laundry Soap	5.016	24.259	32.894	41.149	36.906
427	Lead Oxide	-	-	2.623	5.835	5.573
428	Leather (Patent/Laminated/ Metallized)	-	-	0.055	-	0.067
429	Leather Articles	0.076	1.009	1.177	2.116	7.827
430	Leather Garments	0.005	0.028	0.182	0.838	4.996
431	Leather Gloves	-	-	0.013	0.016	0.170
432	Leather Tanned Of Other Animals	0.367	8.589	14.158	17.204	39.389
433	Lift Components	0.054	0.052	0.423	0.652	0.755
434	Lignite	-	-	-	-	0.002
435	Lime	0.285	0.693	1.791	8.558	8.069
436	Linseed Oil	0.005	-	-	-	-
437	Liqueurs	3.759	4.737	16.509	16.941	16.059
438	Liquid Glucose,Glucose	306.860	268.137	345.545	345.048	356.519
439	Liquified Petroleum Gas (Lpg)	-	-	0.667	286.602	562.643
440	Live Fish	-	-	-	-	-
441	Live Poultry	-	-	-	0.050	0.138

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
442	Locks Of Base Metal	0.006	0.006	0.421	0.770	1.146
443	Locomotive	-	-	-	-	80.957
444	Lpg Cylinders	0.519	1.026	2.175	45.678	75.869
445	Lpg Regulators (Cylinder Valves)	-	-	0.006	0.117	0.450
446	Lubricating Preparations/Anti Rust Oil	0.275	0.149	1.648	0.993	2.389
447	M.M.Yarn Hard Waste	10.518	34.995	60.741	61.101	51.444
448	M.M.Yarn Soft Waste	5.277	23.424	43.984	60.082	47.323
449	M.S. Product	255.041	337.179	329.546	319.529	296.470
450	M.S.Bars & Rods	1.298	8.370	7.109	12.837	12.301
451	M.S.Pipes	17.540	23.631	22.402	31.113	29.849
452	Mach.For Sugar Manuf.Other Than Crusher	1.359	0.438	4.909	14.078	6.547
453	Machine Parts,Not Elsewhere Specified	3.709	0.301	1.110	3.383	8.192
454	Machinery For Bleaching,Washing,Drying	13.732	13.627	8.808	9.523	15.084
455	Machinery For Manuf.Of Confectionery Etc	0.332	0.164	1.840	1.715	1.282
456	Machinery For Preparing Tanning	0.011	-	-	-	-
457	Machinery Parts & Agricultural Parts	4.209	5.284	5.092	7.384	7.676
458	Machinery Parts (Mechanical)	171.621	33.488	61.961	120.111	148.957
459	Macaroni	0.064	0.066	0.075	0.105	0.248
460	Magnetic Cards	-	-	0.020	0.005	-
461	Magnetic Tape	-	-	-	-	-
462	Maize Products	0.004	-	0.493	1.711	1.221
463	Maize Starches	62.203	40.110	58.556	69.062	64.579
464	Man Made Fibres & Yarn	645.533	816.033	799.252	794.269	833.223
465	Mango Pulp	0.108	0.027	0.195	0.356	0.539
466	Marble Chips/Powder	-	0.114	0.046	0.089	0.415
467	Marble Handicrafts	-	-	-	-	0.002
468	Marble Tiles	21.023	31.249	33.201	19.579	13.005
469	Margarine	159.004	76.806	368.287	332.593	205.824
470	Match Boxes	23.952	14.391	11.004	16.405	38.916
471	Mathematical Instruments	-	0.003	0.370	1.317	1.187
472	Mats & Rugs	0.037	0.013	0.032	0.193	0.073
473	Mattresses	-	-	0.135	0.162	0.135
474	Meat Of Sheep,Goat	-	-	-	0.171	0.201
475	Fresh,Chilled,Frozen Medical Diagnostic Kits	-	0.011	0.251	0.723	1.612
476	Medicines (Caps.,Injections, Syrups Etc)	9.821	1.790	0.504	21.924	4.425
477	Melamine	-	0.017	0.040	0.029	0.044
478	Metal Button	-	-	-	0.009	0.004
479	Metal Containers	981.890	809.116	875.448	151.825	164.056
480	Metal Containers For Carriages	2.547	0.830	2.337	2.121	-

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
481	Metal Products Sheets	0.523	0.261	1.390	2.216	3.328
482	Metallised Products	4.258	3.021	2.904	3.698	3.080
483	Metallised Yarn	0.697	0.043	2.848	3.566	2.516
484	Microphones And Stands	-	-	-	-	-
485	Microscopes	-	-	0.123	0.003	-
486	Milk Cream	-	-	0.063	0.204	0.189
487	Mineral Products	-	-	-	-	0.496
488	Mineral Water	6.501	8.046	12.462	15.623	17.275
489	Miscellaneous Chemical Products	0.006	0.161	1.053	2.128	2.706
490	Monofilament Guts	0.238	0.673	0.949	0.751	0.559
491	Monofilament Yarn	-	-	-	0.004	0.038
492	Motor Cars	619.250	601.893	441.916	218.720	555.207
493	Motor Cars Seats	1.302	4.497	0.219	0.013	0.132
494	Motor Cycles	113.096	131.737	109.851	121.668	150.013
495	Moulds	0.820	0.984	1.798	3.026	2.595
496	Music Instruments	0.002	-	0.005	0.002	0.002
497	Narrow Woven Fabrics	-	-	-	-	-
498	Natural Gas	-	-	-	5,122.823	7,316.264
499	Natural Polymers	-	0.023	0.199	0.365	0.449
500	News Print	-	-	-	-	0.001
501	Nitric Acid, Sulpho-Nitric Acid	0.005	0.002	0.004	0.001	-
502	Non Ferrous Metal Product(Ash & Residues)	-	-	-	0.108	0.035
503	Nozzles	-	-	-	-	-
504	Nylon Chips/Polyester Chips	1.772	-	86.826	69.349	13.180
505	Oil Cake	144.471	65.023	109.882	75.461	10.433
506	Oil Cookers & Pressure Stoves	0.588	0.014	0.064	0.242	0.374
507	Oil Cookers & Pressure Stoves Of Copper	0.001	0.016	0.010	0.038	0.031
508	Oil Dirts	5.708	0.725	0.936	0.805	1.473
509	Oil Filters	2.788	1.392	2.203	4.539	9.303
510	Olive Oil And Its Fractions	-	-	-	-	-
511	Opium	0.026	0.053	0.377	0.548	0.767
512	Optical Lenses (Mounted)	0.071	0.061	0.239	1.503	1.149
513	Optical Lenses (Unmounted)	-	0.004	0.029	0.248	0.625
514	Orthopaedic Or Fracture Appliances	-	-	-	0.343	0.021
515	Other Engines & Motors	12.000	4.600	4.694	5.019	4.324
516	Other Rare Gases	-	-	-	0.001	0.012
517	Other Rubber Goods	-	-	-	-	-
518	Other Salts Of Inorganic Acids	25.200	17.602	19.484	22.967	23.196
519	Other Telephony/Telegraphy Apparatus	-	-	0.022	0.130	0.038
520	Other Than Urea	-	-	-	0.558	17.110
521	Other Toys, Reduced Size/Recreation Model	0.255	0.958	1.214	0.775	0.791

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
522	Oxygen Gas	24.428	19.616	23.726	23.874	16.189
523	Package Type Watertube Boiler	0.246	-	-	-	0.251
524	Pads & Puffs (Cosmetic Use)	0.001	-	-	0.005	-
525	Pager (Voice)	-	-	-	-	-
526	Paint & Varnishes	237.362	219.605	263.300	309.629	295.903
527	Paint Removers	-	-	-	-	0.027
528	Palm Oil	0.005	0.013	0.097	0.211	0.132
529	Paper & Paperboard	579.216	568.760	669.432	778.898	758.484
530	Paper & Paperboard (Hand-Made)	-	-	0.870	2.176	2.272
531	Paper & Paperboard Coated/Impregnated	0.045	0.013	0.377	1.194	2.258
532	Paper & Paperboard	5.339	8.961	15.261	14.819	21.267
533	Paper & Paperboard Cutting Machines	-	-	0.016	0.187	0.126
534	Paper Cones, Bobbins Etc	78.620	69.622	57.868	52.004	70.179
535	Paper Products	81.907	89.186	138.923	168.431	168.521
536	Paper Pulp/Waste & Scrap Of Paper & P. Bd	-	-	0.030	0.223	1.979
537	Paper Roll/Sheet	1.008	0.526	0.985	1.963	2.135
538	Paper Sacks	123.509	96.694	107.059	84.187	76.911
539	Parachutes	-	-	-	-	-
540	Parts & Accessoriries Of Meters	0.741	0.633	0.504	1.760	0.698
541	Parts Of Arms And Ammunition	-	0.153	-	-	0.916
542	Parts Of Balloons, Gliders, Aircrafts Etc	0.023	0.003	0.085	2.980	2.665
543	Parts Of Electric Motor	-	0.002	0.011	0.019	0.048
544	Parts Of Sewing Machines	-	-	-	-	0.163
545	Parts(Elec. Transformer, Static Convertor)	0.192	0.031	0.125	1.553	0.641
546	Pebbles, Gravel, Broken Or Crushed Stone	-	-	-	0.006	-
547	Perfumery & Cosmetics	93.560	65.859	104.253	129.435	122.552
548	Pesticides	-	-	0.022	1.553	1.630
549	Pet Grease	25.817	16.514	19.992	21.274	17.492
550	Pharmaceutical Products	87.965	12.013	44.314	49.885	80.463
551	Phathalic Acid Esters	0.262	0.034	-	0.154	-
552	Photo Blanks	-	0.001	-	-	-
553	Photocopying Apparatus	-	1.420	13.241	18.149	13.135
554	Photographic Cameras	-	-	-	-	-
555	Photographic Films In Rolls Etc	0.899	1.385	2.430	3.211	2.421
556	Photographic Plates Or Films Developed	3.396	5.465	15.434	55.165	63.044
557	Pickle In Oil	20.287	24.765	33.857	64.989	74.111
558	Pig Iron	-	0.522	0.825	3.732	5.148
559	Pile Fabrics	-	0.094	0.180	0.320	1.323

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
560	Pipe & Tube Fittings Of Iron Or Steel	4.404	1.108	2.238	3.112	4.696
561	Plain Shaft Bearings	0.251	0.338	0.757	0.554	0.905
562	Plaster Of Paris	-	-	0.193	0.267	0.115
563	Plastic Carbon Film	-	-	-	-	-
564	Plastic Crockery	6.949	8.635	9.949	6.446	5.351
565	Plastic In Primary Form	-	0.003	0.011	-	0.145
566	Plastic Mats	0.131	0.028	0.030	0.100	0.273
567	Plastic Metal Film	0.685	0.738	1.252	1.434	3.561
568	Plastic Other Than Primary Form	-	-	0.047	0.004	0.062
569	Plastic Printing	0.968	1.345	2.514	3.168	2.890
570	Plastic Products(Others)	246.224	246.590	435.745	596.277	501.583
571	Plastic Re-Cycling	0.051	-	0.688	2.020	0.053
572	Plastic Ropes	0.095	0.317	0.451	0.314	0.981
573	Plastic Sheets & Other Articles	0.777	0.659	3.682	10.573	17.014
574	Plastic Shoes	11.465	16.427	17.421	22.761	17.730
575	Plastic Tabular Film	3.052	3.815	5.176	13.227	9.358
576	Plastic/Rubber Moulding	-	0.247	2.686	1.918	4.447
577	Plates, Sheets, Films Etc Of Polyethylene	-	0.037	0.013	0.266	0.806
578	Plywood	20.489	25.314	35.090	36.094	27.784
579	Pol Products (Including Petroleum, Lubricating Oils)	480.165	511.404	1,074.894	8,825.032	13,986.956
580	Poly Vinyl Acetates	-	-	-	-	-
581	Polycarboxylic Acids	0.187	-	-	-	-
582	Polyester Filament Yarn	4.589	13.093	32.968	30.437	50.074
583	Polyester Staple Fibre	378.419	407.927	451.318	462.591	332.072
584	Polyester Zips	147.946	98.587	269.557	47.358	327.959
585	Polyethylene (Sp.Gravity Less Than 0.94)	0.111	0.297	2.016	1.762	4.355
586	Polyethylene Bags	56.238	88.624	56.246	37.891	35.210
587	Polypropylene Bags	30.609	49.529	116.698	95.032	72.911
588	Polypropylene Wastages	-	-	-	-	-
589	Polystyrene	1.854	11.300	12.307	7.067	9.794
590	Polyvinyl Chloride	0.340	0.281	0.066	0.305	0.374
591	Polyvinyl Granules	0.940	1.435	0.240	0.275	-
592	Potassium(Other)	0.005	0.003	0.081	0.103	-
593	Potato Chips	-	1.174	11.421	19.592	8.839
594	Potatoes Fresh Or Chilled	-	-	-	-	0.001
595	Pottery	1.824	3.274	3.903	4.101	16.087
596	Poultry Feed	126.165	12.037	5.129	3.249	2.971
597	Poultry Incubators & Brooders	4.520	2.058	9.766	0.001	-
598	Powder Coating (Plastic)	0.140	0.115	0.157	0.186	0.221
599	Power Looms(Grey/Ticken Cloth)	54.274	159.031	147.743	241.083	520.788
600	Power Transformers	5.445	3.776	0.686	21.686	24.171

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
601	Precious Stones	0.074	0.036	0.044	0.054	0.025
602	Prepared Additives For Mineral Oils	-	10.545	-	-	-
603	Prepared Pigments, Opacifiers & Colours	0.391	0.424	0.560	2.300	5.786
604	Preserved Food	0.402	0.062	-	-	0.012
605	Press Mud	0.001	-	-	-	-
606	Primary Cells & Batteries	20.035	20.613	24.939	29.309	23.235
607	Printed Circuits	2.222	0.824	1.465	1.894	2.787
608	Printing Blankets	-	-	-	-	-
609	Printing Industries/Press	73.018	71.498	85.078	107.017	130.722
610	Printing Inks	45.280	46.053	77.955	76.816	78.990
611	Process Oil	-	-	-	0.028	0.214
612	Processed Cotton Cloth	4.054	8.259	14.548	9.153	14.280
613	Processed Fabrics	377.844	777.261	725.222	616.412	615.765
614	Projectors, Image/Overhead Etc.	-	-	-	0.370	0.808
615	Pulses Etc	-	-	-	-	-
616	Pumps For Liquids, Liquid Elevators	3.738	1.944	2.360	2.477	3.028
617	Putty, Resin Cements, Painter'S Fillings	0.124	-	-	-	-
618	Pvc And Allied Products	-	0.213	0.097	-	0.473
619	Pvc Bottles	3.799	5.570	7.779	11.153	5.943
620	Pvc Coated Fabrics	-	-	-	-	-
621	Pvc Doors & Windows	0.050	-	-	-	-
622	Pvc Pipes	21.179	20.549	27.968	48.789	30.441
623	Pvc Shoes	-	-	-	0.001	0.001
624	Pvc Tiles	-	-	-	0.002	-
625	Quartz And Quartzite	-	-	-	-	0.075
626	Quilt	0.071	0.115	0.163	2.383	12.199
627	Radio Sets	-	0.015	0.601	1.279	0.209
628	Railway Sleepers Of Concrete	0.013	-	-	-	-
629	Railway Sleepers Of Iron Or Steel	4.612	5.708	9.186	9.637	17.002
630	Railway Sleepers(Cross-Ties) Of Wood	-	-	-	-	-
631	Railway Track Clips	-	-	-	-	-
632	Raj Waste Powder	-	-	-	-	0.004
633	Raw Jute	-	-	-	-	-
634	Raw Rubber	-	-	0.002	0.124	0.216
635	Raw Wool	-	-	-	-	-
636	Rcc Pipes	3.983	5.773	6.188	3.439	2.627
637	Rcc Slabs & Girders	-	-	0.005	0.022	0.002
638	Ready Made Garments	17.237	38.418	63.293	99.426	154.161
639	Refractory Cements, Mortars, Concrete Etc	0.739	-	-	0.038	0.157
640	Refractory Ceramic Goods (Crusibles Etc)	0.012	0.049	0.130	0.292	0.115

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
641	Refrigerator Parts	0.835	0.945	1.063	1.331	1.587
642	Refrigerators	160.683	151.755	163.154	252.472	240.822
643	Resin Material(Other)	23.784	16.049	13.513	20.907	56.177
644	Ribbons For Typewriters	0.033	0.042	0.153	0.068	0.014
645	Rice	0.005	0.116	1.856	2.770	20.666
646	Rice Husking	-	-	-	0.003	0.010
647	Rickshaw Bodies	-	-	0.003	0.012	-
648	Robin Softner Fabric Conditioner	-	-	0.222	0.443	0.276
649	Rock Salt/Sodium Chloride/Table Salt Etc	11.520	9.295	11.134	15.844	14.318
650	Rolls For Rolling Mills	-	-	-	-	0.274
651	Rosins	0.039	0.771	0.926	0.913	0.258
652	Rough Board	-	0.686	0.864	0.795	0.135
653	Rubber Apparel	0.873	1.137	3.476	4.609	1.282
654	Rubber Compounds	0.054	0.279	0.019	0.188	0.336
655	Rubber Goods	160.064	207.143	243.604	256.929	256.005
656	Rubber Hoses	-	-	-	-	-
657	Rubber Scrap	-	-	0.006	0.079	-
658	Rubber Strips For Tire Retreading	-	-	-	-	-
659	Rubber Thread/Cord Tex.Covered (Elastic)	0.037	0.300	0.537	0.446	1.416
660	Sacks & Bags Of Cotton	-	-	0.122	0.722	0.357
661	Saddlery Goods	-	-	-	-	-
662	Sand (Salica Sand)	0.743	0.482	0.682	1.536	3.764
663	Sanitary Fittings	0.627	0.129	0.185	3.227	4.820
664	Sanitary Napkins	0.487	1.825	0.615	2.051	1.872
665	Sanitary Ware Of Iron Or Steel	0.034	0.088	0.399	1.151	1.662
666	Sanitary Ware Of Plastic	-	-	0.024	0.065	0.459
667	Sanitary Wares Of Ceramic	28.717	25.415	27.446	29.306	25.175
668	Sausages	-	-	0.120	0.179	0.583
669	Saw Machine (Metal Working)	-	0.003	-	-	-
670	Saw Machine (Wood Working)	-	-	0.039	0.001	0.022
671	Scales	2.376	1.817	2.513	1.679	2.058
672	Scientific Items	-	-	-	0.004	0.006
673	Scraps Of Iron Or Steel	175.218	340.395	213.002	159.496	202.948
674	Screw Jacks/Pully Tackle & Hoists	0.002	-	0.002	0.037	0.045
675	Screws,Bolts & Nuts Of Iron Or Steel	7.197	7.077	7.041	8.387	8.029
676	Second Hand Garments	-	0.020	-	-	0.080
677	Security & Law	-	-	-	0.029	0.074
678	Seed Business	-	-	-	0.018	0.107
679	Services (Including Telephone/Fax Etc)	-	-	-	292.637	8,579.499
680	Services On Board	0.116	-	2.522	57.038	172.594
681	Sewing Machines	15.682	2.581	2.277	4.473	6.260

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
682	Sewing Thread Of Man Made Staple Fibre	2.252	17.987	25.568	19.721	23.649
683	Sewing/Embroidary Needles	-	-	0.020	0.307	0.040
684	Shampoos	-	-	0.051	0.072	0.206
685	Ships,Boats & Floating Structures	1.161	27.358	0.233	0.063	1.613
686	Ships,Boats,Barges For Persons/Goods	-	0.005	-	0.032	0.004
687	Shoe Uppers(Leather/Composition Of Lthr)	5.057	2.607	5.167	11.455	8.290
688	Sign Boards/Advertisements Etc.	-	-	0.381	3.104	6.482
689	Silk Yarn	-	0.138	1.070	0.104	0.362
690	Sisal Ropes	0.709	0.187	0.854	0.774	0.771
691	Sizing Of Yarn For Weaving (For Looms)	-	-	-	-	19.596
692	Slag & Rock Wool & Similar Mineral Wool	1.608	1.952	1.529	2.431	2.026
693	Slide Fastners	0.658	0.602	1.391	1.223	1.432
694	Slitting Of Plastic Rolls Into Size	1.520	0.731	0.195	0.058	0.071
695	Smart Cards	-	-	-	-	-
696	Smoking Tobacco	-	-	-	0.926	11.276
697	Snapias	1.010	-	0.024	0.058	0.080
698	Soap Stocks	52.893	35.199	70.613	179.843	135.138
699	Socks	0.235	0.005	0.343	2.195	2.149
700	Soda Ash	283.587	298.219	321.962	290.809	282.827
701	Sodium Hydrosulphate	-	-	0.031	0.038	-
702	Sodium Hypochlorite	1.479	-	-	-	-
703	Sodium Silicate	23.141	19.228	23.153	33.073	26.802
704	Sodium Sulphide	3.959	1.854	1.016	1.142	2.660
705	Soups & Broths & Homogenised Food	-	-	-	-	-
706	Spares For All Type Of Welding Machines	-	-	-	-	-
707	Sparking Plugs	0.139	0.255	0.231	0.164	0.064
708	Speaker Parts	0.394	0.459	0.497	0.669	0.850
709	Special Purpose Vehicles (Cranes Etc)	-	-	-	0.015	-
710	Spectacle Frames	0.294	0.211	0.177	0.162	0.162
711	Spectacles,Sunglasses & Goggles	-	-	0.034	0.095	1.002
712	Spices	111.367	37.569	2.668	9.738	7.852
713	Spindles	-	-	-	-	-
714	Spinning Machines Textile	0.412	0.200	1.020	0.696	13.937
715	Spirits	7.651	46.811	300.817	0.435	0.493
716	Splints	-	-	-	-	-
717	Sports Footwear/Canvas Shoes Etc.	-	0.163	0.318	0.424	0.238
718	Sports Goods	0.068	1.108	1.279	11.002	22.323
719	Spring Mattresses	0.215	0.142	0.135	0.154	0.183

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
720	Springs & Leaves Of Iron & Steel	-	0.002	0.008	0.052	0.119
721	Stainless Steel Utencils	0.017	0.722	1.365	1.588	1.145
722	Stamp Pads	-	-	-	-	0.047
723	Staple Pins	0.276	0.233	0.278	0.110	0.010
724	Stationery	6.540	6.657	29.300	126.492	171.207
725	Steel Fixtures	3.469	0.490	3.410	2.604	3.922
726	Steel Pipes	52.158	24.020	12.882	14.176	17.376
727	Steel Poles	-	-	0.011	0.005	0.021
728	Steel Safe	0.297	-	0.005	0.022	0.175
729	Steel Slabs	0.256	0.308	0.493	1.025	1.503
730	Steel Structures	8.753	13.948	6.303	8.987	22.391
731	Steel Wire Stranded	1.960	1.018	0.888	1.001	2.022
732	Steel Wires	19.782	16.930	9.116	15.301	18.563
733	Steel Wools	0.762	0.588	0.737	0.970	0.708
734	Stencils	-	-	-	-	-
735	Sticker Lables	0.777	0.808	1.069	1.012	2.973
736	Stone Articles	0.088	0.374	0.800	4.608	4.623
737	Stone Crusher	-	0.939	3.246	5.470	9.499
738	Stone Powder	12.718	7.468	10.556	10.327	11.226
739	Storage Batteries	149.721	113.083	141.279	173.124	173.060
740	Storage Tanks Of Iron Or Steel	7.097	10.613	10.621	8.810	6.999
741	Stoves For Gas/Other Fuels	0.039	0.039	0.051	0.036	0.025
742	Straw Board	14.546	8.741	16.846	18.630	20.340
743	Sugar (Including Baggasse And Molasses)	164.868	827.119	4,639.787	7,529.598	5,199.166
744	Suitcases,Trunks,Brief Cases Etc	3.956	4.627	5.024	1.942	3.691
745	Sulphate/Clay/Gypsum	0.143	0.636	2.214	1.038	0.350
746	Sulpher	10.783	9.838	79.687	2.247	2.265
747	Sulphuric Acid	21.398	20.550	20.910	22.706	12.306
748	Surfacing Of Chip Boards	0.059	0.053	0.041	0.056	0.045
749	Surgical Gloves	0.071	0.188	0.271	0.641	1.218
750	Surgical Instruments & Appliances	0.753	3.197	3.683	14.097	56.171
751	Sweetened Supari	11.638	17.152	23.304	22.663	26.687
752	Sweetex	8.009	4.388	7.660	15.023	7.123
753	Sweets	22.110	11.216	12.418	27.591	37.069
754	Switch Gear	0.186	-	0.023	0.019	-
755	Switches,Relays,Fuses Etc	0.931	4.024	5.282	6.343	7.162
756	Synthetic Filment Yarn	2.409	3.205	6.350	6.230	6.722
757	Synthetic Organic Dyes	5.080	5.470	12.532	18.531	27.805
758	Syringes	-	-	-	0.185	0.044
759	Syrups & Squashes	99.862	112.812	127.414	152.814	129.248
760	Table,Kitchen Ware Of Aluminium	6.329	6.843	7.557	6.072	4.248
761	Table,Kitchen Ware Of Plastic	0.066	0.030	0.027	0.067	0.530

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
762	Tableware, Kitchen Ware Of Wood	22.284	0.124	0.076	-	0.935
763	Tailoring Material	-	-	-	-	-
764	Tanned Leather Of Goat/Kid Skin	-	-	0.006	-	-
765	Tanned Leather Of Sheep/Lamb Skin	5.584	0.961	0.062	0.049	0.263
766	Tanning Subs. Based On Chromium Sulphate	-	4.812	5.742	0.748	-
767	Tape Recorders	6.816	5.745	7.577	11.563	11.781
768	Taps, Cocks, Valves & Pipe Appliances	-	-	-	0.113	2.528
769	Tea	57.106	51.228	193.706	435.911	330.002
770	Telephone Parts	93.289	124.374	135.026	96.598	72.092
771	Telephone Sets	0.465	3.038	9.588	9.281	35.712
772	Television Cameras	-	-	0.005	0.007	-
773	Television Parts, Of Plastic	0.613	2.679	0.107	0.871	0.254
774	Television Sets	189.229	192.138	191.350	211.256	222.269
775	Tent & Tarpauline	13.492	3.553	4.672	5.029	7.894
776	Terry Fabrics	3.656	11.809	18.481	29.879	156.963
777	Textile Fabrics Otherwise Impregnated	0.942	7.662	9.008	6.052	40.329
778	Textile Products	-	-	-	-	-
779	Textured Yarn	10.931	9.068	9.138	19.157	1.014
780	Thermo Pack	0.437	0.968	1.809	3.397	0.686
781	Thermopore Goods	-	-	0.060	0.468	0.472
782	Thermosole Goods	0.202	0.167	0.309	0.592	0.597
783	Thermostats	0.099	0.168	0.269	0.300	0.228
784	Timber Wood	0.104	18.393	12.817	14.762	23.683
785	Time Switches	-	-	-	0.012	0.038
786	Tin & Its Articles	0.002	0.005	0.091	0.181	0.715
787	Tin Cuttings	0.335	0.670	2.424	1.778	4.642
788	Tin Plate Of Iron Or Steel	0.471	0.575	0.804	0.804	2.654
789	Tin Sheet Printing	0.641	0.670	0.679	1.279	1.224
790	Tins/Tin Containers	2.998	6.246	5.446	8.836	8.018
791	Tissue Papers	1.329	0.742	1.024	2.761	1.470
792	Tobacco Extracts & Essences	1.825	0.017	0.211	0.323	2.301
793	Toilet Soap	53.567	73.058	201.651	253.613	290.878
794	Tomato Ketchup	-	-	0.009	-	0.003
795	Tonga Parts	0.001	0.051	0.040	0.043	0.030
796	Tools & Implements	0.024	0.025	2.308	7.668	10.294
797	Tooth Picks	0.334	0.175	0.156	0.198	0.175
798	Tooth Powder	10.204	7.002	5.977	8.042	7.520
799	Toothpaste	9.690	7.680	10.164	13.958	11.149
800	Toothpaste/Toothpowder	4.002	0.724	1.726	6.634	5.247
801	Torches	0.023	-	-	-	-
802	Towels & Bathrobes	0.005	0.570	0.843	1.068	1.442

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
803	Toys (Stuffed)	0.069	0.139	0.362	0.718	0.877
804	Tracing Cloth	-	-	0.005	-	-
805	Tracing Paper	-	0.038	0.007	0.015	0.003
806	Track Suits, Ski Suits, Swimwear	-	-	-	0.006	0.003
807	Tractor Parts	0.587	0.851	1.829	3.422	5.463
808	Traffic Control Equipment	-	0.006	0.036	0.048	0.865
809	Trailors	-	-	0.096	0.672	0.003
810	Transformers(Not Ballast/Liq.Dielectric)	-	-	-	2.474	5.236
811	Transister	-	-	-	-	-
812	Transmission Equipment	-	0.009	0.271	0.607	0.035
813	Turpentine Oil	0.129	0.081	0.061	0.207	0.180
814	Tv Teletex Decoder	0.120	0.044	0.207	0.897	0.006
815	Typewriters (Electric & Non-Electric)	0.008	0.080	0.919	4.212	2.873
816	Tyre Inflators	-	-	-	-	-
817	Tyres & Tubes	102.899	92.025	162.534	234.091	204.164
818	Tyres & Tubes (Bicycles)	4.111	6.085	20.659	11.303	12.331
819	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	0.118	1.041	0.837
820	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	1.095	2.976	4.402	3.863
821	Tyres Retreading	0.001	-	-	-	0.086
822	Umbrella	-	-	0.127	0.019	0.014
823	Un-Interruptable Power Supply	0.023	0.050	0.047	0.126	1.994
824	Unani Medicines	-	-	-	0.041	0.042
825	Underground Mining And Tunelling Eqpt.	-	-	-	0.006	0.011
826	Vaccum Cleaners	-	0.003	0.032	0.054	0.053
827	Vaccum Flasks	0.113	0.078	0.159	0.068	0.380
828	Varnishes & Lacquers, Distempers Etc	12.631	12.503	12.765	20.928	20.155
829	Vegetabel Oil	0.157	1.061	6.358	18.706	21.516
830	Vegetable Ghee	-	0.310	1.779	16.376	15.678
831	Vegetable Oils Other Than Edible Oil	2.376	1.437	2.668	3.606	3.308
832	Vehicles(Others)	-	-	0.005	1.552	0.988
833	Velvet	0.137	0.188	0.230	0.394	2.209
834	Veneer	0.648	0.412	0.323	0.331	0.596
835	Veterenary Medicines	0.967	-	0.629	-	0.014
836	Video Cameras/Vcr/Vcp	0.466	4.210	5.396	4.910	2.104
837	Video Games	-	-	0.061	-	0.443
838	Viscose Yarn	-	-	-	-	0.044
839	Vulcanised Rubber Thread And Cord	2.932	2.830	1.465	2.230	4.659
840	Wadding	1.320	1.901	3.758	4.623	3.856
841	Washing Machine Parts, Of Plastic	2.075	0.682	1.107	1.909	2.674

All Pakistan		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
842	Washing Machines	34.368	41.463	46.393	54.605	50.397
843	Waste & Scrap Of Aluminium	-	-	0.002	0.073	0.211
844	Waste & Scrap Of Copper	-	-	-	0.010	-
845	Waste & Scrap Of Plastic	-	0.014	0.608	0.352	0.408
846	Waste Of Plastic	-	-	-	-	-
847	Watch Case	-	-	-	-	0.004
848	Watches And Clocks	0.025	0.010	0.374	1.293	6.233
849	Water Coolers (Plastic)	0.010	0.009	-	-	-
850	Water Filters	0.044	0.087	0.011	0.098	0.256
851	Water Meters,Electric Or Gas Meters	98.956	37.016	49.772	27.765	21.700
852	Water Proof Canvas Flocking Cloth	-	0.024	0.048	0.063	0.392
853	Water Proofing Compounds	1.518	1.383	0.877	0.520	0.499
854	Water Pumps	38.765	23.009	33.202	35.299	37.140
855	Wax	2.141	1.494	2.550	3.332	2.137
856	Wax Papers,Gummed Tape,Filter Paper	0.043	0.352	0.451	0.287	0.356
857	Weaving Machines (Power Looms)	1.482	2.712	0.798	3.827	11.314
858	Welding Fluxes/Electrodes	65.593	70.530	106.087	131.255	129.489
859	Wheat Straw	-	-	-	0.011	0.034
860	Wheat/Meslin Flour	-	0.192	0.001	0.039	0.064
861	Wire Netting Looms	1.544	2.332	2.299	0.926	0.389
862	Wireless Receiving Sets	0.052	-	1.365	8.045	6.348
863	Wires & Cables	209.925	92.975	144.564	277.808	222.209
864	Wood Free Writing Paper	159.222	73.584	130.105	135.813	143.551
865	Wood In The Rough	-	-	0.015	2.057	1.536
866	Wood Log	-	0.006	0.112	0.264	1.659
867	Wood Penal	0.208	0.053	0.629	1.756	1.149
868	Wool Raw	-	-	-	-	0.481
869	Woolen Yarn	13.420	21.585	25.321	34.666	28.799
870	Worn Clothing And Other Worn Articles	-	-	-	-	-
871	Woven Fabrics Of Silk Or Of Silk Waste	-	-	-	-	-
872	Woven Fabrics Of Synthetic Filament Yarn	0.035	0.067	0.328	0.867	3.615
873	Woven Fabrics Of Synthetic Staple Fibre	-	0.007	0.003	0.028	0.005
874	Woven Fabrics Of Wool/Fine Animal Hair	13.934	18.500	25.801	38.761	69.700
875	Wrappers	0.034	-	-	-	-
876	X-Ray Films	-	-	0.015	0.124	0.014
877	X-Ray Machines	-	-	0.010	1.339	1.829
878	Yeast	-	0.019	2.182	5.644	0.431
879	Yogurt(Raita)	-	-	-	-	1.179
880	Zari	0.816	0.956	1.144	1.241	0.532
881	Zinc Articles(Other)	0.003	-	-	-	-

All Pakistan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
882	Zinc Oxide	0.993	0.946	0.876	0.259	0.961
883	Zinc Slug	0.020	-	-	-	-
884	Zinc Sulphate	-	-	-	-	-
885	_Commercial Importers	152.656	301.341	1,092.526	1,774.329	2,186.318
886	_Miscellaneous Collections	697.220	3,198.532	6,227.696	3,344.624	2,497.263
	Grand_Total	34,071.300	37,794.900	49,468.600	73,296.660	94,836.900
	Refund Amount	14,292.200	13,557.300	20,373.200	22,717.620	29,826.316
	Net Receipt	19,779.100	24,237.600	29,095.400	50,579.040	65,010.584

TABLE-33.1
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Abrasive Powder	2.539	2.970	15.341	12.067	11.422
2	Absorbent Cotton	-	-	0.056	0.124	0.245
3	Account Books & Registers	0.122	0.109	0.105	0.463	0.404
4	Acid Oil	3.295	13.969	6.785	4.547	2.474
5	Acid(Others)	-	1.942	151.240	148.613	180.957
6	Activated Carbon	-	-	-	0.257	0.473
7	Adhesive/Adhesive Tapes	-	2.491	7.486	9.635	7.019
8	Adhesive Tape Of Rubberised Textile	-	-	1.278	1.515	1.260
9	Aerated Waters/Beverages	-	-	-	-	0.052
10	Agarbatti	0.013	0.018	0.026	0.016	-
11	Agricultural Sprayers	-	-	0.128	0.612	0.454
12	Agricultural Tractor Engines	-	-	-	-	-
13	Agricultural Tractors	-	-	-	-	-
14	Air Compressor Fan Etc	-	0.409	2.484	9.792	11.753
15	Air Conditioner Parts,Of Plastic	0.962	0.080	2.099	3.628	3.176
16	Air Conditioners	20.074	14.067	22.493	22.397	17.398
17	Air Filter	-	-	-	0.018	-
18	Alcohol	-	-	-	0.226	0.109
19	Aluminium Containers,Drums, Cans,Boxes	-	0.003	-	-	-
20	Aluminium Doors & Windows	0.442	0.418	0.291	0.151	0.031
21	Aluminium Foil	0.019	0.005	0.099	0.063	0.199
22	Aluminium Goods	4.168	2.897	2.256	5.261	3.303
23	Aluminium Plates,Sheets & Strips	-	0.387	0.920	3.149	3.761
24	Aluminium Rods	-	-	0.003	0.024	0.028
25	Aluminium Tubes And Pipes	-	-	-	0.085	0.037
26	Ammonium Chloride	-	-	-	-	-
27	Anodized Products	3.785	2.675	2.096	2.281	3.074
28	Anti-Freezing Preparations	0.390	-	-	-	-
29	Arms & Ammunition	1.883	0.278	2.079	0.854	0.268
30	Articles Of Cloth.Accessories Of Leather	5.889	27.100	30.225	31.279	48.907
31	Articles Of Silver	0.105	0.031	-	-	-
32	Artificial Leather & Rexine	1.147	2.373	2.763	3.065	5.830
33	Artificial Marble Slab	0.004	-	0.040	0.019	0.026
34	Artists' Colour Material	-	-	0.036	0.006	0.031
35	Asphalt	34.784	34.698	80.585	19.354	23.980
36	Assembling Of Boiler	-	0.034	0.123	0.309	0.522
37	Assembling Of Motor Vehicles (Carriers)	54.263	44.463	13.870	16.229	2.679

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
38	Assembling Of Motor Vehicles (Passenger)	5.559	30.352	22.256	0.498	2.203
39	Auto Parts	155.021	163.710	217.145	223.504	399.689
40	Autocycles Including Rickshaw	0.048	0.366	0.094	2.412	4.282
41	Baby Foods (Farlac/Farex Etc)	5.294	-	1.530	5.865	10.006
42	Bags (Packing, Goods, Of Woven Textile)	-	-	0.195	0.660	0.294
43	Ball & Roller Bearing Complete	-	-	0.319	1.218	0.518
44	Ball Point Pens	0.273	0.105	0.485	2.206	2.427
45	Balls & Footballs	-	-	-	-	-
46	Barbed Wire	-	-	0.035	0.269	0.164
47	Battery Carbon	-	-	0.504	1.288	0.483
48	Battery Separators	-	-	0.031	0.221	0.098
49	Bed Spreads	0.005	0.235	0.507	0.493	0.005
50	Bed, Table, Kitchen, Toilet Linen	-	0.129	0.842	0.925	0.428
51	Benzole, Tolule & Xylole	9.632	13.402	3.999	-	-
52	Betel Leave	-	-	0.205	0.044	0.075
53	Bicycle Chains	-	-	0.005	-	0.008
54	Bicycle Parts	-	-	-	-	0.023
55	Bicycles & Other Cycles Not Motorised	1.132	1.097	1.494	1.220	0.869
56	Biscuits	55.505	48.877	37.639	52.099	51.169
57	Bitumen Natural	-	-	0.039	1.753	0.398
58	Bitumens/Cokes (Petroleum)	-	-	-	-	-
59	Blades For Saws Of All Kind	-	-	-	-	-
60	Blades(Safety)	1.965	10.848	24.148	33.964	43.868
61	Blanket Woolen	-	-	0.015	0.026	-
62	Bleaching Powder	-	-	-	-	0.014
63	Bobbins Of Iron & Steel	-	-	0.044	0.043	0.032
64	Bobbins Of Wood	-	-	-	0.038	0.226
65	Bolts & Nuts Of Nickel	-	-	-	-	0.173
66	Brake Fluids	6.023	7.049	13.934	0.323	0.258
67	Brass Water Sanitary Fittings	0.481	0.552	0.586	0.533	0.333
68	Brass Wires	-	-	-	-	-
69	Bricks, Blocks, Tiles Of Refractory Nature	12.161	1.964	7.245	9.691	7.366
70	Brushwares	9.954	11.354	18.792	25.643	22.666
71	Buckles	-	-	-	-	-
72	Buckrams	0.212	0.333	0.497	0.605	1.663
73	Building Bricks / Bricks Of Fossil Meals	-	-	0.272	0.109	0.140
74	Building Components	0.523	0.347	0.421	0.415	0.006
75	Buildings(Pre-Fabricated)	-	-	-	-	-
76	Bus, Tractor, Truck Bodies	0.018	0.009	-	-	-
77	Buttons	0.407	0.780	0.462	1.067	2.103
78	Calander Of Paper & Paperboard	0.049	0.327	1.270	2.174	1.431
79	Calcium Carbide	-	-	3.547	8.078	2.737

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
80	Carbon Black	10.311	5.393	3.248	5.949	6.010
81	Carbon Dioxide Gas(Co2)	0.025	0.027	0.055	0.166	0.207
82	Carbon Paper	1.603	1.136	1.757	2.751	2.058
83	Carpet Underlay	-	-	-	0.075	0.093
84	Carpets Synthetic (Machine Made)	-	0.004	0.132	0.076	-
85	Carpets Tufted (Hand Knitted)	1.936	1.332	2.330	2.101	4.298
86	Carpets Woollen (Machine Made)	-	-	-	-	1.345
87	Carton Graphics	-	-	-	-	0.037
88	Carton Machine	-	-	-	-	0.194
89	Cassettes	0.342	0.202	0.132	0.101	0.216
	Recorded(Audio/Video)					
90	Cassettes Unrecorded (Audio)	2.702	2.216	5.303	5.897	3.427
91	Cassettes Unrecorded (Video)	-	-	0.353	0.862	0.265
92	Cast Iron Elbows, Tank Covers & Fittings	-	-	-	-	0.089
93	Casting Machine/Metal Foundry	11.862	0.756	0.644	0.647	0.385
94	Caustic Soda	-	-	-	0.019	0.037
95	Cement	89.235	1.435	1.751	0.802	43.466
96	Cement Construction Blocks	0.276	0.432	7.778	1.317	-
97	Centrifugal Pumps	-	-	0.254	1.032	2.354
98	Ceramic Tiles	60.075	42.508	67.382	75.491	82.549
99	Cereal Products	-	-	0.707	3.947	9.080
100	Cheese	-	-	0.480	0.744	0.222
101	Chemicals Inorganic/Industrial Gases	10.780	6.352	14.749	22.648	48.191
102	Chemicals Organic	20.010	114.785	139.657	164.767	178.949
103	Chip Board	11.439	11.374	14.637	12.143	7.585
104	Cigarettes	305.835	261.610	345.778	1,670.759	1,758.476
105	Cinematographic Films	-	-	-	0.001	0.003
106	Clock Movements, Complete & Assembled	-	-	-	-	0.125
107	Clocks With Watch Movements	0.255	0.131	0.039	-	-
108	Coal Tar	-	-	-	-	-
109	Coat Hangers Iron Or Steel	1.019	0.821	0.791	0.141	-
110	Coat Hangers Plastic	-	-	-	-	0.792
111	Colouring Material(Other)	-	-	-	-	-
112	Computer Casing	-	0.020	0.262	0.438	0.084
113	Computer Parts	-	0.018	0.363	1.818	4.553
114	Computer Stationery	1.719	3.847	2.405	5.169	3.399
115	Concrete Components	-	-	0.036	0.017	0.080
116	Confectionery & Bakery Products	4.795	5.764	5.196	5.426	5.689
117	Convertor Paper Cheese	1.777	0.297	0.334	0.429	0.718
118	Conveyor Belts Of Vulcanised Rubber	-	-	-	-	1.066
119	Conveyors(Other)	-	0.104	0.075	0.252	0.043
120	Cooking Range (Gas)	0.230	0.101	0.136	0.326	0.336

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
121	Copper Rods	6.572	1.317	-	-	-
122	Copper Tubes & Pipes	-	-	-	-	-
123	Corn Oil	-	0.008	0.042	0.520	0.362
124	Corrugated & Solid Boards	0.184	0.226	0.577	0.527	1.001
125	Corrugated Packages, Cartons, Boxes Etc	4.142	2.018	1.706	3.382	7.509
126	Cotton Carded Or Combed	-	0.703	-	0.001	0.039
127	Cotton Dyeing	4.390	1.496	8.365	8.394	3.476
128	Cotton Fabrics	2.744	3.655	7.310	5.864	18.904
129	Cotton Linters	0.004	-	0.025	0.003	-
130	Cotton Not Carded Or Combed	0.037	0.075	0.901	0.298	5.257
131	Cotton Seed Oil	0.005	-	-	-	-
132	Cotton Sewing Thread	1.639	2.381	3.025	2.562	4.397
133	Cotton Yarn	210.505	482.940	586.357	691.355	779.778
134	Creams & Polishes For Footwear	0.126	-	0.017	-	-
135	Crockery (Ceramics)	-	-	0.004	0.282	0.084
136	Curtains	-	-	0.004	-	-
137	Cutlery	0.028	0.035	0.053	0.064	0.131
138	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	0.967	0.881
139	Deep Freezers	23.912	23.297	34.112	60.115	44.794
140	Denim Fabrics	1.679	12.606	3.614	10.616	16.253
141	Detergents	2.374	3.270	15.605	41.615	32.842
142	Diaries	0.430	0.479	0.483	0.658	0.614
143	Diesel/Semi Diesel Engines	-	0.003	1.111	1.212	1.571
144	Digital Switching System	0.592	0.379	0.855	1.334	2.537
145	Dish Antena	0.035	0.046	0.086	0.059	0.022
146	Distilled Water/Distillery Products	-	-	0.007	0.004	-
147	Drain Opener	0.009	0.005	0.035	0.025	0.038
148	Dyeing Extracts	0.297	0.314	0.300	0.215	0.040
149	Dyeing Of Hoisery Cloth	0.652	0.902	0.706	0.659	5.017
150	Dyes & Colours	1.945	1.068	2.001	2.220	3.391
151	Elec Generating Sets & Rotary Converters	0.002	-	2.062	3.168	10.149
152	Electric Accumulators & Parts Thereof	-	-	0.423	0.169	0.369
153	Electric Bulbs & Tubes	16.171	0.459	0.875	16.831	25.476
154	Electric Coffee & Tea Kettles	-	0.005	0.002	0.013	0.015
155	Electric Control Equipment	-	-	-	-	0.022
156	Electric Cooking Range/Ovens & Grills	-	-	-	-	-
157	Electric Hair Dryers	-	-	2.073	0.076	-
158	Electric Iron	-	-	-	0.005	0.072
159	Electric Lighting & Signalling Eqpt	-	-	1.811	2.581	0.894
160	Electric Microwave Ovens	-	-	-	0.129	0.198
161	Electric Motors	4.848	0.129	0.161	0.222	0.344

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
162	Electric Water Coolers	0.184	0.155	0.318	0.251	0.484
163	Electric Welding Wires,Rods, Electrodes	8.785	10.072	6.278	9.050	5.908
164	Electrical Board	-	-	-	-	-
165	Electrical Energy	-	-	-	263.472	167.234
166	Electrical Goods & Parts(Nos)	8.730	6.687	17.298	24.132	31.069
167	Electrical Insulators Of Any Material	-	-	0.283	0.013	0.006
168	Electro Plating	1.377	0.734	0.899	0.851	1.159
169	Electro-Mechanical Hand Tools	-	-	-	0.084	1.185
170	Embroidery	0.227	0.444	0.694	1.096	3.800
171	Enamelled Copper Wire	-	-	0.005	0.111	0.447
172	Essences/Essential Oils	3.452	3.702	5.465	6.529	7.896
173	Fabric Boards	-	-	-	-	4.714
174	Fabrications	14.282	3.055	7.212	7.807	5.575
175	Felt,Whether Or Not Impregnated	0.117	-	-	-	-
176	Fertilizers/Urea	0.626	0.013	0.015	0.444	1.411
177	Fibre Glass	-	-	-	-	0.169
178	Finishing Material For Leather Industry	1.400	-	-	-	-
179	Fire Fighting Instruments	-	-	0.022	0.689	0.631
180	Flush Doors	0.220	0.728	1.019	1.197	1.305
181	Foam & Foam Products	0.859	0.735	2.518	3.021	2.693
182	Food Colours	-	-	-	-	-
183	Food Products	6.518	7.938	13.129	90.299	184.077
184	Footwear	9.593	7.469	7.713	8.694	14.389
185	Formaldehyde & Paraformaldehyde	3.294	3.095	10.567	10.327	8.619
186	Formica	1.671	1.745	2.710	3.857	1.787
187	Fruit Or Vegetable Juices	-	-	2.911	1.318	0.346
188	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.155	0.143	0.053
189	Fruits & Vegetables Preserved	-	-	-	0.136	0.002
190	Fuel Filters	-	-	-	-	0.356
191	Furniture(Plastic)	-	-	-	-	0.005
192	Furniture(Steel)	-	-	0.204	1.231	0.852
193	Furniture(Wooden)	0.856	13.821	1.385	2.285	3.813
194	G.I.Pipes	25.130	62.399	89.971	101.957	106.531
195	G.I.Wires	-	-	-	-	-
196	Gas Appliances (Heaters, Mentals, Geysers)	13.148	5.199	6.329	5.947	12.030
197	Gases & Acids	-	-	0.233	30.952	35.337
198	Gasoline Dispensing Pumps	-	-	0.055	1.761	1.875
199	Gem Clip Pins	-	-	0.005	-	-
200	Gents Underpants & Briefs Of Cotton	-	0.114	0.158	0.085	0.021
201	Gents Vests Etc Of Cotton	-	-	0.016	0.022	0.016
202	Geysers (Electric)	-	-	-	-	-

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
203	Glass & Glasswares Etc	10.443	9.033	5.713	17.110	8.568
204	Glass Bottles	1.736	0.204	0.638	2.798	1.477
205	Glass Fibres & Articles	-	-	-	0.001	-
206	Glass Inners Of Vaccum Flasks	-	-	-	0.032	-
207	Glass Sheet(Not Worked)	9.202	3.418	0.037	0.148	0.368
208	Glass Sheet(Polished)	-	0.054	0.081	0.121	0.044
209	Glassware For Kitchen,Office,Toilet Etc	-	-	-	0.020	0.098
210	Gloves,Mittens & Mitts Knitted	0.006	-	0.039	0.001	0.014
211	Glue & Synthetic Resines All Sorts	43.361	48.659	50.688	64.571	70.501
212	Glycerine	-	-	-	-	-
213	Gold	-	-	0.015	-	-
214	Granite	-	-	-	-	-
215	Greeting/Post Cards	-	-	-	-	-
216	Grills/Netting/Fencing/Wire Gauzes	0.016	0.027	0.035	0.041	-
217	Grinding Wheels Pedal Or Hand Operated	-	-	-	10.408	20.187
218	Grinding Wheels Without Framework	-	-	0.003	-	-
219	Guar Gums	40.370	6.949	12.121	11.271	2.181
220	Gypsum Powder	-	-	-	0.117	0.070
221	Handicrafts	-	-	-	0.001	-
222	Hard Boards	6.857	11.502	14.595	13.061	7.904
223	Hard Cokes	-	-	-	-	-
224	Hard Wastes	0.018	-	-	-	-
225	Harness Wire	-	-	0.062	0.048	0.033
226	Heat Exchanger	-	-	0.788	0.482	0.684
227	Hena Mehandi	-	-	-	0.018	0.013
228	Homeopathic Medicines	-	-	-	-	-
229	Hydrogen Gas	0.246	0.564	5.260	5.325	7.540
230	Ice Cream	15.027	16.346	22.894	23.436	540.256
231	Imitation Jewelry	-	-	-	-	-
232	Industrial Gloves	-	0.122	-	-	-
233	Insecticides	-	-	1.800	5.527	11.880
234	Interchangeable Tools For Hand Tools	-	-	0.359	1.237	3.545
235	Iron & Steel Products	1,175.050	990.678	1,023.456	1,005.870	1,192.071
236	Iron Or Steel Billets	0.641	1.177	1.204	0.260	0.694
237	Iron Or Steel Ingots	-	-	-	-	0.030
238	Jams & Jellies	-	-	0.005	-	-
239	Jute Products	2.691	15.567	0.497	0.923	-
240	Knitted Garments / Hosiery / Hosiery	11.798	17.952	27.892	34.543	43.485
241	Knitting Yarn	1.098	2.505	1.110	1.720	3.247
242	Labels,Badges Of Textile	-	-	0.570	1.090	0.649
243	Laces & Braids	0.437	0.482	0.108	0.680	2.661

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
244	Laminated Board	-	-	0.463	0.379	-
245	Laminated Wood	-	-	-	-	-
246	Lamps & Light Fittings	-	0.012	-	-	-
247	Laundry Soap	2.372	19.109	25.598	29.342	26.639
248	Lead Oxide	-	-	2.623	5.835	5.573
249	Leather Tanned Of Other Animals	-	6.535	9.527	8.959	24.927
250	Lift Components	-	-	0.411	0.589	0.670
251	Lime	-	-	0.042	3.550	2.979
252	Liqueurs	-	-	2.530	2.208	1.063
253	Live Poultry	-	-	-	-	0.003
254	Locks Of Base Metal	-	-	-	-	-
255	Lpg Cylinders	0.283	0.224	0.593	13.063	19.851
256	Lubricating Preparations/Anti Rust Oil	0.194	0.074	1.563	0.875	2.277
257	M.M.Yarn Hard Waste	10.518	34.923	50.165	35.357	40.770
258	M.S. Product	27.522	125.230	18.186	24.409	24.459
259	M.S.Bars & Rods	-	-	-	-	0.254
260	M.S.Pipes	-	0.008	0.006	0.013	0.016
261	Mach.For Sugar Manuf.Other Than Crusher	-	-	-	-	-
262	Machine Parts,Not Elsewhere Specified	-	0.139	0.455	0.585	5.351
263	Machinery For Bleaching, Washing,Drying	0.424	0.378	1.073	1.502	2.589
264	Machinery Parts (Mechanical)	0.784	1.447	7.433	20.725	42.854
265	Maize Products	-	-	-	-	-
266	Maize Starches	-	-	0.197	0.481	0.093
267	Man Made Fibres & Yarn	26.045	43.870	59.587	41.874	41.111
268	Marble Tiles	1.803	1.570	1.769	1.858	0.788
269	Match Boxes	-	-	0.341	3.313	1.698
270	Mathematical Instruments	-	0.003	0.040	0.067	0.069
271	Mats & Rugs	0.037	0.013	0.032	0.011	0.063
272	Meat Of Sheep,Goat Fresh,Chilled,Frozen	-	-	-	-	-
273	Medicines (Caps.,Injections,Syrups Etc)	0.232	0.051	0.017	0.342	0.780
274	Metal Button	-	-	-	-	-
275	Metal Containers	855.049	715.082	758.336	6.268	7.385
276	Metal Containers For Carriages	0.258	0.026	0.196	-	-
277	Metal Products Sheets	0.378	0.221	0.158	0.147	0.185
278	Metallised Products	0.112	0.083	-	0.001	-
279	Metallised Yarn	-	-	-	0.062	0.002
280	Mineral Water	6.022	7.492	9.604	10.926	11.911
281	Motor Cars	529.800	524.365	335.860	117.013	453.541
282	Motor Cars Seats	-	-	-	-	-
283	Motor Cycles	0.413	0.543	0.886	0.637	0.785
284	Moulds	0.320	0.277	0.430	0.995	0.373

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
285	Music Instruments	-	-	-	-	-
286	Natural Gas	-	-	-	3,998.240	5,476.208
287	Natural Polymers	-	-	0.003	-	-
288	News Print	-	-	-	-	0.001
289	Nylon Chips/Polyester Chips	1.772	-	86.826	69.349	13.180
290	Oil Cookers & Pressure Stoves	0.454	-	-	-	-
291	Oil Dirts	0.048	0.269	0.015	0.007	-
292	Oil Filters	-	-	-	-	-
293	Optical Lenses (Mounted)	0.071	0.061	0.239	0.487	0.688
294	Optical Lenses (Unmounted)	-	-	0.025	0.248	0.616
295	Other Engines & Motors	-	-	-	-	-
296	Other Rare Gases	-	-	-	-	-
297	Other Salts Of Inorganic Acids	0.347	0.092	0.775	0.818	0.540
298	Other Toys,Reduced Size/ Recreation Model	0.027	0.011	0.007	0.067	0.144
299	Oxygen Gas	0.012	-	-	-	-
300	Pads & Puffs (Cosmetic Use)	0.001	-	-	-	-
301	Paint & Varnishes	64.692	34.856	36.217	29.890	24.251
302	Palm Oil	0.005	0.013	0.097	0.173	0.132
303	Paper & Paperboard	21.205	23.229	27.643	57.444	60.763
304	Paper & Paperboard (Hand- Made)	-	-	0.107	0.347	0.398
305	Paper & Paperboard Coated/Impregnated	-	-	0.142	0.046	1.207
306	Paper & Paperboard	1.956	5.152	9.169	9.345	15.251
307	Paper Cones,Bobbins Etc	7.456	4.182	0.619	1.448	4.268
308	Paper Products	1.190	0.114	0.835	2.705	2.096
309	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	0.005
310	Paper Roll/Sheet	-	-	0.004	0.164	0.332
311	Paper Sacks	-	-	0.006	0.055	-
312	Parts Of Balloons,Gliders, Aircrafts Etc	-	-	-	2.825	2.652
313	Parts(Elec.Transformer,Static Convertor)	-	-	0.047	0.519	0.040
314	Perfumery & Cosmetics	41.199	21.310	60.319	70.964	66.820
315	Pet Grease	25.811	16.509	19.987	20.773	17.476
316	Pharmaceutical Products	50.326	8.192	11.208	22.528	32.030
317	Photocopying Apparatus	-	1.364	11.606	13.121	9.195
318	Photographic Cameras	-	-	-	-	-
319	Photographic Films In Rolls Etc	-	0.009	0.481	0.917	0.411
320	Photographic Plates Or Films Developed	2.455	3.802	10.414	13.218	18.141
321	Pickle In Oil	-	-	-	-	-
322	Pig Iron	-	0.007	0.062	0.277	0.226
323	Pipe & Tube Fittings Of Iron Or Steel	-	0.009	0.054	0.022	0.138
324	Plaster Of Paris	-	-	-	0.010	-
325	Plastic Carbon Film	-	-	-	-	-

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
326	Plastic Crockery	1.470	1.981	1.598	1.291	1.857
327	Plastic Mats	0.029	0.013	0.002	0.028	0.222
328	Plastic Metal Film	0.541	0.713	1.211	1.434	3.561
329	Plastic Printing	7	-	0.892	0.788	0.527
330	Plastic Products(Others)	26.672	32.948	49.161	66.464	59.079
331	Plastic Re-Cycling	-	-	0.688	2.020	0.053
332	Plastic Sheets & Other Articles	0.463	0.250	2.301	2.597	3.756
333	Plastic Tabular Film	0.088	0.123	0.169	0.260	0.195
334	Plastic/Rubber Moulding	-	-	-	-	0.227
335	Plywood	4.424	8.406	16.133	15.817	10.993
336	Pol Products (Including Petroleum, Lubricating Oils)	188.433	263.113	638.371	3,555.801	4,964.281
337	Poly Vinyl Acetates	-	-	-	-	-
338	Polycarboxylic Acids	-	-	-	-	-
339	Polyester Filament Yarn	0.461	2.129	13.446	5.359	6.847
340	Polyester Staple Fibre	31.643	5.972	13.881	9.149	1.790
341	Polyethylene (Sp.Gravity Less Than 0.94)	-	0.005	0.280	0.088	1.245
342	Polyethylene Bags	2.683	3.794	3.543	2.750	2.473
343	Polypropylene Bags	0.697	1.084	1.829	1.037	1.158
344	Polystyrene	0.852	3.423	6.582	2.244	1.628
345	Polyvinyl Chloride	-	-	-	0.090	0.337
346	Potato Chips	-	-	-	-	0.043
347	Potatoes Fresh Or Chilled	-	-	-	-	0.001
348	Poultry Feed	46.049	1.879	1.044	-	1.876
349	Powder Coating (Plastic)	0.140	0.115	0.157	0.186	0.221
350	Power Looms(Grey/Ticken Cloth)	4.063	10.129	12.517	8.245	23.635
351	Power Transformers	-	-	-	4.542	3.103
352	Precious Stones	-	-	-	-	-
353	Prepared Additives For Mineral Oils	-	10.545	-	-	-
354	Primary Cells & Batteries	1.930	10.422	11.898	12.623	8.972
355	Printing Industries/Press	29.273	31.180	28.666	40.456	60.105
356	Printing Inks	38.776	40.223	69.063	69.495	68.027
357	Processed Cotton Cloth	0.755	0.104	-	-	0.011
358	Processed Fabrics	35.491	114.216	118.215	77.082	54.279
359	Putty,Resin Cements,Painter'S Fillings	0.124	-	-	-	-
360	Pvc Bottles	0.203	0.418	0.591	0.792	0.858
361	Pvc Pipes	0.415	0.658	0.830	0.995	0.804
362	Quilt	-	-	-	-	0.041
363	Radio Sets	-	-	0.017	0.170	0.105
364	Raw Jute	-	-	-	-	-
365	Rcc Pipes	1.713	3.392	4.247	0.389	0.116
366	Ready Made Garments	6.084	9.507	20.872	14.216	34.142
367	Refrigerators	0.787	0.376	2.385	2.153	15.040

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
368	Resin Material(Other)	-	-	-	0.026	37.508
369	Ribbons For Typewriters	0.033	0.042	0.153	0.068	0.014
370	Rice	0.005	0.107	1.750	2.311	18.857
371	Rickshaw Bodies	-	-	0.003	0.012	-
372	Rubber Apparel	0.001	-	-	0.080	0.058
373	Rubber Goods	8.804	18.467	9.415	9.677	11.357
374	Rubber Thread/Cord Tex. Covered (Elastic)	-	-	-	-	0.171
375	Sacks & Bags Of Cotton	-	-	-	-	0.003
376	Sanitary Fittings	0.409	-	-	0.056	1.648
377	Sanitary Napkins	0.003	-	0.133	0.198	0.191
378	Sanitary Ware Of Iron Or Steel	-	-	0.269	0.595	1.142
379	Sanitary Ware Of Plastic	-	-	0.002	-	0.003
380	Sanitary Wares Of Ceramic	0.473	0.462	0.455	0.224	0.071
381	Scales	-	-	0.024	0.035	0.093
382	Scraps Of Iron Or Steel	9.313	0.146	3.311	4.531	11.046
383	Screw Jacks/Pully Tackle & Hoists	-	-	0.002	0.027	-
384	Screws,Bolts & Nuts Of Iron Or Steel	0.942	0.576	0.960	1.819	0.628
385	Second Hand Garments	-	-	-	-	-
386	Services (Including Telephone/Fax Etc)	-	-	-	61.367	1,226.483
387	Services On Board	0.116	-	-	54.662	169.413
388	Sewing Machines	8.124	-	0.330	0.679	3.866
389	Sewing Thread Of Man Made Stapple Fibre	-	0.133	0.342	0.323	0.772
390	Ships,Boats & Floating Structures	1.161	27.149	-	0.001	1.613
391	Ships,Boats,Barges For Persons/Goods	-	0.005	-	0.032	0.004
392	Shoe Uppers(Leather/ Composition Of Lthr)	0.081	0.186	0.192	0.532	0.614
393	Silk Yarn	-	-	-	-	0.011
394	Sisal Ropes	0.532	0.187	0.783	0.724	0.401
395	Slag & Rock Wool & Similar Mineral Wool	1.608	1.236	1.309	1.111	0.600
396	Slide Fastners	0.589	0.514	1.202	0.897	0.915
397	Snapiers	-	-	-	-	-
398	Soap Stocks	0.073	0.048	0.058	0.221	0.237
399	Socks	0.235	0.005	-	-	0.244
400	Soda Ash	49.478	80.602	52.859	1.987	-
401	Sodium Hydrosulphate	-	-	0.031	0.038	-
402	Sodium Silicate	1.642	1.133	1.303	0.947	0.930
403	Soups & Broths & Homogenised Food	-	-	-	-	-
404	Speaker Parts	0.054	0.086	-	0.100	0.140
405	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
406	Spectacles,Sunglasses & Goggles	-	-	-	-	-

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
407	Spices	0.653	0.890	2.136	6.763	4.443
408	Spinning Machines Textile	-	-	0.328	0.271	0.520
409	Spirits	-	-	0.175	0.220	0.134
410	Spring Mattresses	0.135	0.102	0.133	0.152	0.174
411	Stationery	0.005	0.011	2.176	5.761	7.115
412	Steel Fixtures	0.632	0.478	3.364	2.421	3.708
413	Steel Pipes	0.235	0.314	0.819	0.636	0.574
414	Steel Poles	-	-	-	-	-
415	Steel Structures	-	-	0.307	0.253	0.376
416	Steel Wire Stranded	1.311	0.626	0.716	0.584	0.478
417	Steel Wires	2.460	2.058	3.302	7.766	8.492
418	Steel Wools	0.149	0.068	0.010	0.038	-
419	Sticker Lables	0.194	0.118	0.202	0.163	0.521
420	Stone Articles	-	-	0.076	2.612	2.716
421	Stone Powder	0.013	0.269	0.140	-	-
422	Storage Batteries	-	-	0.773	0.936	0.647
423	Storage Tanks Of Iron Or Steel	-	0.075	0.794	0.117	-
424	Stoves For Gas/Other Fuels	0.039	0.039	0.051	0.036	0.025
425	Sugar (Including Baggasse And Molasses)	-	-	2.154	0.180	0.003
426	Suitcases,Trunks,Brief Cases Etc	-	-	0.187	0.187	1.830
427	Sulphate/Clay/Gypsum	-	-	-	-	-
428	Sulphuric Acid	-	-	0.520	1.539	1.796
429	Surfacing Of Chip Boards	0.059	0.053	0.041	0.056	0.045
430	Surgical Gloves	-	-	0.116	0.287	0.500
431	Surgical Instruments & Appliances	0.023	0.069	0.710	6.358	11.391
432	Sweetened Supari	3.694	4.715	5.870	6.244	8.490
433	Sweetex	0.827	-	-	-	-
434	Sweets	21.256	10.967	10.335	25.043	34.396
435	Switches,Relays,Fuses Etc	0.632	3.478	4.368	4.377	4.188
436	Synthetic Filment Yarn	2.128	3.205	6.071	5.880	5.475
437	Synthetic Organic Dyes	4.358	4.554	8.136	12.207	14.788
438	Syrups & Squashes	0.074	0.063	0.058	0.104	0.003
439	Table,Kitchen Ware Of Aluminium	-	-	-	-	-
440	Table,Kitchen Ware Of Plastic	-	-	-	0.019	0.021
441	Tanned Leather Of Sheep/Lamb Skin	5.584	0.961	-	-	-
442	Tape Recorders	-	-	-	-	-
443	Tea	53.485	41.376	104.385	158.505	114.849
444	Telephone Parts	1.510	0.183	2.158	0.969	0.743
445	Telephone Sets	0.324	0.179	0.270	2.144	4.104
446	Television Parts,Of Plastic	0.613	2.679	-	0.008	-
447	Television Sets	30.742	17.355	19.789	17.675	21.689
448	Tent & Tarpauline	1.381	0.017	0.027	0.075	0.107

Karachi (East)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
449	Terry Fabrics	3.507	11.561	17.280	22.179	54.670
450	Textile Fabrics Otherwise Impregnated	0.660	6.841	2.900	3.226	15.622
451	Thermosole Goods	-	-	-	0.051	0.120
452	Timber Wood	-	0.031	0.564	0.420	0.906
453	Tin & Its Articles	-	-	0.008	-	-
454	Tin Plate Of Iron Or Steel	0.365	0.385	0.516	0.565	2.022
455	Tins/Tin Containers	1.425	4.454	5.327	8.300	7.189
456	Tissue Papers	-	0.011	0.003	0.008	0.004
457	Tobacco Extracts & Essences	-	0.017	0.207	0.266	0.274
458	Toilet Soap	3.902	3.030	4.557	10.198	10.069
459	Tomato Ketchup	-	-	0.009	-	-
460	Tooth Picks	0.089	-	-	-	-
461	Tooth Powder	-	-	-	-	-
462	Toothpaste	7.972	7.329	8.017	12.079	9.410
463	Torches	-	-	-	-	-
464	Toys (Stuffed)	-	0.002	0.114	0.128	0.020
465	Tractor Parts	0.398	0.404	0.847	2.612	4.616
466	Traffic Control Equipment	-	0.006	0.036	0.048	0.865
467	Trailors	-	-	0.096	0.666	-
468	Transmission Equipment	-	0.009	0.007	0.145	0.028
469	Turpentine Oil	0.129	0.081	0.061	0.197	0.148
470	Tv Teletex Decoder	0.120	0.044	0.207	0.897	0.006
471	Typewriters (Electric & Non-Electric)	-	-	0.756	3.293	1.642
472	Tyres & Tubes	76.282	71.984	127.642	184.944	160.710
473	Tyres & Tubes (Bicycles)	-	1.842	16.339	7.093	8.236
474	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	0.002	0.619	0.186
475	Tyres & Tubes (Motor/Racing Car S/Wagon)	-	1.095	2.976	4.402	3.863
476	Un-Interruptable Power Supply	0.023	0.050	0.047	0.126	1.994
477	Vaccum Cleaners	-	0.003	0.032	0.054	0.032
478	Vaccum Flasks	0.113	0.041	0.014	0.010	0.002
479	Varnishes & Lacquers, Distempers Etc	-	-	-	-	-
480	Vegetable Oil	-	0.023	-	0.017	0.022
481	Vegetable Oils Other Than Edible Oil	0.259	0.243	0.379	0.816	0.504
482	Vehicles (Others)	-	-	0.005	1.113	0.444
483	Velvet	0.063	0.100	0.148	0.144	0.128
484	Video Cameras/VCR/VCP	-	3.713	5.079	4.587	2.053
485	Video Games	-	-	0.061	-	0.443
486	Wadding	1.204	1.647	3.676	3.839	2.842
487	Washing Machine Parts, Of Plastic	-	-	-	-	-
488	Washing Machines	26.740	30.111	34.204	44.441	40.867
489	Waste & Scrap Of Plastic	-	-	0.004	-	-

Karachi (East)		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
490	Watches And Clocks	-	0.010	0.193	1.041	5.414
491	Water Meters, Electric Or Gas Meters	56.467	31.806	40.473	1.444	1.067
492	Water Proof Canvas Flocking Cloth	-	-	-	0.015	0.097
493	Water Proofing Compounds	0.064	0.638	0.332	0.117	0.069
494	Wax	-	-	0.006	-	-
495	Weaving Machines (Power Looms)	-	-	-	0.004	1.121
496	Welding Fluxes/Electrodes	-	0.040	1.344	1.081	1.083
497	Wire Netting Looms	0.158	0.233	0.307	0.146	0.135
498	Wireless Receiving Sets	0.015	-	0.376	4.782	4.913
499	Wires & Cables	1.492	1.179	1.207	2.535	10.531
500	Wood Free Writing Paper	-	-	-	0.009	0.004
501	Wood In The Rough	-	-	-	0.001	0.001
502	Wood Log	-	-	-	-	0.186
503	Wood Penal	-	-	0.096	0.570	0.580
504	Woolen Yarn	2.058	5.619	8.629	13.422	10.640
505	Woven Fabrics Of Synthetic Filament Yarn	-	-	0.308	0.498	1.207
506	Woven Fabrics Of Synthetic Staple Fibre	-	-	0.003	-	-
507	Woven Fabrics Of Wool/Fine Animal Hair	-	-	0.048	0.373	3.574
508	X-Ray Machines	-	-	-	-	-
509	Yeast	-	-	-	-	-
510	Zari	-	-	-	-	-
511	Zinc Articles (Other)	0.003	-	-	-	-
512	_ Commercial Importers	51.080	53.481	291.185	571.045	599.183
513	_ Miscellaneous Collections	188.310	402.499	1,323.294	1,199.580	1,459.023
Grand Total		5,382.100	5,719.600	8,083.600	16,368.470	22,512.932
Refund Amount		4,407.700	3,998.200	5,716.000	5,774.180	9,118.906
Net Receipt		974.400	1,721.400	2,367.600	10,594.290	13,394.026

TABLE-33.7
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

Karachi (West)		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Absorbent Cotton	0.262	0.240	0.359	0.492	0.924
2	Account Books & Registers	0.350	2.418	1.758	2.129	4.930
3	Acid Oil	2.466	1.494	3.998	11.846	12.626
4	Activated Carbon	-	-	-	-	-
5	Adhesive/Adhesive Tapes	0.639	1.037	1.697	2.255	2.377
6	Adhesive Tape Of Rubberised Textile	-	-	0.310	0.139	0.189
7	Aerated Waters/Beverages	169.280	166.607	188.815	245.711	216.289
8	Agarbatti	2.375	3.372	4.740	4.364	3.906
9	Agricultural Sprayers	-	-	-	-	-
10	Agricultural Tractors	0.035	-	0.265	0.005	-
11	Air Conditioners	25.915	25.483	21.289	24.803	26.812
12	Air Filter	-	-	-	0.053	0.198
13	Aluminium Containers, Drums, Cans, Boxes	0.171	0.249	0.295	0.365	0.370
14	Aluminium Doors & Windows	0.148	0.118	0.266	2.551	2.913
15	Aluminium Foil	0.428	1.020	2.857	2.020	1.899
16	Aluminium Goods	7.372	5.123	7.453	10.968	8.548
17	Anodized Products	0.154	0.515	0.588	0.324	0.927
18	Arms & Ammunition	0.178	0.138	0.269	0.387	0.513
19	Articles Of Cloth, Accessories Of Leather	0.164	0.171	0.414	0.938	0.754
20	Artificial Leather & Rexine	0.836	0.555	0.888	1.121	0.845
21	Artificial Marble Slab	0.195	0.232	0.294	0.321	0.187
22	Asbestos Products	45.919	54.660	69.473	70.753	62.640
23	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	-
24	Assembling Of Motor Vehicles (Passenger)	4.976	1.831	12.839	4.344	1.381
25	Auto Parts	192.094	160.461	171.190	152.163	197.473
26	Autocycles Including Rickshaw	3.006	4.402	8.021	3.098	1.386
27	Bags (Packing, Goods, Of Woven Textile)	-	-	-	0.054	0.018
28	Ball & Roller Bearing Complete	-	-	0.242	4.426	10.916
29	Ball Point Pens	-	0.884	12.218	15.415	15.580
30	Ballast Chokes	0.043	0.007	-	-	-
31	Bed Spreads	0.012	0.287	0.018	0.353	0.170
32	Bed, Table, Kitchen, Toilet Linen	-	0.033	0.399	1.032	3.326
33	Betel Leave	-	0.020	0.565	1.210	0.878
34	Bicycles & Other Cycles Not Motorised	0.170	0.288	0.122	0.192	0.083
35	Biscuits	-	0.410	0.540	0.307	0.480
36	Bitumen Natural	-	-	-	0.024	0.312
37	Bitumens/Cokes (Petroleum)	-	-	-	0.001	-
38	Blades For Saws Of All Kind	-	-	-	-	-

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
39	Blanket Synthetic	12.152	16.553	19.744	20.816	14.624
40	Blanket Woollen	10.484	8.435	9.566	13.537	15.934
41	Bleaching Liquid	0.716	1.753	0.326	0.178	0.312
42	Bleaching Powder	-	-	-	-	-
43	Bobbins Of Iron & Steel	-	-	0.048	3.322	5.211
44	Bolts & Nuts Of Nickel	-	-	-	-	-
45	Bone Crushing	-	-	-	-	-
46	Boxes, Wood	-	-	0.826	0.954	3.865
47	Brake Fluids	-	0.291	-	0.496	1.796
48	Brass Water Sanitary Fittings	-	-	0.041	0.030	0.017
49	Brass Wires	-	-	-	-	0.009
50	Brushwares	1.483	1.595	1.246	1.945	4.469
51	Buckrams	0.005	0.004	0.005	0.024	0.089
52	Building Components	-	-	-	0.043	0.067
53	Buildings(Pre-Fabricated)	-	0.005	0.038	0.077	-
54	Bungs	0.533	0.099	-	-	-
55	Bus, Tractor, Truck Bodies	133.535	85.216	54.703	115.579	87.550
56	Buttons	2.517	2.831	3.233	3.761	3.349
57	Calander Of Paper &	-	-	-	-	0.010
58	Calcium Carbide	-	-	-	-	0.001
59	Carbon Brushes	0.878	0.449	0.912	0.411	0.195
60	Carbon Dioxide Gas(CO2)	1.848	2.549	3.081	2.409	0.591
61	Carbon Paper	1.066	1.049	0.534	0.426	0.818
62	Carpets Synthetic (Machine	2.782	1.431	2.998	3.029	1.914
63	Carpets Tufted (Hand Knitted)	-	-	-	-	-
64	Carpets Woollen (Machine	2.817	2.870	3.661	2.870	1.635
65	Carton Graphics	-	-	0.001	0.228	0.260
66	Carton Machine	-	-	0.011	-	-
67	Cassettes	9.426	8.555	16.290	19.805	24.730
68	Cassettes Unrecorded (Audio)	3.560	6.956	9.226	18.470	16.245
69	Cassettes Unrecorded (Video)	0.516	0.912	2.818	3.519	1.755
70	Casting Machine/Metal	-	-	-	0.117	0.266
71	Castor Oil Seeds	0.296	0.320	0.486	0.530	0.666
72	Cement	235.059	2.181	1.318	0.458	67.037
73	Cement Construction Blocks	-	-	0.040	0.035	0.024
74	Cement-Making Machinery	-	-	-	0.218	0.060
75	Centrifugal Pumps	1.308	0.899	0.593	0.645	0.808
76	Ceramic Tiles	38.138	30.212	36.348	32.444	38.569
77	Chemicals Inorganic/Industrial Gases	90.106	73.672	96.140	89.540	106.636
78	Chemicals Organic	-	2.581	4.304	2.020	5.215
79	Chip Board	3.107	3.434	3.659	2.872	1.374
80	Choline & Its Salts; Lecithins	-	-	-	-	0.036
81	Chromium Cores And Concentrates	-	-	-	-	-
82	Cigarettes	-	-	2.323	7.273	7.884
83	Cigarette Filter Rods	2.984	2.702	1.741	0.746	1.493

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
84	Circuit Breaker,Electrical	13.160	0.001	5.189	14.043	5.792
85	Clocks With Watch Movements	0.056	-	0.019	-	0.012
86	Colouring Material(Other)	0.001	-	0.002	0.002	0.035
87	Computer Parts	-	-	0.207	4.043	4.382
88	Computer Stationery	0.154	0.179	0.093	0.544	1.182
89	Confectionery & Bakery	16.013	21.970	21.830	41.964	50.314
90	Control Panels	-	-	-	-	-
91	Copper Rods	-	-	-	0.141	0.313
92	Copper Strips	0.182	0.106	0.131	0.177	0.328
93	Corroged & Solid Boards	0.468	0.745	0.907	0.608	0.926
94	Corrugated	4.970	10.179	5.252	7.250	13.763
95	Cotton Dyeing	32.256	43.128	4.251	0.095	0.970
96	Cotton Fabrics	0.227	0.468	0.093	0.349	3.360
97	Cotton Linters	0.010	0.003	0.325	6.450	1.273
98	Cotton Not Carded Or Combed	-	-	-	-	0.057
99	Cotton Seed Oil	-	0.064	0.004	0.035	-
100	Cotton Sewing Thread	31.286	26.689	35.193	43.688	40.226
101	Cotton Yarn	46.734	103.546	113.198	85.641	105.083
102	Creams & Polishes For	45.649	84.130	73.557	100.148	94.250
103	Crockery (Ceramics)	-	-	0.056	0.071	0.116
104	Crough Coal	-	-	-	-	-
105	Crown Corks	5.692	9.399	13.004	16.178	20.827
106	Detergents	15.145	6.692	3.345	22.401	5.160
107	Diesel/Semi Diesel Engines	3.489	1.495	1.341	1.272	0.787
108	Dish Antena	0.501	-	-	-	-
109	Drain Opener	0.014	-	-	-	-
110	Drawing Pins (Iron Or Steel)	-	-	-	-	0.004
111	Dyeing Extracts	2.135	4.931	4.458	1.708	1.462
112	Dyeing Of Hoisery Cloth	2.418	6.766	9.568	10.985	16.106
113	Dyes & Colours	6.764	14.280	20.194	15.463	23.693
114	Earth Colours	-	-	-	-	0.022
115	Elec Generating Sets & Rotary Converters	-	-	0.028	0.809	4.997
116	Electric Bulbs & Tubes	-	-	0.008	0.078	0.109
117	Electric Fans	2.636	3.425	4.380	3.185	3.540
118	Electric Food Choppers	0.363	-	-	-	-
119	Electric Lighting & Signalling	0.617	0.751	0.879	0.845	1.155
120	Electric Motors	-	-	-	-	-
121	Electric Water Coolers	-	-	-	-	0.005
122	Electric Welding	0.124	-	0.023	0.006	0.492
123	Electrical Energy	-	-	-	12.022	76.207
124	Electrical Goods & Parts(Nos)	67.541	78.281	70.367	65.323	72.815
125	Electro Plating	-	0.080	0.226	-	0.004
126	Electro-Mechanical Hand Tools	-	-	-	0.134	0.600
127	Embroidery	0.697	1.216	1.724	2.239	8.817
128	Enamelled Copper Wire	0.605	0.177	-	-	-
129	Envelopes	0.021	0.029	0.026	0.017	0.031

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
130	Essences/Essential Oils	3.238	2.749	4.671	3.792	4.840
131	Expanded Metal Of Iron Or	0.046	0.068	0.086	0.079	0.006
132	Fabric Boards	-	-	0.027	0.014	0.084
133	Fabrications	1.154	1.323	4.064	0.829	1.571
134	Fertilizers/Urea	-	0.021	0.509	0.514	0.336
135	Fibre Glass	0.016	0.190	0.329	0.269	0.264
136	Finishing Material For Leather Industry	-	-	-	-	-
137	Fire Fighting Instruments	-	-	0.146	0.574	0.618
138	Flax Cloth	-	-	0.003	0.048	-
139	Flush Doors	1.695	0.774	0.774	0.800	1.105
140	Foam & Foam Products	2.939	15.617	12.466	9.053	10.835
141	Food Products	25.007	18.224	19.197	23.918	23.991
142	Footwear	13.897	11.971	12.239	10.834	11.387
143	Fructose Syrups	24.101	32.948	6.191	-	-
144	Fruit Or Vegetable Juices	6.990	17.512	9.677	8.457	4.295
145	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.297	0.823	0.335
146	Fruits & Vegetables Preserved	-	-	-	1.562	-
147	Furniture(Steel)	0.071	0.195	0.295	1.137	1.209
148	Furniture(Wooden)	0.119	0.060	0.458	0.837	0.724
149	G.I.Pipes	2.278	2.708	5.431	6.475	7.456
150	G.I.Wires	0.196	0.056	0.087	0.187	0.159
151	Gas Appliances	5.080	2.434	3.182	4.373	3.326
152	Gases & Acids	-	-	0.005	0.027	3.669
153	Gasoline Dispensing Pumps	-	-	-	-	-
154	Gem Clip Pins	0.390	0.137	0.091	-	0.021
155	Glass & Glasswares Etc	1.432	0.791	1.646	2.696	4.504
156	Glass Bottle/Bulb Making	-	-	0.037	-	-
157	Glass Bottles	0.512	0.056	-	1.739	2.228
158	Glass Sheet(Not Worked)	-	0.148	-	-	-
159	Glass Sheet(Polished)	-	-	0.069	0.057	0.004
160	Glassware For	0.012	0.563	1.276	0.408	0.200
161	Gloves,Mittens & Mitts Knitted	-	-	0.010	0.142	0.078
162	Glue & Synthetic Resines All Sorts	1.939	1.894	2.203	2.790	2.406
163	Glycerine	2.812	9.190	16.079	15.844	10.116
164	Gold	-	-	-	0.043	0.010
165	Grinding Wheels Pedal Or	-	-	-	-	0.281
166	Grinding Wheels Without Framework	6.722	7.634	9.325	11.980	10.035
167	Guar Gums	20.726	13.116	14.637	11.777	7.784
168	Gum Tapes	-	0.126	0.172	0.281	0.678
169	Handicrafts	-	-	-	-	-
170	Hard Boards	0.851	0.565	0.230	2.216	0.005
171	Hard Cokes	-	-	0.004	0.010	0.016
172	Hard Wastes	0.465	6.47	2.833	5.320	3.866
173	Harness Wire	-	-	-	0.004	0.021

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
174	Harvesting & Threshing Machinery	-	-	-	-	-
175	Heat Exchanger	-	-	0.012	0.088	0.194
176	Hena Mehandi	-	0.006	0.007	0.006	0.008
177	Human/Animal Blood Prep.For Therapeutic	-	-	-	0.238	0.132
178	Hydrogen Gas	0.098	0.180	0.207	0.377	0.342
179	Ice Cream	32.071	14.533	2.719	2.772	2.473
180	Ingot,Aluminium	-	-	-	-	-
181	Insecticides	0.003	-	1.013	0.835	4.849
182	Interchangeable Tools For Hand Tools	0.094	0.227	0.437	0.797	0.625
183	Iron & Steel Products	6.219	7.022	10.831	16.959	16.023
184	Iron Nails	-	-	0.055	0.175	0.175
185	Iron Or Steel Ingots	-	-	-	-	-
186	Jams & Jellies	5.747	6.039	4.127	11.112	6.097
187	Jute Products	-	-	-	-	-
188	Knitted Garments / Hosiery / Hosiery	11.032	16.635	25.407	39.486	55.744
189	Knitting Yarn	-	-	-	-	-
190	Labels,Badges Of Textile	0.144	2.707	3.472	4.416	8.508
191	Laces & Braids	1.307	2.134	3.920	4.004	8.188
192	Ladies Nightdresses Of Cotton	5.296	8.921	12.396	17.561	13.508
193	Laminated Wood	0.287	1.028	0.997	1.615	0.901
194	Lamps & Light Fittings	-	-	0.224	0.559	0.490
195	Laundry Soap	1.417	2.695	2.838	2.865	3.744
196	Lead Oxide	-	-	-	-	-
197	Leather Tanned Of Other Animals	-	-	0.038	0.047	0.278
198	Lift Components	0.054	0.052	0.013	0.062	0.085
199	Lignite	-	-	-	-	0.002
200	Lime	-	-	-	-	0.192
201	Linseed Oil	0.005	-	-	-	-
202	Liqueurs	2.293	2.244	3.332	2.760	3.460
203	Liquid Glucose,Glucose	-	-	0.059	0.146	-
204	Locks Of Base Metal	-	-	0.413	0.760	1.142
205	LPG Cylinders	0.141	-	-	-	0.171
206	M.S. Product	108.368	115.702	135.041	153.390	136.494
207	M.S.Bars & Rods	0.049	2.011	0.942	-	0.001
208	M.S.Pipes	0.005	0.048	0.023	0.005	-
209	Mach.For Sugar Manuf.Other Than Crusher	-	-	-	-	3.762
210	Machine Parts,Not Elsewhere Specified	1.430	0.019	0.533	2.392	2.164
211	Machinery For	-	-	0.036	0.174	4.496
212	Machinery Parts (Mechanical)	2.261	2.370	1.687	11.510	14.438
213	Macoroni	0.064	0.066	0.075	0.105	0.248
214	Magnetic Tape	-	-	-	-	-
215	Maize Starches	-	-	0.015	0.059	-
216	Man Made Fibres & Yarn	5.717	29.656	64.766	52.453	54.166

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
217	Marble Tiles	5.672	8.363	10.451	7.645	6.297
218	Margarine	159.004	76.806	368.287	332.593	205.824
219	Match Boxes	-	-	0.026	0.183	2.861
220	Mathematical Instruments	-	-	0.304	1.197	1.088
221	Meat Of Sheep,Goat Fresh,Chilled,Frozen	-	-	-	-	-
222	Medicines	8.918	1.734	0.350	20.084	0.850
223	Metal Button	-	-	-	0.009	0.004
224	Metal Containers	61.968	50.291	62.104	93.630	94.651
225	Metal Containers For Carriages	2.289	0.804	2.140	2.121	-
226	Metal Products Sheets	0.056	-	0.723	1.004	2.568
227	Metallised Products	0.037	0.052	0.097	0.162	0.065
228	Metallised Yarn	0.069	-	-	0.166	-
229	Mineral Water	0.134	0.369	1.313	0.698	0.576
230	Motor Cars	-	-	-	-	-
231	Motor Cars Seats	-	3.032	-	-	-
232	Motor Cycles	15.240	16.945	5.020	13.448	14.344
233	Moulds	-	-	0.056	0.007	0.015
234	Natural Gas	-	-	-	-	0.024
235	Natural Polymers	-	0.023	0.159	0.234	0.305
236	Oil Dirts	0.198	0.173	0.332	0.150	0.039
237	Oil Filters	2.788	1.392	2.057	4.025	8.255
238	Optical Lenses (Mounted)	-	-	-	-	-
239	Other Salts Of Inorganic Acids	-	-	-	0.029	1.647
240	Other Toys,Reduced Size/Recreation Model	0.227	0.947	1.206	0.708	0.648
241	Oxygen Gas	3.164	3.763	3.274	2.234	2.399
242	Package Type Watertube Boiler	0.246	-	-	-	0.251
243	Paint & Varnishes	77.177	67.152	85.618	92.338	92.237
244	Palm Oil	-	-	-	-	-
245	Paper & Paperboard	25.534	23.411	21.813	25.752	16.671
246	Paper & Paperboard (Hand- Made)	-	-	-	0.082	0.051
247	Paper & Paperboard	-	-	0.196	1.148	1.025
248	Paper & Paperboard	2.182	3.011	4.326	3.716	5.596
249	Paper Cones,Bobbins Etc	9.050	6.479	8.381	9.223	9.706
250	Paper Products	7.062	6.379	12.437	9.618	11.275
251	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	0.065	-
252	Paper Roll/Sheet	1.008	0.497	0.465	1.494	1.342
253	Parts Of Balloons,Gliders, Aircrafts Etc	-	-	-	-	-
254	Parts(Elec.Transformer,Static Convertor)	0.192	0.031	0.078	0.356	0.221
255	Perfumery & Cosmetics	31.371	27.631	25.620	30.479	27.831
256	Pet Grease	-	-	0.003	0.015	0.011
257	Pharmaceutical Products	11.953	2.934	16.403	2.807	2.724
258	Photocopying Apparatus	-	-	0.013	-	0.105

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
259	Photographic Films In Rolls Etc	-	-	0.045	0.055	0.053
260	Photographic Plates Or Films Developed	0.452	0.589	0.746	0.808	0.607
261	Pickle In Oil	20.287	24.765	33.857	64.989	74.111
262	Pig Iron	-	0.511	0.674	0.309	1.387
263	Pile Fabrics	-	-	-	0.221	1.323
264	Pipe & Tube Fittings Of Iron Or Steel	0.476	0.476	0.535	0.422	0.557
265	Plastic Crockery	4.044	5.274	6.863	4.373	2.170
266	Plastic Mats	0.102	0.015	0.028	0.072	0.047
267	Plastic Metal Film	0.139	-	-	-	-
268	Plastic Printing	0.326	0.454	0.588	0.715	0.635
269	Plastic Products(Others)	71.424	78.849	110.905	165.441	138.625
270	Plastic Ropes	0.052	0.210	0.036	-	0.035
271	Plastic Sheets & Other Articles	-	0.001	0.400	1.424	1.447
272	Plastic Tabular Film	2.959	3.692	4.934	12.811	9.163
273	Plastic/Rubber Moulding	-	0.247	2.686	1.918	4.220
274	Plywood	0.103	0.030	-	-	-
275	Pol Products (Including	155.806	132.919	190.910	669.667	908.448
276	Polycarboxylic Acids	0.187	-	-	-	-
277	Polyester Filament Yarn	-	0.099	0.959	4.407	2.401
278	Polyester Staple Fibre	-	-	0.001	-	0.498
279	Polyester Zips	0.014	0.197	0.008	-	2.384
280	Polyethylene (Sp.Gravity Less Than 0.94)	-	0.085	1.529	1.560	3.072
281	Polyethylene Bags	6.044	8.180	9.781	12.221	12.595
282	Polypropylene Bags	1.608	1.676	1.877	1.865	1.724
283	Polyvinyl Granules	0.940	1.365	-	-	-
284	Potato Chips	-	-	-	0.086	0.121
285	Poultry Feed	4.979	0.522	0.007	-	-
286	Power Looms(Grey/Ticken Cloth)	11.273	37.233	34.616	49.439	155.461
287	Power Transformers	-	-	-	-	0.861
288	Prepared Pigments,Opacifiers & Colours	0.266	0.321	0.362	2.140	5.518
289	Preserved Food	-	-	-	-	-
290	Primary Cells & Batteries	7.162	5.102	11.814	12.872	9.895
291	Printing Industries/Press	31.791	22.837	36.762	46.882	35.710
292	Printing Inks	5.339	3.899	5.827	4.213	7.019
293	Processed Cotton Cloth	0.176	1.735	2.354	1.289	2.768
294	Processed Fabrics	130.261	264.981	251.546	240.460	218.721
295	Pvc Bottles	3.339	4.937	7.031	10.313	5.058
296	Pvc Doors & Windows	-	-	-	-	-
297	Pvc Pipes	0.354	0.494	0.509	0.875	1.112
298	Pvc Tiles	-	-	-	0.002	-
299	Quilt	0.053	0.031	0.021	0.098	0.263
300	Rcc Pipes	0.333	0.462	0.176	0.255	0.279
301	Ready Made Garments	0.502	4.118	2.768	6.616	33.260

Karachi (West)		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
302	Refrigerators	37.668	32.544	28.730	52.172	17.567
303	Resin Material(Other)	10.331	6.137	8.610	8.975	9.650
304	Rice	-	-	-	0.105	0.274
305	Robin Softner Fabric Conditioner	-	-	0.222	0.443	0.276
306	Rock Salt/Sodium Chloride/Table Salt Etc	0.041	0.045	0.064	0.078	0.091
307	Rubber Apparel	0.872	1.137	3.476	4.510	1.089
308	Rubber Goods	14.287	9.828	11.765	14.962	10.522
309	Rubber Thread/Cord Tex.Covered (Elastic)	0.037	0.299	0.534	0.425	0.995
310	Sacks & Bags Of Cotton	-	-	0.122	0.722	0.354
311	Saddlery Goods	-	-	-	-	-
312	Sanitary Fittings	-	-	-	0.002	0.001
313	Sanitary Napkins	0.443	1.743	0.397	1.806	1.612
314	Sanitary Ware Of Iron Or Steel	-	0.013	0.004	-	0.012
315	Sanitary Wares Of Ceramic	0.503	0.439	0.510	0.161	0.010
316	Scales	2.376	1.817	2.489	1.644	1.486
317	Scraps Of Iron Or Steel	28.684	17.811	8.549	4.805	5.144
318	Screws,Bolts & Nuts Of Iron Or Steel	1.505	1.915	0.655	0.727	0.376
319	Second Hand Garments	-	0.020	-	-	0.080
320	Services (Including Telephone/Fax Etc)	-	-	-	0.745	82.831
321	Sewing Machines	1.448	0.177	0.501	0.776	0.916
322	Sewing Thread Of Man Made Stapple Fibre	-	-	2.651	0.077	4.181
323	Ships,Boats & Floating Structures	-	0.209	0.233	0.062	-
324	Ships,Boats,Barges For Persons/Goods	-	-	-	-	-
325	Shoe Uppers(Leather/Composition Of Lthr)	-	-	-	0.013	0.117
326	Silk Yarn	-	-	-	0.001	0.127
327	Sisal Ropes	0.177	-	0.071	-	-
328	Slag & Rock Wool & Similar Mineral Wool	-	-	-	-	-
329	Slide Fastners	0.069	0.088	0.189	0.310	0.515
330	Slitting Of Plastic Rolls Into Size	1.520	0.731	0.195	0.058	0.071
331	Soap Stocks	0.089	0.013	0.206	0.296	0.760
332	Socks	-	-	-	-	0.135
333	Soda Ash	-	-	0.270	0.660	0.099
334	Sodium Silicate	3.861	1.620	2.770	2.548	2.772
335	Sodium Sulphide	-	0.001	0.087	0.027	-
336	Speaker Parts	0.341	0.367	0.495	0.552	0.710
337	Spectacle Frames	0.209	0.157	0.177	0.162	0.144
338	Spices	110.621	36.594	0.023	0.718	0.334
339	Spinning Machines Textile	-	-	-	0.043	0.237
340	Spirits	-	-	0.112	0.215	0.351
341	Spring Mattresses	0.080	0.041	0.002	0.002	0.005

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
342	Stationery	6.462	6.313	11.284	18.490	18.116
343	Steel Fixtures	-	-	0.046	0.130	0.029
344	Steel Pipes	0.003	-	0.076	-	-
345	Steel Poles	-	-	0.011	0.005	0.021
346	Steel Structures	0.807	-	0.272	0.763	2.621
347	Steel Wires	0.587	0.763	1.570	2.336	3.438
348	Sticker Lables	0.005	-	-	0.005	-
349	Stone Articles	-	-	-	0.001	0.513
350	Stone Powder	2.238	1.939	2.411	2.133	2.761
351	Storage Batteries	123.919	92.381	117.510	141.785	143.114
352	Storage Tanks Of Iron Or Steel	0.318	4.955	3.505	0.829	1.934
353	Straw Board	0.010	0.016	0.013	0.108	0.028
354	Sugar (Including Baggasse And Molasses)	-	-	-	-	0.011
355	Suitcases,Trunks,Brief Cases Etc	0.036	-	-	0.001	0.010
356	Surgical Gloves	-	-	-	-	-
357	Surgical Instruments & Appliances	-	-	0.205	0.186	0.384
358	Sweetened Supari	7.944	12.436	17.434	16.415	17.960
359	Sweetex	7.182	4.388	7.660	15.023	7.123
360	Sweets	0.140	0.133	1.780	1.766	1.136
361	Switches,Relays,Fuses Etc	0.215	0.352	0.115	0.488	0.273
362	Synthetic Filment Yarn	-	-	0.228	0.036	0.058
363	Synthetic Organic Dyes	-	0.295	2.166	1.373	3.756
364	Syrups & Squashes	20.042	20.138	20.349	20.450	12.887
365	Table,Kitchen Ware Of Aluminium	2.839	0.098	0.064	0.009	-
366	Table,Kitchen Ware Of Plastic	0.066	0.030	-	-	-
367	Tableware,Kitchen Ware Of Wood	1.222	0.077	-	-	-
368	Tape Recorders	6.318	5.745	7.577	11.563	11.781
369	Tea	3.621	9.796	22.632	29.053	27.000
370	Telephone Parts	-	0.106	0.213	-	-
371	Television Sets	155.372	165.348	159.106	165.432	130.223
372	Tent & Tarpauline	2.819	0.065	1.796	1.141	0.031
373	Terry Fabrics	0.150	0.218	1.143	6.266	101.350
374	Textile Fabrics Otherwise Impregnated	-	0.144	1.155	2.811	19.079
375	Thermosole Goods	0.202	0.167	0.305	0.528	0.428
376	Timber Wood	-	-	0.405	0.708	2.530
377	Tin & Its Articles	-	0.005	0.083	0.171	0.140
378	Tin Cuttings	0.329	0.670	2.424	1.778	4.642
379	Tin Plate Of Iron Or Steel	-	0.096	0.164	0.193	0.524
380	Tin Sheet Printing	0.641	0.670	0.679	1.279	1.224
381	Tissue Papers	0.436	0.285	0.256	0.848	0.600
382	Tobacco Extracts & Essences	-	-	0.004	0.057	0.359
383	Toilet Soap	1.855	1.937	1.047	4.784	4.879
384	Tooth Picks	-	-	-	0.057	0.071

Karachi (West)

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
385	Tooth Powder	10.204	7.002	5.976	8.040	7.519
386	Toothpaste	1.719	0.352	2.130	1.336	1.021
387	Torches	0.023	-	-	-	-
388	Toys (Stuffed)	0.063	0.125	0.070	0.200	0.326
389	Trailors	-	-	-	-	-
390	Tyres & Tubes	2.182	2.777	3.934	5.187	3.292
391	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	-	-
392	Umbrella	-	-	0.127	0.019	0.014
393	Vaccum Flasks	-	0.036	0.144	0.058	0.378
394	Varnishes & Lacquers, Distempers Etc	-	-	0.010	-	-
395	Vegetabel Oil	0.006	0.008	1.612	9.643	6.765
396	Vegetable Oils Other Than Edible Oil	0.762	0.129	0.047	0.037	0.114
397	Wadding	0.032	0.195	0.002	0.108	-
398	Washing Machines	0.309	-	-	-	-
399	Waste & Scrap Of Copper	-	-	-	-	-
400	Waste & Scrap Of Plastic	-	-	-	0.056	0.108
401	Watches And Clocks	-	-	0.181	0.200	0.755
402	Water Coolers (Plastic)	-	-	-	-	-
403	Wax	-	-	-	-	0.120
404	Weaving Machines (Power Looms)	0.595	2.711	0.798	3.821	10.190
405	Welding Fluxes/Electrodes	65.533	70.490	104.498	129.123	123.123
406	Wire Netting Looms	0.328	0.596	0.680	0.206	0.041
407	Wires & Cables	105.518	41.316	73.338	118.396	76.766
408	Wood Log	-	0.006	0.109	0.055	0.502
409	Wood Penal	0.007	0.002	0.002	0.020	0.052
410	Woolen Yarn	0.003	-	0.002	0.037	0.139
411	Woven Fabrics Of Synthetic Filament Yarn	-	-	0.014	0.056	0.854
412	Woven Fabrics Of Wool/Fine Animal Hair	0.515	1.017	3.925	11.305	35.052
413	X-Ray Machines	-	-	-	-	-
414	Zari	0.816	0.956	1.144	1.241	0.532
415	Zinc Oxide	0.602	0.356	0.431	0.184	0.479
416	Zinc Slug	0.020	-	-	-	-
417	_Commercial Importers	25.242	73.821	293.309	428.326	484.432
418	_Miscellaneous Collections	12.731	154.617	646.907	502.988	382.856
Grand Total		3,293.700	3,178.200	4,536.300	5,573.220	5,969.540
Refund Amount		1,663.100	1,701.200	3,504.200	4,273.400	5,080.400
Net Receipt		1,630.600	1,477.000	1,032.100	1,299.820	889.140

TABLE-33.3
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Absorbent Cotton	-	-	0.037	0.047	0.003
2	Acetic Acid	-	-	0.056	8.397	11.932
3	Acrylic Tops	-	-	-	-	-
4	Acrylic Yarn	12.624	8.696	22.774	16.902	0.091
5	Adhesive/Adhesive Tapes	0.396	0.233	0.301	2.435	1.070
6	Aerated Waters/Beverages	24.849	24.502	198.120	413.051	433.573
7	Agricultural Tractors	-	-	-	0.001	0.062
8	Air Conditioners	19.088	25.749	2.636	49.353	13.112
9	Aluminium Billets	-	-	0.004	0.004	0.027
10	Aluminium Doors & Windows	0.003	0.013	0.006	0.001	0.003
11	Aluminium Goods	0.391	0.477	0.394	0.443	0.317
12	Aluminium Sulphate	-	-	-	-	-
13	Aluminum Alloy	-	-	-	-	0.005
14	Ammonia Gas	2.994	0.683	2.714	-	-
15	Antiques	-	-	-	-	0.012
16	Arms & Ammunition	5.604	4.124	7.622	21.514	9.510
17	Articles Of Cloth,Accessories Of Leather	-	-	-	0.058	-
18	Artificial Leather & Rexine	0.013	0.005	-	0.001	0.005
19	Artificial Marble Slab	0.040	0.118	0.176	0.001	0.012
20	Auto Parts	0.003	0.520	2.422	4.170	1.880
21	Autocycles Including Rickshaw	-	0.151	0.594	0.430	0.018
22	Ball Point Pens	-	-	-	-	-
23	Baryte Powder	0.370	0.134	0.308	0.119	1.311
24	Beet Pulp	-	0.018	-	-	-
25	Biscuits	0.510	1.466	3.355	17.145	68.414
26	Bitumen Natural	-	-	-	0.135	-
27	Blades(Safety)	-	-	0.022	0.053	0.037
28	Blanket Woollen	0.198	-	-	-	-
29	Bleaching Powder	-	-	-	-	-
30	Bobbins Of Iron & Steel	-	-	-	0.002	-
31	Building Bricks / Bricks Of Fossil Meals	1.490	0.750	1.529	0.390	0.271
32	Building Components	-	-	-	-	0.001
33	Buldozers	-	-	-	-	-
34	C.N.G. Kit	-	-	0.189	1.728	5.384
35	Carbon Dioxide Gas(Co2)	7.623	-	-	0.808	0.899
36	Carpets Synthetic (Machine Made)	-	-	0.777	0.755	0.228
37	Carpets Woollen (Machine Made)	1.704	1.033	1.433	2.843	4.973

Peshawar

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
38	Cassettes Recorded(Audio/Video)	-	-	-	-	-
39	Cassettes Unrecorded (Video)	-	-	-	0.003	-
40	Casting Machine/Metal Foundry	2.169	0.966	0.593	0.775	0.948
41	Caustic Soda	-	-	-	0.514	0.310
42	Cement	695.769	25.281	0.007	3.732	182.675
43	Ceramic Tiles	5.214	6.312	9.161	10.508	6.876
44	Chemicals Inorganic/Industrial Gases	0.362	2.897	6.412	7.415	6.951
45	Chemicals Organic	-0.890	9.504	4.863	9.665	7.869
46	Chip Board	1.096	2.366	2.779	3.280	6.781
47	Cigarettes	479.835	680.526	1,020.485	1,092.280	1,051.420
48	Cigarette Filter Rods	-	-	0.009	1.129	0.327
49	Coal/ Briquettes	-	-	0.010	0.193	0.255
50	Coconut	-	-	0.047	-	-
51	Computer Parts	-	-	0.010	0.023	0.098
52	Computer Stationery	-	-	-	-	0.038
53	Concrete Components	0.555	0.563	0.646	0.661	0.482
54	Confectionery & Bakery Products	0.020	0.018	2.019	5.518	10.945
55	Convertor Paper Cheese	-	-	-	0.006	0.008
56	Corrogated & Solid Boards	0.410	0.065	0.117	0.130	0.096
57	Corrugated Packages, Cartons, Boxes Etc	0.531	0.364	0.520	1.109	1.512
58	Cotton Fabrics	-	-	-	-	0.003
59	Cotton Seed Oil	-	0.026	0.026	0.005	0.002
60	Cotton Yarn	23.745	113.165	114.256	137.189	117.440
61	Cream	-	-	0.012	0.173	0.059
62	Creams & Polishes For Footwear	-	-	0.017	0.246	0.848
63	Crockery (Ceramics)	0.429	-	0.013	0.104	1.124
64	Crown Corks	0.445	0.427	-	0.234	0.233
65	Custard Powder	-	-	-	0.020	0.034
66	Dairy Produce, Eggs, Natural Honey Etc	-	-	0.163	0.558	0.511
67	Dates	-	-	-	-	-
68	Deep Freezers	3.496	1.949	0.380	-	0.008
69	Detergents	3.670	8.952	11.611	21.933	16.655
70	Detonators	0.407	1.961	3.518	4.045	3.620
71	Dextrose & Saline Infusion Bags	-	-	-	-	-
72	Diesel Generating Sets	-	-	-	7.678	7.717
73	Diesel/Semi Diesel Engines	-	-	-	0.170	0.673
74	Disposable Injections	0.212	-	-	0.049	0.350
75	Dry Milk (Milk Powder)	-	-	0.004	0.127	0.162
76	Dyeing Extracts	-	-	-	-	-
77	Dyeing Of Hoisery Cloth	-	-	-	-	-
78	Dyes & Colours	2.228	3.873	4.303	2.393	3.734

Peshawar		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
79	Egg Trays	0.176	0.082	0.210	0.355	0.608
80	Electric Accumulators & Parts Thereof	-	-	0.836	8.263	8.904
81	Electric Bulbs & Tubes	22.177	24.386	26.150	20.296	10.860
82	Electric Fans	-	-	-	-	-
83	Electric Welding Wires,Rods,Electrodes	-	-	-	-	0.005
84	Electrical Energy	-	-	-	-	0.012
85	Electrical Goods & Parts(Nos)	-	-	0.667	11.430	3.023
86	Electrical Machinery	-	-	-	0.080	0.012
87	Electro Plating	-	-	-	-	-
88	Enamelled Copper Wire	0.340	-	-	-	0.047
89	Essences/Essential Oils	0.269	-	-	-	0.013
90	Explosives	-	-	6.000	8.522	7.603
91	Fabrications	-	-	-	-	0.027
92	Fertilizers/Urea	-	-	-	2.450	0.065
93	Fibre Glass	0.023	1.200	0.923	0.676	0.482
94	Fire Extinguisher Parts	-	-	-	0.009	-
95	Flat-Rolled Products Of Iron Or Steel	-	-	-	-	0.002
96	Flush Doors	0.012	-	-	-	-
97	Foam & Foam Products	2.843	11.254	3.258	5.813	0.782
98	Food Products	12.594	21.219	34.958	42.017	39.317
99	Footwear	0.041	0.005	-	-	-
100	Formica	1.265	1.199	0.913	8.458	4.965
101	Fruit Or Vegetable Juices	-	-	-	0.096	0.072
102	Fruit,Nuts,Peel Of Fruit Or Melon(Edible	-	-	0.001	0.536	0.500
103	Fruits & Vegetables Preserved	-	0.002	-	-	-
104	Furnace Oil	-	-	-	0.001	-
105	Furniture(Plastic)	-	-	-	-	-
106	Furniture(Steel)	-	-	-	0.239	0.483
107	Furniture(Wooden)	0.860	1.511	3.256	5.670	7.315
108	G.I.Pipes	-	-	-	-	-
109	Gas Appliances (Heaters,Mentals,Geysers)	-	-	-	0.353	0.404
110	Glass & Glasswares Etc	22.060	23.647	22.273	37.091	33.266
111	Glass Ampoules	-	-	-	6.664	6.405
112	Glass Bottles	-	-	-	10.682	36.843
113	Gold	-	-	-	-	-
114	Grinding Wheels Pedal Or Hand Operated	0.111	0.112	0.096	0.124	0.112
115	Grinding Wheels Without Framework	-	0.024	0.026	0.194	0.191
116	Gypsum Powder	0.010	0.031	0.081	0.233	0.264
117	Hard Wastes	0.025	-	-	-	-
118	Hydrogen Gas	0.020	-	-	-	-
119	Ice Cream	-	-	-	-	0.007

Peshawar

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
120	Ingot, Stainless Steel	-	-	-	0.005	0.001
121	Insecticides	-	-	-	-	0.008
122	Instruments/Appl. Used In Dental Sciences	-	-	-	0.012	0.035
123	Iron & Steel Products	-	-	-	0.136	0.283
124	Iron Or Steel Billets	0.094	0.136	-	-	0.040
125	Iron Or Steel Ingots	2.570	1.989	1.247	1.108	1.543
126	Jams & Jellies	-	-	-	0.145	0.146
127	Jute Products	9.027	17.618	10.978	14.463	11.417
128	Knitted Garments / Hosiery / Hosiery	-	-	-	-	0.594
129	Knitting Yarn	4.839	7.525	11.688	10.744	8.177
130	Laundry Soap	-	-	0.236	5.354	2.506
131	Leather Garments	-	-	-	0.071	0.003
132	Lime	0.002	-	-	-	-
133	Liquid Glucose, Glucose	1.207	-	0.002	0.021	0.014
134	Locomotive	-	-	-	-	80.957
135	Lpg Cylinders	-	-	-	1.074	3.525
136	M.M. Yarn Soft Waste	-	-	-	-	-
137	M.S. Product	0.039	-	2.406	3.204	1.063
138	M.S. Bars & Rods	0.766	1.451	0.742	4.107	6.537
139	Machinery For Bleaching, Washing, Drying	0.043	-	-	-	-
140	Machinery Parts & Agricultural Parts	-	-	-	0.068	0.121
141	Machinery Parts (Mechanical)	110.116	2.175	0.556	0.572	2.545
142	Maize Starches	50.445	40.110	54.216	59.392	50.676
143	Man Made Fibres & Yarn	43.229	151.447	145.179	188.487	204.355
144	Marble Tiles	1.822	6.399	4.557	3.558	2.215
145	Match Boxes	12.661	5.679	4.615	6.899	21.480
146	Medical Diagnostic Kits	-	-	-	0.232	0.393
147	Medicines (Caps., Injections, Syrups Etc)	0.586	-	0.020	0.915	0.425
148	Melamine	-	-	-	0.012	-
149	Metal Containers	0.970	1.691	5.947	7.555	15.791
150	Metallised Yarn	0.627	0.043	2.848	3.338	2.515
151	Microphones And Stands	-	-	-	-	-
152	Microscopes	-	-	0.123	0.003	-
153	Mineral Products	-	-	-	-	0.496
154	Mineral Water	0.249	0.011	0.259	0.302	0.378
155	Miscellaneous Chemical Products	-	-	0.071	0.301	0.384
156	Motor Cars	-	-	-	0.028	0.090
157	Motor Cycles	-	-	0.036	0.089	0.035
158	Natural Gas	-	-	-	-	0.272
159	News Print	-	-	-	-	-
160	Oil Filters	-	-	-	0.152	0.177

Peshawar

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
161	Orthopaedic Or Fracture Appliances	-	-	-	0.343	0.021
162	Other Rubber Goods	-	-	-	-	-
163	Oxygen Gas	0.887	-	-	-	-
164	Paint & Varnishes	0.147	0.121	0.434	1.637	0.750
165	Palm Oil	-	-	-	0.038	-
166	Paper & Paperboard	15.894	35.286	22.369	43.118	33.938
167	Paper Cones, Bobbins Etc	-	1.145	3.783	1.189	2.220
168	Paper Products	-	0.001	-	0.102	0.216
169	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	-
170	Paper Sacks	61.866	56.072	65.904	59.624	57.418
171	Perfumery & Cosmetics	-	-	-	0.010	0.003
172	Pesticides	-	-	0.014	0.026	0.015
173	Pet Grease	0.002	0.002	0.001	0.480	-
174	Pharmaceutical Products	0.089	-	-	0.020	0.025
175	Photo Blanks	-	0.001	-	-	-
176	Photocopying Apparatus	-	-	0.056	0.011	0.020
177	Photographic Plates Or Films Developed	0.334	0.703	3.792	40.546	43.278
178	Pipe & Tube Fittings Of Iron Or Steel	0.005	0.009	-	-	-
179	Plaster Of Paris	-	-	0.193	0.257	0.115
180	Plastic Crockery	-	-	0.005	0.002	0.001
181	Plastic Printing	0.457	0.423	0.426	0.641	0.437
182	Plastic Products(Others)	48.963	34.028	149.699	180.396	157.762
183	Plastic Ropes	0.026	0.031	0.083	0.058	0.077
184	Plastic Sheets & Other Articles	-	-	-	0.005	-
185	Plastic/Rubber Moulding	-	-	-	-	-
186	Plates, Sheets, Films Etc Of Polyethylene	-	-	-	-	0.128
187	Plywood	0.492	0.643	0.840	1.254	0.839
188	Pol Products (Including Petroleum, Lubricating Oils)	0.008	0.003	0.015	0.010	0.255
189	Polyester Staple Fibre	322.003	242.402	160.535	206.018	106.537
190	Polyester Zips	145.838	97.020	268.130	45.580	323.118
191	Polyethylene Bags	0.264	0.303	0.656	1.415	1.274
192	Polypropylene Bags	1.062	2.108	12.724	18.682	13.924
193	Polystyrene	0.374	-	0.055	0.096	0.046
194	Potato Chips	-	0.005	0.391	0.222	0.178
195	Poultry Feed	0.046	-	-	-	-
196	Power Looms(Grey/Ticken Cloth)	3.888	23.073	11.805	22.713	21.491
197	Power Transformers	-	-	-	-	-
198	Precious Stones	0.056	-	-	-	-
199	Press Mud	0.001	-	-	-	-
200	Primary Cells & Batteries	10.943	5.089	0.036	0.011	0.060
201	Printing Industries/Press	0.274	0.209	0.110	0.341	1.499

Peshawar

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
202	Printing Inks	-	-	0.458	0.760	1.005
203	Processed Fabrics	3.538	6.428	3.549	2.262	2.157
204	Pumps For Liquids,Liquid Elevators	-	-	0.001	0.008	0.126
205	Pvc Pipes	9.844	1.998	5.149	11.227	5.585
206	Pvc Shoes	-	-	-	-	-
207	Radio Sets	-	-	0.467	0.951	-
208	Railway Sleepers Of Concrete	0.013	-	-	-	-
209	Railway Sleepers Of Iron Or Steel	2.150	2.068	3.299	2.457	7.658
210	Raw Rubber	-	-	0.002	0.059	-
211	Rcc Pipes	0.041	0.036	0.024	0.027	0.024
212	Ready Made Garments	-	-	-	0.008	0.007
213	Refractory Cements,Mortars, Concrete Etc	-	-	-	0.004	0.009
214	Refrigerators	-	-	-	0.186	0.736
215	Resin Material(Other)	-	-	-	-	-
216	Rice	-	-	-	-	-
217	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	0.041
218	Rosins	-	0.771	0.926	0.913	0.258
219	Rubber Goods	-	-	-	0.079	0.113
220	Rubber Scrap	-	-	0.006	0.079	-
221	Sand (Salica Sand)	0.062	0.032	0.006	0.001	0.199
222	Sanitary Wares Of Ceramic	11.764	11.339	11.118	15.942	8.661
223	Sausages	-	-	0.120	0.179	0.583
224	Scraps Of Iron Or Steel	0.078	-	0.056	0.139	0.356
225	Screws,Bolts & Nuts Of Iron Or Steel	-	-	-	0.020	0.005
226	Seed Business	-	-	-	-	-
227	Services (Including Telephone/Fax Etc)	-	-	-	10.063	37.008
228	Sewing/Embriodary Needles	-	-	0.020	0.307	0.040
229	Shoe Uppers(Leather/ Composition Of Lthr)	-	-	-	0.413	1.290
230	Slag & Rock Wool & Similar Mineral Wool	-	0.716	0.220	1.320	1.426
231	Smoking Tobacco	-	-	-	-	11.037
232	Soap Stocks	1.985	3.257	4.345	15.888	13.862
233	Socks	-	-	-	-	-
234	Soda Ash	-	-	0.399	2.487	1.162
235	Sodium Hypochlorite	-	-	-	-	-
236	Sodium Silicate	0.158	0.135	0.161	0.104	0.432
237	Sodium Sulphide	-	0.040	-	-	-
238	Speaker Parts	-	-	-	-	-
239	Spices	0.056	0.054	0.029	0.009	0.008
240	Spirits	0.767	-	-	-	-
241	Splints	-	-	-	-	-
242	Stainless Steel Utencils	-	-	-	0.012	-

Peshawar

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
243	Staple Pins	0.035	0.060	0.071	0.029	-
244	Stationery	-	-	0.239	0.554	0.405
245	Steel Pipes	-	-	-	-	-
246	Steel Structures	-	-	-	-	-
247	Stone Crusher	-	-	0.018	0.077	0.081
248	Stone Powder	0.240	0.119	0.815	1.437	1.750
249	Storage Batteries	-	-	0.401	0.704	0.380
250	Storage Tanks Of Iron Or Steel	-	-	-	-	-
251	Straw Board	-	-	0.002	0.004	2.286
252	Sugar (Including Baggasse And Molasses)	12.637	30.925	296.741	399.517	165.833
253	Sulphate/Clay/Gypsum	0.140	0.636	2.214	1.038	0.350
254	Sulphuric Acid	4.069	3.707	3.277	3.097	3.396
255	Surgical Instruments & Appliances	-	-	-	0.007	0.064
256	Sweets	0.001	-	-	-	-
257	Syringes	-	-	-	0.185	0.044
258	Syrups & Squashes	13.529	16.928	16.054	31.298	22.659
259	Table, Kitchen Ware Of Plastic	-	-	-	0.016	0.017
260	Tableware, Kitchen Ware Of Wood	1.787	-	-	-	-
261	Tailoring Material	-	-	-	-	-
262	Tape Recorders	0.498	-	-	-	-
263	Tea	-	-	10.928	14.609	15.086
264	Telephone Sets	-	-	-	-	-
265	Television Sets	-	0.001	2.042	9.839	14.199
266	Tent & Tarpauline	-	-	-	-	-
267	Terry Fabrics	-	-	-	-	0.005
268	Textured Yarn	-	-	0.010	1.833	0.772
269	Timber Wood	0.104	18.362	11.609	4.990	7.779
270	Tin Plate Of Iron Or Steel	-	-	-	-	-
271	Tins/Tin Containers	0.016	0.030	0.037	0.130	0.144
272	Toilet Soap	-	-	0.038	0.122	0.036
273	Transister	-	-	-	-	-
274	Turpentine Oil	-	-	-	-	-
275	Typewriters (Electric & Non-Electric)	0.008	-	-	0.156	0.077
276	Tyres & Tubes	0.008	0.090	4.249	5.748	4.813
277	Tyres Retreading	-	-	-	-	-
278	Underground Mining And Tunelling Eqpt.	-	-	-	0.006	0.011
279	Varnishes & Lacquers, Distempers Etc	0.001	0.002	0.006	0.003	0.002
280	Vegetable Oil	-	0.700	1.978	6.819	12.546
281	Vegetable Ghee	-	0.038	0.485	8.992	8.464
282	Video Cameras/Vcr/Vcp	0.466	0.497	0.316	0.323	0.042
283	Viscose Yarn	-	-	-	-	-
284	Washing Machines	-	-	-	0.001	-

Peshawar		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
285	Waste & Scrap Of Plastic	-	-	0.003	-	0.005
286	Watches And Clocks	-	-	-	-	-
287	Water Filters	0.044	0.087	-	0.005	-
288	Water Meters, Electric Or Gas Meters	-	-	-	-	-
289	Water Pumps	-	-	0.018	0.066	0.024
290	Welding Fluxes/Electrodes	-	-	-	-	3.534
291	Wheat Straw	-	-	-	-	-
292	Wireless Receiving Sets	0.037	-	0.903	2.061	-
293	Wires & Cables	2.962	2.845	3.017	12.982	11.471
294	Wood Penal	-	-	-	0.206	0.346
295	Wool Raw	-	-	-	-	0.481
296	Woolen Yarn	0.912	-	-	0.011	0.145
297	Woven Fabrics Of Wool/Fine Animal Hair	12.586	15.121	18.979	22.233	21.760
298	X-Ray Films	-	-	-	0.087	-
299	X-Ray Machines	-	-	0.005	1.326	1.828
300	_Commercial Importers	0.190	0.028	0.604	0.738	6.357
301	_Miscellaneous Collections	-0.968	635.137	556.009	-12.310	36.881
Grand_Total		2,293.400	2,499.700	3,436.300	3,544.940	3,769.200
Refund Amount		218.200	38.200	47.200	150.600	208.020
Net Receipt		2,075.200	2,461.500	3,389.100	3,394.340	3,561.180

TABLE-33.4
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Account Books & Registers	-	-	-	0.007	0.420
2	Acrylic Yarn	-	-	-	0.001	-
3	Adhesive/Adhesive Tapes	-	0.002	0.005	-	-
4	Aerated Waters/Beverages	71.527	81.398	87.488	95.935	93.577
5	Aerials & Antenas	0.099	0.149	1.032	0.447	1.232
6	Agricultural Tractors	0.333	0.479	1.142	0.992	0.778
7	Air Compressor Fan Etc	0.444	1.067	0.444	1.032	0.541
8	Air Conditioner Parts,Of Plastic	0.029	0.043	0.287	0.124	0.311
9	Air Conditioners	23.048	13.537	19.878	23.739	15.414
10	Air Filter	-	-	-	-	0.035
11	Aircraft Parts	-	-	0.005	0.468	0.112
12	Alcohol	55.361	56.192	58.503	50.050	49.837
13	Aluminium Containers,Drums, Cans,Boxes	-	-	0.031	0.038	0.075
14	Aluminium Doors & Windows	0.350	0.134	0.190	0.400	0.165
15	Aluminium Foil	-	0.006	-	-	-
16	Aluminium Goods	0.079	0.259	0.038	2.459	0.185
17	Aluminium Plates,Sheets & Strips	-	-	-	-	-
18	Arms & Ammunition	8.417	12.252	19.642	16.329	15.276
19	Army Uniform Equipment	-	-	0.279	1.626	0.921
20	Articles Of Cloth,Accessories Of Leather	-	-	0.097	0.457	0.458
21	Artificial Leather & Rexine	-	-	0.224	0.022	0.115
22	Asbestos Products	-	-	-	-	-
23	Asphalt	-	-	-	-	-
24	Auto Parts	1.158	0.897	14.149	52.804	56.351
25	Autocycles Including Rickshaw	48.701	24.387	30.982	0.085	24.749
26	Bags (Packing,Goods,Of Woven Textile)	-	0.005	0.035	0.029	0.015
27	Ball & Roller Bearing Complete	-	-	0.021	0.045	0.001
28	Ball Point Pens	-	0.007	0.194	0.514	0.155
29	Battery Carbon	-	-	0.053	0.068	0.370
30	Bed,Table,Kitchen,Toilet Linen	-	-	0.017	0.016	-
31	Betel Leave	-	-	-	-	-
32	Biscuits	0.129	0.333	2.640	1.316	0.876
33	Bitumen Natural	133.187	123.518	118.998	299.776	449.055
34	Black Board	0.001	-	-	-	-
35	Blades For Saws Of All Kind	-	-	0.001	0.159	0.104
36	Blades Machine,For Cutting	-	0.020	0.051	0.055	0.165
37	Blades(Safety)	-	-	0.326	0.154	0.104
38	Blanket Synthetic	-	-	0.014	-	-

Rawalpindi		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
39	Blanket Woollen	1.508	0.021	0.143	0.368	0.620
40	Bleaching Liquid	-	-	-	0.009	0.034
41	Bobbins Of Iron & Steel	-	-	0.577	0.642	0.989
42	Bolts & Nuts Of Nickel	-	-	0.077	1.932	1.568
43	Book Binding	-	-	-	0.009	0.023
44	Books	-	-	0.014	0.316	0.240
45	Boxes,Wood	0.198	1.271	0.655	0.223	1.275
46	Brass Water Sanitary Fittings	-	-	-	-	-
47	Brassieres	-	-	-	-	-
48	Bricks,Blocks,Tiles Of Refractory Nature	-	-	0.868	0.153	0.128
49	Brushwares	-	-	-	0.022	0.114
50	Buckles	-	-	-	-	-
51	Building Bricks / Bricks Of Fossil Meals	2.680	3.093	4.424	2.818	1.172
52	Building Components	0.738	1.213	2.271	0.603	0.928
53	Buildings(Pre-Fabricated)	-	-	-	0.001	-
54	Bus,Tractor,Truck Bodies	-	-	-	-	-
55	Butter	-	-	0.567	0.887	0.753
56	C.N.G. Kit	-	-	0.918	2.871	5.497
57	Calcium Carbonate	-	-	-	-	-
58	Capacitors	-	-	-	0.131	0.710
59	Carbon Black	-	-	0.045	-	0.087
60	Carbon Dioxide Gas(Co2)	1.236	0.175	0.199	0.135	0.104
61	Carbon Paper	-	-	-	0.111	0.055
62	Carpets Synthetic (Machine Made)	-	-	0.008	0.310	0.007
63	Carpets Tufted (Hand Knitted)	-	-	-	0.051	0.198
64	Carpets Woollen (Machine Made)	0.530	0.676	0.383	0.911	0.676
65	Cassettes Recorded(Audio/Video)	0.690	0.549	0.124	0.099	0.050
66	Cassettes Unrecorded (Audio)	-	-	-	-	-
67	Cassettes Unrecorded (Video)	-	-	0.320	0.026	0.005
68	Caustic Soda	-	0.005	0.287	0.639	0.681
69	Cement	1,093.243	43.594	39.124	13.511	587.061
70	Cement Construction Blocks	-	-	0.013	0.080	0.106
71	Cement-Making Machinery	-	-	0.295	0.635	0.388
72	Ceramic Tiles	-	-	-	0.022	0.017
73	Cereal Products	5.899	5.525	7.356	7.211	6.955
74	Cermics For Electric Switches	-	-	3.589	4.966	3.503
75	Chemicals Inorganic/Industrial Gases	-	0.033	0.672	2.470	2.761
76	Chemicals Organic	-	0.044	2.845	7.614	9.282
77	Children'S Tri-Cycles,Scooters,Pedal Car	-	-	0.004	-	-
78	Chip Board	9.090	5.569	6.254	6.596	6.813
79	Chlorine	-	-	-	0.008	0.068

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
80	Cigarettes	1,352.140	939.056	1,092.094	843.613	1,159.314
81	Cigarette Filter Rods	0.265	0.175	0.003	-	-
82	Cinematographic Films	-	-	-	-	-
83	Circuit Breaker,Electrical	-	-	-	0.240	-
84	Coal Tar	-	-	0.045	0.021	0.023
85	Coal/ Briquettes	18.746	10.957	18.861	19.408	15.148
86	Coconut	-	-	-	-	-
87	Computer (Laptop,Pc,Dp Machines Etc)	-	-	0.043	0.161	0.154
88	Computer Casing	-	-	0.140	1.055	1.125
89	Computer Gateways,Hubs, Switches Etc.	-	-	-	0.001	-
90	Computer Parts	-	0.002	0.811	2.832	7.819
91	Computer Stationery	-	-	0.023	0.083	0.041
92	Concrete Components	0.768	0.948	3.472	7.841	0.030
93	Confectionery & Bakery Products	0.338	0.292	0.572	0.866	0.709
94	Corrugated Packages,Cartons, Boxes Etc	1.470	2.274	2.396	1.629	1.580
95	Cotton Carded Or Combed	-	-	-	0.013	0.020
96	Cotton Fabrics	1.405	2.137	1.497	2.011	1.146
97	Cotton Not Carded Or Combed	-	-	0.104	0.230	0.114
98	Cotton Seed Oil	-	-	-	-	-
99	Cotton Yarn	41.879	100.276	111.824	97.706	114.621
100	Cream	-	-	0.013	0.436	1.039
101	Creams & Polishes For Footwear	-	-	-	0.591	0.434
102	Crockery (Ceramics)	-	-	-	0.006	0.032
103	Curtains	-	-	0.086	0.027	0.253
104	Custard Powder	-	-	-	-	-
105	Dairy Produce,Eggs,Natural Honey Etc	0.114	0.003	0.644	2.548	1.779
106	Dates	-	-	0.381	1.516	1.013
107	Decoration Pieces	-	0.001	0.018	0.057	0.054
108	Detergents	0.409	0.226	1.194	5.772	3.916
109	Diodes	-	-	-	-	-
110	Disposable Injections	-	-	0.025	0.097	0.318
111	Distilling/Rectifying Plant	-	-	-	-	0.013
112	Drill Machines	-	-	-	0.001	-
113	Dyeing Of Hoisery Cloth	-	-	-	-	0.233
114	Dyes & Colours	-	0.077	0.333	0.636	0.182
115	Egg Trays	-	-	-	-	-
116	Elec Generating Sets & Rotary Converters	-	-	-	0.001	-
117	Electric Accumulators & Parts Thereof	0.121	-	0.702	1.756	0.003
118	Electric Coffee & Tea Makers	0.479	1.014	1.408	2.671	1.815
119	Electric Control Equipment	-	-	0.154	1.866	0.407
120	Electric Heating Resistors	-	-	-	-	0.007

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
121	Electric Iron	0.032	0.004	0.002	-	-
122	Electric Lighting & Signalling Eqpt	-	0.018	0.130	0.452	0.529
123	Electric Motors	-	0.012	0.240	0.200	0.195
124	Electric Welding Wires,Rods,Electrodes	-	-	0.032	0.181	0.211
125	Electrical Board	-	-	0.028	-	0.098
126	Electrical Energy	-	-	-	10.206	189.230
127	Electrical Goods & Parts(Nos)	0.104	0.165	9.894	23.864	34.120
128	Electrical Insulators Of Any Material	-	-	-	0.005	0.350
129	Electrical Machinery	-	-	-	-	-
130	Electro-Mechanical Hand Tools	-	-	0.092	0.575	0.108
131	Embroidery	-	-	0.209	0.185	0.027
132	Enamelled Copper Wire	-	-	0.006	0.400	0.080
133	Envelopes	-	-	-	0.001	-
134	Equip.For Exercise/Gymnastic/Athletics	-	-	-	0.002	0.012
135	Explosives	52.139	32.663	36.444	50.697	64.678
136	Fabric Boards	-	-	-	0.009	0.062
137	Fabrications	-	-	0.028	0.176	0.382
138	Facsimile Machines	-	-	-	0.003	0.007
139	Fertilizers/Urea	-	-	-	-	14.196
140	Fibre Glass	-	-	0.017	0.104	0.122
141	Fire Clay	-	-	-	-	0.006
142	Fire Fighting Instruments	-	-	0.005	0.104	0.010
143	Flower Seeds	-	-	0.128	0.036	0.009
144	Flush Doors	0.133	0.052	0.102	0.082	0.051
145	Foam & Foam Products	-	0.130	0.069	0.048	0.090
146	Food Colours	-	-	-	-	0.016
147	Food Products	0.444	0.216	6.053	18.244	30.118
148	Footwear	-	-	0.052	0.001	-
149	Fruit Or Vegetable Juices	-	-	0.323	2.217	1.782
150	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	-	-	0.001	-
151	Fruits & Vegetables Preserved	-	-	-	0.019	0.013
152	Furnace Oil	-	-	-	-	0.010
153	Furniture(Plastic)	0.145	-	-	-	-
154	Furniture(Steel)	-	-	0.240	0.265	0.346
155	Furniture(Wooden)	1.449	2.887	1.643	8.373	7.848
156	G I Pipes	0.466	0.230	0.456	0.639	0.544
157	Gas Appliances (Heaters,Mentals,Geysers)	0.106	0.084	0.144	0.212	0.512
158	Gases & Acids	-	-	0.014	313.781	470.522
159	Glass & Glasswares Etc	83.192	65.940	80.691	73.809	52.941
160	Glass Bottles	-	-	-	0.001	0.026
161	Glass Fibres & Articles	0.002	0.003	0.004	0.010	0.001
162	Glass Riffles	-	-	-	-	-

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
163	Glass Sheet(Not Worked)	-	0.026	0.287	0.704	0.584
164	Glass Sheet(Polished)	-	-	0.150	-	-
165	Glassware For Kitchen, Office, Toilet Etc	-	-	-	0.088	0.275
166	Glassware Used For In-Door Decoration	-	-	-	-	-
167	Glasswool Insulations	-	-	0.005	0.026	0.013
168	Glue & Synthetic Resines All Sorts	10.937	10.348	11.850	17.772	18.526
169	Gold	-	-	-	-	-
170	Grinding Wheels Pedal Or Hand Operated	-	-	0.030	0.057	0.003
171	Grinding Wheels Without Framework	-	-	0.022	0.006	0.005
172	Gypsum Powder	-	-	0.058	0.095	1.029
173	Hair Clippers, Electric	-	-	0.005	0.376	0.399
174	Handicrafts	-	-	-	-	-
175	Hard Boards	-	-	0.188	0.475	0.457
176	Hard Cokes	-	-	-	0.005	0.021
177	Hena Mehandi	-	-	-	0.005	0.006
178	Hpvc Doors And Windows	-	0.052	0.148	0.001	0.386
179	Ice Cream	-	-	2.162	7.037	2.614
180	Imitation Jewellery	-	-	-	-	-
181	Industrial Instruments	-	0.018	0.012	0.112	0.251
182	Ingot, Stainless Steel	0.292	0.322	0.246	0.244	0.474
183	Insecticides	-	-	-	0.022	-
184	Instruments/Appl Used In Dental Sciences	-	-	-	0.006	0.100
185	Iron & Steel Products	3.811	5.008	6.112	5.904	4.251
186	Iron Or Steel Billets	0.166	-	0.241	0.143	0.028
187	Iron Or Steel Ingots	3.856	5.984	5.693	10.400	6.357
188	Jams & Jellies	1.716	2.130	6.624	5.352	4.377
189	Jewellery Of Precious Metal	-	-	-	-	-
190	Jute Products	-	-	-	0.010	0.045
191	Knitted Garments / Hosiery / Hosiery	-	-	0.301	0.097	0.179
192	Knitting Yarn	0.032	0.127	0.036	0.004	0.005
193	Labels, Badges Of Textile	-	-	0.117	0.139	0.117
194	Laminated Wood	-	0.019	0.001	-	0.021
195	Lamps & Light Fittings	0.076	0.054	-	-	0.059
196	Laundry Soap	0.649	1.179	1.620	1.060	1.089
197	Leather Garments	-	0.008	0.096	0.029	0.070
198	Lift Components	-	-	-	0.001	-
199	Lime	0.197	0.622	1.641	1.155	1.020
200	Liquified Petroleum Gas (Lpg)	-	-	0.667	286.602	562.111
201	Live Fish	-	-	-	-	-
202	Live Poultry	-	-	-	0.004	0.005
203	Lpg Cylinders	-	-	-	12.953	16.728

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
204	Lubricating Preparations/Anti Rust Oil	-	-	-	-	-
205	M.S. Product	16.916	12.582	20.814	21.693	16.713
206	M.S.Bars & Rods	0.035	1.596	0.774	0.366	2.220
207	M.S.Pipes	-	-	-	-	0.131
208	Machine Parts,Not Elsewhere Specified	-	-	-	-	0.017
209	Machinery For Bleaching, Washing,Drying	-	-	-	-	0.001
210	Machinery Parts & Agricultural Parts	-	0.001	1.034	0.791	0.400
211	Machinery Parts (Mechanical)	25.340	15.894	11.657	31.489	44.002
212	Magnetic Cards	-	-	0.020	0.005	-
213	Man Made Fibres & Yarn	-	-	-	14.008	8.924
214	Marble Chips/Powder	-	0.114	0.046	0.089	0.415
215	Marble Tiles	5.944	8.145	8.718	0.303	0.170
216	Match Boxes	-	-	0.015	0.003	-
217	Mathematical Instruments	-	-	0.026	0.052	0.030
218	Meat Of Sheep,Goat Fresh,Chilled,Frozen	-	-	-	0.171	0.201
219	Medical Diagnostic Kits	-	0.011	0.251	0.472	1.161
220	Medicines (Caps.,Injections, Syrups Etc)	-	-	0.040	0.397	0.714
221	Metal Containers	5.155	2.673	3.212	1.359	2.853
222	Metal Products Sheets	-	-	0.327	0.463	0.009
223	Metallised Products	-	-	-	0.006	-
224	Milk Cream	-	-	-	-	-
225	Mineral Water	-	-	0.014	0.008	0.100
226	Miscellaneous Chemical Products	-	-	-	0.009	0.154
227	Motor Cars	-	-	-	0.001	0.215
228	Motor Cycles	-	-	-	0.169	0.009
229	News Print	-	-	-	-	-
230	Oil Cake	-	-	0.001	0.009	0.072
231	Oil Cookers & Pressure Stoves Of Copper	0.001	0.016	0.010	0.038	0.031
232	Oil Dirts	-	-	-	-	-
233	Oil Filters	-	-	-	-	-
234	Optical Lenses (Mounted)	-	-	-	1.016	0.462
235	Optical Lenses (Unmounted)	-	0.004	0.004	-	0.009
236	Other Salts Of Inorganic Acids	24.853	17.511	18.710	22.120	21.008
237	Other Telephony/Telegraphy Apparatus	-	-	0.022	-	-
238	Other Toys.Reduced Size/Recreation Model	-	-	0.001	-	-
239	Oxygen Gas	0.933	0.007	0.021	0.066	0.039
240	Pager (Voice)	-	-	-	-	-
241	Paint & Varnishes	0.453	1.417	3.666	8.964	11.538
242	Paint Removers	-	-	-	-	0.027

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
243	Palm Oil	-	-	-	-	-
244	Paper & Paperboard	0.090	0.118	0.124	0.046	0.286
245	Paper & Paperboard	1.141	0.663	1.721	1.710	0.375
246	Paper Cones, Bobbins Etc	0.010	0.355	0.784	1.000	1.506
247	Paper Products	0.519	0.831	3.950	4.816	3.148
248	Paper Roll/Sheet	-	-	-	-	-
249	Paper Sacks	7.683	2.569	2.437	3.502	0.539
250	Parachutes	-	-	-	-	-
251	Parts(Elec. Transformer, Static Converter)	-	-	-	0.678	0.381
252	Perfumery & Cosmetics	-	0.030	0.683	1.175	1.217
253	Pesticides	-	-	-	-	-
254	Pet Grease	-	-	-	0.005	0.005
255	Pharmaceutical Products	10.371	0.070	1.568	4.039	18.276
256	Photocopying Apparatus	-	0.056	1.566	4.871	3.659
257	Photographic Films In Rolls Etc	0.578	0.971	1.154	0.762	0.621
258	Photographic Plates Or Films Developed	-	-	-	-	0.003
259	Pig Iron	-	-	0.056	0.088	0.054
260	Pipe & Tube Fittings Of Iron Or Steel	-	-	0.965	0.096	0.075
261	Plastic Crockery	0.379	0.516	0.401	0.174	0.077
262	Plastic In Primary Form	-	0.003	0.011	-	0.145
263	Plastic Mats	-	-	-	-	0.003
264	Plastic Other Than Primary Form	-	-	0.047	0.004	-
265	Plastic Products(Others)	3.109	3.739	4.310	5.401	4.410
266	Plastic Ropes	0.005	-	0.114	0.122	0.840
267	Plastic Sheets & Other Articles	-	-	0.093	1.227	0.875
268	Plastic Shoes	-	-	-	-	-
269	Plastic Tabular Film	-	-	0.057	-	-
270	Plywood	9.783	10.681	11.847	11.392	8.883
271	Pol Products (Including Petroleum, Lubricating Oils)	16.133	11.311	43.686	4,412.014	7,569.855
272	Polyethylene Bags	5.601	4.558	6.123	0.623	0.413
273	Polypropylene Bags	-	-	1.397	2.647	1.918
274	Polyvinyl Chloride	0.340	0.281	0.066	0.214	0.037
275	Pottery	0.034	0.029	0.035	0.039	0.331
276	Poultry Feed	8.339	5.735	2.071	3.206	0.031
277	Poultry Incubators & Brooders	4.520	2.058	9.766	0.001	-
278	Power Looms(Grey/Ticken Cloth)	0.053	8.557	4.834	25.961	12.933
279	Preserved Food	-	-	-	-	-
280	Primary Cells & Batteries	-	-	0.003	-	-
281	Printed Circuits	2.222	0.824	1.465	1.894	2.787
282	Printing Industries/Press	3.953	10.376	10.522	4.467	9.914
283	Printing Inks	-	-	-	-	0.012

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
284	Processed Cotton Cloth	-	-	0.001	0.028	-
285	Processed Fabrics	1.975	9.991	25.590	4.883	6.727
286	Projectors, Image/Overhead Etc.	-	-	-	0.370	0.808
287	Pvc Pipes	5.030	10.191	11.840	19.473	10.597
288	Pvc Shoes	-	-	-	0.001	0.001
289	Quartz And Quartzite	-	-	-	-	0.075
290	Quilt	-	-	-	0.008	0.019
291	Radio Sets	-	-	0.117	0.158	0.103
292	Railway Track Clips	-	-	-	-	-
293	Raj Waste Powder	-	-	-	-	0.004
294	Raw Rubber	-	-	-	0.055	0.209
295	Rcc Pipes	0.051	0.004	0.016	0.017	0.017
296	Ready Made Garments	-	-	1.943	6.383	4.782
297	Refrigerators	-	-	-	0.120	0.265
298	Rice Husking	-	-	-	0.003	0.010
299	Robin Softner Fabric Conditioner	-	-	-	-	-
300	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	0.217
301	Rubber Apparel	-	-	-	0.020	0.134
302	Rubber Goods	0.113	0.552	1.326	2.574	2.841
303	Sanitary Fittings	0.210	0.119	0.022	0.111	0.318
304	Sanitary Ware Of Iron Or Steel	-	-	0.069	0.001	0.071
305	Sanitary Wares Of Ceramic	0.110	0.013	0.150	0.797	0.518
306	Scientific Items	-	-	-	-	-
307	Scraps Of Iron Or Steel	-	-	0.560	0.269	0.031
308	Screws,Bolts & Nuts Of Iron Or Steel	0.012	0.015	0.237	1.422	2.277
309	Security & Law	-	-	-	0.029	0.074
310	Seed Business	-	-	-	-	-
311	Services (Including Telephone/Fax Etc)	-	-	-	61.736	6,862.145
312	Services On Board	-	-	-	-	1.008
313	Sewing Machines	-	-	0.049	0.049	0.039
314	Shoe Uppers(Leather/Composition Of Lthr)	-	-	0.015	0.194	0.168
315	Sign Boards/Advertisements Etc.	-	-	-	-	0.039
316	Silk Yarn	-	-	-	-	0.018
317	Smart Cards	-	-	-	-	-
318	Snapies	1.010	-	-	-	-
319	Soap Stocks	1.348	2.151	4.800	14.777	11.226
320	Socks	-	-	0.025	0.214	0.746
321	Soda Ash	234.109	216.872	266.117	273.871	237.439
322	Sodium Silicate	0.842	1.316	1.111	0.977	1.584
323	Spares For All Type Of Welding Machines	-	-	-	-	-

Rawalpindi

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
324	Sparking Plugs	0.139	0.255	0.231	0.164	0.064
325	Spices	0.037	0.031	0.041	0.094	0.091
326	Sports Goods	-	0.005	0.049	0.090	0.245
327	Spring Mattresses	-	-	-	-	-
328	Stationery	-	0.162	11.914	88.356	127.622
329	Steel Fixtures	-	-	-	0.037	0.185
330	Steel Pipes	-	-	0.136	0.494	0.371
331	Steel Poles	-	-	-	-	-
332	Steel Safe	-	-	0.005	0.022	0.060
333	Steel Structures	-	0.202	0.216	1.702	0.436
334	Steel Wire Stranded	0.004	0.004	0.080	0.322	1.361
335	Steel Wires	-	-	-	-	0.005
336	Steel Wools	-	-	0.170	0.236	0.088
337	Sticker Lables	-	-	-	-	0.106
338	Stone Articles	-	-	0.008	1.091	0.579
339	Stone Crusher	-	-	0.409	1.191	1.942
340	Stone Powder	-	-	-	-	-
341	Storage Batteries	-	-	0.211	0.244	2.017
342	Storage Tanks Of Iron Or Steel	-	-	-	0.015	-
343	Straw Board	-	-	-	-	0.001
344	Sugar (Including Baggasse And Molasses)	-	-	-	-	-
345	Sulpher	10.728	9.817	76.490	-	-
346	Surgical Gloves	-	-	-	0.061	0.061
347	Surgical Instruments & Appliances	0.070	0.310	1.076	3.428	7.554
348	Sweets	-	-	0.033	0.028	0.141
349	Switches, Relays, Fuses Etc	-	-	0.329	0.508	0.909
350	Syrups & Squashes	0.182	-	0.017	0.023	0.019
351	Table, Kitchen Ware Of Plastic	-	-	0.027	0.032	0.493
352	Tableware, Kitchen Ware Of Wood	-	-	-	-	0.935
353	Tanning Subs. Based On Chromium Sulphate	-	4.812	5.742	0.748	-
354	Tea	-	0.017	5.840	22.534	15.195
355	Telephone Parts	91.779	124.085	132.655	95.627	71.018
356	Telephone Sets	-	0.197	4.428	2.169	27.618
357	Television Cameras	-	-	0.005	0.007	-
358	Television Parts, Of Plastic	-	-	0.107	0.863	0.254
359	Television Sets	2.099	4.445	0.744	1.338	0.552
360	Tent & Tarpauline	-	-	-	0.009	0.006
361	Textile Fabrics Otherwise Impregnated	-	-	-	0.003	-
362	Thermo Pack	-	-	0.002	-	-
363	Thermostats	0.099	0.168	0.269	0.300	0.228
364	Timber Wood	-	-	-	0.376	0.145
365	Tobacco Extracts & Essences	1.825	-	-	-	0.028

Rawalpindi		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
366	Toilet Soap	-	-	0.015	0.543	0.395
367	Tomato Ketchup	-	-	-	-	0.003
368	Tools & Implements	0.024	0.019	1.943	6.768	9.173
369	Toothpaste	-	-	0.017	0.046	0.019
370	Toothpaste/Toothpowder	-	-	0.504	2.247	1.226
371	Tracing Paper	-	0.038	0.007	0.015	0.003
372	Trailors	-	-	-	0.006	-
373	Transmission Equipment	-	-	0.264	0.462	0.007
374	Typewriters (Electric & Non-Electric)	-	0.080	0.161	0.612	1.037
375	Tyre Inflators	-	-	-	-	-
376	Tyres & Tubes	-	-	0.191	3.986	11.280
377	Tyres Retreading	-	-	-	-	0.086
378	Umbrella	-	-	-	-	-
379	Un-Interruptable Power Supply	-	-	-	-	-
380	Vaccum Cleaners	-	-	-	-	0.022
381	Vegetabel Oil	-	-	0.473	0.564	0.618
382	Vegetable Oils Other Than Edible Oil	-	-	-	0.001	0.021
383	Vehicles(Others)	-	-	-	0.421	0.518
384	Veneer	0.648	0.412	0.323	0.331	0.596
385	Veterenary Medicines	-	-	0.032	-	-
386	Video Cameras/Vcr/Vcp	-	-	-	-	0.009
387	Video Games	-	-	-	-	-
388	Washing Machines	0.023	0.014	0.020	0.037	0.030
389	Waste & Scrap Of Plastic	-	-	-	-	-
390	Watch Case	-	-	-	-	0.004
391	Water Coolers (Plastic)	0.010	0.009	-	-	-
392	Water Filters	-	-	-	0.004	0.045
393	Water Meters,Electric Or Gas Meters	-	0.079	-	0.001	0.011
394	Water Proof Canvas Flocking Cloth	-	-	0.003	0.002	-
395	Water Proofing Compounds	-	-	-	-	-
396	Water Pumps	38.635	22.462	31.607	34.551	35.067
397	Wax	-	-	-	0.006	-
398	Wax Papers,Gummed Tape,Filter Paper	-	-	-	-	-
399	Welding Fluxes/Electrodes	-	-	0.057	0.659	1.072
400	Wheat/Meslin Flour	-	-	-	0.002	0.001
401	Wire Netting Looms	-	-	-	-	-
402	Wires & Cables	1.053	0.827	5.605	50.239	49.281
403	Wood In The Rough	-	-	-	0.270	0.361
404	Wood Log	-	-	-	-	-
405	Wood Penal	-	-	0.488	0.952	0.166
406	Woolen Yarn	1.767	2.255	1.945	3.422	2.135
407	Woven Fabrics Of Wool/Fine Animal Hair	0.031	-	0.171	0.066	0.017

Rawalpindi		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
408	X-Ray Films	-	-	0.015	0.037	0.014
409	X-Ray Machines	-	-	0.005	0.013	-
410	_Commercial Importers	-	1.757	6.962	15.602	24.406
411	_Miscellaneous Collections	22.188	67.228	89.129	36.535	161.010
Grand_Total		3,607.400	2,167.400	2,717.400	7,822.300	19,607.170
Refund Amount		223.000	144.500	202.900	151.870	232.880
Net Receipt		3,384.400	2,022.900	2,514.500	7,670.430	19,374.290

TABLE-33.5
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Absorbent Cotton	0.809	1.347	2.088	1.470	2.469
2	Account Books & Registers	8.732	0.222	0.241	0.510	0.448
3	Acetate Yarn	16.355	1.392	-	0.704	1.764
4	Acid(Others)	-	-	-	-	0.010
5	Acrylic Yarn	-	-	0.150	1.518	0.010
6	Adhesive/Adhesive Tapes	0.230	0.917	3.378	4.632	3.428
7	Adhesive Tape Of Rubberised Textile	-	-	-	-	0.048
8	Aerated Waters/Beverages	128.920	122.332	182.350	208.490	188.953
9	Aerials & Antenas	-	-	0.056	0.025	0.013
10	Air Compressor Fan Etc	0.024	0.007	0.022	0.006	0.013
11	Air Conditioners	20.688	15.558	13.589	11.638	10.705
12	Air Coolers/Desert Coolers	0.032	0.037	0.039	0.062	0.102
13	Aircraft Parts	-	-	-	-	-
14	Aluminium Containers,Drums, Cans,Boxes	-	0.059	-	0.035	0.006
15	Aluminium Doors & Windows	0.002	0.002	0.008	0.004	0.023
16	Aluminium Goods	3.066	3.587	3.932	5.018	4.782
17	Aluminium Plates,Sheets & Strips	-	0.039	0.051	0.045	0.114
18	Aluminium Reservoirs,Tanks Etc	0.053	0.075	0.124	0.045	-
19	Aluminium Rods	-	-	-	-	-
20	Aluminium Sulphate	0.251	0.100	0.085	-	-
21	Aluminium Tubes And Pipes	-	-	0.051	0.049	-
22	Ammonia Gas	-	-	0.002	0.005	0.020
23	Ammonium Chloride	133.429	115.858	137.935	127.278	57.256
24	Ammunition Belt	1.951	0.117	0.089	0.137	0.142
25	Arms & Ammunition	0.335	0.007	0.364	0.163	0.428
26	Articles Of Cloth.Accessories Of Leather	4.098	2.909	0.971	1.877	8.552
27	Artificial Flowers	-	-	-	0.070	-
28	Artificial Leather & Rexine	19.030	30.209	27.199	31.751	28.236
29	Artificial Marble Slab	-	-	-	0.020	0.025
30	Artificial Teeth	-	-	0.013	0.114	0.073
31	Asbestos Products	-	-	0.049	-	-
32	Asphalt	-	-	0.165	2.176	2.471
33	Auto Parts	74.973	72.415	122.322	167.788	168.753
34	Autocycles Including Rickshaw	1.616	3.331	18.515	6.497	3.400
35	Bags (Packing, Goods, Of Woven Textile)	-	-	-	0.136	0.704
36	Bailing Hoops	-	-	0.144	0.641	0.289

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
37	Ball & Roller Bearing Complete	0.001	0.007	0.295	0.470	0.283
38	Ball Point Pens	4.545	6.555	10.985	13.630	8.966
39	Ballast Chokes	-	-	-	-	0.068
40	Barbed Wire	0.235	0.340	0.319	0.960	1.422
41	Battery Separators	0.098	0.128	0.101	0.136	0.384
42	Bed, Table, Kitchen, Toilet Linen	-	-	0.017	0.053	0.094
43	Bicycle Parts	41.677	44.694	76.630	86.717	88.874
44	Biscuits	1.836	3.760	5.364	12.543	10.775
45	Bitumen Natural	-	-	-	0.064	-
46	Bitumens/Cokes (Petroleum)	-	-	-	0.326	0.143
47	Blades For Saws Of All Kind	0.365	0.623	0.123	0.157	0.229
48	Blades(Safety)	23.645	26.739	19.123	49.900	67.748
49	Bleaching Powder	0.070	0.738	4.044	7.872	7.639
50	Blister Packing	0.171	0.083	0.386	0.496	0.033
51	Bobbins Of Iron & Steel	-	0.021	0.109	0.216	0.405
52	Bone Crushing	0.177	0.296	0.342	1.013	0.591
53	Boxes, Wood	-	-	0.015	0.010	0.003
54	Brake Fluids	1.032	0.892	0.919	1.591	1.536
55	Brake Lining & Pads	0.232	0.196	0.518	0.355	0.117
56	Brass Rods	1.412	0.660	0.694	0.922	0.602
57	Brass Water Sanitary Fittings	1.247	1.376	0.941	2.002	1.903
58	Brass Wires	-	-	-	-	0.048
59	Bricks, Blocks, Tiles Of Refractory Nature	-	0.066	0.008	0.018	0.003
60	Brushwares	-	-	-	0.009	0.005
61	Bubble Gum	0.001	-	0.002	-	-
62	Buckles	0.830	0.559	0.422	0.353	0.514
63	Buckrams	0.865	1.349	0.816	1.082	3.143
64	Building Bricks / Bricks Of Fossil Meals	3.245	3.013	9.845	1.001	0.962
65	Building Components	0.066	0.075	0.072	0.039	0.047
66	Buildings(Pre-Fabricated)	-	-	-	-	-
67	Bus, Tractor, Truck Bodies	105.750	109.480	51.212	92.430	73.756
68	Buttons	0.216	0.351	0.330	0.299	0.209
69	Calander Of Paper & Paperboard	0.001	0.006	-	-	-
70	Calcium Carbonate	3.420	3.408	3.852	3.929	2.812
71	Calcium Phosphate	-	-	-	0.014	-
72	Canvas Cloth/Cover For Canvas Hose	-	-	0.112	0.981	1.226
73	Capacitors	2.811	3.066	5.772	5.641	4.810
74	Carbon Dioxide Gas(Co2)	70.756	97.611	96.468	161.066	134.282
75	Carbon Paper	-	-	-	-	0.001
76	Carpets Synthetic (Machine Made)	19.442	16.750	13.713	18.100	15.309
77	Carpets Tufted (Hand Knitted)	4.080	5.981	6.914	7.557	3.551
78	Carpets Woollen (Machine Made)	7.569	1.707	2.004	8.839	4.458

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
79	Carton Machine	-	-	0.019	0.032	0.022
80	Cassettes	-	-	-	-	-
	Recorded(Audio/Video)					
81	Cassettes Unrecorded (Audio)	0.106	0.098	0.004	-	-
82	Cassettes Unrecorded (Video)	-	0.001	-	-	-
83	Casting Machine/Metal Foundry	-	-	0.005	0.202	1.365
84	Caustic Soda	0.176	0.139	0.288	4.089	6.810
85	Cement	-	-	-	0.272	28.746
86	Cement Construction Blocks	-	-	-	0.080	0.069
87	Cement Pipes	0.027	-	0.003	0.006	-
88	Ceramic Tiles	56.416	29.350	49.704	53.549	30.304
89	Cereal Products	-	-	0.371	1.027	1.038
90	Cheese	0.257	-	-	-	-
91	Chemicals Inorganic/Industrial Gases	0.116	0.051	2.811	4.586	3.094
92	Chemicals Organic	62.119	53.627	69.414	94.315	76.417
93	Chip Board	20.052	16.468	19.301	24.053	19.749
94	Choline & Its Salts; Lecithins	0.042	0.038	-	-	-
95	Cigarettes	-	-	14.543	58.390	41.001
96	Cigarette Filter Rods	-	-	-	0.821	0.611
97	Cinematographic Films	-	-	-	-	0.044
98	Circuit Breaker, Electrical	-	-	-	0.110	0.092
99	Clock Movements, Complete & Assembled	0.020	0.291	0.477	0.378	0.215
100	Clocks With Watch Movements	-	-	-	-	0.004
101	Clocks(Alarmed)	-	-	0.065	0.066	0.100
102	Coat Hangers Plastic	0.062	0.034	0.060	0.041	0.025
103	Colouring Material(Other)	-	7.344	6.843	5.505	4.523
104	Computer Parts	-	-	0.430	18.141	17.096
105	Computer Software	-	-	-	-	-
106	Computer Stationery	0.127	0.262	0.474	1.720	2.397
107	Concrete Components	1.482	1.928	2.046	3.504	3.051
108	Confectionery & Bakery Products	7.992	7.881	11.247	12.231	16.019
109	Control Panels	0.862	0.055	0.106	1.266	1.953
110	Conveyor Belts Of Textile Materials	-	-	-	-	0.005
111	Conveyor Belts Of Vulcanised Rubber	3.986	3.280	2.625	4.059	3.739
112	Copper Rods	0.178	0.065	0.055	0.005	-
113	Copper Strips	5.435	7.368	7.352	7.302	10.634
114	Corn Oil	-	-	-	-	0.908
115	Corrugated & Solid Boards	5.807	7.674	6.029	8.088	9.295
116	Corrugated Packages, Cartons, Boxes Etc	5.707	7.576	7.454	11.864	17.826
117	Cotton Carded Or Combed	153.098	132.117	94.271	102.233	122.830
118	Cotton Dyeing	0.041	2.222	2.164	4.270	2.464

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
119	Cotton Fabrics	0.020	-	11.309	10.473	12.101
120	Cotton Linters	5.719	-	0.126	-	-
121	Cotton Not Carded Or Combed	-	0.613	7.821	-	2.344
122	Cotton Seed Oil	0.286	0.118	0.149	0.754	0.159
123	Cotton Sewing Thread	0.579	0.915	1.128	26.276	23.788
124	Cotton Yarn	455.372	941.208	983.372	1,217.170	1,038.686
125	Cream	0.136	1.135	3.833	14.259	11.161
126	Creams & Polishes For Footwear	-	-	0.118	0.635	0.398
127	Crockery (Ceramics)	-	-	-	-	0.007
128	Crown Corks	0.947	0.584	0.014	0.204	1.584
129	Curtains	-	-	0.056	-	-
130	Custard Powder	-	-	0.162	0.333	0.295
131	Cutlery	-	-	-	-	-
132	Deep Freezers	90.229	138.709	173.397	245.875	219.323
133	Detergents	-	-	0.200	2.291	2.152
134	Diaries	0.217	0.025	0.047	0.046	0.045
135	Digital Switching System	-	-	-	0.007	-
136	Distilled Water/Distillery Products	-	-	-	0.037	0.001
137	Drawn Wire	-	-	-	-	0.020
138	Dyeing Extracts	-	-	0.990	1.126	0.752
139	Dyes & Colours	2.302	2.760	3.659	6.135	6.402
140	Earth Colours	0.013	0.038	0.058	0.062	0.071
141	Elec Generating Sets & Rotary Converters	0.027	0.104	0.255	44.463	25.186
142	Electric Bulbs & Tubes	11.317	9.079	9.401	8.089	6.727
143	Electric Coffee & Tea Makers	-	-	8.200	25.144	17.981
144	Electric Control Equipment	-	-	0.116	0.112	0.068
145	Electric Cooking Range/Ovens & Grills	-	-	0.001	-	-
146	Electric Fans	0.283	0.416	0.301	0.243	0.160
147	Electric Food Choppers	-	-	0.001	-	-
148	Electric Iron	-	-	-	-	-
149	Electric Lighting & Signalling Eqpt	-	-	0.008	-	0.001
150	Electric Motors	0.761	0.442	0.256	0.225	0.151
151	Electric Water Coolers	0.024	0.065	0.990	5.511	11.114
152	Electric Welding Machine	-	-	-	-	-
153	Electric Welding Wires,Rods,Electrodes	0.803	-	1.554	3.479	6.100
154	Electrical Energy	-	-	-	1,993.181	4,554.030
155	Electrical Goods & Parts(Nos)	15.799	7.995	15.070	127.121	111.113
156	Electrical Insulators Of Any Material	0.083	0.311	0.161	0.498	0.441
157	Electro Medical Apparatus	-	-	0.196	1.036	2.564
158	Electro-Mechanical Hand Tools	-	-	0.002	0.243	0.755
159	Embroidery	1.429	3.138	6.271	10.734	28.296

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
160	Enamelled Copper Wire	0.531	0.609	1.808	3.435	0.993
161	Envelopes	-	-	0.071	0.201	0.208
162	Essences/Essential Oils	0.406	0.475	0.672	0.709	1.604
163	Expanded Metal Of Copper	-	-	0.124	0.348	0.149
164	Expanded Metal Of Iron Or Steel	0.008	-	-	-	0.042
165	Extraction Of Oil From Rice Bran(Powder)	-	-	-	-	-
166	Fabrications	1.743	0.950	2.094	4.131	7.033
167	Facsimile Machines	-	-	0.001	0.018	0.040
168	Felt,Whether Or Not Impregnated	-	-	-	-	-
169	Ferro Silicon	-	-	-	0.013	-
170	Fertilizers/Urea	1.306	0.689	0.309	12.229	9.124
171	Fibre Glass	1.799	0.326	0.455	0.798	0.825
172	Finishing Material For Leather Industry	0.147	0.987	0.256	1.148	1.653
173	Fire Fighting Instruments	0.829	1.175	1.479	2.767	5.549
174	Flat-Rolled Products Of Iron Or Steel	-	0.005	0.585	0.434	1.086
175	Flat-Rolled Products Of Stainless Steel	-	-	0.048	0.003	0.045
176	Flax Cloth	-	-	0.141	0.059	0.013
177	Flour Mills	-	-	0.265	0.117	-
178	Flush Doors	0.009	0.116	0.158	0.165	0.003
179	Foam & Foam Products	4.150	5.652	4.593	11.873	7.872
180	Food Colours	-	0.149	0.406	0.254	0.309
181	Food Products	38.467	43.392	74.540	167.490	182.154
182	Footwear	28.711	25.522	31.833	20.398	17.414
183	Formica	0.016	0.128	-	0.082	0.035
184	Fruit Or Vegetable Juices	84.746	109.628	129.408	321.505	331.587
185	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	-	-	-	0.005
186	Fruits & Vegetables Preserved	-	0.042	0.005	0.217	0.203
187	Fuel Filters	-	-	-	0.473	0.834
188	Furniture(Steel)	0.002	0.814	0.299	0.188	0.125
189	Furniture(Wooden)	0.595	0.443	0.648	2.496	8.271
190	Furniture,Bases,Covers For Sewing Machin	-	-	-	0.030	0.028
191	G.I.Pipes	-	-	0.058	0.574	1.716
192	G.I.Wires	0.192	0.212	0.048	0.110	0.047
193	Gas Appliances (Heaters,Mentals,Geysers)	6.097	5.496	4.628	3.617	2.649
194	Gas Operated Machines And Apparatus	-	-	-	0.015	0.322
195	Gases & Acids	2.374	0.024	0.669	0.086	0.641
196	Gaskets,Washers & Other Seals	-	-	-	0.015	0.004
197	Gasoline Dispensing Pumps	2.011	1.130	1.118	2.713	3.374
198	Gelatins	8.637	1.434	2.265	4.634	-

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
199	Glass & Glasswares Etc	12.780	15.047	41.735	69.919	52.827
200	Glass Ampoules	-	-	-	1.065	2.040
201	Glass Bottles	0.005	0.007	0.074	0.105	0.062
202	Glass Fibres & Articles	0.232	0.140	0.033	0.003	-
203	Glass Sheet(Not Worked)	-	-	-	-	0.002
204	Glass Sheet(Polished)	-	-	-	0.250	31.310
205	Glassware Used For In-Door Decoration	-	-	-	-	-
206	Gloves,Mittens & Mitts Knitted	-	-	-	-	-
207	Glue & Synthetic Resines All Sorts	12.893	17.998	20.720	20.302	25.577
208	Glycerine	5.325	8.620	12.116	22.669	14.626
209	Gold	-	-	-	-	-
210	Goldi Locks	-	-	0.001	-	-
211	Greeting/Post Cards	-	-	-	-	0.017
212	Grills/Netting/Fencing/Wire Gauzes	1.391	2.000	1.753	0.156	0.119
213	Grinding Of Glass/Chemicals	-	0.020	0.020	0.017	0.016
214	Grinding Wheels Pedal Or Hand Operated	0.248	-	0.025	0.030	-
215	Grinding Wheels Without Framework	0.285	0.390	0.559	0.880	0.400
216	Gum Tapes	0.013	0.009	-	0.025	0.038
217	Hard Boards	1.080	-	0.044	2.041	1.212
218	Hard Cokes	-	-	-	-	-
219	Hard Wastes	-	-	0.024	0.061	0.287
220	Hatching Eggs	-	-	-	2.991	4.889
221	Headgear & Parts	0.007	-	-	0.946	0.391
222	Hydrochloric Acid	-	-	-	-	-
223	Hydrogen Gas	0.048	0.053	0.083	0.158	0.195
224	Hydrogen Peroxide	0.032	0.324	0.762	0.787	0.463
225	Ice	-	-	-	0.001	-
226	Ice Cream	115.852	120.899	142.217	173.072	50.075
227	Imitation Jewellery	-	-	0.041	0.285	0.205
228	Industrial Gloves	0.005	0.015	-	-	-
229	Ingot,Aluminium	-	-	0.037	-	-
230	Ingot,Stainless Steel	1.200	-	0.222	0.051	0.836
231	Injection/Blow Moulding	-	-	-	-	-
232	Insecticides	-	-	0.218	0.668	0.147
233	Instruments/Appl.Used In Dental Sciences	-	-	0.205	1.137	1.292
234	Interchangeable Tools For Hand Tools	-	-	-	0.015	-
235	Iron & Steel Products	0.921	1.166	5.571	11.706	8.991
236	Iron Nails	0.862	0.934	0.750	0.493	0.417
237	Iron Or Steel Billets	2.748	2.496	5.703	1.238	2.992
238	Iron Or Steel Ingots	19.817	13.188	14.619	12.739	13.862
239	Jams & Jellies	-	-	0.015	0.113	0.128

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
240	Jute Products	24.597	52.361	51.096	53.777	27.444
241	Knitted Garments / Hosiery / Hosiery	0.060	0.168	0.512	3.592	5.275
242	Knitted Or Crocheted Fabrics	0.124	0.873	0.986	1.364	2.726
243	Knitting Yarn	0.066	-	-	-	0.178
244	Labels,Badges Of Textile	-	0.207	1.517	1.260	1.937
245	Lac,Gums,Resins(Natural)	0.450	0.724	1.235	2.354	2.220
246	Laces & Braids	0.015	0.033	0.035	0.130	0.296
247	Laminated Board	1.172	0.422	1.795	3.674	1.615
248	Lamination	-	-	-	-	0.012
249	Lamps & Light Fittings	1.249	5.424	1.722	0.261	8.142
250	Lathes,Numerically Controlled	0.014	-	-	-	-
251	Laundry Soap	-	-	-	0.031	0.258
252	Leather	-	-	0.055	-	0.067
	(Patent/Laminated/Metallized)					
253	Leather Articles	-	0.118	0.247	0.332	3.874
254	Leather Gloves	-	-	0.013	0.016	0.170
255	Leather Tanned Of Other Animals	0.367	2.053	4.593	8.198	14.184
256	Lime	0.086	0.071	0.108	0.112	0.118
257	Liquid Glucose,Glucose	1.269	-	0.095	0.457	0.407
258	Locks Of Base Metal	0.006	0.006	0.007	0.008	0.003
259	Lpg Cylinders	0.094	0.087	0.150	15.577	29.890
260	Lpg Regulators (Cylinder Valves)	-	-	0.006	0.117	0.450
261	Lubricating Preparations/Anti Rust Oil	0.081	0.074	0.085	0.118	0.112
262	M.M.Yarn Soft Waste	1.759	7.196	20.681	31.621	24.004
263	M.S. Product	101.454	82.293	142.704	105.706	103.024
264	M.S.Bars & Rods	0.035	0.012	-	-	0.003
265	M.S.Pipes	16.771	22.160	20.693	27.059	28.372
266	Mach.For Sugar Manuf.Other Than Crusher	1.028	0.413	4.722	13.666	2.426
267	Machine Parts,Not Elsewhere Specified	-	-	0.041	0.063	0.098
268	Machinery For Bleaching,Washing,Drying	-	-	0.061	0.157	0.041
269	Machinery For Manuf.Of Confectionery Etc	0.332	0.099	0.764	0.269	0.198
270	Machinery For Preparing Tanning	0.011	-	-	-	-
271	Machinery Parts & Agricultural Parts	1.258	2.522	2.599	4.015	4.787
272	Machinery Parts (Mechanical)	23.307	7.476	14.631	42.678	31.682
273	Maize Products	0.004	-	-	0.114	-
274	Maize Starches	-	-	0.263	0.166	0.082
275	Man Made Fibres & Yarn	273.521	306.142	262.334	290.670	317.886
276	Mango Pulp	-	-	-	-	0.021
277	Marble Handicrafts	-	-	-	-	0.002
278	Marble Tiles	3.880	3.860	4.524	3.487	1.948

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
279	Match Boxes	7.467	5.859	1.588	0.944	4.037
280	Mattresses	-	-	0.135	0.162	0.135
281	Medical Diagnostic Kits	-	-	-	0.019	0.057
282	Metal Containers	33.181	17.451	21.002	21.309	18.919
283	Metal Products Sheets	-	-	0.015	0.268	0.325
284	Metallised Products	0.155	0.085	0.062	0.090	0.125
285	Mineral Water	-	0.074	0.091	2.095	2.085
286	Motor Cars	88.929	76.996	106.015	101.588	101.345
287	Motor Cars Seats	1.302	1.465	0.219	0.013	0.132
288	Motor Cycles	93.790	87.427	79.432	90.044	119.569
289	Moulds	0.501	0.693	1.313	2.024	2.206
290	Music Instruments	-	-	-	-	0.002
291	Natural Gas	-	-	-	1,123.922	1,839.004
292	News Print	-	-	-	-	-
293	Nitric Acid,Sulpho-Nitric Acid	0.005	0.002	0.004	0.001	-
294	Non Ferrous Metal Product(Ash & Residues)	-	-	-	0.108	0.035
295	Oil Cake	-	-	0.042	0.378	0.081
296	Oil Cookers & Pressure Stoves	0.134	0.014	0.064	0.242	0.374
297	Oil Dirts	2.912	0.240	0.297	0.628	1.260
298	Oil Filters	-	-	-	0.126	0.194
299	Opium	0.026	0.053	0.377	0.548	0.767
300	Other Engines & Motors	11.617	3.520	3.994	4.935	4.274
301	Oxygen Gas	13.275	12.720	16.674	18.183	10.178
302	Package Type Watertube Boiler	-	-	-	-	-
303	Paint & Varnishes	91.913	111.864	132.228	171.282	162.177
304	Paper & Paperboard	483.231	450.632	567.451	626.723	610.195
305	Paper & Paperboard Cutting Machines	-	-	0.016	0.187	0.126
306	Paper Cones,Bobbins Etc	9.434	4.764	3.814	5.082	7.048
307	Paper Products	70.343	79.548	118.326	149.912	150.483
308	Paper Sacks	2.648	2.514	2.485	3.393	4.432
309	Parts & Accessoreries Of Meters	0.741	0.633	0.504	1.760	0.698
310	Parts Of Arms And Ammunition	-	0.153	-	-	0.916
311	Parts Of Balloons,Gliders,Aircrafts Etc	0.023	0.003	0.085	0.155	0.013
312	Parts Of Electric Motor	-	0.002	0.011	0.019	0.048
313	Parts Of Sewing Machines	-	-	-	-	0.163
314	Perfumery & Cosmetics	18.183	16.818	16.460	21.941	21.893
315	Pesticides	-	-	0.007	1.528	1.615
316	Pet Grease	-	-	-	-	-
317	Pharmaceutical Products	13.625	0.806	12.724	16.744	23.832
318	Phathalic Acid Esters	0.262	0.034	-	0.154	-
319	Photocopying Apparatus	-	-	-	0.008	0.139

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
320	Photographic Films In Rolls Etc	0.273	0.328	0.515	0.984	0.577
321	Photographic Plates Or Films	0.036	0.078	0.221	0.288	0.258
322	Developed Pig Iron	-	-	0.007	2.705	3.325
323	Pile Fabrics	-	0.094	0.180	0.098	-
324	Pipe & Tube Fittings Of Iron Or Steel	3.923	0.592	0.684	2.540	3.656
325	Plastic Crockery	0.214	0.170	0.163	0.177	0.495
326	Plastic Printing	0.104	0.049	0.093	0.457	0.354
327	Plastic Products(Others)	22.356	24.616	34.054	63.124	52.352
328	Plastic Ropes	-	0.076	0.219	0.133	0.028
329	Plastic Sheets & Other Articles	-	-	0.062	0.104	0.178
330	Plastic Shoes	11.465	16.427	17.421	22.715	17.524
331	Plates, Sheets, Films Etc Of Polyethylene	-	0.037	0.013	0.266	0.679
332	Plywood	3.888	3.254	4.408	5.249	5.039
333	Pol Products (Including Petroleum, Lubricating Oils)	37.385	36.837	58.880	77.847	61.849
334	Polyester Filament Yarn	4.122	6.917	9.659	8.948	31.016
335	Polyester Staple Fibre	5.086	45.593	63.790	83.402	49.410
336	Polyester Zips	2.094	1.370	1.420	1.672	2.404
337	Polyethylene Bags	10.821	19.994	19.578	9.620	10.896
338	Polypropylene Bags	19.311	36.803	60.767	45.066	28.037
339	Polystyrene	0.628	0.229	0.050	0.162	0.491
340	Polyvinyl Granules	-	0.069	0.240	0.275	-
341	Potassium(Other)	0.005	0.003	0.081	0.103	-
342	Potato Chips	-	1.169	10.985	19.118	8.401
343	Pottery	0.002	-	0.014	-	-
344	Poultry Feed	62.029	3.334	1.848	0.014	0.013
345	Power Looms(Grey/Ticken Cloth)	34.070	72.865	73.931	118.723	78.186
346	Power Transformers	4.187	0.405	0.623	17.049	20.080
347	Precious Stones	0.018	0.036	0.044	0.053	0.025
348	Prepared Pigments, Opacifiers & Colours	0.124	0.103	0.198	0.160	0.268
349	Preserved Food	0.402	0.053	-	-	0.012
350	Primary Cells & Batteries	-	-	0.898	2.137	1.377
351	Printing Blankets	-	-	-	-	-
352	Printing Industries/Press	7.058	5.643	7.462	12.016	18.551
353	Printing Inks	1.164	1.932	2.607	2.305	2.535
354	Process Oil	-	-	-	0.028	0.214
355	Processed Cotton Cloth	1.071	3.254	5.264	3.827	7.757
356	Processed Fabrics	66.167	109.984	106.998	103.424	90.137
357	Pumps For Liquids, Liquid Elevators	-	-	-	0.046	0.069
358	Pvc And Allied Products	-	0.213	0.097	-	0.473
359	Pvc Bottles	0.257	0.215	0.156	0.048	0.027
360	Pvc Coated Fabrics	-	-	-	-	-

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
361	Pvc Doors & Windows	-	-	-	-	-
362	Pvc Pipes	3.573	4.224	5.810	11.614	6.861
363	Quilt	0.018	0.084	0.143	2.277	11.877
364	Radio Sets	-	0.015	-	-	-
365	Railway Sleepers Of Iron Or Steel	-	-	0.017	0.068	0.075
366	Railway Sleepers(Cross-Ties) Of Wood	-	-	-	-	-
367	Rcc Pipes	0.667	0.588	0.398	0.507	0.557
368	Ready Made Garments	10.252	22.362	29.869	56.387	65.410
369	Refractory Cements,Mortars, Concrete Etc	0.001	-	-	-	-
370	Refractory Ceramic Goods (Crusibles Etc)	-	0.049	0.130	0.292	0.115
371	Refrigerator Parts	-	-	-	-	0.001
372	Refrigerators	0.255	0.192	0.401	5.878	2.464
373	Resin Material(Other)	13.213	9.889	4.884	11.850	8.994
374	Rice	-	0.004	0.072	0.283	0.125
375	Rice Husking	-	-	-	-	-
376	Rock Salt/Sodium Chloride/Table Salt Etc	-	-	-	-	-
377	Rosins	-	-	-	-	-
378	Rough Board	-	-	0.008	0.002	-
379	Rubber Compounds	0.054	0.279	0.019	0.188	0.336
380	Rubber Goods	101.222	120.758	164.843	214.521	213.058
381	Rubber Hoses	-	-	-	-	-
382	Sanitary Fittings	0.002	-	0.113	3.053	2.843
383	Sanitary Ware Of Iron Or Steel	-	-	0.012	0.046	0.066
384	Sanitary Ware Of Plastic	-	-	0.023	0.065	0.456
385	Sanitary Wares Of Ceramic	8.709	6.337	6.387	5.261	5.030
386	Scales	-	-	-	-	0.479
387	Scraps Of Iron Or Steel	4.435	3.668	2.182	3.852	4.835
388	Screw Jacks/Pully Tackle & Hoists	0.002	-	-	0.010	0.045
389	Screws,Bolts & Nuts Of Iron Or Steel	2.857	2.751	4.117	3.511	3.460
390	Seed Business	-	-	-	0.001	-
391	Services (Including Telephone/Fax Etc)	-	-	-	130.036	300.294
392	Services On Board	-	-	1.949	-	-
393	Sewing Machines	6.110	2.404	1.397	2.969	1.439
394	Sewing Thread Of Man Made Stapple Fibre	0.121	0.188	0.245	0.375	1.071
395	Shampoos	-	-	0.051	0.072	0.206
396	Shoe Uppers(Leather/ Composition Of Lthr)	0.980	0.018	1.971	5.564	2.441
397	Sign Boards/Advertisements Etc.	-	-	0.038	2.011	5.338
398	Silk Yarn	-	-	-	0.010	-
399	Snapias	-	-	0.024	0.058	0.080

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
400	Soap Stocks	3.554	2.625	16.113	57.070	41.047
401	Socks	-	-	0.317	1.841	0.972
402	Soda Ash	-	0.027	-	3.446	40.208
403	Sodium Hydrosulphate	-	-	-	-	-
404	Sodium Silicate	1.155	0.806	0.924	1.004	0.921
405	Sodium Sulphide	3.959	1.790	0.930	1.077	2.660
406	Speaker Parts	-	0.007	0.001	-	-
407	Special Purpose Vehicles (Cranes Etc)	-	-	-	0.015	-
408	Spectacle Frames	0.085	0.054	-	-	0.018
409	Spectacles, Sunglasses & Goggles	-	-	-	-	-
410	Spices	-	-	0.439	1.818	2.759
411	Spinning Machines Textile	-	0.200	-	0.318	13.067
412	Spirits	0.033	0.026	-	-	0.008
413	Sports Footwear/Canvas Shoes Etc.	-	0.163	0.318	0.424	0.238
414	Sports Goods	0.005	-	0.168	0.305	0.362
415	Spring Mattresses	-	-	-	-	-
416	Springs & Leaves Of Iron & Steel	-	0.002	0.008	0.052	0.119
417	Stainless Steel Utencils	-	-	-	-	0.006
418	Stamp Pads	-	-	-	-	0.047
419	Staple Pins	0.241	0.174	0.207	0.081	0.010
420	Stationery	0.074	0.171	2.240	6.824	7.820
421	Steel Fixtures	2.836	-	-	-	-
422	Steel Pipes	2.898	1.429	2.062	3.514	4.064
423	Steel Safe	-	-	-	-	-
424	Steel Structures	7.945	13.644	5.360	6.069	18.907
425	Steel Wire Stranded	0.330	-	-	0.001	0.128
426	Steel Wires	11.086	6.435	3.790	3.969	5.258
427	Stencils	-	-	-	-	-
428	Sticker Lables	0.578	0.690	0.867	0.844	2.347
429	Stone Articles	-	-	-	0.578	0.044
430	Stone Powder	8.729	4.007	5.892	5.795	5.230
431	Storage Batteries	0.667	1.037	1.277	1.342	1.084
432	Storage Tanks Of Iron Or Steel	6.774	5.574	6.318	7.826	4.937
433	Straw Board	0.003	-	0.001	-	-
434	Sugar (Including Baggasse And Molasses)	24.012	114.370	529.201	894.681	518.583
435	Suitcases, Trunks, Brief Cases Etc	0.006	0.013	0.015	0.018	0.021
436	Sulphate/Clay/Gypsum	0.002	-	-	-	-
437	Sulpher	0.055	0.021	3.196	2.247	2.265
438	Sulphuric Acid	8.038	5.305	5.218	5.730	5.765
439	Surgical Gloves	0.071	0.188	0.155	0.156	0.607
440	Surgical Instruments & Appliances	0.260	1.562	0.619	1.432	28.866

Lahore

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
441	Sweetened Supari	-	-	-	0.004	-
442	Sweets	0.001	-	0.070	0.292	0.777
443	Switch Gear	0.186	-	0.023	0.019	-
444	Switches, Relays, Fuses Etc	-	0.022	0.059	0.074	0.093
445	Syrups & Squashes	65.589	74.999	90.148	100.155	92.678
446	Table, Kitchen Ware Of Aluminium	0.011	0.019	0.016	0.021	0.025
447	Tableware, Kitchen Ware Of Wood	0.036	0.046	0.076	-	-
448	Tanned Leather Of Goat/Kid Skin	-	-	-	-	-
449	Tanned Leather Of Sheep/Lamb Skin	-	-	-	-	0.166
450	Taps, Cocks, Valves & Pipe Appliances	-	-	-	0.113	2.528
451	Tea	-	-	-	-	0.001
452	Telephone Parts	-	-	-	0.002	0.296
453	Telephone Sets	0.141	2.662	3.941	4.349	3.890
454	Television Sets	1.015	3.053	0.609	7.773	9.701
455	Tent & Tarpauline	9.291	3.471	2.771	3.804	7.748
456	Textile Fabrics Otherwise Impregnated	-	-	-	-	0.077
457	Thermo Pack	0.435	0.956	1.794	3.379	0.627
458	Thermopore Goods	-	-	0.060	0.468	0.472
459	Timber Wood	-	-	0.109	0.660	5.585
460	Tin Plate Of Iron Or Steel	-	0.071	0.115	0.005	0.056
461	Tins/Tin Containers	0.005	-	0.010	0.005	0.002
462	Tissue Papers	-	-	0.657	1.117	0.788
463	Toilet Soap	0.250	0.424	0.343	0.751	2.081
464	Tonga Parts	0.001	0.051	0.040	0.043	0.030
465	Tools & Implements	-	-	0.200	0.682	0.805
466	Tooth Picks	0.245	0.175	0.156	0.141	0.104
467	Toothpaste/Toothpowder	3.338	0.724	1.083	3.582	2.916
468	Towels & Bathrobes	0.005	0.570	0.843	1.057	1.343
469	Toys (Stuffed)	0.006	0.012	0.178	0.390	0.531
470	Tracing Cloth	-	-	0.005	-	-
471	Transformers (Not Ballast/Liq. Dielectric)	-	-	-	2.474	5.236
472	Turpentine Oil	-	-	-	-	0.005
473	Typewriters (Electric & Non-Electric)	-	-	-	0.071	0.040
474	Tyres & Tubes	21.904	16.484	25.713	32.245	22.498
475	Tyres & Tubes (Bicycles)	1.987	1.627	0.696	1.375	1.816
476	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	0.034	0.046	0.089
477	Unani Medicines	-	-	-	0.041	0.042
478	Varnishes & Lacquers, Distempers Etc	12.630	12.500	12.749	20.925	20.153
479	Vegetable Oil	-	-	-	-	-

Lahore		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
480	Vegetable Oils Other Than Edible Oil	-	0.030	0.867	1.377	1.562
481	Vehicles(Others)	-	-	-	0.018	0.026
482	Veterenary Medicines	0.965	-	0.597	-	0.014
483	Wadding	0.064	-	-	-	-
484	Washing Machines	1.973	1.999	0.746	1.862	1.371
485	Waste Of Plastic	-	-	-	-	-
486	Watches And Clocks	-	-	-	0.052	0.065
487	Water Coolers (Plastic)	-	-	-	-	-
488	Water Filters	-	-	0.011	0.089	0.211
489	Water Meters,Electric Or Gas Meters	42.083	4.890	8.813	25.261	19.763
490	Water Proof Canvas Flocking Cloth	-	0.024	0.045	0.046	0.296
491	Water Proofing Compounds	-	-	0.003	0.008	-
492	Wax	-	-	0.007	0.067	0.034
493	Wax Papers,Gummed Tape,Filter Paper	0.013	0.352	0.451	0.287	0.356
494	Welding Fluxes/Electrodes	0.060	-	-	-	-
495	Wire Netting Looms	1.058	1.503	1.313	0.573	0.212
496	Wireless Receiving Sets	-	-	0.086	1.202	1.435
497	Wires & Cables	63.533	38.677	39.094	52.715	51.595
498	Wood Free Writing Paper	158.174	73.382	129.906	135.671	143.396
499	Wood Log	-	-	-	-	0.827
500	Woolen Yarn	2.677	5.335	7.531	6.690	4.300
501	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	0.313	1.093
502	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	0.028	-
503	Woven Fabrics Of Wool/Fine Animal Hair	-	-	0.465	0.889	6.050
504	Wrappers	0.034	-	-	-	-
505	Yeast	-	0.019	2.182	5.644	0.431
506	Yogurt(Raita)	-	-	-	-	1.179
507	Zari	-	-	-	-	-
508	Zinc Oxide	0.379	0.484	0.445	0.075	0.443
509	Zinc Sulphate	-	-	-	-	-
510	_Commercial Importers	53.868	133.336	403.651	645.864	817.093
511	_Miscellaneous Collections	39.643	644.190	535.601	1,112.429	-8.129
Grand_Total		4,391.800	5,587.400	7,052.700	13,337.840	14,998.670
Refund Amount		3,723.700	3,328.000	5,240.600	5,225.160	6,530.220
Net Receipt		668.100	2,259.400	1,812.100	8,112.680	8,468.450

TABLE-33.6
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Abrasive Powder	-	-	-	-	-
2	Acetate Yarn	-	-	-	0.019	0.009
3	Acrylic Tops	-	0.298	-	-	-
4	Acrylic Yarn	0.401	1.244	4.625	7.799	1.972
5	Aerated Waters/Beverages	127.681	159.503	173.991	226.087	237.905
6	Agricultural Tractor Engines	-	-	-	-	-
7	Air Compressor Fan Etc	-	0.078	0.446	0.295	0.185
8	Air Conditioners	8.577	4.967	25.920	17.069	10.803
9	Air Coolers/Desert Coolers	0.886	0.815	0.787	2.218	2.581
10	Aluminium Containers, Drums, Cans, Boxes	0.574	0.308	1.405	0.112	0.139
11	Aluminium Foil	-	-	-	-	0.001
12	Aluminium Goods	1.595	1.211	1.269	1.677	1.007
13	Aluminium Oxide	-	0.004	0.028	0.084	-
14	Aluminium Plates, Sheets & Strips	0.007	-	-	-	0.084
15	Aluminum Alloy	-	-	-	-	0.006
16	Amini/ Phenolic Resins	0.031	0.056	0.052	0.069	1.240
17	Arms & Ammunition	0.018	0.115	0.418	0.597	0.328
18	Articles Of Cloth, Accessories Of Leather	0.020	0.001	0.365	0.800	1.056
19	Artificial Leather & Rexine	7.522	9.442	14.416	18.663	20.990
20	Assembling Of Motor Vehicles (Carriers)	-	-	-	0.003	-
21	Auto Parts	8.451	11.357	18.652	26.872	29.663
22	Automatic Door Closer	-	0.073	0.028	0.026	0.039
23	Bags (Packing, Goods, Of Woven Textile)	-	-	-	-	-
24	Ball & Roller Bearing Complete	-	-	0.063	-	0.809
25	Ball Point Pens	0.029	0.003	16.152	38.558	29.789
26	Ballast Chokes	0.044	-	-	-	-
27	Balls & Footballs	-	-	0.007	0.473	1.635
28	Bea Wire Rings	0.464	0.551	0.422	0.442	0.339
29	Bead Wire	-	-	0.153	0.822	0.772
30	Bed Spreads	-	-	-	-	-
31	Bed, Table, Kitchen, Toilet Linen	0.005	0.005	0.005	-	-
32	Bicycle Parts	-	0.005	-	0.001	-
33	Biscuits	-	-	0.536	2.341	1.522
34	Blades For Saws Of All Kind	0.149	-	-	-	-

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
35	Bobbins Of Iron & Steel	-	-	0.001	-	-
36	Bone Crushing	5.232	5.859	3.657	6.108	6.718
37	Boxes,Wood	1.320	1.278	0.001	0.102	0.159
38	Brass Hardware(Nails,Screws, Washers Etc)	-	-	0.068	0.502	0.172
39	Brass Rods	-	-	0.006	0.023	0.022
40	Brass Water Sanitary Fittings	8.865	10.314	12.246	7.447	6.049
41	Brass Wires	1.567	0.887	0.820	1.125	0.483
42	Brassieres	-	-	-	-	-
43	Bricks,Blocks,Tiles Of Refractory Nature	7.755	3.684	3.958	3.632	3.271
44	Brushwares	-	0.106	0.063	0.061	0.086
45	Bubble Gum	-	-	0.005	0.019	1.088
46	Building Bricks / Bricks Of Fossil Meals	3.062	6.076	6.489	0.115	0.014
47	Building Components	0.585	0.927	0.472	1.599	1.334
48	C.N.G. Kit	-	-	-	0.360	0.780
49	Canvas Cloth/Cover For Canvas Hose	0.265	0.348	0.292	0.466	0.492
50	Capacitors	0.580	0.570	1.077	1.108	1.258
51	Carbon Dioxide Gas(Co2)	1.666	2.044	3.203	3.416	4.714
52	Carpets Synthetic (Machine Made)	0.582	1.036	0.953	0.328	0.448
53	Carpets Tufted (Hand Knitted)	1.195	1.965	1.586	1.363	1.255
54	Carpets Woollen (Machine Made)	-	-	-	-	-
55	Cast Iron Elbows,Tank Covers & Fittings	-	-	-	-	-
56	Casting Machine/Metal Foundry	0.906	0.548	0.654	2.134	3.301
57	Cement	-	-	-	-	0.020
58	Cement Construction Blocks	-	-	-	-	-
59	Cement-Making Machinery	0.475	0.056	0.156	0.154	0.414
60	Ceramic Tiles	13.662	14.276	18.272	15.879	33.830
61	Chemicals Inorganic/Industrial Gases	0.022	-	0.035	0.562	0.784
62	Chemicals Organic	0.215	0.089	1.072	0.883	0.577
63	Chip Board	1.855	1.775	2.712	2.265	2.733
64	Cigarettes	-	-	13.618	54.043	37.007
65	Cinematographic Films	-	-	-	-	-
66	Circuit Breaker,Electrical	0.835	0.482	2.159	2.048	2.804
67	Clocks(Alarmed)	0.001	-	-	-	-
68	Coat Hangers Iron Or Steel	-	0.007	0.007	-	-
69	Colouring Material(Other)	0.016	0.018	0.021	0.026	0.032
70	Computer Parts	-	-	0.037	0.099	1.693
71	Concrete Components	0.034	0.013	0.075	0.103	0.156

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
72	Confectionery & Bakery Products	2.074	2.218	5.687	5.906	2.537
73	Copper Rods	0.070	-	0.046	0.648	0.508
74	Copper Strips	0.063	0.027	0.097	0.387	0.596
75	Corn Syrups	2.449	3.516	2.858	1.306	0.021
76	Corrograted & Solid Boards	0.001	0.012	0.008	-	-
77	Corrugated Packages, Cartons, Boxes Etc	1.505	2.696	4.053	2.922	2.944
78	Cotton Fabrics	-	0.011	0.619	0.020	0.058
79	Cotton Seed Oil	-	-	-	-	0.082
80	Cotton Sewing Thread	-	-	-	-	-
81	Cotton Yarn	7.279	27.233	39.508	61.852	96.303
82	Cream	-	-	0.288	1.957	1.938
83	Creams & Polishes For Footwear	-	-	0.070	0.149	0.129
84	Crockery (Ceramics)	9.971	27.038	27.307	28.376	12.613
85	Cutlery	0.287	0.650	1.703	2.838	2.838
86	Decolourising / Fuller'S Earths	-	-	-	0.052	-
87	Decoration Pieces	0.042	0.060	0.102	0.138	0.091
88	Detergents	0.604	-	2.111	8.371	6.531
89	Diesel/Semi Diesel Engines	0.193	-	-	-	-
90	Diesel/Semi-Diesel Engine Parts	0.055	0.018	0.025	0.031	0.128
91	Distilled Water/Distillery Products	-	-	-	-	-
92	Drawn Wire	0.205	0.135	0.124	0.105	0.041
93	Drill Machines	-	0.010	0.016	0.004	-
94	Dusters/Cleaning Cloths	-	-	-	0.015	-
95	Dyeing Of Hoisery Cloth	-	-	0.055	0.239	0.402
96	Dyes & Colours	-	-	-	0.038	0.333
97	Elec Generating Sets & Rotary Converters	0.780	0.838	2.308	2.220	1.505
98	Electric Accumulators & Parts Thereof	-	-	-	-	-
99	Electric Bulbs & Tubes	-	-	-	0.376	0.360
100	Electric Control Equipment	-	-	-	-	-
101	Electric Fans	16.110	26.975	28.506	41.348	20.289
102	Electric Lighting & Signalling Eqpt	-	-	-	0.003	0.292
103	Electric Motors	0.714	1.981	1.796	2.425	2.556
104	Electric Skimmer	0.011	-	-	-	-
105	Electric Water Coolers	-	-	-	-	-
106	Electrical Energy	-	-	-	6.532	2.190
107	Electrical Goods & Parts(Nos)	13.761	5.274	8.949	16.236	19.378
108	Electro-Mechanical Hand Tools	0.001	0.497	0.877	0.169	0.111
109	Embroidery	-	0.200	1.658	2.947	4.076

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
110	Emery Papers(Regmal)	0.086	1.216	1.000	0.681	0.390
111	Enamelled Copper Wire	19.622	28.223	24.373	2.021	1.042
112	Fabric Boards	-	-	-	0.030	-
113	Fabrications	0.074	0.011	0.013	0.038	0.205
114	Fan Parts	2.012	2.085	2.552	2.269	2.012
115	Fertilizers/Urea	-	-	-	-	-
116	Fibre Glass	-	-	0.009	-	0.048
117	Finishing Material For Leather Industry	-	-	-	-	-
118	Fire Extinguisher Parts	0.180	0.098	0.095	0.190	0.117
119	Flat-Rolled Products Of Iron Or Steel	0.025	-	0.646	0.488	0.919
120	Flat-Rolled Products Of Stainless Steel	-	0.011	0.102	0.336	0.208
121	Flax Cloth	-	-	-	-	0.042
122	Foam & Foam Products	4.908	3.491	1.272	1.379	2.967
123	Food Colours	0.113	0.300	0.509	0.351	0.193
124	Food Products	0.082	0.754	0.876	2.166	2.244
125	Footwear	2.653	0.743	0.913	47.737	39.476
126	Forging/Die Stamping Machine/Presses	-	-	-	-	0.330
127	Formaldehyde & Paraformaldehyde	0.466	0.425	0.603	0.425	0.339
128	Fruit Or Vegetable Juices	-	-	0.037	0.190	0.089
129	Fruit,Nuts,Peel Of Fruit Or Melon(Edible)	-	-	0.005	0.001	-
130	Fruits & Vegetables Preserved	-	-	-	-	-
131	Fuel Filters	-	-	-	-	-
132	Furnace For Heat Of Ores / Metals	-	-	-	-	0.003
133	Furnace Oil	-	-	-	-	0.004
134	Furniture(Plastic)	-	-	-	-	-
135	Furniture(Steel)	1.093	0.822	0.968	1.150	1.473
136	Furniture(Wooden)	2.331	9.755	6.798	3.470	8.956
137	G.I.Pipes	6.658	7.677	6.428	8.437	6.034
138	Gas Appliances (Heaters,Mentals,Geysers)	0.958	1.548	2.024	0.709	0.661
139	Gasoline Dispensing Pumps	-	0.049	-	-	-
140	Glass Bottles	-	-	-	-	-
141	Glass Sheet(Polished)	-	-	0.005	-	-
142	Gloves,Mittens & Mitts Knitted	-	-	1.721	2.613	1.451
143	Glycerine	49.366	7.234	8.017	6.457	6.381
144	Gold	-	-	-	-	0.073
145	Goldi Locks	-	-	-	0.021	0.219
146	Grain Sorghum / Wheat	-	-	-	-	-

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
147	Grills/Netting/Fencing/Wire Gauzes	-	-	-	-	-
148	Grinding Wheels Pedal Or Hand Operated	0.636	-	-	-	-
149	Grinding Wheels Without Framework	-	1.025	0.763	0.547	0.931
150	Gypsum Powder	0.902	0.612	0.949	0.686	0.663
151	Handicrafts	-	-	-	-	-
152	Hard Wastes	5.633	15.259	1.369	-	-
153	Hatching Eggs	-	-	-	-	-
154	Hides & Skins	0.040	0.082	0.271	0.701	0.947
155	Hinges	0.126	0.174	0.226	0.161	0.506
156	Hydrogen Gas	0.111	0.018	0.009	0.007	-
157	Ice Cream	0.089	0.014	0.162	0.365	1.029
158	In-Edible Tallow	-	-	-	-	-
159	Ingot, Aluminium	0.417	0.425	2.953	3.236	7.655
160	Ingot, Stainless Steel	1.995	4.465	4.555	5.421	6.745
161	Insecticides	-	-	0.043	0.174	0.064
162	Interchangeable Tools For Hand Tools	-	0.031	0.148	0.220	0.108
163	Iron & Steel Products	0.450	0.605	3.452	4.265	2.833
164	Iron Or Steel Ingots	1.154	3.382	4.423	3.114	5.837
165	Jewellery Of Precious Metal	-	-	-	-	0.005
166	Jute Products	-	-	-	-	-
167	Knitted Garments / Hosiery / Hosiery	0.162	-	-	0.011	0.025
168	Knitted Or Crocheted Fabrics	-	-	-	-	-
169	Knitting Yarn	0.066	0.167	0.279	0.525	0.497
170	Labels, Badges Of Textile	-	-	0.063	0.024	0.008
171	Laces & Braids	-	-	0.042	0.150	0.129
172	Lamination	0.705	0.422	0.253	0.360	0.498
173	Latex	-	-	-	0.113	0.269
174	Laundry Soap	0.517	1.237	2.417	1.172	1.507
175	Leather Articles	0.076	0.891	0.931	1.779	3.954
176	Leather Garments	0.005	0.020	0.085	0.738	4.896
177	Liquid Glucose, Glucose	-	-	0.069	0.001	0.496
178	Liquified Petroleum Gas (Lpg)	-	-	-	-	0.412
179	Live Poultry	-	-	-	0.046	0.130
180	Locks Of Base Metal	-	-	-	-	-
181	Lpg Cylinders	0.001	0.715	1.209	2.338	5.160
182	M.M. Yarn Hard Waste	-	-	10.470	25.744	10.674
183	M.M. Yarn Soft Waste	3.518	16.229	23.303	28.461	23.276
184	M.S. Product	0.719	1.371	10.266	10.862	14.619
185	M.S. Pipes	0.012	0.020	0.082	0.204	0.102

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
186	Mach.For Sugar Manuf.Other Than Crusher	0.331	0.026	0.188	0.413	0.359
187	Machine Parts,Not Elsewhere Specified	1.844	0.063	0.051	0.154	0.331
188	Machinery For Bleaching,Washing,Drying	0.640	0.013	-	-	-
189	Machinery For Manuf.Of Confectionery Etc	-	0.066	1.076	1.446	1.084
190	Machinery Parts & Agricultural Parts	0.505	0.015	0.127	0.151	0.363
191	Machinery Parts (Mechanical)	9.071	4.094	4.612	10.317	9.168
192	Maize Products	-	-	0.038	0.217	0.294
193	Maize Starches	-	-	2.578	5.613	11.605
194	Man Made Fibres & Yarn	-	-	-	-	0.015
195	Marble Tiles	0.449	0.691	0.581	0.503	0.053
196	Match Boxes	-	-	-	0.003	0.020
197	Mats & Rugs	-	-	-	0.182	-
198	Medicines (Caps.,Injections, Syrups Etc)	-	-	0.013	0.005	0.081
199	Melamine	-	-	-	-	0.035
200	Metal Containers	0.563	1.142	2.558	1.216	0.939
201	Metal Products Sheets	0.089	0.039	0.167	0.335	0.241
202	Metallised Products	3.955	2.801	2.741	3.439	2.890
203	Metallised Yarn	-	-	-	-	-
204	Milk Cream	-	-	-	-	-
205	Miscellaneous Chemical Products	0.006	0.116	0.904	1.638	1.791
206	Monofilament Guts	0.025	0.039	0.098	0.018	0.130
207	Motor Cars	-	-	-	-	-
208	Motor Cycles	-	-	-	-	-
209	Moulds	-	0.014	-	-	-
210	Music Instruments	0.002	-	0.005	0.002	-
211	Narrow Woven Fabrics	-	-	-	-	-
212	Natural Gas	-	-	-	0.661	0.635
213	Nozzles	-	-	-	-	-
214	Oil Filters	-	-	-	-	-
215	Olive Oil And Its Fractions	-	-	-	-	-
216	Other Engines & Motors	0.384	1.080	0.699	0.084	-
217	Other Telephony/Telegraphy Apparatus	-	-	-	0.130	0.038
218	Oxygen Gas	0.687	0.333	0.456	0.518	0.592
219	Pads & Puffs (Cosmetic Use)	-	-	-	0.005	-
220	Paint & Varnishes	0.050	0.053	0.074	-	0.032
221	Paper & Paperboard	11.751	14.258	10.819	10.795	18.468
222	Paper & Paperboard (Hand-Made)	-	-	0.031	1.063	1.771

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
223	Paper & Paperboard Coated/Impregnated	-	-	-	-	0.021
224	Paper Cones, Bobbins Etc	1.516	1.469	1.447	1.287	1.325
225	Paper Products	-	0.256	0.730	0.111	-
226	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	0.006
227	Paper Roll/Sheet	-	0.029	0.516	0.280	0.012
228	Perfumery & Cosmetics	-	-	0.018	0.075	0.152
229	Pesticides	-	-	-	-	-
230	Pharmaceutical Products	-	-	-	-	-
231	Photographic Films In Rolls Etc	0.001	-	-	-	-
232	Photographic Plates Or Films Developed	0.030	0.052	0.084	0.122	0.486
233	Pig Iron	-	0.004	0.027	0.340	0.156
234	Pipe & Tube Fittings Of Iron Or Steel	0.001	0.023	-	0.033	0.271
235	Plastic Crockery	0.562	0.530	0.626	0.129	0.012
236	Plastic Metal Film	0.005	0.025	0.042	-	-
237	Plastic Printing	0.044	0.227	0.239	0.308	0.417
238	Plastic Products(Others)	4.870	4.722	5.649	6.585	4.900
239	Plastic Ropes	0.013	-	-	-	-
240	Plastic Sheets & Other Articles	-	0.003	0.074	0.266	0.058
241	Plastic Shoes	-	-	-	0.041	0.139
242	Plywood	1.214	1.554	0.967	1.419	0.981
243	Pol Products (Including Petroleum, Lubricating Oils)	15.609	10.997	16.834	11.838	5.933
244	Polyester Filament Yarn	-	-	3.123	1.117	1.667
245	Polyester Staple Fibre	-	-	-	-	0.016
246	Polyester Zips	-	-	-	0.106	0.053
247	Polyethylene (Sp.Gravity Less Than 0.94)	0.111	0.207	0.207	0.115	0.037
248	Polyethylene Bags	0.467	1.155	1.707	1.302	0.979
249	Polypropylene Bags	0.112	0.345	0.730	0.671	0.193
250	Potato Chips	-	-	0.045	0.064	0.063
251	Pottery	1.788	3.244	3.855	4.062	15.756
252	Poultry Feed	0.178	0.002	0.090	-	-
253	Poultry Incubators & Brooders	-	-	-	-	-
254	Power Looms(Grey/Ticken Cloth)	0.243	4.290	1.294	3.087	12.278
255	Power Transformers	1.258	3.371	0.063	0.095	0.128
256	Prepared Pigments, Opacifiers & Colours	0.001	-	-	-	-
257	Printing Industries/Press	0.147	0.301	0.280	0.290	0.799
258	Printing Inks	-	-	-	0.014	0.347
259	Processed Cotton Cloth	0.059	-	0.659	0.971	0.828

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
260	Processed Fabrics	13.785	25.535	21.264	13.992	10.915
261	PVC Pipes	0.121	0.200	0.477	0.413	1.292
262	PVC Shoes	-	-	-	-	-
263	Raw Rubber	-	-	-	0.010	0.006
264	RCC Pipes	0.015	0.006	0.010	-	0.202
265	Ready Made Garments	-	0.091	6.073	0.358	2.622
266	Refractory Cements, Mortars, Concrete Etc	0.738	-	-	0.034	0.148
267	Refractory Ceramic Goods (Crucibles Etc)	0.012	-	-	-	-
268	Refrigerators	-	-	-	-	-
269	Resin Material (Other)	0.037	0.023	0.020	0.056	0.025
270	Rice	-	0.005	0.033	0.071	0.553
271	Rice Husking	-	-	-	-	-
272	Rosins	0.039	-	-	-	-
273	Rough Board	-	0.070	-	-	-
274	Rubber Goods	35.613	57.539	56.229	13.473	15.278
275	Saddlery Goods	-	-	-	-	-
276	Sand (Salica Sand)	-	-	-	0.037	0.071
277	Sanitary Fittings	-	0.005	0.045	-	0.002
278	Sanitary Ware Of Iron Or Steel	0.034	0.076	0.046	0.402	0.154
279	Sanitary Ware Of Plastic	-	-	-	-	-
280	Sanitary Wares Of Ceramic	6.811	6.671	8.628	6.678	10.774
281	Saw Machine (Metal Working)	-	0.003	-	-	-
282	Saw Machine (Wood Working)	-	-	-	-	-
283	Scales	-	-	-	-	-
284	Scraps Of Iron Or Steel	-	0.311	1.651	3.024	5.159
285	Screws, Bolts & Nuts Of Iron Or Steel	0.579	0.349	0.100	0.077	0.067
286	Seed Business	-	-	-	0.017	0.107
287	Services (Including Telephone/Fax Etc)	-	-	-	1.280	4.811
288	Services On Board	-	-	-	-	0.555
289	Sewing Thread Of Man Made Staple Fibre	-	-	-	0.286	0.503
290	Shoe Uppers (Leather/Composition Of Lthr)	1.216	1.487	1.982	2.092	2.928
291	Sign Boards/Advertisements Etc.	-	-	-	0.005	0.002
292	Silk Yarn	-	0.138	1.070	0.093	0.206
293	Sisal Ropes	-	-	-	0.050	0.370
294	Soap Stocks	0.410	1.006	1.671	2.418	0.960
295	Soda Ash	-	-	-	-	0.149
296	Sodium Silicate	-	-	-	-	-
297	Speaker Parts	-	-	-	0.017	-

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
298	Special Purpose Vehicles (Cranes Etc)	-	-	-	-	-
299	Spectacles, Sunglasses & Goggles	-	-	0.034	0.095	1.002
300	Spices	-	-	-	-	0.008
301	Spinning Machines Textile	-	-	-	0.021	0.037
302	Sports Footwear/Canvas Shoes Etc.	-	-	-	-	-
303	Sports Goods	0.063	1.103	0.976	10.053	21.185
304	Spring Mattresses	-	-	-	-	0.004
305	Springs & Leaves Of Iron & Steel	-	-	-	-	-
306	Stainless Steel Utencils	0.017	0.722	1.365	1.577	1.139
307	Stationery	-	-	0.087	0.915	1.078
308	Steel Fixtures	-	0.011	-	0.015	-
309	Steel Pipes	-	0.022	0.080	0.931	1.423
310	Steel Safe	0.297	-	-	-	0.116
311	Steel Slabs	0.256	0.308	0.493	1.025	1.503
312	Steel Wire Stranded	0.315	0.387	0.092	0.094	0.055
313	Steel Wires	-	-	0.039	0.032	0.254
314	Steel Wools	-	-	0.003	0.004	-
315	Stone Articles	0.061	0.317	0.606	-	0.002
316	Stone Powder	1.340	1.134	1.299	0.962	1.273
317	Straw Board	6.458	4.190	6.459	5.956	6.191
318	Sugar (Including Baggasse And Molasses)	7.073	37.561	304.109	373.923	265.585
319	Surgical Gloves	-	-	-	-	-
320	Surgical Instruments & Appliances	0.359	1.227	0.966	1.893	6.873
321	Sweets	-	0.009	0.046	0.107	0.314
322	Synthetic Filment Yarn	0.281	-	0.051	0.313	1.189
323	Table, Kitchen Ware Of Aluminium	3.476	6.727	7.475	6.030	4.218
324	Table, Kitchen Ware Of Plastic	-	-	-	-	-
325	Tableware, Kitchen Ware Of Wood	19.239	-	-	-	-
326	Tanned Leather Of Goat/Kid Skin	-	-	0.006	-	-
327	Tanned Leather Of Sheep/ Lamb Skin	-	-	0.062	0.049	0.098
328	Tea	-	-	7.377	25.787	18.981
329	Television Sets	-	-	-	-	-
330	Tent & Tarpauline	-	-	0.078	-	0.003
331	Terry Fabrics	-	0.030	0.058	0.261	0.534
332	Textile Fabrics Otherwise Impregnated	0.283	0.677	4.954	0.008	0.724
333	Textile Products	-	-	-	-	-

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
334	Textured Yarn	-	-	-	-	-
335	Thermo Pack	0.003	0.012	0.013	0.018	0.059
336	Thermosole Goods	-	-	0.004	0.013	0.049
337	Timber Wood	-	-	0.109	7.168	5.744
338	Time Switches	-	-	-	0.012	0.038
339	Tin Plate Of Iron Or Steel	-	-	0.006	0.012	0.053
340	Tins/Tin Containers	1.417	1.758	0.048	0.355	0.644
341	Tissue Papers	-	-	0.026	0.079	0.052
342	Tobacco Extracts & Essences	-	-	-	-	1.641
343	Toilet Soap	2.577	26.432	26.482	25.827	17.009
344	Tools & Implements	-	0.007	0.165	0.217	0.316
345	Toothpaste	-	-	-	-	0.103
346	Toothpaste/Toothpowder	-	-	0.056	0.421	0.367
347	Towels & Bathrobes	-	-	-	0.011	0.099
348	Track Suits,Ski Suits,Swimwear	-	-	-	0.006	0.003
349	Tractor Parts	-	-	-	0.280	0.263
350	Tyres & Tubes	2.508	0.681	0.668	0.963	0.837
351	Tyres & Tubes (Bicycles)	2.124	2.617	2.773	2.835	2.279
352	Tyres & Tubes (M/Cycle,Scooter,Rickshaw)	-	-	0.082	0.348	0.215
353	Tyres Retreading	0.001	-	-	-	-
354	Vegetabel Oil	-	-	-	0.092	0.342
355	Velvet	-	-	-	-	0.503
356	Veterenary Medicines	-	-	-	-	-
357	Viscose Yarn	-	-	-	-	0.044
358	Wadding	0.019	0.059	0.080	0.676	1.013
359	Washing Machine Parts,Of Plastic	2.075	0.682	1.107	1.909	2.674
360	Washing Machines	5.281	9.332	11.402	8.237	8.130
361	Waste & Scrap Of Aluminium	-	-	0.002	0.073	0.211
362	Waste & Scrap Of Copper	-	-	-	0.005	-
363	Waste & Scrap Of Plastic	-	0.014	0.602	0.296	0.295
364	Watches And Clocks	0.025	-	-	-	-
365	Water Meters,Electric Or Gas Meters	0.389	0.204	0.458	1.059	0.652
366	Water Pumps	0.034	0.113	0.175	0.133	0.121
367	Wax Papers,Gummed Tape, Filter Paper	-	-	-	-	-
368	Weaving Machines (Power Looms)	-	0.002	-	-	-
369	Wires & Cables	0.369	-	-	-	-
370	Wood In The Rough	-	-	0.015	1.784	1.175
371	Woolen Yarn	0.783	1.465	1.538	4.967	2.280

Gujranwala

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
372	Woven Fabrics Of Silk Or Of Silk Waste	-	-	-	-	-
373	Woven Fabrics Of Synthetic Filament Yarn	0.035	0.067	0.006	-	0.055
374	Woven Fabrics Of Wool/Fine Animal Hair	0.731	2.311	1.916	0.717	0.438
375	Zinc Oxide	-	0.106	-	-	0.038
376	_Commercial Importers	16.184	26.968	36.289	13.032	20.851
377	_Miscellaneous Collections	44.451	28.193	109.658	32.488	-10.127
	Grand_Total	607.800	760.000	1,286.800	1,463.790	1,352.390
	Refund Amount	301.100	275.300	489.800	539.010	655.140
	Net Receipt	306.700	484.700	797.000	924.780	697.250

TABLE-33.7
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Acid Oil	3.020	2.060	3.854	6.327	3.809
2	Aerated Waters/Beverages	65.434	92.400	169.858	179.031	147.040
3	Agricultural Sprayers	-	0.016	-	-	-
4	Agricultural Tractor Engines	-	0.010	-	-	-
5	Air Compressor Fan Etc	0.021	0.005	-	-	-
6	Air Conditioners	-	-	-	0.003	0.014
7	Air Coolers/Desert Coolers	-	0.004	0.006	0.007	-
8	Alcohol	-	-	-	-	0.019
9	Aluminium Plates, Sheets & Strips	-	-	-	0.005	0.066
10	Amini/ Phenolic Resins	-	0.052	0.285	0.454	0.122
11	Ammonium Chloride	0.156	-	-	-	-
12	Arms & Ammunition	0.719	0.067	0.287	0.237	0.217
13	Articles Of Cloth, Accessories Of Leather	-	-	-	-	-
14	Artists' Colour Material	-	-	1.009	2.146	1.425
15	Asbestos Products	-	0.236	-	-	-
16	Asphalt	-	-	-	-	-
17	Auto Parts	0.408	0.718	0.147	0.474	1.201
18	Autocycles Including Rickshaw	-	-	-	0.006	0.267
19	Bags (Packing, Goods, Of Woven Textile)	0.127	0.191	0.161	0.087	0.587
20	Bailing Hoops	-	-	-	0.003	0.002
21	Ball & Roller Bearing Complete	0.005	-	-	-	-
22	Battery Covers (Of Metal/ Plastic)	-	-	-	0.032	0.034
23	Bed Spreads	-	-	-	10.638	0.941
24	Bed, Table, Kitchen, Toilet Linen	-	-	-	0.401	0.289
25	Beet Pulp	-	-	-	-	-
26	Biscuits	0.180	0.216	0.434	0.995	1.837
27	Blades For Saws Of All Kind	-	-	0.024	0.083	0.045
28	Blades (Safety)	-	-	0.003	0.019	0.048
29	Bleaching Liquid	0.156	0.205	-	-	-
30	Bleaching Powder	0.494	-	-	-	-
31	Bobbins Of Iron & Steel	-	-	-	-	-
32	Bolts & Nuts Of Nickel	-	0.006	-	-	0.011
33	Bricks, Blocks, Tiles Of Refractory Nature	0.067	0.160	-	-	-
34	Buckles	-	-	-	0.201	0.170
35	Building Bricks / Bricks Of Fossil Meals	7.407	8.016	9.486	0.555	0.398

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
36	Building Components	-	-	-	0.012	0.016
37	Buildings(Pre-Fabricated)	-	-	-	-	-
38	Bus,Tractor,Truck Bodies	0.192	0.051	0.131	0.129	0.085
39	Butter	-	-	0.601	1.690	1.567
40	Carbon Dioxide Gas(Co2)	54.974	2.884	1.635	0.483	1.273
41	Carbon Oil	0.001	-	-	-	-
42	Carpets Tufted (Hand Knitted)	-	0.008	0.012	0.037	0.002
43	Carpets Woollen (Machine Made)	11.872	4.938	1.995	2.961	0.011
44	Carton Machine	-	-	-	-	-
45	Caustic Soda	176.837	175.087	220.277	164.478	121.094
46	Cement	340.337	13.634	0.267	35.185	303.380
47	Cement Construction Blocks	0.006	0.001	-	-	-
48	Cement-Making Machinery	-	-	-	-	-
49	Ceramic Tiles	-	-	-	-	-
50	Cheese	3.499	7.989	9.907	11.037	14.220
51	Chemicals Inorganic/Industrial Gases	5.271	7.078	5.417	1.606	1.149
52	Chemicals Organic	3.790	2.368	0.427	0.522	0.767
53	Chip Board	15.694	9.087	12.499	8.678	6.776
54	Chlorine	0.271	-	-	-	-
55	Cigarettes	-	-	14.312	57.733	44.572
56	Clocks With Watch Movements	0.874	0.550	0.662	0.990	0.855
57	Coal Tar	17.205	7.204	0.371	0.201	0.172
58	Coal/ Briquettes	1.290	10.456	36.785	35.282	32.979
59	Coat Hangers Iron Or Steel	-	-	-	-	-
60	Computer Parts	-	-	-	0.097	0.087
61	Concrete Components	0.213	0.194	0.251	0.230	0.053
62	Confectionery & Bakery Products	2.152	2.172	3.181	4.040	2.927
63	Control Panels	-	0.032	0.057	0.110	0.273
64	Convertor Paper Cheese	-	0.003	-	-	-
65	Conveyor Belts Of Vulcanised Rubber	-	-	-	-	0.103
66	Corn Oil	-	-	0.006	0.018	0.027
67	Corrogated & Solid Boards	-	0.103	0.169	0.136	0.143
68	Corrugated Packages,Cartons,Boxes Etc	0.703	1.825	1.751	2.568	3.387
69	Cotton Carded Or Combed	-	0.030	0.032	0.030	0.024
70	Cotton Fabrics	17.478	9.971	5.809	31.734	76.691
71	Cotton Linters	8.212	-	18.984	-	3.142
72	Cotton Not Carded Or Combed	413.758	474.654	445.953	738.883	703.390
73	Cotton Seed Oil	10.537	0.002	-	0.010	0.010
74	Cotton Sewing Thread	4.787	14.166	-	-	0.038
75	Cotton Yarn	187.025	484.087	507.844	685.025	582.654
76	Cream	-	-	0.055	0.885	1.224

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
77	Creams & Polishes For Footwear	-	-	0.029	0.063	0.078
78	Crockery (Ceramics)	-	-	-	-	-
79	Crough Coal	1.731	0.587	-	-	-
80	Crown Corks	0.533	-	-	-	-
81	Curtains	0.017	-	-	0.053	0.010
82	Custard Powder	1.965	-	0.006	0.034	0.010
83	Detergents	0.303	0.400	0.902	1.754	1.139
84	Distilled Water/Distillery Products	6.489	-	0.011	0.003	0.027
85	Dusters/Cleaning Cloths	-	-	0.001	-	-
86	Dyeing Of Hoisery Cloth	-	-	-	-	0.941
87	Dyes & Colours	4.204	10.898	8.738	11.780	26.576
88	Elec Generating Sets & Rotary Converters	12.158	-	-	-	-
89	Electric Control Equipment	-	-	0.073	0.133	0.137
90	Electric Lighting & Signalling Eqpt	-	-	-	0.020	0.025
91	Electric Motors	0.022	0.013	0.039	0.002	0.015
92	Electric Water Coolers	-	0.070	0.021	0.026	0.023
93	Electrical Energy	-	-	-	119.195	180.473
94	Electrical Goods & Parts(Nos)	0.014	0.064	0.137	0.857	2.921
95	Embroidery	1.591	3.424	6.793	8.483	8.427
96	Fabric Boards	-	-	-	-	-
97	Fabrications	0.247	0.670	-	0.006	0.374
98	Fertilizers/Urea	-	-	-	0.614	1.863
99	Fibre Glass	-	-	0.003	-	-
100	Fire Fighting Instruments	0.005	-	-	-	-
101	Fishing Boats/Vessels	-	-	-	-	-
102	Foam & Foam Products	-	0.011	0.004	-	-
103	Food Colours	0.021	0.007	-	-	-
104	Food Products	0.371	0.496	1.398	3.478	3.459
105	Footwear	2.273	2.779	3.756	2.483	3.039
106	Formica	-	-	-	-	-
107	Fruit Or Vegetable Juices	2.671	1.797	1.773	6.038	2.074
108	Fruits & Vegetables Preserved	0.019	-	0.002	-	-
109	Furniture(Steel)	0.005	0.066	0.198	0.819	1.703
110	Furniture(Wooden)	-	-	0.082	0.652	1.166
111	G.I.Pipes	-	-	-	-	-
112	Gas Appliances (Heaters, Mentals, Geysers)	0.068	0.060	0.088	0.076	0.073
113	Gases & Acids	-	-	-	0.172	1.034
114	Gents Vests Etc Of Cotton	0.001	-	-	0.005	0.458
115	Glass & Glasswares Etc	1.874	1.298	0.442	0.480	0.716
116	Glass Fibres & Articles	-	-	-	-	-
117	Glue & Synthetic Resines All Sorts	-	0.008	0.094	0.139	0.188

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
118	Gold	-	-	-	-	-
119	Grills/Netting/Fencing/Wire Gauzes	0.245	0.374	0.427	0.011	-
120	Guar Gums	0.427	-	-	0.036	0.047
121	Gypsum Powder	-	-	-	0.254	0.011
122	Hard Boards	-	-	-	-	-
123	Hard Wastes	0.229	-	-	-	-
124	Hydrochloric Acid	0.299	-	0.118	0.240	0.186
125	Hydrogen Gas	0.054	-	-	-	-
126	Ice Cream	0.011	0.017	1.230	3.161	1.975
127	Insecticides	-	-	-	-	-
128	Iron & Steel Products	0.038	0.055	0.078	0.392	0.564
129	Iron Or Steel Ingots	0.968	0.091	0.264	1.888	1.663
130	Jute Products	47.282	77.129	71.240	60.063	41.635
131	Knitted Or Crocheted Fabrics	-	-	0.308	1.542	5.384
132	Knitting Yarn	0.020	0.004	-	-	0.523
133	Labels,Badges Of Textile	0.053	0.181	0.334	0.443	0.843
134	Laces & Braids	-	-	-	-	0.038
135	Ladies Panties,Vest Not Of Cotton/Mm Fib	-	-	-	-	-
136	Lathes,Numerically Controlled	-	-	-	-	-
137	Leather Garments	-	-	0.001	-	0.027
138	Lime	0.001	-	-	0.798	1.160
139	Liquid Glucose,Glucose	263.949	243.980	330.221	332.170	333.397
140	Lpg Cylinders	-	-	-	-	0.006
141	M.M.Yarn Hard Waste	-	0.071	0.106	-	-
142	M.M.Yarn Soft Waste	-	-	-	-	0.043
143	M.S. Product	-	0.002	0.127	0.266	0.098
144	M.S.Bars & Rods	-	-	0.070	0.084	-
145	M.S.Pipes	0.752	1.395	1.599	3.821	1.050
146	Machine Parts,Not Elsewhere Specified	0.435	0.080	0.030	0.183	0.220
147	Machinery For Bleaching,Washing,Drying	0.170	-	0.013	0.014	0.159
148	Machinery For Manuf.Of Confectionery Etc	-	-	-	-	-
149	Machinery Parts & Agricultural Parts	1.028	2.137	0.722	0.832	0.997
150	Machinery Parts (Mechanical)	0.742	0.017	20.996	2.401	2.938
151	Maize Products	-	-	0.081	0.186	0.175
152	Maize Starches	11.758	-	1.166	3.148	1.906
153	Man Made Fibres & Yarn	9.000	11.787	4.980	7.898	11.157
154	Mango Pulp	0.108	0.027	0.195	0.356	0.518
155	Marble Tiles	0.635	0.809	1.038	0.999	0.885
156	Match Boxes	-	-	0.010	0.034	0.029
157	Mats & Rugs	-	-	-	-	0.010
158	Medicines (Caps.,Injections, Syrups Etc)	0.083	-	-	0.052	0.973

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
159	Melamine	-	0.017	0.040	0.017	0.009
160	Metal Containers	12.174	8.943	7.493	4.326	2.475
161	Metal Containers For Carriages	-	-	-	-	-
162	Metal Products Sheets	-	-	-	-	-
163	Metallised Products	-	-	0.005	-	-
164	Milk Cream	-	-	0.063	0.204	0.189
165	Miscellaneous Chemical Products	-	-	-	0.001	0.108
166	Motor Cars	-	-	-	0.001	-
167	Motor Cycles	-	-	0.008	0.034	0.221
168	Oil Cake	2.875	31.077	4.192	2.742	3.002
169	Oil Cookers & Pressure Stoves	0.001	-	-	-	-
170	Oil Dirts	2.336	-	-	-	0.015
171	Other Than Urea	-	-	-	0.558	17.110
172	Oxygen Gas	1.431	0.355	0.352	0.039	0.022
173	Paint & Varnishes	2.058	3.135	3.655	3.816	3.425
174	Paper & Paperboard	8.288	7.060	7.730	5.236	4.761
175	Paper & Paperboard Coated/Impregnated	0.045	0.013	0.039	-	0.005
176	Paper & Paperboard	0.060	0.135	0.047	0.048	0.045
177	Paper Cones,Bobbins Etc	31.630	34.518	27.855	23.404	30.170
178	Paper Products	-	0.249	1.587	0.651	1.217
179	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	-	-	0.366
180	Paper Roll/Sheet	-	-	-	0.026	0.448
181	Paper Sacks	10.761	9.802	6.542	1.434	1.796
182	Perfumery & Cosmetics	0.021	0.070	0.973	3.989	3.874
183	Pharmaceutical Products	0.549	0.011	0.164	1.375	1.907
184	Photographic Films In Rolls Etc	0.029	0.058	0.171	0.218	0.218
185	Photographic Plates Or Films Developed	0.006	0.030	0.072	-	0.012
186	Pig Iron	-	-	-	-	-
187	Plastic Crockery	0.031	0.161	0.294	0.301	0.619
188	Plastic Printing	0.036	0.192	0.273	0.251	0.514
189	Plastic Products(Others)	0.229	0.354	1.121	2.374	1.350
190	Plastic Sheets & Other Articles	0.130	-	-	0.017	0.179
191	Plastic Tabular Film	0.005	-	0.015	0.156	-
192	Plywood	0.050	0.100	0.105	0.022	-
193	Pol Products (Including Petroleum, Lubricating Oils)	0.488	-	3.720	6.998	5.439
194	Polyester Filament Yarn	0.006	0.209	1.331	5.766	5.662
195	Polyester Staple Fibre	19.687	113.961	213.111	164.022	173.821
196	Polyethylene (Sp.Gravity Less Than 0.94)	-	-	-	-	0.001
197	Polyethylene Bags	1.538	2.773	6.404	9.200	5.751
198	Polypropylene Bags	0.206	0.273	0.395	2.098	3.335
199	Polypropylene Wastages	-	-	-	-	-

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
200	Poultry Feed	1.376	0.043	-	0.004	1.028
201	Power Looms(Grey/Ticken Cloth)	-	0.007	-	8.825	197.300
202	Preserved Food	-	0.009	-	-	-
203	Press Mud	-	-	-	-	-
204	Primary Cells & Batteries	-	-	-	-	-
205	Printing Industries/Press	0.482	0.802	0.915	0.826	1.219
206	Printing Inks	-	-	-	0.021	0.043
207	Processed Cotton Cloth	1.993	3.166	6.269	3.038	2.832
208	Processed Fabrics	117.795	219.299	168.528	169.996	231.543
209	Pulses Etc	-	-	-	-	-
210	Pumps For Liquids,Liquid Elevators	-	-	-	-	0.021
211	Pvc Pipes	0.809	1.163	1.419	1.847	1.812
212	Quilt	-	-	-	-	-
213	Railway Sleepers Of Iron Or Steel	0.903	-	-	-	-
214	Rcc Pipes	0.091	0.273	0.396	0.215	0.077
215	Rcc Slabs & Girders	-	-	0.005	0.022	0.002
216	Ready Made Garments	0.160	1.996	1.230	8.338	10.911
217	Rice	-	-	-	-	0.006
218	Rock Salt/Sodium Chloride/Table Salt Etc	5.493	4.518	7.010	9.453	10.405
219	Rough Board	-	0.616	0.856	0.793	0.135
220	Rubber Goods	0.025	-	0.027	1.556	2.757
221	Rubber Thread/Cord Tex.Covered (Elastic)	-	0.002	0.003	0.020	0.250
222	Sand (Salica Sand)	0.681	0.449	0.676	1.499	3.494
223	Sanitary Fittings	0.005	0.005	0.004	0.004	0.008
224	Sanitary Wares Of Ceramic	0.346	0.155	0.198	0.243	0.111
225	Scraps Of Iron Or Steel	0.126	-	-	0.004	0.013
226	Screws,Bolts & Nuts Of Iron Or Steel	0.041	0.116	0.075	-	0.045
227	Services (Including Telephone/Fax Etc)	-	-	-	15.229	29.384
228	Sewing Thread Of Man Made Staple Fibre	0.001	0.001	-	0.146	1.295
229	Shoe Uppers(Leather/Composition Of Lthr)	2.383	0.806	0.750	1.140	0.372
230	Sizing Of Yarn For Weaving (For Looms)	-	-	-	-	19.216
231	Soap Stocks	3.954	14.782	28.460	34.899	27.962
232	Socks	-	-	-	0.140	0.053
233	Soda Ash	-	-	1.020	3.847	1.157
234	Sodium Hypochlorite	1.479	-	-	-	-
235	Sodium Silicate	12.905	10.558	12.176	23.842	18.992
236	Spices	-	-	-	-	-
237	Spindles	-	-	-	-	-
238	Spinning Machines Textile	0.412	-	0.691	0.044	0.076

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
239	Spirits	-	40.046	300.530	-	-
240	Sports Goods	-	-	0.012	0.200	0.246
241	Stationery	-	-	0.326	1.088	2.453
242	Steel Fixtures	0.001	-	-	-	-
243	Steel Structures	-	0.103	0.148	0.200	0.051
244	Stone Articles	-	-	0.005	0.012	0.002
245	Stone Crusher	-	0.939	2.818	4.203	7.476
246	Storage Tanks Of Iron Or Steel	0.002	-	-	-	-
247	Straw Board	3.482	2.612	9.132	10.620	9.842
248	Sugar (Including Baggasse And Molasses)	43.219	215.657	959.408	2,033.203	1,342.913
249	Suitcases, Trunks, Brief Cases Etc	-	-	-	0.014	0.271
250	Sulphuric Acid	0.602	0.016	0.015	0.005	-
251	Surgical Gloves	-	-	-	-	0.005
252	Surgical Instruments & Appliances	-	-	-	0.443	0.460
253	Sweets	-	0.008	0.042	0.046	0.054
254	Switches, Relays, Fuses Etc	0.084	0.171	0.411	0.896	1.699
255	Synthetic Organic Dyes	0.721	0.620	2.113	4.237	8.486
256	Syrups & Squashes	-	-	-	-	-
257	Table, Kitchen Ware Of Aluminium	0.003	-	-	-	-
258	Tea	-	-	8.725	34.552	27.739
259	Telephone Parts	-	-	-	-	0.035
260	Terry Fabrics	-	-	-	1.173	0.403
261	Textile Fabrics Otherwise Impregnated	-	-	-	-	0.240
262	Timber Wood	-	-	-	-	0.073
263	Tin & Its Articles	-	-	-	0.010	0.575
264	Tin Cuttings	0.006	-	-	-	-
265	Tin Plate Of Iron Or Steel	0.011	0.010	0.002	-	-
266	Tins/Tin Containers	-	-	-	-	-
267	Toilet Soap	0.525	-	0.472	2.135	1.353
268	Toothpaste	-	-	-	0.497	0.576
269	Toothpaste/Toothpowder	-	-	0.077	0.159	0.387
270	Trailors	-	-	-	-	0.003
271	Turpentine Oil	-	-	-	0.010	0.028
272	Typewriters (Electric & Non-Electric)	-	-	0.002	0.038	0.057
273	Tyres & Tubes	-	-	0.011	0.072	0.064
274	Tyres & Tubes (Bicycles)	-	-	0.850	-	-
275	Tyres & Tubes (M/Cycle, Scooter, Rickshaw)	-	-	-	0.029	0.347
276	Vegetabel Oil	-	-	-	0.008	-
277	Vegetable Ghee	-	0.001	0.008	3.459	4.260
278	Velvet	0.074	0.088	0.081	0.250	1.578
279	Washing Machines	-	-	-	-	-

Faisalabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
280	Water Meters, Electric Or Gas Meters	-	-	-	-	0.198
281	Water Pumps	0.086	0.077	0.166	0.253	0.290
282	Wax	-	-	-	0.270	0.013
283	Wax Papers, Gummed Tape, Filter Paper	0.030	-	-	-	-
284	Weaving Machines (Power Looms)	0.887	-	-	0.002	0.003
285	Welding Fluxes/Electrodes	-	-	-	0.008	0.224
286	Wheat Straw	-	-	-	0.011	0.034
287	Wheat/Meslin Flour	-	0.192	0.001	0.037	0.063
288	Wood Penal	0.201	0.051	0.043	0.007	0.005
289	Woolen Yarn	0.269	0.050	-	0.107	0.248
290	Woven Fabrics Of Synthetic Staple Fibre	-	0.007	-	-	-
291	Woven Fabrics Of Wool/Fine Animal Hair	0.071	0.051	0.296	3.178	2.808
292	Zinc Oxide	0.012	-	-	-	-
293	_Commercial Importers	0.282	9.685	36.084	48.360	65.673
294	_Miscellaneous Collections	160.463	813.216	1,801.769	140.598	81.604
Grand Total		2,187.200	3,249.600	5,576.900	5,380.830	5,100.620
Refund Amount		2,111.400	2,816.300	3,250.100	4,357.270	5,208.060
Net Receipt		75.800	433.300	2,326.800	1,023.560	-107.440

TABLE-33.8
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Acid Oil	-	-	-	-	-
2	Adhesive/Adhesive Tapes	-	-	0.013	0.101	0.057
3	Aerated Waters/Beverages	124.252	156.500	152.463	240.475	209.854
4	Aerials & Antenas	-	0.002	0.001	-	-
5	Agricultural Sprayers	-	0.013	-	-	-
6	Agricultural Tractors	54.936	127.391	4.532	7.927	1.774
7	Air Conditioners	-	-	0.016	0.120	0.029
8	Air Coolers/Desert Coolers	0.256	0.267	0.345	0.196	0.053
9	Aluminium Containers, Drums, Cans, Boxes	-	-	-	0.028	0.147
10	Aluminium Goods	0.731	1.117	1.253	1.022	0.530
11	Arms & Ammunition	-	-	-	-	-
12	Articles Of Cloth, Accessories Of Leather	1.561	1.087	0.773	3.681	2.667
13	Artificial Joints	-	-	0.027	0.119	0.184
14	Asbestos Products	0.376	0.074	0.056	-	-
15	Assembling Of Motor Vehicles (Carriers)	-	-	-	-	-
16	Auto Parts	32.202	24.020	34.984	27.285	10.860
17	Bags (Packing, Goods, Of Woven Textile)	0.042	0.003	-	-	-
18	Ball & Roller Bearing Complete	-	-	-	-	-
19	Ball Point Pens	-	-	-	-	-
20	Battery Carbon	-	-	0.304	0.394	0.116
21	Battery Separators	-	-	-	0.017	-
22	Bed Spreads	0.018	-	-	1.000	0.002
23	Bed, Table, Kitchen, Toilet Linen	0.002	-	-	-	-
24	Bicycle Parts	-	-	-	0.001	-
25	Biscuits	28.551	18.707	19.614	20.791	10.719
26	Black Board	-	-	-	0.011	0.142
27	Blades(Safety)	-	-	0.391	0.729	0.697
28	Blanket Woollen	4.768	3.586	1.249	2.077	3.291
29	Bubble Gum	-	-	-	0.009	0.011
30	Building Bricks / Bricks Of Fossil Meals	1.179	2.469	8.168	4.584	0.577
31	Building Components	-	-	0.156	0.176	0.030
32	Bus, Tractor, Truck Bodies	-	-	-	-	-
33	C.N.G. Kit	-	-	-	0.269	0.524
34	Carbon Dioxide Gas(Co2)	2.388	2.429	3.036	4.390	2.568
35	Carpets Synthetic (Machine Made)	-	0.002	0.004	-	-
36	Carton Machine	0.036	0.068	0.040	-	-
37	Cassettes Recorded(Audio/Video)	-	-	-	-	0.016

Multan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
38	Caustic Soda	-	-	0.156	0.391	0.095
39	Cement	263.037	8.451	1.846	25.847	251.765
40	Cereal Products	1.738	0.300	4.067	1.536	0.423
41	Cheese	0.245	0.400	0.713	0.809	0.789
42	Chemicals Inorganic/Industrial Gases	0.002	0.032	0.007	0.003	0.006
43	Chemicals Organic	-	-	-	-	-
44	Chip Board	0.460	0.161	0.174	-	-
45	Cigarettes	360.436	392.387	488.981	134.336	76.007
46	Computer Parts	-	-	-	-	-
47	Computer Stationery	-	-	-	0.028	0.032
48	Concrete Components	0.492	0.489	0.547	1.043	1.146
49	Confectionery & Bakery Products	2.405	2.335	2.943	5.853	6.303
50	Cooking Range (Gas)	-	-	-	-	0.235
51	Corn Oil	-	-	0.021	0.191	0.137
52	Corrugated Packages, Cartons, Boxes Etc	0.327	0.576	0.334	0.508	1.472
53	Cotton Fabrics	4.019	1.725	1.095	4.860	2.205
54	Cotton Handkerchief	-	0.036	-	0.005	0.009
55	Cotton Linters	2.942	0.535	0.836	2.794	5.642
56	Cotton Not Carded Or Combed	5,230.686	6,928.936	6,388.050	8,287.978	10,325.874
57	Cotton Seed Oil	100.306	-	-	-	-
58	Cotton Seeds	-	0.301	7.666	7.369	5.708
59	Cotton Sewing Thread	-	-	-	0.119	-
60	Cotton Yarn	96.781	182.777	378.655	594.433	424.949
61	Cream	-	-	0.029	0.213	0.148
62	Creams & Polishes For Footwear	0.003	0.005	0.087	0.458	0.965
63	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	0.008
64	Deep Freezers	-	-	0.008	-	-
65	Detergents	4.063	-	0.592	2.438	1.582
66	Diesel/Semi Diesel Engines	-	-	0.363	-	-
67	Dish Antena	0.004	0.018	0.007	0.010	0.011
68	Ducts & Slabs	-	-	-	-	-
69	Dusters/Cleaning Cloths	-	-	-	-	0.056
70	Dyes & Colours	0.009	0.036	0.045	0.129	0.494
71	Electric Bulbs & Tubes	-	-	0.073	0.211	0.137
72	Electric Control Equipment	-	0.017	0.006	0.002	-
73	Electric Fans	0.105	0.164	0.136	0.032	0.006
74	Electric Iron	-	-	-	2.580	1.828
75	Electric Lighting & Signalling Eqpt	-	-	0.102	0.067	0.163
76	Electric Welding Wires, Rods, Electrodes	0.236	0.218	0.158	0.128	0.255
77	Electrical Energy	-	-	-	45.695	150.010
78	Electrical Goods & Parts(Nos)	0.012	-	0.256	0.303	0.371
79	Electrical Machinery	-	-	0.003	0.002	-

Multan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
80	Embroidery	0.160	0.243	0.405	0.568	1.829
81	Engines Of 8407 Other Than- 1000 To -3400	0.555	0.070	0.072	0.048	-
82	Fabrications	-	-	-	-	-
83	Fertilizers/Urea	-	-	-	4.448	6.498
84	Fibre Glass	0.062	0.047	0.015	0.021	0.028
85	Finishing Material For Leather Industry	-	-	-	0.784	0.003
86	Flat-Rolled Products Of Iron Or Steel	-	-	-	0.015	0.037
87	Flocking Cloth Materials	-	0.040	0.026	-	0.099
88	Flush Doors	0.043	0.143	0.150	0.119	0.105
89	Food Products	0.329	0.239	0.706	1.923	1.220
90	Footwear	-	-	-	0.016	0.009
91	Fruit Or Vegetable Juices	12.373	16.457	18.012	24.801	6.237
92	Fuel Filters	-	-	-	0.001	0.015
93	Furniture(Steel)	-	-	-	-	-
94	Furniture(Wooden)	0.001	-	0.420	1.310	6.756
95	Gas Appliances (Heaters, Mentals, Geysers)	-	-	0.064	0.200	0.115
96	Gases & Acids	3.591	3.118	3.977	0.192	0.356
97	Glass & Glasswares Etc	0.936	0.795	1.426	0.862	0.703
98	Glass Fibres & Articles	0.003	0.006	0.005	0.006	0.005
99	Glass Sheet(Not Worked)	0.172	-	-	0.093	-
100	Glassware For Kitchen, Office, Toilet Etc	0.966	1.179	1.731	1.214	0.897
101	Glue & Synthetic Resines All Sorts	0.099	0.251	0.196	0.332	0.188
102	Glycerine	298.170	293.005	314.449	498.154	235.175
103	Gold	-	-	-	-	0.024
104	Gypsum Powder	0.025	0.024	0.030	0.021	-
105	Hair Clippers, Electric	-	-	-	0.121	0.048
106	Hard Boards	-	-	-	-	0.009
107	Hard Wastes	0.036	-	-	-	-
108	Hydrogen Gas	0.061	-	-	-	-
109	Ice	-	-	-	-	-
110	Ice Cream	0.006	0.020	0.417	3.018	1.687
111	Insecticides	-	-	-	-	0.014
112	Iron & Steel Products	0.264	0.066	0.038	0.080	0.299
113	Iron Or Steel Ingots	0.005	0.077	0.009	-	0.014
114	Jams & Jellies	2.661	0.455	0.038	0.246	0.240
115	Jute Products	47.489	71.729	72.819	73.781	56.647
116	Knitted Or Crocheted Fabrics	-	-	-	0.139	0.260
117	Leather Garments	-	-	-	-	-
118	Liquid Glucose, Glucose	-	-	0.430	1.300	1.339
119	Lpg Cylinders	-	-	0.224	0.660	0.490
120	M.M. Yarn Soft Waste	-	-	-	-	-
121	M.S. Product	0.022	-	-	-	-

Multan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
122	M.S.Pipes	-	-	-	0.011	0.069
123	Machine Parts,Not Elsewhere Specified	-	-	-	0.006	0.011
124	Machinery Parts & Agricultural Parts	1.396	0.549	0.605	1.527	1.008
125	Machinery Parts (Mechanical)	-	0.014	0.375	0.371	0.679
126	Macoroni	-	-	-	-	-
127	Maize Products	-	-	0.374	1.194	0.752
128	Maize Starches	-	-	0.122	0.205	0.217
129	Man Made Fibres & Yarn	5.870	29.840	24.358	41.842	18.392
130	Mango Pulp	-	-	-	-	-
131	Marble Tiles	0.476	0.715	0.753	0.457	0.210
132	Medicines (Caps.,Injections, Syrups Etc)	-	-	0.052	0.119	0.462
133	Metal Containers	4.842	4.991	6.306	5.178	5.701
134	Mineral Water	-	-	-	-	0.151
135	Miscellaneous Chemical Products	-	0.045	0.078	0.179	0.269
136	Motor Cars	-	-	-	0.003	-
137	Motor Cycles	-	-	-	-	0.001
138	Moulds	-	-	-	-	-
139	Oil Cake	141.596	33.946	105.647	72.331	7.278
140	Oil Dirts	-	-	0.001	-	0.159
141	Oil Filters	-	-	0.146	0.237	0.677
142	Other Engines & Motors	-	-	-	-	0.049
143	Oxygen Gas	3.213	2.357	2.835	2.338	2.380
144	Paint & Varnishes	0.426	0.438	0.518	0.637	0.399
145	Paper & Paperboard	3.946	3.812	3.310	4.645	5.538
146	Paper & Paperboard (Hand-Made)	-	-	0.732	0.684	0.053
147	Paper & Paperboard	-	-	-	-	-
148	Paper Cones,Bobbins Etc	17.493	15.606	9.704	7.655	12.650
149	Paper Products	0.294	0.181	0.021	0.011	0.016
150	Paper Sacks	0.017	0.013	-	-	-
151	Pebbles,Gravel,Broken Or Crushed Stone	-	-	-	0.006	-
152	Perfumery & Cosmetics	1.908	-	0.018	0.392	0.347
153	Pet Grease	-	-	-	-	-
154	Pharmaceutical Products	0.166	-	-	-	0.009
155	Photographic Films in Rolls Etc	0.018	0.019	0.040	0.041	0.126
156	Photographic Plates Or Films Developed	0.025	0.034	0.045	0.070	0.124
157	Pig Iron	-	-	-	-	-
158	Plain Shaft Bearings	0.251	0.338	0.757	0.554	0.905
159	Plaster Of Paris	-	-	-	-	-
160	Plastic Crockery	0.124	-	-	-	-
161	Plastic Other Than Primary Form	-	-	-	-	0.062
162	Plastic Printing	-	-	0.003	0.008	0.006

Multan		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
163	Plastic Products(Others)	4.951	9.222	5.678	1.538	0.341
164	Plastic Sheets & Other Articles	-	-	-	-	0.003
165	Plastic Shoes	-	-	-	-	0.003
166	Plywood	0.536	0.646	0.787	0.940	1.050
167	Pol Products (Including Petroleum, Lubricating Oils)	36.826	29.392	38.438	22.029	418.409
168	Polyester Filament Yarn	-	3.739	4.450	4.840	2.482
169	Polyethylene Bags	1.255	1.218	0.630	0.667	0.623
170	Polypropylene Bags	0.194	0.027	0.495	0.368	2.869
171	Potato Chips	-	-	-	0.103	0.033
172	Poultry Feed	3.071	0.470	-	-	-
173	Power Looms(Grey/Ticken Cloth)	0.573	1.447	3.928	0.641	16.036
174	Press Mud	-	-	-	-	-
175	Primary Cells & Batteries	-	-	0.225	0.247	0.200
176	Printing Industries/Press	-	0.011	0.215	0.771	0.717
177	Printing Inks	-	-	-	0.009	0.002
178	Processed Cotton Cloth	-	-	-	-	0.084
179	Processed Fabrics	7.655	26.202	28.941	-	-
180	Pumps For Liquids,Liquid Elevators	-	-	-	0.009	0.009
181	Pvc Bottles	-	-	-	-	-
182	Pvc Pipes	1.033	1.623	1.934	2.342	1.143
183	Radio Sets	-	-	-	-	-
184	Railway Sleepers Of Iron Or Steel	-	1.926	2.095	5.707	6.831
185	Raw Wool	-	-	-	-	-
186	Rcc Pipes	0.225	0.238	0.325	0.924	0.645
187	Ready Made Garments	0.239	0.344	0.538	0.460	2.191
188	Rice	-	-	-	-	0.552
189	Rubber Goods	-	-	-	-	0.072
190	Sanitary Napkins	0.027	0.043	0.031	0.022	-
191	Saw Machine (Wood Working)	-	-	0.039	0.001	0.022
192	Scraps Of Iron Or Steel	2.834	2.501	2.133	1.529	1.858
193	Services (Including Telephone/ Fax Etc)	-	-	-	5.070	16.135
194	Services On Board	-	-	0.573	2.376	1.618
195	Sewing Thread Of Man Made	0.031	0.010	0.024	0.073	0.082
196	Shoe Uppers(Leather/ Composition Of Lthr)	0.397	0.111	0.257	1.506	0.360
197	Sizing Of Yarn For Weaving (For Looms)	-	-	-	-	0.381
198	Soap Stocks	41.415	11.318	14.662	53.171	37.790
199	Soda Ash	-	0.718	1.296	4.511	2.614
200	Sodium Silicate	2.579	3.659	4.708	3.650	1.171
201	Sports Goods	-	-	0.074	0.096	0.132
202	Stationery	-	-	0.809	1.834	3.310
203	Steel Pipes	0.198	7.314	2.272	2.389	1.629

Multan

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
204	Stone Powder	-	-	-	-	-
205	Storage Tanks Of Iron Or Steel	0.004	0.009	0.003	0.023	0.128
206	Straw Board	4.561	1.905	1.200	1.900	1.992
207	Sugar (Including Baggasse And Molasses)	12.136	112.346	764.825	1,162.572	931.372
208	Sulphuric Acid	7.859	10.838	10.852	11.568	0.523
209	Surgical Instruments & Appliances	0.041	0.029	0.107	0.257	0.513
210	Sweetened Supari	-	-	-	-	-
211	Sweets	0.017	0.019	0.052	0.145	0.161
212	Syrups & Squashes	-	-	-	-	-
213	Table, Kitchen Ware Of Aluminium	-	-	0.002	0.012	0.005
214	Tea	-	0.040	9.485	44.301	37.844
215	Textile Fabrics Otherwise Impregnated	-	-	-	0.005	4.586
216	Timber Wood	-	-	0.020	0.390	0.130
217	Tin & Its Articles	0.002	-	-	-	-
218	Tin Plate Of Iron Or Steel	0.093	0.014	0.001	0.029	-
219	Tins/Tin Containers	0.135	0.004	0.024	0.048	0.039
220	Tissue Papers	0.894	0.447	0.082	0.709	0.026
221	Toilet Soap	25.325	-	0.067	0.168	0.173
222	Tooth Powder	-	-	0.001	0.001	0.001
223	Toothpaste	-	-	-	-	0.021
224	Toothpaste/Toothpowder	0.664	-	0.006	0.164	0.270
225	Tractor Parts	0.189	0.447	0.982	0.530	0.584
226	Tyres & Tubes	0.014	0.009	0.016	0.023	0.023
227	Vegetable Oil	0.151	0.330	2.273	1.414	0.909
228	Vegetable Ghee	-	0.271	1.286	3.924	2.954
229	Vegetable Oils Other Than Edible Oil	1.356	1.035	1.375	1.375	1.106
230	Veterinary Medicines	0.001	-	-	-	-
231	Washing Machines	0.041	0.007	0.021	0.026	-
232	Wax Papers, Gummed Tape, Filter Paper	-	-	-	-	-
233	Wires & Cables	0.023	0.017	0.013	0.001	-
234	Wood Free Writing Paper	0.161	0.201	0.199	0.133	0.151
235	Wood In The Rough	-	-	-	0.002	-
236	Woolen Yarn	2.622	3.658	2.392	2.383	2.218
237	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	0.001
238	Wrappers	-	-	-	-	-
239	_Commercial Importers	-	1.694	7.407	18.582	34.649
240	_Miscellaneous Collections	26.974	227.605	293.819	-103.929	244.567
Grand_Total		7,057.000	8,801.600	9,289.900	11,455.520	13,670.070
Refund Amount		697.400	891.100	1,299.300	1,627.280	2,219.160
Net Receipt		6,359.600	7,910.500	7,990.600	9,828.240	11,450.910

TABLE-33.9
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Account Books & Registers	-	0.019	0.488	-	0.044
2	Adhesive/Adhesive Tapes	-	-	0.619	0.439	0.756
3	Aerated Waters/Beverages	49.650	65.539	74.912	88.877	79.574
4	Air Conditioners	0.028	-	-	-	-
5	Air Filter	-	-	-	-	0.005
6	Alcohol	1.522	-	-	-	-
7	Aluminium Rods	38.150	-	0.342	-	-
8	Ammonia Gas	2.172	1.556	1.764	-	-
9	Arms & Ammunition	0.890	0.473	0.053	0.041	0.032
10	Articles Of Cloth.Accessories Of Leather	-	-	-	-	-
11	Asbestos Products	-	-	-	0.368	0.013
12	Ash	-	-	0.005	0.036	0.075
13	Auto Parts	6.754	4.574	4.298	4.286	3.066
14	Autocycles Including Rickshaw	0.973	3.676	5.549	9.409	4.119
15	Bags (Packing,Goods,Of Woven Textile)	-	-	-	-	-
16	Barn (Wheat)	-	-	-	0.009	-
17	Bicycles & Other Cycles Not Motorised	-	-	-	-	-
18	Biscuits	116.594	116.172	106.604	141.844	132.825
19	Blades For Saws Of All Kind	-	-	0.287	1.072	0.477
20	Blades(Safety)	21.367	18.445	19.934	9.769	1.302
21	Blanket Woollen	-	-	-	-	-
22	Bone Crushing	-	-	-	-	-
23	Brake Fluids	-	-	-	-	-
24	Brass Hardware(Nails,Screws, Washers Etc)	-	-	-	-	-
25	Bricks,Blocks,Tiles Of Refractory Nature	-	-	0.024	-	-
26	Building Bricks / Bricks Of Fossil Meals	2.038	1.399	2.143	0.103	0.015
27	Building Components	-	-	-	1.153	1.482
28	C.N.G. Kit	-	-	-	-	-
29	Carbon Dioxide Gas(Co2)	0.573	0.287	1.232	1.523	1.525
30	Carpets Synthetic (Machine Made)	0.870	0.167	-	-	0.007
31	Carpets Tufted (Hand Knitted)	-	-	-	-	-
32	Caustic Soda	0.018	-	-	-	0.037
33	Cement	563.055	10.266	4.247	20.506	272.350
34	Cement Pipes	-	-	0.004	0.005	0.008
35	Ceramic Tiles	11.838	10.466	12.689	20.079	20.284
36	Chemicals Inorganic/Industrial Gases	8.488	3.450	8.222	7.830	0.406

Hyderabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
37	Chemicals Organic	0.062	0.024	0.199	0.251	0.213
38	Chip Board	4.058	2.811	2.858	6.399	6.218
39	Cigarettes	181.475	162.150	264.378	122.476	74.800
40	Coal/ Briquettes	79.275	71.584	84.845	79.512	71.114
41	Computer Parts	-	-	-	-	0.008
42	Computer Stationery	-	-	-	-	-
43	Concrete Components	0.376	3.301	2.424	-	0.018
44	Confectionery & Bakery Products	1.907	9.415	7.591	17.166	13.017
45	Copper Rods	0.158	-	-	-	-
46	Corrugated & Solid Boards	-	-	-	-	0.008
47	Corrugated Packages, Cartons, Boxes Etc	0.552	1.455	2.259	2.626	3.455
48	Cotton Fabrics	-	-	-	-	0.005
49	Cotton Linters	-	-	-	-	-
50	Cotton Not Carded Or Combed	1,969.583	3,068.348	2,322.618	2,454.161	2,605.253
51	Cotton Seed Oil	13.151	16.930	6.203	9.057	4.725
52	Cotton Yarn	54.453	111.905	99.548	227.217	184.229
53	Creams & Polishes For Footwear	-	-	0.146	0.683	0.454
54	Crockery (Ceramics)	-	-	0.034	-	-
55	Dates	-	-	0.002	0.499	0.405
56	Detergents	61.501	58.226	82.173	121.326	156.649
57	Disposable Injections	-	0.095	0.611	0.768	0.279
58	Dyes & Colours	1.178	0.945	0.942	4.634	6.087
59	Elec Generating Sets & Rotary Converters	-	-	-	3.101	3.652
60	Electric Fans	0.018	0.032	0.033	0.023	0.001
61	Electric Food Choppers	0.772	-	-	-	-
62	Electrical Energy	-	-	-	1.072	-
63	Electrical Goods & Parts(Nos)	0.119	0.109	0.889	2.573	2.089
64	Electro-Mechanical Hand Tools	-	-	-	0.024	0.203
65	Embroidery	0.007	0.061	0.127	0.124	0.058
66	Emery Papers(Regmal)	0.144	0.131	0.170	0.221	0.606
67	Enamelled Copper Wire	1.574	3.907	4.808	8.228	4.074
68	Essences/Essential Oils	-	-	-	-	-
69	Fabric Boards	19.655	21.029	36.033	46.359	8.105
70	Fertilizers/Urea	-	-	-	8.038	5.582
71	Flour Mills	-	-	-	-	-
72	Food Products	0.108	0.098	0.100	2.092	4.373
73	Footwear	-	-	-	0.289	-
74	Fruit Or Vegetable Juices	3.165	4.746	6.085	8.276	17.582
75	Fruits & Vegetables Preserved	-	-	-	-	0.036
76	Furniture(Steel)	-	-	0.009	0.170	0.369
77	Furniture(Wooden)	-	-	0.108	0.111	0.805
78	G.I.Pipes	15.199	19.210	9.243	11.068	4.164
79	Gas Appliances (Heaters, Mentals, Geysers)	-	0.007	0.024	0.029	0.126

Hyderabad		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
80	Glass & Glasswares Etc	0.201	0.272	0.269	0.511	0.899
81	Glass Bangles	12.924	12.771	14.086	12.812	9.151
82	Glass Bottles	0.296	0.199	0.039	0.537	0.740
83	Glass Riffles	1.145	0.856	0.785	0.337	-
84	Glue & Synthetic Resines All Sorts	-	0.028	0.043	0.201	0.210
85	Glycerine	31.851	27.616	9.739	-	-
86	Gold	-	-	-	-	-
87	Gold Plating	-	-	-	-	-
88	Granite	0.109	0.051	0.037	0.053	0.024
89	Grinding Wheels Without Framework	0.047	-	0.011	0.052	-
90	Hard Boards	18.205	15.733	18.758	19.813	13.177
91	Homeopathic Medicines	-	-	-	-	-
92	Hydrogen Gas	0.031	0.002	0.004	-	-
93	Ice Cream	-	0.027	0.611	1.579	0.757
94	Industrial Instruments	-	-	-	-	-
95	Insecticides	-	-	0.006	0.058	0.077
96	Iron & Steel Products	2.575	0.004	0.256	0.378	0.249
97	Jams & Jellies	-	-	-	0.462	0.382
98	Jute Products	37.283	54.169	47.320	44.941	17.302
99	Knitted Garments / Hosiery / Hosiery	-	-	-	-	0.161
100	Laces & Braids	-	-	-	-	-
101	Lamps & Light Fittings	-	-	0.027	0.143	0.342
102	Laundry Soap	0.061	0.041	0.185	1.325	1.163
103	Leather Articles	-	-	-	0.005	-
104	Lime	-	-	-	2.943	2.601
105	Liqueurs	-	-	1.521	4.714	2.724
106	Liquid Glucose, Glucose	-	-	0.001	0.017	0.009
107	Liquified Petroleum Gas (Lpg)	-	-	-	-	0.120
108	Lpg Cylinders	-	-	-	0.012	0.048
109	M.S. Bars & Rods	0.413	3.299	4.582	8.281	3.286
110	Machinery For Bleaching, Washing, Drying	-	-	-	-	-
111	Machinery Parts & Agricultural Parts	0.023	0.060	0.005	-	-
112	Machinery Parts (Mechanical)	-	-	0.013	0.049	0.439
113	Marble Tiles	0.342	0.697	0.811	0.768	0.438
114	Match Boxes	3.824	2.853	4.409	5.026	8.791
115	Meat Of Sheep, Goat Fresh, Chilled, Frozen	-	-	-	-	-
116	Medicines (Caps., Injections, Syrups Etc)	-	-	0.002	0.005	0.134
117	Metal Containers	7.912	6.690	8.453	10.934	15.211
118	Mineral Water	0.096	0.100	0.100	0.130	0.137
119	Monofilament Guts	0.213	0.634	0.851	0.732	0.429
120	Motor Cycles	-	3.849	9.679	2.782	0.114
121	Natural Gas	-	-	-	-	0.121

Hyderabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
122	Natural Polymers	-	-	0.037	0.131	0.144
123	Oil Dirts	0.214	0.044	0.291	0.020	-
124	Other Rare Gases	-	-	-	0.001	0.012
125	Oxygen Gas	0.827	0.080	0.114	0.496	0.568
126	Paint & Varnishes	0.445	0.570	0.888	0.896	0.981
127	Paper & Paperboard	7.550	9.417	6.829	4.007	6.871
128	Paper Cones,Bobbins Etc	2.031	1.104	1.482	1.716	1.286
129	Paper Products	0.870	-	-	0.110	0.015
130	Paper Pulp/Waste & Scrap Of Paper & P.Bd	-	-	0.030	0.158	1.601
131	Paper Sacks	2.376	6.217	4.911	7.550	6.329
132	Perfumery & Cosmetics	0.877	-	0.162	0.310	0.335
133	Pesticides	-	-	-	-	-
134	Pet Grease	0.004	0.002	0.001	-	-
135	Pharmaceutical Products	0.011	-	-	-	0.007
136	Photographic Films In Rolls Etc	-	-	0.025	0.032	0.004
137	Photographic Plates Or Films Developed	0.023	0.038	0.060	0.100	0.126
138	Pig Iron	-	-	-	0.014	-
139	Plastic Crockery	0.125	0.002	-	-	0.121
140	Plastic Products(Others)	18.082	15.007	8.075	14.084	11.790
141	Plastic Re-Cycling	0.051	-	-	-	-
142	Plywood	-	-	0.003	-	-
143	Pol Products (Including Petroleum, Lubricating Oils)	9.313	7.158	12.905	14.805	13.746
144	Polyethylene Bags	2.673	3.253	0.497	0.094	0.205
145	Polypropylene Bags	6.144	7.212	12.465	6.337	6.008
146	Poultry Feed	0.096	0.053	0.070	-	0.001
147	Power Looms(Grey/Ticken Cloth)	0.010	0.126	0.686	1.154	1.996
148	Primary Cells & Batteries	-	-	0.065	1.242	2.472
149	Printing Industries/Press	0.040	0.139	0.146	0.311	1.431
150	Processed Fabrics	0.961	0.625	0.591	1.037	1.259
151	Pvc Doors & Windows	0.050	-	-	-	-
152	Railway Sleepers Of Iron Or Steel	1.558	1.714	3.774	1.404	2.438
153	Rcc Pipes	0.847	0.773	0.596	1.106	0.710
154	Ready Made Garments	-	-	-	4.878	0.027
155	Refrigerator Parts	0.835	0.945	1.063	1.331	1.585
156	Refrigerators	121.973	118.642	131.639	191.963	204.750
157	Resin Material(Other)	0.202	-	-	-	-
158	Rice	-	-	-	-	0.300
159	Rock Salt/Sodium Chloride/Table Salt Etc	5.293	3.121	2.160	3.258	0.152
160	Rubber Goods	0.001	-	-	0.087	0.006
161	Sanitary Fittings	-	-	-	-	-
162	Sanitary Ware Of Iron Or Steel	-	-	-	-	0.033
163	Sanitary Wares Of Ceramic	-	-	-	-	-

Hyderabad

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
164	Screws Of Iron Or Steel	1.825	15.369	5.282	1.770	0.005
165	Screws,Bolts & Nuts Of Iron Or Steel	0.104	0.057	0.079	0.037	0.032
166	Seed Business	-	-	-	-	-
167	Services (Including Telephone/Fax Etc)	-	-	-	3.382	8.342
168	Sewing Machines	-	-	-	-	-
169	Sewing Thread Of Man Made Staple Fibre	0.096	0.143	0.104	0.084	0.019
170	Sign Boards/Advertisements Etc.	-	-	0.273	0.947	0.869
171	Soap Stocks	0.066	-	0.053	0.056	0.189
172	Soda Ash	-	-	-	-	-
173	Sodium Sulphide	-	0.023	-	0.038	-
174	Spices	-	-	-	0.337	0.208
175	Sports Goods	-	-	-	0.201	0.127
176	Stationery	-	-	0.127	1.116	1.200
177	Steel Pipes	48.824	14.941	7.436	6.213	9.283
178	Steel Poles	-	-	-	-	-
179	Stone Articles	0.026	0.057	0.104	0.314	0.762
180	Stone Powder	-	-	-	-	0.213
181	Storage Batteries	-	-	-	1.152	0.070
182	Storage Tanks Of Iron Or Steel	-	-	-	-	-
183	Straw Board	0.031	0.018	0.039	0.042	-
184	Sugar (Including Baggasse And Molasses)	65.790	316.260	1,783.351	2,665.522	1,974.865
185	Suitcases,Trunks,Brief Cases Etc	-	-	-	0.004	0.010
186	Sulphate/Clay/Gypsum	-	-	-	-	-
187	Sulpher	-	-	-	-	-
188	Sulphuric Acid	0.829	0.684	1.028	0.767	0.826
189	Surgical Instruments & Appliances	-	-	0.001	0.072	0.060
190	Sweetened Supari	-	-	-	-	0.237
191	Sweets	0.696	0.081	0.060	0.165	0.090
192	Synthetic Organic Dyes	-	-	0.117	0.715	0.776
193	Syrups & Squashes	0.417	0.662	0.789	0.765	0.976
194	Tea	-	-	21.552	97.904	65.940
195	Telephone Parts	-	-	-	-	-
196	Textured Yarn	10.931	9.068	9.128	17.324	0.243
197	Tin Plate Of Iron Or Steel	0.001	-	-	-	-
198	Tissue Papers	-	-	-	-	-
199	Toilet Soap	3.071	-	23.394	43.732	44.538
200	Toothpaste/Toothpowder	-	-	-	0.061	0.079
201	Tyres & Tubes	-	-	0.109	0.912	0.549
202	Vegetabel Oil	-	-	0.022	0.149	0.313
203	Wadding	-	-	-	-	-
204	Waste & Scrap Of Copper	-	-	-	0.005	-
205	Watches And Clocks	-	-	-	-	-

Hyderabad		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
206	Water Pumps	0.010	0.358	1.235	0.295	1.637
207	Welding Fluxes/Electrodes	-	-	0.189	0.384	0.454
208	Wires & Cables	3.678	0.388	0.504	0.558	0.069
209	Wood Free Writing Paper	0.887	-	-	-	-
210	Wood Log	-	-	0.003	0.210	0.144
211	Woolen Yarn	2.328	3.203	3.284	3.627	6.694
212	Worn Clothing And Other Worn Articles	-	-	-	-	-
213	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	-	-
214	Woven Fabrics Of Synthetic Staple Fibre	-	-	-	-	0.005
215	X-Ray Machines	-	-	-	-	0.001
216	Zinc Oxide	-	-	-	-	-
217	_Commercial Importers	5.809	0.515	5.418	7.898	10.214
218	_Miscellaneous Collections	206.073	223.971	769.673	438.061	147.590
Grand_Total		3,886.000	4,685.000	6,123.400	7,118.980	6,321.340
Refund Amount		333.200	338.100	614.200	594.180	473.680
Net Receipt		3,552.800	4,346.900	5,509.200	6,524.800	5,847.660

TABLE-33.10
COMMODITY-WISE COLLECTION OF SALES TAX
(DOMESTIC GOODS)

		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
1	Account Books & Registers	-	-	-	0.010	-
2	Activated Carbon	9.042	6.997	7.162	5.143	1.651
3	Aerated Waters/Beverages	0.250	0.646	0.556	0.683	1.541
4	Alcohol	3.008	1.265	0.793	0.215	-
5	Aluminium Doors & Windows	-	-	-	-	-
6	Aluminium Rods	1.495	-	-	-	-
7	Amini/ Phenolic Resins	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	0.160
13	Artificial Leather & Rexine	0.576	0.467	0.008	-	-
14	Artificial Marble Slab	-	0.010	0.028	0.074	0.153
15	Auto Parts	101.447	94.434	139.069	156.681	140.015
16	Baby Foods (Farlac/Farex Etc)	-	-	0.055	0.257	0.516
17	Baryte Powder	8.365	7.655	6.772	8.041	9.814
18	Biscuits	5.791	5.572	5.718	2.669	0.632
19	Blades(Safety)	5.026	2.192	0.685	0.151	0.279
20	Blanket Woollen	-	-	-	-	-
21	Bricks,Blocks,Tiles Of Refractory Nature	-	-	0.477	0.008	-
22	Building Bricks / Bricks Of Fossil Meals	-	-	0.102	0.078	-
23	Building Components	0.841	0.224	0.020	0.199	0.706
24	Carpets Synthetic (Machine Made)	-	-	-	-	-
25	Carpets Woollen (Machine Made)	-	-	-	-	-
26	Carton Graphics	0.123	0.060	0.003	0.034	0.094
27	Cassettes Unrecorded (Audio)	4.366	5.849	15.858	11.434	11.144
28	Cassettes Unrecorded (Video)	-	-	-	-	-
29	Caustic Soda	0.239	-	-	-	-
30	Cement	385.586	18.108	9.710	5.617	150.507
31	Cement (Other Cement,Other,Clinkers)	-	-	-	-	-
32	Cement Clinkers	0.750	-	-	-	-
33	Ceramic Tiles	-	-	-	-	0.006
34	Chemicals Inorganic/Industrial Gases	14.487	16.895	9.504	9.979	6.525
35	Chemicals Organic	1.568	0.865	0.069	3.090	-
36	Chip Board	7.978	2.929	0.169	-	-

Quetta

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
37	Cigarettes	-	-	2.662	11.511	8.896
38	Cigarette Filter Rods	12.106	12.561	7.954	12.738	7.679
39	Clock Movements, Complete & Assembled	0.058	0.023	0.012	0.013	0.003
40	Coal/ Briquettes	-	-	0.003	-	29.599
41	Computer Parts	-	-	-	0.033	0.217
42	Computer Stationery	-	-	-	0.002	-
43	Confectionery & Bakery Products	34.305	32.165	28.804	31.303	30.133
44	Copper Rods	14.531	16.915	10.532	12.171	11.473
45	Corn Oil	-	-	-	-	0.005
46	Corrugated Packages, Cartons, Boxes Etc	-	-	-	0.038	-
47	Cotton Yarn	2.830	25.290	9.641	3.583	6.504
48	Custard Powder	-	-	-	2.645	1.638
49	Dairy Produce, Eggs, Natural Honey Etc	-	-	-	-	-
50	Dental Cements & Other Dental Fillings	-	-	-	-	-
51	Diesel/Semi Diesel Engines	-	0.070	0.003	1.136	1.010
52	Dyes & Colours	5.021	5.817	8.988	4.500	3.713
53	Electric Food Choppers	-	-	-	-	-
54	Electric Lighting & Signalling Eqpt	-	-	-	0.011	0.012
55	Electrical Energy	-	-	-	2.517	7.184
56	Electrical Goods & Parts(Nos)	-	-	-	0.020	0.139
57	Fabrications	-	-	-	-	-
58	Fertilizers/Urea	1.026	-	-	-	-
59	Flax Cloth	-	-	-	-	-
60	Flush Doors	0.556	0.444	0.288	1.153	0.853
61	Food Products	-	-	-	0.003	0.055
62	Fruit Or Vegetable Juices	3.799	3.638	4.210	5.795	6.173
63	Fruit, Nuts, Peel Of Fruit Or Melon(Edible	-	-	-	0.291	3.177
64	Fruits & Vegetables Preserved	-	-	-	0.175	0.480
65	Furniture(Steel)	-	0.009	0.180	1.440	3.282
66	Furniture(Wooden)	0.116	0.175	3.387	0.514	0.516
67	Gas Appliances (Heaters, Mentals, Geysers)	-	-	-	0.312	0.387
68	Gasoline Dispensing Pumps	-	-	-	-	-
69	Gelatins	2.927	0.148	0.039	10.396	10.321
70	Glass Beads	0.136	0.633	0.765	0.347	0.316
71	Glass Bottles	11.504	3.562	0.296	8.141	13.347
72	Glassware For Kitchen, Office, Toilet Etc	-	-	0.002	0.038	0.006
73	Glycerine	0.734	0.683	-	-	-
74	Grain Sorghum / Wheat	-	-	-	0.005	0.026
75	Granulated Slags	-	-	-	-	-
76	Guar Gums	-	-	-	0.004	0.050

Quetta		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
77	Hydrogen Gas	-	-	0.006	0.023	0.011
78	Ice	-	-	-	-	-
79	Ice Cream	17.255	14.722	40.955	51.355	6.425
80	Interchangeable Tools For Hand Tools	-	-	-	0.008	-
81	Iron & Steel Products	-	0.025	-	0.197	0.281
82	Jute Products	1.834	-	13.109	15.732	5.932
83	Lac,Gums,Resins(Natural)	-	-	-	-	-
84	Liqueurs	1.466	2.493	9.126	7.259	8.812
85	Liquid Glucose,Glucose	40.434	24.157	14.669	10.937	20.855
86	Locks Of Base Metal	-	-	-	0.002	0.001
87	M.S.Pipes	-	-	-	-	0.109
88	Machinery For Bleaching,Washing,Drying	12.456	13.236	7.625	7.676	7.798
89	Machinery Parts (Mechanical)	-	-	-	-	0.211
90	Man Made Fibres & Yarn	282.151	243.290	238.047	157.036	177.218
91	Marble Tiles	-	-	-	-	-
92	Match Boxes	-	-	-	-	-
93	Medicines (Caps.,Injections, Syrups Etc)	0.003	0.005	0.011	0.006	0.005
94	Metal Containers	0.077	0.163	0.037	0.049	0.132
95	Metallised Products	-	-	-	-	-
96	Mineral Water	-	-	1.081	1.463	1.936
97	Monofilament Yarn	-	-	-	0.004	0.038
98	Motor Cars	0.521	0.532	0.040	0.087	0.015
99	Motor Cycles	3.652	22.973	14.790	14.467	14.934
100	Oxygen Gas	-	-	-	-	0.011
101	Paint & Varnishes	-	-	0.001	0.170	0.113
102	Paper & Paperboard	1.727	1.539	1.343	1.134	0.992
103	Paper Cones,Bobbins Etc	-	-	-	-	-
104	Paper Products	1.628	1.628	1.036	0.394	0.055
105	Paper Sacks	38.159	19.507	24.776	8.629	6.397
106	Perfumery & Cosmetics	-	-	-	0.100	0.080
107	Pharmaceutical Products	0.876	-	2.248	2.371	1.652
108	Photocopying Apparatus	-	-	-	0.138	0.017
109	Photographic Films In Rolls Etc	-	-	-	0.201	0.412
110	Photographic Plates Or Films Developed	0.037	0.139	-	0.013	0.008
111	Plastic Metal Film	-	-	-	-	-
112	Plastic Products(Others)	45.570	43.106	67.093	90.870	70.975
113	Plastic Sheets & Other Articles	0.184	0.405	0.752	4.932	10.519
114	Plastic Shoes	-	-	-	0.005	0.064
115	Pol Products (Including Petroleum, Lubricating Oils)	20.164	19.674	71.135	54.022	38.741
116	Polyethylene Bags	24.892	43.395	7.328	-	-
117	Polypropylene Bags	1.275	-	24.018	16.261	13.746

Quetta

(Rs. in Million)

S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
118	Polystyrene	-	7.648	5.620	4.565	7.628
119	Poultry Feed	-	-	-	0.026	0.022
120	Power Looms(Grey/Ticken Cloth)	0.101	1.305	4.132	2.294	1.472
121	Primary Cells & Batteries	-	-	-	0.177	0.260
122	Printing Industries/Press	-	-	-	0.656	0.778
123	Processed Fabrics	0.217	-	-	3.275	0.027
124	Pumps For Liquids,Liquid Elevators	3.738	1.944	2.359	2.414	2.803
125	Pvc Pipes	0.001	-	-	0.003	1.234
126	Ready Made Garments	-	-	-	1.783	0.811
127	Refrigerators	-	-	-	-	-
128	Rock Salt/Sodium Chloride/Table Salt Etc	0.693	1.611	1.900	3.054	3.413
129	Rolls For Rolling Mills	-	-	-	-	0.274
130	Rubber Goods	-	-	-	-	-
131	Rubber Strips For Tire Retreading	-	-	-	-	-
132	Sanitary Fittings	-	-	-	-	-
133	Sanitary Napkins	0.014	0.039	0.054	0.025	0.069
134	Sanitary Ware Of Iron Or Steel	-	-	-	0.107	0.184
135	Sanitary Wares Of Ceramic	-	-	-	-	-
136	Scientific Items	-	-	-	0.004	0.006
137	Scraps Of Iron Or Steel	127.923	300.589	189.276	139.573	174.502
138	Screws,Bolts & Nuts Of Iron Or Steel	1.156	1.298	0.819	0.774	1.140
139	Services (Including Telephone/Fax Etc)	-	-	-	3.730	12.064
140	Sewing Machines	-	-	-	-	-
141	Sewing Thread Of Man Made Staple Fibre	2.003	17.511	22.201	18.356	15.725
142	Shoe Uppers(Leather/Composition Of Lthr)	-	-	-	-	-
143	Sign Boards/Advertisements Etc.	-	-	0.070	0.141	0.235
144	Silk Yarn	-	-	-	-	-
145	Slide Fastners	-	-	-	0.016	0.001
146	Smoking Tobacco	-	-	-	0.926	0.239
147	Soap Stocks	-	-	0.244	1.046	1.105
148	Spirits	6.851	6.739	-	-	-
149	Sports Goods	-	-	-	0.056	0.026
150	Stationery	-	-	0.098	1.556	2.088
151	Steel Pipes	-	-	-	-	0.032
152	Steel Wires	5.649	7.673	0.414	1.197	1.116
153	Steel Wools	0.613	0.519	0.554	0.691	0.620
154	Stone Articles	-	-	-	-	0.006
155	Stone Powder	0.157	-	-	-	-
156	Storage Batteries	25.136	19.664	21.106	26.961	25.748
157	Suitcases,Trunks,Brief Cases Etc	3.915	4.614	4.822	1.718	1.548

Quetta		(Rs. in Million)				
S. No.	Commodity	1996-97	1997-98	1998-99	1999-00	2000-01
158	Surgical Gloves	-	-	-	0.137	0.045
159	Surgical Instruments & Appliances	-	-	-	0.020	0.005
160	Syrups & Squashes	0.029	0.023	-	0.020	0.027
161	Tea	-	-	2.782	8.666	7.368
162	Telephone Sets	-	-	0.949	0.618	0.100
163	Television Sets	-	1.937	9.059	9.199	45.906
164	Timber Wood	-	-	-	0.051	0.790
165	Tin & Its Articles	-	-	-	-	-
166	Toilet Soap	16.061	41.235	145.235	165.352	210.345
167	Toothpaste/Toothpowder	-	-	-	-	-
168	Typewriters (Electric & Non-Electric)	-	-	-	0.042	0.021
169	Tyres & Tubes	-	-	-	0.011	0.099
170	Vulcanised Rubber Thread And Cord	2.932	2.830	1.465	2.230	4.659
171	Water Meters, Electric Or Gas Meters	0.017	0.038	0.028	-	0.009
172	Water Proofing Compounds	1.455	0.745	0.543	0.394	0.431
173	Wax	2.141	1.494	2.537	2.990	1.970
174	Wires & Cables	31.298	7.725	21.785	40.382	22.496
175	Wood Log	-	-	-	-	-
176	Woven Fabrics Of Synthetic Filament Yarn	-	-	-	-	0.407
177	Woven Fabrics Of Wool/Fine Animal Hair	-	-	-	-	-
178	_Commercial Importers	-	0.055	11.618	24.881	123.461
179	_Miscellaneous Collections	-2.645	1.874	101.838	-0.716	2.257
Grand Total		1,364.900	1,146.400	1,365.300	1,230.770	1,535.000
Refund Amount		613.400	26.400	8.900	24.670	99.840
Net Receipt		751.500	1,120.000	1,356.400	1,206.100	1,435.160

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